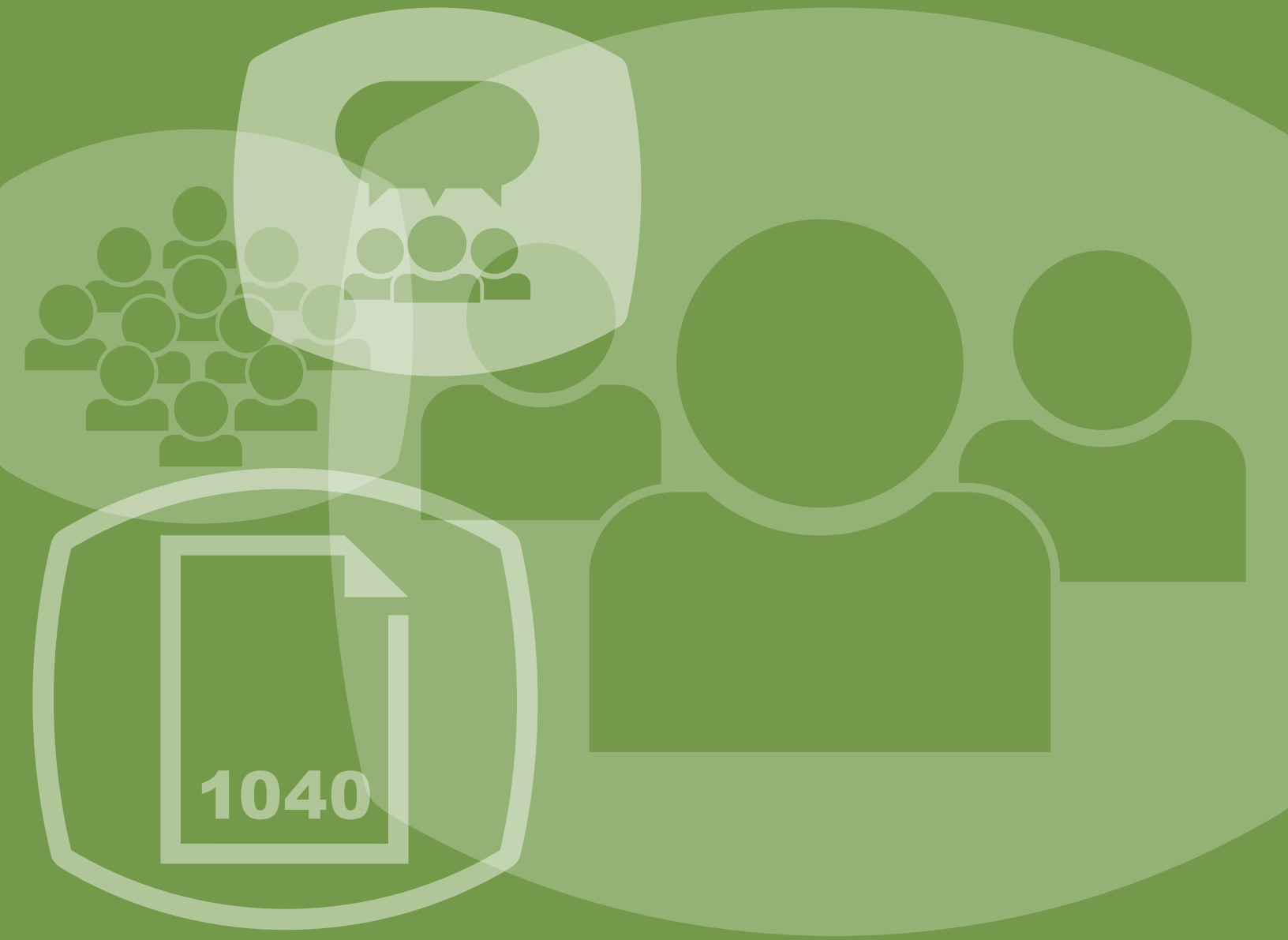
Statistics of Income

Individual Income Tax Returns Complete Report

2013



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Department
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**Internal
Revenue
Service**

Individual Income Tax Returns 2013

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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 also makes this report and the results of its other studies studies are available on the Internet. You can sample these products by visiting SOI's Internet site at http://www.irs.gov/taxstats. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

For questions about this publication or other SOI products and services, contact SOI's Information Services (SIS) staff which provide data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provide data referral services, act as liaisons between requesters and IRS analysts on technical questions, and answer questions on the availability of SOI data. The SIS staff can be reached by e-mail at sis@irs.gov.

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Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 2013. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 147.4 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2013.

Table A presents selected income and tax items for Tax Years 2009 through 2013 as they appear on the forms and provides the percentage change between 2012 and 2013 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2013, the number of individual tax returns filed increased by 2.4 million, or 1.7 percent. Adjusted gross income (AGI) fell $6.5 billion or 0.1 percent from 2012 to 2013, compared to an 8.7-percent increase from 2011 to 2012. A major factor in the decrease in AGI was the 22.1-percent decrease in net capital gain less loss (from Schedule D). Similar to AGI, taxable income decreased 0.1 percent from 2012 to 2013. While AGI and taxable income both decreased, total tax liability increased 4.8 percent. This increase was due to new tax rates, a new net investment income tax, and additional Medicare taxes.

This report is divided into six sections. Section 1 explains the requirements for filing and changes in the law for 2013. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Michael Weber, Chief, Individual Research Section, Individual Statistics Branch.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**140,494,127**	**142,892,051**	**145,370,240**	**144,928,472**	**147,351,299**	**1.7**
Electronically filed returns	98,358,434	111,559,553	118,920,586	121,314,249	125,317,980	3.3
Form 1040 returns	84,144,965	84,071,480	84,189,061	83,631,395	84,654,613	1.2
Electronically filed returns	54,252,971	62,427,066	66,003,531	67,402,503	69,350,524	2.9
Form 1040A returns	39,563,588	40,810,489	38,598,005	38,243,922	39,406,366	3.0
Electronically filed returns	32,862,236	35,419,288	34,207,257	34,305,758	35,890,253	4.6
Form 1040EZ returns	16,785,574	18,010,081	22,583,173	23,053,156	23,290,320	1.0
Electronically filed returns	11,243,227	13,713,200	18,709,798	19,605,988	20,077,203	2.4
Salaries and wages:						
Number of returns	116,668,680	117,820,074	119,559,706	119,851,043	122,189,100	2.0
Amount	5,707,088,487	5,837,350,365	6,055,389,434	6,301,357,591	6,475,380,882	2.8
Taxable interest:						
Number of returns	57,811,427	55,130,125	52,067,484	47,972,509	44,920,763	-6.4
Amount	168,001,234	139,611,242	120,111,673	111,789,613	100,648,711	-10.0
Tax-exempt interest [2]:						
Number of returns	6,255,546	6,103,182	5,988,308	5,954,819	5,987,263	0.5
Amount	73,574,105	75,163,368	72,995,406	71,066,052	68,099,984	-4.2
Ordinary dividends:						
Number of returns	29,287,816	28,007,627	27,762,355	27,974,976	27,688,374	-1.0
Amount	163,458,846	183,539,268	194,609,806	260,393,306	214,972,683	-17.4
Qualified dividends [2]:						
Number of returns	25,412,544	25,049,470	25,154,875	25,490,820	25,493,503	[3]
Amount	123,570,203	136,483,398	142,015,345	204,401,524	158,069,115	-22.7
State income tax refunds:						
Number of returns	23,444,210	21,828,587	22,115,674	22,005,269	21,309,106	-3.2
Amount	30,314,607	27,454,568	27,532,751	27,462,015	27,850,899	1.4
Alimony received:						
Number of returns	438,103	439,196	436,725	440,401	436,667	-0.8
Amount	8,821,395	8,795,589	8,777,349	8,936,487	9,229,979	3.3
Business or profession net income less loss:						
Number of returns	22,111,784	22,505,698	22,917,874	23,034,725	23,529,912	2.1
Amount	244,982,827	267,265,585	282,969,817	304,191,539	302,072,545	-0.7
Net capital gain less loss:						
Number of returns	19,539,842	20,159,535	20,271,888	20,241,430	20,539,234	1.5
Amount	231,187,309	363,808,623	375,259,556	620,670,288	483,413,657	-22.1
Capital gain distributions reported on Form 1040:						
Number of returns	750,663	1,155,754	1,882,192	2,479,539	3,454,143	39.3
Amount	360,637	601,335	1,777,581	2,216,531	6,207,123	180.0
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,787,663	1,977,152	1,976,199	2,039,106	2,138,829	4.9
Amount	-18,027,483	-18,076,040	-14,450,438	-9,357,957	1,029,266	111.0
Total IRA distributions [2]:						
Number of returns	10,523,386	13,498,285	13,729,093	13,882,102	14,051,217	1.2
Amount	179,131,646	290,619,093	263,218,671	272,043,736	260,594,003	-4.2
Taxable IRA distributions:						
Number of returns	9,659,133	12,517,280	13,008,887	13,195,644	13,331,179	1.0
Amount	135,202,708	194,332,950	217,319,190	230,783,461	213,602,353	-7.4
Total pensions and annuities [2]:						
Number of returns	28,408,058	28,889,557	28,981,205	29,516,878	30,013,724	1.7
Amount	822,742,643	881,195,991	910,731,872	975,274,407	1,048,215,251	7.5
Taxable pensions and annuities:						
Number of returns	26,020,252	26,596,737	26,757,165	27,289,708	27,755,892	1.7
Amount	523,295,800	558,540,932	581,180,358	612,544,219	638,659,076	4.3

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,432,633	16,503,383	16,767,784	17,208,948	17,408,198	1.2
Amount	384,952,758	445,734,486	486,015,955	613,258,347	613,541,466	[3]
Farm net income less loss:						
Number of returns	1,924,214	1,909,242	1,867,209	1,835,687	1,812,920	-1.2
Amount	-14,095,257	-11,732,278	-9,602,223	-5,531,686	-7,798,270	-41.0
Unemployment compensation:						
Number of returns	11,298,837	14,936,508	13,170,985	11,342,361	9,287,183	-18.1
Amount	83,538,098	120,249,961	92,383,693	71,234,134	51,923,279	-27.1
Total social security benefits [2]:						
Number of returns	24,589,713	25,422,847	25,837,226	26,480,552	27,070,833	2.2
Amount	457,087,273	477,855,868	490,699,539	526,514,454	553,542,772	5.1
Taxable social security benefits:						
Number of returns	15,320,332	16,180,397	16,785,141	17,772,267	18,507,324	4.1
Amount	174,649,879	190,745,678	201,612,206	223,597,024	243,327,448	8.8
Foreign-earned income exclusion [4]:						
Number of returns	396,405	415,519	445,276	475,386	470,341	-1.1
Amount	24,461,966	25,823,350	28,061,251	29,633,268	29,022,294	-2.1
Net operating loss [4]:						
Number of returns	1,119,575	1,147,033	1,229,118	1,294,259	1,211,607	-6.4
Amount	124,079,065	144,553,116	169,083,520	189,072,930	189,041,342	[3]
Cancellation of debt [4]:						
Number of returns	490,846	634,797	699,605	769,859	770,756	0.1
Amount	9,115,329	10,327,231	13,796,728	12,424,870	10,013,641	-19.4
Taxable health savings account distributions [4]:						
Number of returns	N/A	266,188	317,328	213,243	267,565	25.5
Amount	N/A	450,790	380,299	244,759	349,147	42.6
Gambling earnings [4]:						
Number of returns	1,768,442	1,841,697	1,903,153	1,925,505	1,918,174	-0.4
Amount	23,775,855	25,187,996	26,515,292	29,235,562	29,978,207	2.5
Other income less loss [4]:						
Number of returns	6,487,936	6,666,372	6,508,046	6,635,318	6,809,924	2.6
Amount	31,315,947	34,629,333	34,051,971	37,415,382	37,172,318	-0.6
Total income:						
Number of returns	140,040,871	142,244,789	144,763,632	144,519,302	146,879,226	1.6
Amount	7,739,397,945	8,208,441,150	8,498,486,227	9,234,159,288	9,233,510,773	[3]
Educator expenses:						
Number of returns	3,841,466	3,614,291	3,824,221	3,790,352	3,837,716	1.2
Amount	970,392	915,028	962,429	957,868	964,331	0.7
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	142,530	131,619	147,661	143,148	156,555	9.4
Amount	558,144	472,960	518,417	520,781	587,084	12.7
Health savings account deduction:						
Number of returns	946,436	1,004,561	1,019,297	1,083,379	1,194,511	10.3
Amount	2,589,379	2,912,661	3,078,052	3,355,278	3,716,404	10.8
Moving expenses:						
Number of returns	856,242	1,002,314	1,028,503	1,136,801	1,244,377	9.5
Amount	2,099,707	2,674,311	2,930,988	3,087,642	3,560,922	15.3
Deductible part of self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	23,833,849	24,174,249	26,022,975	27,535,555	27,911,733	1.4
Payments to a Keogh plan:						
Number of returns	922,981	909,977	917,136	923,165	954,877	3.4
Amount	18,857,129	18,906,400	19,483,818	20,849,020	22,407,806	7.5

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance:						
Number of returns	3,625,543	3,830,684	3,847,203	3,902,030	3,995,573	2.4
Amount	21,819,844	23,335,953	24,543,691	25,677,807	27,139,425	5.7
Penalty on early withdrawal of savings:						
Number of returns	1,204,856	1,102,394	944,285	769,136	690,780	-10.2
Amount	339,005	356,207	461,169	456,333	221,210	-51.5
Alimony paid adjustment:						
Number of returns	570,110	596,538	583,411	623,082	651,544	4.6
Amount	9,844,186	10,416,420	10,665,311	11,156,210	11,761,438	5.4
Total taxpayer IRA adjustment:						
Number of returns	2,587,823	2,583,178	2,562,814	2,575,337	2,713,320	5.4
Amount	11,215,140	11,443,203	11,043,873	11,795,245	12,972,665	10.0
Student loan interest deduction:						
Number of returns	9,718,995	10,119,216	10,051,849	10,764,802	11,460,120	6.5
Amount	8,339,817	9,093,467	9,673,065	10,693,660	11,617,865	8.6
Tuition and fees deduction:						
Number of returns	2,422,642	1,997,005	1,933,121	2,112,590	1,892,785	-10.4
Amount	5,453,156	4,364,960	4,310,353	4,686,828	4,340,736	-7.4
Domestic production activities deduction:						
Number of returns	490,677	615,952	637,859	659,401	717,374	8.8
Amount	5,697,897	8,674,889	8,994,778	11,158,127	11,228,603	0.6
Archer medical savings account deduction:						
Number of returns	8,464	6,276	7,460	4,740	3,391	-28.5
Amount	13,056	10,664	11,644	6,932	5,821	-16.0
Foreign housing deductions:						
Number of returns	7,945	2,761	5,531	8,055	4,344	-46.1
Amount	135,791	74,227	99,010	136,044	82,738	-39.2
Other adjustments:						
Number of returns	161,638	144,127	153,280	148,885	141,877	-4.7
Amount	1,200,729	1,473,458	1,543,678	1,954,575	1,363,291	-30.3
Total statutory adjustments:						
Number of returns	34,764,363	35,260,684	35,683,176	36,623,399	37,665,545	2.8
Amount	112,967,222	119,299,058	124,343,250	134,027,907	139,882,070	4.4
Adjusted gross income or loss (AGI): Amount	7,626,430,723	8,089,142,092	8,374,142,977	9,100,131,381	9,093,628,703	-0.1
Total itemized deductions:						
Number of returns	45,695,736	46,644,509	46,293,834	45,581,697	44,330,496	-2.7
Amount	1,203,808,276	1,216,667,246	1,218,496,717	1,238,693,453	1,188,594,808	-4.0
Total standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	747,779,539	738,538,671	768,668,235	797,425,658	848,649,935	6.4
Basic standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	709,396,730	717,074,903	745,870,904	773,692,650	823,062,803	6.4
Additional standard deduction:						
Number of returns	12,740,860	12,679,683	13,211,438	13,701,861	14,286,968	4.3
Amount	21,255,341	21,011,499	22,763,284	23,709,341	25,583,178	7.9
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	20,532,964	400,690	[5] 23,790	[5] 19,148	N/A	[6]
Amount	17,324,744	452,268	[5] 16,986	[5] 15,586	N/A	[6]
AGI less deductions:						
Number of returns	121,635,282	124,962,697	126,697,521	126,736,118	128,744,167	1.6
Amount	5,946,879,328	6,386,817,688	6,648,195,824	7,321,226,807	7,322,508,136	[3]
Number of exemptions	284,239,508	287,678,582	289,305,821	287,733,123	289,929,032	0.8
Exemption amount	1,029,070,478	1,049,271,708	1,069,958,084	1,092,429,351	1,107,723,027	1.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income:						
Number of returns	104,160,741	107,304,398	108,649,479	108,995,860	110,502,800	1.4
Amount	5,088,387,918	5,502,000,658	5,746,218,265	6,394,527,773	6,387,828,476	-0.1
Capital construction fund reduction:						
Number of returns	2,400	2,597	170	157	142	-9.6
Amount	50,659	37,073	50,333	108,841	101,730	-6.5
Tax from table, rate schedules, etc.:						
Number of returns	103,467,697	106,601,255	107,626,808	108,081,852	109,535,332	1.3
Amount	953,412,098	1,037,759,795	1,088,572,999	1,228,072,309	1,265,680,238	3.1
Additional taxes:						
Number of returns	11,396	17,718	9,895	7,695	7,449	-3.2
Amount	32,714	29,926	41,683	11,117	13,473	21.2
Alternative minimum tax:						
Number of returns	3,827,562	4,019,538	4,248,183	4,224,741	3,940,304	-6.7
Amount	22,579,779	27,460,515	30,479,041	32,770,139	27,426,374	-16.3
Income tax before credits:						
Number of returns	103,502,636	106,631,729	107,660,923	108,117,666	109,571,667	1.3
Amount	976,024,591	1,065,250,236	1,119,093,724	1,260,955,131	1,293,164,218	2.6
Child care credit:						
Number of returns	6,286,241	6,338,315	6,332,814	6,339,717	6,315,706	-0.4
Amount	3,317,379	3,397,639	3,425,529	3,411,987	3,458,946	1.4
Credit for elderly or disabled:						
Number of returns	63,526	98,345	111,863	67,430	76,856	14.0
Amount	8,235	15,627	16,165	9,406	9,493	0.9
Education credits:						
Number of returns	10,598,706	11,922,884	12,054,606	10,079,053	10,196,811	1.2
Amount	10,836,636	12,353,964	12,366,511	10,522,539	10,645,809	1.2
Residential energy credit:						
Number of returns	6,711,683	7,155,888	3,642,988	2,225,307	3,036,039	36.4
Amount	5,822,875	6,173,494	1,676,001	1,266,559	1,613,800	27.4
Foreign tax credit:						
Number of returns	6,309,847	6,661,896	6,904,440	7,096,246	7,487,567	5.5
Amount	13,060,099	15,223,190	16,451,128	19,115,247	20,237,697	5.9
Child tax credit:						
Number of returns	23,563,012	23,579,773	23,136,250	22,889,677	22,563,277	-1.4
Amount	28,416,808	28,503,646	28,088,766	27,726,578	27,233,304	-1.8
Retirement savings contributions credit:						
Number of returns	6,253,195	6,130,006	6,394,950	6,925,814	7,411,730	7.0
Amount	1,039,726	1,029,595	1,117,627	1,202,908	1,316,999	9.5
Mortgage interest credit:						
Number of returns	44,686	41,733	45,763	46,653	58,410	25.2
Amount	44,182	51,199	54,872	65,306	73,709	12.9
Adoption credit:						
Number of returns	80,676	97,084	47,956	31,786	55,036	73.1
Amount	278,451	1,206,776	610,434	179,194	229,567	28.1
General business credit:						
Number of returns	292,508	462,320	487,030	466,097	462,100	-0.9
Amount	1,601,155	2,168,205	2,406,661	2,580,523	3,064,587	18.8
Prior-year minimum tax credit:						
Number of returns	319,646	259,546	256,192	262,061	322,422	23.0
Amount	758,965	663,274	565,220	683,888	1,004,548	46.9
Alternative motor vehicle credit:						
Number of returns	75,752	66,503	7,391	7,241	3,994	-44.8
Amount	137,329	93,449	14,252	20,177	12,568	-37.7

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit:						
Number of returns	3,241	3,136	906	1,958	308	-84.3
Amount	2,521	2,945	1,004	4,872	760	-84.4
Alternative fuel vehicle refueling property credit:						
Number of returns	1,006	984	3,456	8,104	13,389	65.2
Amount	1,820	1,156	2,601	8,183	6,583	-19.6
Qualified plug-in electric vehicle credit:						
Number of returns	22,571	211	12,248	25,061	43,009	71.6
Amount	129,372	1,135	76,262	139,027	231,050	66.2
Total credits [7]:						
Number of returns	46,444,316	48,092,456	46,290,170	44,569,999	45,659,219	2.4
Amount	65,472,703	69,621,344	66,285,657	66,962,192	69,158,711	3.3
Income tax after credits:						
Number of returns	90,699,226	93,480,314	95,020,390	96,302,736	97,731,379	1.5
Amount	910,551,888	995,628,892	1,052,808,067	1,193,992,939	1,224,005,507	2.5
Self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	47,659,080	48,339,745	46,282,362	48,773,186	55,533,464	13.9
Social security, Medicare tax on tip income not reported:						
Number of returns	164,103	132,436	111,713	111,916	128,848	15.1
Amount	22,743	23,288	17,586	18,590	30,440	63.7
Uncollected social security tax:						
Number of returns	83,076	29,849	40,721	39,328	42,198	7.3
Amount	36,273	12,840	15,020	17,127	19,565	14.2
Tax on qualified retirement plans:						
Number of returns	5,874,254	5,921,264	5,706,635	5,613,766	5,726,292	2.0
Amount	5,312,413	5,817,684	5,699,151	5,583,667	5,873,596	5.2
Advanced earned income credit payments:						
Number of returns	123,251	119,541	[5] 11,066	[5] 1,998	N/A	[6]
Amount	75,501	71,619	[5] 13,070	[5] 1,753	N/A	[6]
Household employment taxes:						
Number of returns	207,338	201,661	206,322	198,535	202,119	1.8
Amount	1,039,678	968,164	943,171	921,268	1,075,702	16.8
First-time homebuyer credit repayment:						
Number of returns	4,029	958,589	716,559	877,513	830,760	-5.3
Amount	18,715	562,439	447,098	540,455	444,923	-17.7
Recapture taxes:						
Number of returns	16,492	21,336	5,018	2,527	24,106	853.9
Amount	189,944	243,717	14,218	2,551	50,246	1,869.7
COBRA premium assistance recapture:						
Number of returns	3,005	902	4,534	4,393	1,318	-70.0
Amount	6,348	4,327	1,941	6,059	1,929	-68.2
Total tax liability [8]:						
Number of returns	100,148,024	102,899,991	104,361,703	105,651,541	107,288,652	1.5
Amount	965,374,801	1,051,971,188	1,106,695,572	1,250,332,103	1,310,217,474	4.8
Income tax withheld:						
Number of returns	120,134,277	121,393,087	126,350,376	126,606,913	129,050,127	1.9
Amount	827,302,476	875,470,232	970,608,529	1,023,112,148	1,058,455,303	3.5
Estimated tax payments:						
Number of returns	10,139,259	9,547,968	9,259,317	9,275,669	9,274,202	[3]
Amount	224,536,503	221,801,067	232,953,108	261,962,988	289,350,412	10.5
Making work pay credit:						
Number of returns	100,994,053	105,809,553	[5] 2,521,153	[5] 904,213	N/A	[6]
Amount	50,687,027	54,328,950	[5] 1,140,527	[5] 397,174	N/A	[6]

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit:						
Number of returns	27,041,498	27,367,757	27,911,726	27,848,264	28,821,785	3.5
Amount	59,239,462	59,562,031	62,906,161	64,128,627	68,081,720	6.2
Nontaxable combat pay election:						
Number of returns	22,029	23,958	17,029	15,457	9,967	-35.5
Amount	341,179	339,350	189,123	184,518	152,284	-17.5
Additional child tax credit:						
Number of returns	21,290,682	20,979,862	21,151,049	20,533,173	20,727,634	0.9
Amount	27,499,364	27,754,241	28,584,836	27,717,367	27,855,164	0.5
American opportunity credit:						
Number of returns	8,836,029	11,979,099	12,823,967	9,972,160	10,399,178	4.3
Amount	7,612,351	10,620,383	11,516,924	8,805,984	9,252,951	5.1
Payment with an extension request:						
Number of returns	1,304,953	1,457,793	1,572,291	1,851,870	1,867,825	0.9
Amount	49,625,940	68,878,004	64,241,359	104,569,724	100,656,094	-3.7
Excess social security tax withheld:						
Number of returns	1,105,071	1,204,270	1,347,372	1,384,900	1,357,741	-2.0
Amount	1,930,124	2,098,214	1,618,095	1,697,065	2,520,819	48.5
Form 4136 - Fuels tax credit:						
Number of returns	323,330	354,848	481,731	282,904	351,572	24.3
Amount	93,907	158,669	354,812	138,483	167,708	21.1
Other payments: Form 2439 - Regulated investment company credit:						
Number of returns	8,658	8,671	153,422	31,824	8,724	-72.6
Amount	35,695	98,333	1,315,490	137,497	63,529	-53.8
Form 8885 - Health insurance credit:						
Number of returns	11,836	16,174	19,943	11,754	13,693	16.5
Amount	36,989	31,149	53,721	24,548	52,281	113.0
Form 8801 - Refundable prior-year minimum tax credit:						
Number of returns	240,844	263,847	223,829	220,916	3,289	-98.5
Amount	2,557,056	812,206	643,317	553,130	7,832	-98.6
First-time homebuyer credit:						
Number of returns	1,380,392	334,422	16,209	N/A	N/A	[6]
Amount	9,763,743	2,285,948	117,834	N/A	N/A	[6]
Total payments:						
Number of returns	132,753,706	135,487,961	136,966,083	136,561,943	138,827,397	1.7
Amount	1,261,563,761	1,325,416,423	1,376,712,517	1,493,291,607	1,556,654,116	4.2
Overpayment, total:						
Number of returns	112,382,258	113,568,220	116,360,446	114,811,407	115,557,210	0.6
Amount	381,458,887	373,431,750	375,640,365	367,984,216	383,862,380	4.3
Overpayment refunded:						
Number of returns	109,402,781	110,706,225	113,472,680	111,861,777	112,747,598	0.8
Amount	333,096,000	326,054,483	325,837,815	314,028,757	320,596,496	2.1
Refund credited to next year:						
Number of returns	4,612,597	4,114,885	4,041,409	3,926,808	3,812,435	-2.9
Amount	48,362,887	47,377,267	49,802,539	53,955,460	63,265,884	17.3
Tax due at time of filing:						
Number of returns	22,356,865	23,889,539	23,664,786	24,915,734	26,480,680	6.3
Amount	86,129,753	100,792,322	105,520,550	125,864,771	138,444,235	10.0
Predetermined estimated tax penalty:						
Number of returns	6,548,380	6,670,019	6,702,687	7,619,267	8,543,611	12.1
Amount	859,826	805,807	768,147	840,059	1,018,498	21.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**140,494,127**	**142,892,051**	**145,370,240**	**144,928,472**	**147,351,299**	**1.7**
Electronically filed returns	98,358,434	111,559,553	118,920,586	121,314,249	125,317,980	3.3
Form 1040 returns	84,144,965	84,071,480	84,189,061	83,631,395	84,654,613	1.2
Electronically filed returns	54,252,971	62,427,066	66,003,531	67,402,503	69,350,524	2.9
Form 1040A returns	39,563,588	40,810,489	38,598,005	38,243,922	39,406,366	3.0
Electronically filed returns	32,862,236	35,419,288	34,207,257	34,305,758	35,890,253	4.6
Form 1040EZ returns	16,785,574	18,010,081	22,583,173	23,053,156	23,290,320	1.0
Electronically filed returns	11,243,227	13,713,200	18,709,798	19,605,988	20,077,203	2.4
Salaries and wages:						
Number of returns	116,668,680	117,820,074	119,559,706	119,851,043	122,189,100	2.0
Amount	3,477,811,388	3,499,610,531	3,518,529,596	3,586,430,046	3,633,771,539	1.3
Taxable interest:						
Number of returns	57,811,427	55,130,125	52,067,484	47,972,509	44,920,763	-6.4
Amount	102,377,352	83,699,785	69,791,791	63,625,278	56,480,758	-11.2
Tax-exempt interest [2]:						
Number of returns	6,255,546	6,103,182	5,988,308	5,954,819	5,987,263	0.5
Amount	44,834,921	45,061,971	42,414,530	40,447,383	38,215,479	-5.5
Ordinary dividends:						
Number of returns	29,287,816	28,007,627	27,762,355	27,974,976	27,688,374	-1.0
Amount	99,609,291	110,035,532	113,079,492	148,203,361	120,635,625	-18.6
Qualified dividends [2]:						
Number of returns	25,412,544	25,049,470	25,154,875	25,490,820	25,493,503	[3]
Amount	75,301,769	81,824,579	82,519,085	116,335,529	88,703,207	-23.8
State income tax refunds:						
Number of returns	23,444,210	21,828,587	22,115,674	22,005,269	21,309,106	-3.2
Amount	18,473,252	16,459,573	15,998,112	15,630,060	15,629,012	[3]
Alimony received:						
Number of returns	438,103	439,196	436,725	440,401	436,667	-0.8
Amount	5,375,622	5,273,135	5,100,145	5,086,219	5,179,562	1.8
Business or profession net income less loss:						
Number of returns	22,111,784	22,505,698	22,917,874	23,034,725	23,529,912	2.1
Amount	149,288,743	160,231,166	164,421,741	173,131,212	169,513,213	-2.1
Net capital gain less loss:						
Number of returns	19,539,842	20,159,535	20,271,888	20,241,430	20,539,234	1.5
Amount	140,881,968	218,110,685	218,047,389	353,255,713	271,275,902	-23.2
Capital gain distributions reported on Form 1040:						
Number of returns	750,663	1,155,754	1,882,192	2,479,539	3,454,143	39.3
Amount	219,767	360,513	1,032,877	1,261,543	3,483,234	176.1
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,787,663	1,977,152	1,976,199	2,039,106	2,138,829	4.9
Amount	-10,985,669	-10,836,954	-8,396,536	-5,326,100	577,590	-110.8
Total IRA distributions [2]:						
Number of returns	10,523,386	13,498,285	13,729,093	13,882,102	14,051,217	1.2
Amount	109,160,052	174,232,070	152,945,189	154,834,227	146,236,814	-5.6
Taxable IRA distributions:						
Number of returns	9,659,133	12,517,280	13,008,887	13,195,644	13,331,179	1.0
Amount	82,390,438	116,506,565	126,274,951	131,350,860	119,866,640	-8.7
Total pensions and annuities [2]:						
Number of returns	28,408,058	28,889,557	28,981,205	29,516,878	30,013,724	1.7
Amount	501,366,632	528,294,959	529,187,607	555,079,344	588,224,047	6.0
Taxable pensions and annuities:						
Number of returns	26,020,252	26,596,737	26,757,165	27,289,708	27,755,892	1.7
Amount	318,888,361	334,856,674	337,699,220	348,630,745	358,394,543	2.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,432,633	16,503,383	16,767,784	17,208,948	17,408,198	1.2
Amount	234,584,252	267,226,910	282,403,228	349,037,192	344,299,364	-1.4
Farm net income less loss:						
Number of returns	1,924,214	1,909,242	1,867,209	1,835,687	1,812,920	-1.2
Amount	-8,589,431	-7,033,740	-5,579,444	-3,148,370	-4,376,134	39.0
Unemployment compensation:						
Number of returns	11,298,837	14,936,508	13,170,985	11,342,361	9,287,183	-18.1
Amount	50,906,824	72,092,303	53,680,240	40,543,047	29,137,643	-28.1
Total social security benefits [2]:						
Number of returns	24,589,713	25,422,847	25,837,226	26,480,552	27,070,833	2.2
Amount	278,541,909	286,484,333	285,124,660	299,666,735	310,630,063	3.7
Taxable social security benefits:						
Number of returns	15,320,332	16,180,397	16,785,141	17,772,267	18,507,324	4.1
Amount	106,428,933	114,355,922	117,148,289	127,260,685	136,547,389	7.3
Foreign-earned income exclusion [4]:						
Number of returns	396,405	415,519	445,276	475,386	470,341	-1.1
Amount	14,906,743	15,481,625	16,305,201	16,865,833	16,286,360	-3.4
Net operating loss [4]:						
Number of returns	1,119,575	1,147,033	1,229,118	1,294,259	1,211,607	-6.4
Amount	75,611,862	86,662,540	98,247,252	107,611,229	106,083,806	-1.4
Cancellation of debt [4]:						
Number of returns	490,846	634,797	699,605	769,859	770,756	0.1
Amount	5,554,740	6,191,385	8,016,693	7,071,639	5,619,327	-20.5
Taxable health savings account distributions [4]:						
Number of returns	N/A	266,188	317,328	213,243	267,570	25.5
Amount	N/A	270,258	220,976	139,305	195,935	40.7
Gambling earnings [4]:						
Number of returns	1,768,442	1,841,697	1,903,153	1,925,505	1,918,174	-0.4
Amount	14,488,638	15,100,717	15,406,910	16,639,478	16,822,787	1.1
Other income less loss [4]:						
Number of returns	6,487,936	6,666,372	6,508,046	6,635,318	6,809,924	2.6
Amount	19,083,453	20,760,991	19,786,154	21,295,038	20,859,887	-2.0
Total income:						
Number of returns	140,040,871	142,244,789	144,763,632	144,519,302	146,879,226	1.6
Amount	4,716,269,314	4,921,127,788	4,938,109,371	5,255,639,891	5,181,543,644	-1.4
Educator expenses:						
Number of returns	3,841,466	3,614,291	3,824,221	3,790,352	3,837,716	1.2
Amount	591,342	548,578	559,227	545,172	541,151	-0.7
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	142,530	131,619	147,661	143,148	156,555	9.4
Amount	340,124	283,549	301,230	296,404	329,452	11.1
Health savings account deduction:						
Number of returns	946,436	1,004,561	1,019,297	1,083,379	1,194,511	10.3
Amount	1,577,927	1,746,200	1,788,525	1,909,663	2,085,524	9.2
Moving expenses:						
Number of returns	856,242	1,002,314	1,028,503	1,136,801	1,244,377	9.5
Amount	1,279,529	1,603,304	1,703,073	1,757,338	1,998,273	13.7
Deductible part of self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	14,523,979	14,492,955	15,120,845	15,671,915	15,663,150	-0.1
Payments to a Keogh plan:						
Number of returns	922,981	909,977	917,136	923,165	954,877	3.4
Amount	11,491,243	11,334,772	11,321,219	11,866,261	12,574,526	6.0

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance:						
Number of returns	3,625,543	3,830,684	3,847,203	3,902,030	3,995,573	2.4
Amount	13,296,675	13,990,379	14,261,296	14,614,574	15,229,756	4.2
Penalty on early withdrawal of savings:						
Number of returns	1,204,856	1,102,394	944,285	769,136	690,780	-10.2
Amount	206,584	213,553	267,966	259,723	124,136	-52.2
Alimony paid adjustment:						
Number of returns	570,110	596,538	583,411	623,082	651,544	4.6
Amount	5,998,895	6,244,856	6,197,159	6,349,579	6,600,134	3.9
Total taxpayer IRA adjustment:						
Number of returns	2,587,823	2,583,178	2,562,814	2,575,337	2,713,320	5.4
Amount	6,834,333	6,860,433	6,417,126	6,713,287	7,279,834	8.4
Student loan interest deduction:						
Number of returns	9,718,995	10,119,216	10,051,849	10,764,802	11,460,120	6.5
Amount	5,082,155	5,451,719	5,620,607	6,086,318	6,519,565	7.1
Tuition and fees deduction:						
Number of returns	2,422,642	1,997,005	1,933,121	2,112,590	1,892,785	-10.4
Amount	3,323,069	2,616,882	2,504,563	2,667,517	2,435,879	-8.7
Domestic production activities deduction:						
Number of returns	490,677	615,952	637,859	659,401	717,374	8.8
Amount	3,472,210	5,200,773	5,226,483	6,350,670	6,301,124	-0.8
Archer medical savings account deduction:						
Number of returns	8,464	6,276	7,460	4,740	3,391	-28.5
Amount	7,956	6,393	6,766	3,945	3,267	-17.2
Foreign housing deductions:						
Number of returns	7,945	2,761	5,531	8,055	4,344	-46.1
Amount	82,749	44,501	57,531	77,430	46,430	-40.0
Other adjustments:						
Number of returns	161,638	144,127	153,280	148,885	141,877	-4.7
Amount	731,706	883,368	896,966	1,112,450	765,034	-31.2
Total statutory adjustments:						
Number of returns	34,764,363	35,260,684	35,683,176	36,623,399	37,665,545	2.8
Amount	68,840,477	71,522,217	72,250,581	76,282,246	78,497,233	2.9
Adjusted gross income or loss (AGI): Amount	4,647,428,838	4,849,605,571	4,865,858,790	5,179,357,644	5,103,046,410	-1.5
Total itemized deductions:						
Number of returns	45,695,736	46,644,509	46,293,834	45,581,697	44,330,496	-2.7
Amount	733,582,130	729,416,814	708,016,686	705,004,811	667,000,453	-5.4
Total standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	455,685,277	442,768,987	446,640,462	453,856,379	476,234,531	4.9
Basic standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	432,295,387	429,901,021	433,393,901	440,348,691	461,875,871	4.9
Additional standard deduction:						
Number of returns	12,740,860	12,679,683	13,211,438	13,701,861	14,286,968	4.3
Amount	12,952,676	12,596,822	13,226,777	13,494,218	14,356,441	6.4
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	20,532,964	400,690	[5] 23,790	[5] 19,148	N/A	[6]
Amount	10,557,431	271,144	[5] 9,870	[5] 8,871	N/A	[6]
AGI less deductions:						
Number of returns	121,635,282	124,962,697	126,697,521	126,736,118	128,744,167	1.6
Amount	3,623,936,215	3,829,027,391	3,862,984,209	4,166,890,613	4,109,151,591	-1.4
Number of exemptions	284,239,508	287,678,582	289,305,821	287,733,123	289,929,032	0.8
Exemption amount	627,099,621	629,059,777	621,707,196	621,758,310	621,617,860	[3]

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income:						
Number of returns	104,160,741	107,304,398	108,649,479	108,995,860	110,502,800	1.4
Amount	3,100,784,837	3,298,561,546	3,338,883,361	3,639,458,038	3,584,639,998	-1.5
Capital construction fund reduction:						
Number of returns	2,400	2,597	170	157	142	-9.6
Amount	30,871	22,226	29,246	61,947	57,088	-7.8
Tax from table, rate schedules, etc.:						
Number of returns	103,467,697	106,601,255	107,626,808	108,081,852	109,535,332	1.3
Amount	580,994,575	622,158,150	632,523,532	698,959,766	710,258,270	1.6
Additional taxes:						
Number of returns	11,396	17,718	9,895	7,695	7,449	-3.2
Amount	19,935	17,941	24,220	6,327	7,561	19.5
Alternative minimum tax:						
Number of returns	3,827,562	4,019,538	4,248,183	4,224,741	3,940,304	-6.7
Amount	13,759,768	16,463,138	17,710,076	18,651,189	15,390,782	-17.5
Income tax before credits:						
Number of returns	103,502,636	106,631,729	107,660,923	108,117,666	109,571,667	1.3
Amount	594,774,278	638,639,230	650,257,829	717,675,089	725,681,379	1.1
Child care credit:						
Number of returns	6,286,241	6,338,315	6,332,814	6,339,717	6,315,706	-0.4
Amount	2,021,559	2,036,954	1,990,429	1,941,939	1,941,047	[3]
Credit for elderly or disabled:						
Number of returns	63,526	98,345	111,863	67,430	76,856	14.0
Amount	5,018	9,369	9,393	5,353	5,327	-0.5
Education credits:						
Number of returns	10,598,706	11,922,884	12,054,606	10,079,053	10,196,811	1.2
Amount	6,603,678	7,406,453	7,185,654	5,988,924	5,974,079	-0.2
Residential energy credit:						
Number of returns	6,711,683	7,155,888	3,642,988	2,225,307	3,036,039	36.4
Amount	3,548,370	3,701,135	973,853	720,865	905,612	25.6
Foreign tax credit:						
Number of returns	6,309,847	6,661,896	6,904,440	7,096,246	7,487,567	5.5
Amount	7,958,622	9,126,613	9,559,052	10,879,480	11,356,732	4.4
Child tax credit:						
Number of returns	23,563,012	23,579,773	23,136,250	22,889,677	22,563,277	-1.4
Amount	17,316,763	17,088,517	16,321,189	15,780,636	15,282,438	-3.2
Retirement savings contributions credit:						
Number of returns	6,253,195	6,130,006	6,394,950	6,925,814	7,411,730	7.0
Amount	633,593	617,263	649,406	684,637	739,057	7.9
Mortgage interest credit:						
Number of returns	44,686	41,733	45,763	46,653	58,410	25.2
Amount	26,924	30,695	31,884	37,169	41,363	11.3
Adoption credit:						
Number of returns	80,676	97,084	47,956	31,786	55,036	73.1
Amount	169,684	723,487	354,697	101,989	128,825	26.3
General business credit:						
Number of returns	292,508	462,320	487,030	466,097	462,100	-0.9
Amount	975,719	1,299,883	1,398,408	1,468,710	1,719,746	17.1
Prior-year minimum tax credit:						
Number of returns	319,646	259,546	256,192	262,061	322,422	23.0
Amount	462,502	397,646	328,425	389,236	563,719	44.8
Alternative motor vehicle credit:						
Number of returns	75,752	66,503	7,391	7,241	3,994	-44.8
Amount	83,686	56,025	8,281	11,484	7,053	-38.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit:						
Number of returns	3,241	3,136	906	1,958	308	-84.3
Amount	1,536	1,766	583	2,773	426	-84.6
Alternative fuel vehicle refueling property credit:						
Number of returns	1,006	984	3,456	8,104	13,389	65.2
Amount	1,109	693	1,511	4,657	3,694	-20.7
Qualified plug-in electric vehicle credit:						
Number of returns	22,571	211	12,248	25,061	43,009	71.6
Amount	78,837	680	44,313	79,127	129,658	63.9
Total credits [7]:						
Number of returns	46,444,316	48,092,456	46,290,170	44,569,999	45,659,219	2.4
Amount	39,898,052	41,739,415	38,515,780	38,111,663	38,809,602	1.8
Income tax after credits:						
Number of returns	90,699,226	93,480,314	95,020,390	96,302,736	97,731,379	1.5
Amount	554,876,227	596,899,815	611,742,049	679,563,426	686,871,777	1.1
Self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	29,042,706	28,980,662	26,892,715	27,759,355	31,163,560	12.3
Social security, Medicare tax on tip income not reported:						
Number of returns	164,103	132,436	111,713	111,916	128,848	15.1
Amount	13,859	13,962	10,218	10,581	17,082	61.4
Uncollected social security tax:						
Number of returns	83,076	29,849	40,721	39,328	42,198	7.3
Amount	22,104	7,698	8,727	9,748	10,979	12.6
Tax on qualified retirement plans:						
Number of returns	5,874,254	5,921,264	5,706,635	5,613,766	5,726,292	2.0
Amount	3,237,302	3,487,820	3,311,535	3,177,955	3,296,070	3.7
Advanced earned income credit payments:						
Number of returns	123,251	119,541	[5] 11,066	[5] 1,998	N/A	[6]
Amount	46,009	42,937	[5] 7,594	[5] 998	N/A	[6]
Household employment taxes:						
Number of returns	207,338	201,661	206,322	198,535	202,208	1.9
Amount	633,564	580,434	548,037	524,341	604,891	15.4
First-time homebuyer credit repayment:						
Number of returns	4,029	958,589	716,559	877,513	830,760	-5.3
Amount	11,405	337,194	259,790	307,601	249,676	-18.8
Recapture taxes:						
Number of returns	16,492	21,336	5,018	2,527	24,106	853.9
Amount	115,749	146,113	8,261	1,452	28,196	1,842.0
COBRA premium assistance recapture:						
Number of returns	3,005	902	4,534	4,393	1,318	-70.0
Amount	3,868	2,594	1,128	3,448	1,082	-68.6
Total tax liability [8]:						
Number of returns	100,148,024	102,899,991	104,361,703	105,651,541	107,288,652	1.5
Amount	588,284,461	630,678,170	643,053,790	711,628,972	735,251,108	3.3
Income tax withheld:						
Number of returns	120,134,277	121,393,087	126,350,376	126,606,913	129,050,127	1.9
Amount	504,145,324	524,862,249	563,979,389	582,306,288	593,970,428	2.0
Estimated tax payments:						
Number of returns	10,139,259	9,547,968	9,259,317	9,275,669	9,274,202	[3]
Amount	136,829,069	132,974,261	135,359,156	149,096,749	162,373,969	8.9
Making work pay credit:						
Number of returns	100,994,053	105,809,553	[5] 2,521,153	[5] 904,213	N/A	[6]
Amount	30,887,890	32,571,313	[5] 662,712	[5] 226,052	N/A	[6]

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit:						
Number of returns	27,041,498	27,367,757	27,911,726	27,848,264	28,821,785	3.5
Amount	36,099,611	35,708,652	36,552,098	36,498,934	38,205,230	4.7
Nontaxable combat pay election:						
Number of returns	22,029	23,958	17,029	15,457	9,967	-35.5
Amount	207,909	203,447	109,891	105,019	85,457	-18.6
Additional child tax credit:						
Number of returns	21,290,682	20,979,862	21,151,049	20,533,173	20,727,634	0.9
Amount	16,757,687	16,639,233	16,609,434	15,775,394	15,631,405	-0.9
American opportunity credit:						
Number of returns	8,836,029	11,979,099	12,823,967	9,972,160	10,399,178	4.3
Amount	4,638,849	6,367,136	6,691,995	5,011,943	5,192,453	3.6
Payment with an extension request:						
Number of returns	1,304,953	1,457,793	1,572,291	1,851,870	1,867,825	0.9
Amount	30,241,280	41,293,767	37,327,925	59,516,064	56,484,901	-5.1
Excess social security tax withheld:						
Number of returns	1,105,071	1,204,270	1,347,372	1,384,900	1,357,741	-2.0
Amount	1,176,188	1,257,922	940,206	965,888	1,414,601	46.5
Form 4136 - Fuels tax credit:						
Number of returns	323,330	354,848	481,731	282,904	351,572	24.3
Amount	57,225	95,125	206,166	78,818	94,112	19.4
Other payments: Form 2439 - Regulated investment company credit:						
Number of returns	8,658	8,671	153,422	31,824	8,724	-72.6
Amount	21,752	58,953	764,375	78,257	35,650	-54.4
Form 8885 - Health insurance credit:						
Number of returns	11,836	16,174	19,943	11,754	13,693	16.5
Amount	22,541	18,674	31,215	13,972	29,338	110.0
Form 8801 - Refundable prior-year minimum tax credit:						
Number of returns	240,844	263,847	223,829	220,916	3,289	-98.5
Amount	1,558,230	486,934	373,804	314,815	4,395	-98.6
First-time homebuyer credit:						
Number of returns	1,380,392	334,422	16,209	N/A	N/A	[6]
Amount	5,949,874	1,370,472	68,468	N/A	N/A	[6]
Total payments:						
Number of returns	132,753,706	135,487,961	136,966,083	136,561,943	138,827,397	1.7
Amount	768,777,429	794,614,162	799,949,167	849,909,850	873,543,275	2.8
Overpayment, total:						
Number of returns	112,382,258	113,568,220	116,360,446	114,811,407	115,557,210	0.6
Amount	232,455,141	223,879,946	218,268,661	209,438,939	215,410,988	2.9
Overpayment refunded:						
Number of returns	109,402,781	110,706,225	113,472,680	111,861,777	112,747,598	0.8
Amount	202,983,547	195,476,309	189,330,514	178,730,084	179,908,247	0.7
Refund credited to next year:						
Number of returns	4,612,597	4,114,885	4,041,409	3,926,808	3,812,435	-2.9
Amount	29,471,595	28,403,637	28,938,140	30,708,856	35,502,741	15.6
Tax due at time of filing:						
Number of returns	22,356,865	23,889,539	23,664,786	24,915,734	26,480,680	6.3
Amount	52,486,138	60,427,052	61,313,510	71,636,182	77,690,368	8.5
Predetermined estimated tax penalty:						
Number of returns	6,548,380	6,670,019	6,702,687	7,619,267	8,544,048	12.1
Amount	523,965	483,098	446,338	478,121	571,618	19.6

N/A—Not applicable.
[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 3.
[2] Not included in total income.
[3] Less than 0.05 percent.
[4] Included in the line for other income less loss on Form 1040.
[5] Data from prior-year returns.
[6] Percentage not computed.
[7] Total credits includes the values for "other credits" not tabulated here.
[8] Total tax liability includes the values for "other taxes" not tabulated here.
[9] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2013 CPI-U = 232.957; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537.
Source: IRS, Statistics of Income Division, Publication 1304, August 2015.

Figure 1. General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	$10,000 $11,500
	Head of household	under 65 65 or older	$12,850 $14,350
Married with a child and living apart from spouse during the last six months of 2013	Head of household	under 65 65 or older	$12,850 $14,350
Married and living with spouse at the end of 2013 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$20,000 $21,200 $22,400
	Married, separate return	any age	$3,900
Married, not living with spouse at the end of 2013 (or on the date spouse died)	Married, joint or separate return	any age	$3,900
Widowed in 2011 or 2012 and not remarried in 2013	Single	under 65 65 or older	$10,000 $11,500
	Head of household	under 65 65 or older	$12,850 $14,350
	Qualifying widow(er) with dependent child	under 65 65 or older	$16,100 $17,300

Requirements for Filing

The filing requirements for Tax Year 2013 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included 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 your main home (even if a taxpayer could have excluded part or all of it). Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2013 if he or she:

1. was liable for any of the following taxes:
   - Alternative minimum tax;
   - Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Form 5329);
   - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Schedule H);
   - Social security or Medicare tax on unreported tip income;
   - Recapture of first-time homebuyer credit;
   - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
   - Tax from the recapture of various credits, including investment credits, low-income housing credits or first-time homebuyer credit;
2. received HSA, Archer MSA, or Medicare Advantage MSA distributions;

Figure 2. Filing Requirements for Children and Other Dependents

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

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

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

- Earned income was more than $6,100, or
- Unearned income was over $1,000, or
- Gross income was more than the larger of (a) $1,000 or (b) earned income (up to $5,750) plus $350.

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

- Earned income was more than $7,600 ($9,100 if 65 or older and blind), or
- Unearned income was more than $2,500 ($4,000 if 65 or older and blind), or
- Gross income was more than $2,500 ($4,000 if 65 or older and blind), or the total of earned income (up to $5,750) plus $1,850 ($3,350 if 65 or older and blind), whichever is larger.

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

- Gross income was at least $5 and spouse files a separate return and itemizes deductions.
- Earned income was more than $6,100, or
- Unearned income was over $1,000, or
- Gross income was more than the larger of $1,000 or earned income (up to $5,750) plus $350.

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

- Earned income was more than $7,300 ($8,500 if 65 or older and blind), or
- Unearned income was more than $2,200 ($3,400 if 65 or older and blind), or
- Gross income was more than $2,200 ($3,400 if 65 or older and blind), or the total of earned income (up to $5,750) plus $1,550 ($2,750 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; or
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.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to claim the earned income credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2013 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Medicare Tax

New for 2013 is a 0.9 percent additional Medicare Tax that was applied to Medicare wages, railroad retirement compensation, and self-employment income in excess of $125,000 for married filing separately filers, $250,000 for married filing jointly filers, and $200,000 for single or head of household filers.

Adoption Credit

For Tax Year 2013, the maximum credit amount increased from $12,650 to $12,970. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of $194,580 and completely phased out for modified adjusted gross income of $234,580 or more.

Alternative Minimum Tax

For Tax Year 2013, the maximum AMT exemption increased from $78,750 to $80,800 for a married couple filing a joint return, from $50,600 to $51,900 for single filers and heads of household, and from $39,375 to $40,400 for a married person filing separately. Also for 2013, the 26-percent tax rate applies to the first $179,500 ($89,750 if married filing separately). Previously, it applied to the first $175,000 ($87,500).

Archer Medical Savings Account (MSA) Deduction

For Tax Year 2013, the maximum deduction increased from $2,047.50 ($4,725.00 for a family) to $2,080.00 ($4,837.50 for a family).

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased to $487 in 2013 from $475 in 2012. For these taxpayers, earned income and AGI had to be less than $14,340 ($19,680 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased from $3,169 to $3,250 and, for taxpayers with two qualifying children, the maximum credit increased from $5,236 to $5,372. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $37,870 ($43,210 for married filing jointly) for one qualifying child, or less than $43,038 ($48,378 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from $5,891 to $6,044. For these taxpayers, earned income and AGI had to be less than $46,227 ($51,567 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 increased to $3,300 for the year.

Education Credits

There were two education credits available: the Lifetime Learning credit; and the American Opportunity credit. The Lifetime Learning credits' AGI phaseout amounts were increased. The Lifetime Learning credits phased out for taxpayers with AGI between $53,000 and $63,000 ($107,000 and $127,000 for married filing jointly). The American Opportunity credit phased out for taxpayers with AGI between $80,000 and $90,000 ($160,000 and $180,000 if married filing jointly). The latter were the same as 2012.

Exemption Amount

For Tax Year 2013, the exemption amount increased $100 to $3,900 due to mandated indexing for inflation. The exemption amount was limited if the taxpayer's adjusted gross income was more than $150,000 for married filing separately, $250,000 for single, $275,000 for head of household, and $300,000 for married filing jointly. There was no such limitation in 2012.

Filing Status for Same-Sex Married Couples

If taxpayers had a same-sex spouse and were legally married in a State (or foreign country) that recognized same-sex marriage, the taxpayers generally had to use the married filing jointly or married filing separately filing status on their 2013 return, even if they lived in a State (or foreign country) that did not recognize same-sex marriage.

Foreign-Earned Income Exclusion

For 2013, the exclusion increased to $97,600 from $95,100 in 2012.

Foreign Housing Deduction

For 2013, the foreign housing deduction was limited to $29,280 for most locations. In 2012, the deduction was limited to $28,530.

Health Savings Account Deduction

A deduction for contributions to a health savings account was limited to $3,250; $6,450 for family coverage. This was an increase from $3,100 ($6,250 for family coverage) in 2012. These limits were $1,000 higher if the taxpayer was age 55 or older ($2,000 if both spouses were 55 or older).

Household Employment Tax

Taxpayers paying domestic employees more than $1,800 annually, generally had to pay social security, Medicare and Federal unemployment (FUTA) taxes for these employees by filing Schedule H, Household Employment Taxes, with their income tax return. For 2013, the FUTA tax rate was 6.0 percent. Also for 2013, the rate for the employee portion of social security tax reverted back to 6.2 percent from 4.2 percent, while the employer portion remained at 6.2 percent. Beginning in 2013, taxpayers had to withhold a 0.9 percent 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.

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between $95,000 and $115,000 of modified AGI for married persons filing jointly and surviving spouses; and between $59,000 and $69,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from $92,000 and $112,000 for married filing jointly or surviving spouses and $58,000 and $68,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2012. 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 $178,000 and $188,000, up from $173,000 and $183,000 in 2012. These were limited to the lesser of $5,500 ($5,000 in 2012), $11,000 ($10,000 in 2012) if married filing jointly, or the taxpayer's compensation for the year, were subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was over age 50 these limits were $1,000 higher per taxpayer.

Itemized Deductions

For 2013, a taxpayer could have had their itemized deductions limited if their adjusted gross income was more than $150,000 for married filing separately filers, $250,000 for single filers, $275,000 for head of household filers, and $300,000 for married filing jointly filers. Itemized deductions were not limited in 2012.

Medical and Dental Expenses Deduction

Beginning in 2013, a taxpayer could deduct only the part of medical and dental expenses that exceeded 10 percent of adjusted gross income (7.5 percent if either the taxpayer or the taxpayer's spouse was born before January 2, 1949, and thus age 65). Previously, this percentage was 7.5 percent for all taxpayers regardless of age.

Net Capital Gain and Qualified Dividends Tax Rate

The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for 2013 for certain high taxable income taxpayers. To be subject to this higher rate, taxpayers' taxable income had to exceed $225,000 for married filing separately filers, $450,000 for married filing jointly filers, $425,000 for head of household filers, and $400,000 for single filers

Net Investment Income Tax

New for 2013, taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over $125,000 for married filing separately filers, $250,000 for married filing jointly filers, and $200,000 for single or head of household filers.

Penalty Tax on Qualified Retirement Plans

Contributions to an IRA in excess of the legal limitation for the year, the lesser of $5,500 ($5,000 in 2012), $11,000 ($10,000 in 2012) if married filing jointly, or the taxpayer's compensation for the year, were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over age 50 these limits were $1,000 higher per taxpayer.

Prior-Year Minimum Tax Credit

For 2013, the credit for prior-year minimum tax was no longer partly refundable.

Retirement Savings Contribution Credit

A taxpayer could take a credit for qualified retirement savings contributions if their adjusted gross income was less than or equal to $29,500 if single, qualified widow(er) or married filing separately ($44,250 if head of household, $59,000 if married filing jointly). In 2012, AGI had to be less than $28,750 ($43,125 if head of household, $57,500 if married filing jointly). For both years, the maximum credit was $1,000 ($2,000 for married filing jointly) and could be taken if AGI was less than or equal to $17,750 ($26,525 if head of household and $35,500 for joint returns). These cutoffs for the maximum credit for 2012 were $17,250 ($25,875 and $34,500, respectively).

Self-Employment Tax

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security portion reverted back to 12.4 percent from 10.4 percent.

Social Security and Medicare Taxes

For 2013, the maximum wages subject to social security tax was $113,700 up from $110,100 for 2012. All wages were subject to Medicare tax. Beginning in 2013, the social security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent.

Standard Deduction

Due to normal inflationary adjustments, the standard deduction, which could be claimed by people who did not itemize deductions on Schedule A of Form 1040, was higher for 2013 than it was for 2012. The amount that could be claimed depended on filing status, whether the taxpayer was age 65 or older or blind, and whether the taxpayer could be claimed as a dependent by another person. For 2013, the standard deduction increased to $12,200 for joint filers, up from $11,900 for 2012. For single filers and married filing separate filers, the deduction amount increased to $6,100, up from $5,950. For head of household filers, the deduction was $8,950, up from $8,700.

Tax Rates

The highest tax rate for 2013 was 39.6 percent. In 2012, the highest tax rate was 35 percent. The new tax rate was for:

- Single returns with taxable income greater than $400,000;
- Married filing jointly returns with taxable income greater than $450,000;
- Married filing separately returns with taxable income greater than $225,000; and
- Head of household returns with taxable income greater than $425,000.

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2014.

All returns processed during 2014 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, while 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 contained no income information or frivolous or fraudulent income information when recognized, were excluded from the estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2013. While most of the returns processed during Calendar Year 2014 were for Tax Year 2013, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2012 and 2013.

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 a sample is randomly selected independently from each stratum. Strata are defined by:

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).
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 to represent a base year of 1991. (See footnote 1 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table B shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2014 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 four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

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, SOI selected a small subsample of returns to independently review, analyze, and process for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing

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, Mathematical Statistics Section, Corporation Statistics Branch.

Center. 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.

After the processing center completed its review, SOI further validated, tested, and balanced the data. 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, SOI reviewed all statistics and tables for accuracy and reasonableness in light of 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 IRS needed the return at the same time. For Tax Year 2013, some 0.01 percent of the sample returns were unavailable.

Method of Estimation

SOI obtained the weights by dividing the population count of returns in a stratum by the number of sample returns for that stratum, then adjusted the weights to correct for misclassified returns. These weights were applied to the sample data to produce all of 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 standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CVs for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error 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 standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68-percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95-percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is $27.849 billion, and its related coefficient of variation, CV(X), is 0.69 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$SE(X) = X \bullet CV(X)$$
$$= (\$27.849 \times 10^9) \bullet (0.0069)$$
$$= \$0.192 \text{ billion}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68-percent confidence interval is from $27.657 billion to $28.041 billion, the 95-percent confidence interval is from $27.465 billion to $28.233 billion, and the 99-percent confidence interval is from $27.273 billion to $28.425 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for 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 to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100-percent rate).

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 done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2012 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-Type Price Index [4].

References

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[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/] (accessed December 5, 2013).

Table B. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2013

Description of the sample strata	Number of returns	
	Population counts [1]	Sample counts
Grand total	147,759,485	332,040
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		
$5,000,000 or more Indexed Positive Income or Indexed Positive Income	305	305
Under $5,000,000 Indexed Positive Income or Indexed Positive Income [2]	38,811	35,687
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	308	308
Other Returns, total	147,720,061	295,740

Description of the sample strata	Degree of interest [3]	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 and Forms 1040A and 1040EZ			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total		6,156,223	70,514	23,174,522	56,130	1,295,747	7,242	117,093,569	161,854		
Indexed Negative Income [4]											
$10,000,000 or more	All	384	384	1,144	1,144	166	166	1,337	1,337	3,031	3,031
$5,000,000 under $10,000,000	All	735	735	1,916	1,916	270	270	2,399	2,399	5,320	5,320
$2,000,000 under $5,000,000	All	3,244	1,050	7,264	2,405	1,066	367	9,131	3,160	20,705	6,982
$1,000,000 under $2,000,000	All	7,010	1,087	14,517	2,322	2,499	408	18,248	2,886	42,274	6,703
$500,000 under $1,000,000	All	15,847	518	33,292	1,122	5,914	205	42,825	1,475	97,878	3,320
$250,000 under $500,000	All	32,526	348	71,010	680	11,218	116	93,485	938	208,239	2,082
$120,000 under $250,000	All	57,180	284	136,736	699	17,845	102	197,249	948	409,010	2,033
$60,000 under $120,000	All	61,535	166	166,015	510	19,065	68	271,823	815	518,438	1,559
Under $60,000	All	43,191	74	386,000	732	25,659	50	622,009	1,146	1,076,859	2,002
Indexed Positive Income [3]											
Under $30,000	1							33,686,309	33,739	33,686,309	33,739
Under $30,000	2	251,975	270	3,808,738	3,789	72,874	85	27,512,372	27,719	31,645,959	31,863
Under $30,000	3-4	280,702	285	5,694,949	5,689	93,437	105	6,975,566	6,942	13,044,654	13,021
$30,000 under $60,000	1-2	588,668	569	1,865,355	1,826	141,241	146	21,586,545	21,422	24,181,809	23,963
$30,000 under $60,000	3-4	652,637	614	3,767,147	3,734	227,326	201	6,815,208	6,849	11,462,318	11,398
$60,000 under $120,000	1-3	1,052,156	1,082	2,178,941	2,180	193,101	205	11,454,447	11,499	14,878,645	14,966
$60,000 under $120,000	4	764,428	688	2,504,819	2,549	179,114	171	3,253,257	3,278	6,701,618	6,686
$120,000 under $250,000	1-3	347,974	1,173	405,068	1,341	75,948	281	1,374,800	4,608	2,203,790	7,403
$120,000 under $250,000	4	945,124	3,123	1,419,302	4,750	98,839	324	2,199,154	7,272	4,662,419	15,469
$250,000 under $500,000	All	608,760	4,407	511,606	3,779	80,642	596	732,749	5,243	1,933,757	14,025
$500,000 under $1,000,000	All	271,434	6,722	147,371	3,620	35,937	861	182,243	4,648	636,985	15,851
$1,000,000 under $2,000,000	All	104,733	12,898	38,918	4,794	10,587	1,241	45,129	5,474	199,367	24,407
$2,000,000 under $5,000,000	All	47,386	15,443	11,628	3,763	2,531	806	13,748	4,521	75,293	24,533
$5,000,000 under $10,000,000	All	11,432	11,432	1,949	1,949	342	342	2,367	2,367	16,090	16,090
$10,000,000 or more	All	7,162	7,162	837	837	126	126	1,169	1,169	9,294	9,294

[1] This population includes an estimated 408,186 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. The increase in this number for the current tax year was caused by additional processing for returns impacted by identity theft.
[2] A processing error caused 3,124 returns to be excluded from the sample prior to sample selection.
[3] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.
[4] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5156 to represent a base year of 1991.
Source: IRS, Statistics of Income Division, Publication 1304, August 2015.

Section 3

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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 2013

[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	**147,351,299**	**100.0**	**9,093,628,703**	**100.0**	**61,714**	**94,532,494**	**100.0**	**8,426,007,999**	**100.0**	**94,505,726**
No adjusted gross income	2,113,013	1.4	-198,630,863	[1]	-94,004	6,231	[2]	-10,474,747	[1]	0
$1 under $5,000	10,608,111	7.2	27,566,440	0.3	2,599	259,679	0.3	810,746	0.0	258,507
$5,000 under $10,000	12,030,388	8.2	91,559,806	1.0	7,611	1,826,829	1.9	14,157,630	0.2	1,825,909
$10,000 under $15,000	12,503,345	8.5	156,213,341	1.7	12,494	4,682,558	5.0	59,495,352	0.7	4,681,451
$15,000 under $20,000	11,621,535	7.9	202,680,464	2.2	17,440	5,296,828	5.6	92,566,484	1.1	5,295,806
$20,000 under $25,000	10,125,285	6.9	227,249,985	2.5	22,444	5,456,047	5.8	122,786,791	1.5	5,455,828
$25,000 under $30,000	8,809,515	6.0	241,920,783	2.7	27,461	5,155,731	5.5	141,790,956	1.7	5,155,471
$30,000 under $40,000	14,473,606	9.8	503,629,456	5.5	34,796	10,249,791	10.8	358,574,531	4.3	10,249,720
$40,000 under $50,000	11,279,394	7.7	504,991,453	5.6	44,771	9,408,699	10.0	422,009,648	5.0	9,408,672
$50,000 under $75,000	19,229,309	13.0	1,183,907,339	13.0	61,568	18,003,354	19.0	1,111,909,458	13.2	18,002,504
$75,000 under $100,000	12,574,107	8.5	1,089,048,941	12.0	86,610	12,322,770	13.0	1,067,897,141	12.7	12,319,661
$100,000 under $200,000	16,425,446	11.1	2,209,424,177	24.3	134,512	16,318,248	17.3	2,196,047,037	26.1	16,313,892
$200,000 under $500,000	4,488,110	3.0	1,277,488,938	14.0	284,639	4,477,599	4.7	1,274,632,998	15.1	4,472,298
$500,000 under $1,000,000	724,251	0.5	486,697,123	5.4	672,001	722,903	0.8	485,798,728	5.8	721,735
$1,000,000 under $1,500,000	156,269	0.1	188,076,335	2.1	1,203,542	155,955	0.2	187,696,020	2.2	155,515
$1,500,000 under $2,000,000	64,236	[2]	110,426,328	1.2	1,719,072	64,103	0.1	110,195,234	1.3	63,945
$2,000,000 under $5,000,000	91,128	0.1	270,182,734	3.0	2,964,871	90,961	0.1	269,685,447	3.2	90,710
$5,000,000 under $10,000,000	21,412	[2]	145,700,551	1.6	6,804,621	21,378	0.0	145,482,169	1.7	21,319
$10,000,000 or more	12,839	[2]	375,495,375	4.1	29,246,466	12,828	0.0	374,946,377	4.4	12,785

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		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	**6,240,297,064**	**100.0**	**94,518,546**	**1,218,549,835**	**100.0**	**1,235,040,347**	**100.0**	**19.8**	**14.7**	**13,065**
No adjusted gross income	0	[1]	6,214	176,629	[2]	177,444	[2]	[1]	[1]	28,478
$1 under $5,000	378,113	[2]	259,678	37,423	[2]	37,423	[2]	9.9	4.6	144
$5,000 under $10,000	3,514,192	0.1	1,826,828	363,828	[2]	363,828	[2]	10.4	2.6	199
$10,000 under $15,000	16,090,737	0.3	4,681,564	1,513,971	0.1	1,513,976	0.1	9.4	2.5	323
$15,000 under $20,000	38,134,800	0.6	5,296,826	3,703,936	0.3	3,703,936	0.3	9.7	4.0	699
$20,000 under $25,000	58,340,298	0.9	5,456,046	6,259,605	0.5	6,259,605	0.5	10.7	5.1	1,147
$25,000 under $30,000	75,779,897	1.2	5,155,730	8,650,789	0.7	8,650,789	0.7	11.4	6.1	1,678
$30,000 under $40,000	212,364,963	3.4	10,249,787	24,184,517	2.0	24,184,518	2.0	11.4	6.7	2,360
$40,000 under $50,000	266,978,576	4.3	9,407,581	31,194,931	2.6	31,195,016	2.5	11.7	7.4	3,316
$50,000 under $75,000	742,932,887	11.9	18,003,284	95,577,285	7.8	95,577,441	7.7	12.9	8.6	5,309
$75,000 under $100,000	752,794,444	12.1	12,322,672	102,655,118	8.4	102,655,287	8.3	13.6	9.6	8,331
$100,000 under $200,000	1,655,746,673	26.5	16,316,042	278,477,723	22.9	278,503,806	22.6	16.8	12.7	17,067
$200,000 under $500,000	1,045,437,126	16.8	4,470,538	248,506,252	20.4	250,646,209	20.3	24.0	19.7	55,978
$500,000 under $1,000,000	426,019,294	6.8	721,326	123,238,260	10.1	125,785,974	10.2	29.5	25.9	174,001
$1,000,000 under $1,500,000	165,115,643	2.6	155,608	51,822,627	4.3	53,108,843	4.3	32.2	28.3	340,540
$1,500,000 under $2,000,000	97,483,398	1.6	63,937	31,298,313	2.6	32,173,741	2.6	33.0	29.2	501,907
$2,000,000 under $5,000,000	237,659,944	3.8	90,764	77,204,789	6.3	79,629,744	6.4	33.5	29.5	875,427
$5,000,000 under $10,000,000	128,194,863	2.1	21,333	41,134,187	3.4	42,687,638	3.5	33.3	29.3	1,996,802
$10,000,000 or more	317,331,217	5.1	12,791	92,549,654	7.6	98,185,129	7.9	30.9	26.2	7,653,970

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 2013—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	2,113,013	1.4	-198,630,863	[1]	-94,004	6,231	[2]	-10,474,747	[1]	0
$1 under $5,000	10,608,111	7.2	27,566,440	0.3	2,599	259,679	0.3	810,746	[2]	258,507
$1 under $10,000	22,638,499	15.4	119,126,246	1.3	5,262	2,086,509	2.2	14,968,376	0.2	2,084,416
$1 under $15,000	35,141,844	23.8	275,339,587	3.0	7,835	6,769,066	7.2	74,463,728	0.9	6,765,868
$1 under $20,000	46,763,379	31.7	478,020,050	5.3	10,222	12,065,894	12.8	167,030,212	2.0	12,061,674
$1 under $25,000	56,888,664	38.6	705,270,035	7.8	12,397	17,521,941	18.5	289,817,003	3.4	17,517,502
$1 under $30,000	65,698,179	44.6	947,190,817	10.4	14,417	22,677,672	24.0	431,607,959	5.1	22,672,973
$1 under $40,000	80,171,785	54.4	1,450,820,273	16.0	18,096	32,927,463	34.8	790,182,490	9.4	32,922,692
$1 under $50,000	91,451,180	62.1	1,955,811,726	21.5	21,386	42,336,162	44.8	1,212,192,138	14.4	42,331,364
$1 under $75,000	110,680,489	75.1	3,139,719,065	34.5	28,367	60,339,517	63.8	2,324,101,595	27.6	60,333,867
$1 under $100,000	123,254,596	83.6	4,228,768,006	46.5	34,309	72,662,287	76.9	3,391,998,737	40.3	72,653,528
$1 under $200,000	139,680,042	94.8	6,438,192,182	70.8	46,092	88,980,535	94.1	5,588,045,773	66.3	88,967,420
$1 under $500,000	144,168,152	97.8	7,715,681,120	84.8	53,519	93,458,134	98.9	6,862,678,771	81.4	93,439,719
$1 under $1,000,000	144,892,403	98.3	8,202,378,243	90.2	56,610	94,181,037	99.6	7,348,477,499	87.2	94,161,453
$1 under $1,500,000	145,048,672	98.4	8,390,454,578	92.3	57,846	94,336,993	99.8	7,536,173,519	89.4	94,316,968
$1 under $2,000,000	145,112,908	98.5	8,500,880,906	93.5	58,581	94,401,096	99.9	7,646,368,753	90.7	94,380,912
$1 under $5,000,000	145,204,036	98.5	8,771,063,640	96.5	60,405	94,492,056	100.0	7,916,054,200	93.9	94,471,622
$1 under $10,000,000	145,225,448	98.6	8,916,764,190	98.1	61,399	94,513,435	100.0	8,061,536,368	95.7	94,492,941
$1 or more	145,238,287	98.6	9,292,259,566	102.2	63,979	94,526,263	100.0	8,436,482,745	100.1	94,505,726
All returns	**147,351,299**	**100.0**	**9,093,628,703**	**100.0**	**61,714**	**94,532,494**	**100.0**	**8,426,007,999**	**100.0**	**94,505,726**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		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	[1]	6,214	176,629	[2]	177,444	[2]	[1]	[1]	28,470
$1 under $5,000	378,113	[2]	259,678	37,423	[2]	37,423	[2]	9.9	4.6	144
$1 under $10,000	3,892,305	0.1	2,086,506	401,251	[2]	401,251	[2]	10.3	2.7	192
$1 under $15,000	19,983,042	0.3	6,768,070	1,915,222	0.2	1,915,227	0.2	9.6	2.6	283
$1 under $20,000	58,117,842	0.9	12,064,897	5,619,158	0.5	5,619,163	0.5	9.7	3.4	466
$1 under $25,000	116,458,140	1.9	17,520,943	11,878,763	1.0	11,878,768	1.0	10.2	4.1	678
$1 under $30,000	192,238,037	3.1	22,676,673	20,529,551	1.7	20,529,557	1.7	10.7	4.8	905
$1 under $40,000	404,603,000	6.5	32,926,460	44,714,069	3.7	44,714,074	3.6	11.1	5.7	1,358
$1 under $50,000	671,581,576	10.8	42,334,040	75,908,999	6.2	75,909,090	6.1	11.3	6.3	1,793
$1 under $75,000	1,414,514,463	22.7	60,337,324	171,486,284	14.1	171,486,531	13.9	12.1	7.4	2,842
$1 under $100,000	2,167,308,906	34.7	72,659,996	274,141,401	22.5	274,141,818	22.2	12.6	8.1	3,773
$1 under $200,000	3,823,055,579	61.3	88,976,037	552,619,124	45.4	552,645,624	44.7	14.5	9.9	6,211
$1 under $500,000	4,868,492,705	78.0	93,446,575	801,125,376	65.7	803,291,833	65.0	16.5	11.7	8,596
$1 under $1,000,000	5,294,511,999	84.8	94,167,901	924,363,636	75.9	929,077,807	75.2	17.5	12.6	9,866
$1 under $1,500,000	5,459,627,642	87.5	94,323,508	976,186,263	80.1	982,186,650	79.5	18.0	13.0	10,412
$1 under $2,000,000	5,557,111,040	89.1	94,387,445	1,007,484,576	82.7	1,014,360,391	82.1	18.3	13.3	10,746
$1 under $5,000,000	5,794,770,984	92.9	94,478,208	1,084,689,364	89.0	1,093,990,135	88.6	18.9	13.8	11,579
$1 under $10,000,000	5,922,965,847	94.9	94,499,541	1,125,823,551	92.4	1,136,677,773	92.0	19.2	14.1	12,028
$1 or more	6,240,297,064	100.0	94,512,332	1,218,373,205	100.0	1,234,862,902	100.0	19.8	14.6	13,065
All returns	**6,240,297,064**	**100.0**	**94,518,546**	**1,218,549,835**	**100.0**	**1,235,040,347**	**100.0**	**19.8**	**14.7**	**13,066**

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 2013—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	12,839	[2]	375,495,375	4.1	29,246,466	12,828	[2]	374,946,377	4.4	12,785
$5,000,000 or more	34,251	[2]	521,195,926	5.7	15,216,955	34,206	[2]	520,428,546	6.2	34,104
$2,000,000 or more	125,379	0.1	791,378,660	8.7	6,311,892	125,167	0.1	790,113,993	9.4	124,814
$1,500,000 or more	189,615	0.1	901,804,988	9.9	4,755,979	189,270	0.2	900,309,227	10.7	188,758
$1,000,000 or more	345,883	0.2	1,089,881,323	12.0	3,151,012	345,225	0.4	1,088,005,246	12.9	344,273
$500,000 or more	1,070,134	0.7	1,576,578,446	17.3	1,473,253	1,068,128	1.1	1,573,803,974	18.7	1,066,007
$200,000 or more	5,558,245	3.8	2,854,067,383	31.4	513,484	5,545,728	5.9	2,848,436,972	33.8	5,538,306
$100,000 or more	21,983,691	14.9	5,063,491,560	55.7	230,329	21,863,976	23.1	5,044,484,009	59.9	21,852,198
$75,000 or more	34,557,798	23.5	6,152,540,501	67.7	178,036	34,186,746	36.2	6,112,381,150	72.5	34,171,858
$50,000 or more	53,787,107	36.5	7,336,447,840	80.7	136,398	52,190,100	55.2	7,224,290,608	85.7	52,174,362
$40,000 or more	65,066,501	44.2	7,841,439,293	86.2	120,514	61,598,800	65.2	7,646,300,256	90.7	61,583,033
$30,000 or more	79,540,108	54.0	8,345,068,748	91.8	104,916	71,848,591	76.0	8,004,874,786	95.0	71,832,753
$25,000 or more	88,349,622	60.0	8,586,989,531	94.4	97,193	77,004,322	81.5	8,146,665,742	96.7	76,988,224
$20,000 or more	98,474,908	66.8	8,814,239,515	96.9	89,507	82,460,369	87.2	8,269,452,533	98.1	82,444,052
$15,000 or more	110,096,442	74.7	9,016,919,979	99.2	81,900	87,757,197	92.8	8,362,019,017	99.2	87,739,858
$10,000 or more	122,599,788	83.2	9,173,133,320	100.9	74,822	92,439,754	97.8	8,421,514,369	99.9	92,421,310
$5,000 or more	134,630,175	91.4	9,264,693,126	101.9	68,816	94,266,583	99.7	8,435,671,999	100.1	94,247,219
$1 or more	145,238,287	98.6	9,292,259,566	102.2	63,979	94,526,263	100.0	8,436,482,745	100.1	94,505,726
All returns	**147,351,299**	**100.0**	**9,093,628,703**	**100.0**	**61,714**	**94,532,494**	**100.0**	**8,426,007,999**	**100.0**	**94,505,726**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		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 largest size of adjusted gross income										
$10,000,000 or more	317,331,217	5.1	12,791	92,549,654	7.6	98,185,129	7.9	30.9	26.2	7,653,970
$5,000,000 or more	445,526,080	7.1	34,124	133,683,841	11.0	140,872,767	11.4	31.6	27.1	4,118,364
$2,000,000 or more	683,186,024	10.9	124,888	210,888,629	17.3	220,502,511	17.9	32.3	27.9	1,761,667
$1,500,000 or more	780,669,422	12.5	188,824	242,186,942	19.9	252,676,252	20.5	32.4	28.1	1,335,004
$1,000,000 or more	945,785,064	15.2	344,432	294,009,569	24.1	305,785,095	24.8	32.3	28.1	885,756
$500,000 or more	1,371,804,359	22.0	1,065,758	417,247,829	34.2	431,571,069	34.9	31.5	27.4	404,044
$200,000 or more	2,417,241,485	38.7	5,536,295	665,754,081	54.6	682,217,278	55.2	28.2	24.0	123,017
$100,000 or more	4,072,988,158	65.3	21,852,337	944,231,804	77.5	960,721,084	77.8	23.6	19.0	43,941
$75,000 or more	4,825,782,601	77.3	34,175,009	1,046,886,922	85.9	1,063,376,371	86.1	22.0	17.4	31,105
$50,000 or more	5,568,715,488	89.2	52,178,292	1,142,464,206	93.8	1,158,953,812	93.8	20.8	16.0	22,206
$40,000 or more	5,835,694,064	93.5	61,585,873	1,173,659,137	96.3	1,190,148,828	96.4	20.4	15.6	19,321
$30,000 or more	6,048,059,027	96.9	71,835,660	1,197,843,654	98.3	1,214,333,346	98.3	20.1	15.2	16,901
$25,000 or more	6,123,838,924	98.1	76,991,390	1,206,494,443	99.0	1,222,984,134	99.0	20.0	15.0	15,882
$20,000 or more	6,182,179,222	99.1	82,447,436	1,212,754,047	99.5	1,229,243,739	99.5	19.9	14.9	14,907
$15,000 or more	6,220,314,022	99.7	87,744,262	1,216,457,983	99.8	1,232,947,675	99.8	19.8	14.7	14,050
$10,000 or more	6,236,404,759	99.9	92,425,826	1,217,971,954	100.0	1,234,461,651	100.0	19.8	14.7	13,354
$5,000 or more	6,239,918,951	100.0	94,252,654	1,218,335,782	100.0	1,234,825,479	100.0	19.8	14.6	13,099
$1 or more	6,240,297,064	100.0	94,512,332	1,218,373,205	100.0	1,234,862,902	100.0	19.8	14.6	13,064
All returns	**6,240,297,064**	**100.0**	**94,518,546**	**1,218,549,835**	**100.0**	**1,235,040,347**	**100.0**	**19.8**	**14.7**	**13,065**

[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, July 2015.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013

[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	Exemption amount	Total itemized deductions		Standard deduction		Taxable income	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**147,351,299**	**9,093,628,703**	**1,107,723,027**	**44,330,496**	**1,188,594,808**	**100,898,698**	**848,649,935**	**110,502,800**	**6,387,828,476**
No adjusted gross income	2,113,013	-198,630,863	12,075,603	0	0	0	0	0	0
$1 under $5,000	10,608,111	27,566,440	32,567,738	352,950	5,784,355	10,253,170	55,358,966	423,929	519,018
$5,000 under $10,000	12,030,388	91,559,806	56,640,969	434,830	6,686,603	11,592,563	83,207,485	1,900,901	3,653,583
$10,000 under $15,000	12,503,345	156,213,341	80,106,309	742,962	10,929,550	11,760,383	91,257,241	6,469,840	19,020,016
$15,000 under $20,000	11,621,535	202,680,464	83,017,838	902,415	13,572,230	10,717,117	86,764,653	7,115,990	45,020,125
$20,000 under $25,000	10,125,285	227,249,984	74,904,525	988,360	15,428,954	9,136,926	75,644,361	8,061,858	72,344,539
$25,000 under $30,000	8,809,515	241,920,782	67,672,675	1,211,423	18,917,966	7,596,095	63,949,472	7,900,574	96,464,698
$30,000 under $40,000	14,473,606	503,629,456	112,390,084	2,886,977	45,354,288	11,586,629	100,730,771	13,906,907	249,612,522
$40,000 under $50,000	11,279,394	504,991,453	88,918,878	3,292,604	53,069,189	7,986,791	72,593,898	11,140,868	292,282,449
$50,000 under $75,000	19,229,309	1,183,907,339	163,098,608	8,015,510	142,513,575	11,213,800	113,432,012	19,098,094	767,025,028
$75,000 under $100,000	12,574,107	1,089,048,941	120,457,562	7,356,600	150,184,183	5,217,504	59,772,909	12,536,399	760,148,199
$100,000 under $200,000	16,425,446	2,209,424,177	174,906,459	12,950,515	333,749,044	3,474,911	41,725,852	16,399,206	1,660,911,041
$200,000 under $500,000	4,488,110	1,277,488,938	40,723,052	4,208,986	187,351,081	279,097	3,260,739	4,480,675	1,047,208,407
$500,000 under $1,000,000	724,251	486,697,123	154,737	668,727	59,933,251	55,515	626,764	722,786	426,668,202
$1,000,000 under $1,500,000	156,269	188,076,335	27,868	142,203	23,112,957	14,023	160,512	155,762	165,402,795
$1,500,000 under $2,000,000	64,235	110,426,328	19,513	58,573	12,986,625	5,660	66,255	64,039	97,637,182
$2,000,000 under $5,000,000	91,128	270,182,734	28,152	83,993	32,815,865	7,135	82,306	90,837	238,007,607
$5,000,000 under $10,000,000	21,412	145,700,551	6,998	20,375	17,636,345	1,035	11,907	21,342	128,345,053
$10,000,000 or more	12,839	375,495,375	5,457	12,493	58,568,747	345	3,835	12,795	317,558,012
Taxable returns, total	**94,532,494**	**8,426,007,999**	**667,885,253**	**38,880,699**	**1,057,797,114**	**55,639,500**	**474,846,131**	**94,505,726**	**6,240,297,064**
No adjusted gross income	6,231	-10,474,747	53,828	0	0	0	0	0	0
$1 under $5,000	259,679	810,746	10,087	3,305	7,830	255,376	428,254	258,507	378,113
$5,000 under $10,000	1,826,829	14,157,630	58,195	13,392	66,287	1,810,442	10,558,724	1,825,909	3,514,192
$10,000 under $15,000	4,682,558	59,495,352	14,107,082	92,563	629,591	4,589,995	28,681,283	4,681,451	16,090,737
$15,000 under $20,000	5,296,828	92,566,484	19,816,277	331,946	3,124,525	4,962,878	31,498,645	5,295,806	38,134,800
$20,000 under $25,000	5,456,047	122,786,791	24,101,497	501,630	5,242,799	4,954,417	35,103,933	5,455,828	58,340,298
$25,000 under $30,000	5,155,731	141,790,956	24,467,197	696,065	8,319,897	4,459,666	33,232,453	5,155,471	75,779,897
$30,000 under $40,000	10,249,791	358,574,531	54,575,966	2,068,124	26,871,816	8,181,667	64,771,379	10,249,720	212,364,963
$40,000 under $50,000	9,408,699	422,009,648	58,764,035	2,676,002	38,024,255	6,732,697	58,250,545	9,408,671	266,978,576
$50,000 under $75,000	18,003,354	1,111,909,458	141,437,256	7,319,655	120,421,690	10,683,699	107,139,079	18,002,504	742,932,887
$75,000 under $100,000	12,322,770	1,067,897,141	116,082,102	7,131,004	139,665,842	5,191,766	59,457,591	12,319,660	752,794,443
$100,000 under $200,000	16,318,248	2,196,047,037	173,547,554	12,859,423	325,503,497	3,458,819	41,557,544	16,313,892	1,655,746,673
$200,000 under $500,000	4,477,599	1,274,632,998	40,630,050	4,202,369	186,123,646	275,217	3,223,353	4,472,298	1,045,437,126
$500,000 under $1,000,000	722,903	485,798,728	149,803	667,987	59,590,475	54,913	620,914	721,734	426,019,294
$1,000,000 or more	345,225	1,088,005,246	84,323	317,232	144,204,962	27,949	322,434	344,273	945,785,064
Nontaxable returns, total	**52,818,806**	**667,620,705**	**439,837,774**	**5,449,797**	**130,797,695**	**45,259,197**	**373,803,804**	**15,997,074**	**147,531,412**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

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

Size of adjusted gross income	All returns—continued				Returns of married persons filing jointly						
	Income tax after credits		Total income tax		Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction	
	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**94,518,546**	**1,218,549,835**	**94,532,494**	**1,235,040,347**	**53,910,326**	**5,898,988,223**	**615,940,754**	**24,967,885**	**810,055,366**	**28,300,517**	**360,189,543**
No adjusted gross income	6,214	176,629	6,231	177,444	641,917	-125,016,184	6,407,729	0	0	0	0
$1 under $5,000	259,678	37,423	259,679	37,423	738,709	1,895,258	7,134,678	80,676	2,042,266	658,033	8,727,653
$5,000 under $10,000	1,826,828	363,828	1,826,829	363,828	1,064,097	8,281,358	10,942,853	96,753	2,131,345	967,344	12,702,741
$10,000 under $15,000	4,681,564	1,513,971	4,682,558	1,513,976	1,535,050	19,421,253	17,165,411	137,157	3,225,694	1,397,893	18,136,065
$15,000 under $20,000	5,296,826	3,703,936	5,296,828	3,703,936	1,903,472	33,350,274	22,058,897	176,968	3,663,222	1,726,504	22,284,384
$20,000 under $25,000	5,456,046	6,259,604	5,456,047	6,259,605	2,063,173	46,359,497	24,345,462	214,393	5,313,802	1,848,779	23,695,073
$25,000 under $30,000	5,155,730	8,650,789	5,155,731	8,650,789	2,033,043	55,931,481	24,753,452	291,244	6,233,657	1,741,800	22,116,364
$30,000 under $40,000	10,249,787	24,184,517	10,249,791	24,184,518	4,003,456	140,174,681	48,795,306	680,531	14,274,464	3,322,925	42,172,690
$40,000 under $50,000	9,407,581	31,194,931	9,408,699	31,195,016	3,841,729	172,732,695	46,841,839	829,379	17,239,684	3,012,350	37,929,810
$50,000 under $75,000	18,003,284	95,577,285	18,003,354	95,577,441	9,335,154	584,087,452	109,696,150	3,104,701	64,441,759	6,230,453	78,428,584
$75,000 under $100,000	12,322,672	102,655,118	12,322,770	102,655,287	8,620,843	751,015,955	99,598,701	4,543,639	97,197,264	4,077,203	51,717,549
$100,000 under $200,000	16,316,041	278,477,723	16,318,248	278,503,806	13,370,851	1,811,716,425	159,420,830	10,344,533	270,173,858	3,026,317	38,550,887
$200,000 under $500,000	4,470,538	248,506,252	4,477,599	250,646,209	3,849,937	1,094,240,966	38,564,988	3,624,630	160,502,403	225,304	2,901,416
$500,000 under $1,000,000	721,326	123,238,260	722,903	125,785,974	621,171	417,251,368	138,384	578,201	50,402,992	42,970	540,336
$1,000,000 under $1,500,000	155,607	51,822,627	155,955	53,108,843	131,083	157,739,019	23,408	120,064	18,742,467	11,019	139,356
$1,500,000 under $2,000,000	63,936	31,298,313	64,103	32,173,741	53,759	92,349,538	17,289	48,984	10,381,238	4,775	60,079
$2,000,000 under $5,000,000	90,764	77,204,789	90,961	79,629,744	75,205	222,872,222	24,819	69,428	26,295,556	5,777	72,891
$5,000,000 under $10,000,000	21,333	41,134,187	21,378	42,687,638	17,407	118,431,353	5,883	16,594	13,960,940	813	10,380
$10,000,000 or more	12,791	92,549,654	12,828	98,185,129	10,269	296,153,614	4,674	10,010	43,832,757	258	3,282
Taxable returns, total	**94,518,546**	**1,218,549,835**	**94,532,494**	**1,235,040,347**	**40,565,330**	**5,665,092,060**	**432,820,151**	**22,613,246**	**745,214,283**	**17,948,393**	**228,980,841**
No adjusted gross income	6,214	176,629	6,231	177,444	3,689	-7,240,374	41,535	0	0	0	0
$1 under $5,000	259,678	37,423	259,679	37,423	* 205	* 452	* 2,306	* 204	* 4,935	**	**
$5,000 under $10,000	1,826,828	363,828	1,826,829	363,828	* 149	* 1,081	* 1,219	* 149	* 17,205	0	0
$10,000 under $15,000	4,681,564	1,513,971	4,682,558	1,513,976	* 1,099	* 12,633	* 8,996	* 105	* 1,870	** 995	** 14,518
$15,000 under $20,000	5,296,826	3,703,936	5,296,828	3,703,936	* 1,015	* 16,469	* 7,992	* 6	* 706	* 1,009	* 14,725
$20,000 under $25,000	5,456,046	6,259,604	5,456,047	6,259,605	552,307	12,649,282	4,303,520	16,495	241,548	535,812	6,945,249
$25,000 under $30,000	5,155,730	8,650,789	5,155,731	8,650,789	778,004	21,438,570	6,237,604	94,961	1,541,563	683,042	9,087,029
$30,000 under $40,000	10,249,787	24,184,517	10,249,791	24,184,518	1,908,299	67,206,153	15,729,569	322,205	5,833,410	1,586,094	20,850,671
$40,000 under $50,000	9,407,581	31,194,931	9,408,699	31,195,016	2,523,000	113,956,718	23,607,966	487,674	9,334,709	2,035,326	25,994,249
$50,000 under $75,000	18,003,284	95,577,285	18,003,354	95,577,441	8,340,968	525,658,699	90,523,844	2,590,272	49,955,412	5,750,696	72,557,926
$75,000 under $100,000	12,322,672	102,655,118	12,322,770	102,655,287	8,414,206	733,604,195	95,479,599	4,362,319	90,482,530	4,051,887	51,404,822
$100,000 under $200,000	16,316,041	278,477,723	16,318,248	278,503,806	13,291,852	1,801,951,592	158,180,845	10,276,653	265,169,160	3,015,199	38,415,356
$200,000 under $500,000	4,470,538	248,506,252	4,477,599	250,646,209	3,842,794	1,092,360,099	38,486,696	3,619,612	159,577,286	223,182	2,875,554
$500,000 under $1,000,000	721,326	123,238,260	722,903	125,785,974	620,376	416,726,404	134,995	577,736	50,201,909	42,640	536,326
$1,000,000 or more	344,431	294,009,570	345,225	305,785,095	287,367	886,750,087	73,467	264,853	112,852,038	22,512	284,416
Nontaxable returns, total	**0**	**0**	**0**	**0**	**13,344,996**	**233,896,163**	**183,120,603**	**2,354,639**	**64,841,082**	**10,352,124**	**131,208,702**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—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 —continued						Returns of married persons filing separately				
	Taxable income		Income tax after credits		Total income tax		Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions	
	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)	(31)
All returns, total	**45,427,110**	**4,332,844,714**	**40,557,968**	**867,003,646**	**40,565,330**	**879,502,306**	**2,811,050**	**162,155,131**	**14,231,723**	**1,139,083**	**24,988,969**
No adjusted gross income	0	0	3,674	123,819	3,689	124,546	86,701	-12,697,888	393,149	0	0
$1 under $5,000	0	0	* 204	* 2,925	* 205	* 2,925	138,955	357,326	594,908	12,944	101,632
$5,000 under $10,000	0	0	* 149	* 1,171	* 149	* 1,171	157,384	1,175,031	722,630	18,983	114,277
$10,000 under $15,000	0	0	* 105	* 245	* 1,099	* 250	155,390	1,900,227	758,884	29,941	255,423
$15,000 under $20,000	* 1,005	* 7,357	* 1,014	* 1,270	* 1,015	* 1,270	179,303	3,144,505	896,280	34,063	357,719
$20,000 under $25,000	756,618	1,430,696	552,306	111,195	552,307	111,195	200,288	4,550,294	1,056,210	**	**
$25,000 under $30,000	1,361,537	6,654,349	778,002	417,906	778,004	417,906	224,388	6,190,697	1,151,746	** 94,246	** 940,825
$30,000 under $40,000	3,584,992	37,612,498	1,908,296	2,193,877	1,908,299	2,193,877	410,246	14,371,693	2,141,742	146,952	1,507,443
$40,000 under $50,000	3,755,436	71,645,500	2,522,996	5,005,135	2,523,000	5,005,135	356,227	15,926,681	1,949,101	169,516	2,206,396
$50,000 under $75,000	9,254,067	332,631,378	8,340,899	31,818,875	8,340,968	31,818,980	** 676,317	** 45,889,597	** 3,670,381	** 440,341	** 6,504,467
$75,000 under $100,000	8,603,415	502,932,271	8,414,130	57,193,043	8,414,206	57,193,067	**	**	**	**	**
$100,000 under $200,000	13,357,897	1,344,671,573	13,291,210	213,311,057	13,291,852	213,312,481	171,755	21,866,494	859,422	144,881	3,471,203
$200,000 under $500,000	3,844,965	892,997,483	3,838,777	208,714,537	3,842,794	210,227,517	38,045	11,419,383	32,404	32,794	1,490,259
$500,000 under $1,000,000	620,270	366,489,194	619,323	105,922,321	620,376	107,887,950	8,137	5,509,815	2,508	7,014	700,728
$1,000,000 under $1,500,000	130,692	139,382,299	130,706	43,883,740	130,918	44,863,723	2,827	3,477,717	389	2,611	568,222
$1,500,000 under $2,000,000	53,614	82,105,973	53,585	26,437,739	53,688	27,107,819	1,328	2,293,284	553	1,225	336,616
$2,000,000 under $5,000,000	75,003	196,985,277	74,985	64,212,641	75,106	66,074,716	2,390	7,152,708	758	2,243	1,099,216
$5,000,000 under $10,000,000	17,360	104,705,247	17,369	33,779,083	17,392	34,977,895	708	4,930,311	370	681	698,202
$10,000,000 or more	10,239	252,593,617	10,237	73,873,065	10,263	78,179,883	661	24,697,252	287	648	4,636,341
Taxable returns, total	**40,549,310**	**4,268,150,644**	**40,557,968**	**867,003,646**	**40,565,330**	**879,502,306**	**2,250,122**	**167,229,067**	**10,883,718**	**1,043,162**	**23,317,983**
No adjusted gross income	0	0	3,674	123,819	3,689	124,546	412	-856,085	1,929	0	0
$1 under $5,000	0	0	* 204	* 2,925	* 205	* 2,925	* 3,992	* 14,221	* 3,906	0	0
$5,000 under $10,000	0	0	* 149	* 1,171	* 149	* 1,171	8,142	61,846	31,756	5,146	8,509
$10,000 under $15,000	0	0	* 105	* 245	* 1,099	* 250	99,893	1,232,559	384,910	13,409	57,500
$15,000 under $20,000	0	0	* 1,014	* 1,270	* 1,015	* 1,270	143,931	2,520,741	602,425	19,475	119,729
$20,000 under $25,000	552,297	1,159,632	552,306	111,195	552,307	111,195	172,879	3,931,076	783,397	27,996	219,006
$25,000 under $30,000	777,744	4,580,861	778,002	417,906	778,004	417,906	203,450	5,622,877	903,413	50,870	430,123
$30,000 under $40,000	1,908,236	24,801,819	1,908,296	2,193,877	1,908,299	2,193,877	387,800	13,606,894	1,885,834	135,863	1,266,137
$40,000 under $50,000	2,522,991	55,024,279	2,522,996	5,005,135	2,523,000	5,005,135	338,982	15,160,070	1,768,663	161,194	2,001,547
$50,000 under $75,000	8,340,768	312,635,221	8,340,899	31,818,875	8,340,968	31,818,980	** 667,356	** 45,329,566	** 3,629,966	** 437,667	** 6,367,571
$75,000 under $100,000	8,412,864	496,308,806	8,414,130	57,193,043	8,414,206	57,193,067	**	**	**	**	**
$100,000 under $200,000	13,288,803	1,340,410,142	13,291,210	213,311,057	13,291,852	213,312,481	170,197	21,673,954	852,774	144,723	3,460,997
$200,000 under $500,000	3,839,355	891,942,436	3,838,777	208,714,537	3,842,794	210,227,517	37,249	11,196,086	30,452	32,499	1,453,280
$500,000 under $1,000,000	619,629	366,106,829	619,323	105,922,321	620,376	107,887,950	8,004	5,419,236	2,147	6,955	671,108
$1,000,000 or more	286,624	775,180,618	286,882	242,186,268	287,367	251,204,036	7,835	42,316,025	2,144	7,365	7,262,475
Nontaxable returns, total	**4,877,801**	**64,694,069**	**0**	**0**	**0**	**0**	**560,929**	**-5,073,936**	**3,348,005**	**95,921**	**1,670,986**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—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—continued								Returns of heads of households		
	Standard deduction		Taxable income		Income tax after credits		Total income tax		Number of returns	Adjusted gross income less deficit	Exemption amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**1,576,228**	**9,755,714**	**2,365,398**	**128,819,984**	**2,247,241**	**27,142,095**	**2,250,122**	**27,836,611**	**21,991,339**	**755,264,933**	**223,792,962**
No adjusted gross income	0	0	0	0	411	9,990	412	10,078	72,699	-6,937,567	642,491
$1 under $5,000	124,020	749,290	* 4,029	* 2,266	* 3,992	* 252	* 3,992	* 252	615,837	1,800,034	5,819,732
$5,000 under $10,000	135,406	842,721	10,099	27,125	8,140	2,848	8,142	2,848	1,810,198	14,874,046	16,931,983
$10,000 under $15,000	125,449	782,399	114,880	280,556	99,893	24,631	99,893	24,631	3,020,374	38,434,624	31,393,114
$15,000 under $20,000	143,237	889,249	161,145	1,112,122	143,931	102,839	143,931	102,839	3,106,387	54,178,122	32,715,295
$20,000 under $25,000	165,875	1,023,636	193,866	2,172,359	172,879	219,214	172,879	219,214	2,513,266	56,405,651	26,614,933
$25,000 under $30,000	162,558	1,001,765	219,330	3,491,817	203,450	392,963	203,450	392,963	2,134,205	58,520,711	23,005,092
$30,000 under $40,000	263,295	1,629,545	407,104	9,117,067	387,800	1,105,081	387,800	1,105,081	3,059,801	105,788,604	32,252,762
$40,000 under $50,000	186,711	1,161,800	354,987	10,627,829	337,871	1,299,135	338,982	1,299,219	1,823,777	81,218,734	18,446,205
$50,000 under $75,000	188,164	1,169,444	** 674,446	** 34,264,712	** 667,345	** 5,638,846	** 667,356	** 5,638,901	2,254,679	135,754,036	21,793,390
$75,000 under $100,000	47,811	294,210	**	**	**	**	**	**	872,308	74,208,200	8,164,676
$100,000 under $200,000	** 32,089	** 201,634	** 209,553	** 27,303,273	169,168	3,729,612	170,197	3,753,222	573,630	73,979,935	5,245,546
$200,000 under $500,000	**	**	**	**	36,725	2,719,887	37,249	2,759,776	107,605	30,605,973	756,031
$500,000 under $1,000,000	1,114	6,844	8,102	4,828,373	7,887	1,482,022	8,004	1,531,447	18,577	12,421,365	7,802
$1,000,000 under $1,500,000	213	1,347	2,801	2,950,035	2,768	909,463	2,800	943,510	3,428	4,122,165	1,570
$1,500,000 under $2,000,000	101	659	1,319	1,970,882	1,292	590,550	1,312	617,927	1,507	2,595,454	852
$2,000,000 under $5,000,000	147	932	2,375	6,167,779	2,342	1,911,799	2,363	1,989,478	2,329	6,847,893	972
$5,000,000 under $10,000,000	25	158	703	4,236,694	693	1,283,683	701	1,348,689	454	3,150,198	304
$10,000,000 or more	13	80	658	20,267,094	656	5,719,282	658	6,096,536	280	7,296,754	212
Taxable returns, total	**1,200,528**	**7,426,251**	**2,248,829**	**126,904,480**	**2,247,241**	**27,142,095**	**2,250,122**	**27,836,611**	**6,853,250**	**460,608,465**	**60,146,359**
No adjusted gross income	0	0	0	0	411	9,990	412	10,078	183	-243,510	1,950
$1 under $5,000	**	**	* 3,988	* 2,249	* 3,992	* 252	* 3,992	* 252	0	0	0
$5,000 under $10,000	**	**	8,111	24,010	8,140	2,848	8,142	2,848	* 601	* 4,655	* 4,689
$10,000 under $15,000	** 89,477	** 543,075	99,890	255,723	99,893	24,631	99,893	24,631	11,967	171,909	46,672
$15,000 under $20,000	122,452	758,057	143,931	1,040,529	143,931	102,839	143,931	102,839	116,412	2,130,008	800,113
$20,000 under $25,000	144,883	892,985	172,879	2,035,688	172,879	219,214	172,879	219,214	208,073	4,657,571	1,582,087
$25,000 under $30,000	152,579	940,896	203,450	3,348,445	203,450	392,963	203,450	392,963	224,953	6,233,134	1,771,955
$30,000 under $40,000	251,937	1,559,357	387,799	8,895,574	387,800	1,105,081	387,800	1,105,081	1,204,860	42,976,945	9,734,568
$40,000 under $50,000	177,788	1,106,477	338,976	10,283,410	337,871	1,299,135	338,982	1,299,219	1,392,305	62,419,468	12,349,788
$50,000 under $75,000	181,896	1,131,683	** 666,745	** 33,912,510	** 667,345	** 5,638,846	** 667,356	** 5,638,901	2,124,998	128,383,412	19,805,216
$75,000 under $100,000	47,794	294,103	**	**	**	**	**	**	862,450	73,389,826	8,048,317
$100,000 under $200,000	** 30,207	** 190,196	** 207,272	** 26,936,682	169,168	3,729,612	170,197	3,753,222	573,221	73,920,676	5,241,278
$200,000 under $500,000	**	**	**	**	36,725	2,719,887	37,249	2,759,776	106,863	30,382,506	749,232
$500,000 under $1,000,000	1,046	6,438	7,990	4,754,918	7,887	1,482,022	8,004	1,531,447	18,449	12,332,341	7,154
$1,000,000 or more	467	2,985	7,797	35,414,741	7,751	10,414,777	7,834	10,996,140	7,914	23,849,524	3,340
Nontaxable returns, total	**375,700**	**2,329,463**	**116,569**	**1,915,503**	**0**	**0**	**0**	**0**	**15,138,089**	**294,656,468**	**163,646,603**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—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 —continued									
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**3,786,678**	**76,243,454**	**18,131,960**	**162,775,498**	**13,489,310**	**360,612,066**	**6,852,446**	**47,880,294**	**6,853,250**	**48,237,441**
No adjusted gross income	0	0	0	0	0	0	183	3,821	183	3,821
$1 under $5,000	14,033	211,293	601,804	5,406,543	0	0	0	0	0	0
$5,000 under $10,000	21,233	345,224	1,788,965	16,063,357	0	0	* 601	* 249	* 601	* 249
$10,000 under $15,000	57,067	732,370	2,963,308	26,610,830	21,974	26,560	11,967	1,640	11,967	1,640
$15,000 under $20,000	99,072	1,533,341	3,007,316	26,990,236	951,111	1,635,408	116,412	25,948	116,412	25,948
$20,000 under $25,000	123,268	1,784,174	2,389,998	21,440,546	1,914,557	8,342,779	208,073	113,831	208,073	113,831
$25,000 under $30,000	187,633	2,819,858	1,946,572	17,452,170	1,974,917	15,788,275	224,953	197,111	224,953	197,111
$30,000 under $40,000	505,878	8,028,737	2,553,924	22,916,709	2,987,436	43,292,372	1,204,860	1,482,713	1,204,860	1,482,713
$40,000 under $50,000	541,756	8,855,165	1,282,020	11,505,204	1,810,055	42,535,061	1,392,302	3,016,357	1,392,305	3,016,357
$50,000 under $75,000	1,047,564	18,030,232	1,207,115	10,873,090	2,250,608	85,097,402	2,124,998	8,617,208	2,124,998	8,617,208
$75,000 under $100,000	583,941	11,987,455	288,367	2,593,182	871,160	51,512,344	862,448	7,497,710	862,450	7,497,850
$100,000 under $200,000	480,091	12,737,013	93,538	842,331	573,515	55,167,406	573,056	10,818,413	573,221	10,818,549
$200,000 under $500,000	101,527	4,381,744	6,077	54,885	107,466	25,433,675	106,417	6,732,348	106,863	6,790,105
$500,000 under $1,000,000	16,828	1,547,197	1,749	15,623	18,548	10,856,891	18,325	3,064,890	18,449	3,117,344
$1,000,000 under $1,500,000	2,698	450,217	730	6,502	3,412	3,670,012	3,355	1,098,340	3,384	1,127,128
$1,500,000 under $2,000,000	1,347	339,950	160	1,448	1,504	2,253,305	1,481	721,293	1,490	738,502
$2,000,000 under $5,000,000	2,056	828,794	274	2,443	2,316	6,081,436	2,293	1,933,739	2,312	1,997,046
$5,000,000 under $10,000,000	420	395,299	34	301	452	2,757,134	444	858,737	448	888,431
$10,000,000 or more	269	1,235,390	11	98	278	6,162,005	277	1,695,946	280	1,803,607
Taxable returns, total	**2,734,555**	**57,457,288**	**4,118,512**	**37,091,410**	**6,852,089**	**306,361,975**	**6,852,446**	**47,880,294**	**6,853,250**	**48,237,441**
No adjusted gross income	0	0	0	0	0	0	183	3,821	183	3,821
$1 under $5,000	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	0	0	**	**	0	0	* 601	* 249	* 601	* 249
$10,000 under $15,000	3	35	** 12,565	** 113,949	11,964	16,636	11,967	1,640	11,967	1,640
$15,000 under $20,000	3,011	34,816	113,401	1,025,071	116,412	270,006	116,412	25,948	116,412	25,948
$20,000 under $25,000	10,180	125,657	197,893	1,804,901	207,865	1,145,966	208,073	113,831	208,073	113,831
$25,000 under $30,000	23,097	308,045	201,856	1,830,453	224,953	2,322,681	224,953	197,111	224,953	197,111
$30,000 under $40,000	205,703	2,734,539	999,157	8,987,658	1,204,860	21,520,181	1,204,860	1,482,713	1,204,860	1,482,713
$40,000 under $50,000	358,034	5,330,009	1,034,270	9,285,595	1,392,304	35,454,093	1,392,302	3,016,357	1,392,305	3,016,357
$50,000 under $75,000	955,907	15,647,150	1,169,091	10,532,769	2,124,997	82,398,280	2,124,998	8,617,208	2,124,998	8,617,208
$75,000 under $100,000	574,092	11,494,920	288,358	2,593,104	862,441	51,254,978	862,448	7,497,710	862,450	7,497,850
$100,000 under $200,000	479,899	12,717,948	93,322	840,433	573,160	55,128,636	573,056	10,818,413	573,221	10,818,549
$200,000 under $500,000	101,115	4,326,102	5,748	52,006	106,803	25,268,218	106,417	6,732,348	106,863	6,790,105
$500,000 under $1,000,000	16,772	1,526,721	1,677	14,992	18,439	10,784,959	18,325	3,064,890	18,449	3,117,344
$1,000,000 or more	6,742	3,211,344	1,172	10,480	7,892	20,797,341	7,850	6,308,055	7,914	6,554,714
Nontaxable returns, total	**1,052,124**	**18,786,167**	**14,013,447**	**125,684,088**	**6,637,221**	**54,250,091**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

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

Size of adjusted gross income	Returns of surviving spouses										
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	**75,231**	**4,275,079**	**832,662**	**27,890**	**753,631**	**45,920**	**565,472**	**49,760**	**2,595,418**	**37,289**	**432,955**
No adjusted gross income	1,421	-132,825	12,047	0	0	0	0	0	0	0	0
$1 under $5,000	* 5,002	* 7,459	* 74,160	* 993	* 19,782	* 4,009	* 48,912	0	0	0	0
$5,000 under $10,000	* 2,995	* 22,400	* 46,683	0	0	* 2,995	* 36,535	0	0	0	0
$10,000 under $15,000	* 7,027	* 93,869	* 93,993	* 3	* 418	* 7,024	* 86,898	0	0	0	0
$15,000 under $20,000	* 4,008	* 70,613	* 39,103	0	0	* 4,008	* 48,899	0	0	0	0
$20,000 under $25,000	* 3,990	* 89,913	* 31,129	**	**	* 3,989	* 49,869	* 3,989	* 8,907	* 1,998	* 622
$25,000 under $30,000	* 5,333	* 152,534	* 70,157	** 1,007	** 23,957	* 4,327	* 52,793	* 2,332	* 14,850	0	0
$30,000 under $40,000	* 7,009	* 243,346	* 70,360	* 2,022	* 39,736	* 4,987	* 60,844	* 5,998	* 74,077	* 2,989	* 2,562
$40,000 under $50,000	7,139	315,767	83,349	4,145	87,806	2,994	38,924	* 6,140	* 120,899	* 4,012	* 6,483
$50,000 under $75,000	** 22,923	** 1,540,135	** 226,427	** 12,323	** 254,081	8,396	102,870	** 22,922	** 929,900	** 19,923	** 95,201
$75,000 under $100,000	**	**	**	**	**	2,204	26,890	**	**	**	**
$100,000 under $200,000	6,379	848,623	68,302	5,396	118,188	** 984	** 12,002	** 8,151	** 1,084,806	6,371	101,287
$200,000 under $500,000	1,778	545,846	16,951	1,777	94,280	**	**	**	**	1,771	104,033
$500,000 under $1,000,000	* 119	* 93,413	0	* 119	* 21,932	0	0	* 119	* 71,480	* 117	* 21,892
$1,000,000 under $1,500,000	* 11	* 12,092	0	* 11	* 1,251	0	0	* 11	* 10,841	* 11	* 2,898
$1,500,000 under $2,000,000	* 42	* 72,323	0	* 42	* 5,971	0	0	* 42	* 66,352	* 41	* 19,207
$2,000,000 under $5,000,000	44	135,810	0	* 41	* 7,792	* 3	* 37	44	127,980	44	44,717
$5,000,000 under $10,000,000	* 8	* 49,561	0	* 8	* 10,230	0	0	* 8	* 39,332	* 8	* 12,558
$10,000,000 or more	* 4	* 114,201	0	* 4	* 68,208	0	0	* 4	* 45,993	* 4	* 21,495
Taxable returns, total	**37,293**	**3,551,438**	**342,758**	**19,715**	**551,175**	**17,578**	**217,299**	**37,293**	**2,440,206**	**37,289**	**432,955**
No adjusted gross income	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
$5,000 under $10,000	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
$15,000 under $20,000	0	0	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	* 1,998	* 47,491	* 15,583	0	0	* 1,998	* 25,579	* 1,998	* 6,329	* 1,998	* 622
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	* 2,989	* 104,511	* 23,318	0	0	* 2,989	* 36,471	* 2,989	* 44,722	* 2,989	* 2,562
$40,000 under $50,000	* 4,012	* 175,947	* 35,185	* 2,013	* 38,652	* 1,999	* 25,590	* 4,012	* 76,520	* 4,012	* 6,483
$50,000 under $75,000	** 19,923	** 1,354,158	** 183,570	** 10,319	** 186,404	7,400	90,730	** 19,923	** 866,565	** 19,923	** 95,201
$75,000 under $100,000	**	**	**	**	**	2,204	26,890	**	**	**	**
$100,000 under $200,000	6,371	847,383	68,204	5,388	117,448	** 984	** 12,002	** 8,143	** 1,084,090	6,371	101,287
$200,000 under $500,000	1,772	544,549	16,900	1,771	93,288	**	**	**	**	1,771	104,033
$500,000 under $1,000,000	* 119	* 93,413	0	* 119	* 21,932	0	0	* 119	* 71,480	* 117	* 21,892
$1,000,000 or more	109	383,987	0	106	93,452	3	37	109	290,498	108	100,875
Nontaxable returns, total	**37,938**	**723,640**	**489,904**	**8,175**	**202,456**	**28,342**	**348,173**	**12,467**	**155,212**	**0**	**0**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

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

Size of adjusted gross income	Returns of surviving spouses		Returns of single persons						
	Total income tax		Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction	
	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**37,293**	**439,364**	**68,563,354**	**2,272,945,337**	**252,924,925**	**14,408,959**	**276,553,389**	**52,844,073**	**315,363,708**
No adjusted gross income	0	0	1,310,275	-53,846,399	4,620,188	0	0	0	0
$1 under $5,000	0	0	9,109,609	23,506,362	18,944,260	244,305	3,409,381	8,865,304	40,426,567
$5,000 under $10,000	0	0	8,995,715	67,206,972	27,996,820	297,861	4,095,757	8,697,854	53,562,130
$10,000 under $15,000	0	0	7,785,504	96,363,368	30,694,906	518,795	6,715,646	7,266,710	45,641,049
$15,000 under $20,000	0	0	6,428,365	111,936,950	27,308,262	592,312	8,017,947	5,836,052	36,551,885
$20,000 under $25,000	* 1,998	* 622	5,344,569	119,844,629	22,856,791	616,285	7,998,499	4,728,284	29,435,236
$25,000 under $30,000	0	0	4,412,546	121,125,360	18,692,228	671,708	9,232,146	3,740,838	23,326,381
$30,000 under $40,000	* 2,989	* 2,562	6,993,094	243,051,131	29,129,913	1,551,596	21,503,908	5,441,499	33,950,984
$40,000 under $50,000	* 4,012	* 6,483	5,250,523	234,797,577	21,598,385	1,747,808	24,680,139	3,502,715	21,958,159
$50,000 under $75,000	** 19,923	** 95,201	7,131,645	433,009,450	28,723,172	3,551,972	55,649,982	3,579,672	22,858,025
$75,000 under $100,000	**	**	2,889,547	247,451,456	11,683,272	2,087,628	38,632,517	801,918	5,141,078
$100,000 under $200,000	6,371	101,287	2,302,831	301,012,700	9,312,359	1,975,613	47,248,783	327,218	2,151,067
$200,000 under $500,000	1,772	104,518	490,746	140,676,770	1,352,678	448,259	20,882,396	42,482	272,368
$500,000 under $1,000,000	* 119	* 22,631	76,247	51,421,162	6,043	66,565	7,260,403	9,682	63,960
$1,000,000 under $1,500,000	* 11	* 3,141	18,920	22,725,342	2,501	16,818	3,350,800	2,062	13,307
$1,500,000 under $2,000,000	* 42	* 20,086	7,598	13,115,729	818	6,975	1,922,851	624	4,068
$2,000,000 under $5,000,000	44	45,255	11,160	33,174,101	1,603	10,225	4,584,507	935	6,002
$5,000,000 under $10,000,000	* 8	* 13,370	2,835	19,139,127	441	2,672	2,571,675	162	1,068
$10,000,000 or more	* 4	* 24,208	1,625	47,233,554	284	1,562	8,796,051	63	374
Taxable returns, total	**37,293**	**439,364**	**44,826,499**	**2,129,526,968**	**163,692,266**	**12,470,021**	**231,256,385**	**32,354,490**	**201,130,330**
No adjusted gross income	0	0	1,947	-2,134,778	8,414	0	0	0	0
$1 under $5,000	0	0	255,483	796,073	3,875	3,101	2,895	252,382	420,152
$5,000 under $10,000	0	0	1,817,937	14,090,048	20,531	8,097	40,572	1,809,840	10,553,336
$10,000 under $15,000	0	0	4,569,598	58,078,251	13,666,503	79,045	570,186	4,490,553	28,023,232
$15,000 under $20,000	0	0	5,035,470	87,899,265	18,405,746	309,454	2,969,274	4,726,016	29,700,790
$20,000 under $25,000	* 1,998	* 622	4,520,791	101,501,372	17,416,911	446,960	4,656,588	4,073,831	25,435,219
$25,000 under $30,000	0	0	3,949,324	108,496,375	15,554,224	527,136	6,040,166	3,422,188	21,374,076
$30,000 under $40,000	* 2,989	* 2,562	6,745,843	234,680,027	27,202,679	1,404,353	17,037,730	5,341,489	33,337,223
$40,000 under $50,000	* 4,012	* 6,483	5,150,401	230,297,445	21,002,433	1,667,087	21,319,337	3,483,314	21,838,634
$50,000 under $75,000	** 19,923	** 95,201	7,041,398	427,546,291	28,305,000	3,466,782	50,623,760	3,574,616	22,825,972
$75,000 under $100,000	**	**	2,854,825	244,540,452	11,543,846	2,053,302	35,329,786	801,523	5,138,672
$100,000 under $200,000	6,371	101,287	2,276,607	297,653,432	9,204,453	1,952,760	44,037,944	323,847	2,128,644
$200,000 under $500,000	1,772	104,518	488,921	140,149,757	1,346,772	447,372	20,673,690	41,547	266,706
$500,000 under $1,000,000	* 119	* 22,631	75,955	51,227,334	5,507	66,405	7,168,804	9,549	63,158
$1,000,000 or more	109	106,060	42,000	134,705,623	5,373	38,166	20,785,653	3,794	24,516
Nontaxable returns, total	**0**	**0**	**23,736,854**	**143,418,369**	**89,232,659**	**1,938,938**	**45,297,004**	**20,489,583**	**114,233,378**

Footnotes at end of table.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

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

Size of adjusted gross income	Returns of single persons					
	Taxable income		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**49,171,222**	**1,562,956,295**	**44,823,602**	**276,090,844**	**44,826,499**	**279,024,625**
No adjusted gross income	0	0	1,945	38,999	1,947	38,999
$1 under $5,000	419,900	516,753	255,483	34,247	255,483	34,247
$5,000 under $10,000	1,890,801	3,626,458	1,817,937	359,560	1,817,937	359,560
$10,000 under $15,000	6,332,987	18,712,900	4,569,598	1,487,456	4,569,598	1,487,456
$15,000 under $20,000	6,002,729	42,265,237	5,035,470	3,573,879	5,035,470	3,573,879
$20,000 under $25,000	5,192,828	60,389,797	4,520,791	5,814,744	4,520,791	5,814,744
$25,000 under $30,000	4,342,458	70,515,406	3,949,324	7,642,809	3,949,324	7,642,809
$30,000 under $40,000	6,921,376	159,516,507	6,745,842	19,400,284	6,745,843	19,400,284
$40,000 under $50,000	5,214,249	167,353,160	5,150,399	21,867,821	5,150,401	21,867,821
$50,000 under $75,000	7,087,400	326,777,364	7,041,397	51,726,942	7,041,398	51,726,943
$75,000 under $100,000	2,870,474	193,027,856	2,854,816	35,644,576	2,854,825	35,644,578
$100,000 under $200,000	2,289,783	243,010,087	2,276,238	50,517,354	2,276,607	50,518,267
$200,000 under $500,000	488,549	118,451,146	486,847	30,235,447	488,921	30,764,293
$500,000 under $1,000,000	75,748	44,422,264	75,673	12,747,135	75,955	13,226,602
$1,000,000 under $1,500,000	18,846	19,389,608	18,768	5,928,186	18,842	6,171,341
$1,500,000 under $2,000,000	7,560	11,240,669	7,538	3,529,523	7,571	3,689,407
$2,000,000 under $5,000,000	11,099	28,645,134	11,100	9,101,892	11,136	9,523,249
$5,000,000 under $10,000,000	2,819	16,606,647	2,819	5,200,126	2,828	5,459,253
$10,000,000 or more	1,616	38,489,302	1,617	11,239,865	1,623	12,080,894
Taxable returns, total	**44,818,206**	**1,536,439,759**	**44,823,602**	**276,090,844**	**44,826,499**	**279,024,625**
No adjusted gross income	0	0	1,945	38,999	1,947	38,999
$1 under $5,000	254,519	375,864	255,483	34,247	255,483	34,247
$5,000 under $10,000	1,817,798	3,490,181	1,817,937	359,560	1,817,937	359,560
$10,000 under $15,000	4,569,597	15,818,378	4,569,598	1,487,456	4,569,598	1,487,456
$15,000 under $20,000	5,035,464	36,824,265	5,035,470	3,573,879	5,035,470	3,573,879
$20,000 under $25,000	4,520,790	53,992,681	4,520,791	5,814,744	4,520,791	5,814,744
$25,000 under $30,000	3,949,324	65,527,910	3,949,324	7,642,809	3,949,324	7,642,809
$30,000 under $40,000	6,745,835	157,102,667	6,745,842	19,400,284	6,745,843	19,400,284
$40,000 under $50,000	5,150,389	166,140,274	5,150,399	21,867,821	5,150,401	21,867,821
$50,000 under $75,000	7,041,355	325,793,214	7,041,397	51,726,942	7,041,398	51,726,943
$75,000 under $100,000	2,853,071	192,557,757	2,854,816	35,644,576	2,854,825	35,644,578
$100,000 under $200,000	2,275,465	242,318,250	2,276,238	50,517,354	2,276,607	50,518,267
$200,000 under $500,000	487,190	118,095,344	486,847	30,235,447	488,921	30,764,293
$500,000 under $1,000,000	75,558	44,301,108	75,673	12,747,135	75,955	13,226,602
$1,000,000 or more	41,850	114,101,866	41,842	34,999,592	42,000	36,924,144
Nontaxable returns, total	**4,353,016**	**26,516,536**	**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 taxpayer information.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	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)
Adjusted gross income less deficit	147,351,299	9,093,628,703	53,910,326	5,898,988,223	2,811,050	162,155,131	21,991,339	755,264,933	75,231	4,275,079	68,563,354	2,272,945,337
Total income	146,879,226	9,233,510,773	53,834,281	5,995,377,902	2,780,743	164,517,979	21,979,332	765,064,886	75,231	4,333,464	68,209,640	2,304,216,542
Salaries and wages	122,189,100	6,475,380,882	44,905,578	4,052,926,155	2,271,299	110,432,297	19,837,374	651,040,074	64,795	2,878,162	55,110,054	1,658,104,194
Taxable interest	44,920,763	100,648,711	25,656,717	68,691,318	678,229	3,527,485	2,362,691	2,326,428	34,313	108,732	16,188,813	25,994,747
Tax-exempt interest [1]	5,987,263	68,099,984	3,556,447	43,953,998	75,473	1,805,675	150,567	1,215,828	4,557	55,087	2,200,220	21,069,397
Ordinary dividends	27,688,374	214,972,683	15,937,690	139,876,121	368,502	7,249,213	959,345	4,845,611	19,294	142,534	10,403,543	62,859,203
Qualified dividends [1]	25,493,503	158,069,115	14,694,197	103,381,120	331,460	5,426,309	854,744	3,576,167	19,156	112,861	9,593,946	45,572,658
State income tax refunds	21,309,106	27,850,899	12,768,808	19,522,541	457,842	636,099	1,972,783	2,141,123	11,261	5,167	6,098,411	5,545,969
Alimony received	436,667	9,229,979	21,765	238,240	8,431	189,668	168,979	3,726,839	* 995	* 1,990	236,497	5,073,242
Business or profession net income	17,969,165	357,363,490	9,162,855	237,366,901	309,806	7,989,852	2,984,311	38,463,742	5,819	95,123	5,506,374	73,447,872
Business or profession net loss	5,560,747	55,290,946	3,142,786	31,661,159	116,620	1,836,071	639,533	6,309,412	6,503	33,851	1,655,305	15,450,453
Sales of capital assets net gain in AGI	14,984,798	510,529,891	8,604,049	380,673,201	206,236	18,492,640	500,786	11,826,181	11,995	111,330	5,661,732	99,426,540
Sales of capital assets net loss in AGI	9,008,579	20,909,110	5,299,140	12,543,861	130,453	165,897	340,505	777,921	5,102	12,080	3,233,379	7,409,352
Sales of property other than capital assets, net gain less loss	2,138,829	1,029,266	1,525,429	1,830,921	35,921	946,607	80,018	-476,921	1,704	-14,059	495,756	-1,257,282
Taxable IRA distributions	13,331,179	213,602,353	7,746,177	139,749,249	144,852	2,307,012	448,342	6,429,527	7,843	161,344	4,983,965	64,955,221
Taxable pensions and annuities	27,755,892	638,659,076	14,951,138	403,433,685	436,527	9,753,480	1,721,067	26,165,342	22,089	507,023	10,625,071	198,799,546
Total rental and royalty net income	6,792,471	104,041,270	4,380,793	72,163,668	114,569	2,541,136	261,392	2,455,245	1,905	32,967	2,033,811	26,848,254
Total rental and royalty net loss	4,751,878	46,536,408	3,029,893	31,008,850	39,432	813,614	345,659	3,457,438	4,396	40,720	1,332,499	11,215,786
Farm rental net income less loss	514,913	5,565,936	325,963	3,717,207	5,094	59,218	12,682	52,452	* 8	* 142	171,166	1,736,916
Partnership and S corporation net income less loss	8,459,740	531,613,502	6,010,601	438,657,150	191,924	11,061,223	366,321	16,619,443	1,302	214,600	1,889,593	65,061,086
Estate and trust net income less loss	649,193	24,423,101	347,929	13,163,029	9,939	817,898	23,599	921,893	1,049	53,834	266,676	9,466,448
Farm net income less loss	1,812,920	-7,798,270	1,372,189	-5,263,867	30,665	-445,405	** 49,030	** -462,547	**	**	361,036	-1,626,451
Unemployment compensation	9,287,183	51,923,279	4,020,096	23,784,378	152,897	923,028	1,633,908	8,614,477	* 2,980	* 18,606	3,477,303	18,582,790
Taxable social security benefits	18,507,324	243,327,448	11,525,705	175,420,713	310,044	3,665,129	473,574	3,993,693	16,329	127,364	6,181,672	60,120,548
Net operating loss	1,211,607	189,041,342	580,547	122,244,721	45,753	11,574,090	57,273	6,406,063	289	116,901	527,745	48,699,567
Cancellation of debt	770,756	10,013,641	429,322	6,610,224	23,865	564,795	102,346	706,550	* 2,145	* 5,907	213,077	2,126,166
Taxable health savings account distributions	267,565	349,147	130,020	195,528	6,344	4,401	34,332	50,423	0	0	96,869	98,795
Foreign-earned income exclusion	470,341	29,022,294	196,540	14,842,403	71,699	3,591,007	** 27,332	** 2,085,751	**	**	174,771	8,503,132
Gambling earnings	1,918,174	29,978,207	1,014,406	15,535,833	37,976	960,965	215,719	2,520,777	* 1,025	* 26,729	649,048	10,933,904
Other income less loss	6,809,924	37,172,318	3,742,504	23,103,909	125,519	881,134	576,746	2,187,552	6,940	65,680	2,358,215	10,934,042
Total statutory adjustments	37,665,545	139,882,070	19,323,643	96,389,679	484,088	2,362,848	4,942,972	9,799,953	19,133	58,385	12,895,710	31,271,205
Educator expenses deduction	3,837,716	964,331	2,378,121	625,372	66,287	15,595	418,160	99,814	* 3,291	* 808	971,856	222,742
Certain business expenses of reservists, performing artists, etc.	156,555	587,084	77,271	266,763	* 2,006	* 957	30,029	119,086	0	0	47,249	200,278
Health savings account deduction	1,194,511	3,716,404	841,441	3,050,045	19,341	47,141	69,031	145,972	* 2,123	* 6,748	262,575	466,498
Moving expenses adjustment	1,244,377	3,560,922	525,309	1,996,858	25,906	80,183	117,586	349,202	0	0	575,577	1,134,680
Deductible part of self-employment tax	18,874,760	27,911,733	10,151,675	19,176,265	309,460	545,351	2,991,364	2,782,834	6,908	10,295	5,415,353	5,396,987
Payments to a Keogh plan	954,877	22,407,806	745,507	18,607,759	10,788	234,573	34,025	591,452	* 312	* 7,053	164,247	2,966,970
Self-employed health insurance deduction	3,995,573	27,139,425	2,688,956	21,503,908	69,963	430,368	220,654	1,135,660	1,704	9,743	1,014,297	4,059,746
Penalty on early withdrawal of savings	690,780	221,210	369,849	61,622	12,949	7,342	31,478	23,958	* 1,292	* 128	275,213	128,160

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	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)
Alimony paid	651,544	11,761,438	233,168	3,768,832	25,030	571,540	124,192	2,236,970	* 2,001	* 5,844	267,153	5,178,252
IRA payments	2,713,320	12,972,665	1,686,498	9,484,749	23,954	97,026	185,145	534,410	* 2,083	* 5,926	815,639	2,850,555
Student loan interest deduction	11,460,120	11,617,865	5,502,732	5,834,207	0	0	1,103,277	896,769	* 2,980	* 4,077	4,851,130	4,882,811
Tuition and fees deduction	1,892,785	4,340,736	893,807	1,895,561	0	0	246,444	538,599	* 6	* 25	752,528	1,906,551
Domestic production activities deduction	717,374	11,228,603	550,907	9,117,592	12,325	304,486	22,732	241,596	451	7,739	130,960	1,557,188
Archer medical savings account deduction	3,391	5,821	1,325	2,790	0	0	0	0	0	0	2,066	3,031
Foreign housing deduction	4,344	82,738	1,646	55,668	84	2,871	1,449	19,803	0	0	1,164	4,396
Other adjustments	141,877	1,363,291	74,630	941,690	1,200	25,415	21,758	83,828	0	0	44,290	312,359
Total itemized deductions	44,330,496	1,188,594,808	24,967,885	810,055,366	1,139,083	24,988,969	3,786,678	76,243,454	27,890	753,631	14,408,959	276,553,389
Medical and dental expenses deduction	8,997,721	84,506,732	4,452,396	41,109,071	202,181	1,221,912	685,148	3,971,600	5,319	39,198	3,652,677	38,164,952
Taxes paid deduction	43,976,931	506,190,703	24,903,365	369,374,148	1,118,167	10,799,104	3,754,375	25,979,633	23,885	285,244	14,177,138	99,752,573
Interest paid deduction	33,897,795	317,317,182	21,404,679	223,155,070	738,996	6,048,715	2,869,549	24,829,475	23,820	322,701	8,860,751	62,961,222
Contributions deduction	36,430,878	194,664,317	22,063,867	142,478,786	782,081	5,247,133	2,962,176	8,653,084	19,750	89,448	10,603,004	38,195,867
Casualty or theft loss deduction	96,986	2,462,945	43,499	1,441,775	2,327	87,604	** 15,834	** 284,321	**	**	35,326	649,246
Total miscellaneous deductions	13,158,268	119,881,101	6,315,668	62,317,688	327,989	2,845,689	1,629,685	13,347,262	7,456	30,571	4,877,470	41,339,891
Basic standard deduction	100,898,698	823,062,803	28,300,517	344,985,069	1,576,228	9,552,634	18,131,960	162,101,477	45,920	560,219	52,844,073	305,863,404
Additional standard deduction	14,286,968	25,583,178	7,396,843	15,202,488	167,204	202,578	445,724	673,510	* 4,378	* 5,253	6,272,820	9,499,349
Taxable income	110,502,800	6,387,828,476	45,427,110	4,332,844,714	2,365,398	128,819,984	13,489,310	360,612,066	49,760	2,595,418	49,171,222	1,562,956,295
Alternative minimum tax	3,940,304	27,426,374	2,925,564	21,215,507	134,797	856,571	322,369	1,430,805	1,297	11,529	556,276	3,911,961
Total tax credits [2]	48,104,147	74,614,383	24,934,996	50,849,182	601,257	2,314,526	10,932,229	12,297,648	33,276	43,182	11,602,390	9,109,845
Foreign tax credit	7,487,567	20,237,697	4,676,738	14,042,729	127,276	1,822,394	197,031	966,818	2,455	3,962	2,484,068	3,401,794
Child care credit	6,315,706	3,458,946	3,949,131	2,177,456	5,297	2,436	2,163,567	1,175,411	8,548	5,512	189,163	98,131
Nonrefundable education credit	10,196,811	10,645,809	5,103,511	6,337,564	0	0	1,628,881	1,613,292	* 6,469	* 5,839	3,457,950	2,689,114
Retirement savings contribution credit	7,411,730	1,316,999	2,979,305	663,266	124,473	16,685	1,884,617	323,283	0	0	2,423,336	313,766
Child tax credit	22,563,277	27,233,304	13,582,622	19,406,284	307,783	335,932	7,637,401	6,688,550	15,225	17,185	1,020,247	785,353
Residential energy credits	3,036,039	1,613,800	2,021,144	1,221,646	45,436	14,430	281,475	95,773	* 3,008	* 1,594	684,976	280,357
General business credit	462,100	3,064,587	362,987	2,533,807	9,762	82,696	11,475	61,681	48	377	77,829	386,026
Prior-year minimum tax credit	322,422	1,004,548	254,010	795,418	9,691	27,349	7,902	23,139	* 19	* 2	50,799	158,639
Adoption credit	55,036	229,567	44,052	196,014	0	0	** 10,984	** 33,553	0	0	**	**
Credit for the elderly or disabled	76,856	9,493	** 2,447	** 224	0	0	**	**	0	0	74,409	9,270
Alternative motor vehicle credit	3,994	12,568	3,840	11,413	* 7	* 53	* 139	* 1,044	0	0	* 8	* 58
Qualified electric vehicle credit	* 308	* 760	* 308	* 760	0	0	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit	13,389	6,583	7,410	3,098	0	0	* 1,001	* 995	0	0	* 4,978	* 2,489
Qualified plug-in electric vehicle credit	43,009	231,050	33,336	191,621	1,090	3,053	2,298	4,906	0	0	6,285	31,470
Earned income credit used to offset income tax before credits	4,240,719	1,294,144	573,355	206,341	0	0	1,884,832	825,969	* 3,994	* 2,612	1,778,538	259,223
American opportunity credit used to offset income tax before credits	4,999,738	4,019,698	3,296,455	2,949,934	0	0	633,254	462,847	* 4,989	* 3,243	1,065,039	603,674

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	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)
Regulated investment company credit used to offset income tax before credits	7,100	28,847	1,877	9,877	1,011	3,441	* 305	* 26	0	0	* 3,907	* 15,503
Health insurance tax credit used to offset income tax before credits	11,679	28,068	9,656	25,521	0	0	0	0	0	0	* 2,022	* 2,547
Mortgage interest credit	58,410	73,709	25,381	36,312	* 9	* 2	* 8,007	* 11,463	* 995	* 2,855	* 24,018	* 23,078
Other tax credits	3,649	19,289	1,229	14,904	* 9	* 323	* 19	* 1,774	0	0	* 2,392	* 2,288
Income tax after credits	94,518,546	1,218,549,835	40,557,968	867,003,646	2,247,241	27,142,095	6,852,446	47,880,294	37,289	432,955	44,823,602	276,090,844
Total income tax	94,532,494	1,235,040,347	40,565,330	879,502,306	2,250,122	27,836,611	6,853,250	48,237,441	37,293	439,364	44,826,499	279,024,625
Total tax liability	98,651,370	1,295,298,990	42,176,144	923,581,442	2,348,093	29,211,759	7,154,719	50,995,798	38,457	466,536	46,933,956	291,043,456
Total tax payments	132,418,546	1,451,215,049	50,012,658	998,381,812	2,418,374	30,632,728	19,114,812	84,620,619	67,188	616,753	60,805,514	336,963,138
Income tax withheld	129,050,127	1,058,455,303	48,527,701	693,562,586	2,330,911	17,417,444	18,962,075	75,581,094	65,561	459,914	59,163,879	271,434,265
Estimated tax payments	9,274,202	289,350,412	5,717,411	224,330,168	154,608	8,762,261	249,047	6,514,491	2,981	118,207	3,150,154	49,625,285
Overpayment refunded	112,747,598	320,596,496	37,370,262	147,711,719	1,621,165	3,348,148	20,566,979	89,822,212	62,701	284,989	53,126,491	79,429,429
Tax due at time of filing	26,480,680	138,444,235	13,334,603	96,369,354	945,680	4,450,079	1,200,166	5,142,150	8,202	64,356	10,992,029	32,418,296

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

[2] Includes prior-year returns with the making work pay credit, first time homebuyer credit, and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

[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		Salaries and wages		Taxable interest		Tax-exempt interest [1]	
			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	**147,351,299**	**9,093,628,703**	**146,879,226**	**9,233,510,773**	**122,189,100**	**6,475,380,882**	**44,920,763**	**100,648,711**	**5,987,263**	**68,099,984**
No adjusted gross income	2,113,013	-198,630,863	1,640,939	-196,077,669	621,207	20,280,688	748,739	5,498,824	103,957	2,274,175
$1 under $5,000	10,608,111	27,566,440	10,608,111	29,070,484	7,626,447	26,123,495	1,739,094	637,316	118,938	396,006
$5,000 under $10,000	12,030,388	91,559,806	12,030,388	94,272,492	9,203,192	68,342,709	1,527,648	923,365	123,821	345,588
$10,000 under $15,000	12,503,345	156,213,341	12,503,345	159,530,824	9,435,224	109,543,835	1,822,451	1,336,677	147,291	467,905
$15,000 under $20,000	11,621,535	202,680,464	11,621,535	205,998,601	9,476,240	156,497,303	1,736,455	1,426,057	134,438	629,835
$20,000 under $25,000	10,125,285	227,249,984	10,125,285	230,357,600	8,573,483	182,411,997	1,616,367	1,360,845	128,515	467,372
$25,000 under $30,000	8,809,515	241,920,782	8,809,515	244,997,498	7,639,580	198,155,078	1,577,159	1,434,796	146,602	1,179,047
$30,000 under $40,000	14,473,606	503,629,456	14,473,606	510,519,385	12,581,166	408,654,349	3,186,965	2,570,678	291,889	1,503,918
$40,000 under $50,000	11,279,394	504,991,453	11,279,394	511,601,929	9,864,830	410,049,846	2,972,883	2,470,257	293,872	1,826,964
$50,000 under $75,000	19,229,309	1,183,907,339	19,229,309	1,198,728,589	16,625,070	915,963,625	7,277,751	6,436,264	791,476	4,288,439
$75,000 under $100,000	12,574,107	1,089,048,941	12,574,107	1,101,985,808	10,985,989	822,009,437	6,108,608	6,541,807	735,213	4,217,411
$100,000 under $200,000	16,425,446	2,209,424,177	16,425,446	2,238,849,701	14,643,630	1,665,691,829	10,007,816	13,814,525	1,529,244	12,411,035
$200,000 under $500,000	4,488,110	1,277,488,938	4,488,110	1,302,645,409	3,999,978	872,227,137	3,587,488	13,316,556	958,100	13,501,098
$500,000 under $1,000,000	724,251	486,697,123	724,251	497,585,598	626,707	272,996,984	674,486	7,678,930	287,441	7,114,675
$1,000,000 under $1,500,000	156,269	188,076,335	156,269	191,632,669	130,162	87,843,282	150,729	3,708,081	78,258	3,364,819
$1,500,000 under $2,000,000	64,235	110,426,328	64,235	112,318,819	53,222	46,365,639	62,643	2,382,959	35,800	2,100,806
$2,000,000 under $5,000,000	91,128	270,182,734	91,128	273,971,753	74,954	99,080,368	89,489	7,043,219	56,896	5,119,580
$5,000,000 under $10,000,000	21,412	145,700,551	21,412	147,248,998	17,680	46,207,068	21,196	4,452,991	15,348	2,538,556
$10,000,000 or more	12,839	375,495,375	12,839	378,272,286	10,339	66,936,214	12,796	17,614,564	10,166	4,352,755
Taxable returns, total	**94,532,494**	**8,426,007,999**	**94,532,390**	**8,545,234,138**	**81,673,289**	**5,775,193,128**	**36,211,537**	**88,722,117**	**5,089,124**	**59,597,912**
No adjusted gross income	6,231	-10,474,747	6,127	-10,435,037	3,866	580,926	4,002	664,766	1,497	169,912
$1 under $5,000	259,679	810,746	259,679	826,655	131,083	271,456	103,990	76,854	15,016	29,621
$5,000 under $10,000	1,826,829	14,157,630	1,826,829	14,184,569	1,745,007	13,160,442	178,059	71,547	10,137	8,307
$10,000 under $15,000	4,682,558	59,495,352	4,682,558	60,211,507	3,850,367	46,509,584	615,642	417,042	25,922	33,144
$15,000 under $20,000	5,296,828	92,566,484	5,296,828	93,769,142	4,374,964	72,568,700	779,057	584,713	51,265	129,034
$20,000 under $25,000	5,456,047	122,786,791	5,456,047	124,334,870	4,574,166	97,015,416	946,846	687,551	72,194	189,354
$25,000 under $30,000	5,155,731	141,790,956	5,155,731	143,466,314	4,289,316	110,087,346	1,132,402	963,713	93,715	555,920
$30,000 under $40,000	10,249,791	358,574,531	10,249,791	362,998,218	8,711,249	283,197,028	2,533,199	2,097,515	224,834	1,111,346
$40,000 under $50,000	9,408,699	422,009,648	9,408,699	427,172,786	8,157,204	337,612,341	2,572,396	2,062,168	245,501	1,157,383
$50,000 under $75,000	18,003,354	1,111,909,458	18,003,354	1,125,224,325	15,552,355	857,519,866	6,853,885	5,834,798	718,175	3,270,984
$75,000 under $100,000	12,322,770	1,067,897,141	12,322,770	1,080,385,343	10,797,848	808,588,277	5,968,125	6,117,098	696,352	3,665,958
$100,000 under $200,000	16,318,248	2,196,047,037	16,318,248	2,225,100,800	14,581,910	1,659,608,054	9,933,059	13,226,215	1,494,918	11,351,142
$200,000 under $500,000	4,477,599	1,274,632,998	4,477,599	1,299,750,807	3,992,401	870,308,137	3,580,984	13,191,354	955,959	13,363,652
$500,000 under $1,000,000	722,903	485,798,728	722,903	496,680,590	625,673	272,397,660	673,560	7,632,126	287,275	7,098,033
$1,000,000 or more	345,225	1,088,005,246	345,225	1,101,563,249	285,880	345,767,895	336,331	35,094,658	196,365	17,464,123
Nontaxable returns, total	**52,818,806**	**667,620,705**	**52,346,836**	**688,276,635**	**40,515,810**	**700,187,754**	**8,709,226**	**11,926,594**	**898,139**	**8,502,072**

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 2013 —Continued

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

Size of adjusted gross income	Ordinary dividends		Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession Net 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	**27,688,374**	**214,972,683**	**25,493,503**	**158,069,115**	**21,309,106**	**27,850,899**	**436,667**	**9,229,979**	**17,969,165**	**357,363,490**
No adjusted gross income	532,562	4,568,581	478,058	3,019,244	70,692	259,314	2,734	43,922	262,028	4,166,712
$1 under $5,000	1,041,065	1,095,379	935,398	682,006	74,481	65,471	11,140	27,673	1,377,232	3,668,340
$5,000 under $10,000	936,492	1,487,230	841,240	863,521	108,169	84,293	16,267	91,145	2,062,512	14,471,210
$10,000 under $15,000	1,016,418	2,039,821	901,955	1,165,559	166,484	98,374	24,862	234,047	2,237,025	23,217,078
$15,000 under $20,000	951,923	2,055,581	843,854	1,200,770	222,482	135,400	32,419	304,967	1,420,520	16,916,881
$20,000 under $25,000	866,345	2,103,269	784,849	1,367,697	283,553	155,893	29,196	326,089	932,882	12,648,790
$25,000 under $30,000	856,178	2,141,864	757,338	1,331,597	383,772	211,122	30,074	349,304	733,370	10,389,188
$30,000 under $40,000	1,671,071	4,353,101	1,508,761	2,807,492	1,210,961	709,274	70,958	1,179,708	1,317,420	19,340,457
$40,000 under $50,000	1,605,128	4,376,230	1,458,073	2,767,028	1,518,464	959,498	43,447	483,313	1,077,487	16,164,007
$50,000 under $75,000	4,062,804	13,228,437	3,720,567	8,838,170	4,205,506	3,256,725	92,250	1,936,980	1,950,797	32,775,318
$75,000 under $100,000	3,671,813	14,280,665	3,388,126	9,787,011	4,084,087	3,734,511	38,535	954,632	1,417,551	29,524,143
$100,000 under $200,000	6,671,179	37,150,950	6,231,454	27,300,086	7,070,481	8,344,718	33,279	1,712,782	2,175,934	68,986,830
$200,000 under $500,000	2,912,656	36,294,030	2,776,678	27,541,460	1,588,021	3,584,167	** 11,064	** 1,392,725	800,901	62,543,435
$500,000 under $1,000,000	586,815	19,592,144	569,099	14,968,124	178,068	1,208,344	**	**	141,631	20,370,157
$1,000,000 under $1,500,000	133,875	8,826,404	130,328	6,688,394	56,818	743,147	203	49,909	28,979	6,818,172
$1,500,000 under $2,000,000	56,986	5,714,818	55,294	4,326,028	26,835	510,419	* 65	* 38,820	11,463	3,236,623
$2,000,000 under $5,000,000	82,701	15,041,454	80,713	11,267,246	42,503	1,263,968	140	73,541	15,581	6,400,455
$5,000,000 under $10,000,000	20,001	9,179,917	19,599	7,107,138	10,776	715,210	24	18,535	3,701	2,611,106
$10,000,000 or more	12,361	31,442,808	12,118	25,040,545	6,954	1,811,051	12	11,887	2,151	3,114,587
Taxable returns, total	**22,735,078**	**193,614,834**	**21,037,189**	**143,293,980**	**19,672,064**	**26,110,046**	**322,446**	**8,121,330**	**9,327,798**	**269,642,002**
No adjusted gross income	2,641	411,908	2,257	269,420	414	6,754	* 9	* 1,756	1,725	199,049
$1 under $5,000	122,492	125,846	117,456	73,537	* 1,571	* 736	0	0	* 6,214	* 7,963
$5,000 under $10,000	175,495	233,593	166,445	147,409	* 7,988	* 2,182	0	0	55,968	225,101
$10,000 under $15,000	317,918	364,374	279,933	154,471	43,986	15,246	11,728	136,264	323,739	2,972,489
$15,000 under $20,000	447,555	595,368	397,646	286,085	108,419	44,736	18,615	200,961	381,458	4,327,158
$20,000 under $25,000	515,112	965,376	457,325	546,878	176,705	71,692	14,151	147,453	374,996	4,799,230
$25,000 under $30,000	618,286	1,048,608	549,263	603,849	259,122	119,074	17,053	205,601	343,073	4,503,585
$30,000 under $40,000	1,341,628	2,696,318	1,210,593	1,558,580	929,618	495,293	52,058	848,406	756,541	10,227,474
$40,000 under $50,000	1,405,045	3,166,625	1,269,956	1,934,427	1,291,502	772,278	36,432	425,683	791,484	11,435,997
$50,000 under $75,000	3,809,575	11,046,505	3,484,386	7,286,700	3,922,053	2,938,521	90,093	1,910,719	1,750,813	29,200,284
$75,000 under $100,000	3,575,973	12,529,501	3,296,783	8,432,117	3,983,258	3,569,480	37,539	948,652	1,379,745	28,460,394
$100,000 under $200,000	6,604,559	34,935,646	6,166,928	25,527,368	7,038,880	8,256,327	33,274	1,712,677	2,159,357	68,465,384
$200,000 under $500,000	2,907,221	36,022,069	2,772,018	27,346,790	1,586,748	3,571,192	** 11,050	** 1,390,468	799,431	62,364,661
$500,000 under $1,000,000	586,080	19,527,134	568,515	14,928,660	177,976	1,205,687	**	**	141,454	20,328,537
$1,000,000 or more	305,499	69,945,962	297,687	54,197,689	143,824	5,040,849	444	192,692	61,800	22,124,695
Nontaxable returns, total	**4,953,296**	**21,357,849**	**4,456,314**	**14,775,135**	**1,637,042**	**1,740,852**	**114,221**	**1,108,648**	**8,641,367**	**87,721,488**

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 2013 —Continued

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

Size of adjusted gross income	Business or profession: Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]: Taxable net gain		Sales of capital assets reported on Form 1040, Schedule D [2]: Taxable net loss		Sales of property other than capital assets: Net gain	
	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	**5,560,747**	**55,290,946**	**3,454,143**	**6,207,123**	**11,530,655**	**504,322,768**	**9,008,579**	**20,909,110**	**982,405**	**26,291,718**
No adjusted gross income	456,051	12,651,863	25,701	20,941	180,284	14,508,251	542,339	1,426,283	61,627	2,051,966
$1 under $5,000	117,035	699,781	181,043	135,114	361,094	730,486	375,315	799,053	13,658	97,122
$5,000 under $10,000	190,609	1,671,558	144,092	122,029	321,316	954,999	322,500	740,219	14,397	72,301
$10,000 under $15,000	244,540	2,132,665	131,041	173,211	346,293	1,442,910	343,723	753,212	22,385	95,278
$15,000 under $20,000	316,183	2,805,849	137,970	130,211	314,305	1,445,433	292,863	640,877	14,761	129,753
$20,000 under $25,000	289,610	2,475,601	102,965	89,048	295,320	1,347,436	270,283	615,731	25,885	179,697
$25,000 under $30,000	276,537	2,215,869	127,267	178,763	294,568	1,625,688	278,117	612,679	21,798	85,794
$30,000 under $40,000	501,816	3,681,412	245,156	366,124	595,523	3,025,560	529,107	1,150,945	55,212	444,707
$40,000 under $50,000	399,900	2,958,915	253,863	347,331	596,975	3,759,106	486,219	1,093,394	52,815	326,604
$50,000 under $75,000	841,631	5,657,921	540,053	869,787	1,595,285	11,115,981	1,141,255	2,621,745	115,715	957,846
$75,000 under $100,000	648,273	4,161,691	485,854	816,722	1,503,509	14,207,341	1,057,603	2,447,336	104,584	1,009,085
$100,000 under $200,000	943,189	6,405,239	799,648	1,763,228	3,003,307	47,090,560	2,052,719	4,731,088	208,084	1,970,797
$200,000 under $500,000	270,033	3,431,516	248,417	1,007,281	1,551,130	66,464,002	999,075	2,431,825	152,497	2,707,982
$500,000 under $1,000,000	42,126	1,236,908	25,840	127,647	359,496	46,215,658	218,042	567,282	58,615	1,693,009
$1,000,000 under $1,500,000	9,140	514,980	2,942	26,553	88,596	23,937,673	47,559	131,083	20,519	825,567
$1,500,000 under $2,000,000	4,452	329,231	1,068	12,800	39,007	16,953,491	19,198	53,384	10,482	504,251
$2,000,000 under $5,000,000	6,463	835,644	1,009	13,575	59,193	53,015,967	25,148	71,403	18,858	1,561,649
$5,000,000 under $10,000,000	1,828	424,765	175	4,618	15,279	38,702,006	5,113	14,685	5,861	1,104,202
$10,000,000 or more	1,331	999,538	39	2,140	10,173	157,780,220	2,402	6,887	4,652	10,474,110
Taxable returns, total	**3,683,692**	**29,791,962**	**2,877,584**	**5,436,384**	**9,583,971**	**475,751,792**	**6,830,892**	**15,793,305**	**765,848**	**23,352,857**
No adjusted gross income	602	211,990	* 215	* 36	1,613	3,303,490	2,717	7,748	1,124	392,645
$1 under $5,000	* 2,033	* 2,883	30,484	34,339	72,091	146,787	6,389	9,129	* 3	* 1,694
$5,000 under $10,000	8,033	20,224	43,752	44,027	76,051	312,163	15,706	30,188	* 14	* 2,873
$10,000 under $15,000	71,201	431,955	56,003	55,259	87,975	308,314	79,969	178,425	* 5,562	* 12,133
$15,000 under $20,000	87,186	644,702	73,844	49,123	138,220	359,053	115,379	245,313	2,970	17,833
$20,000 under $25,000	125,499	762,330	68,817	52,937	144,434	369,772	151,525	338,308	11,343	30,574
$25,000 under $30,000	122,869	874,886	88,955	97,246	180,610	530,084	196,460	427,550	10,009	25,833
$30,000 under $40,000	309,155	2,119,873	206,999	214,366	425,661	1,588,476	424,682	911,048	32,464	264,053
$40,000 under $50,000	304,383	2,042,797	233,265	331,427	494,946	2,377,400	402,725	911,409	38,962	250,219
$50,000 under $75,000	759,641	4,951,804	514,938	803,061	1,448,674	8,377,687	1,064,745	2,430,140	97,316	760,584
$75,000 under $100,000	622,148	3,811,985	482,555	800,203	1,435,456	11,739,474	1,023,543	2,357,043	92,926	872,731
$100,000 under $200,000	936,362	6,202,328	798,478	1,761,814	2,958,555	44,031,901	2,034,108	4,680,106	202,382	1,879,618
$200,000 under $500,000	269,382	3,399,310	248,274	1,006,035	1,548,394	66,121,544	996,253	2,424,282	151,886	2,687,985
$500,000 under $1,000,000	42,046	1,226,696	25,781	126,828	359,233	46,139,932	217,539	565,929	58,548	1,689,510
$1,000,000 or more	23,153	3,088,199	5,224	59,683	212,059	290,045,715	99,153	276,687	60,341	14,464,572
Nontaxable returns, total	**1,877,055**	**25,498,984**	**576,559**	**770,738**	**1,946,684**	**28,570,976**	**2,177,687**	**5,115,805**	**216,556**	**2,938,861**

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 2013 —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—continued		Taxable IRA distributions		Pensions and annuities			
	Net loss				Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**1,156,425**	**25,262,452**	**13,331,179**	**213,602,353**	**30,013,724**	**1,048,215,251**	**27,755,892**	**638,659,076**
No adjusted gross income	116,057	11,688,541	160,809	2,403,400	291,855	7,230,983	245,426	3,278,360
$1 under $5,000	26,601	250,390	337,259	809,873	792,400	5,710,144	725,829	1,989,983
$5,000 under $10,000	20,935	131,876	569,805	2,399,176	1,251,099	10,938,081	1,211,216	6,665,867
$10,000 under $15,000	28,795	231,013	746,948	4,405,147	1,828,793	20,696,342	1,778,712	15,210,308
$15,000 under $20,000	35,071	479,046	661,452	4,294,983	1,782,590	25,995,736	1,734,677	19,530,220
$20,000 under $25,000	24,333	239,783	626,646	4,885,733	1,594,883	25,180,304	1,532,628	19,337,804
$25,000 under $30,000	22,740	121,454	595,706	5,133,287	1,426,634	25,337,837	1,360,314	18,885,918
$30,000 under $40,000	51,299	821,614	1,143,844	11,051,849	2,710,105	54,265,992	2,579,280	41,976,069
$40,000 under $50,000	53,050	645,871	990,989	9,849,484	2,380,039	56,604,681	2,240,469	42,768,429
$50,000 under $75,000	122,822	1,211,667	2,234,450	29,349,696	5,142,859	159,966,467	4,816,229	114,617,816
$75,000 under $100,000	104,686	1,163,512	1,848,720	32,735,187	3,920,147	156,166,325	3,610,140	105,661,105
$100,000 under $200,000	247,860	2,371,620	2,547,354	65,139,671	5,297,364	316,292,357	4,680,453	184,646,200
$200,000 under $500,000	173,147	2,200,327	718,731	31,694,350	1,338,551	140,053,412	1,057,532	53,533,831
$500,000 under $1,000,000	73,614	1,158,330	101,661	5,963,838	174,636	26,530,272	124,744	6,690,135
$1,000,000 under $1,500,000	21,762	566,176	22,077	1,318,665	37,575	6,799,171	26,747	1,558,645
$1,500,000 under $2,000,000	10,400	314,290	8,452	505,706	15,016	3,178,300	10,367	644,718
$2,000,000 under $5,000,000	16,113	676,927	12,003	1,010,704	21,047	4,769,446	15,072	1,077,736
$5,000,000 under $10,000,000	4,273	363,929	2,723	321,241	5,068	1,450,268	3,744	319,436
$10,000,000 or more	2,869	626,086	1,550	330,364	3,062	1,049,133	2,313	266,495
Taxable returns, total	**852,673**	**10,851,085**	**10,608,933**	**194,193,465**	**23,728,343**	**964,527,378**	**21,816,024**	**588,192,256**
No adjusted gross income	683	101,567	745	99,890	1,048	246,114	978	67,625
$1 under $5,000	* 1,593	* 547	11,972	22,857	20,860	44,772	19,927	42,318
$5,000 under $10,000	* 1,005	* 10	* 3,974	* 11,608	21,952	91,664	20,947	75,934
$10,000 under $15,000	7,116	56,009	223,593	1,459,950	623,876	7,582,067	607,421	6,067,977
$15,000 under $20,000	9,221	44,004	287,769	1,935,628	879,382	12,642,714	856,166	9,990,735
$20,000 under $25,000	11,481	86,345	379,503	2,723,536	1,009,346	16,678,389	976,952	13,280,911
$25,000 under $30,000	12,772	45,929	463,722	3,812,594	1,111,098	20,985,418	1,066,171	16,331,801
$30,000 under $40,000	28,804	273,185	973,790	9,271,866	2,251,100	47,174,798	2,152,709	37,551,543
$40,000 under $50,000	40,813	378,510	920,970	9,322,075	2,148,968	52,277,934	2,026,790	40,329,843
$50,000 under $75,000	102,793	842,348	2,140,801	28,225,105	4,934,247	154,221,707	4,631,863	111,773,028
$75,000 under $100,000	95,288	1,000,435	1,812,956	31,852,391	3,865,477	154,087,975	3,563,828	104,818,794
$100,000 under $200,000	239,774	2,196,511	2,523,352	64,400,675	5,268,061	314,844,626	4,653,514	183,855,378
$200,000 under $500,000	172,468	2,164,232	717,415	31,617,754	1,336,725	139,902,728	1,055,928	53,464,451
$500,000 under $1,000,000	73,521	1,133,814	101,601	5,955,642	174,499	26,515,576	124,637	6,682,533
$1,000,000 or more	55,341	2,527,640	46,770	3,481,893	81,704	17,230,897	58,193	3,859,384
Nontaxable returns, total	**303,752**	**14,411,367**	**2,722,246**	**19,408,888**	**6,285,380**	**83,687,873**	**5,939,868**	**50,466,821**

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 2013 —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
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**4,907,846**	**72,752,401**	**5,566,404**	**54,943,891**	**2,229,288**	**27,874,239**	**86,400**	**457,793**	**414,515**	**6,101,124**
No adjusted gross income	140,649	2,443,117	288,330	5,859,192	54,661	644,490	4,934	61,215	6,015	69,210
$1 under $5,000	132,645	498,655	90,889	628,894	62,977	56,658	* 1,147	* 310	* 6,662	* 17,460
$5,000 under $10,000	176,375	939,266	101,081	894,110	60,850	165,780	* 2,011	* 644	9,786	45,896
$10,000 under $15,000	202,678	1,061,090	150,995	979,633	59,401	158,401	* 1,368	* 304	21,152	99,520
$15,000 under $20,000	183,377	1,358,571	178,200	1,266,995	90,671	252,622	* 404	* 34	13,592	80,966
$20,000 under $25,000	174,550	1,271,377	160,601	1,189,829	51,600	229,366	* 1,189	* 692	20,491	167,857
$25,000 under $30,000	191,271	1,293,241	131,463	992,951	58,553	272,326	* 5,115	* 2,828	11,341	54,892
$30,000 under $40,000	315,065	2,309,247	346,800	2,705,314	124,464	245,222	* 4,822	* 55,572	25,939	176,525
$40,000 under $50,000	301,377	2,285,460	330,249	2,442,287	111,338	378,717	3,390	30	25,919	331,268
$50,000 under $75,000	743,544	7,716,229	860,622	6,893,813	285,397	986,937	9,834	28,730	74,299	759,584
$75,000 under $100,000	623,551	6,279,427	797,507	6,109,461	259,176	1,426,808	11,492	20,726	74,294	942,327
$100,000 under $200,000	1,061,048	16,881,063	1,361,245	12,446,818	543,314	3,936,778	19,967	86,151	84,772	1,741,550
$200,000 under $500,000	494,579	14,012,255	600,184	7,964,155	286,624	5,268,566	10,827	37,352	31,625	1,122,971
$500,000 under $1,000,000	108,154	6,298,990	110,726	2,277,684	96,833	3,834,651	4,824	27,229	5,768	246,146
$1,000,000 under $1,500,000	26,026	2,325,683	26,349	677,615	28,519	1,794,013	1,294	12,404	1,348	105,770
$1,500,000 under $2,000,000	11,002	1,199,954	10,567	356,301	15,005	1,324,506	904	10,959	489	17,021
$2,000,000 under $5,000,000	15,833	2,468,889	14,840	660,988	25,779	2,867,981	1,688	27,305	736	46,191
$5,000,000 under $10,000,000	3,804	901,699	3,589	233,392	7,908	1,369,238	624	21,246	186	57,159
$10,000,000 or more	2,319	1,208,185	2,167	364,459	6,218	2,661,180	568	64,061	100	18,811
Taxable returns, total	**3,766,568**	**63,483,677**	**4,372,438**	**41,360,516**	**1,823,457**	**26,366,585**	**68,496**	**326,319**	**351,090**	**5,707,532**
No adjusted gross income	1,133	127,618	1,102	114,685	813	74,513	28	1,173	* 8	* 286
$1 under $5,000	* 1,010	* 1,473	0	0	* 3,007	* 423	0	0	0	0
$5,000 under $10,000	* 305	* 1,385	* 1,276	* 5,764	* 2,029	* 177	0	0	0	0
$10,000 under $15,000	48,210	279,960	33,595	220,225	15,171	31,128	0	0	* 6,456	* 34,775
$15,000 under $20,000	69,363	482,730	58,205	408,599	41,556	165,726	0	0	* 6,038	* 40,706
$20,000 under $25,000	84,050	536,444	76,488	544,103	26,281	160,150	0	0	15,267	136,581
$25,000 under $30,000	116,573	888,031	81,547	492,730	39,015	192,627	* 3,911	* 2,275	9,029	48,361
$30,000 under $40,000	227,584	1,689,256	210,309	1,478,999	94,889	193,616	* 2,833	* 6,776	22,791	143,053
$40,000 under $50,000	232,667	1,744,649	262,261	1,839,584	95,487	334,494	* 2,384	* 17	22,897	305,280
$50,000 under $75,000	671,175	6,882,474	769,503	5,993,959	264,674	892,091	8,672	21,729	72,078	730,444
$75,000 under $100,000	602,305	5,900,725	767,023	5,671,668	246,244	1,374,258	11,202	20,168	71,749	914,790
$100,000 under $200,000	1,051,680	16,597,016	1,344,873	12,141,343	528,463	3,850,827	18,796	76,237	84,562	1,740,004
$200,000 under $500,000	493,581	13,969,611	598,490	7,918,487	285,708	5,255,817	10,776	34,816	31,589	1,122,155
$500,000 under $1,000,000	108,020	6,283,793	110,392	2,260,233	96,756	3,833,280	4,819	27,228	5,768	246,146
$1,000,000 or more	58,911	8,098,512	57,374	2,270,135	83,364	10,007,459	5,075	135,900	2,859	244,952
Nontaxable returns, total	**1,141,278**	**9,268,723**	**1,193,965**	**13,583,375**	**405,830**	**1,507,653**	**17,903**	**131,474**	**63,425**	**393,593**

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 2013 —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 and S corporation			
	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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**100,398**	**535,189**	**6,792,471**	**104,041,270**	**4,751,878**	**46,536,408**	**5,770,794**	**647,962,563**	**2,688,946**	**116,349,060**
No adjusted gross income	6,802	106,459	173,606	2,776,074	292,470	6,290,604	107,225	7,123,459	291,254	50,554,442
$1 under $5,000	* 6,136	* 13,184	194,416	546,904	93,462	634,138	57,941	265,919	71,554	1,021,874
$5,000 under $10,000	* 7,003	* 19,988	235,339	1,133,785	98,441	753,435	86,204	635,928	59,248	597,415
$10,000 under $15,000	* 2,987	* 4,268	271,077	1,290,545	142,706	918,081	111,073	864,592	57,363	657,368
$15,000 under $20,000	* 3,864	* 11,980	269,297	1,676,118	171,531	1,226,460	134,429	1,349,033	64,233	758,935
$20,000 under $25,000	** 5,040	** 1,995	236,784	1,639,887	157,435	1,079,589	138,155	1,826,187	73,059	1,010,788
$25,000 under $30,000	**	**	244,775	1,565,145	132,488	915,980	117,221	1,441,617	72,400	1,011,461
$30,000 under $40,000	* 6,984	* 18,752	425,540	2,592,939	344,464	2,691,752	278,916	4,325,656	125,050	1,379,859
$40,000 under $50,000	8,521	41,685	409,709	2,928,922	327,395	2,474,923	238,934	4,118,130	138,213	1,459,749
$50,000 under $75,000	13,168	47,189	1,017,629	9,281,966	851,613	7,031,060	658,434	13,385,800	336,423	4,354,391
$75,000 under $100,000	16,544	94,997	853,854	8,508,539	802,825	6,250,280	663,884	17,930,678	321,584	4,241,050
$100,000 under $200,000	14,918	77,139	1,498,555	21,984,988	1,056,549	8,749,294	1,541,319	63,983,772	601,559	8,568,319
$200,000 under $500,000	5,628	53,393	670,113	19,716,723	191,862	4,157,313	1,099,520	126,397,879	332,588	8,625,094
$500,000 under $1,000,000	1,943	22,179	174,541	10,228,096	52,722	1,422,489	336,069	102,966,302	85,482	5,069,538
$1,000,000 under $1,500,000	340	3,841	45,850	4,150,373	14,500	537,871	87,243	51,218,538	23,298	2,565,771
$1,500,000 under $2,000,000	134	1,853	21,442	2,515,849	6,581	292,822	37,924	33,002,225	10,197	1,647,316
$2,000,000 under $5,000,000	279	10,429	34,015	5,329,774	10,140	575,050	55,148	82,671,212	16,958	4,786,186
$5,000,000 under $10,000,000	62	1,801	9,280	2,308,944	2,810	208,291	13,119	41,975,147	4,899	3,309,081
$10,000,000 or more	45	4,054	6,650	3,865,698	1,882	326,977	8,036	92,480,486	3,582	14,730,424
Taxable returns, total	**73,246**	**380,471**	**5,288,262**	**93,519,886**	**3,573,353**	**32,791,317**	**4,945,315**	**631,152,225**	**1,904,969**	**57,698,321**
No adjusted gross income	* 21	* 10,671	1,571	194,316	1,104	103,725	3,226	1,578,666	1,675	1,607,225
$1 under $5,000	0	0	* 4,000	* 1,504	* 8	* 203	8,223	15,142	* 1,482	* 12,747
$5,000 under $10,000	0	0	* 2,032	* 186	* 1,579	* 16,602	* 6,314	* 37,836	* 3,149	* 8,503
$10,000 under $15,000	* 1,985	* 1,838	66,823	343,829	33,387	198,066	40,930	326,993	11,458	95,899
$15,000 under $20,000	* 3,864	* 11,980	110,375	679,236	55,628	382,226	51,031	652,915	10,524	48,596
$20,000 under $25,000	* 993	* 769	118,026	829,162	71,270	472,744	63,744	895,759	29,526	265,009
$25,000 under $30,000	0	0	154,507	1,087,275	82,414	456,990	67,339	737,528	35,562	323,599
$30,000 under $40,000	* 5,986	* 11,456	312,684	1,936,174	210,026	1,461,670	174,341	2,549,281	73,980	652,045
$40,000 under $50,000	7,526	27,562	329,180	2,334,034	259,327	1,855,342	166,449	2,652,183	98,088	661,353
$50,000 under $75,000	13,013	47,014	929,082	8,389,867	764,964	6,136,564	576,402	11,213,003	282,545	2,884,350
$75,000 under $100,000	16,539	94,971	822,734	8,066,570	772,545	5,806,666	632,289	16,934,711	297,900	3,376,227
$100,000 under $200,000	14,898	76,799	1,477,194	21,624,852	1,041,595	8,450,698	1,519,685	63,212,404	583,945	7,449,565
$200,000 under $500,000	5,620	53,253	668,539	19,665,025	191,117	4,117,443	1,098,123	126,258,522	331,025	8,376,716
$500,000 under $1,000,000	1,943	22,179	174,382	10,211,818	52,545	1,406,566	335,870	102,877,832	85,311	5,022,702
$1,000,000 or more	860	21,978	117,134	18,156,039	35,844	1,925,813	201,348	301,209,450	58,803	26,913,785
Nontaxable returns, total	**27,152**	**154,717**	**1,504,208**	**10,521,384**	**1,178,525**	**13,745,090**	**825,479**	**16,810,338**	**783,977**	**58,650,739**

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 2013 —Continued

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

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation	
	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
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**590,535**	**28,709,285**	**58,658**	**4,286,184**	**588,999**	**17,342,510**	**1,223,920**	**25,140,780**	**9,287,183**	**51,923,279**
No adjusted gross income	15,116	639,621	3,130	1,096,367	18,188	409,472	112,342	5,056,126	37,429	287,225
$1 under $5,000	12,108	23,487	* 1,217	* 2,663	26,393	91,780	25,979	390,110	182,816	420,849
$5,000 under $10,000	11,354	38,063	* 2,076	* 46,239	24,829	139,747	37,110	477,159	588,351	2,260,394
$10,000 under $15,000	12,263	92,545	* 200	* 246	29,047	248,408	41,467	551,405	967,728	4,611,762
$15,000 under $20,000	15,549	135,318	* 1,005	* 3,461	30,355	313,203	44,961	749,840	950,111	5,214,219
$20,000 under $25,000	15,522	133,003	* 1,954	* 6,636	18,505	254,056	52,137	622,983	823,523	4,947,200
$25,000 under $30,000	5,817	16,966	1,984	11,141	20,214	275,633	55,916	886,382	702,810	4,228,770
$30,000 under $40,000	31,710	267,729	238	2,004	46,532	610,221	90,615	1,319,927	1,043,750	5,958,822
$40,000 under $50,000	23,309	182,827	2,993	16,768	46,795	720,884	85,717	1,353,654	771,840	4,462,035
$50,000 under $75,000	74,944	942,423	5,418	8,671	82,806	1,481,259	220,003	3,144,482	1,370,613	7,994,405
$75,000 under $100,000	69,770	803,001	7,674	64,665	73,870	2,098,550	145,816	2,154,393	838,063	5,125,591
$100,000 under $200,000	158,924	3,689,052	11,563	40,296	121,842	4,660,575	211,558	3,720,332	868,257	5,487,401
$200,000 under $500,000	96,308	4,683,316	9,859	144,880	38,794	3,874,105	76,621	2,448,979	128,884	829,935
$500,000 under $1,000,000	25,471	2,692,009	3,548	127,551	** 10,830	** 2,164,616	14,326	821,281	** 13,008	** 94,671
$1,000,000 under $1,500,000	7,718	1,691,704	1,539	82,583	**	**	3,955	331,834	**	**
$1,500,000 under $2,000,000	4,074	1,203,053	861	92,018	**	**	1,743	213,513	**	**
$2,000,000 under $5,000,000	6,809	3,435,951	1,732	210,543	**	**	2,627	408,029	**	**
$5,000,000 under $10,000,000	2,105	2,127,820	799	174,808	**	**	577	180,737	**	**
$10,000,000 or more	1,664	5,911,397	869	2,154,644	**	**	451	309,612	**	**
Taxable returns, total	**516,415**	**27,766,756**	**46,903**	**3,167,530**	**420,321**	**15,208,829**	**859,209**	**15,420,311**	**5,951,796**	**35,009,920**
No adjusted gross income	283	115,746	98	124,008	55	17,892	181	29,160	* 16	* 31
$1 under $5,000	* 6,922	* 13,941	0	0	* 890	* 5,109	* 4	* 489	17,905	38,003
$5,000 under $10,000	* 3,015	* 12,854	* 3	* 22	* 1,747	* 7,988	0	0	22,870	69,399
$10,000 under $15,000	* 5,951	* 61,840	* 100	* 230	6,769	80,078	8,689	107,723	325,500	1,788,432
$15,000 under $20,000	7,838	77,854	0	0	10,024	117,990	11,609	126,624	416,763	2,374,897
$20,000 under $25,000	13,048	129,048	* 933	* 243	8,969	79,346	25,896	216,888	441,871	2,609,816
$25,000 under $30,000	* 4,549	* 13,676	* 987	* 4,552	8,946	93,834	33,435	331,557	376,955	2,217,810
$30,000 under $40,000	22,827	211,396	0	0	35,563	406,760	65,217	745,421	672,551	3,704,056
$40,000 under $50,000	19,683	147,801	* 1,988	* 6,841	34,057	560,577	67,527	1,059,636	606,495	3,539,859
$50,000 under $75,000	66,739	861,569	5,303	7,614	74,006	1,308,426	200,435	2,623,619	1,240,890	7,246,052
$75,000 under $100,000	66,454	748,271	7,205	23,735	69,727	1,913,334	137,243	1,995,787	823,265	5,037,286
$100,000 under $200,000	155,211	3,644,668	11,184	37,350	120,018	4,582,691	208,952	3,494,299	864,922	5,460,516
$200,000 under $500,000	96,078	4,674,721	9,778	133,418	38,727	3,870,313	76,374	2,430,662	128,794	829,157
$500,000 under $1,000,000	25,455	2,686,763	3,532	115,608	** 10,823	** 2,164,493	14,304	819,092	** 13,000	** 94,605
$1,000,000 or more	22,362	14,366,606	5,792	2,713,908	**	**	9,343	1,439,354	**	**
Nontaxable returns, total	**74,120**	**942,530**	**11,755**	**1,118,654**	**168,679**	**2,133,681**	**364,711**	**9,720,468**	**3,335,387**	**16,913,359**

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 2013 —Continued

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

Size of adjusted gross income	Social security benefits				Foreign-earned income exclusion		Other income			
	Total [1]		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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**27,070,833**	**553,542,772**	**18,507,324**	**243,327,448**	**470,341**	**29,022,294**	**6,540,450**	**43,121,203**	**269,474**	**5,948,886**
No adjusted gross income	855,457	16,271,367	3,498	19,535	118,676	5,625,939	120,188	1,374,886	17,226	1,365,045
$1 under $5,000	1,846,534	30,514,438	19,552	55,660	81,264	3,753,967	320,440	481,679	4,035	60,202
$5,000 under $10,000	2,008,567	34,410,293	33,187	186,683	29,707	1,703,200	345,016	985,434	11,896	226,369
$10,000 under $15,000	2,356,310	42,336,688	113,621	225,290	18,107	1,141,302	325,880	1,074,512	8,764	265,000
$15,000 under $20,000	1,992,350	36,489,107	747,076	872,551	17,267	891,662	321,878	1,073,947	9,136	77,504
$20,000 under $25,000	1,632,139	31,436,484	1,269,020	2,634,574	9,845	659,809	290,350	1,097,917	13,509	145,991
$25,000 under $30,000	1,332,027	26,534,103	1,277,560	4,342,749	9,499	566,718	259,231	994,784	8,483	87,168
$30,000 under $40,000	2,342,509	47,679,698	2,341,497	13,537,992	23,147	1,255,364	489,163	1,617,025	18,095	243,429
$40,000 under $50,000	1,769,566	35,121,228	1,769,566	17,168,740	20,272	1,570,678	421,821	1,602,738	16,948	119,987
$50,000 under $75,000	3,925,642	77,686,709	3,924,627	56,471,580	32,820	2,349,267	947,984	3,334,825	33,619	337,768
$75,000 under $100,000	2,809,282	64,106,865	2,807,862	53,547,968	18,558	1,535,695	736,519	2,957,568	26,645	278,271
$100,000 under $200,000	3,262,263	83,153,248	3,262,189	70,653,870	44,548	3,887,779	1,261,132	7,307,474	48,852	725,296
$200,000 under $500,000	762,615	22,188,196	762,559	18,839,092	30,419	2,603,017	484,488	6,574,427	33,168	841,315
$500,000 under $1,000,000	114,758	3,620,587	114,749	3,077,414	10,420	932,471	125,584	3,762,356	11,287	369,427
$1,000,000 under $1,500,000	27,157	868,857	27,110	737,671	2,935	276,656	34,673	1,505,502	3,063	227,633
$1,500,000 under $2,000,000	10,814	353,810	10,811	300,663	968	91,760	15,855	820,934	1,528	72,274
$2,000,000 under $5,000,000	16,387	544,712	16,387	463,006	1,400	131,115	26,919	2,527,984	2,118	212,390
$5,000,000 under $10,000,000	3,986	136,996	3,985	116,435	341	31,812	7,580	1,211,094	605	73,391
$10,000,000 or more	2,469	89,389	2,467	75,975	150	14,082	5,748	2,816,118	498	220,425
Taxable returns, total	**17,997,704**	**383,743,395**	**16,612,477**	**234,220,577**	**174,655**	**13,412,367**	**4,866,508**	**36,172,079**	**210,245**	**3,685,543**
No adjusted gross income	1,366	35,261	* 14	* 337	** 11	** 841	773	108,987	** 64	** 23,749
$1 under $5,000	23,810	260,266	* 1,002	* 2,932	**	**	55,376	71,197	**	**
$5,000 under $10,000	38,066	403,723	* 3,117	* 24,338	**	**	58,218	112,225	**	**
$10,000 under $15,000	699,904	10,720,761	40,864	72,067	* 2,224	* 198,682	118,283	436,645	* 4,980	* 14,302
$15,000 under $20,000	871,181	12,847,462	394,036	469,196	* 6,272	* 228,666	149,009	427,747	* 6,917	* 29,360
$20,000 under $25,000	977,640	17,313,744	824,083	1,800,865	* 5,154	* 374,855	141,351	410,643	10,256	46,279
$25,000 under $30,000	1,048,091	20,721,103	1,014,984	3,512,314	* 3,712	* 258,713	146,596	614,470	7,383	63,424
$30,000 under $40,000	1,991,987	40,578,962	1,990,975	11,735,942	18,320	1,079,988	328,335	1,074,032	11,011	187,843
$40,000 under $50,000	1,640,056	32,690,069	1,640,056	15,906,560	12,634	947,608	348,819	1,314,141	14,761	117,163
$50,000 under $75,000	3,785,462	75,032,703	3,784,454	54,510,137	26,262	1,756,262	865,869	2,894,307	30,945	287,484
$75,000 under $100,000	2,757,787	63,122,267	2,756,675	52,718,381	17,121	1,375,982	706,802	2,697,269	25,036	229,655
$100,000 under $200,000	3,226,357	82,277,827	3,226,309	69,910,554	39,126	3,387,867	1,248,123	7,160,689	47,518	699,821
$200,000 under $500,000	760,593	22,129,075	760,564	18,789,316	28,306	2,394,183	482,901	6,495,042	32,544	821,666
$500,000 under $1,000,000	114,645	3,617,895	114,639	3,075,154	9,950	886,380	125,394	3,743,302	11,103	362,411
$1,000,000 or more	60,759	1,992,277	60,705	1,692,485	5,563	522,337	90,660	8,611,382	7,727	802,385
Nontaxable returns, total	**9,073,130**	**169,799,377**	**1,894,847**	**9,106,871**	**295,686**	**15,609,927**	**1,673,942**	**6,949,124**	**59,229**	**2,263,343**

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 2013 —Continued

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

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments	
									Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns, total	**1,211,607**	**189,041,342**	**1,918,174**	**29,978,207**	**770,756**	**10,013,641**	**267,565**	**349,147**	**37,665,545**	**139,882,070**
No adjusted gross income	673,035	172,268,193	16,374	214,852	20,891	2,018,834	814	818	509,814	2,553,194
$1 under $5,000	91,480	752,820	44,190	99,144	14,841	69,157	* 2,002	* 649	1,496,558	1,504,044
$5,000 under $10,000	62,237	690,767	52,986	126,116	43,306	185,302	* 2,010	* 4,952	2,590,747	2,712,685
$10,000 under $15,000	57,118	675,344	82,708	374,613	34,062	275,768	* 1,535	* 1,738	2,866,549	3,317,483
$15,000 under $20,000	42,673	504,030	90,835	382,977	35,847	248,883	* 2,003	* 3,227	2,243,440	3,318,137
$20,000 under $25,000	39,906	764,148	95,244	427,120	37,638	162,829	9,867	9,287	1,914,126	3,107,615
$25,000 under $30,000	24,692	596,971	88,390	369,343	38,488	185,194	18,397	12,319	1,686,541	3,076,715
$30,000 under $40,000	37,595	830,100	162,470	792,240	50,870	489,141	37,101	32,149	3,335,807	6,889,929
$40,000 under $50,000	30,238	701,315	154,161	886,849	70,012	324,418	27,163	47,536	2,966,019	6,610,476
$50,000 under $75,000	49,128	1,443,354	376,502	2,603,039	107,654	819,425	58,990	65,717	5,754,380	14,821,249
$75,000 under $100,000	26,052	923,250	233,887	1,703,072	99,161	984,743	44,045	71,604	3,895,920	12,936,867
$100,000 under $200,000	49,791	2,023,386	367,380	3,733,526	147,733	2,181,048	50,853	78,554	6,152,002	29,425,525
$200,000 under $500,000	17,596	1,999,704	119,880	5,375,664	35,532	697,468	** 12,202	** 19,240	1,688,140	25,156,471
$500,000 under $1,000,000	6,032	1,417,049	21,527	3,463,084	12,565	457,473	**	**	362,384	10,888,476
$1,000,000 under $1,500,000	1,511	514,596	5,482	1,891,242	6,013	175,568	293	571	87,371	3,556,334
$1,500,000 under $2,000,000	828	363,671	2,060	830,734	3,397	74,627	* 73	* 138	37,348	1,892,491
$2,000,000 under $5,000,000	1,099	883,863	3,071	2,275,194	7,477	166,394	180	555	55,520	3,789,019
$5,000,000 under $10,000,000	371	571,653	656	1,022,136	2,680	121,200	21	46	13,851	1,548,447
$10,000,000 or more	223	1,117,127	372	3,407,261	2,589	376,169	16	48	9,030	2,776,910
Taxable returns, total	**206,285**	**27,528,438**	**1,510,618**	**26,739,707**	**559,363**	**6,955,937**	**222,119**	**298,189**	**25,682,307**	**119,226,139**
No adjusted gross income	6,119	16,292,626	241	20,823	630	301,382	* 5	* 6	2,917	39,710
$1 under $5,000	* 238	* 35,446	* 3,015	* 4,285	* 2,205	* 5,492	0	0	16,054	15,909
$5,000 under $10,000	2,917	146,166	0	0	* 2,013	* 2,204	0	0	73,729	26,940
$10,000 under $15,000	7,895	61,638	16,410	92,254	10,558	32,948	* 543	* 720	597,396	716,155
$15,000 under $20,000	12,593	162,928	37,074	175,782	13,121	31,745	* 993	* 193	845,713	1,202,658
$20,000 under $25,000	10,557	274,759	46,821	195,448	14,024	74,901	* 4,860	* 3,194	1,009,057	1,548,079
$25,000 under $30,000	8,440	76,869	59,510	239,027	18,160	82,822	10,961	6,139	970,861	1,675,358
$30,000 under $40,000	17,146	331,389	115,747	409,047	31,498	262,563	23,134	19,091	2,305,955	4,423,687
$40,000 under $50,000	16,917	363,975	128,758	662,059	54,634	270,122	23,148	44,028	2,388,584	5,163,138
$50,000 under $75,000	30,768	742,044	358,527	2,294,076	100,534	724,202	51,800	54,757	5,312,099	13,314,867
$75,000 under $100,000	19,799	602,052	228,687	1,510,530	95,045	970,637	43,049	70,926	3,795,615	12,488,202
$100,000 under $200,000	45,792	1,679,852	363,920	3,411,021	147,013	2,159,564	50,847	78,551	6,113,429	29,053,763
$200,000 under $500,000	17,135	1,930,299	119,009	5,156,264	35,282	683,427	** 12,196	** 19,226	1,685,816	25,117,809
$500,000 under $1,000,000	5,975	1,395,468	21,367	3,354,047	12,531	456,897	**	**	362,100	10,881,862
$1,000,000 or more	3,997	3,432,925	11,534	9,215,044	22,116	897,032	583	1,358	202,982	13,558,003
Nontaxable returns, total	**1,005,321**	**161,512,904**	**407,557**	**3,238,500**	**211,393**	**3,057,704**	**45,446**	**50,958**	**11,983,238**	**20,655,931**

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 2013 —Continued

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

Size of adjusted gross income	Statutory adjustments —continued									
	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax	
	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)
All returns, total	**3,837,716**	**964,331**	**156,555**	**587,084**	**1,194,511**	**3,716,404**	**1,244,377**	**3,560,922**	**18,874,760**	**27,911,733**
No adjusted gross income	9,201	1,941	* 4,473	* 59,995	11,478	44,527	10,089	40,345	271,764	320,593
$1 under $5,000	17,563	3,552	* 1,985	* 2,643	7,618	19,866	17,958	37,283	1,193,684	283,993
$5,000 under $10,000	44,285	9,551	* 7,526	* 13,526	6,889	11,431	36,427	56,165	2,082,162	1,063,489
$10,000 under $15,000	62,134	13,519	* 6,993	* 29,604	7,995	19,780	64,208	93,071	2,249,924	1,703,015
$15,000 under $20,000	90,957	19,226	18,291	69,572	23,467	46,208	76,245	134,485	1,431,631	1,269,182
$20,000 under $25,000	97,724	21,935	* 6,005	* 22,638	23,633	54,476	82,826	120,255	960,894	989,735
$25,000 under $30,000	91,669	20,881	* 6,985	* 11,707	28,689	60,509	74,356	130,229	744,124	817,384
$30,000 under $40,000	321,231	77,036	* 8,954	* 26,365	73,498	156,052	144,757	277,137	1,309,488	1,583,076
$40,000 under $50,000	383,554	92,375	15,085	83,016	78,743	131,310	120,489	312,058	1,107,047	1,380,173
$50,000 under $75,000	786,226	190,767	26,244	119,824	198,106	460,982	228,933	641,188	2,049,048	2,832,636
$75,000 under $100,000	655,746	170,018	19,957	35,470	162,498	440,390	129,179	417,586	1,536,337	2,623,095
$100,000 under $200,000	1,113,493	301,699	29,200	84,581	314,579	1,050,412	190,882	810,925	2,452,173	5,522,869
$200,000 under $500,000	154,944	39,616	4,494	22,232	188,551	852,332	60,814	412,947	1,102,048	4,370,973
$500,000 under $1,000,000	7,281	1,796	* 226	* 5,691	49,082	259,048	5,482	56,616	248,776	1,508,243
$1,000,000 under $1,500,000	894	220	* 128	* 206	9,512	53,898	1,076	11,837	58,901	485,358
$1,500,000 under $2,000,000	356	86	0	0	4,015	21,719	234	2,799	24,689	253,217
$2,000,000 under $5,000,000	409	101	** 9	** 13	4,829	26,540	321	4,259	36,562	489,578
$5,000,000 under $10,000,000	34	9	**	**	872	4,556	75	1,349	9,381	174,003
$10,000,000 or more	14	3	0	0	457	2,369	25	389	6,129	241,120
Taxable returns, total	**3,373,749**	**853,975**	**108,834**	**394,225**	**1,064,444**	**3,319,380**	**982,524**	**2,908,168**	**10,286,199**	**21,111,677**
No adjusted gross income	* 202	* 50	0	0	87	464	0	0	2,370	13,455
$1 under $5,000	0	0	0	0	0	0	0	0	* 7,115	* 960
$5,000 under $10,000	* 1,991	* 498	0	0	0	0	* 1,994	* 1,772	62,757	18,007
$10,000 under $15,000	24,935	4,734	* 4,986	* 10,714	* 1,528	* 2,135	31,820	33,583	329,563	227,452
$15,000 under $20,000	39,785	8,778	* 7,992	* 32,242	* 7,987	* 10,390	36,819	50,451	389,913	337,942
$20,000 under $25,000	63,840	13,844	* 998	* 2,414	8,814	7,287	56,910	75,270	382,382	369,778
$25,000 under $30,000	50,566	11,494	* 1,991	* 299	13,466	23,028	52,979	83,220	341,755	357,437
$30,000 under $40,000	237,695	56,250	* 4,984	* 18,940	51,146	87,808	108,278	165,791	739,368	832,922
$40,000 under $50,000	302,991	71,968	12,075	75,389	70,363	102,030	101,405	244,121	797,795	946,851
$50,000 under $75,000	729,876	176,683	21,796	106,114	182,312	406,367	206,813	541,641	1,827,526	2,478,259
$75,000 under $100,000	647,522	167,418	19,957	35,470	160,225	430,049	127,870	414,687	1,488,099	2,527,211
$100,000 under $200,000	1,110,465	300,442	29,200	84,581	311,400	1,030,468	189,694	808,146	2,432,730	5,485,998
$200,000 under $500,000	154,897	39,603	4,491	22,152	188,371	851,334	60,745	412,377	1,100,605	4,365,344
$500,000 under $1,000,000	7,278	1,795	* 226	* 5,691	49,068	258,976	5,469	56,501	248,632	1,507,351
$1,000,000 or more	1,707	419	* 137	* 219	19,677	109,043	1,728	20,607	135,589	1,642,710
Nontaxable returns, total	**463,966**	**110,356**	**47,721**	**192,858**	**130,067**	**397,024**	**261,854**	**652,755**	**8,588,560**	**6,800,056**

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 2013 —Continued

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

Size of adjusted gross income	Statutory adjustments—continued									
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	**954,877**	**22,407,806**	**3,995,573**	**27,139,425**	**690,780**	**221,210**	**651,544**	**11,761,438**	**2,713,320**	**12,972,665**
No adjusted gross income	5,527	74,122	133,324	681,055	16,465	2,721	22,484	451,239	13,674	69,501
$1 under $5,000	* 1,021	* 1,357	110,553	427,534	42,977	18,265	5,116	50,740	20,890	78,161
$5,000 under $10,000	5,817	11,570	141,995	481,741	41,938	28,024	10,831	135,540	33,205	80,065
$10,000 under $15,000	6,972	23,698	138,273	545,753	38,529	6,858	14,897	131,024	56,123	148,300
$15,000 under $20,000	6,338	24,912	177,140	668,390	43,570	3,020	15,674	85,920	82,725	231,359
$20,000 under $25,000	11,892	44,420	141,881	615,724	22,115	592	15,386	102,608	90,151	308,518
$25,000 under $30,000	11,909	59,328	142,403	631,348	27,495	7,024	10,748	81,800	111,124	407,444
$30,000 under $40,000	16,078	85,581	260,311	1,270,435	61,501	29,020	35,446	404,675	305,154	1,116,990
$40,000 under $50,000	18,689	176,170	244,392	1,198,450	50,458	30,615	47,677	420,817	266,625	1,078,358
$50,000 under $75,000	66,497	670,784	518,567	2,908,089	113,294	27,888	113,193	1,188,306	534,423	2,405,125
$75,000 under $100,000	77,769	964,653	420,052	2,677,944	79,147	17,299	90,533	1,043,808	453,359	2,228,238
$100,000 under $200,000	290,642	5,111,638	798,705	6,147,546	112,718	34,055	170,287	2,812,151	606,098	3,506,153
$200,000 under $500,000	299,960	8,504,564	527,724	5,556,099	34,158	12,350	72,946	2,448,984	111,604	1,031,818
$500,000 under $1,000,000	90,089	4,093,480	150,468	1,999,503	3,901	1,519	16,418	1,159,359	19,230	193,151
$1,000,000 under $1,500,000	21,039	1,139,129	39,183	551,584	992	206	4,251	375,207	4,212	42,149
$1,500,000 under $2,000,000	8,651	510,702	17,021	250,474	524	855	1,823	207,302	1,711	17,150
$2,000,000 under $5,000,000	11,703	691,692	24,331	374,194	754	486	2,765	387,563	2,384	23,951
$5,000,000 under $10,000,000	2,664	140,461	5,719	91,573	146	116	688	125,401	457	4,558
$10,000,000 or more	1,623	79,547	3,531	61,990	101	296	380	148,993	171	1,676
Taxable returns, total	**900,283**	**21,982,809**	**3,040,755**	**22,434,354**	**501,085**	**168,078**	**576,605**	**10,671,171**	**2,307,608**	**11,391,662**
No adjusted gross income	31	1,468	** 1,049	** 11,921	* 46	* 7	99	7,568	27	255
$1 under $5,000	* 8	* 83	**	**	* 5,964	* 14,061	* 31	* 607	* 8	* 53
$5,000 under $10,000	0	0	0	0	* 4,993	* 209	0	0	* 2,995	* 6,065
$10,000 under $15,000	* 3	* 20	45,396	152,297	12,490	1,087	* 5,009	* 36,384	12,322	16,940
$15,000 under $20,000	* 1,006	* 5,028	73,164	221,590	14,972	1,060	10,201	59,947	27,964	54,413
$20,000 under $25,000	* 6,535	* 14,562	69,456	289,885	10,913	297	* 7,392	* 64,831	51,402	173,736
$25,000 under $30,000	7,468	31,336	79,456	306,110	19,537	6,122	7,756	50,361	74,699	250,906
$30,000 under $40,000	9,785	55,704	177,633	799,473	50,027	27,928	28,959	222,296	213,402	738,323
$40,000 under $50,000	16,250	133,187	187,049	847,984	43,201	26,015	45,370	376,373	234,386	924,127
$50,000 under $75,000	60,941	617,656	454,145	2,414,774	108,963	24,437	112,449	1,178,877	503,533	2,266,265
$75,000 under $100,000	73,598	930,869	403,672	2,535,966	76,796	17,089	90,297	1,042,108	443,408	2,155,778
$100,000 under $200,000	289,129	5,041,182	782,699	5,978,885	112,666	34,007	169,996	2,791,988	603,876	3,491,771
$200,000 under $500,000	299,800	8,498,699	526,901	5,547,487	34,110	12,283	72,759	2,439,128	111,455	1,030,655
$500,000 under $1,000,000	90,063	4,092,026	150,382	1,998,612	3,893	1,518	16,390	1,157,657	19,203	192,926
$1,000,000 or more	45,667	2,560,988	89,750	1,329,370	2,513	1,958	9,897	1,243,046	8,930	89,451
Nontaxable returns, total	**54,594**	**424,997**	**954,819**	**4,705,071**	**189,696**	**53,132**	**74,939**	**1,090,266**	**405,712**	**1,581,003**

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 2013 —Continued

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

Size of adjusted gross income	Statutory adjustments—continued									
	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction	
	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	**11,460,120**	**11,617,865**	**1,892,785**	**4,340,736**	**717,374**	**11,228,603**	**3,391**	**5,821**	**4,344**	**82,738**
No adjusted gross income	92,357	107,805	102,641	367,103	9,536	244,644	0	0	* 36	* 79
$1 under $5,000	133,551	103,500	138,519	444,872	7,663	13,901	0	0	* 1,111	* 8,288
$5,000 under $10,000	290,964	249,050	206,522	560,965	5,153	8,255	0	0	* 4	* 51
$10,000 under $15,000	403,523	359,020	95,399	215,658	13,480	17,643	0	0	0	0
$15,000 under $20,000	567,284	523,104	83,582	201,908	8,722	19,758	0	0	* 1,066	* 2,344
$20,000 under $25,000	718,874	646,706	68,175	145,610	11,884	33,158	0	0	** 148	** 673
$25,000 under $30,000	704,848	682,374	61,248	129,099	11,616	25,325	* 8	* 24	**	**
$30,000 under $40,000	1,435,439	1,485,464	108,072	231,980	29,733	75,711	0	0	**	**
$40,000 under $50,000	1,317,586	1,409,158	100,006	203,722	21,272	41,769	* 2,017	* 2,966	* 145	* 4,887
$50,000 under $75,000	2,493,083	2,486,432	296,350	583,258	72,960	209,658	0	0	* 9	* 148
$75,000 under $100,000	1,422,430	1,655,592	123,929	246,979	81,816	265,705	* 1,004	* 1,332	* 9	* 113
$100,000 under $200,000	1,880,182	1,909,660	508,343	1,009,582	180,911	732,445	* 138	* 665	542	4,937
$200,000 under $500,000	0	0	0	0	147,535	1,616,942	* 151	* 692	400	22,889
$500,000 under $1,000,000	0	0	0	0	59,753	1,508,019	* 53	* 106	518	17,965
$1,000,000 under $1,500,000	0	0	0	0	18,887	860,376	* 8	* 12	130	7,565
$1,500,000 under $2,000,000	0	0	0	0	9,689	603,013	* 8	* 5	84	5,372
$2,000,000 under $5,000,000	0	0	0	0	17,769	1,767,678	* 4	* 20	** 126	** 6,759
$5,000,000 under $10,000,000	0	0	0	0	5,107	989,623	0	0	**	**
$10,000,000 or more	0	0	0	0	3,890	2,194,979	0	0	15	669
Taxable returns, total	**9,360,680**	**9,782,086**	**1,147,053**	**2,247,991**	**625,376**	**10,710,288**	**3,383**	**5,797**	**2,868**	**64,346**
No adjusted gross income	** 43	** 88	**	**	43	4,207	0	0	0	0
$1 under $5,000	**	**	0	0	* 2,947	* 142	0	0	0	0
$5,000 under $10,000	0	0	0	0	* 1,005	* 390	0	0	0	0
$10,000 under $15,000	180,023	163,618	33,929	64,388	* 3,628	* 2,801	0	0	0	0
$15,000 under $20,000	362,621	336,824	** 34,020	** 66,874	* 2,600	* 791	0	0	* 1,063	* 2,274
$20,000 under $25,000	498,813	492,532	25,914	38,625	4,243	4,434	0	0	** 141	** 498
$25,000 under $30,000	485,435	497,096	21,954	40,700	3,096	8,501	0	0	0	0
$30,000 under $40,000	1,134,123	1,248,203	49,134	93,426	16,030	26,727	0	0	**	**
$40,000 under $50,000	1,111,292	1,218,737	73,251	150,664	14,267	26,048	* 2,017	* 2,966	0	0
$50,000 under $75,000	2,327,656	2,311,938	280,825	546,512	63,912	151,126	0	0	** 3	** 27
$75,000 under $100,000	1,387,950	1,614,103	119,896	237,867	76,123	241,617	* 1,004	* 1,332	**	**
$100,000 under $200,000	1,872,723	1,898,948	508,130	1,008,935	175,260	708,941	* 138	* 665	457	3,049
$200,000 under $500,000	0	0	0	0	147,192	1,612,855	* 151	* 692	362	21,575
$500,000 under $1,000,000	0	0	0	0	59,716	1,507,364	* 53	* 106	500	17,358
$1,000,000 or more	0	0	0	0	55,316	6,414,345	* 20	* 37	342	19,564
Nontaxable returns, total	**2,099,440**	**1,835,779**	**745,732**	**2,092,744**	**91,998**	**518,315**	*** 8**	*** 24**	**1,476**	**18,392**

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 2013 —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		Additional standard deduction		Total itemized deductions		Exemptions	
	Other adjustments									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	**141,877**	**1,363,291**	**100,898,698**	**823,062,803**	**14,286,968**	**25,583,178**	**44,330,496**	**1,188,594,808**	**289,929,032**	**1,107,723,027**
No adjusted gross income	1,166	87,525	0	0	0	0	0	0	3,107,974	12,075,603
$1 under $5,000	* 4,437	* 10,088	10,253,170	53,290,079	1,235,243	2,068,886	352,950	5,784,355	8,375,345	32,567,738
$5,000 under $10,000	* 3,987	* 3,263	11,592,563	80,822,958	1,413,733	2,383,675	434,830	6,686,603	14,546,458	56,640,969
$10,000 under $15,000	* 4,995	* 10,541	11,760,383	88,482,521	1,637,433	2,774,620	742,962	10,929,550	20,562,522	80,106,309
$15,000 under $20,000	* 5,976	* 18,749	10,717,117	84,328,787	1,378,154	2,435,865	902,415	13,572,230	21,312,981	83,017,838
$20,000 under $25,000	** 29,940	** 83,214	9,136,926	73,708,572	1,062,010	1,935,288	988,360	15,428,954	19,227,998	74,904,525
$25,000 under $30,000	**	**	7,596,095	62,427,704	841,033	1,521,769	1,211,423	18,917,966	17,370,594	67,672,675
$30,000 under $40,000	**	**	11,586,629	98,114,514	1,440,834	2,615,746	2,886,977	45,354,288	28,850,470	112,390,084
$40,000 under $50,000	12,490	44,633	7,986,791	70,696,629	1,044,538	1,897,269	3,292,604	53,069,189	22,818,404	88,918,878
$50,000 under $75,000	21,972	96,165	11,213,800	109,792,553	2,015,038	3,639,459	8,015,510	142,513,575	41,855,572	163,098,608
$75,000 under $100,000	21,602	148,644	5,217,504	57,494,191	1,184,811	2,278,718	7,356,600	150,184,183	30,906,146	120,457,562
$100,000 under $200,000	23,810	386,207	3,474,911	39,900,503	928,251	1,823,365	12,950,515	333,749,044	44,886,720	174,906,459
$200,000 under $500,000	9,273	264,034	279,096	3,085,229	87,935	175,505	4,208,987	187,351,081	12,947,188	40,723,052
$500,000 under $1,000,000	1,600	83,981	55,515	605,394	11,669	21,369	668,727	59,933,251	2,154,080	154,737
$1,000,000 under $1,500,000	318	28,587	14,023	154,735	3,094	5,777	142,203	23,112,957	455,139	27,868
$1,500,000 under $2,000,000	145	19,797	5,660	64,032	1,211	2,222	58,573	12,986,625	189,145	19,513
$2,000,000 under $5,000,000	119	17,452	7,135	79,366	1,616	2,940	83,993	32,815,865	263,878	28,152
$5,000,000 under $10,000,000	29	15,532	1,035	11,363	280	544	20,375	17,636,345	61,500	6,998
$10,000,000 or more	19	44,880	345	3,675	84	160	12,493	58,568,747	36,920	5,457
Taxable returns, total	**103,726**	**1,180,132**	**55,639,500**	**458,231,659**	**9,266,596**	**16,611,889**	**38,880,699**	**1,057,797,114**	**177,007,643**	**667,885,253**
No adjusted gross income	**	**	0	0	0	0	0	0	13,848	53,828
$1 under $5,000	0	0	255,376	422,685	* 3,911	* 5,569	* 3,305	* 7,830	* 2,602	* 10,087
$5,000 under $10,000	0	0	1,810,442	10,548,339	* 6,956	* 10,385	13,392	66,287	15,083	58,195
$10,000 under $15,000	0	0	4,589,995	27,832,108	563,527	849,074	92,563	629,591	3,623,379	14,107,082
$15,000 under $20,000	** 3,992	** 14,284	4,962,878	30,480,816	670,678	1,017,828	331,946	3,124,525	5,089,653	19,816,277
$20,000 under $25,000	** 14,997	** 49,982	4,954,417	33,972,165	677,654	1,131,267	501,630	5,242,799	6,189,531	24,101,497
$25,000 under $30,000	* 2,999	* 8,748	4,459,666	31,860,339	757,423	1,372,114	696,065	8,319,897	6,283,292	24,467,197
$30,000 under $40,000	**	**	8,181,667	62,337,239	1,340,446	2,434,140	2,068,124	26,871,816	14,012,823	54,575,966
$40,000 under $50,000	* 6,374	* 16,678	6,732,697	56,380,747	1,028,027	1,869,798	2,676,002	38,024,255	15,082,740	58,764,035
$50,000 under $75,000	** 40,106	** 230,832	10,683,699	103,520,393	2,002,866	3,618,686	7,319,655	120,421,690	36,298,345	141,437,256
$75,000 under $100,000	**	**	5,191,766	57,182,763	1,183,111	2,274,828	7,131,004	139,665,842	29,783,524	116,082,102
$100,000 under $200,000	23,766	385,756	3,458,819	39,735,462	926,361	1,820,099	12,859,423	325,503,497	44,537,542	173,547,554
$200,000 under $500,000	9,261	263,624	275,217	3,048,202	87,720	175,151	4,202,369	186,123,646	12,919,801	40,630,050
$500,000 under $1,000,000	1,600	83,981	54,913	599,596	11,639	21,317	667,987	59,590,475	2,150,605	149,803
$1,000,000 or more	630	126,248	27,949	310,803	6,277	11,631	317,232	144,204,962	1,004,875	84,323
Nontaxable returns, total	**38,151**	**183,160**	**45,259,197**	**364,831,144**	**5,020,372**	**8,971,290**	**5,449,797**	**130,797,695**	**112,921,390**	**439,837,774**

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 2013 —Continued

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

Size of adjusted gross income	Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	**142**	**101,730**	**110,502,800**	**6,387,828,476**	**3,940,304**	**27,426,374**	**109,571,667**	**1,293,164,218**
No adjusted gross income	0	0	0	0	** 8,267	** 195,962	8,164	191,585
$1 under $5,000	0	0	423,929	519,018	**	**	265,533	38,916
$5,000 under $10,000	0	0	1,900,901	3,653,583	**	**	1,844,777	366,899
$10,000 under $15,000	0	0	6,469,840	19,020,016	* 1,121	* 1,079	6,310,549	1,887,813
$15,000 under $20,000	0	0	7,115,990	45,020,125	* 2,027	* 1,329	7,022,606	4,506,383
$20,000 under $25,000	0	0	8,061,858	72,344,539	5,192	17,564	7,961,724	7,915,252
$25,000 under $30,000	0	0	7,900,574	96,464,698	3,345	4,491	7,819,666	11,188,791
$30,000 under $40,000	0	0	13,906,907	249,612,522	3,812	20,093	13,807,192	30,162,447
$40,000 under $50,000	0	0	11,140,868	292,282,449	4,529	6,444	11,077,979	36,807,801
$50,000 under $75,000	0	0	19,098,094	767,025,028	30,960	62,110	19,030,545	108,252,357
$75,000 under $100,000	0	0	12,536,399	760,148,199	71,883	142,072	12,496,965	112,785,575
$100,000 under $200,000	0	0	16,399,206	1,660,911,041	623,782	1,562,027	16,374,350	291,191,041
$200,000 under $500,000	* 3	* 928	4,480,675	1,047,208,407	2,805,692	14,715,349	4,482,365	253,047,409
$500,000 under $1,000,000	* 81	* 8,513	722,786	426,668,202	317,475	4,361,542	723,658	127,621,009
$1,000,000 under $1,500,000	* 4	* 4,111	155,762	165,402,795	28,159	1,058,610	156,140	53,894,364
$1,500,000 under $2,000,000	* 26	* 5,786	64,039	97,637,182	10,892	581,903	64,175	32,522,446
$2,000,000 under $5,000,000	* 20	* 15,014	90,837	238,007,607	15,839	1,463,007	91,053	80,552,864
$5,000,000 under $10,000,000	* 3	* 9,407	21,342	128,345,053	4,205	806,255	21,394	42,916,044
$10,000,000 or more	* 4	* 57,971	12,795	317,558,012	3,124	2,426,537	12,833	97,315,224
Taxable returns, total	**** 142**	**** 101,730**	**94,505,726**	**6,240,297,064**	**3,924,259**	**27,393,793**	**94,528,597**	**1,277,568,584**
No adjusted gross income	0	0	0	0	** 7,054	** 189,709	6,215	185,216
$1 under $5,000	0	0	258,507	378,113	**	**	259,678	38,640
$5,000 under $10,000	0	0	1,825,909	3,514,192	**	**	1,826,828	365,699
$10,000 under $15,000	0	0	4,681,451	16,090,737	* 1,117	* 1,044	4,681,564	1,624,508
$15,000 under $20,000	0	0	5,295,806	38,134,800	* 2,022	* 1,296	5,296,826	3,857,885
$20,000 under $25,000	0	0	5,455,828	58,340,298	4,192	16,224	5,456,046	6,510,592
$25,000 under $30,000	0	0	5,155,471	75,779,897	* 3,303	* 4,449	5,155,731	9,098,556
$30,000 under $40,000	0	0	10,249,720	212,364,963	3,706	20,072	10,249,791	26,413,321
$40,000 under $50,000	0	0	9,408,671	266,978,576	3,523	6,093	9,408,696	34,228,157
$50,000 under $75,000	0	0	18,002,504	742,932,887	23,969	52,856	18,003,346	105,712,680
$75,000 under $100,000	0	0	12,319,660	752,794,443	70,560	137,352	12,322,766	112,107,934
$100,000 under $200,000	0	0	16,313,892	1,655,746,673	619,693	1,553,348	16,318,180	290,565,976
$200,000 under $500,000	** 3	** 928	4,472,298	1,045,437,126	2,805,445	14,713,773	4,475,219	252,598,473
$500,000 under $1,000,000	* 81	* 8,513	721,734	426,019,294	317,463	4,361,311	722,615	127,418,145
$1,000,000 or more	** 57	** 92,289	344,273	945,785,064	62,214	6,336,266	345,096	306,842,801
Nontaxable returns, total	****	****	**15,997,074**	**147,531,412**	**16,045**	**32,581**	**15,043,071**	**15,595,634**

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			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	**0.01**	**0.09**	**0.02**	**0.09**	**0.11**	**0.16**	**0.33**	**0.87**	**0.99**	**1.32**	**0.44**	**0.69**
No adjusted gross income	1.53	0.67	1.49	0.68	2.88	3.55	2.39	1.92	5.95	3.37	2.88	2.24
$1 under $5,000	0.89	1.04	0.89	1.06	1.06	2.38	2.33	5.77	8.70	16.52	2.99	6.98
$5,000 under $10,000	0.83	0.85	0.83	0.86	0.96	1.22	2.49	6.54	8.62	20.90	3.17	5.60
$10,000 under $15,000	0.82	0.83	0.82	0.83	0.96	1.06	2.28	7.28	7.95	25.56	3.05	5.46
$15,000 under $20,000	0.86	0.86	0.86	0.86	0.96	1.02	2.34	6.63	8.28	27.03	3.15	6.15
$20,000 under $25,000	0.93	0.93	0.93	0.94	1.02	1.06	2.43	7.39	8.53	14.57	3.31	6.40
$25,000 under $30,000	1.01	1.01	1.01	1.01	1.09	1.12	2.46	8.65	7.97	18.97	3.33	7.40
$30,000 under $40,000	0.76	0.77	0.76	0.77	0.82	0.86	1.72	6.26	5.66	12.98	2.37	5.03
$40,000 under $50,000	0.88	0.88	0.88	0.88	0.95	0.99	1.77	7.10	5.66	12.62	2.42	5.27
$50,000 under $75,000	0.52	0.53	0.52	0.53	0.59	0.62	1.05	4.18	3.39	7.15	1.44	3.38
$75,000 under $100,000	0.77	0.77	0.77	0.77	0.84	0.89	1.17	5.24	3.47	6.99	1.53	3.76
$100,000 under $200,000	0.44	0.44	0.44	0.44	0.50	0.53	0.72	3.26	2.04	3.73	0.93	2.41
$200,000 under $500,000	0.52	0.51	0.52	0.50	0.58	0.65	0.63	3.07	1.38	3.04	0.72	2.05
$500,000 under $1,000,000	0.95	0.88	0.95	0.88	1.07	1.22	0.99	3.66	1.57	2.97	1.07	2.59
$1,000,000 under $1,500,000	1.24	1.23	1.24	1.22	1.40	1.81	1.27	3.80	1.81	3.07	1.35	2.96
$1,500,000 under $2,000,000	0.89	0.88	0.89	0.88	1.02	1.39	0.90	2.90	1.25	3.33	0.96	2.41
$2,000,000 under $5,000,000	0.56	0.49	0.56	0.49	0.65	0.89	0.57	1.46	0.74	1.55	0.60	1.34
$5,000,000 under $10,000,000	0.67	0.58	0.67	0.58	0.76	1.07	0.67	1.22	0.80	1.05	0.69	1.37
$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	**0.16**	**0.11**	**0.16**	**0.11**	**0.20**	**0.19**	**0.37**	**0.95**	**1.04**	**1.37**	**0.48**	**0.71**
No adjusted gross income	13.01	1.65	13.13	1.64	16.99	10.63	12.87	2.16	14.88	8.17	12.51	4.58
$1 under $5,000	6.14	6.51	6.14	6.53	8.70	13.36	9.71	19.09	25.13	50.64	8.92	12.91
$5,000 under $10,000	2.29	2.31	2.29	2.32	2.34	2.39	7.45	21.64	31.09	46.57	7.46	14.66
$10,000 under $15,000	1.41	1.41	1.41	1.42	1.55	1.62	3.97	16.02	18.95	41.49	5.52	12.62
$15,000 under $20,000	1.32	1.33	1.32	1.33	1.45	1.50	3.53	10.19	13.73	29.02	4.65	9.96
$20,000 under $25,000	1.30	1.31	1.30	1.31	1.43	1.48	3.19	9.83	11.38	19.50	4.30	9.04
$25,000 under $30,000	1.35	1.35	1.35	1.35	1.48	1.53	2.92	9.48	10.03	24.88	3.93	7.77
$30,000 under $40,000	0.93	0.94	0.93	0.94	1.01	1.05	1.94	7.19	6.49	16.62	2.66	5.22
$40,000 under $50,000	0.97	0.97	0.97	0.97	1.05	1.09	1.92	7.72	6.23	14.55	2.59	5.57
$50,000 under $75,000	0.55	0.56	0.55	0.56	0.62	0.65	1.09	4.31	3.57	8.38	1.50	3.51
$75,000 under $100,000	0.78	0.78	0.78	0.78	0.85	0.90	1.19	5.44	3.58	7.89	1.56	3.81
$100,000 under $200,000	0.44	0.45	0.44	0.44	0.50	0.54	0.72	3.33	2.07	4.01	0.93	2.43
$200,000 under $500,000	0.52	0.51	0.52	0.50	0.58	0.65	0.63	3.10	1.38	3.07	0.72	2.07
$500,000 under $1,000,000	0.95	0.88	0.95	0.88	1.07	1.23	0.99	3.68	1.57	2.98	1.07	2.60
$1,000,000 or more	0.57	0.23	0.57	0.23	0.66	0.55	0.57	0.55	0.75	0.84	0.60	0.53
Nontaxable returns, total	**0.29**	**0.66**	**0.29**	**0.65**	**0.37**	**0.58**	**0.97**	**2.25**	**3.02**	**4.54**	**1.29**	**2.65**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Qualified dividends [1]		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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.46**	**0.79**	**0.55**	**0.69**	**4.63**	**6.24**	**0.36**	**0.74**	**1.07**	**1.50**	**1.57**	**4.13**
No adjusted gross income	3.03	2.42	7.34	5.83	36.26	43.25	4.29	5.26	2.69	3.03	15.25	24.62
$1 under $5,000	3.15	7.79	11.03	18.15	29.63	31.93	2.50	3.68	8.91	14.01	7.39	11.09
$5,000 under $10,000	3.34	6.56	9.43	17.26	24.68	27.35	1.98	2.29	7.09	12.01	8.30	15.57
$10,000 under $15,000	3.23	6.13	7.64	11.41	19.84	22.25	1.89	2.16	6.26	9.90	8.66	16.92
$15,000 under $20,000	3.35	7.50	6.58	11.63	17.26	20.87	2.50	3.01	5.51	8.09	8.45	17.63
$20,000 under $25,000	3.47	7.28	5.86	9.07	18.35	21.77	3.14	3.94	5.77	7.96	9.81	18.64
$25,000 under $30,000	3.54	8.98	5.04	7.25	18.22	22.46	3.55	4.80	5.90	9.00	8.80	15.98
$30,000 under $40,000	2.49	6.00	2.82	3.95	11.80	13.98	2.60	3.67	4.35	7.11	6.33	16.04
$40,000 under $50,000	2.53	5.96	2.52	3.92	15.17	20.11	2.84	4.40	4.84	8.03	6.25	15.15
$50,000 under $75,000	1.51	3.91	1.45	2.20	10.27	13.28	1.98	3.24	3.19	5.12	4.24	11.04
$75,000 under $100,000	1.60	4.38	1.49	2.16	15.92	20.89	2.35	3.66	3.67	5.56	4.45	9.42
$100,000 under $200,000	0.96	2.75	0.93	1.48	15.74	18.76	1.56	2.23	2.65	4.03	3.20	9.04
$200,000 under $500,000	0.75	2.35	1.15	2.03	** 14.27	** 18.42	1.49	2.10	2.86	4.58	3.22	12.58
$500,000 under $1,000,000	1.09	2.98	2.15	3.67	**	**	2.24	3.03	4.35	6.00	6.21	14.81
$1,000,000 under $1,500,000	1.37	3.41	2.24	4.45	39.89	67.55	2.98	4.28	5.22	7.28	10.50	26.21
$1,500,000 under $2,000,000	0.97	2.70	1.54	3.31	33.11	50.80	2.39	4.20	3.75	6.09	8.74	24.12
$2,000,000 under $5,000,000	0.61	1.56	0.93	1.68	20.59	34.22	1.54	2.69	2.38	3.10	6.63	18.82
$5,000,000 under $10,000,000	0.70	1.60	0.99	1.66	18.03	14.03	1.66	3.02	2.25	1.37	9.43	41.84
$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	**0.50**	**0.82**	**0.57**	**0.71**	**5.38**	**6.92**	**0.71**	**0.95**	**1.34**	**1.89**	**1.71**	**4.51**
No adjusted gross income	12.37	4.55	29.01	22.72	67.88	78.31	27.89	16.49	33.09	7.34	96.57	77.87
$1 under $5,000	9.11	14.15	72.32	65.11	0.00	0.00	39.58	50.24	69.62	68.88	17.93	22.88
$5,000 under $10,000	7.65	16.15	35.34	63.50	0.00	0.00	13.26	16.68	35.29	59.80	15.06	25.18
$10,000 under $15,000	5.88	13.67	14.97	25.12	28.67	30.48	5.43	6.54	11.72	19.95	13.25	27.64
$15,000 under $20,000	4.93	11.19	9.50	19.77	23.04	26.91	5.02	6.39	10.64	16.30	11.55	19.94
$20,000 under $25,000	4.57	10.48	7.45	12.33	26.12	30.66	5.02	6.44	8.84	13.28	12.00	21.89
$25,000 under $30,000	4.17	9.01	6.15	8.62	24.21	29.63	5.27	7.50	8.88	13.85	10.52	17.93
$30,000 under $40,000	2.80	5.86	3.23	4.48	13.84	16.95	3.51	5.18	5.59	9.56	6.90	11.86
$40,000 under $50,000	2.72	6.00	2.74	4.30	16.57	22.11	3.37	5.34	5.60	8.62	6.52	15.77
$50,000 under $75,000	1.57	4.07	1.51	2.26	10.39	13.43	2.12	3.46	3.39	5.50	4.35	11.53
$75,000 under $100,000	1.62	4.38	1.51	2.17	16.13	21.01	2.39	3.75	3.76	5.74	4.47	9.44
$100,000 under $200,000	0.97	2.76	0.94	1.48	15.74	18.76	1.57	2.24	2.67	4.11	3.20	9.05
$200,000 under $500,000	0.75	2.36	1.16	2.03	** 14.29	** 18.45	1.49	2.10	2.87	4.62	3.22	12.59
$500,000 under $1,000,000	1.09	2.99	2.15	3.67	**	**	2.25	3.03	4.36	6.05	6.22	14.90
$1,000,000 or more	0.61	0.60	0.95	0.87	19.98	24.15	1.50	1.67	2.27	1.62	6.31	13.84
Nontaxable returns, total	**1.36**	**3.19**	**2.37**	**3.29**	**9.17**	**11.40**	**0.68**	**1.21**	**1.99**	**2.45**	**4.09**	**9.91**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D				Sales of property other than capital assets				Taxable IRA distributions	
	Taxable net gain		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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total	**0.74**	**0.49**	**0.82**	**0.88**	**2.28**	**1.51**	**2.21**	**2.74**	**0.75**	**1.14**
No adjusted gross income	4.85	1.88	2.72	2.80	6.72	4.14	5.32	3.93	5.52	5.80
$1 under $5,000	5.18	9.97	4.57	4.87	25.20	36.53	17.97	25.30	5.32	7.48
$5,000 under $10,000	5.49	9.04	5.06	5.41	23.88	40.57	20.80	28.68	4.11	5.14
$10,000 under $15,000	5.31	8.72	4.94	5.36	19.27	27.23	17.32	30.68	3.58	4.65
$15,000 under $20,000	5.57	8.96	5.35	5.82	22.13	37.55	16.01	33.79	3.82	5.14
$20,000 under $25,000	5.72	9.44	5.64	6.07	18.38	36.61	19.51	34.63	3.93	5.37
$25,000 under $30,000	5.75	10.53	5.59	6.16	19.30	33.06	19.98	27.57	4.03	5.56
$30,000 under $40,000	4.03	7.61	4.07	4.51	11.95	22.98	12.78	25.90	2.90	4.03
$40,000 under $50,000	4.02	7.02	4.27	4.69	12.80	17.95	13.04	22.73	3.11	4.42
$50,000 under $75,000	2.39	4.27	2.75	3.00	8.24	15.16	8.50	16.36	2.02	2.93
$75,000 under $100,000	2.46	4.50	2.85	3.10	8.53	12.53	8.91	15.37	2.22	3.18
$100,000 under $200,000	1.50	2.70	1.82	1.98	5.17	8.16	5.05	9.82	1.68	2.52
$200,000 under $500,000	1.10	2.07	1.43	1.55	3.48	7.46	3.39	7.50	1.76	2.98
$500,000 under $1,000,000	1.44	2.36	1.92	2.01	3.38	7.09	3.11	5.99	2.87	5.88
$1,000,000 under $1,500,000	1.72	2.77	2.45	2.52	3.47	8.79	3.46	6.67	3.58	11.28
$1,500,000 under $2,000,000	1.22	2.03	1.85	1.89	2.49	6.25	2.54	7.14	2.79	7.36
$2,000,000 under $5,000,000	0.75	1.06	1.25	1.27	1.37	3.92	1.53	3.58	1.84	5.95
$5,000,000 under $10,000,000	0.81	0.95	1.48	1.51	1.28	2.56	1.54	1.57	2.00	7.21
$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	**0.79**	**0.50**	**0.96**	**1.04**	**2.52**	**1.58**	**2.53**	**3.68**	**0.84**	**1.23**
No adjusted gross income	10.38	2.01	21.80	22.59	20.59	5.18	16.90	9.50	25.96	19.68
$1 under $5,000	11.72	14.49	35.41	39.69	82.56	82.56	72.71	86.38	28.85	35.23
$5,000 under $10,000	11.31	19.75	24.06	27.29	59.64	92.71	99.95	99.95	49.94	49.81
$10,000 under $15,000	10.59	16.08	10.38	11.33	39.79	50.67	35.84	42.70	6.61	8.21
$15,000 under $20,000	8.42	14.92	8.83	9.86	42.79	44.09	31.65	57.61	5.82	7.86
$20,000 under $25,000	8.21	13.31	7.59	8.19	28.57	42.07	29.00	39.33	5.06	7.01
$25,000 under $30,000	7.37	15.28	6.71	7.45	28.08	34.06	26.75	42.00	4.57	6.15
$30,000 under $40,000	4.80	8.65	4.61	5.16	16.09	33.81	17.61	38.17	3.16	4.38
$40,000 under $50,000	4.43	7.90	4.72	5.18	15.16	21.83	14.96	22.65	3.23	4.59
$50,000 under $75,000	2.52	4.57	2.86	3.13	9.07	18.07	9.38	18.10	2.07	2.99
$75,000 under $100,000	2.52	4.75	2.91	3.17	9.07	14.02	9.44	17.09	2.25	3.22
$100,000 under $200,000	1.51	2.77	1.83	1.99	5.26	8.45	5.15	10.37	1.69	2.54
$200,000 under $500,000	1.10	2.08	1.44	1.55	3.49	7.52	3.40	7.63	1.77	2.99
$500,000 under $1,000,000	1.45	2.36	1.92	2.01	3.39	7.10	3.12	6.12	2.88	5.89
$1,000,000 or more	0.75	0.33	1.25	1.28	1.32	0.72	1.49	1.99	1.82	4.77
Nontaxable returns, total	**2.12**	**2.54**	**1.72**	**1.78**	**5.38**	**5.21**	**4.56**	**3.94**	**1.82**	**2.75**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Pensions and annuities				Rent				Royalty			
	Total [1]		Taxable		Net income		Net loss (includes nondeductible 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
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**0.45**	**0.57**	**0.48**	**0.71**	**1.19**	**1.50**	**1.10**	**1.29**	**1.76**	**2.54**	**8.86**	**16.09**
No adjusted gross income	4.49	5.65	4.78	5.57	5.32	5.30	3.91	3.34	8.21	8.00	34.56	54.38
$1 under $5,000	3.47	7.71	3.62	5.34	8.21	11.63	9.42	12.02	12.16	30.41	88.06	86.61
$5,000 under $10,000	2.76	5.10	2.81	3.47	7.27	9.07	9.23	12.63	12.52	28.45	70.64	74.46
$10,000 under $15,000	2.27	3.36	2.31	2.71	6.82	8.63	7.80	10.96	12.37	28.75	84.04	61.15
$15,000 under $20,000	2.31	3.30	2.35	2.89	7.16	9.54	7.22	9.07	10.29	20.26	70.57	76.50
$20,000 under $25,000	2.45	3.31	2.51	3.02	7.37	11.32	7.63	10.25	13.54	29.37	85.57	96.32
$25,000 under $30,000	2.60	3.59	2.66	3.30	7.10	10.38	8.40	11.06	12.83	29.06	43.16	79.07
$30,000 under $40,000	1.87	2.49	1.92	2.41	5.43	8.35	5.18	7.22	8.67	18.37	43.17	83.77
$40,000 under $50,000	1.99	2.60	2.06	2.61	5.57	8.39	5.33	7.05	9.24	22.66	52.31	42.90
$50,000 under $75,000	1.27	1.65	1.32	1.74	3.50	5.65	3.26	4.41	5.73	14.39	31.32	73.65
$75,000 under $100,000	1.49	1.78	1.56	2.06	3.75	5.73	3.35	4.50	5.91	13.69	27.70	52.52
$100,000 under $200,000	1.10	1.23	1.20	1.64	2.46	3.91	2.23	2.87	3.65	9.06	19.57	41.40
$200,000 under $500,000	1.24	1.41	1.44	2.25	2.04	3.40	1.91	2.70	2.69	7.38	14.73	34.43
$500,000 under $1,000,000	2.09	2.30	2.58	5.29	2.61	4.11	2.63	3.52	2.84	7.80	12.76	33.12
$1,000,000 under $1,500,000	2.65	3.20	3.24	8.12	3.08	5.11	3.27	4.34	2.99	8.29	13.82	43.19
$1,500,000 under $2,000,000	2.04	3.62	2.50	6.86	2.37	4.58	2.50	4.77	2.10	7.57	9.46	39.76
$2,000,000 under $5,000,000	1.33	2.28	1.60	4.74	1.51	2.82	1.64	2.69	1.16	4.33	4.71	14.40
$5,000,000 under $10,000,000	1.44	1.99	1.68	5.02	1.60	2.43	1.71	1.87	1.10	2.94	3.95	1.72
$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	**0.51**	**0.60**	**0.55**	**0.76**	**1.34**	**1.64**	**1.25**	**1.49**	**1.90**	**2.65**	**9.70**	**14.04**
No adjusted gross income	26.27	36.41	28.11	20.78	32.56	5.26	19.34	9.87	14.71	9.05	25.32	6.43
$1 under $5,000	21.81	27.99	22.34	29.10	99.05	71.32	0.00	0.00	57.55	81.76	0.00	0.00
$5,000 under $10,000	21.29	27.98	21.80	29.18	98.89	99.18	79.86	75.71	69.58	85.43	0.00	0.00
$10,000 under $15,000	3.94	5.41	4.00	4.42	14.08	17.46	16.68	23.79	25.13	40.37	0.00	0.00
$15,000 under $20,000	3.31	4.37	3.36	3.85	11.87	16.78	12.88	16.56	15.35	26.82	0.00	0.00
$20,000 under $25,000	3.10	4.06	3.15	3.68	10.64	13.78	11.12	14.71	18.97	37.26	0.00	0.00
$25,000 under $30,000	2.95	3.92	3.02	3.57	9.11	12.96	10.81	13.95	15.79	33.53	49.99	96.21
$30,000 under $40,000	2.06	2.65	2.11	2.56	6.45	9.71	6.73	10.24	10.03	21.36	54.21	78.96
$40,000 under $50,000	2.10	2.69	2.17	2.71	6.36	9.57	6.01	8.19	10.05	24.91	61.67	72.16
$50,000 under $75,000	1.30	1.68	1.35	1.77	3.70	6.05	3.46	4.72	5.98	15.31	33.53	93.14
$75,000 under $100,000	1.50	1.79	1.58	2.07	3.83	5.94	3.42	4.66	6.09	14.12	28.36	53.90
$100,000 under $200,000	1.10	1.24	1.20	1.65	2.47	3.93	2.24	2.88	3.70	9.19	20.12	46.00
$200,000 under $500,000	1.24	1.41	1.45	2.25	2.04	3.41	1.92	2.72	2.70	7.39	14.80	36.89
$500,000 under $1,000,000	2.09	2.30	2.58	5.29	2.61	4.12	2.64	3.54	2.84	7.80	12.77	33.12
$1,000,000 or more	1.30	1.55	1.60	3.73	1.48	1.84	1.62	1.69	1.13	2.21	4.23	5.85
Nontaxable returns, total	**1.18**	**1.93**	**1.21**	**1.79**	**2.70**	**3.67**	**2.52**	**2.69**	**4.52**	**8.30**	**21.22**	**43.88**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Farm rental				Total rental and royalty				Partnership and S corporation			
	Net income		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
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**4.50**	**6.64**	**9.13**	**12.38**	**1.00**	**1.31**	**1.26**	**1.50**	**1.00**	**0.57**	**1.54**	**1.00**
No adjusted gross income	28.77	22.14	32.53	31.84	4.80	4.29	3.94	4.01	5.23	3.30	3.46	1.49
$1 under $5,000	37.50	49.02	39.96	42.35	6.83	10.99	9.39	12.67	12.61	24.90	11.14	18.09
$5,000 under $10,000	30.77	37.82	37.74	55.51	6.31	8.75	9.36	12.69	10.47	12.99	12.21	23.16
$10,000 under $15,000	21.45	26.41	57.69	70.34	5.89	8.05	8.03	11.21	9.24	11.15	12.42	19.73
$15,000 under $20,000	26.89	32.14	50.08	57.88	5.92	8.58	7.35	9.56	8.41	12.52	11.77	23.05
$20,000 under $25,000	22.12	29.42	** 44.07	** 49.72	6.33	10.06	7.70	10.15	8.32	12.54	11.33	18.01
$25,000 under $30,000	29.34	41.55	**	**	6.27	10.01	8.42	11.61	8.99	12.38	11.38	17.97
$30,000 under $40,000	19.45	29.96	37.78	48.82	4.68	7.76	5.20	7.10	5.82	7.82	8.52	15.39
$40,000 under $50,000	19.67	24.48	33.51	43.33	4.79	7.69	5.35	7.10	6.29	8.91	8.15	14.19
$50,000 under $75,000	11.40	16.35	26.97	37.76	2.99	5.16	3.27	4.30	3.74	5.47	5.17	8.38
$75,000 under $100,000	11.22	18.73	23.86	34.33	3.21	5.36	3.34	4.39	3.66	5.28	5.22	8.24
$100,000 under $200,000	9.59	15.15	20.99	29.43	2.11	3.62	2.67	3.55	2.07	2.70	3.30	4.54
$200,000 under $500,000	8.71	15.21	19.52	42.94	1.73	3.26	3.29	4.97	1.33	1.76	2.50	3.63
$500,000 under $1,000,000	10.97	21.26	21.89	61.77	2.07	3.97	3.65	5.18	1.47	1.74	2.99	3.45
$1,000,000 under $1,500,000	14.53	42.23	25.63	34.71	2.33	4.85	4.24	6.55	1.73	2.15	3.34	3.65
$1,500,000 under $2,000,000	11.62	21.97	21.71	40.17	1.71	4.61	3.21	6.54	1.24	1.58	2.48	3.78
$2,000,000 under $5,000,000	7.72	29.54	11.62	25.44	1.00	2.72	1.94	3.63	0.78	0.91	1.45	1.68
$5,000,000 under $10,000,000	7.30	2.32	12.25	8.05	1.02	2.06	1.89	2.14	0.88	1.00	1.39	0.68
$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	**4.86**	**7.02**	**10.50**	**14.10**	**1.12**	**1.41**	**1.47**	**1.77**	**1.05**	**0.58**	**1.83**	**1.24**
No adjusted gross income	30.80	14.24	43.08	65.23	23.68	4.86	20.85	9.73	17.60	4.81	20.10	2.96
$1 under $5,000	0.00	0.00	0.00	0.00	49.96	69.36	93.64	93.64	34.56	40.54	71.78	84.68
$5,000 under $10,000	0.00	0.00	0.00	0.00	69.48	81.31	67.33	72.82	39.12	43.63	55.19	61.44
$10,000 under $15,000	38.39	45.24	70.67	96.19	11.94	15.47	16.77	23.56	15.44	18.98	29.13	47.24
$15,000 under $20,000	40.75	46.39	50.08	57.88	9.41	13.88	13.16	17.10	13.78	20.46	30.27	57.77
$20,000 under $25,000	25.81	32.97	99.95	99.95	9.00	13.19	11.51	14.88	12.32	20.73	18.30	28.07
$25,000 under $30,000	33.17	46.44	0.00	0.00	7.91	12.23	10.80	14.65	11.91	16.82	16.41	32.79
$30,000 under $40,000	20.80	30.67	40.82	48.53	5.51	8.87	6.73	9.31	7.43	10.29	11.32	21.92
$40,000 under $50,000	20.95	26.05	35.58	41.04	5.37	8.63	6.04	8.20	7.55	10.88	9.76	15.29
$50,000 under $75,000	11.58	16.77	27.27	37.90	3.15	5.50	3.47	4.59	4.02	6.00	5.71	9.78
$75,000 under $100,000	11.44	19.18	23.87	34.34	3.29	5.55	3.41	4.53	3.76	5.45	5.47	9.59
$100,000 under $200,000	9.61	15.17	21.02	29.56	2.13	3.65	2.69	3.59	2.09	2.73	3.36	4.87
$200,000 under $500,000	8.72	15.22	19.55	43.05	1.73	3.27	3.30	5.02	1.33	1.76	2.51	3.74
$500,000 under $1,000,000	10.97	21.26	21.89	61.77	2.07	3.97	3.66	5.22	1.47	1.74	2.99	3.48
$1,000,000 or more	7.42	19.13	11.37	13.94	0.99	1.52	1.89	2.35	0.79	0.47	1.44	0.52
Nontaxable returns, total	**11.92**	**15.47**	**18.35**	**25.13**	**2.35**	**3.39**	**2.54**	**2.89**	**3.15**	**3.54**	**2.89**	**1.57**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation	
	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
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**3.37**	**2.48**	**9.67**	**2.40**	**2.85**	**2.57**	**1.71**	**2.25**	**0.97**	**1.35**
No adjusted gross income	14.23	8.16	15.86	6.74	10.97	10.90	5.37	4.53	11.39	15.77
$1 under $5,000	27.73	33.94	84.25	82.71	17.01	23.61	18.94	24.51	7.31	9.12
$5,000 under $10,000	28.16	36.05	68.13	88.31	18.25	21.53	15.07	19.85	4.07	5.08
$10,000 under $15,000	28.18	35.62	69.94	93.45	16.85	17.60	14.40	19.16	3.16	4.13
$15,000 under $20,000	23.85	29.85	99.95	99.95	16.37	18.60	14.01	19.36	3.19	4.29
$20,000 under $25,000	25.10	33.00	70.27	67.26	21.75	26.42	13.24	18.57	3.44	4.73
$25,000 under $30,000	39.68	68.94	70.09	67.77	19.92	25.70	12.62	17.84	3.73	5.23
$30,000 under $40,000	17.44	24.86	87.39	60.85	12.70	14.86	9.77	13.11	3.05	4.21
$40,000 under $50,000	19.83	27.36	57.32	67.98	12.67	15.86	10.01	13.87	3.57	4.84
$50,000 under $75,000	11.32	17.85	38.96	41.92	8.64	8.20	5.94	8.39	2.64	3.55
$75,000 under $100,000	11.45	20.02	33.67	42.50	8.85	8.74	7.19	8.98	3.39	4.63
$100,000 under $200,000	6.74	10.76	23.77	31.58	6.22	6.10	5.20	6.31	3.13	4.25
$200,000 under $500,000	4.86	8.45	14.74	20.75	6.09	5.55	4.99	6.09	4.43	5.65
$500,000 under $1,000,000	5.67	9.09	13.94	18.65	** 6.15	** 5.66	6.81	7.69	** 7.86	** 9.16
$1,000,000 under $1,500,000	5.85	10.73	12.10	17.88	**	**	7.45	7.82	**	**
$1,500,000 under $2,000,000	4.00	7.21	8.39	18.30	**	**	6.01	9.31	**	**
$2,000,000 under $5,000,000	2.35	4.02	4.38	8.19	**	**	3.66	5.00	**	**
$5,000,000 under $10,000,000	2.16	4.01	3.27	2.45	**	**	3.62	1.67	**	**
$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.00	0.00	**	**
Taxable returns, total	**3.58**	**2.54**	**10.59**	**1.65**	**3.41**	**2.82**	**2.33**	**2.87**	**1.23**	**1.69**
No adjusted gross income	16.07	3.06	11.04	1.28	22.42	24.60	28.74	17.46	41.42	31.05
$1 under $5,000	37.79	49.03	0.00	0.00	99.94	99.94	62.61	78.67	23.55	28.40
$5,000 under $10,000	57.70	67.64	80.87	80.87	70.68	89.15	0.00	0.00	20.84	28.58
$10,000 under $15,000	40.79	46.53	99.50	99.50	33.88	34.19	31.75	39.82	5.49	6.99
$15,000 under $20,000	33.75	40.09	0.00	0.00	27.99	31.21	27.08	37.39	4.85	6.64
$20,000 under $25,000	27.74	33.93	99.95	99.95	31.44	37.24	18.94	27.93	4.71	6.60
$25,000 under $30,000	45.60	84.20	99.54	84.10	30.39	38.93	16.52	27.25	5.10	7.26
$30,000 under $40,000	20.72	28.75	0.00	0.00	15.08	19.00	11.81	15.28	3.81	5.25
$40,000 under $50,000	21.59	31.12	70.30	89.54	14.80	19.27	11.41	15.81	4.03	5.56
$50,000 under $75,000	12.05	18.72	39.79	46.06	9.30	8.98	6.31	9.17	2.78	3.73
$75,000 under $100,000	11.80	20.79	35.59	60.23	9.22	8.97	7.46	9.44	3.42	4.68
$100,000 under $200,000	6.83	10.87	24.43	34.06	6.25	6.17	5.25	6.42	3.14	4.26
$200,000 under $500,000	4.87	8.47	14.86	22.52	6.10	5.56	5.01	6.13	4.43	5.65
$500,000 under $1,000,000	5.67	9.11	14.00	20.56	** 6.15	** 5.66	6.82	7.71	** 7.86	** 9.16
$1,000,000 or more	2.26	1.80	3.71	1.05	**	**	3.49	2.67	**	**
Nontaxable returns, total	**10.06**	**10.26**	**23.34**	**7.92**	**6.18**	**7.15**	**4.01**	**4.12**	**1.66**	**2.28**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Social security benefits				Foreign-earned income exclusion		Other income			
	Total [1]		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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**0.48**	**0.55**	**0.60**	**0.72**	**3.69**	**4.07**	**1.10**	**2.22**	**5.02**	**5.64**
No adjusted gross income	2.85	3.08	44.13	29.02	8.25	9.94	5.90	6.48	19.02	9.67
$1 under $5,000	2.25	2.54	22.01	24.25	10.41	13.56	5.45	8.93	47.45	59.31
$5,000 under $10,000	2.15	2.40	16.97	19.22	18.25	21.49	5.30	7.92	28.26	35.57
$10,000 under $15,000	1.98	2.18	9.18	17.71	23.52	25.37	5.43	8.48	32.32	69.46
$15,000 under $20,000	2.17	2.40	3.59	6.39	23.81	27.51	5.50	10.49	31.30	36.14
$20,000 under $25,000	2.42	2.67	2.75	3.61	31.67	32.82	5.79	11.02	26.77	42.85
$25,000 under $30,000	2.68	2.96	2.74	3.31	32.14	35.97	6.14	12.58	33.84	39.48
$30,000 under $40,000	2.00	2.22	2.00	2.20	20.56	23.19	4.45	9.13	23.16	33.70
$40,000 under $50,000	2.29	2.57	2.29	2.45	22.32	24.39	4.80	13.97	24.50	32.13
$50,000 under $75,000	1.47	1.66	1.47	1.59	16.43	16.77	3.16	7.97	16.30	21.75
$75,000 under $100,000	1.77	1.96	1.77	1.95	19.30	18.51	3.58	9.71	17.13	27.91
$100,000 under $200,000	1.46	1.61	1.46	1.61	8.68	8.22	2.48	7.14	10.73	15.04
$200,000 under $500,000	1.68	1.84	1.68	1.83	7.57	7.65	2.14	6.93	7.79	12.13
$500,000 under $1,000,000	2.59	2.83	2.59	2.83	8.03	8.15	2.51	8.81	8.28	11.62
$1,000,000 under $1,500,000	3.12	3.38	3.12	3.38	10.01	10.49	2.80	9.74	9.49	24.74
$1,500,000 under $2,000,000	2.43	2.61	2.43	2.61	8.10	8.57	2.02	7.86	6.58	16.94
$2,000,000 under $5,000,000	1.52	1.66	1.52	1.66	5.59	5.78	1.17	4.64	4.36	10.87
$5,000,000 under $10,000,000	1.59	1.70	1.59	1.70	6.05	6.14	1.14	5.19	4.30	14.77
$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	**0.62**	**0.68**	**0.64**	**0.74**	**5.76**	**5.64**	**1.26**	**2.53**	**5.58**	**5.83**
No adjusted gross income	20.23	18.13	35.08	33.56	** 55.53	** 54.60	14.15	8.12	** 14.40	** 17.84
$1 under $5,000	20.39	22.32	99.03	96.20	**	**	13.40	15.64	**	**
$5,000 under $10,000	16.14	19.07	55.30	57.31	**	**	13.05	18.20	**	**
$10,000 under $15,000	3.72	3.92	15.35	32.95	70.56	70.85	9.11	13.97	44.69	52.57
$15,000 under $20,000	3.33	3.57	4.97	9.31	40.78	52.27	8.13	14.79	37.78	56.17
$20,000 under $25,000	3.14	3.47	3.43	4.47	43.75	47.14	8.32	15.67	30.79	39.69
$25,000 under $30,000	3.04	3.33	3.09	3.66	50.86	53.99	8.18	16.74	36.48	49.31
$30,000 under $40,000	2.19	2.41	2.19	2.39	23.24	26.00	5.45	11.16	29.67	40.43
$40,000 under $50,000	2.39	2.68	2.39	2.55	28.77	32.30	5.30	16.27	26.24	32.90
$50,000 under $75,000	1.51	1.70	1.51	1.63	18.62	19.60	3.32	8.16	17.25	24.30
$75,000 under $100,000	1.79	1.98	1.79	1.97	20.70	20.30	3.66	9.84	17.76	28.87
$100,000 under $200,000	1.47	1.63	1.47	1.63	9.50	9.19	2.50	7.26	11.01	15.58
$200,000 under $500,000	1.69	1.84	1.69	1.84	8.12	8.30	2.15	7.01	7.94	12.42
$500,000 under $1,000,000	2.59	2.84	2.59	2.84	8.40	8.56	2.51	8.86	8.41	11.84
$1,000,000 or more	1.50	1.60	1.50	1.60	5.65	5.94	1.16	2.41	4.16	7.85
Nontaxable returns, total	**0.93**	**1.07**	**2.21**	**3.24**	**4.95**	**6.05**	**2.30**	**4.18**	**11.43**	**11.38**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
									Total		Educator expenses 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
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**2.11**	**0.79**	**2.12**	**2.86**	**3.31**	**5.19**	**5.88**	**10.04**	**0.36**	**0.65**	**1.53**	**1.60**
No adjusted gross income	2.29	0.80	14.78	11.53	12.11	6.76	53.91	53.77	3.27	4.62	22.69	23.08
$1 under $5,000	9.88	15.59	14.78	18.81	25.02	34.55	70.67	83.63	2.45	5.60	23.70	25.28
$5,000 under $10,000	11.80	16.86	13.64	17.47	14.94	25.74	70.67	73.20	1.81	4.33	14.98	15.91
$10,000 under $15,000	12.39	21.16	10.86	15.00	16.86	65.56	73.64	71.69	1.71	3.18	12.63	13.31
$15,000 under $20,000	14.58	27.57	10.35	14.25	16.38	28.89	70.57	94.16	2.02	3.38	10.45	11.02
$20,000 under $25,000	15.01	24.14	10.11	14.53	16.21	23.50	31.60	40.09	2.22	3.83	10.06	10.51
$25,000 under $30,000	18.40	25.57	10.47	16.11	16.05	23.12	23.01	34.73	2.38	4.18	10.34	10.58
$30,000 under $40,000	15.31	19.91	7.79	13.79	13.80	30.06	16.31	19.76	1.67	3.12	5.55	5.71
$40,000 under $50,000	16.92	22.65	8.00	13.47	11.88	18.00	19.14	43.92	1.77	3.19	5.09	5.23
$50,000 under $75,000	12.45	14.19	5.07	8.92	9.43	15.56	13.01	20.64	1.20	2.42	3.52	3.65
$75,000 under $100,000	16.50	14.86	6.38	13.09	9.84	16.18	14.99	23.78	1.48	2.79	3.85	4.08
$100,000 under $200,000	10.49	9.66	4.73	9.48	7.58	12.41	13.05	18.40	1.01	1.74	2.78	2.97
$200,000 under $500,000	9.69	8.14	4.50	8.68	7.77	14.57	** 13.84	** 18.53	1.04	1.69	4.14	4.36
$500,000 under $1,000,000	9.53	16.40	6.42	11.59	7.55	50.81	**	**	1.39	2.05	11.56	11.60
$1,000,000 under $1,500,000	10.90	7.51	7.40	12.33	6.36	32.14	33.52	38.59	1.71	2.54	19.09	19.11
$1,500,000 under $2,000,000	8.22	6.96	5.66	10.09	4.46	19.27	31.22	46.75	1.25	2.24	13.98	14.14
$2,000,000 under $5,000,000	4.57	3.57	3.77	6.26	2.18	9.55	16.39	22.12	0.77	1.28	10.80	10.81
$5,000,000 under $10,000,000	3.77	0.97	4.04	8.16	1.87	4.23	23.61	24.19	0.84	1.34	21.23	22.81
$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	**5.69**	**1.95**	**2.37**	**3.04**	**3.85**	**6.38**	**6.43**	**11.29**	**0.49**	**0.73**	**1.62**	**1.70**
No adjusted gross income	13.23	1.70	58.36	3.31	33.85	13.06	47.79	32.86	18.59	15.96	96.67	96.67
$1 under $5,000	83.12	84.03	57.70	60.16	65.01	62.79	0.00	0.00	24.66	48.86	0.00	0.00
$5,000 under $10,000	50.99	51.72	0.00	0.00	70.57	70.98	0.00	0.00	11.56	18.85	70.68	70.68
$10,000 under $15,000	32.43	32.50	24.48	33.50	30.41	48.30	99.91	99.91	4.03	6.71	19.99	21.43
$15,000 under $20,000	27.90	58.65	16.38	23.16	27.43	34.68	99.95	99.95	3.39	5.56	15.80	16.50
$20,000 under $25,000	30.37	49.09	14.41	19.05	26.70	34.60	44.74	53.51	3.10	5.02	12.49	13.08
$25,000 under $30,000	31.57	34.27	12.76	19.84	23.48	33.60	30.13	43.01	3.16	5.45	13.98	14.34
$30,000 under $40,000	22.97	28.94	9.23	14.08	17.67	38.25	20.61	25.15	2.04	3.58	6.46	6.65
$40,000 under $50,000	23.23	36.23	8.77	14.59	13.46	19.98	20.72	47.12	1.99	3.54	5.73	5.87
$50,000 under $75,000	15.94	20.20	5.21	9.07	9.79	16.70	13.89	23.05	1.26	2.56	3.66	3.79
$75,000 under $100,000	19.51	18.56	6.46	12.92	10.05	16.39	15.16	23.99	1.51	2.86	3.88	4.10
$100,000 under $200,000	11.10	10.58	4.76	9.06	7.61	12.52	13.05	18.40	1.01	1.75	2.79	2.98
$200,000 under $500,000	9.95	8.44	4.54	9.05	7.83	14.87	** 13.84	** 18.54	1.04	1.70	4.15	4.36
$500,000 under $1,000,000	9.62	16.65	6.47	11.97	7.57	50.88	**	**	1.39	2.05	11.56	11.61
$1,000,000 or more	4.64	1.64	3.80	3.23	2.00	6.75	18.02	19.18	0.77	0.81	10.74	10.77
Nontaxable returns, total	**2.26**	**0.88**	**4.78**	**8.43**	**6.49**	**8.84**	**14.64**	**19.03**	**0.69**	**1.65**	**4.58**	**4.80**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued											
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance 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
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**7.79**	**12.01**	**2.41**	**2.53**	**2.71**	**3.96**	**0.40**	**0.70**	**2.00**	**1.74**	**1.21**	**1.29**
No adjusted gross income	45.42	49.04	18.47	23.43	24.85	26.01	3.92	4.56	30.41	27.34	6.05	5.92
$1 under $5,000	70.67	86.25	33.58	36.44	23.55	29.40	2.72	4.66	98.45	73.46	9.22	11.96
$5,000 under $10,000	35.79	48.94	34.50	39.76	16.47	23.28	1.98	2.28	39.39	54.23	8.13	10.49
$10,000 under $15,000	37.78	49.73	33.97	42.76	12.41	16.13	1.90	2.15	36.08	36.44	8.14	10.41
$15,000 under $20,000	23.21	28.95	20.08	27.74	11.42	16.32	2.49	2.94	38.88	40.43	7.21	8.93
$20,000 under $25,000	40.80	60.20	19.83	27.83	10.93	15.35	3.10	3.79	28.46	38.69	8.03	9.55
$25,000 under $30,000	37.78	52.07	17.91	21.51	11.50	16.58	3.53	4.59	28.27	34.09	7.99	9.86
$30,000 under $40,000	33.31	48.07	11.39	15.05	8.25	13.02	2.61	3.53	23.89	29.59	5.82	7.51
$40,000 under $50,000	25.78	39.62	11.13	13.98	9.10	14.41	2.81	4.12	20.45	21.57	5.98	7.65
$50,000 under $75,000	19.31	31.38	6.90	8.77	6.57	9.54	1.96	3.03	11.28	16.04	4.04	5.05
$75,000 under $100,000	22.35	30.02	7.46	9.02	8.69	14.00	2.27	3.38	9.81	11.86	4.29	5.27
$100,000 under $200,000	17.65	22.75	4.68	5.11	6.66	9.45	1.49	2.07	3.85	4.44	2.59	2.99
$200,000 under $500,000	24.77	30.64	3.38	3.68	6.41	9.62	1.28	1.81	2.46	2.79	1.88	2.21
$500,000 under $1,000,000	65.81	92.15	4.10	4.30	13.34	17.43	1.70	2.33	2.79	3.23	2.12	2.42
$1,000,000 under $1,500,000	53.73	53.98	5.40	5.80	17.72	24.86	2.11	3.07	3.58	4.30	2.58	3.01
$1,500,000 under $2,000,000	0.00	0.00	4.06	4.35	17.25	27.32	1.61	2.46	2.76	3.88	1.92	2.22
$2,000,000 under $5,000,000	** 83.59	** 49.44	3.03	3.23	11.83	15.67	0.99	1.54	1.86	2.60	1.24	1.47
$5,000,000 under $10,000,000	**	**	3.66	4.00	13.83	22.94	1.05	1.79	2.07	2.93	1.35	1.65
$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	**9.29**	**14.58**	**2.53**	**2.60**	**3.03**	**4.43**	**0.69**	**0.88**	**1.99**	**1.76**	**1.35**	**1.39**
No adjusted gross income	0.00	0.00	35.18	40.38	0.00	0.00	21.22	19.17	28.88	33.88	** 37.67	** 33.85
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	36.82	39.98	93.64	93.64	**	**
$5,000 under $10,000	0.00	0.00	0.00	0.00	70.68	89.77	12.51	15.48	0.00	0.00	0.00	0.00
$10,000 under $15,000	44.70	49.82	73.99	79.99	17.66	24.64	5.38	6.38	82.24	82.24	14.37	16.66
$15,000 under $20,000	35.34	45.51	35.34	46.32	16.42	22.23	4.96	6.05	99.85	99.94	11.45	15.58
$20,000 under $25,000	99.95	99.95	32.74	40.80	13.18	17.32	4.97	6.16	38.37	43.46	11.44	13.53
$25,000 under $30,000	70.68	74.56	26.80	37.29	13.66	21.52	5.27	6.98	36.08	42.96	10.85	13.77
$30,000 under $40,000	44.70	63.34	13.82	19.26	9.55	15.09	3.55	4.92	31.33	41.17	7.19	9.54
$40,000 under $50,000	28.82	43.12	11.85	15.00	9.92	15.05	3.35	5.00	22.48	24.97	6.87	8.30
$50,000 under $75,000	21.27	33.94	7.23	9.25	6.91	10.08	2.10	3.25	11.82	17.02	4.34	5.37
$75,000 under $100,000	22.35	30.02	7.54	9.19	8.74	14.09	2.32	3.45	10.08	12.22	4.39	5.45
$100,000 under $200,000	17.65	22.75	4.72	5.15	6.68	9.48	1.50	2.08	3.86	4.46	2.61	3.00
$200,000 under $500,000	24.78	30.75	3.39	3.69	6.42	9.63	1.28	1.81	2.46	2.79	1.89	2.21
$500,000 under $1,000,000	65.81	92.15	4.10	4.30	13.37	17.47	1.70	2.33	2.79	3.23	2.12	2.42
$1,000,000 or more	50.43	50.94	2.83	3.09	11.50	15.18	0.98	1.08	1.78	2.17	1.21	1.37
Nontaxable returns, total	**14.29**	**21.18**	**7.96**	**9.35**	**6.08**	**8.87**	**0.73**	**1.24**	**12.18**	**13.01**	**2.90**	**3.64**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities 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
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	**3.59**	**15.94**	**3.45**	**3.32**	**1.78**	**2.05**	**0.88**	**1.16**	**2.25**	**2.68**	**2.49**	**1.21**
No adjusted gross income	18.64	34.18	16.00	14.70	20.71	19.70	9.02	11.49	9.37	9.91	14.84	7.51
$1 under $5,000	15.12	43.25	41.71	42.27	21.60	28.21	8.61	12.01	8.43	9.07	32.56	74.19
$5,000 under $10,000	15.38	41.80	29.38	53.65	17.16	21.64	5.82	7.87	6.92	7.98	36.86	75.95
$10,000 under $15,000	15.99	48.73	25.47	28.94	13.22	18.26	4.95	6.70	10.19	12.34	24.44	28.59
$15,000 under $20,000	15.06	26.48	24.85	29.64	10.88	13.65	4.17	5.59	10.85	12.76	27.49	33.93
$20,000 under $25,000	21.12	31.61	25.28	29.41	10.39	13.74	3.70	4.95	12.06	14.62	27.27	48.61
$25,000 under $30,000	18.69	68.78	29.67	32.75	9.37	11.95	3.74	4.92	12.65	15.73	25.23	32.91
$30,000 under $40,000	12.55	64.77	16.38	25.26	5.64	7.10	2.61	3.35	9.52	11.56	15.21	17.32
$40,000 under $50,000	13.95	56.60	14.31	18.36	6.05	7.40	2.73	3.50	9.95	12.15	17.88	16.39
$50,000 under $75,000	9.29	35.09	9.25	11.99	4.23	5.32	1.93	2.54	5.78	6.99	10.01	13.38
$75,000 under $100,000	10.96	38.61	10.26	13.84	4.52	5.46	2.59	3.25	8.91	10.92	9.42	11.36
$100,000 under $200,000	8.45	41.62	6.73	7.55	3.56	3.88	2.14	2.85	4.25	5.10	5.46	6.82
$200,000 under $500,000	8.49	29.18	5.57	6.72	4.42	4.64	0.00	0.00	0.00	0.00	3.60	4.83
$500,000 under $1,000,000	13.78	28.51	6.51	7.46	6.36	6.67	0.00	0.00	0.00	0.00	3.40	4.24
$1,000,000 under $1,500,000	16.24	26.48	7.93	8.67	8.03	8.30	0.00	0.00	0.00	0.00	3.57	4.61
$1,500,000 under $2,000,000	11.35	43.41	6.07	8.99	6.24	6.55	0.00	0.00	0.00	0.00	2.56	3.70
$2,000,000 under $5,000,000	7.50	19.86	3.84	5.19	4.26	4.46	0.00	0.00	0.00	0.00	1.42	1.90
$5,000,000 under $10,000,000	8.29	21.89	3.92	5.58	5.13	5.30	0.00	0.00	0.00	0.00	1.37	1.78
$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	**4.17**	**19.48**	**3.66**	**3.40**	**1.91**	**2.17**	**0.98**	**1.28**	**2.89**	**3.51**	**2.60**	**1.23**
No adjusted gross income	63.35	75.29	31.76	19.34	33.43	38.20	** 67.61	** 81.11	**	**	26.54	16.26
$1 under $5,000	40.78	55.06	94.82	91.58	93.64	93.64	**	**	0.00	0.00	57.66	58.36
$5,000 under $10,000	44.70	84.29	0.00	0.00	57.70	64.18	0.00	0.00	0.00	0.00	99.95	99.95
$10,000 under $15,000	27.94	71.01	44.69	54.51	28.21	39.10	7.43	9.98	17.14	22.04	48.87	62.33
$15,000 under $20,000	25.80	52.49	31.06	38.12	18.81	25.61	5.23	6.91	** 17.13	** 21.38	54.72	43.44
$20,000 under $25,000	30.14	47.06	36.41	39.78	13.79	16.92	4.45	5.77	19.60	25.84	46.00	53.84
$25,000 under $30,000	22.40	78.64	34.58	34.34	11.49	14.44	4.51	5.83	21.31	28.38	46.67	59.07
$30,000 under $40,000	13.92	67.26	18.34	23.18	6.77	8.30	2.94	3.70	14.18	17.55	21.64	25.79
$40,000 under $50,000	15.09	64.97	14.70	19.25	6.47	7.95	2.98	3.79	11.64	14.06	21.96	19.72
$50,000 under $75,000	9.48	39.02	9.30	12.08	4.36	5.47	2.00	2.63	5.95	7.21	10.89	14.26
$75,000 under $100,000	11.13	39.07	10.28	13.86	4.57	5.52	2.63	3.30	9.09	11.15	9.82	12.24
$100,000 under $200,000	8.45	41.68	6.74	7.60	3.57	3.90	2.15	2.85	4.26	5.11	5.54	7.01
$200,000 under $500,000	8.50	29.34	5.58	6.75	4.43	4.65	0.00	0.00	0.00	0.00	3.61	4.84
$500,000 under $1,000,000	13.81	28.53	6.52	7.48	6.37	6.67	0.00	0.00	0.00	0.00	3.40	4.24
$1,000,000 or more	7.21	19.81	3.75	3.46	4.13	4.28	0.00	0.00	0.00	0.00	1.36	0.91
Nontaxable returns, total	**7.04**	**24.64**	**10.40**	**13.16**	**4.82**	**6.21**	**2.14**	**2.90**	**3.59**	**4.07**	**8.22**	**7.15**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total	**51.59**	**47.83**	**36.90**	**21.75**	**7.87**	**11.01**	**0.14**	**0.19**	**0.75**	**0.79**
No adjusted gross income	0.00	0.00	84.21	59.49	86.06	51.73	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	99.95	99.95	45.58	55.14	0.91	1.05	2.77	2.86
$5,000 under $10,000	0.00	0.00	14.19	16.94	49.97	81.84	0.85	0.89	2.59	2.68
$10,000 under $15,000	0.00	0.00	0.00	0.00	44.70	62.35	0.85	0.89	2.41	2.49
$15,000 under $20,000	0.00	0.00	99.65	96.96	40.80	48.02	0.90	0.94	2.64	2.74
$20,000 under $25,000	0.00	0.00	** 92.48	** 68.89	** 18.24	** 33.83	0.99	1.04	3.02	3.14
$25,000 under $30,000	93.64	93.64	**	**	**	**	1.09	1.15	3.40	3.54
$30,000 under $40,000	0.00	0.00	**	**	**	**	0.87	0.92	2.59	2.69
$40,000 under $50,000	70.68	77.02	95.13	98.32	28.11	40.17	1.07	1.12	3.04	3.16
$50,000 under $75,000	0.00	0.00	10.03	14.27	21.02	36.31	0.79	0.84	2.14	2.24
$75,000 under $100,000	99.14	97.24	10.03	12.29	21.43	42.48	1.30	1.33	2.81	2.93
$100,000 under $200,000	97.44	98.09	60.30	41.93	17.66	26.40	1.48	1.51	2.97	3.08
$200,000 under $500,000	89.58	94.35	49.77	56.00	15.73	20.55	2.90	2.99	5.31	5.58
$500,000 under $1,000,000	77.24	59.87	26.19	36.24	20.96	27.44	3.94	4.03	8.53	8.78
$1,000,000 under $1,500,000	93.64	93.64	35.74	43.18	27.04	30.86	4.62	4.72	9.82	10.25
$1,500,000 under $2,000,000	93.64	93.64	28.46	33.14	20.94	35.49	3.52	3.61	7.47	7.77
$2,000,000 under $5,000,000	61.65	61.65	** 14.89	** 20.71	16.83	26.80	2.54	2.59	5.37	5.60
$5,000,000 under $10,000,000	0.00	0.00	**	**	19.18	2.34	3.56	3.65	6.80	7.14
$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	**51.72**	**48.03**	**39.99**	**23.67**	**9.02**	**11.99**	**0.31**	**0.34**	**0.96**	**0.99**
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	0.00	0.00	0.00	0.00	6.20	7.32	49.99	50.16
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	2.30	2.33	37.77	37.78
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	1.42	1.42	4.15	4.17
$15,000 under $20,000	0.00	0.00	99.95	99.95	** 49.95	** 54.72	1.37	1.37	3.80	3.83
$20,000 under $25,000	0.00	0.00	** 97.47	** 92.96	** 25.81	** 51.25	1.37	1.43	3.79	3.91
$25,000 under $30,000	0.00	0.00	0.00	0.00	57.71	67.16	1.45	1.53	3.59	3.73
$30,000 under $40,000	0.00	0.00	**	**	**	**	1.05	1.11	2.69	2.79
$40,000 under $50,000	70.68	77.02	0.00	0.00	38.92	70.60	1.17	1.23	3.06	3.18
$50,000 under $75,000	0.00	0.00	** 16.38	** 21.47	** 15.69	** 31.01	0.82	0.87	2.15	2.25
$75,000 under $100,000	99.14	97.24	**	**	**	**	1.31	1.34	2.81	2.94
$100,000 under $200,000	97.44	98.09	71.53	67.83	17.69	26.43	1.49	1.51	2.98	3.08
$200,000 under $500,000	89.58	94.35	54.85	59.40	15.75	20.58	2.94	3.02	5.33	5.60
$500,000 under $1,000,000	77.24	59.87	27.16	37.50	20.96	27.44	3.98	4.07	8.55	8.80
$1,000,000 or more	54.42	46.89	16.29	20.31	14.83	9.67	2.50	2.55	5.24	5.50
Nontaxable returns, total	**93.64**	**93.64**	**75.86**	**52.08**	**15.99**	**27.41**	**0.33**	**0.37**	**1.34**	**1.39**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	**0.31**	**0.31**	**0.16**	**0.16**	**41.64**	**10.88**	**0.13**	**0.11**	**0.72**	**0.75**	**0.13**	**0.14**
No adjusted gross income	0.00	0.00	1.73	1.73	0.00	0.00	0.00	0.00	** 12.11	** 6.60	11.54	6.53
$1 under $5,000	5.06	6.74	1.42	1.42	0.00	0.00	4.79	6.24	**	**	6.07	11.50
$5,000 under $10,000	4.63	5.60	1.11	1.11	0.00	0.00	2.24	2.81	**	**	2.28	3.24
$10,000 under $15,000	3.56	4.21	1.01	1.01	0.00	0.00	1.18	1.46	90.03	53.41	1.19	1.55
$15,000 under $20,000	3.24	3.72	1.04	1.04	0.00	0.00	1.13	1.24	70.08	55.47	1.14	1.28
$20,000 under $25,000	3.11	5.87	1.12	1.12	0.00	0.00	1.06	1.19	42.78	60.27	1.06	1.23
$25,000 under $30,000	2.81	3.42	1.22	1.22	0.00	0.00	1.07	1.19	52.40	48.70	1.08	1.24
$30,000 under $40,000	1.80	2.10	0.94	0.94	0.00	0.00	0.78	0.85	46.59	47.61	0.79	0.89
$40,000 under $50,000	1.69	2.01	1.07	1.07	0.00	0.00	0.88	0.93	45.56	35.05	0.89	0.97
$50,000 under $75,000	1.00	1.17	0.68	0.68	0.00	0.00	0.52	0.55	17.47	32.62	0.52	0.59
$75,000 under $100,000	1.07	1.23	0.90	0.90	0.00	0.00	0.77	0.79	11.35	18.79	0.78	0.83
$100,000 under $200,000	0.57	0.71	0.55	0.55	0.00	0.00	0.44	0.45	3.13	4.95	0.44	0.49
$200,000 under $500,000	0.55	0.68	0.62	0.72	16.38	16.95	0.52	0.52	0.69	1.06	0.52	0.53
$500,000 under $1,000,000	1.01	1.31	1.09	8.26	69.83	69.90	0.95	0.90	1.67	2.37	0.95	0.90
$1,000,000 under $1,500,000	1.32	2.54	1.43	11.11	61.25	61.92	1.25	1.25	3.02	4.14	1.24	1.27
$1,500,000 under $2,000,000	0.95	1.56	1.04	7.08	51.79	48.64	0.89	0.90	2.38	3.75	0.89	0.92
$2,000,000 under $5,000,000	0.59	0.87	0.67	4.71	44.79	56.76	0.56	0.51	1.52	2.06	0.56	0.52
$5,000,000 under $10,000,000	0.69	0.82	0.78	4.70	10.01	0.43	0.67	0.60	1.51	1.81	0.67	0.62
$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	**0.33**	**0.29**	**0.20**	**0.21**	**** 41.64**	**** 10.88**	**0.16**	**0.12**	**0.71**	**0.75**	**0.16**	**0.14**
No adjusted gross income	0.00	0.00	13.83	13.80	0.00	0.00	0.00	0.00	** 12.86	** 6.81	13.04	6.74
$1 under $5,000	48.74	58.30	57.17	57.28	0.00	0.00	6.16	7.62	**	**	6.14	11.58
$5,000 under $10,000	26.83	37.07	24.65	24.64	0.00	0.00	2.29	2.84	**	**	2.29	3.25
$10,000 under $15,000	10.24	10.89	1.62	1.62	0.00	0.00	1.41	1.66	90.36	55.23	1.41	1.74
$15,000 under $20,000	5.42	5.60	1.40	1.40	0.00	0.00	1.32	1.39	70.23	56.88	1.32	1.42
$20,000 under $25,000	4.40	4.60	1.40	1.40	0.00	0.00	1.30	1.39	47.52	64.84	1.30	1.42
$25,000 under $30,000	3.72	3.95	1.47	1.47	0.00	0.00	1.35	1.42	53.05	49.16	1.35	1.45
$30,000 under $40,000	2.15	2.32	1.03	1.03	0.00	0.00	0.93	0.97	47.85	47.66	0.93	1.00
$40,000 under $50,000	1.88	2.06	1.10	1.10	0.00	0.00	0.97	1.00	51.16	36.62	0.97	1.03
$50,000 under $75,000	1.05	1.17	0.69	0.69	0.00	0.00	0.55	0.58	19.72	37.33	0.55	0.61
$75,000 under $100,000	1.09	1.19	0.91	0.91	0.00	0.00	0.78	0.80	11.47	19.29	0.78	0.83
$100,000 under $200,000	0.58	0.68	0.55	0.55	0.00	0.00	0.44	0.46	3.14	4.97	0.44	0.49
$200,000 under $500,000	0.55	0.68	0.62	0.72	** 20.06	** 20.37	0.52	0.52	0.69	1.06	0.52	0.53
$500,000 under $1,000,000	1.01	1.31	1.10	8.54	69.83	69.90	0.95	0.90	1.67	2.37	0.95	0.90
$1,000,000 or more	0.60	0.47	0.67	4.33	** 29.02	** 10.12	0.57	0.24	1.47	0.93	0.57	0.25
Nontaxable returns, total	**1.27**	**1.74**	**0.42**	**0.42**	****	****	**0.71**	**1.00**	**22.76**	**22.27**	**0.74**	**1.08**

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013

[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	
	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)
All returns, total	**11,530,655**	**504,322,768**	**9,008,579**	**20,909,110**	**5,685,539**	**55,027,255**	**5,967,597**	**232,536,695**	**5,982,956**	**38,401,693**
No adjusted gross income	180,284	14,508,251	542,339	1,426,283	97,058	1,958,954	302,769	26,420,304	131,771	1,632,694
$1 under $5,000	361,094	730,486	375,315	799,053	182,359	176,089	207,819	3,727,676	202,621	264,107
$5,000 under $10,000	321,316	954,999	322,500	740,219	153,083	170,852	164,896	3,708,625	171,950	297,097
$10,000 under $15,000	346,293	1,442,910	343,723	753,212	140,335	186,862	176,083	4,125,007	156,210	258,678
$15,000 under $20,000	314,305	1,445,433	292,863	640,877	124,673	191,088	161,492	4,033,858	133,531	255,775
$20,000 under $25,000	295,320	1,347,436	270,283	615,731	131,634	187,708	144,087	4,133,972	137,077	274,464
$25,000 under $30,000	294,568	1,625,688	278,117	612,679	134,052	316,296	155,811	3,784,015	141,591	435,114
$30,000 under $40,000	595,523	3,025,560	529,107	1,150,945	273,387	532,990	277,332	6,510,720	287,748	738,943
$40,000 under $50,000	596,975	3,759,106	486,219	1,093,394	269,915	496,425	286,673	6,478,045	277,157	683,515
$50,000 under $75,000	1,595,285	11,115,981	1,141,255	2,621,745	716,363	1,646,906	704,795	16,067,489	738,947	2,135,407
$75,000 under $100,000	1,503,509	14,207,341	1,057,603	2,447,336	715,738	2,099,882	672,149	16,011,096	741,703	2,461,577
$100,000 under $200,000	3,003,307	47,090,560	2,052,719	4,731,088	1,526,348	5,386,379	1,449,647	41,166,145	1,580,807	6,326,350
$200,000 under $500,000	1,551,130	66,464,002	999,075	2,431,825	881,567	7,513,137	895,603	46,302,722	930,239	7,926,563
$500,000 under $1,000,000	359,496	46,215,658	218,042	567,282	213,846	4,688,840	231,718	18,871,928	226,744	4,612,742
$1,000,000 under $1,500,000	88,596	23,937,673	47,559	131,083	51,466	2,499,891	59,005	6,857,401	53,082	2,060,523
$1,500,000 under $2,000,000	39,007	16,953,491	19,198	53,384	22,605	1,581,698	25,940	4,038,978	23,140	1,149,007
$2,000,000 under $5,000,000	59,193	53,015,967	25,148	71,403	35,329	5,156,238	37,611	8,868,615	34,907	2,832,389
$5,000,000 under $10,000,000	15,279	38,702,006	5,113	14,685	9,382	3,430,442	8,885	4,132,938	8,592	1,478,277
$10,000,000 or more	10,173	157,780,220	2,402	6,887	6,398	16,806,577	5,282	7,297,161	5,140	2,578,471
Taxable returns, total	**9,583,971**	**475,751,792**	**6,830,892**	**15,793,305**	**4,838,000**	**51,444,435**	**4,706,365**	**173,835,649**	**5,009,286**	**34,167,080**
No adjusted gross income	1,613	3,303,490	2,717	7,748	834	315,890	1,450	1,104,406	992	134,572
$1 under $5,000	72,091	146,787	6,389	9,129	36,084	33,813	15,127	30,905	35,079	35,591
$5,000 under $10,000	76,051	312,163	15,706	30,188	40,981	42,854	14,075	45,525	43,108	53,509
$10,000 under $15,000	87,975	308,314	79,969	178,425	51,554	57,218	37,047	609,732	50,808	65,867
$15,000 under $20,000	138,220	359,053	115,379	245,313	53,892	71,753	63,066	956,884	51,192	75,527
$20,000 under $25,000	144,434	369,772	151,525	338,308	65,851	92,487	74,643	1,613,199	69,187	122,259
$25,000 under $30,000	180,610	530,084	196,460	427,550	83,984	151,041	100,022	2,053,914	89,772	180,167
$30,000 under $40,000	425,661	1,588,476	424,682	911,048	203,539	357,899	202,005	3,494,583	213,895	438,318
$40,000 under $50,000	494,946	2,377,400	402,725	911,409	228,882	308,928	236,859	4,494,927	231,928	397,302
$50,000 under $75,000	1,448,674	8,377,687	1,064,745	2,430,140	658,714	1,427,393	638,081	13,091,907	675,135	1,831,125
$75,000 under $100,000	1,435,456	11,739,474	1,023,543	2,357,043	691,176	1,888,417	639,475	13,996,127	716,263	2,248,238
$100,000 under $200,000	2,958,555	44,031,901	2,034,108	4,680,106	1,503,645	5,112,463	1,423,534	37,800,898	1,552,128	6,012,028
$200,000 under $500,000	1,548,394	66,121,544	996,253	2,424,282	880,137	7,472,359	893,126	45,599,756	928,528	7,881,123
$500,000 under $1,000,000	359,233	46,139,932	217,539	565,929	213,679	4,674,078	231,347	17,852,613	226,547	4,604,498
$1,000,000 or more	212,059	290,045,715	99,153	276,687	125,048	29,437,840	136,506	31,090,272	124,724	10,086,956
Nontaxable returns, total	**1,946,684**	**28,570,976**	**2,177,687**	**5,115,805**	**847,538**	**3,582,819**	**1,261,233**	**58,701,046**	**973,670**	**4,234,613**

Footnotes at the end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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 short-term loss from sales of capital assets		With basis reported and no Form 8949							
			Net short-term sales price		Net short-term cost or basis		Net short-term gain		Net short-term loss	
	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	**3,907,772**	**41,238,592**	**1,653,245**	**236,504,031**	**1,626,396**	**235,368,016**	**955,398**	**4,580,198**	**641,493**	**3,439,399**
No adjusted gross income	99,264	2,195,554	46,347	15,618,808	45,647	15,676,218	25,591	169,410	20,147	226,819
$1 under $5,000	95,037	454,178	38,385	838,447	35,491	861,433	29,416	30,318	9,067	53,304
$5,000 under $10,000	79,749	551,051	50,519	729,193	48,188	699,979	32,521	50,254	15,997	21,040
$10,000 under $15,000	100,792	926,439	45,469	3,427,564	44,464	3,483,995	29,004	19,005	16,131	75,435
$15,000 under $20,000	94,315	597,908	38,791	23,934,817	37,467	23,988,192	16,963	20,330	18,808	73,705
$20,000 under $25,000	91,444	697,576	43,226	881,008	42,223	888,185	20,499	29,555	19,721	36,732
$25,000 under $30,000	94,265	591,166	31,782	2,444,403	30,849	2,416,866	13,149	51,672	18,226	24,135
$30,000 under $40,000	184,502	725,422	85,352	5,470,836	84,356	5,544,915	44,175	63,718	32,661	137,797
$40,000 under $50,000	205,146	1,083,036	78,661	3,877,729	77,619	3,834,099	40,838	90,707	36,707	47,077
$50,000 under $75,000	474,391	1,852,175	204,486	10,771,257	203,464	10,722,700	124,889	325,120	73,683	276,564
$75,000 under $100,000	468,390	2,508,973	201,413	19,037,221	194,230	18,903,297	121,722	448,196	67,727	314,272
$100,000 under $200,000	1,027,135	5,776,275	426,335	40,301,465	422,247	40,244,063	241,981	887,374	171,638	829,973
$200,000 under $500,000	638,275	13,807,356	259,950	47,298,274	257,769	46,978,898	155,282	1,034,124	99,365	716,671
$500,000 under $1,000,000	157,821	2,815,946	66,907	21,781,511	66,853	21,468,330	38,793	512,484	26,890	199,303
$1,000,000 under $1,500,000	40,516	1,176,918	14,745	10,295,999	14,720	10,140,329	8,852	235,018	5,746	79,347
$1,500,000 under $2,000,000	17,970	672,420	7,398	4,528,519	7,390	4,489,421	4,005	109,141	3,313	70,037
$2,000,000 under $5,000,000	27,203	1,989,964	10,014	13,768,184	9,970	13,647,251	5,781	241,889	4,165	120,956
$5,000,000 under $10,000,000	6,910	793,489	2,194	5,747,066	2,186	5,680,659	1,266	119,543	908	53,137
$10,000,000 or more	4,647	2,022,743	1,270	5,751,731	1,262	5,699,185	670	142,340	592	83,094
Taxable returns, total	**3,285,422**	**34,178,121**	**1,378,253**	**202,114,911**	**1,359,691**	**200,952,599**	**794,139**	**4,071,442**	**536,931**	**2,904,347**
No adjusted gross income	605	81,773	184	125,308	182	127,676	123	5,663	62	8,031
$1 under $5,000	11,539	4,193	* 8,007	* 119,887	* 8,007	* 108,781	* 6,009	* 11,112	* 1,997	* 7
$5,000 under $10,000	* 6,952	* 1,721	13,924	82,940	13,924	76,922	9,945	7,087	* 3,980	* 1,069
$10,000 under $15,000	20,372	67,680	12,765	536,096	11,760	548,259	9,167	5,735	* 3,598	* 17,897
$15,000 under $20,000	41,426	226,428	18,112	23,216,931	17,122	23,247,495	* 5,629	* 11,081	10,340	41,646
$20,000 under $25,000	45,253	199,346	16,138	328,066	16,138	323,646	8,538	22,752	6,592	18,332
$25,000 under $30,000	58,990	381,655	21,977	2,147,226	21,044	2,119,717	9,835	46,822	11,935	19,312
$30,000 under $40,000	137,840	430,072	59,987	1,803,592	58,991	1,881,850	29,668	36,101	24,817	114,358
$40,000 under $50,000	173,077	817,604	68,248	2,412,536	67,213	2,383,261	34,849	70,810	32,283	41,535
$50,000 under $75,000	439,308	1,540,345	189,944	9,875,706	189,925	9,844,055	114,551	294,109	69,481	262,458
$75,000 under $100,000	448,682	2,104,595	189,215	14,708,146	182,035	14,618,991	113,734	372,191	63,727	283,036
$100,000 under $200,000	1,009,728	5,201,060	417,806	37,882,466	413,722	37,886,823	237,748	800,142	167,358	804,499
$200,000 under $500,000	636,881	13,678,571	259,470	47,029,950	257,294	46,687,647	155,004	1,028,375	99,168	687,995
$500,000 under $1,000,000	157,634	2,805,553	66,870	21,766,870	66,816	21,452,245	38,776	512,236	26,869	197,611
$1,000,000 or more	97,135	6,637,525	35,608	40,079,191	35,516	39,645,232	20,564	847,224	14,722	406,558
Nontaxable returns, total	**622,350**	**7,060,470**	**274,992**	**34,389,120**	**266,705**	**34,415,416**	**161,259**	**508,757**	**104,562**	**535,053**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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									
	Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain		Net short-term 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, total	**7,326,370**	**1,867,506,017**	**7,283,032**	**1,924,572,195**	**1,288,344**	**56,808,612**	**4,296,195**	**25,059,892**	**2,804,310**	**25,319,156**
No adjusted gross income	163,741	166,997,414	163,713	171,591,303	29,856	4,322,855	93,848	797,829	64,122	1,068,862
$1 under $5,000	223,881	22,033,357	222,325	22,349,991	32,531	227,473	140,552	187,755	76,228	276,916
$5,000 under $10,000	188,231	42,617,679	188,230	48,712,117	31,652	6,062,361	118,512	204,517	55,966	236,595
$10,000 under $15,000	191,871	12,124,002	188,869	12,510,738	28,258	83,110	109,596	199,146	70,383	502,772
$15,000 under $20,000	174,941	20,860,826	175,106	21,506,828	26,321	411,325	99,481	149,577	70,312	384,254
$20,000 under $25,000	166,951	54,685,045	167,160	57,061,543	23,566	2,121,808	105,294	216,791	58,813	471,481
$25,000 under $30,000	177,258	12,235,654	176,158	12,547,055	32,343	271,964	106,644	229,743	63,788	269,180
$30,000 under $40,000	318,889	38,528,104	315,858	39,282,153	52,533	773,208	192,915	465,576	119,581	446,416
$40,000 under $50,000	348,982	42,144,314	347,953	43,702,049	70,166	1,255,426	197,264	343,307	141,272	645,617
$50,000 under $75,000	886,087	83,442,534	878,784	84,716,825	137,084	1,606,427	510,332	1,369,762	341,888	1,037,626
$75,000 under $100,000	910,853	111,834,467	905,518	114,752,019	128,875	3,037,980	533,718	1,450,738	338,305	1,330,310
$100,000 under $200,000	1,916,165	259,847,214	1,899,016	263,225,171	297,673	4,559,068	1,138,155	4,232,005	729,377	3,050,894
$200,000 under $500,000	1,188,327	371,069,288	1,184,967	387,347,991	257,466	11,288,277	679,677	5,445,753	480,783	10,437,786
$500,000 under $1,000,000	294,108	222,409,201	293,740	229,851,846	77,317	9,131,101	170,312	3,271,875	119,413	1,583,418
$1,000,000 under $1,500,000	74,454	82,267,852	74,240	84,438,081	24,265	2,899,604	42,373	1,407,442	31,173	678,156
$1,500,000 under $2,000,000	31,606	49,210,157	31,541	49,316,137	10,921	516,209	18,086	752,010	13,167	341,781
$2,000,000 under $5,000,000	49,370	124,784,172	49,251	130,098,890	18,524	5,719,732	27,952	1,826,576	20,834	1,421,562
$5,000,000 under $10,000,000	12,668	57,071,580	12,630	57,198,263	5,250	627,264	7,120	922,441	5,404	421,860
$10,000,000 or more	7,988	93,343,156	7,973	94,363,194	3,745	1,893,418	4,363	1,587,047	3,501	713,669
Taxable returns, total	**6,152,148**	**1,506,002,196**	**6,113,377**	**1,547,520,212**	**1,085,465**	**42,734,379**	**3,606,482**	**22,564,013**	**2,366,989**	**21,347,651**
No adjusted gross income	1,235	5,767,675	1,226	5,851,993	430	124,549	898	66,670	312	26,439
$1 under $5,000	35,184	540,811	35,184	525,161	* 4,591	* 103	24,066	19,999	10,534	4,246
$5,000 under $10,000	37,150	754,462	37,150	709,029	* 1,131	* 40	32,171	45,960	* 2,973	* 488
$10,000 under $15,000	48,390	2,069,073	47,386	2,073,491	* 5,811	* 27,995	33,681	44,485	12,771	20,908
$15,000 under $20,000	67,662	7,765,906	67,662	8,044,479	14,193	209,237	36,890	47,006	28,726	116,342
$20,000 under $25,000	86,310	6,193,470	86,310	6,375,819	11,770	187,346	53,177	96,326	31,103	91,329
$25,000 under $30,000	108,545	6,404,128	106,540	6,713,814	21,586	236,498	65,357	101,503	39,334	174,691
$30,000 under $40,000	245,796	23,608,011	242,776	24,077,503	38,013	490,749	147,457	253,955	90,968	232,698
$40,000 under $50,000	289,336	33,632,917	288,314	34,940,917	56,737	1,012,395	161,401	192,240	118,921	487,845
$50,000 under $75,000	816,277	72,405,599	810,196	73,572,995	121,543	1,470,296	470,647	1,148,943	316,497	846,043
$75,000 under $100,000	879,026	103,613,628	873,697	106,342,093	121,818	2,953,071	516,645	1,356,331	324,558	1,131,725
$100,000 under $200,000	1,881,104	247,198,074	1,864,973	249,960,504	291,006	4,118,406	1,115,539	4,015,826	717,030	2,659,850
$200,000 under $500,000	1,186,276	367,746,023	1,182,923	383,873,468	256,906	11,139,875	678,527	5,417,683	479,917	10,405,253
$500,000 under $1,000,000	293,905	222,150,699	293,539	229,590,973	77,259	9,125,249	170,206	3,266,131	119,322	1,581,156
$1,000,000 or more	175,952	406,151,721	175,502	414,867,973	62,669	11,638,570	99,821	6,490,954	74,023	3,568,637
Nontaxable returns, total	**1,174,222**	**361,503,821**	**1,169,654**	**377,051,983**	**202,879**	**14,074,233**	**689,713**	**2,495,879**	**437,322**	**3,971,505**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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									
	Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain		Net short-term 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	**2,764,314**	**478,278,901**	**2,393,726**	**480,798,233**	**164,675**	**899,242**	**1,437,307**	**6,418,658**	**1,081,319**	**8,038,787**
No adjusted gross income	66,629	176,558,172	61,239	176,831,100	5,193	142,416	29,589	368,586	32,055	499,099
$1 under $5,000	73,077	1,941,146	55,764	2,005,774	2,554	6,912	40,598	36,536	21,395	94,252
$5,000 under $10,000	41,746	904,593	35,579	1,056,231	3,838	3,271	23,989	34,218	15,614	182,585
$10,000 under $15,000	59,105	1,389,740	51,111	1,460,099	6,309	12,033	25,378	31,185	24,251	89,510
$15,000 under $20,000	45,772	1,936,278	42,477	2,000,733	5,034	13,533	24,962	47,026	16,599	97,947
$20,000 under $25,000	61,063	2,131,903	55,971	2,211,480	3,735	9,705	26,386	28,895	24,854	98,767
$25,000 under $30,000	56,106	1,624,635	46,935	1,809,465	* 116	* 13,829	29,327	20,170	19,220	191,171
$30,000 under $40,000	101,366	2,787,925	81,358	2,763,709	9,226	13,827	58,141	121,153	38,374	83,110
$40,000 under $50,000	125,865	3,211,250	101,563	3,196,874	5,754	6,660	62,718	201,606	47,095	180,571
$50,000 under $75,000	287,641	13,833,483	238,320	13,906,712	13,505	210,851	165,764	342,639	99,490	205,018
$75,000 under $100,000	311,858	15,851,177	270,247	16,113,385	19,716	134,332	156,891	431,911	124,204	559,787
$100,000 under $200,000	714,510	34,173,076	616,004	34,425,109	40,380	87,414	381,152	842,136	276,337	1,006,756
$200,000 under $500,000	537,263	50,848,400	479,251	51,861,736	31,204	169,754	280,116	1,205,531	213,610	2,049,112
$500,000 under $1,000,000	162,482	28,198,234	146,686	28,344,842	9,270	56,542	78,449	671,426	70,048	761,492
$1,000,000 under $1,500,000	44,765	15,215,175	41,245	15,204,091	2,842	4,051	20,409	364,740	21,357	349,604
$1,500,000 under $2,000,000	22,003	11,705,554	20,371	11,686,378	1,509	33,365	10,044	248,807	10,543	196,267
$2,000,000 under $5,000,000	35,942	31,257,793	33,392	31,385,772	2,893	122,582	16,263	543,025	17,324	548,422
$5,000,000 under $10,000,000	10,077	18,975,408	9,502	18,887,129	825	756	4,254	339,882	5,203	250,847
$10,000,000 or more	7,045	65,734,961	6,711	65,647,614	771	-142,589	2,877	539,185	3,745	594,467
Taxable returns, total	**2,329,796**	**284,040,068**	**2,026,114**	**285,570,432**	**136,371**	**600,521**	**1,219,221**	**5,634,810**	**908,392**	**6,564,692**
No adjusted gross income	852	2,685,170	807	2,667,624	71	1,502	348	46,046	397	26,998
$1 under $5,000	* 8,140	* 10,258	* 5,146	* 6,656	0	0	* 6,552	* 3,602	0	0
$5,000 under $10,000	* 4,019	* 16,673	* 3,027	* 16,780	0	0	* 995	* 98	* 2,010	* 205
$10,000 under $15,000	11,586	84,550	11,586	78,136	* 2,104	* 158	* 6,373	* 7,599	* 3,201	* 1,026
$15,000 under $20,000	13,304	780,199	13,304	828,262	* 1,938	* 759	* 5,956	* 2,474	5,422	49,777
$20,000 under $25,000	28,414	944,081	27,513	984,641	* 2,396	* 3,638	12,153	12,253	11,868	49,175
$25,000 under $30,000	38,480	765,255	31,515	871,836	* 107	* -13	20,984	12,241	11,933	118,835
$30,000 under $40,000	65,675	1,706,961	52,491	1,687,687	7,246	7,144	36,217	81,412	26,435	54,994
$40,000 under $50,000	100,885	1,910,039	80,671	1,945,251	* 3,649	* 6,651	53,507	80,602	33,500	109,163
$50,000 under $75,000	255,693	12,569,049	209,895	12,609,485	13,019	209,710	148,456	301,795	87,915	132,522
$75,000 under $100,000	289,943	10,132,528	255,708	10,254,752	17,829	74,035	145,040	377,590	117,194	425,780
$100,000 under $200,000	694,909	31,711,702	598,838	31,891,122	38,824	86,294	371,013	807,818	267,473	900,945
$200,000 under $500,000	535,866	50,030,377	477,970	50,970,690	31,099	136,230	279,477	1,200,287	212,950	2,004,370
$500,000 under $1,000,000	162,321	28,057,407	146,535	28,202,834	9,261	56,661	78,370	670,301	69,975	759,067
$1,000,000 or more	119,709	142,635,817	111,109	142,554,675	8,828	17,751	53,781	2,030,690	58,121	1,931,838
Nontaxable returns, total	**434,518**	**194,238,833**	**367,612**	**195,227,802**	**28,303**	**298,722**	**218,085**	**783,848**	**172,927**	**1,474,095**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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 short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain		Net short-term loss	
	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	**768,278**	**121,451,476**	**750,401**	**123,923,709**	**86,431**	**125,899**	**426,848**	**5,940,292**	**342,340**	**8,326,221**
No adjusted gross income	22,281	13,576,313	23,425	13,827,887	4,194	123,489	13,612	477,642	8,913	605,727
$1 under $5,000	20,004	508,985	17,974	513,114	* 3,130	* 9,254	15,244	27,631	2,747	22,505
$5,000 under $10,000	18,508	592,136	13,652	711,473	* 906	* 17,597	9,645	27,028	6,000	128,768
$10,000 under $15,000	20,094	684,639	21,435	767,121	* 2,310	* -167,063	12,186	29,642	9,985	279,186
$15,000 under $20,000	15,493	2,211,392	15,611	2,344,935	* 1,212	* 130,384	9,057	64,780	8,114	67,939
$20,000 under $25,000	12,680	1,275,508	12,872	1,346,856	2,850	-20,034	4,542	21,947	6,408	113,329
$25,000 under $30,000	18,184	792,857	18,384	907,922	* 1,262	* 78,504	11,936	87,743	8,109	124,303
$30,000 under $40,000	48,065	8,280,727	48,364	8,300,098	5,433	49,773	29,407	138,339	21,463	107,938
$40,000 under $50,000	34,478	1,527,780	32,481	1,700,213	3,008	10,557	19,070	81,477	19,562	243,354
$50,000 under $75,000	71,387	3,628,462	72,068	3,821,982	9,427	-42,403	39,004	173,174	35,389	409,096
$75,000 under $100,000	96,337	6,058,437	95,899	6,127,030	12,527	-105,062	57,699	396,965	34,100	570,620
$100,000 under $200,000	184,500	17,042,778	178,251	16,458,603	18,707	-1,085,732	90,695	850,261	86,273	1,351,818
$200,000 under $500,000	131,611	22,519,851	127,231	23,443,057	13,104	456,457	71,981	1,016,088	61,751	1,482,893
$500,000 under $1,000,000	41,683	10,869,905	40,576	11,128,389	5,261	142,865	23,032	576,904	18,657	692,577
$1,000,000 under $1,500,000	12,444	4,508,576	11,792	4,593,135	996	68,036	7,455	306,500	5,134	323,024
$1,500,000 under $2,000,000	5,482	2,623,035	5,424	2,908,786	566	260,125	3,212	168,515	2,553	194,141
$2,000,000 under $5,000,000	9,772	8,349,520	9,711	8,117,696	936	89,799	5,929	740,467	4,599	418,843
$5,000,000 under $10,000,000	2,937	5,016,066	2,884	5,035,807	316	48,358	1,783	277,012	1,395	248,394
$10,000,000 or more	2,340	11,384,508	2,367	11,869,605	284	60,993	1,361	478,175	1,187	941,763
Taxable returns, total	**640,809**	**97,184,671**	**625,419**	**98,728,058**	**68,916**	**-108,857**	**351,467**	**5,151,205**	**290,691**	**6,842,933**
No adjusted gross income	240	253,248	390	256,910	21	-466	115	25,872	257	30,000
$1 under $5,000	* 5,024	* 2,460	* 4,019	* 1,522	0	0	* 3,015	* 1,439	* 1,005	* 501
$5,000 under $10,000	* 1,008	* 1,637	* 1,008	* 1,232	0	0	* 3	* 404	0	0
$10,000 under $15,000	* 6,316	* 42,086	7,309	61,917	* 985	* 31	* 5,200	* 9,977	* 3,114	* 29,777
$15,000 under $20,000	10,490	431,470	10,481	435,176	* 196	* 9	6,312	18,642	* 5,170	* 22,339
$20,000 under $25,000	5,648	95,773	5,973	145,344	* 295	* -11	* 2,685	* 5,415	* 2,293	* 54,996
$25,000 under $30,000	10,911	173,301	11,675	224,902	* 104	* 2,385	* 6,760	* 27,278	4,916	76,495
$30,000 under $40,000	33,609	5,922,941	31,573	5,915,549	* 3,679	* 31,446	22,247	90,069	12,959	51,230
$40,000 under $50,000	29,689	1,046,861	27,257	1,171,278	2,789	-995	16,013	73,987	16,836	199,399
$50,000 under $75,000	63,364	3,030,565	63,955	3,204,867	9,072	-39,583	33,053	148,511	33,148	362,395
$75,000 under $100,000	90,490	5,715,355	90,099	5,722,786	12,068	-114,497	53,632	374,532	33,298	496,460
$100,000 under $200,000	178,540	16,292,927	172,484	15,630,715	18,325	-1,088,487	88,092	829,270	82,838	1,255,545
$200,000 under $500,000	131,020	21,602,746	126,641	22,484,848	13,047	431,194	71,671	1,005,099	61,436	1,456,007
$500,000 under $1,000,000	41,571	10,832,649	40,461	11,087,582	5,247	143,043	22,971	574,963	18,599	686,852
$1,000,000 or more	32,891	31,740,651	32,093	32,383,429	3,088	527,073	19,699	1,965,748	14,825	2,120,936
Nontaxable returns, total	**127,469**	**24,266,806**	**124,982**	**25,195,651**	**17,514**	**234,755**	**75,381**	**789,087**	**51,649**	**1,483,288**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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 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	
	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	**236,839**	**4,145,709**	**353,381**	**2,565,389**	**790,848**	**26,055,151**	**454,644**	**6,604,551**	**2,673,065**	**195,703,462**
No adjusted gross income	7,827	216,529	11,571	280,642	25,392	1,327,510	20,335	1,127,340	252,246	24,034,546
$1 under $5,000	4,595	1,082	9,377	21,003	8,185	4,918	6,930	31,422	134,546	3,315,091
$5,000 under $10,000	4,685	3,009	5,038	8,421	11,718	29,350	8,493	28,019	99,943	3,279,737
$10,000 under $15,000	2,851	980	5,520	17,270	11,545	10,747	8,989	46,323	91,774	3,218,519
$15,000 under $20,000	3,607	3,521	2,434	2,016	12,232	65,468	6,858	28,592	83,737	3,539,019
$20,000 under $25,000	4,604	8,032	4,694	6,577	9,930	5,500	7,174	32,032	68,305	3,498,074
$25,000 under $30,000	1,560	382	3,459	1,642	10,235	18,212	6,093	7,754	70,305	3,320,865
$30,000 under $40,000	5,105	3,436	5,424	4,244	24,615	33,390	15,349	28,058	113,651	5,995,774
$40,000 under $50,000	6,918	2,126	12,342	22,825	24,750	33,977	14,357	25,482	102,720	5,569,895
$50,000 under $75,000	22,737	35,070	27,804	59,722	73,501	102,724	38,260	124,288	283,035	14,657,598
$75,000 under $100,000	13,153	33,716	34,699	121,123	73,643	154,980	36,272	138,542	257,271	13,792,848
$100,000 under $200,000	54,099	117,530	79,556	145,388	178,903	632,136	101,038	458,136	567,417	36,475,982
$200,000 under $500,000	54,305	271,808	72,895	218,950	164,824	1,556,230	104,161	823,585	362,096	33,694,294
$500,000 under $1,000,000	22,368	213,218	35,241	149,324	77,568	1,260,615	42,246	521,258	114,447	16,783,134
$1,000,000 under $1,500,000	8,872	180,046	13,770	113,841	28,053	934,357	14,217	327,440	30,501	5,914,236
$1,500,000 under $2,000,000	4,727	146,976	7,127	78,907	14,348	771,886	6,805	197,623	13,780	3,576,197
$2,000,000 under $5,000,000	9,177	460,786	13,946	221,186	26,455	2,954,728	11,507	769,675	19,927	6,979,456
$5,000,000 under $10,000,000	3,147	353,489	4,531	180,810	8,331	2,269,769	3,281	543,818	4,747	3,285,914
$10,000,000 or more	2,502	2,093,974	3,954	911,497	6,620	13,888,656	2,278	1,345,164	2,617	4,772,280
Taxable returns, total	**197,323**	**3,879,770**	**301,963**	**2,110,204**	**688,721**	**24,553,049**	**383,790**	**5,058,285**	**1,880,793**	**143,644,502**
No adjusted gross income	198	12,266	311	13,318	721	234,950	377	48,599	1,153	1,026,613
$1 under $5,000	* 1,005	* 2	0	0	* 1,005	* 41	* 1,990	* 256	* 5,156	* 28,276
$5,000 under $10,000	* 3	* 7	* 936	* 12	* 3,993	* 568	* 135	* 4,111	9,278	50,911
$10,000 under $15,000	* 992	* 52	* 313	* 8,134	7,433	725	* 2,529	* 4,459	18,593	538,884
$15,000 under $20,000	* 2,374	* 216	* 584	* 76	* 6,998	* 1,199	* 2,643	* 1,786	26,885	733,781
$20,000 under $25,000	* 1,015	* 878	* 1,314	* 3,409	* 4,331	* 1,071	* 4,124	* 8,479	34,893	1,433,687
$25,000 under $30,000	* 1,032	* 174	* 1,108	* 229	5,272	3,913	6,065	7,600	43,085	1,697,642
$30,000 under $40,000	* 954	* 900	3,752	242	16,427	12,780	9,388	4,965	72,557	3,153,404
$40,000 under $50,000	* 3,122	* 743	10,805	20,792	18,836	15,318	9,884	12,141	81,711	3,748,825
$50,000 under $75,000	17,537	23,720	23,405	52,381	59,091	73,736	33,656	49,538	245,232	11,950,832
$75,000 under $100,000	11,938	18,220	32,077	23,185	64,908	88,479	31,952	62,830	242,938	12,272,036
$100,000 under $200,000	52,360	110,130	76,384	120,134	174,447	555,727	97,082	371,794	553,127	33,673,333
$200,000 under $500,000	54,063	264,826	72,498	213,962	164,034	1,534,402	103,719	788,083	360,587	33,127,133
$500,000 under $1,000,000	22,336	213,092	35,190	148,695	77,492	1,245,872	42,192	510,534	114,189	15,777,214
$1,000,000 or more	28,393	3,234,545	43,287	1,505,636	83,733	20,784,267	38,051	3,183,109	71,411	24,431,930
Nontaxable returns, total	**39,516**	**265,939**	**51,418**	**455,184**	**102,128**	**1,502,102**	**70,855**	**1,546,266**	**792,272**	**52,058,960**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**11,139,230**	**484,599,381**	**7,500,237**	**353,794,878**	**9,159,725**	**232,641,286**	**3,728,968**	**54,838,528**
No adjusted gross income	190,823	15,310,174	465,967	46,090,452	195,259	6,261,567	133,064	5,994,385
$1 under $5,000	335,427	749,261	321,711	8,512,366	281,081	730,812	121,045	1,157,304
$5,000 under $10,000	315,099	977,869	284,387	7,901,066	283,032	1,065,792	119,069	841,213
$10,000 under $15,000	340,561	1,425,659	298,239	8,982,856	280,990	1,133,637	135,385	1,039,927
$15,000 under $20,000	310,177	1,415,311	237,748	7,449,202	260,996	1,074,047	101,739	791,962
$20,000 under $25,000	287,347	1,375,580	226,723	6,820,159	229,531	914,578	93,891	640,237
$25,000 under $30,000	278,392	1,723,433	220,185	7,276,382	222,472	1,248,560	119,547	1,365,802
$30,000 under $40,000	569,663	2,999,151	435,422	13,408,174	443,811	2,115,163	203,711	1,840,053
$40,000 under $50,000	589,248	3,910,607	389,610	11,913,286	469,748	2,798,026	183,607	1,238,252
$50,000 under $75,000	1,523,712	10,822,916	954,823	33,318,801	1,252,488	7,541,292	481,240	3,863,326
$75,000 under $100,000	1,440,405	13,784,757	908,171	29,110,141	1,155,279	10,036,860	503,235	4,196,760
$100,000 under $200,000	2,849,888	46,565,455	1,696,772	69,010,508	2,347,689	30,178,283	913,988	11,599,836
$200,000 under $500,000	1,518,796	65,289,082	800,004	54,856,505	1,248,230	38,238,716	456,361	8,062,115
$500,000 under $1,000,000	367,277	45,785,163	179,779	20,444,866	307,675	24,221,304	104,837	3,653,221
$1,000,000 under $1,500,000	91,814	23,451,242	39,673	7,872,638	75,603	11,416,876	25,401	1,698,017
$1,500,000 under $2,000,000	41,125	16,607,850	15,424	4,033,474	33,693	7,637,747	10,894	883,539
$2,000,000 under $5,000,000	62,588	50,842,401	19,815	8,117,340	51,047	20,876,436	15,592	2,388,449
$5,000,000 under $10,000,000	16,203	36,963,842	3,962	3,375,813	12,814	13,080,041	3,930	1,205,214
$10,000,000 or more	10,685	144,599,628	1,822	5,300,849	8,288	52,071,547	2,431	2,378,917
Taxable returns, total	**9,215,303**	**454,235,931**	**5,658,003**	**253,702,161**	**7,509,185**	**214,532,651**	**3,006,166**	**42,320,803**
No adjusted gross income	1,683	3,229,845	2,350	1,880,068	1,307	778,188	440	172,656
$1 under $5,000	63,578	117,721	8,873	62,329	43,737	92,241	9,225	27,905
$5,000 under $10,000	71,071	294,291	15,706	124,504	64,129	203,387	7,979	12,231
$10,000 under $15,000	78,825	264,000	72,914	1,555,745	74,129	261,126	35,029	165,403
$15,000 under $20,000	131,499	324,993	89,093	1,711,684	102,710	278,005	36,269	86,828
$20,000 under $25,000	143,034	367,991	127,640	3,066,245	112,053	254,137	54,005	348,771
$25,000 under $30,000	171,133	542,765	157,215	4,332,652	134,780	422,016	83,808	760,268
$30,000 under $40,000	408,753	1,455,216	352,118	8,621,513	316,914	1,100,690	165,766	1,260,764
$40,000 under $50,000	485,691	2,473,257	321,411	8,492,919	387,245	1,959,355	153,687	914,739
$50,000 under $75,000	1,381,023	7,935,079	892,384	29,628,390	1,134,106	5,908,635	448,573	3,572,810
$75,000 under $100,000	1,370,614	11,114,542	879,144	25,411,049	1,096,551	8,017,622	489,195	3,716,403
$100,000 under $200,000	2,803,313	43,419,389	1,681,517	66,023,107	2,307,208	28,301,671	904,135	11,181,999
$200,000 under $500,000	1,515,864	64,857,201	797,772	54,170,399	1,245,623	37,982,321	455,244	7,967,247
$500,000 under $1,000,000	367,011	45,703,267	179,370	20,165,014	307,427	24,175,692	104,668	3,606,767
$1,000,000 or more	222,211	272,136,373	80,497	28,456,543	181,266	104,797,564	58,144	8,526,011
Nontaxable returns, total	**1,923,928**	**30,363,450**	**1,842,234**	**100,092,717**	**1,650,540**	**18,108,634**	**722,802**	**12,517,725**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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							
	Net long-term sales price		Net long-term cost or basis		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
All returns, total	**1,664,349**	**79,490,814**	**1,634,222**	**73,772,382**	**1,051,252**	**9,526,263**	**565,532**	**3,807,936**
No adjusted gross income	49,910	3,474,458	49,337	3,506,672	26,736	292,887	19,522	325,101
$1 under $5,000	35,442	585,621	35,442	573,021	21,776	36,972	10,133	24,372
$5,000 under $10,000	44,730	664,290	41,679	704,711	26,850	48,184	17,338	88,605
$10,000 under $15,000	51,271	1,078,627	51,060	1,054,424	32,457	94,570	18,900	70,367
$15,000 under $20,000	37,959	834,999	37,954	804,376	27,590	61,318	8,457	30,695
$20,000 under $25,000	32,147	897,030	31,015	943,123	18,456	52,024	12,685	98,117
$25,000 under $30,000	32,803	765,183	31,819	771,760	12,621	109,283	18,267	115,860
$30,000 under $40,000	89,022	1,712,653	86,267	1,657,353	55,607	187,644	28,687	132,344
$40,000 under $50,000	90,553	2,051,215	87,440	1,968,113	64,547	192,886	21,174	109,783
$50,000 under $75,000	240,586	6,527,476	234,982	6,669,520	156,777	645,771	78,523	787,815
$75,000 under $100,000	186,135	5,819,501	180,663	5,383,868	113,166	691,434	63,161	255,801
$100,000 under $200,000	427,867	14,253,505	423,659	13,640,917	260,873	1,285,079	162,551	672,491
$200,000 under $500,000	243,793	16,153,524	241,146	14,748,585	163,210	1,938,625	75,101	533,686
$500,000 under $1,000,000	65,439	9,002,788	65,271	7,942,876	45,402	1,281,081	19,761	221,169
$1,000,000 under $1,500,000	15,793	3,990,252	15,763	3,574,423	10,506	517,809	5,198	101,980
$1,500,000 under $2,000,000	7,314	1,953,957	7,238	1,711,933	4,929	283,252	2,325	41,333
$2,000,000 under $5,000,000	9,937	4,812,052	9,866	4,087,357	7,082	811,138	2,782	86,443
$5,000,000 under $10,000,000	2,305	2,115,207	2,293	1,740,858	1,693	423,657	603	49,308
$10,000,000 or more	1,342	2,798,474	1,326	2,288,491	973	572,649	364	62,666
Taxable returns, total	**1,392,063**	**68,697,715**	**1,370,283**	**63,257,318**	**885,015**	**8,422,059**	**465,902**	**2,981,768**
No adjusted gross income	191	124,117	185	83,173	147	42,454	43	1,510
$1 under $5,000	* 8,014	* 63,596	* 8,014	* 59,314	* 3,015	* 4,290	* 2,010	* 8
$5,000 under $10,000	13,902	110,788	13,902	98,233	10,937	13,743	* 2,965	* 1,188
$10,000 under $15,000	15,227	271,363	15,227	262,963	10,329	34,159	* 4,898	* 25,758
$15,000 under $20,000	14,872	407,407	14,872	413,303	9,735	7,578	* 3,112	* 13,474
$20,000 under $25,000	12,538	334,855	12,538	355,130	6,478	18,997	* 6,060	* 39,272
$25,000 under $30,000	24,755	396,959	24,767	410,169	8,848	26,769	13,994	39,979
$30,000 under $40,000	64,589	1,124,685	63,243	1,056,479	40,687	107,240	20,219	39,034
$40,000 under $50,000	79,557	1,659,399	77,738	1,655,982	55,237	109,534	19,626	106,116
$50,000 under $75,000	218,102	5,678,464	211,476	5,856,547	146,417	584,155	66,382	762,238
$75,000 under $100,000	173,468	4,574,006	168,686	4,322,331	103,308	472,482	60,051	220,807
$100,000 under $200,000	421,484	13,288,353	417,288	12,740,915	256,437	1,188,112	160,613	640,674
$200,000 under $500,000	243,279	16,023,150	240,636	14,624,815	162,882	1,927,632	74,918	529,297
$500,000 under $1,000,000	65,404	8,995,015	65,236	7,935,052	45,386	1,280,762	19,742	220,799
$1,000,000 or more	36,678	15,645,557	36,472	13,382,913	25,172	2,604,153	11,269	341,614
Nontaxable returns, total	**272,287**	**10,793,099**	**263,939**	**10,515,064**	**166,237**	**1,104,204**	**99,631**	**826,168**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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									
	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
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
All returns, total	**6,288,372**	**327,909,644**	**6,239,325**	**309,579,136**	**589,584**	**8,184,593**	**4,060,038**	**37,483,580**	**2,066,928**	**11,849,071**
No adjusted gross income	126,509	9,622,246	125,883	9,519,533	14,206	215,453	76,372	1,039,277	46,361	721,112
$1 under $5,000	181,153	3,407,915	179,155	3,387,925	9,123	26,842	114,619	193,250	63,918	146,418
$5,000 under $10,000	180,677	3,351,148	176,779	3,343,637	17,374	2,441	116,361	239,292	54,961	229,340
$10,000 under $15,000	189,076	4,052,715	188,866	3,981,221	13,565	12,871	115,007	326,379	65,667	242,013
$15,000 under $20,000	152,901	4,602,850	152,384	4,808,841	11,808	216,130	96,103	186,007	53,540	175,869
$20,000 under $25,000	151,864	3,399,266	147,574	3,426,354	11,433	8,856	99,608	217,211	52,760	235,443
$25,000 under $30,000	154,444	4,296,650	149,411	4,335,376	10,965	15,428	95,518	232,043	46,294	255,341
$30,000 under $40,000	294,193	6,985,854	293,491	6,757,434	31,754	5,630	181,786	541,140	102,693	307,090
$40,000 under $50,000	314,438	8,273,968	311,634	8,614,686	20,896	613,891	208,735	653,937	94,588	380,763
$50,000 under $75,000	811,113	22,841,691	801,944	22,453,827	68,993	165,392	525,090	1,655,350	258,789	1,102,094
$75,000 under $100,000	855,606	23,117,894	847,917	21,893,326	72,279	2,352	549,596	2,236,751	281,311	1,009,831
$100,000 under $200,000	1,596,848	58,681,720	1,590,203	55,759,931	143,467	858,098	1,021,019	6,380,044	544,826	2,600,157
$200,000 under $500,000	906,070	63,467,573	902,019	58,906,118	104,806	1,162,056	605,106	7,734,854	288,100	2,014,812
$500,000 under $1,000,000	230,956	33,787,248	229,863	34,902,536	30,833	4,581,862	155,978	4,286,396	71,310	819,822
$1,000,000 under $1,500,000	58,973	14,800,229	58,889	13,398,498	10,218	123,780	40,518	1,880,570	17,731	355,059
$1,500,000 under $2,000,000	25,884	10,172,897	25,798	9,132,554	4,805	16,532	17,863	1,245,242	7,762	188,367
$2,000,000 under $5,000,000	40,407	22,174,057	40,310	19,446,898	8,656	75,269	28,461	3,233,630	11,558	431,202
$5,000,000 under $10,000,000	10,599	11,158,810	10,577	9,751,279	2,558	34,626	7,472	1,727,459	3,000	285,302
$10,000,000 or more	6,660	19,714,912	6,628	15,759,161	1,843	47,084	4,827	3,474,750	1,760	349,037
Taxable returns, total	**5,230,556**	**285,641,704**	**5,199,711**	**267,544,483**	**487,686**	**7,186,125**	**3,396,411**	**34,048,998**	**1,710,511**	**9,643,144**
No adjusted gross income	1,051	660,408	1,055	591,092	263	2,659	690	98,137	357	26,163
$1 under $5,000	23,189	153,909	23,189	138,912	* 2,131	* 483	18,647	17,249	* 4,542	* 1,769
$5,000 under $10,000	31,116	365,497	31,116	315,192	* 2,535	* 75	23,219	62,920	7,897	12,540
$10,000 under $15,000	44,247	366,749	45,240	364,680	* 334	* -606	29,692	25,506	14,542	24,044
$15,000 under $20,000	57,593	651,517	58,594	605,022	* 3,322	* 4,957	38,417	73,997	18,191	22,545
$20,000 under $25,000	74,667	1,246,569	74,680	1,309,697	* 4,775	* 3,638	48,959	49,923	26,214	109,414
$25,000 under $30,000	96,696	1,829,782	93,613	1,941,396	3,984	18,077	59,948	50,656	31,170	144,193
$30,000 under $40,000	226,423	4,557,166	225,420	4,469,334	21,633	-1,881	134,476	314,938	84,971	228,986
$40,000 under $50,000	258,390	6,308,704	258,616	6,153,003	15,343	130,135	173,153	548,869	74,438	263,033
$50,000 under $75,000	744,601	19,755,188	734,371	19,534,705	58,773	134,856	482,056	1,358,884	236,313	1,003,544
$75,000 under $100,000	824,626	20,810,742	817,926	19,831,688	69,721	66	526,376	1,893,393	273,725	914,273
$100,000 under $200,000	1,570,371	54,210,311	1,563,748	51,501,889	141,458	853,303	1,001,829	6,030,525	537,597	2,468,800
$200,000 under $500,000	904,334	63,032,101	900,300	58,503,012	104,529	1,161,516	603,968	7,690,863	287,514	2,000,628
$500,000 under $1,000,000	230,822	33,741,421	229,732	34,865,321	30,819	4,581,802	155,894	4,276,733	71,266	818,830
$1,000,000 or more	142,430	77,951,640	142,110	67,419,540	28,065	297,045	99,088	11,556,404	41,773	1,604,382
Nontaxable returns, total	**1,057,816**	**42,267,940**	**1,039,614**	**42,034,653**	**101,898**	**998,468**	**663,627**	**3,434,582**	**356,417**	**2,205,927**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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									
	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
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**9,015,381**	**904,835,168**	**8,670,788**	**793,780,145**	**417,284**	**-242,235**	**6,342,692**	**134,401,819**	**2,279,973**	**24,550,910**
No adjusted gross income	222,064	28,639,747	213,495	27,717,038	10,277	69,725	137,976	2,866,474	75,370	1,874,041
$1 under $5,000	297,094	6,700,891	281,017	6,842,428	10,240	260,289	194,378	475,759	75,673	357,007
$5,000 under $10,000	250,913	5,834,159	240,126	5,448,104	13,484	-17,513	177,223	701,168	65,998	332,626
$10,000 under $15,000	263,961	6,885,704	251,086	6,587,159	11,548	15,757	178,495	627,029	73,760	312,726
$15,000 under $20,000	250,240	9,351,525	240,431	8,929,497	9,738	2,797	171,844	687,224	55,454	262,399
$20,000 under $25,000	225,923	7,864,294	208,748	7,506,457	5,318	6,255	153,876	600,520	56,636	236,428
$25,000 under $30,000	238,912	10,579,248	228,068	10,462,264	5,358	-6,993	153,631	774,241	71,960	664,251
$30,000 under $40,000	415,212	17,434,241	394,448	16,845,986	20,045	-7,345	282,876	1,272,244	105,132	691,335
$40,000 under $50,000	439,721	19,023,400	414,389	18,019,452	19,958	56,177	301,966	1,606,752	110,067	546,627
$50,000 under $75,000	1,181,858	50,485,044	1,129,632	47,484,205	42,338	64,674	821,094	4,626,074	293,758	1,560,561
$75,000 under $100,000	1,109,704	59,038,537	1,057,491	54,816,696	52,253	150,075	771,034	6,285,388	297,815	1,913,471
$100,000 under $200,000	2,310,202	157,099,825	2,236,373	145,411,415	110,836	212,103	1,678,399	17,922,249	557,171	6,023,261
$200,000 under $500,000	1,277,968	173,500,961	1,253,014	156,043,269	68,786	60,500	928,637	21,597,964	315,146	4,091,662
$500,000 under $1,000,000	331,071	93,636,925	325,067	81,604,963	19,295	-139,277	242,743	13,745,768	79,112	1,853,088
$1,000,000 under $1,500,000	83,211	42,621,860	81,971	37,021,253	6,404	-72,791	61,654	6,389,819	19,512	862,003
$1,500,000 under $2,000,000	37,100	26,542,336	36,503	22,778,134	3,031	-96,593	27,251	4,109,413	8,789	441,803
$2,000,000 under $5,000,000	56,421	67,010,712	55,579	57,161,138	5,476	-168,479	42,016	10,823,008	13,016	1,141,912
$5,000,000 under $10,000,000	14,416	33,712,640	14,148	27,085,738	1,629	-227,089	10,611	6,913,237	3,437	513,423
$10,000,000 or more	9,390	88,873,120	9,201	56,014,952	1,269	-404,508	6,987	32,377,487	2,165	872,287
Taxable returns, total	**7,416,399**	**795,674,827**	**7,154,105**	**690,549,440**	**345,582**	**-641,316**	**5,224,843**	**123,919,046**	**1,878,045**	**20,385,122**
No adjusted gross income	1,314	2,408,892	1,302	2,119,533	93	1,081	1,039	347,826	273	57,386
$1 under $5,000	42,711	631,677	42,711	571,884	* 1,126	* -2	30,678	70,030	9,049	10,239
$5,000 under $10,000	53,181	1,078,142	53,181	958,386	* 1,554	* 3	46,503	128,717	* 5,650	* 8,958
$10,000 under $15,000	67,796	999,557	63,888	866,681	* 1,114	* 16	48,781	182,822	18,181	49,930
$15,000 under $20,000	96,273	2,001,597	94,276	1,915,977	* 3,975	* 1,941	61,562	139,871	22,925	52,310
$20,000 under $25,000	120,713	3,553,633	109,811	3,551,037	* 2,300	* -949	73,047	160,209	35,646	158,562
$25,000 under $30,000	155,419	4,577,627	148,360	4,779,273	* 2,438	* 11	94,414	293,380	51,392	495,016
$30,000 under $40,000	303,728	10,191,441	293,374	10,042,830	13,335	-6,167	198,042	660,624	84,072	518,180
$40,000 under $50,000	371,898	12,771,610	349,926	12,183,851	17,853	52,876	251,786	1,072,141	93,684	431,507
$50,000 under $75,000	1,071,215	40,101,809	1,022,655	38,019,112	38,194	62,230	729,517	3,518,521	278,846	1,373,595
$75,000 under $100,000	1,054,479	49,325,603	1,004,245	46,278,744	49,819	147,084	725,892	4,895,351	287,748	1,701,407
$100,000 under $200,000	2,271,127	144,234,611	2,197,859	133,510,922	108,103	152,189	1,645,812	16,691,201	550,250	5,816,483
$200,000 under $500,000	1,275,322	172,018,253	1,250,428	154,669,403	68,601	57,576	926,745	21,460,063	314,442	4,054,164
$500,000 under $1,000,000	330,854	93,435,107	324,851	81,417,253	19,286	-139,683	242,611	13,722,846	79,028	1,844,675
$1,000,000 or more	200,371	258,345,267	197,239	199,664,554	17,790	-969,520	148,414	60,575,443	46,860	3,812,709
Nontaxable returns, total	**1,598,981**	**109,160,342**	**1,516,683**	**103,230,705**	**71,701**	**399,081**	**1,117,849**	**10,482,773**	**401,928**	**4,165,788**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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 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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	**1,834,201**	**341,374,652**	**1,714,851**	**282,254,297**	**527,848**	**-28,241,675**	**964,712**	**53,589,644**	**552,106**	**22,753,630**
No adjusted gross income	66,100	16,159,011	62,138	16,448,023	13,686	-711,710	31,970	2,453,507	29,759	3,454,228
$1 under $5,000	48,267	5,711,030	44,496	5,226,767	20,652	-1,058,862	14,507	81,743	11,094	656,342
$5,000 under $10,000	62,891	4,930,719	58,360	4,620,797	18,171	-359,363	31,806	113,656	16,117	204,363
$10,000 under $15,000	54,227	4,967,577	47,156	5,191,956	13,044	-104,861	25,944	142,030	13,565	471,270
$15,000 under $20,000	52,889	5,641,440	51,224	5,187,050	14,159	-637,883	23,635	167,717	13,598	351,210
$20,000 under $25,000	28,878	2,956,027	26,914	2,415,451	7,644	-534,213	16,630	106,312	7,402	99,948
$25,000 under $30,000	38,192	5,138,422	39,097	4,436,783	12,617	-900,270	18,980	179,691	14,728	378,323
$30,000 under $40,000	92,401	8,089,149	92,447	7,650,736	25,014	-1,034,506	39,527	224,245	30,971	820,338
$40,000 under $50,000	80,815	6,621,894	76,730	6,458,098	23,889	-21,997	48,955	447,924	17,866	306,125
$50,000 under $75,000	238,932	24,444,699	213,189	21,944,595	77,367	-2,299,780	114,990	1,058,991	67,708	858,667
$75,000 under $100,000	213,970	24,433,939	194,191	21,697,657	54,698	-2,945,350	117,583	1,275,532	60,304	1,484,600
$100,000 under $200,000	461,858	69,128,042	439,589	60,570,993	136,987	-6,241,767	241,877	5,863,833	141,270	3,548,551
$200,000 under $500,000	251,118	62,017,001	239,590	49,657,189	73,558	-6,835,133	146,256	8,481,824	79,722	2,958,545
$500,000 under $1,000,000	79,468	29,043,606	72,419	22,309,363	20,171	-2,588,443	49,259	5,855,521	25,447	1,709,720
$1,000,000 under $1,500,000	23,249	12,287,072	21,164	9,343,896	6,012	-696,094	14,999	3,149,574	8,515	902,491
$1,500,000 under $2,000,000	10,971	7,808,474	9,840	5,672,078	2,752	-361,894	7,327	2,239,562	3,691	465,059
$2,000,000 under $5,000,000	19,315	18,991,560	16,901	13,125,939	4,793	-588,756	13,143	6,694,090	6,520	1,417,225
$5,000,000 under $10,000,000	5,951	10,317,462	5,298	6,482,031	1,458	-176,828	4,074	4,386,239	2,142	727,636
$10,000,000 or more	4,706	22,687,528	4,110	13,814,896	1,176	-143,966	3,252	10,667,654	1,688	1,938,988
Taxable returns, total	**1,463,721**	**283,645,253**	**1,377,537**	**227,322,212**	**426,687**	**-23,299,541**	**776,680**	**49,450,588**	**443,203**	**16,427,088**
No adjusted gross income	847	1,398,988	740	1,199,818	364	3,144	406	333,567	260	131,253
$1 under $5,000	* 4,211	* 27,055	* 3,210	* 42,272	0	0	* 2,006	* 2,440	* 1,200	* 17,656
$5,000 under $10,000	* 2,997	* 70,103	* 3,003	* 61,631	* 1,005	* -10	* 1,993	* 9,679	* 8	* 1,218
$10,000 under $15,000	11,899	604,641	11,423	561,024	* 5,188	* -90,649	* 2,029	* 21,337	* 4,223	* 68,369
$15,000 under $20,000	17,384	1,583,819	17,303	1,339,778	* 6,177	* -185,973	8,232	58,164	* 993	* 96
$20,000 under $25,000	14,991	1,778,537	15,254	1,426,514	* 5,552	* -350,502	* 7,573	* 40,576	* 4,340	* 39,055
$25,000 under $30,000	21,154	2,418,754	22,759	1,979,078	* 7,038	* -469,544	10,858	68,250	7,724	98,119
$30,000 under $40,000	64,465	5,058,435	66,327	5,229,097	16,524	-286,696	21,266	87,393	24,263	544,751
$40,000 under $50,000	63,032	4,776,812	63,341	4,606,975	22,615	-55,184	34,180	314,223	15,001	199,570
$50,000 under $75,000	216,178	18,123,387	192,584	16,364,700	67,742	-1,745,976	103,988	794,603	61,757	781,892
$75,000 under $100,000	199,647	19,192,981	180,609	16,730,924	50,302	-2,599,317	110,680	1,045,070	56,152	1,182,329
$100,000 under $200,000	453,535	66,287,622	432,926	58,047,037	134,522	-6,076,452	236,065	5,507,847	140,067	3,343,714
$200,000 under $500,000	250,008	61,621,720	238,607	49,293,252	73,358	-6,825,130	145,542	8,417,230	79,327	2,913,892
$500,000 under $1,000,000	79,302	28,934,654	72,253	22,177,200	20,138	-2,584,566	49,152	5,838,274	25,377	1,665,386
$1,000,000 or more	64,069	71,767,746	57,198	48,262,912	16,162	-2,032,686	42,710	26,911,934	22,511	5,439,787
Nontaxable returns, total	**370,480**	**57,729,400**	**337,313**	**54,932,085**	**101,161**	**-4,942,135**	**188,032**	**4,139,056**	**108,903**	**6,326,542**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—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 gain from other forms (2119, 4797, etc.)		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	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	**2,024,745**	**131,401,145**	**315,941**	**3,228,460**	**1,568,917**	**142,875,867**	**615,033**	**10,393,093**	**9,391,259**	**38,566,782**	**6,239,027**	**346,221,225**
No adjusted gross income	84,199	8,763,948	10,734	348,743	51,600	5,104,232	26,062	2,141,208	200,825	701,464	420,690	43,127,432
$1 under $5,000	26,961	176,248	10,346	31,443	19,302	65,929	9,239	82,934	291,276	244,289	278,453	7,708,702
$5,000 under $10,000	40,571	206,015	4,985	12,578	27,132	102,031	18,272	107,489	251,640	350,591	247,785	7,686,346
$10,000 under $15,000	43,577	414,318	4,320	23,124	29,374	115,632	13,026	122,145	287,077	396,945	248,064	8,432,534
$15,000 under $20,000	46,755	412,512	2,431	3,008	25,205	114,695	12,522	164,709	230,743	435,027	195,937	7,110,494
$20,000 under $25,000	43,549	416,150	5,676	9,861	17,961	134,576	8,073	50,789	235,416	541,770	196,091	6,750,765
$25,000 under $30,000	51,720	532,512	2,438	815	24,352	125,738	15,516	28,881	222,022	430,771	167,727	6,495,033
$30,000 under $40,000	92,646	1,094,637	5,388	6,402	54,561	336,569	25,985	576,682	477,469	1,003,164	349,740	12,535,419
$40,000 under $50,000	96,231	808,198	12,344	33,712	46,317	362,488	26,693	279,482	462,028	1,189,741	313,949	11,609,688
$50,000 under $75,000	217,900	2,672,112	25,686	86,778	150,026	867,589	63,340	444,595	1,257,739	3,093,303	752,333	32,275,482
$75,000 under $100,000	239,223	3,524,796	34,954	179,599	163,088	1,004,737	62,482	400,088	1,190,073	3,256,717	690,039	28,372,047
$100,000 under $200,000	484,850	12,385,250	74,629	206,068	390,819	4,962,846	152,280	1,394,274	2,366,640	9,184,385	1,370,432	65,955,639
$200,000 under $500,000	349,051	20,685,585	62,014	307,586	307,523	8,848,111	113,156	1,542,411	1,347,493	8,186,990	734,944	55,614,746
$500,000 under $1,000,000	111,562	14,584,186	29,462	201,504	135,542	9,175,044	39,344	712,231	358,524	3,829,074	182,307	21,902,356
$1,000,000 under $1,500,000	35,334	7,670,521	10,406	134,392	43,981	5,631,702	12,391	346,839	89,821	1,389,174	41,824	8,350,420
$1,500,000 under $2,000,000	17,023	4,916,143	5,255	97,103	22,417	4,795,849	5,291	250,813	39,410	818,141	17,201	4,362,049
$2,000,000 under $5,000,000	29,001	14,555,449	9,452	268,913	39,087	17,599,705	8,204	691,443	59,039	1,654,580	23,653	8,612,722
$5,000,000 under $10,000,000	8,422	10,076,030	2,984	218,725	11,669	15,172,389	2,056	382,454	14,744	741,453	5,223	3,675,492
$10,000,000 or more	6,171	27,506,534	2,436	1,058,106	8,963	68,356,006	1,103	673,626	9,280	1,119,201	2,633	5,643,859
Taxable returns, total	**1,617,075**	**117,894,223**	**266,787**	**2,609,750**	**1,336,699**	**136,250,359**	**498,517**	**6,930,021**	**7,789,416**	**34,494,144**	**4,617,322**	**250,777,451**
No adjusted gross income	1,278	2,000,565	181	16,084	1,126	833,937	372	208,406	1,308	34,804	2,487	1,900,570
$1 under $5,000	* 3,599	* 58	0	0	* 5,126	* 7,724	0	0	42,144	33,385	10,497	50,111
$5,000 under $10,000	* 1,016	* 9,826	* 936	* 18	* 5,106	* 42,397	* 8	* 1,108	46,443	65,771	16,855	138,236
$10,000 under $15,000	6,136	18,372	* 104	* 8	9,710	25,976	* 2,035	* 17,303	60,934	54,662	56,205	1,469,167
$15,000 under $20,000	12,619	67,398	* 584	* 115	13,956	10,931	* 5,476	* 78,309	95,447	145,209	67,929	1,722,982
$20,000 under $25,000	15,097	50,003	* 2,296	* 5,115	7,507	34,802	* 3,975	* 1,151	118,445	253,525	103,309	2,935,684
$25,000 under $30,000	23,905	155,248	* 1,069	* 158	11,251	40,649	10,770	15,402	153,378	219,976	115,259	3,851,948
$30,000 under $40,000	57,808	242,724	3,752	363	33,867	126,313	16,847	124,133	363,904	677,272	268,153	7,928,035
$40,000 under $50,000	67,998	311,141	10,829	30,731	29,118	208,194	21,007	86,879	387,573	824,770	256,331	8,290,774
$50,000 under $75,000	184,256	1,698,044	22,334	75,969	127,058	479,665	52,979	265,743	1,141,284	2,594,359	700,634	28,459,491
$75,000 under $100,000	218,204	2,611,575	31,470	33,093	148,379	772,367	56,029	281,671	1,136,624	2,999,110	667,238	24,666,015
$100,000 under $200,000	470,029	11,069,095	71,576	169,433	376,885	4,354,319	147,951	1,285,331	2,326,373	8,893,178	1,347,305	62,585,217
$200,000 under $500,000	347,844	20,492,063	61,721	301,282	306,179	8,717,386	112,773	1,525,424	1,345,071	8,155,450	732,826	54,866,464
$500,000 under $1,000,000	111,423	14,540,014	29,430	200,906	135,415	9,135,583	39,293	706,953	358,325	3,826,855	181,950	21,625,266
$1,000,000 or more	95,862	64,628,096	30,504	1,776,474	126,016	111,460,118	29,001	2,332,207	212,163	5,715,817	90,344	30,287,489
Nontaxable returns, total	**407,671**	**13,506,922**	**49,154**	**618,710**	**232,219**	**6,625,508**	**116,515**	**3,463,072**	**1,601,842**	**4,072,638**	**1,621,705**	**95,443,774**

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

** Data combined to avoid disclosure of information for specific taxpayers.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013

[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		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			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	**147,351,194**	**9,093,193,548**	**146,879,121**	**9,233,079,777**	**122,189,532**	**6,475,243,465**	**44,920,606**	**100,613,076**	**5,986,613**	**67,905,891**	**27,687,952**	**214,865,145**
Under 18	1,907,261	9,504,258	1,900,276	9,543,498	1,504,345	5,800,450	270,695	182,116	45,184	98,894	352,892	940,887
18 under 26	23,198,440	384,267,113	23,130,842	388,603,679	22,332,710	365,478,427	1,858,099	862,785	85,131	308,787	1,336,839	1,785,965
26 under 35	26,320,917	1,156,417,244	26,230,754	1,170,536,496	24,824,559	1,072,130,456	4,000,859	2,071,908	172,407	640,842	2,058,505	4,783,583
35 under 45	24,737,724	1,779,680,055	24,681,205	1,803,410,393	22,860,001	1,533,817,707	5,590,710	8,055,860	366,225	2,218,271	2,930,756	12,871,000
45 under 55	25,968,818	2,231,242,323	25,908,957	2,267,057,886	23,632,438	1,795,218,819	8,283,580	17,323,704	780,562	7,205,519	4,761,628	33,457,436
55 under 65	22,040,531	1,936,872,235	21,967,069	1,977,901,097	18,511,830	1,328,365,806	9,876,449	23,629,742	1,386,199	15,034,063	6,073,129	50,450,920
65 and over	23,177,502	1,595,210,319	23,060,018	1,616,026,729	8,523,650	374,431,799	15,040,214	48,486,960	3,150,906	42,399,515	10,174,202	110,575,355

Age [1]	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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**25,493,190**	**157,986,459**	**21,309,742**	**27,849,406**	**436,671**	**9,230,202**	**17,969,230**	**357,345,478**	**5,560,736**	**55,285,771**	**3,454,196**	**6,206,905**
Under 18	338,579	703,651	9,633	7,535	0	0	60,164	153,209	* 1,582	* 1,487	65,656	82,669
18 under 26	1,250,309	1,254,184	219,992	140,964	0	0	1,446,105	10,238,103	223,814	1,169,882	334,229	340,212
26 under 35	1,925,677	3,684,150	2,553,142	2,364,689	15,343	65,958	3,203,894	40,837,816	778,425	6,100,300	377,187	432,016
35 under 45	2,706,307	9,028,953	4,701,462	5,667,678	74,840	995,584	3,951,838	75,416,873	1,153,488	10,749,459	390,328	374,580
45 under 55	4,402,596	24,075,912	5,875,718	7,785,982	145,428	3,724,033	3,945,502	92,244,967	1,340,165	14,093,805	589,697	983,902
55 under 65	5,565,166	36,923,269	4,983,195	6,843,706	127,075	2,974,332	3,313,897	90,172,027	1,157,979	12,817,946	666,345	1,396,510
65 and over	9,304,556	82,316,341	2,966,600	5,038,852	73,985	1,470,295	2,047,831	48,282,482	905,283	10,352,892	1,030,754	2,597,016

Age [1]	Sales of capital assets reported on Form 1040, Schedule D				Sales of property other than capital assets				Taxable 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**11,530,351**	**504,232,063**	**9,008,523**	**20,908,915**	**982,340**	**26,289,005**	**1,156,394**	**25,266,935**	**13,331,224**	**213,600,788**	**30,014,107**	**1,048,280,441**
Under 18	162,698	1,492,412	96,067	186,647	5,375	49,164	2,537	38,270	* 4,967	* 7,755	17,082	179,201
18 under 26	499,244	3,369,428	312,809	567,879	12,210	69,255	18,541	70,907	59,027	162,064	430,197	1,595,251
26 under 35	964,663	16,358,354	525,250	892,336	63,179	992,691	71,164	811,717	281,630	2,163,508	1,481,465	15,006,076
35 under 45	1,357,575	61,320,978	917,654	1,913,985	119,714	5,311,160	181,617	4,165,953	559,869	6,680,817	2,031,151	46,542,029
45 under 55	1,983,624	110,117,915	1,601,794	3,661,569	195,261	6,121,923	247,553	6,323,996	1,152,120	16,787,270	3,020,681	104,818,541
55 under 65	2,479,733	132,014,731	2,056,092	5,008,652	241,468	6,813,188	289,113	7,095,730	2,079,732	38,680,421	6,720,255	315,417,054
65 and over	4,082,814	179,558,244	3,498,856	8,677,847	345,134	6,931,624	345,870	6,760,363	9,193,878	149,118,955	16,313,275	564,722,290

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013—Continued

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

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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**27,756,127**	**638,670,208**	**4,907,899**	**72,750,295**	**5,566,385**	**54,942,874**	**2,229,131**	**27,872,411**	**86,392**	**457,531**	**414,522**	**6,101,393**
Under 18	17,082	139,424	* 50	* 10,703	* 572	* 2,241	7,041	2,268	0	0		* 709
18 under 26	358,112	912,339	30,701	142,308	26,156	127,718	18,394	163,110	1,637	6,785	0	0
26 under 35	1,154,799	7,117,553	231,159	1,236,189	421,673	3,197,274	75,536	812,419	1,871	48,790	8,178	60,426
35 under 45	1,567,544	17,254,874	551,222	4,581,616	1,075,293	9,905,452	130,794	1,496,628	9,571	54,932	15,267	177,044
45 under 55	2,483,392	42,105,021	924,126	11,843,295	1,307,797	14,004,855	349,999	3,779,921	13,283	118,955	35,728	297,621
55 under 65	6,164,894	157,435,004	1,251,222	19,256,420	1,407,574	14,364,223	528,292	7,331,753	21,648	113,598	79,585	978,225
65 and over	16,010,303	413,705,993	1,919,419	35,679,764	1,327,320	13,341,112	1,119,076	14,286,312	38,381	114,471	274,758	4,587,368

Age [1]	Farm rental—continued		Total rental and royalty				Partnership and S corporation				Estate and trust	
	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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**100,399**	**535,225**	**6,792,400**	**104,037,849**	**4,751,889**	**46,535,005**	**5,771,020**	**648,006,634**	**2,688,780**	**116,329,573**	**590,483**	**28,707,700**
Under 18	0	0	8,096	13,681	* 543	* 893	23,511	627,539	8,058	70,244	9,352	129,396
18 under 26	* 3	* 21	47,060	303,452	26,424	121,103	90,606	2,858,543	46,508	638,743	18,396	417,401
26 under 35	* 414	* 2,443	306,248	2,075,858	345,682	2,490,567	448,459	25,217,614	204,115	4,061,765	33,888	1,640,179
35 under 45	5,595	16,505	628,469	5,924,036	864,483	8,159,664	1,047,934	112,999,549	414,609	17,372,204	37,507	1,837,009
45 under 55	13,877	95,553	1,182,140	15,219,983	1,068,757	11,684,121	1,501,391	199,632,500	558,171	27,264,241	97,471	5,128,197
55 under 65	22,149	94,217	1,679,621	26,865,565	1,207,862	12,020,224	1,405,030	180,490,091	673,918	34,376,522	139,327	6,717,782
65 and over	58,361	326,485	2,940,766	53,635,275	1,238,137	12,058,433	1,254,088	126,180,797	783,402	32,545,853	254,543	12,837,737

Age [1]	Estate and trust—continued		Farm				Unemployment compensation		Social security benefits			
	Net loss		Net income		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	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**58,642**	**4,284,786**	**589,011**	**17,342,482**	**1,223,905**	**25,138,557**	**9,287,270**	**51,923,871**	**27,070,653**	**553,536,336**	**18,507,000**	**243,318,037**
Under 18	* 344	* 3,260	* 4,800	* 19,607	* 794	* 6,995	* 993	* 2,951	73,678	772,526	3,018	5,308
18 under 26	2,011	38,426	33,552	448,280	21,793	200,977	822,085	3,073,412	146,978	951,243	8,193	13,479
26 under 35	3,073	31,350	50,790	1,098,028	76,921	1,631,749	1,961,461	10,369,553	190,721	2,121,755	60,393	367,285
35 under 45	5,973	330,661	61,342	1,791,952	148,380	2,998,797	1,991,345	11,263,419	437,377	5,638,545	212,007	1,653,732
45 under 55	8,948	638,753	110,539	3,890,975	270,475	5,442,518	2,198,660	13,099,106	1,023,553	14,949,164	585,155	5,293,849
55 under 65	10,722	1,367,615	154,423	5,827,530	310,499	6,595,434	1,708,027	10,208,068	4,106,269	65,840,778	2,735,033	27,871,068
65 and over	27,570	1,874,722	173,564	4,266,110	395,043	8,262,087	604,700	3,907,363	21,092,078	463,262,325	14,903,202	208,113,315

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013—Continued

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

Age [1]	Foreign-earned income exclusion		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	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**469,301**	**28,904,148**	**6,540,315**	**43,105,342**	**269,182**	**5,941,621**	**1,211,718**	**189,188,122**	**1,918,096**	**29,911,936**	**770,735**	**10,014,459**
Under 18	0	0	46,752	295,779	0	0	8,790	98,612	0	0	* 142	* 25
18 under 26	27,175	793,848	539,067	1,978,556	12,687	78,520	18,662	629,754	40,163	350,245	20,251	100,004
26 under 35	109,014	4,805,766	828,508	4,002,614	38,149	458,869	57,290	4,222,592	143,711	1,427,175	89,830	453,205
35 under 45	97,906	7,735,473	1,056,660	6,045,337	63,994	1,495,371	106,370	16,100,565	241,319	3,192,502	155,541	1,879,170
45 under 55	117,512	8,426,017	1,392,959	11,123,323	55,515	1,574,114	228,739	41,976,806	412,535	6,369,809	193,161	2,404,622
55 under 65	84,456	5,529,994	1,278,578	8,982,442	53,991	1,472,375	272,820	53,525,366	504,934	9,181,383	166,215	2,723,127
65 and over	33,239	1,613,050	1,397,791	10,677,291	44,846	862,372	519,047	72,634,427	575,435	9,390,822	145,595	2,454,306

Age [1]	Taxable health savings account distributions		Statutory adjustments									
			Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses 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
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**267,570**	**349,157**	**37,665,963**	**139,886,229**	**3,837,804**	**964,353**	**156,557**	**587,090**	**1,194,566**	**3,716,582**	**1,244,390**	**3,560,941**
Under 18	0	0	64,546	39,240	0	0	* 543	* 472	0	0	0	0
18 under 26	14,851	10,803	3,722,446	4,336,566	174,781	38,250	15,980	24,474	21,753	23,002	209,444	235,032
26 under 35	74,731	73,463	8,462,588	14,119,251	791,596	192,507	53,536	195,523	153,949	262,999	443,567	952,937
35 under 45	61,522	78,707	7,852,772	23,730,338	1,016,992	262,525	36,125	101,678	246,260	706,673	282,793	1,063,313
45 under 55	62,631	110,490	7,528,237	35,815,563	902,456	231,955	31,757	145,447	314,472	1,027,728	188,397	739,594
55 under 65	47,053	67,512	6,396,890	41,028,861	719,886	183,327	13,309	83,989	387,518	1,457,406	97,232	435,338
65 and over	6,783	8,182	3,638,484	20,816,410	232,093	55,790	5,308	35,507	70,614	238,775	22,957	134,728

Age [1]	Statutory adjustments—continued											
	Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA 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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**18,875,021**	**27,912,789**	**954,959**	**22,409,744**	**3,995,716**	**27,140,820**	**690,786**	**221,205**	**651,544**	**11,760,661**	**2,713,356**	**12,972,913**
Under 18	56,563	14,018	**	**	* 304	* 1,213	* 1,001	* 13	0	0	* 993	* 4,963
18 under 26	1,427,314	765,566	**	**	19,792	49,134	30,767	22,885	* 2,286	* 14,941	95,092	183,633
26 under 35	3,187,867	3,105,316	** 44,203	** 687,324	328,632	1,216,756	48,042	5,349	27,793	260,400	308,907	885,207
35 under 45	4,131,880	6,053,897	156,860	3,430,256	648,127	4,250,212	59,455	49,003	92,565	1,318,343	367,687	1,389,147
45 under 55	4,205,674	7,282,594	254,760	6,311,976	938,218	7,455,968	74,671	34,966	189,306	3,736,822	639,088	2,980,622
55 under 65	3,624,465	7,004,981	323,946	8,110,098	1,076,916	9,249,674	145,760	44,817	189,705	4,160,382	918,586	5,264,209
65 and over	2,241,258	3,686,415	175,190	3,870,091	983,729	4,917,863	331,090	64,172	149,890	2,269,773	383,003	2,265,132

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013—Continued

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

Age [1]	Statutory adjustments—continued									
	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction	
	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	**11,460,173**	**11,617,923**	**1,892,798**	**4,340,762**	**717,367**	**11,229,036**	**3,391**	**5,821**	**4,321**	**82,182**
Under 18	0	0	0	0	5,446	18,510	0	0	**	**
18 under 26	1,779,703	1,826,261	364,283	961,284	15,702	79,524	0	0	**	**
26 under 35	4,488,292	4,660,544	500,189	1,261,181	43,561	381,444	0	0	** 1,088	** 2,916
35 under 45	2,538,573	2,473,015	409,291	844,041	97,869	1,290,380	* 1,037	* 1,347	1,798	41,689
45 under 55	1,448,007	1,436,036	377,009	767,711	192,906	3,299,307	* 24	* 49	825	28,631
55 under 65	960,708	977,356	200,023	431,531	189,995	3,364,132	* 2,316	* 4,364	464	5,436
65 and over	244,891	244,711	42,002	75,014	171,888	2,795,739	* 15	* 61	147	3,509

Age [1]	Statutory adjustments —continued		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions	
	Other adjustments									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns	**141,879**	**1,363,408**	**100,898,009**	**823,056,435**	**14,287,037**	**25,583,335**	**44,330,804**	**1,188,307,349**	**289,929,613**	**1,107,726,707**
Under 18	0	0	1,803,089	5,769,425	0	0	29,059	590,880	109,668	425,174
18 under 26	12,111	67,205	22,353,500	139,900,570	10,989	16,184	649,072	9,020,145	23,321,190	90,837,775
26 under 35	16,711	94,275	21,056,623	171,105,875	10,977	15,267	5,032,102	96,879,026	55,233,119	214,523,262
35 under 45	32,204	454,817	15,723,807	141,726,991	20,379	25,943	8,791,465	223,599,834	69,357,941	264,827,983
45 under 55	31,908	336,159	14,498,159	130,353,642	103,265	128,355	11,144,704	305,154,494	63,099,740	237,634,833
55 under 65	36,563	251,821	11,662,915	106,886,942	440,159	543,685	9,970,648	275,699,845	41,822,969	158,009,401
65 and over	12,382	159,130	13,799,915	127,312,990	13,701,268	24,853,902	8,713,755	277,363,126	36,984,986	141,468,278

Age [1]	Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns	**141**	**101,418**	**110,503,088**	**6,387,784,687**	**3,941,098**	**27,430,814**	**109,572,439**	**1,293,137,432**
Under 18	0	0	520,221	3,812,308	5,688	21,213	440,070	749,975
18 under 26	**	**	13,784,853	178,622,834	13,724	69,254	13,619,658	24,377,320
26 under 35	**	**	19,838,272	721,986,892	224,820	1,046,846	19,810,285	122,162,223
35 under 45	** 11	** 17,375	19,471,211	1,208,983,581	907,048	4,739,252	19,441,938	243,393,023
45 under 55	* 52	* 42,156	21,530,162	1,635,265,116	1,224,138	7,461,817	21,463,927	353,790,467
55 under 65	* 24	* 27,424	18,635,516	1,481,208,026	904,675	7,016,826	18,510,591	317,508,688
65 and over	* 54	* 14,463	16,722,854	1,157,905,930	661,004	7,075,606	16,285,970	231,155,737

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Age for joint returns was based on the primary taxpayer's age.
[2] Not included in total income.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples]

Age, marital 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	**147,351,299**	**2,113,013**	**10,608,111**	**12,030,388**	**12,503,345**	**11,621,535**	**10,125,285**	**8,809,515**	**14,473,606**	**11,279,394**
Under 18	1,907,263	75,113	1,318,138	371,361	76,235	24,097	14,965	11,031	* 4,926	* 3,072
18 under 26	23,198,443	193,868	4,520,875	4,947,790	4,004,480	2,952,442	2,064,587	1,373,892	1,529,138	770,234
26 under 35	26,320,906	229,188	1,167,636	1,871,730	2,422,902	2,565,151	2,373,032	2,193,787	3,577,252	2,588,835
35 under 45	24,737,732	221,393	714,500	1,195,522	1,589,565	1,663,471	1,607,046	1,598,722	2,695,880	2,265,332
45 under 55	25,968,798	324,860	761,250	1,147,185	1,355,189	1,553,883	1,581,651	1,392,458	2,488,823	2,231,798
55 under 65	22,040,384	406,843	755,537	899,818	1,101,957	1,127,830	1,110,422	1,096,561	2,141,208	1,830,725
65 and over	23,177,774	661,748	1,370,175	1,596,981	1,953,017	1,734,662	1,373,582	1,143,065	2,036,379	1,589,398
Returns of married persons filing jointly, total	**53,910,326**	**641,917**	**738,709**	**1,064,097**	**1,535,050**	**1,903,472**	**2,063,173**	**2,033,043**	**4,003,456**	**3,841,729**
Under 26	1,238,696	1,641	24,993	50,932	83,718	113,095	144,071	151,697	215,694	155,411
26 under 35	6,920,096	24,222	57,496	110,896	187,125	268,582	286,005	344,344	732,537	684,293
35 under 45	10,549,677	61,638	65,095	100,738	213,930	279,380	330,135	344,817	669,705	775,188
45 under 55	12,065,282	102,143	84,342	141,477	221,389	297,731	355,332	318,958	673,597	753,630
55 under 65	11,352,103	158,854	141,763	177,027	256,772	289,969	323,416	353,902	676,716	716,687
65 and over	11,784,472	293,419	365,020	483,026	572,117	654,716	624,214	519,325	1,035,206	756,520
Returns of married persons filing separately, total	**2,811,050**	**86,701**	**138,955**	**157,384**	**155,390**	**179,303**	**200,288**	**224,388**	**410,246**	**356,227**
Under 26	140,559	* 3,280	13,529	25,966	19,942	16,962	14,965	14,959	18,929	7,002
26 under 35	513,063	15,639	17,731	23,281	27,986	39,758	43,199	51,882	93,862	68,241
35 under 45	562,504	10,904	19,446	21,968	30,470	25,057	39,046	50,893	88,470	83,248
45 under 55	708,026	22,061	37,011	33,374	34,534	41,648	51,222	46,977	95,274	86,131
55 under 65	540,951	20,157	28,558	29,790	23,008	** 55,878	33,062	39,501	72,799	68,386
65 and over	345,948	14,660	22,680	23,006	19,451	**	18,795	20,175	40,911	43,220
Returns of heads of households, total	**21,991,339**	**72,699**	**615,837**	**1,810,198**	**3,020,374**	**3,106,387**	**2,513,266**	**2,134,205**	**3,059,801**	**1,823,777**
Under 26	2,403,410	* 3,861	138,111	438,238	595,103	502,791	289,147	197,592	168,797	45,321
26 under 35	5,705,829	7,553	167,525	521,041	937,826	971,963	784,377	630,204	815,186	401,917
35 under 45	6,512,543	14,117	146,925	427,427	770,792	796,376	725,594	657,768	1,015,135	652,402
45 under 55	4,881,012	26,093	99,618	283,644	466,116	557,318	485,599	456,181	706,579	500,809
55 under 65	1,894,871	15,078	42,302	89,498	170,338	209,082	173,330	150,615	279,759	182,613
65 and over	593,673	5,998	21,357	50,350	80,199	68,857	55,219	41,845	74,345	40,715
Returns of surviving spouses, total	**75,231**	**1,421**	*** 5,002**	*** 2,995**	*** 7,027**	*** 4,008**	*** 3,990**	*** 5,333**	*** 7,009**	**7,139**
Under 26	993	0	0	* 993	0	0	0	0	0	0
26 under 35	7,021	* 29	* 2,006	0	* 998	0	0	* 998	* 998	0
35 under 45	25,264	0	* 1,005	* 2,002	* 2,003	* 3,002	* 994	* 3,002	* 993	* 993
45 under 55	26,505	* 145	* 1,991	0	* 3,017	0	* 998	* 1,000	* 2,007	* 3,151
55 under 65	8,673	* 247	0	0	* 3	** 1,006	* 993	* 334	* 2,003	* 1,000
65 and over	6,774	* 1,000	0	0	* 1,005	**	* 1,005	0	* 1,008	* 1,996
Returns of single persons, total	**68,563,354**	**1,310,275**	**9,109,609**	**8,995,715**	**7,785,504**	**6,428,365**	**5,344,569**	**4,412,546**	**6,993,094**	**5,250,523**
Under 26	21,322,048	260,199	5,662,380	4,803,022	3,381,952	2,343,691	1,631,370	1,020,674	1,130,644	565,572
26 under 35	13,174,897	181,745	922,878	1,216,512	1,268,968	1,284,849	1,259,450	1,166,359	1,934,667	1,434,384
35 under 45	7,087,743	134,734	482,029	643,387	572,370	559,656	511,278	542,242	921,579	753,501
45 under 55	8,287,972	174,418	538,289	688,690	630,132	657,186	688,500	569,342	1,011,366	888,077
55 under 65	8,243,786	212,507	542,914	603,503	651,836	591,281	579,622	552,210	1,109,930	862,040
65 and over	10,446,907	346,672	961,119	1,040,600	1,280,246	991,702	674,349	561,720	884,908	746,947

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2013 —Continued

[All figures are estimates based on samples]

Age, marital 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	**19,229,309**	**12,574,107**	**16,425,446**	**4,488,110**	**724,251**	**156,269**	**64,235**	**91,128**	**21,412**	**12,839**
Under 18	* 3,187	* 996	* 1,662	1,942	* 261	* 135	* 41	76	* 9	17
18 under 26	625,113	148,802	54,898	8,400	2,617	595	192	335	137	47
26 under 35	3,542,296	1,799,143	1,712,207	246,140	21,274	4,287	1,840	2,925	846	436
35 under 45	3,842,078	2,620,389	3,558,086	970,661	141,750	25,644	10,099	13,071	2,894	1,627
45 under 55	4,157,781	2,930,710	4,381,644	1,322,125	231,153	49,584	20,856	28,038	6,185	3,625
55 under 65	3,672,025	2,705,970	3,754,729	1,140,252	197,940	44,436	18,021	26,270	6,179	3,662
65 and over	3,386,830	2,368,097	2,962,219	798,590	129,256	31,587	13,186	20,413	5,161	3,425
Returns of married persons filing jointly, total	**9,335,154**	**8,620,843**	**13,370,851**	**3,849,937**	**621,171**	**131,083**	**53,759**	**75,205**	**17,407**	**10,269**
Under 26	209,287	59,386	**	2,000	8	**	8	41	**	**
26 under 35	1,579,017	1,146,532	** 1,317,385	187,289	14,702	** 2,872	1,065	1,695	** 496	** 257
35 under 45	1,870,216	1,818,025	2,992,624	856,791	125,234	22,512	8,803	11,126	2,387	1,334
45 under 55	2,023,800	1,994,661	3,644,107	1,157,324	203,896	42,659	17,951	23,897	5,359	3,030
55 under 65	1,929,689	1,948,724	3,127,165	994,204	173,085	38,155	15,538	22,270	5,157	3,010
65 and over	1,723,145	1,653,515	2,289,570	652,330	104,246	24,885	10,395	16,177	4,009	2,638
Returns of married persons filing separately, total	**** 676,317**	****	**171,755**	**38,045**	**8,137**	**2,827**	**1,328**	**2,390**	**708**	**661**
Under 26	4,018	996	0	**	0	**	0	0	**	**
26 under 35	83,777	25,511	17,869	** 3,905	185	** 80	36	79	** 32	** 23
35 under 45	109,368	45,129	28,546	7,830	1,033	406	193	319	101	77
45 under 55	139,590	54,473	50,566	10,260	2,605	798	456	700	181	164
55 under 65	** 152,670	** 60,785	40,989	10,132	** 4,314	787	334	683	196	160
65 and over	**	**	33,786	5,917	**	755	311	609	199	237
Returns of heads of households, total	**2,254,679**	**872,308**	**573,630**	**107,605**	**18,577**	**3,428**	**1,507**	**2,329**	**454**	**280**
Under 26	21,274	* 3,023	**	**	* 121	**	0	* 11	11	**
26 under 35	334,322	86,146	** 44,584	** 2,493	454	** 91	* 18	* 83	34	** 21
35 under 45	816,134	297,006	163,090	23,763	4,512	743	** 1,392	377	** 388	38
45 under 55	698,042	312,530	220,677	55,086	8,841	1,613	**	1,118	**	119
55 under 65	298,518	140,381	114,987	22,576	3,945	747	**	611	**	86
65 and over	86,389	33,222	30,292	3,687	702	235	97	129	20	16
Returns of surviving spouses, total	**** 22,923**	****	**6,379**	**1,778**	**** 119**	**** 11**	**** 42**	**44**	**** 8**	**** 4**
Under 26	0	0	0	0	0	0	0	0	0	0
26 under 35	* 995	0	* 996	0	0	0	0	0	0	0
35 under 45	* 8,025	* 29	* 3,198	0	0	0	** 41	* 3	** 8	0
45 under 55	* 7,002	* 4,183	* 1,874	959	* 107	* 8	**	* 29	**	* 4
55 under 65	** 2,386	** 303	* 5	* 744	** 11	* 3	**	* 12	**	0
65 and over	**	**	* 306	* 74	**	0	0	0	0	0
Returns of single persons, total	**7,131,645**	**2,889,547**	**2,302,831**	**490,746**	**76,247**	**18,920**	**7,598**	**11,160**	**2,835**	**1,625**
Under 26	393,720	86,392	29,895	8,338	2,748	681	225	359	129	57
26 under 35	1,544,185	540,955	358,039	52,458	5,932	1,293	721	1,068	292	142
35 under 45	1,038,335	460,200	370,629	82,277	10,971	1,983	816	1,246	332	178
45 under 55	1,289,347	564,863	464,420	98,496	15,704	4,506	1,593	2,295	440	308
55 under 65	1,348,224	576,700	471,583	112,596	18,429	4,744	1,860	2,693	708	406
65 and over	1,517,834	660,438	608,265	136,582	22,464	5,713	2,383	3,498	934	534

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

** Data combined to avoid disclosure of information for specific taxpayers.

[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, July 2015.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

[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	Salaries and 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, total	**9,038,144**	**59,788,658**	**8,284,538**	**52,147,340**	**1,042,720**	**582,125**	**86,843**	**210,657**	**1,043,294**	**1,802,210**
No adjusted gross income	157,090	-618,889	40,017	129,798	45,469	11,479	11,351	11,626	84,520	59,796
$1 under $1,000	631,570	363,373	470,819	324,505	96,602	14,413	7,572	4,574	70,972	24,171
$1,000 under $2,000	1,048,134	1,590,614	923,353	1,369,518	99,993	24,065	* 5,087	* 4,922	122,117	61,199
$2,000 under $3,000	1,110,275	2,768,713	1,035,269	2,563,805	122,828	41,564	* 5,516	* 7,120	105,602	71,200
$3,000 under $4,000	925,729	3,236,418	869,237	2,958,861	110,110	27,917	10,017	19,953	84,021	69,640
$4,000 under $5,000	829,297	3,719,385	792,623	3,439,544	80,802	15,782	* 3,322	* 1,983	91,398	76,774
$5,000 under $10,000	2,598,093	18,460,484	2,510,808	17,305,322	250,390	60,834	16,935	16,025	248,513	264,281
$10,000 under $20,000	1,458,838	19,497,621	1,407,131	18,103,778	165,384	67,427	8,826	7,298	164,934	251,456
$20,000 under $30,000	190,794	4,539,279	170,426	3,782,214	41,534	14,728	* 6,890	* 5,003	40,053	216,035
$30,000 under $50,000	72,287	2,747,924	58,254	1,950,777	19,347	43,478	* 6,058	* 14,499	20,261	138,686
$50,000 under $200,000	12,543	1,046,121	6,388	153,497	7,319	37,470	3,467	58,040	7,527	314,132
$200,000 or more	3,493	2,437,616	214	65,721	2,943	222,967	1,800	59,614	3,376	254,841

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, total	**991,699**	**1,335,598**	**363,041**	**1,954,395**	**63,428**	**300,457**	**559,741**	**737,183**	**662,074**	**3,213,083**
No adjusted gross income	81,355	39,853	* 2,450	* 7,820	17,628	145,126	45,757	43,764	3,566	23,741
$1 under $1,000	66,432	15,792	67,679	34,580	* 3,007	* 11,174	30,639	10,232	41,057	10,828
$1,000 under $2,000	118,117	45,803	54,033	70,368	* 1,001	* 380	64,575	36,685	75,990	52,358
$2,000 under $3,000	98,606	50,251	41,088	68,588	* 3,530	* 14,790	55,016	47,194	69,903	78,202
$3,000 under $4,000	79,029	44,874	28,919	48,906	* 2,590	* 1,916	54,054	49,470	65,893	106,144
$4,000 under $5,000	84,857	49,693	13,844	45,078	0	0	51,213	45,167	62,613	83,693
$5,000 under $10,000	233,497	189,724	74,881	281,752	16,018	33,667	141,105	158,001	176,504	386,153
$10,000 under $20,000	161,928	159,385	59,243	322,839	14,418	13,644	84,277	153,522	112,513	465,117
$20,000 under $30,000	37,048	171,438	* 8,004	* 43,437	* 3,005	* 35,226	17,154	70,183	26,889	255,507
$30,000 under $50,000	20,261	106,118	* 9,155	* 157,971	* 1,005	* 54	11,123	88,764	17,993	403,731
$50,000 under $200,000	7,527	267,147	* 2,064	* 120,253	* 311	* 3,715	* 2,772	* 8,821	* 6,471	* 323,117
$200,000 or more	3,042	195,521	1,683	752,804	916	40,765	2,055	25,379	2,684	1,024,491

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 2013—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]—continued		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, total	**249,179**	**495,390**	**496,776**	**1,637,160**	**35,559**	**572,068**	**368,304**	**199,053**	**8,790,105**	**37,629,084**
No adjusted gross income	109,566	267,810	7,730	31,612	14,133	458,582	* 3,993	* 30,867	0	0
$1 under $1,000	25,704	41,321	24,537	14,077	* 1,990	* 4,650	35,104	2,045	623,600	698,145
$1,000 under $2,000	16,383	22,542	49,167	48,715	0	0	58,577	12,202	1,045,594	1,873,402
$2,000 under $3,000	16,754	32,999	51,743	73,514	* 3,976	* 50,644	48,628	34,082	1,105,194	3,021,973
$3,000 under $4,000	15,300	19,079	39,911	62,672	* 2,573	* 9,766	26,925	6,956	921,204	3,357,416
$4,000 under $5,000	7,966	16,250	47,880	81,821	* 1,548	* 3,855	17,308	3,202	825,764	3,782,132
$5,000 under $10,000	24,357	45,708	125,255	276,852	* 5,010	* 4,144	91,999	30,986	2,586,165	14,999,376
$10,000 under $20,000	20,078	26,309	101,657	366,831	* 4,346	* 11,691	61,243	27,774	1,436,542	8,526,166
$20,000 under $30,000	* 6,284	* 8,301	34,199	285,992	* 993	* 4,963	12,978	10,145	177,580	996,428
$30,000 under $50,000	* 4,342	* 10,636	9,274	76,701	0	0	* 9,077	* 12,727	60,096	337,237
$50,000 under $200,000	* 1,756	* 2,368	3,552	112,778	* 302	* 8,878	* 1,312	* 166	7,083	35,306
$200,000 or more	690	2,067	1,871	205,593	689	14,895	1,160	27,901	1,281	1,503

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, total	**90,950**	**1,185,889**	**3,807,239**	**3,081,802**	**305,910**	**967,600**	**169,960**	**46,398**	**3,794,140**	**3,129,393**
No adjusted gross income	0	0	0	0	0	0	0	0	* 29	* 27
$1 under $1,000	* 7,971	* 39,166	0	0	0	0	0	0	0	0
$1,000 under $2,000	* 2,540	* 6,322	49,998	1,898	0	0	* 3,941	* 118	48,060	1,780
$2,000 under $3,000	* 5,080	* 22,530	76,505	7,569	35,470	4,536	14,892	221	73,523	7,348
$3,000 under $4,000	* 4,525	* 33,264	64,390	12,184	35,423	9,554	14,877	471	64,390	11,712
$4,000 under $5,000	* 3,533	* 89,382	72,469	13,661	25,689	7,246	10,629	348	71,536	13,312
$5,000 under $10,000	11,928	54,254	1,818,467	361,102	92,717	60,015	56,373	2,427	1,812,512	358,675
$10,000 under $20,000	22,296	150,650	1,452,831	1,152,643	78,066	125,358	45,574	2,871	1,451,839	1,150,889
$20,000 under $30,000	13,214	185,677	186,812	419,336	19,891	72,902	10,521	1,906	186,441	422,176
$30,000 under $50,000	12,191	150,493	71,293	301,112	10,025	70,109	8,236	1,899	71,293	303,455
$50,000 under $200,000	5,461	224,975	11,034	157,845	* 5,678	* 98,770	* 2,983	* 8,682	11,034	160,962
$200,000 or more	2,212	229,175	3,439	654,453	2,952	519,110	1,934	27,454	3,482	699,057

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

[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, IRA distributions, pensions and annuities, unemployment compensation, Social Security benefits, foreign earned income exclusion, net operating loss, gambling earnings, cancellation of debt, 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, July 2015.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

[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		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			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	**44,330,496**	**5,930,723,846**	**44,330,496**	**6,025,333,640**	**36,913,505**	**3,882,362,655**	**23,775,608**	**75,014,951**	**4,068,924**	**57,927,634**	**15,634,612**	**176,664,865**
Under $5,000	352,950	852,385	352,950	1,122,158	93,564	1,183,085	184,119	145,682	28,772	179,125	114,449	350,810
$5,000 under $10,000	434,830	3,318,780	434,830	3,598,532	154,563	1,863,831	218,203	192,392	37,310	124,693	142,906	427,628
$10,000 under $15,000	742,962	9,305,155	742,962	9,823,448	294,946	3,825,177	360,355	333,503	44,666	322,657	226,234	686,914
$15,000 under $20,000	902,415	15,882,965	902,415	16,484,178	435,835	7,559,957	392,329	477,962	54,687	397,086	244,059	860,992
$20,000 under $25,000	988,360	22,325,192	988,360	23,005,694	596,913	12,369,538	357,402	482,498	46,532	244,903	226,927	762,412
$25,000 under $30,000	1,211,423	33,419,002	1,211,423	34,267,459	840,740	21,307,257	418,597	605,294	65,281	783,441	256,307	1,048,681
$30,000 under $35,000	1,401,484	45,723,388	1,401,484	46,747,347	1,062,111	31,119,621	493,814	548,219	57,469	305,821	286,448	924,395
$35,000 under $40,000	1,485,493	55,801,979	1,485,493	56,984,874	1,202,429	41,128,452	536,301	434,160	64,588	401,560	274,830	1,061,573
$40,000 under $45,000	1,618,385	68,794,527	1,618,385	69,981,176	1,326,604	51,878,923	548,863	500,402	68,656	630,454	312,075	1,109,112
$45,000 under $50,000	1,674,219	79,639,569	1,674,219	81,030,299	1,395,218	60,551,651	619,599	486,343	71,784	565,082	335,086	1,337,800
$50,000 under $55,000	1,617,207	84,869,145	1,617,207	86,351,048	1,347,278	63,375,317	655,528	709,350	79,737	643,986	388,424	1,496,801
$55,000 under $60,000	1,595,399	91,694,880	1,595,399	93,027,068	1,315,891	67,867,335	718,028	574,242	85,337	797,537	387,083	1,682,028
$60,000 under $75,000	4,802,903	324,209,141	4,802,903	328,854,113	4,107,025	245,145,060	2,168,740	1,907,917	282,753	1,665,851	1,202,117	4,578,758
$75,000 under $100,000	7,356,600	640,991,491	7,356,600	649,086,381	6,437,022	490,574,555	3,769,175	3,627,917	486,992	3,370,950	2,268,447	10,157,018
$100,000 under $200,000	12,950,515	1,774,406,538	12,950,515	1,798,359,082	11,683,323	1,370,949,077	8,020,070	10,378,564	1,225,757	10,471,505	5,383,050	29,340,499
$200,000 under $500,000	4,208,987	1,201,171,177	4,208,987	1,225,023,590	3,776,444	831,688,032	3,380,357	12,171,945	912,771	13,088,848	2,755,419	34,123,462
$500,000 under $1,000,000	668,727	448,785,275	668,727	459,150,878	580,416	254,987,504	623,976	7,095,328	271,071	6,836,446	546,973	18,508,569
$1,000,000 under $1,500,000	142,203	170,951,270	142,203	174,277,138	118,738	80,239,001	137,463	3,433,940	72,952	3,258,692	123,370	8,445,502
$1,500,000 under $2,000,000	58,573	100,641,037	58,573	102,413,371	48,489	42,477,761	57,275	2,264,091	33,394	2,034,185	52,387	5,409,638
$2,000,000 under $5,000,000	83,993	249,945,282	83,993	253,551,072	69,072	92,067,865	82,746	6,817,037	53,630	4,981,524	76,841	14,379,455
$5,000,000 under $10,000,000	20,375	138,761,731	20,375	140,255,550	16,826	44,286,947	20,205	4,390,760	14,812	2,508,585	19,120	8,947,214
$10,000,000 or more	12,493	369,233,936	12,493	371,939,185	10,059	65,916,707	12,461	17,437,409	9,970	4,314,703	12,058	31,025,602
Taxable returns, total	**38,880,699**	**5,751,943,946**	**38,880,699**	**5,840,479,962**	**33,602,326**	**3,765,638,662**	**21,354,393**	**71,106,215**	**3,625,473**	**52,574,836**	**14,100,788**	**165,071,982**
Nontaxable returns, total	**5,449,797**	**178,779,900**	**5,449,797**	**184,853,678**	**3,311,179**	**116,723,993**	**2,421,216**	**3,908,736**	**443,451**	**5,352,797**	**1,533,824**	**11,592,883**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Qualified dividends [1]		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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**14,600,851**	**131,677,731**	**18,761,715**	**25,935,513**	**195,194**	**6,163,041**	**8,468,380**	**182,319,646**	**13,954,444**	**418,316,737**	**1,355,730**	**9,128,239**
Under $5,000	99,986	202,970	26,655	23,056	* 891	* 4,275	96,556	144,342	115,796	29,525	14,634	-140,422
$5,000 under $10,000	128,140	220,098	37,809	31,823	* 2,218	* 15,089	106,710	356,273	140,906	784	15,534	12,270
$10,000 under $15,000	205,575	386,334	90,221	61,234	* 5,448	* 60,360	164,411	836,546	204,352	72,429	17,559	-56,963
$15,000 under $20,000	226,485	494,747	116,480	80,766	5,789	97,011	214,323	1,295,528	226,853	207,114	21,401	-250,938
$20,000 under $25,000	208,709	475,515	177,334	99,305	* 7,552	* 79,285	198,950	1,420,373	204,887	336,090	11,603	-88,637
$25,000 under $30,000	225,317	615,295	270,592	159,048	9,008	93,838	220,890	1,457,280	244,061	603,600	15,401	11,859
$30,000 under $35,000	262,815	547,479	410,115	244,936	10,017	115,855	227,823	1,850,627	243,869	567,289	19,951	-143,434
$35,000 under $40,000	253,145	692,593	511,580	335,380	14,548	267,635	256,701	1,823,027	249,689	190,142	25,839	-140,105
$40,000 under $45,000	284,098	600,094	596,698	383,844	11,021	134,535	253,103	1,888,228	264,326	688,131	20,987	-37,197
$45,000 under $50,000	305,571	909,234	636,225	396,636	10,317	127,951	248,589	2,669,864	313,765	665,404	26,435	-263,207
$50,000 under $55,000	359,513	1,015,806	655,366	514,292	8,721	178,434	264,391	2,742,064	314,601	913,996	21,403	-11,533
$55,000 under $60,000	356,315	1,006,475	715,769	532,145	12,051	301,025	267,063	2,144,759	317,677	945,647	19,761	-25,880
$60,000 under $75,000	1,113,721	3,048,429	2,226,599	1,819,525	31,748	861,956	831,912	8,931,676	1,013,771	2,809,729	84,607	-499,994
$75,000 under $100,000	2,112,979	6,912,768	3,647,809	3,407,886	27,963	735,561	1,297,538	15,114,039	1,916,165	7,455,848	142,640	-407,064
$100,000 under $200,000	5,020,827	21,689,414	6,760,321	8,083,387	26,668	1,521,005	2,559,109	49,508,128	4,696,266	32,153,266	360,522	-854,958
$200,000 under $500,000	2,629,388	25,815,124	1,567,197	3,552,001	9,439	1,140,241	1,011,039	55,120,654	2,635,095	56,141,928	303,427	95,840
$500,000 under $1,000,000	531,116	14,167,850	173,847	1,191,525	1,394	240,434	170,813	17,613,041	559,802	39,996,757	125,041	298,629
$1,000,000 under $1,500,000	120,466	6,422,007	55,582	734,265	* 164	* 45,988	34,968	5,620,253	127,329	20,849,746	39,026	158,703
$1,500,000 under $2,000,000	50,912	4,107,358	26,225	505,104	* 65	* 38,820	14,351	2,591,969	54,301	15,081,070	19,460	178,340
$2,000,000 under $5,000,000	75,171	10,782,344	41,685	1,255,430	137	73,322	20,397	5,022,905	79,019	47,840,551	33,236	784,001
$5,000,000 under $10,000,000	18,766	6,905,201	10,687	714,445	24	18,535	5,337	2,069,460	19,627	36,147,918	9,857	708,497
$10,000,000 or more	11,837	24,660,596	6,919	1,809,481	12	11,887	3,407	2,098,612	12,288	154,619,772	7,407	9,800,434
Taxable returns, total	**13,184,467**	**123,595,400**	**17,643,050**	**24,739,672**	**162,486**	**5,716,311**	**7,101,899**	**172,168,342**	**12,434,692**	**408,612,589**	**1,175,703**	**10,528,639**
Nontaxable returns, total	**1,416,384**	**8,082,331**	**1,118,665**	**1,195,841**	**32,708**	**446,730**	**1,366,481**	**10,151,304**	**1,519,753**	**9,704,148**	**180,028**	**-1,400,400**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Taxable 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**6,447,265**	**136,390,334**	**11,655,425**	**342,487,922**	**3,739,509**	**73,643,435**	**2,801,608**	**29,464,968**	**241,864**	**3,134,412**	**5,663,790**	**519,535,866**
Under $5,000	51,458	175,343	69,822	284,536	31,193	159,979	29,702	264,352	* 2,150	* -4,417	33,103	-493,842
$5,000 under $10,000	99,386	491,189	143,061	756,127	48,694	269,166	27,637	256,797	* 3,396	* -7,165	40,352	-215,770
$10,000 under $15,000	173,320	1,150,824	311,774	2,884,653	62,282	322,623	47,312	347,914	* 1,007	* 2,729	39,848	-89,384
$15,000 under $20,000	171,032	1,163,734	362,411	4,609,505	79,916	655,999	67,694	602,087	* 7,022	* 34,933	66,768	-33,362
$20,000 under $25,000	177,695	1,745,069	332,311	4,374,400	63,044	508,660	52,387	354,684	* 2,239	* 35,835	59,024	220,021
$25,000 under $30,000	201,335	2,061,609	352,119	5,055,609	79,150	557,986	50,655	483,122	* 3,312	* 19,015	78,822	-60,892
$30,000 under $35,000	201,640	2,347,484	377,056	6,261,550	84,415	638,540	73,025	855,816	* 4,992	* 41,209	78,997	338,777
$35,000 under $40,000	182,951	2,017,820	366,105	6,095,016	74,992	659,529	87,697	757,151	* 7,463	* 38,335	89,281	513,018
$40,000 under $45,000	183,378	1,974,705	366,266	7,076,896	88,969	837,867	82,564	739,934	9,588	104,326	88,188	552,719
$45,000 under $50,000	198,954	2,161,783	404,877	8,408,741	90,690	589,760	87,737	755,067	* 3,504	* 21,037	103,038	577,674
$50,000 under $55,000	200,684	2,642,273	392,141	8,432,985	87,938	743,643	86,457	730,036	5,334	45,543	93,671	672,036
$55,000 under $60,000	192,337	2,674,499	403,527	9,934,657	88,845	878,929	89,373	760,597	7,423	58,345	106,727	850,728
$60,000 under $75,000	646,521	9,697,116	1,246,814	31,876,848	299,428	3,067,417	330,720	3,076,482	24,260	205,379	354,514	2,973,716
$75,000 under $100,000	1,052,742	20,097,631	1,946,333	56,360,133	502,438	4,774,862	561,221	4,744,106	48,607	268,559	659,713	8,603,507
$100,000 under $200,000	1,914,462	48,459,518	3,446,141	132,654,255	1,172,933	16,891,940	865,260	7,560,210	69,108	956,767	1,778,949	44,286,692
$200,000 under $500,000	661,668	28,893,356	965,652	47,823,724	616,973	17,729,999	180,047	3,981,640	32,198	935,217	1,355,586	110,519,924
$500,000 under $1,000,000	94,295	5,401,402	115,635	6,076,466	158,709	8,746,320	48,688	1,357,912	6,836	215,640	394,657	90,407,089
$1,000,000 under $1,500,000	20,356	1,230,944	24,096	1,407,401	41,934	3,441,544	13,230	502,230	1,541	55,152	102,122	44,536,763
$1,500,000 under $2,000,000	7,806	451,529	9,421	533,971	19,710	1,995,434	6,099	269,275	562	14,299	44,333	28,672,455
$2,000,000 under $5,000,000	11,167	908,134	14,031	1,000,123	31,768	4,433,364	9,508	537,789	946	32,864	67,413	72,862,788
$5,000,000 under $10,000,000	2,565	314,748	3,569	316,012	8,956	2,060,273	2,742	203,536	236	53,634	17,315	37,084,054
$10,000,000 or more	1,515	329,623	2,267	264,316	6,532	3,679,602	1,850	324,229	140	7,178	11,370	76,757,153
Taxable returns, total	**5,570,350**	**127,608,951**	**10,178,769**	**324,560,663**	**3,254,388**	**69,402,484**	**2,367,026**	**24,729,472**	**218,552**	**2,993,533**	**5,080,776**	**520,205,081**
Nontaxable returns, total	**876,915**	**8,781,384**	**1,476,656**	**17,927,260**	**485,120**	**4,240,951**	**434,582**	**4,735,496**	**23,312**	**140,878**	**583,015**	**-669,216**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**425,832**	**20,769,282**	**698,101**	**-2,913,945**	**2,607,918**	**16,664,003**	**8,624,409**	**137,727,107**	**290,647**	**13,448,246**	**352,247**	**5,179,325**
Under $5,000	2,396	2,746	7,717	-30,262	8,843	43,791	5,650	16,563	26,645	361,731	* 2,155	* 18,276
$5,000 under $10,000	2,113	-43,392	9,066	-21,935	25,704	116,824	6,735	39,467	25,860	428,468	6,623	35,728
$10,000 under $15,000	3,163	7,900	11,620	-88,641	53,417	291,576	41,804	113,638	28,235	330,086	4,738	195,576
$15,000 under $20,000	6,085	43,666	21,785	-185,096	56,998	429,030	243,301	337,226	19,303	282,969	3,719	45,092
$20,000 under $25,000	2,300	21,502	16,005	-114,118	80,500	515,632	348,299	838,422	16,243	441,350	6,657	25,199
$25,000 under $30,000	2,299	1,142	15,342	-112,452	72,095	590,616	386,706	1,563,237	15,637	481,429	8,317	57,842
$30,000 under $35,000	6,150	31,056	13,176	-165,515	120,694	831,255	382,867	2,165,210	13,874	468,831	4,336	43,430
$35,000 under $40,000	6,797	40,711	15,307	-106,139	111,604	711,106	344,770	2,593,302	9,119	220,413	8,247	28,097
$40,000 under $45,000	7,420	45,548	16,738	-231,185	99,525	576,326	311,955	2,979,648	9,034	208,478	10,371	70,009
$45,000 under $50,000	7,224	63,693	19,021	-258,369	96,428	532,873	325,392	3,614,622	8,599	218,713	11,163	56,229
$50,000 under $55,000	7,549	57,666	20,437	-220,833	120,271	715,291	314,577	4,004,558	9,797	295,043	8,538	37,685
$55,000 under $60,000	7,889	55,400	15,430	-79,544	103,165	718,311	324,715	4,518,257	6,103	158,339	9,724	71,182
$60,000 under $75,000	32,734	399,589	74,616	-769,541	341,374	2,159,323	988,981	15,827,857	16,103	645,206	30,013	351,528
$75,000 under $100,000	42,332	379,993	99,788	-518,248	485,076	3,105,379	1,485,298	28,369,242	22,274	808,844	55,336	654,781
$100,000 under $200,000	139,148	2,781,790	219,339	-422,567	696,772	4,438,677	2,276,414	49,534,102	40,840	1,675,013	114,457	1,456,156
$200,000 under $500,000	97,068	3,934,323	94,589	684,106	123,594	801,067	677,657	16,813,256	14,240	1,853,769	33,886	676,841
$500,000 under $1,000,000	26,207	2,124,584	17,430	266,940	9,700	68,354	103,747	2,834,849	5,139	1,323,915	12,279	450,165
$1,000,000 under $1,500,000	8,799	1,379,239	4,544	-39,460	1,157	10,335	24,429	672,214	1,327	465,299	5,828	169,484
$1,500,000 under $2,000,000	4,726	1,048,530	1,834	-26,189	435	3,400	9,799	275,247	754	344,993	3,297	74,407
$2,000,000 under $5,000,000	8,093	2,890,301	3,016	-130,044	479	4,154	15,146	431,298	968	832,256	7,333	165,860
$5,000,000 under $10,000,000	2,839	1,857,098	732	-98,739	61	471	3,757	110,501	336	534,178	2,654	121,176
$10,000,000 or more	2,501	3,646,196	569	-246,114	25	213	2,410	74,391	217	1,068,925	2,579	374,581
Taxable returns, total	**389,417**	**20,606,096**	**594,403**	**-1,800,015**	**2,208,779**	**14,096,459**	**7,629,889**	**131,035,086**	**117,786**	**9,519,408**	**309,639**	**4,655,155**
Nontaxable returns, total	**36,415**	**163,185**	**103,699**	**-1,113,930**	**399,139**	**2,567,545**	**994,521**	**6,692,022**	**172,860**	**3,928,838**	**42,608**	**524,170**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—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		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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**130,177**	**167,241**	**92,000**	**6,841,365**	**1,036,924**	**25,450,465**	**3,177,285**	**24,081,537**	**14,674,243**	**94,609,794**
Under $5,000	0	0	4,310	237,940	7,321	25,954	24,337	42,744	85,977	269,772
$5,000 under $10,000	0	0	* 2,106	* 117,199	7,567	34,042	28,193	39,459	119,008	279,752
$10,000 under $15,000	* 993	* 1,017	2,264	110,520	16,582	95,138	32,194	-92,152	191,996	518,293
$15,000 under $20,000	* 3	* 1	2,989	244,945	21,152	107,847	49,812	112,144	225,960	601,213
$20,000 under $25,000	* 1,007	* 738	1,172	95,110	30,568	219,201	48,955	81,247	246,921	680,502
$25,000 under $30,000	* 3,207	* 2,456	3,422	142,500	26,241	147,199	55,050	223,302	290,335	848,457
$30,000 under $35,000	* 2,986	* 3,350	328	34,052	30,637	179,783	70,587	203,619	332,377	1,023,958
$35,000 under $40,000	* 4,975	* 2,603	3,691	207,851	30,600	302,728	67,391	212,237	401,770	1,182,895
$40,000 under $45,000	* 1,997	* 2,333	38	6,315	25,751	208,531	82,545	296,527	450,138	1,186,649
$45,000 under $50,000	* 2,998	* 765	1,549	146,910	30,213	272,153	75,295	158,622	470,354	1,390,730
$50,000 under $55,000	8,354	7,463	4,432	355,959	45,914	356,969	91,943	363,631	463,853	1,481,903
$55,000 under $60,000	* 7,042	* 4,641	2,960	192,304	36,015	327,448	77,274	162,497	469,511	1,332,188
$60,000 under $75,000	13,373	10,706	7,020	514,834	129,204	1,152,934	276,867	788,516	1,549,936	4,644,972
$75,000 under $100,000	27,561	43,787	8,462	570,223	158,460	1,375,070	458,880	1,297,658	2,365,086	8,094,890
$100,000 under $200,000	43,270	67,870	22,648	1,949,309	295,389	3,494,191	1,039,818	4,822,023	4,892,462	23,952,544
$200,000 under $500,000	10,798	15,367	15,285	1,116,577	114,274	5,080,048	481,732	4,969,462	1,589,959	23,852,412
$500,000 under $1,000,000	1,099	2,839	6,188	522,575	19,975	3,158,365	124,999	2,886,119	339,361	10,365,603
$1,000,000 under $1,500,000	252	550	1,319	114,003	5,218	1,752,495	34,374	1,269,760	80,509	3,325,867
$1,500,000 under $2,000,000	* 65	* 137	541	46,084	1,957	801,704	15,947	696,304	34,486	1,772,334
$2,000,000 under $5,000,000	159	524	911	82,116	2,912	2,178,798	27,065	2,017,367	52,029	3,605,789
$5,000,000 under $10,000,000	20	46	249	22,931	615	914,812	7,893	1,051,967	13,360	1,493,820
$10,000,000 or more	16	48	119	11,108	359	3,265,053	6,135	2,478,484	8,855	2,705,249
Taxable returns, total	**119,816**	**156,805**	**67,526**	**5,109,614**	**910,390**	**23,262,353**	**2,825,270**	**22,466,926**	**12,944,163**	**88,536,016**
Nontaxable returns, total	**10,362**	**10,436**	**24,474**	**1,731,751**	**126,534**	**2,188,112**	**352,015**	**1,614,611**	**1,730,080**	**6,073,778**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**1,188,594,808**	**2,517,112**	**36,428,173**	**8,997,721**	**84,506,732**	**8,997,721**	**129,127,805**	**8,996,686**	**44,621,073**	**43,976,931**	**506,190,703**
Under $5,000	5,784,355	0	0	258,338	2,362,551	258,338	2,416,680	257,304	54,128	331,729	1,231,213
$5,000 under $10,000	6,686,603	0	0	304,069	2,839,253	304,069	3,032,673	304,069	193,419	417,720	1,483,430
$10,000 under $15,000	10,929,550	0	0	506,549	3,755,022	506,549	4,279,197	506,549	524,175	719,950	2,434,798
$15,000 under $20,000	13,572,230	0	0	576,051	4,782,992	576,051	5,628,064	576,051	845,072	874,788	2,975,335
$20,000 under $25,000	15,428,954	0	0	514,010	4,810,693	514,010	5,805,845	514,010	995,152	955,755	3,029,665
$25,000 under $30,000	18,917,966	0	0	549,688	4,105,553	549,688	5,416,695	549,688	1,311,141	1,185,185	4,193,709
$30,000 under $35,000	22,150,125	0	0	581,494	4,735,649	581,494	6,380,172	581,494	1,644,523	1,373,724	4,878,808
$35,000 under $40,000	23,204,163	0	0	477,824	3,838,049	477,824	5,402,497	477,824	1,564,448	1,464,193	5,607,401
$40,000 under $45,000	25,660,686	0	0	459,152	3,339,955	459,152	5,054,135	459,152	1,714,181	1,592,117	6,597,233
$45,000 under $50,000	27,408,503	0	0	464,718	3,895,703	464,718	5,841,377	464,718	1,945,674	1,651,032	7,580,023
$50,000 under $55,000	27,465,330	0	0	421,523	3,902,322	421,523	5,815,437	421,523	1,913,115	1,602,071	7,944,280
$55,000 under $60,000	26,954,574	0	0	369,086	3,245,140	369,086	5,077,215	369,086	1,832,075	1,586,083	8,075,518
$60,000 under $75,000	88,093,671	0	0	1,060,446	10,131,174	1,060,446	16,334,625	1,060,446	6,203,451	4,783,821	27,602,578
$75,000 under $100,000	150,184,183	0	0	1,230,254	11,787,549	1,230,254	20,790,335	1,230,254	9,002,785	7,327,685	53,056,609
$100,000 under $200,000	333,749,044	26,203	16,900	1,096,144	13,250,417	1,096,144	24,983,090	1,096,144	11,732,672	12,922,140	142,502,165
$200,000 under $500,000	187,351,081	1,523,886	3,591,234	120,784	3,068,958	120,784	5,708,362	120,784	2,639,403	4,204,505	97,598,115
$500,000 under $1,000,000	59,933,251	656,687	7,423,006	6,121	389,258	6,121	712,117	6,121	322,859	667,756	38,085,544
$1,000,000 under $1,500,000	23,112,957	139,706	3,790,602	987	200,983	987	301,369	987	100,385	141,520	15,574,896
$1,500,000 under $2,000,000	12,986,625	57,088	2,415,106	302	33,078	302	73,616	302	40,538	58,494	9,147,632
$2,000,000 under $5,000,000	32,815,865	81,715	6,361,192	164	26,097	164	58,695	164	32,598	83,860	22,977,890
$5,000,000 under $10,000,000	17,636,345	19,769	3,587,805	** 17	** 6,333	** 17	** 15,610	** 17	** 9,277	20,333	12,191,357
$10,000,000 or more	58,568,747	12,058	9,242,327	**	**	**	**	**	**	12,469	31,422,505
Taxable returns, total	**1,057,797,114**	**2,515,088**	**36,400,643**	**6,119,361**	**45,224,706**	**6,119,361**	**82,988,733**	**6,119,361**	**37,764,027**	**38,671,727**	**479,150,213**
Nontaxable returns, total	**130,797,695**	**2,024**	**27,530**	**2,878,360**	**39,282,026**	**2,878,360**	**46,139,072**	**2,877,325**	**6,857,046**	**5,305,204**	**27,040,490**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction											
	State and local taxes						Real estate taxes		Personal property taxes		Other 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**42,667,457**	**320,871,155**	**32,589,964**	**304,274,450**	**10,077,493**	**16,596,706**	**37,803,131**	**174,273,112**	**19,696,282**	**9,122,824**	**2,402,404**	**1,923,612**
Under $5,000	278,023	223,194	70,734	121,385	207,289	101,810	258,690	953,588	120,626	32,596	12,002	21,835
$5,000 under $10,000	376,690	323,473	127,707	185,054	248,983	138,418	318,391	1,070,115	146,348	79,143	15,585	10,699
$10,000 under $15,000	649,011	563,943	253,835	323,794	395,176	240,149	549,575	1,767,361	256,300	96,189	23,859	7,305
$15,000 under $20,000	790,335	777,519	341,920	484,684	448,415	292,835	639,959	2,070,450	329,968	110,658	45,377	16,708
$20,000 under $25,000	890,523	855,513	425,879	477,944	464,644	377,569	656,138	1,972,287	382,363	185,036	38,683	16,829
$25,000 under $30,000	1,119,864	1,349,338	630,767	906,686	489,096	442,652	855,047	2,589,540	490,009	221,030	51,018	33,801
$30,000 under $35,000	1,314,873	1,767,409	818,760	1,263,606	496,113	503,804	994,444	2,862,087	577,473	225,141	60,830	24,171
$35,000 under $40,000	1,399,879	2,141,850	933,844	1,634,492	466,035	507,358	1,100,712	3,177,807	616,796	239,315	67,908	48,429
$40,000 under $45,000	1,514,657	2,827,137	1,060,721	2,272,087	453,937	555,050	1,238,727	3,462,757	691,615	253,153	90,514	54,188
$45,000 under $50,000	1,603,531	3,197,526	1,162,993	2,691,149	440,539	506,377	1,310,077	4,053,050	736,163	297,430	68,768	32,017
$50,000 under $55,000	1,543,006	3,549,195	1,131,735	2,999,063	411,271	550,132	1,290,906	4,032,994	694,518	276,622	89,472	85,469
$55,000 under $60,000	1,540,709	3,692,812	1,153,959	3,174,188	386,750	518,624	1,346,820	4,111,112	668,841	230,888	71,445	40,707
$60,000 under $75,000	4,659,535	13,473,709	3,641,021	12,016,233	1,018,515	1,457,476	4,048,566	13,126,673	2,159,963	902,356	225,271	99,840
$75,000 under $100,000	7,160,623	27,675,131	5,831,782	25,385,505	1,328,841	2,289,626	6,485,450	23,688,392	3,352,986	1,403,771	406,328	289,315
$100,000 under $200,000	12,691,584	81,950,154	10,656,619	77,117,186	2,034,965	4,832,967	11,888,328	56,947,167	6,220,415	3,110,100	774,672	494,744
$200,000 under $500,000	4,156,119	65,039,704	3,506,092	62,736,311	650,027	2,303,393	3,895,196	31,204,738	1,868,794	1,098,137	282,643	255,536
$500,000 under $1,000,000	663,199	29,032,974	564,683	28,573,276	98,516	459,698	627,055	8,707,783	268,036	218,572	51,140	126,215
$1,000,000 under $1,500,000	140,972	12,823,498	122,982	12,719,856	17,990	103,642	133,695	2,652,454	54,224	54,199	11,779	44,745
$1,500,000 under $2,000,000	58,192	7,764,576	51,091	7,704,710	7,101	59,866	55,118	1,327,792	20,770	23,007	5,053	32,256
$2,000,000 under $5,000,000	83,491	20,341,522	73,989	20,201,928	9,502	139,593	78,996	2,524,805	28,978	39,691	7,330	71,872
$5,000,000 under $10,000,000	20,246	11,232,043	17,791	11,170,922	2,455	61,122	19,280	908,384	6,884	12,285	1,688	38,645
$10,000,000 or more	12,394	30,268,936	11,061	30,114,393	1,333	154,543	11,958	1,061,777	4,211	13,504	1,041	78,288
Taxable returns, total	**37,734,518**	**311,521,351**	**30,088,100**	**297,228,590**	**7,646,418**	**14,292,761**	**33,705,923**	**158,016,845**	**17,588,346**	**8,009,326**	**2,156,042**	**1,602,691**
Nontaxable returns, total	**4,932,939**	**9,349,804**	**2,501,864**	**7,045,859**	**2,431,075**	**2,303,945**	**4,097,208**	**16,256,266**	**2,107,936**	**1,113,498**	**246,362**	**320,920**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			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
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**33,897,795**	**317,317,182**	**33,279,110**	**296,185,853**	**32,781,159**	**290,240,747**	**1,117,053**	**5,945,106**	**2,593,772**	**1,479,983**	**4,690,700**	**6,507,412**
Under $5,000	201,768	1,664,261	193,927	1,634,468	187,243	1,570,563	8,666	63,905	8,669	843	19,979	22,461
$5,000 under $10,000	242,147	1,575,392	228,661	1,531,349	221,560	1,485,891	8,135	45,458	17,094	4,701	21,821	23,924
$10,000 under $15,000	398,145	2,791,490	389,679	2,701,759	380,560	2,598,612	14,466	103,147	13,112	7,160	46,183	63,751
$15,000 under $20,000	473,485	3,120,924	463,162	2,962,369	452,331	2,895,150	15,354	67,219	30,199	28,651	75,381	118,550
$20,000 under $25,000	535,386	3,812,856	523,907	3,632,218	517,910	3,569,458	6,126	62,760	28,770	10,155	112,386	150,210
$25,000 under $30,000	702,804	4,881,762	690,186	4,634,614	673,623	4,501,006	22,481	133,608	35,462	23,510	151,819	197,466
$30,000 under $35,000	899,678	5,971,887	878,671	5,607,113	855,200	5,457,971	36,798	149,142	49,402	35,281	242,302	305,409
$35,000 under $40,000	981,696	6,694,322	968,474	6,351,686	951,396	6,191,935	27,014	159,751	44,894	26,983	256,303	305,495
$40,000 under $45,000	1,133,509	7,770,392	1,120,216	7,340,315	1,109,515	7,214,215	21,751	126,100	50,419	43,826	292,572	362,639
$45,000 under $50,000	1,196,226	8,171,047	1,184,646	7,707,091	1,158,628	7,477,718	40,019	229,373	53,873	48,106	311,074	388,795
$50,000 under $55,000	1,173,793	8,080,340	1,155,051	7,649,491	1,140,095	7,505,985	34,009	143,506	57,537	41,321	277,921	360,827
$55,000 under $60,000	1,200,815	8,558,222	1,189,928	8,026,323	1,170,173	7,891,893	36,064	134,430	75,138	53,241	310,086	452,307
$60,000 under $75,000	3,724,769	28,048,739	3,678,543	26,568,011	3,615,481	26,007,699	107,773	560,312	220,067	133,234	873,223	1,294,500
$75,000 under $100,000	5,911,000	49,369,295	5,848,418	46,839,487	5,762,871	45,937,732	205,401	901,755	414,528	211,441	1,299,213	2,103,392
$100,000 under $200,000	10,887,925	104,775,160	10,739,886	103,008,988	10,611,085	101,236,573	374,507	1,772,415	984,344	510,246	400,435	357,688
$200,000 under $500,000	3,446,938	47,972,808	3,332,933	45,800,988	3,293,560	44,928,950	128,790	872,038	408,400	239,423	0	0
$500,000 under $1,000,000	534,711	11,288,903	491,441	9,570,874	483,645	9,336,084	20,375	234,790	73,990	38,343	0	0
$1,000,000 under $1,500,000	113,627	3,079,412	97,620	2,111,311	95,490	2,028,653	4,289	82,658	14,500	9,954	0	0
$1,500,000 under $2,000,000	45,996	1,517,204	37,314	884,237	36,355	849,206	1,797	35,030	5,369	5,582	0	0
$2,000,000 under $5,000,000	66,607	2,942,993	50,029	1,210,253	48,620	1,163,451	2,360	46,802	6,342	6,485	0	0
$5,000,000 under $10,000,000	16,335	1,274,368	10,900	272,749	10,532	258,979	578	13,769	1,173	994	0	0
$10,000,000 or more	10,436	3,955,406	5,521	140,161	5,287	133,024	300	7,137	489	501	0	0
Taxable returns, total	**30,447,302**	**285,364,428**	**29,918,117**	**266,506,781**	**29,500,654**	**261,478,387**	**986,648**	**5,028,394**	**2,410,160**	**1,301,781**	**3,972,908**	**5,377,371**
Nontaxable returns, total	**3,450,493**	**31,952,754**	**3,360,993**	**29,679,072**	**3,280,505**	**28,762,361**	**130,405**	**916,712**	**183,612**	**178,202**	**717,792**	**1,130,041**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	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	**1,515,150**	**13,143,934**	**36,430,878**	**194,664,317**	**33,423,085**	**148,440,964**	**22,176,066**	**51,591,496**	**539,770**	**28,030,187**	**96,986**	**2,462,945**
Under $5,000	10,104	6,490	182,822	130,033	157,690	190,042	77,620	54,847	37,003	130,550	* 328	* 202
$5,000 under $10,000	12,978	15,418	255,080	397,777	227,542	406,682	101,270	77,585	28,706	153,073	* 3,680	* 26,827
$10,000 under $15,000	15,750	18,821	492,997	888,633	438,902	748,107	215,788	165,637	41,053	383,536	* 5,990	* 18,251
$15,000 under $20,000	14,089	11,354	629,591	1,244,131	567,364	1,057,866	298,595	214,484	29,203	179,947	* 3,061	* 16,463
$20,000 under $25,000	8,607	20,273	693,338	1,474,725	610,796	1,187,169	383,069	271,484	25,740	144,947	* 5,024	* 10,554
$25,000 under $30,000	17,886	26,172	880,516	2,242,995	784,766	1,880,323	495,918	405,106	38,948	371,602	* 6,279	* 92,976
$30,000 under $35,000	16,835	24,084	1,016,572	2,393,948	924,313	1,860,380	542,587	473,714	20,519	136,030	* 6,869	* 152,382
$35,000 under $40,000	16,093	10,157	1,097,556	2,831,072	986,342	2,281,378	592,183	511,647	29,863	318,364	* 2,978	* 30,029
$40,000 under $45,000	17,059	23,612	1,210,146	3,248,323	1,061,149	2,599,523	710,873	651,489	24,823	164,110	* 6,194	* 313,243
$45,000 under $50,000	19,106	27,054	1,253,835	3,508,019	1,110,464	2,734,856	726,978	938,678	21,189	180,231	* 7,309	* 112,268
$50,000 under $55,000	23,497	28,701	1,232,910	3,383,324	1,112,059	2,704,618	703,733	611,521	15,174	146,224	* 2,138	* 6,699
$55,000 under $60,000	24,330	26,351	1,248,892	3,458,688	1,098,006	2,762,432	771,382	655,276	16,747	152,950	* 2,018	* 13,636
$60,000 under $75,000	67,385	52,994	3,877,736	11,363,154	3,495,365	9,215,259	2,335,921	2,115,309	48,427	469,647	11,105	49,050
$75,000 under $100,000	138,145	214,976	6,161,457	20,503,396	5,622,375	16,972,131	3,817,006	4,391,038	46,117	927,760	11,081	154,389
$100,000 under $200,000	418,497	898,238	11,391,246	46,608,862	10,592,162	38,809,081	7,458,616	8,290,055	76,760	3,626,438	17,744	936,160
$200,000 under $500,000	411,119	1,932,397	3,869,408	28,775,417	3,711,723	23,539,516	2,448,842	5,933,008	24,962	2,973,861	4,667	321,228
$500,000 under $1,000,000	150,235	1,679,686	630,791	11,716,150	618,809	9,448,032	346,787	2,494,514	8,111	1,754,245	368	94,536
$1,000,000 under $1,500,000	48,662	958,146	136,356	5,298,047	134,846	3,930,414	69,592	1,532,382	2,051	1,366,258	83	29,337
$1,500,000 under $2,000,000	23,288	627,386	56,419	3,060,263	55,974	2,220,731	26,641	837,688	1,120	1,919,050	* 13	* 18,056
$2,000,000 under $5,000,000	40,743	1,726,254	81,193	8,739,041	80,586	5,980,499	37,745	3,831,636	1,896	3,613,895	51	34,708
$5,000,000 under $10,000,000	11,880	1,000,625	19,739	5,566,519	19,625	3,403,068	9,011	2,750,104	730	3,100,433	** 4	** 31,955
$10,000,000 or more	8,859	3,814,744	12,277	27,831,801	12,226	14,508,857	5,909	14,384,294	627	5,817,035	**	**
Taxable returns, total	**1,370,197**	**12,178,496**	**32,578,592**	**182,217,498**	**29,960,253**	**137,535,598**	**20,237,956**	**48,154,155**	**300,680**	**22,917,621**	**55,023**	**974,302**
Nontaxable returns, total	**144,954**	**965,438**	**3,852,286**	**12,446,819**	**3,462,833**	**10,905,366**	**1,938,110**	**3,437,341**	**239,090**	**5,112,565**	**41,964**	**1,488,643**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions									
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	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)
All returns, total	**12,301,592**	**98,383,484**	**14,544,643**	**85,604,965**	**21,621,097**	**7,441,538**	**7,810,799**	**44,750,539**	**28,174,453**	**137,797,042**
Under $5,000	144,113	352,436	26,512	129,183	121,946	33,235	58,761	197,879	153,630	360,296
$5,000 under $10,000	167,813	327,325	55,415	175,659	169,098	42,539	76,108	139,226	219,805	357,424
$10,000 under $15,000	253,046	896,691	123,458	696,544	301,751	84,571	113,782	197,367	398,296	978,483
$15,000 under $20,000	275,351	1,312,356	191,781	988,795	371,681	95,189	147,864	362,451	497,976	1,446,435
$20,000 under $25,000	352,447	2,079,867	304,919	1,837,486	425,547	91,853	148,643	358,608	604,874	2,287,947
$25,000 under $30,000	450,749	3,023,935	404,486	2,616,298	565,749	139,784	189,653	586,120	777,429	3,342,202
$30,000 under $35,000	538,556	3,826,905	507,862	3,512,416	626,817	154,946	234,858	585,276	868,024	4,252,639
$35,000 under $40,000	550,807	3,893,475	553,820	3,674,409	705,264	164,382	205,394	560,221	938,114	4,399,011
$40,000 under $45,000	577,181	4,197,010	603,181	3,994,888	756,478	174,737	218,873	631,889	1,001,418	4,801,514
$45,000 under $50,000	572,916	3,876,819	624,112	3,710,037	774,164	173,936	219,910	684,355	1,065,228	4,568,327
$50,000 under $55,000	530,631	3,785,622	607,939	3,717,855	794,631	184,557	222,798	607,539	1,038,024	4,509,951
$55,000 under $60,000	494,608	3,381,261	578,911	3,288,821	796,525	179,246	228,257	654,041	1,011,223	4,122,109
$60,000 under $75,000	1,441,883	9,788,670	1,780,312	10,151,069	2,407,123	561,715	670,786	1,653,171	3,121,105	12,365,955
$75,000 under $100,000	2,041,395	14,060,800	2,718,015	14,796,477	3,769,396	944,810	1,130,451	3,098,394	4,811,239	18,839,681
$100,000 under $200,000	3,032,089	22,534,603	4,430,119	24,555,098	6,640,843	1,986,514	2,265,194	7,658,563	8,390,256	34,200,176
$200,000 under $500,000	717,458	8,655,612	924,865	6,246,020	1,965,030	1,245,482	1,170,659	7,423,503	2,599,260	14,915,004
$500,000 under $1,000,000	102,273	2,928,236	85,077	717,986	290,085	461,516	302,922	4,151,094	438,562	5,330,596
$1,000,000 under $1,500,000	24,793	1,546,120	12,830	235,466	62,544	178,908	82,403	2,171,949	101,472	2,586,324
$1,500,000 under $2,000,000	10,365	851,739	4,183	75,321	25,364	98,484	37,291	1,308,178	43,776	1,481,983
$2,000,000 under $5,000,000	16,068	2,425,030	5,061	197,797	36,230	209,172	59,205	3,713,785	66,212	4,120,753
$5,000,000 under $10,000,000	4,297	1,405,255	1,220	131,761	9,158	92,758	16,153	2,195,663	17,310	2,420,181
$10,000,000 or more	2,752	3,233,717	564	155,579	5,673	143,204	10,835	5,811,269	11,220	6,110,052
Taxable returns, total	**10,182,779**	**82,689,425**	**13,005,638**	**73,441,916**	**19,202,335**	**6,641,471**	**6,793,522**	**40,256,743**	**24,896,642**	**120,340,130**
Nontaxable returns, total	**2,118,813**	**15,694,060**	**1,539,005**	**12,163,049**	**2,418,762**	**800,067**	**1,017,278**	**4,493,796**	**3,277,811**	**17,456,912**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Itemized deductions—continued						Exemptions		Taxable income	
	Unlimited miscellaneous deductions									
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	**1,205,191**	**21,497,617**	**892,282**	**18,673,003**	**317,236**	**2,024,561**	**103,196,018**	**381,566,048**	**41,218,625**	**4,405,411,729**
Under $5,000	8,593	43,657	* 4,996	* 20,607	* 3,054	* 17,894	474,559	1,844,730	* 3,654	* 7,922
$5,000 under $10,000	11,179	36,599	6,562	27,611	4,617	8,988	613,714	2,391,232	18,052	60,566
$10,000 under $15,000	21,806	144,666	16,574	84,696	5,243	16,917	1,032,152	4,020,042	132,955	329,117
$15,000 under $20,000	23,479	120,029	15,308	97,421	8,170	22,608	1,336,235	5,202,054	431,978	1,800,002
$20,000 under $25,000	28,633	210,593	25,916	205,392	2,719	5,201	1,568,365	6,109,410	629,682	4,623,684
$25,000 under $30,000	28,774	377,037	24,539	135,980	3,234	3,301	1,985,139	7,732,463	942,520	9,273,500
$30,000 under $35,000	34,734	190,548	27,640	163,396	7,094	27,151	2,372,940	9,241,281	1,205,905	16,486,694
$35,000 under $40,000	29,927	309,816	24,587	274,241	4,332	11,642	2,664,252	10,377,270	1,373,005	23,575,645
$40,000 under $45,000	24,902	194,531	23,650	185,805	2,248	8,727	2,980,593	11,612,698	1,542,407	32,558,626
$45,000 under $50,000	32,519	264,624	26,916	247,759	6,712	16,865	3,021,222	11,772,851	1,623,646	41,260,000
$50,000 under $55,000	45,942	362,743	40,590	346,249	5,352	16,494	3,184,469	12,407,679	1,567,559	45,606,924
$55,000 under $60,000	34,079	222,109	29,804	208,070	4,274	14,039	3,047,645	11,877,582	1,570,789	53,386,762
$60,000 under $75,000	130,712	1,110,307	115,421	997,946	17,290	112,287	9,999,223	38,962,783	4,747,962	198,175,559
$75,000 under $100,000	160,934	1,252,144	133,174	1,158,242	27,841	93,902	17,884,367	69,706,674	7,318,892	422,614,547
$100,000 under $200,000	320,917	3,158,576	251,979	2,761,112	71,357	353,612	35,812,289	139,551,724	12,924,274	1,302,973,989
$200,000 under $500,000	163,682	4,550,178	97,120	3,971,970	66,778	437,389	12,277,563	38,530,117	4,201,552	976,344,739
$500,000 under $1,000,000	50,680	2,853,629	17,775	2,508,453	32,662	272,446	2,010,742	143,126	667,262	389,399,171
$1,000,000 under $1,500,000	17,705	1,174,764	4,641	1,052,015	13,190	98,236	417,942	25,726	141,696	148,440,385
$1,500,000 under $2,000,000	8,613	773,759	1,737	696,737	6,927	59,887	172,955	17,855	58,377	87,919,804
$2,000,000 under $5,000,000	16,888	2,031,297	2,561	1,733,749	14,394	178,980	244,804	26,593	83,702	217,855,248
$5,000,000 under $10,000,000	5,554	775,139	502	604,116	5,070	131,070	58,786	6,843	20,305	121,418,295
$10,000,000 or more	4,939	1,340,871	290	1,191,437	4,677	116,924	36,064	5,313	12,449	311,300,551
Taxable returns, total	**1,057,392**	**18,577,183**	**782,566**	**16,596,391**	**280,058**	**1,743,401**	**89,449,360**	**328,029,991**	**38,863,705**	**4,370,383,012**
Nontaxable returns, total	**147,798**	**2,920,433**	**109,716**	**2,076,612**	**37,178**	**281,160**	**13,746,658**	**53,536,056**	**2,354,919**	**35,028,717**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Alternative minimum tax		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
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	**3,807,142**	**26,874,345**	**40,875,086**	**991,566,162**	**18,449,065**	**39,149,358**	**38,873,639**	**952,416,805**	**38,880,699**	**967,850,561**
Under $5,000	* 235	* 3,285	* 3,306	* 3,834	* 234	* 334	* 3,305	* 3,500	* 3,305	* 3,500
$5,000 under $10,000	* 319	* 2,153	14,386	9,022	* 3,030	* 360	13,392	8,662	13,392	8,662
$10,000 under $15,000	* 114	* 911	120,756	37,886	49,084	7,742	92,563	30,143	92,563	30,143
$15,000 under $20,000	* 17	* 379	387,428	168,461	104,181	23,619	331,946	144,842	331,946	144,842
$20,000 under $25,000	* 1,228	* 14,750	598,718	470,767	197,731	63,545	501,629	407,221	501,630	407,222
$25,000 under $30,000	* 1,335	* 2,849	907,373	1,008,244	382,223	179,906	696,065	828,338	696,065	828,338
$30,000 under $35,000	1,202	3,240	1,172,136	1,898,725	392,083	288,483	961,909	1,610,243	961,909	1,610,243
$35,000 under $40,000	1,628	9,415	1,352,518	2,840,049	512,987	437,270	1,106,215	2,402,780	1,106,215	2,402,780
$40,000 under $45,000	* 2,053	* 1,795	1,520,407	3,983,304	615,981	579,418	1,287,250	3,403,886	1,287,252	3,403,886
$45,000 under $50,000	* 1,126	* 2,025	1,594,475	5,150,677	601,562	618,861	1,388,747	4,531,816	1,388,750	4,531,816
$50,000 under $55,000	3,294	9,124	1,555,212	5,877,999	676,731	780,712	1,388,593	5,097,287	1,388,595	5,097,338
$55,000 under $60,000	2,311	4,595	1,556,761	7,241,735	666,398	820,708	1,437,498	6,421,026	1,437,504	6,421,027
$60,000 under $75,000	24,039	47,326	4,718,825	28,660,701	1,900,990	2,955,510	4,493,540	25,705,191	4,493,556	25,705,287
$75,000 under $100,000	68,644	138,919	7,284,448	63,439,974	3,560,294	6,111,646	7,130,979	57,328,327	7,131,004	57,328,479
$100,000 under $200,000	599,298	1,513,090	12,899,597	229,628,881	6,304,370	9,594,262	12,858,799	220,034,619	12,859,423	220,055,119
$200,000 under $500,000	2,735,788	14,544,859	4,203,259	236,630,373	1,819,025	2,998,809	4,197,421	233,631,564	4,202,369	235,614,352
$500,000 under $1,000,000	306,273	4,280,942	668,134	116,574,465	424,800	2,791,806	667,040	113,782,659	667,987	116,050,551
$1,000,000 under $1,500,000	26,071	1,041,156	142,074	48,412,280	100,763	1,311,242	141,820	47,101,038	142,023	48,251,318
$1,500,000 under $2,000,000	10,192	575,638	58,513	29,322,491	43,706	881,010	58,396	28,441,482	58,489	29,232,163
$2,000,000 under $5,000,000	14,864	1,452,219	83,918	73,948,838	65,107	2,619,357	83,751	71,329,481	83,879	73,543,208
$5,000,000 under $10,000,000	4,043	804,050	20,357	40,738,236	16,815	1,509,878	20,325	39,228,358	20,355	40,698,468
$10,000,000 or more	3,070	2,421,623	12,487	95,519,221	10,971	4,574,878	12,457	90,944,343	12,486	96,481,822
Taxable returns, total	**3,794,765**	**26,850,112**	**38,877,823**	**988,008,216**	**16,451,802**	**35,591,411**	**38,873,639**	**952,416,805**	**38,880,699**	**967,850,561**
Nontaxable returns, total	**12,378**	**24,233**	**1,997,263**	**3,557,946**	**1,997,263**	**3,557,946**	**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 avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			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	**0.31**	**0.20**	**0.31**	**0.20**	**0.36**	**0.30**	**0.47**	**0.93**	**1.13**	**1.42**	**0.58**	**0.76**
Under $5,000	5.06	6.06	5.06	6.78	9.73	16.61	6.91	14.94	17.05	26.30	8.50	18.49
$5,000 under $10,000	4.63	4.73	4.63	4.81	7.81	13.20	6.46	13.87	15.29	17.91	7.95	11.66
$10,000 under $15,000	3.56	3.58	3.56	3.62	5.69	6.91	5.09	15.26	13.88	36.33	6.36	9.84
$15,000 under $20,000	3.24	3.25	3.24	3.26	4.69	5.75	4.88	11.91	12.60	39.93	6.11	9.55
$20,000 under $25,000	3.11	3.11	3.11	3.12	4.03	4.51	5.13	13.85	14.12	21.03	6.39	10.28
$25,000 under $30,000	2.81	2.81	2.81	2.81	3.38	3.60	4.74	15.16	11.71	22.67	6.05	11.79
$30,000 under $35,000	2.60	2.61	2.60	2.61	3.01	3.20	4.37	13.07	12.44	17.81	5.70	10.07
$35,000 under $40,000	2.54	2.54	2.54	2.54	2.83	2.99	4.21	13.69	12.05	18.49	5.85	11.23
$40,000 under $45,000	2.43	2.43	2.43	2.43	2.69	2.79	4.18	15.86	11.73	25.07	5.52	10.96
$45,000 under $50,000	2.38	2.38	2.38	2.38	2.63	2.76	3.92	13.64	11.29	21.32	5.31	10.52
$50,000 under $55,000	2.42	2.42	2.42	2.42	2.66	2.79	3.81	12.25	10.75	21.91	4.95	10.00
$55,000 under $60,000	2.44	2.44	2.44	2.44	2.70	2.81	3.66	12.55	10.49	21.74	4.96	10.35
$60,000 under $75,000	1.35	1.35	1.35	1.35	1.47	1.54	2.06	7.70	5.73	10.03	2.77	6.00
$75,000 under $100,000	1.07	1.07	1.07	1.07	1.16	1.21	1.53	6.39	4.27	8.15	1.98	4.71
$100,000 under $200,000	0.57	0.57	0.57	0.57	0.63	0.66	0.85	3.57	2.29	4.11	1.07	2.71
$200,000 under $500,000	0.55	0.54	0.55	0.53	0.61	0.68	0.66	3.03	1.41	3.11	0.75	2.09
$500,000 under $1,000,000	1.01	0.93	1.01	0.93	1.12	1.28	1.05	3.64	1.62	3.04	1.12	2.67
$1,000,000 under $1,500,000	1.32	1.30	1.32	1.30	1.48	1.90	1.34	3.77	1.89	3.14	1.42	3.04
$1,500,000 under $2,000,000	0.95	0.94	0.95	0.94	1.08	1.46	0.96	3.01	1.31	3.41	1.01	2.48
$2,000,000 under $5,000,000	0.59	0.52	0.59	0.52	0.69	0.93	0.60	1.48	0.77	1.58	0.63	1.36
$5,000,000 under $10,000,000	0.69	0.60	0.69	0.60	0.77	1.09	0.69	1.23	0.81	1.06	0.71	1.38
$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	**0.33**	**0.21**	**0.33**	**0.21**	**0.37**	**0.31**	**0.49**	**0.95**	**1.16**	**1.42**	**0.60**	**0.76**
Nontaxable returns, total	**1.27**	**1.53**	**1.27**	**1.52**	**1.67**	**1.98**	**1.91**	**4.86**	**4.34**	**6.37**	**2.38**	**4.29**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Qualified dividends [1]		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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.60**	**0.87**	**0.58**	**0.72**	**6.80**	**8.39**	**0.70**	**1.30**	**0.61**	**0.52**	**1.86**	**6.05**
Under $5,000	9.08	21.42	18.06	24.75	99.83	99.87	9.62	54.43	8.21	201.73	23.17	44.47
$5,000 under $10,000	8.39	13.20	15.63	25.03	64.72	63.90	9.21	40.29	7.83	8372.15	23.29	283.48
$10,000 under $15,000	6.67	10.78	10.31	14.28	41.63	41.87	7.47	23.83	6.53	82.49	21.53	75.91
$15,000 under $20,000	6.35	11.49	9.04	16.38	38.36	40.59	6.61	18.66	6.22	41.78	19.51	63.42
$20,000 under $25,000	6.65	11.15	7.37	10.81	35.78	47.56	6.84	16.72	6.63	28.16	26.65	85.36
$25,000 under $30,000	6.43	14.96	5.99	8.55	33.29	43.43	6.52	18.26	6.09	22.73	22.89	261.01
$30,000 under $35,000	5.94	12.00	4.86	6.66	31.60	37.34	6.35	14.65	6.06	26.85	19.09	73.48
$35,000 under $40,000	6.09	12.90	4.37	5.98	25.87	29.42	6.05	16.47	6.08	39.75	17.73	73.99
$40,000 under $45,000	5.77	11.57	4.04	5.57	30.12	34.98	6.08	15.84	5.93	20.99	20.52	149.20
$45,000 under $50,000	5.55	11.84	3.91	5.38	31.05	44.93	6.13	14.28	5.43	19.58	18.21	47.18
$50,000 under $55,000	5.15	11.97	3.86	6.30	33.08	47.67	5.90	12.32	5.43	16.81	19.62	387.52
$55,000 under $60,000	5.17	11.43	3.69	4.91	28.85	33.60	5.89	15.37	5.41	16.43	20.56	92.36
$60,000 under $75,000	2.88	6.77	2.05	3.02	17.40	21.70	3.23	7.51	2.99	10.01	9.96	39.81
$75,000 under $100,000	2.05	5.49	1.58	2.27	18.68	24.65	2.46	5.82	2.13	6.88	7.46	49.69
$100,000 under $200,000	1.11	3.11	0.96	1.51	17.32	20.37	1.36	2.81	1.14	3.33	4.03	29.76
$200,000 under $500,000	0.78	2.38	1.16	2.04	16.20	21.08	1.30	2.33	0.77	2.22	2.49	243.39
$500,000 under $1,000,000	1.14	3.08	2.17	3.70	26.15	37.17	2.04	3.35	1.11	2.48	2.33	38.27
$1,000,000 under $1,500,000	1.44	3.49	2.27	4.49	43.42	72.83	2.69	4.85	1.40	2.88	2.51	46.19
$1,500,000 under $2,000,000	1.03	2.78	1.56	3.34	33.11	50.80	2.10	4.98	0.99	2.13	1.80	21.14
$2,000,000 under $5,000,000	0.63	1.58	0.94	1.69	20.97	34.32	1.31	3.26	0.62	1.10	1.01	7.68
$5,000,000 under $10,000,000	0.71	1.61	0.99	1.66	18.03	14.03	1.35	3.70	0.70	0.96	0.98	4.04
$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	**0.62**	**0.87**	**0.60**	**0.73**	**7.42**	**8.93**	**0.76**	**1.32**	**0.63**	**0.51**	**1.92**	**4.33**
Nontaxable returns, total	**2.47**	**5.06**	**2.90**	**4.22**	**17.01**	**18.72**	**2.48**	**6.99**	**2.34**	**6.03**	**6.44**	**22.35**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Taxable 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.07**	**1.49**	**0.78**	**1.05**	**1.29**	**1.56**	**1.64**	**1.92**	**5.62**	**9.52**	**0.94**	**0.69**
Under $5,000	13.17	21.26	11.49	16.27	16.28	22.80	16.51	20.96	66.24	69.38	15.38	29.34
$5,000 under $10,000	9.82	12.37	8.15	11.05	13.67	17.33	17.15	23.95	52.16	105.84	14.55	61.02
$10,000 under $15,000	7.36	9.70	5.53	6.71	12.14	17.51	13.51	16.80	99.74	100.02	14.38	106.95
$15,000 under $20,000	7.46	10.45	5.17	6.89	10.76	14.30	11.50	14.49	37.76	60.53	11.42	384.19
$20,000 under $25,000	7.32	9.48	5.38	6.34	12.08	19.47	13.18	16.99	63.16	68.55	12.34	107.83
$25,000 under $30,000	6.88	9.38	5.24	6.46	10.93	16.29	13.50	17.26	53.15	80.48	10.76	311.80
$30,000 under $35,000	6.93	8.86	5.07	6.28	10.41	17.12	11.08	14.88	44.42	64.78	10.51	56.16
$35,000 under $40,000	7.29	10.00	5.16	6.42	11.15	16.59	10.28	12.57	35.84	82.16	10.14	39.38
$40,000 under $45,000	7.23	9.69	5.18	6.46	10.32	15.25	10.60	13.42	31.73	52.74	10.26	36.49
$45,000 under $50,000	6.98	10.07	4.89	6.28	10.18	14.92	10.31	13.02	53.09	76.92	9.41	42.20
$50,000 under $55,000	6.93	9.18	4.95	6.09	10.31	19.17	10.26	13.71	41.98	57.87	9.86	41.02
$55,000 under $60,000	7.05	9.77	4.89	6.13	10.27	16.62	10.18	12.46	36.55	51.04	9.24	35.45
$60,000 under $75,000	3.84	5.35	2.75	3.54	5.56	9.15	5.26	6.72	20.17	33.89	5.05	16.87
$75,000 under $100,000	2.96	4.15	2.17	2.87	4.19	6.56	3.99	5.09	13.90	36.82	3.63	9.72
$100,000 under $200,000	1.95	2.91	1.43	1.96	2.39	4.17	2.94	3.91	10.49	20.26	1.89	3.59
$200,000 under $500,000	1.84	3.08	1.52	2.35	1.81	3.39	3.40	5.12	8.51	17.10	1.17	1.98
$500,000 under $1,000,000	2.98	6.08	2.69	5.38	2.18	4.13	3.77	5.33	10.71	25.01	1.33	1.92
$1,000,000 under $1,500,000	3.72	11.63	3.41	8.37	2.44	5.12	4.40	6.83	13.37	26.08	1.57	2.39
$1,500,000 under $2,000,000	2.90	6.94	2.60	6.66	1.79	4.72	3.35	6.52	10.76	26.44	1.12	1.77
$2,000,000 under $5,000,000	1.90	5.73	1.65	4.82	1.04	2.74	1.99	3.55	6.67	42.20	0.67	1.02
$5,000,000 under $10,000,000	2.04	7.35	1.71	5.07	1.04	2.16	1.91	2.11	6.42	2.48	0.74	1.11
$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	**1.14**	**1.56**	**0.83**	**1.10**	**1.35**	**1.60**	**1.78**	**2.05**	**5.85**	**9.80**	**0.97**	**0.68**
Nontaxable returns, total	**3.24**	**4.94**	**2.51**	**3.62**	**4.24**	**6.51**	**4.40**	**5.46**	**19.81**	**37.67**	**3.72**	**98.23**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**3.67**	**3.01**	**2.61**	**16.94**	**1.84**	**2.49**	**0.92**	**1.02**	**4.93**	**3.87**	**4.61**	**8.10**
Under $5,000	60.00	84.87	32.54	110.81	32.01	39.32	40.68	46.52	17.47	23.04	55.43	46.63
$5,000 under $10,000	66.94	94.20	29.71	93.11	19.30	26.25	36.69	42.59	18.01	23.48	37.42	61.92
$10,000 under $15,000	54.93	64.67	27.09	46.65	13.49	16.76	14.88	25.36	17.32	29.02	43.87	91.83
$15,000 under $20,000	36.95	50.03	19.84	43.05	13.11	16.59	6.25	11.51	21.29	34.80	47.95	45.78
$20,000 under $25,000	62.43	85.95	23.73	53.41	11.10	14.69	5.25	7.00	22.66	34.56	37.73	43.29
$25,000 under $30,000	62.35	94.04	22.67	40.71	11.69	15.68	4.98	6.10	22.75	30.16	34.54	44.86
$30,000 under $35,000	39.77	69.90	24.96	43.09	9.02	12.55	5.02	5.39	25.02	29.37	46.73	60.31
$35,000 under $40,000	36.83	60.51	23.93	41.65	9.39	12.76	5.28	5.61	28.49	33.44	34.38	40.07
$40,000 under $45,000	36.13	54.29	22.85	42.27	9.91	13.10	5.57	5.91	30.03	33.69	30.66	39.68
$45,000 under $50,000	35.53	51.79	21.05	42.16	10.15	14.16	5.41	5.71	30.08	29.96	29.78	58.08
$50,000 under $55,000	35.32	60.52	20.60	48.90	9.05	12.01	5.52	5.81	27.91	32.00	33.33	35.82
$55,000 under $60,000	34.46	45.14	24.72	69.80	9.76	12.67	5.42	5.74	31.91	39.25	31.17	37.71
$60,000 under $75,000	16.77	30.56	10.61	21.02	5.35	7.09	3.08	3.29	20.81	20.46	17.78	28.23
$75,000 under $100,000	14.46	32.70	8.45	31.94	4.45	6.01	2.47	2.70	18.03	15.74	13.08	21.25
$100,000 under $200,000	7.09	12.31	4.95	66.90	3.49	4.72	1.77	1.94	11.56	10.26	8.53	13.96
$200,000 under $500,000	4.79	9.23	4.26	30.83	4.52	5.76	1.79	1.94	10.44	8.59	7.95	14.94
$500,000 under $1,000,000	5.51	10.37	6.03	41.53	9.77	11.83	2.72	2.96	9.91	17.42	7.62	51.62
$1,000,000 under $1,500,000	5.39	11.83	6.75	96.74	16.22	19.07	3.28	3.53	11.48	7.44	6.45	33.19
$1,500,000 under $2,000,000	3.68	8.13	5.71	124.17	12.68	14.60	2.55	2.73	8.55	7.23	4.53	19.32
$2,000,000 under $5,000,000	2.10	4.43	3.35	24.24	10.31	14.37	1.58	1.71	4.73	3.62	2.19	9.58
$5,000,000 under $10,000,000	1.81	4.47	3.15	3.89	14.92	19.76	1.62	1.73	3.82	0.60	1.87	4.23
$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	**3.76**	**3.00**	**2.81**	**25.58**	**1.99**	**2.68**	**0.97**	**1.06**	**7.01**	**4.23**	**4.86**	**8.04**
Nontaxable returns, total	**15.04**	**54.57**	**8.46**	**16.55**	**4.93**	**6.67**	**3.03**	**4.05**	**6.79**	**8.38**	**14.42**	**36.05**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**8.18**	**12.08**	**7.68**	**7.46**	**2.78**	**3.18**	**1.48**	**3.16**	**0.65**	**0.85**
Under $5,000	0.00	0.00	41.47	42.84	34.53	48.41	18.30	91.99	10.07	16.80
$5,000 under $10,000	0.00	0.00	70.48	92.70	35.36	38.85	18.15	63.83	8.77	15.23
$10,000 under $15,000	99.95	99.95	64.58	72.43	23.84	30.34	16.34	193.64	6.98	11.71
$15,000 under $20,000	81.79	81.79	55.34	55.66	20.77	28.24	13.73	33.83	6.45	9.60
$20,000 under $25,000	99.32	95.04	94.78	93.48	17.58	23.80	13.88	98.81	6.18	9.81
$25,000 under $30,000	54.24	67.31	52.74	67.56	18.94	26.54	13.12	29.72	5.70	9.42
$30,000 under $35,000	57.71	59.70	92.20	86.60	17.93	26.78	11.50	24.52	5.33	9.34
$35,000 under $40,000	44.70	57.43	51.64	60.32	17.93	28.65	11.90	30.70	4.87	9.98
$40,000 under $45,000	70.68	77.41	4.79	4.88	19.45	27.21	10.80	27.21	4.61	7.95
$45,000 under $50,000	57.70	62.46	74.56	76.48	17.87	28.49	11.22	22.13	4.53	7.96
$50,000 under $55,000	34.40	40.23	44.59	42.85	14.51	21.69	10.18	25.58	4.53	9.54
$55,000 under $60,000	37.78	50.37	55.04	51.84	16.39	27.54	11.08	30.48	4.53	8.13
$60,000 under $75,000	27.19	35.99	36.36	35.90	8.68	14.59	5.87	19.63	2.45	4.76
$75,000 under $100,000	18.91	29.93	29.95	29.24	7.70	14.97	4.51	14.44	1.94	3.74
$100,000 under $200,000	14.06	19.87	12.66	12.28	5.23	10.08	2.71	8.25	1.16	1.97
$200,000 under $500,000	15.13	21.20	11.09	11.19	4.60	8.78	2.14	8.35	1.08	1.76
$500,000 under $1,000,000	28.06	36.12	10.88	11.35	6.64	11.94	2.51	9.62	1.44	2.12
$1,000,000 under $1,500,000	35.53	39.87	14.37	15.34	7.56	12.62	2.80	12.24	1.79	2.65
$1,500,000 under $2,000,000	33.11	47.20	10.94	11.64	5.80	10.19	2.00	9.01	1.32	2.34
$2,000,000 under $5,000,000	17.56	23.30	6.83	7.14	3.86	6.32	1.15	5.27	0.80	1.32
$5,000,000 under $10,000,000	24.78	24.20	6.80	6.70	4.12	8.37	1.11	5.56	0.86	1.36
$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	**8.48**	**12.65**	**8.29**	**7.99**	**2.94**	**3.29**	**1.55**	**3.14**	**0.69**	**0.87**
Nontaxable returns, total	**30.58**	**36.98**	**17.85**	**17.92**	**8.47**	**11.93**	**4.99**	**17.66**	**2.26**	**3.87**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**0.31**	**0.61**	**0.22**	**0.97**	**1.97**	**0.97**	**1.48**	**0.97**	**1.11**	**0.31**	**0.29**
Under $5,000	6.74	0.00	0.00	5.94	10.04	5.94	9.90	5.96	7.08	5.22	9.35
$5,000 under $10,000	5.60	0.00	0.00	5.55	8.97	5.55	8.61	5.55	5.74	4.73	6.90
$10,000 under $15,000	4.21	0.00	0.00	4.32	6.68	4.32	6.21	4.32	4.39	3.61	6.36
$15,000 under $20,000	3.72	0.00	0.00	4.07	6.16	4.07	5.64	4.07	4.13	3.29	4.84
$20,000 under $25,000	5.87	0.00	0.00	4.32	16.25	4.32	13.68	4.32	4.38	3.16	4.25
$25,000 under $30,000	3.42	0.00	0.00	4.18	6.37	4.18	5.53	4.18	4.23	2.84	3.88
$30,000 under $35,000	3.07	0.00	0.00	4.07	6.75	4.07	5.68	4.07	4.11	2.63	3.39
$35,000 under $40,000	2.92	0.00	0.00	4.48	7.87	4.48	6.39	4.48	4.53	2.56	3.22
$40,000 under $45,000	2.96	0.00	0.00	4.60	7.44	4.60	5.98	4.60	4.64	2.45	3.72
$45,000 under $50,000	2.77	0.00	0.00	4.56	8.45	4.56	6.55	4.56	4.61	2.40	2.93
$50,000 under $55,000	2.79	0.00	0.00	4.77	8.53	4.77	6.69	4.77	4.82	2.43	3.00
$55,000 under $60,000	2.83	0.00	0.00	5.12	10.20	5.12	7.59	5.12	5.18	2.44	2.82
$60,000 under $75,000	1.55	0.00	0.00	2.99	5.58	2.99	4.16	2.99	3.03	1.35	1.55
$75,000 under $100,000	1.23	0.00	0.00	2.74	5.61	2.74	3.88	2.74	2.78	1.07	1.24
$100,000 under $200,000	0.71	14.35	13.81	2.70	5.20	2.70	3.54	2.70	2.67	0.58	0.68
$200,000 under $500,000	0.68	0.99	1.02	4.52	6.76	4.52	5.09	4.52	4.48	0.55	0.67
$500,000 under $1,000,000	1.31	1.02	0.91	12.17	13.87	12.17	11.80	12.17	11.75	1.01	1.32
$1,000,000 under $1,500,000	2.54	1.33	1.32	18.01	23.12	18.01	20.63	18.01	18.16	1.32	3.15
$1,500,000 under $2,000,000	1.56	0.96	0.96	14.85	21.53	14.85	16.28	14.85	14.99	0.95	1.64
$2,000,000 under $5,000,000	0.87	0.61	0.53	17.06	19.75	17.06	16.36	17.06	15.94	0.59	0.86
$5,000,000 under $10,000,000	0.82	0.70	0.62	** 25.51	** 36.77	** 25.51	** 24.06	** 25.51	** 18.86	0.69	0.83
$10,000,000 or more	0.00	0.00	0.00	**	**	**	**	**	**	0.00	0.00
Taxable returns, total	**0.29**	**0.61**	**0.22**	**1.19**	**1.83**	**1.19**	**1.41**	**1.19**	**1.25**	**0.33**	**0.29**
Nontaxable returns, total	**1.74**	**7.11**	**1.38**	**1.78**	**3.69**	**1.78**	**3.33**	**1.78**	**2.30**	**1.29**	**2.12**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**0.32**	**0.34**	**0.39**	**0.36**	**0.88**	**1.14**	**0.35**	**0.41**	**0.57**	**1.45**	**1.81**	**5.26**
Under $5,000	5.68	13.27	11.10	22.85	6.61	10.23	5.88	10.90	8.73	12.74	26.60	45.47
$5,000 under $10,000	4.97	14.50	8.52	24.39	6.13	9.27	5.39	6.88	7.98	40.04	24.72	60.76
$10,000 under $15,000	3.81	19.34	6.12	33.32	4.88	6.74	4.14	5.29	6.09	17.78	19.74	29.13
$15,000 under $20,000	3.46	8.97	5.26	13.96	4.62	5.79	3.84	5.21	5.39	14.72	14.42	25.00
$20,000 under $25,000	3.28	5.90	4.77	9.44	4.53	6.00	3.81	4.95	5.02	17.09	15.73	27.10
$25,000 under $30,000	2.92	5.89	3.90	8.31	4.43	5.82	3.34	4.38	4.44	11.95	13.79	41.94
$30,000 under $35,000	2.69	3.99	3.42	4.97	4.40	6.46	3.10	4.00	4.09	14.40	12.58	21.67
$35,000 under $40,000	2.62	3.26	3.21	3.74	4.56	6.73	2.95	4.05	3.96	12.04	12.03	34.20
$40,000 under $45,000	2.51	6.20	3.02	7.57	4.61	6.29	2.78	3.61	3.75	8.39	10.38	24.42
$45,000 under $50,000	2.43	3.21	2.88	3.63	4.68	6.25	2.70	3.70	3.63	9.12	11.92	22.35
$50,000 under $55,000	2.48	3.57	2.91	3.84	4.83	9.79	2.71	3.62	3.74	11.41	10.47	34.36
$55,000 under $60,000	2.48	2.85	2.89	3.16	4.99	6.29	2.66	3.56	3.81	7.45	11.68	25.10
$60,000 under $75,000	1.37	1.66	1.57	1.82	3.05	3.89	1.48	1.89	2.08	5.84	6.56	14.12
$75,000 under $100,000	1.08	1.38	1.22	1.49	2.64	3.26	1.15	1.47	1.65	3.37	4.85	24.33
$100,000 under $200,000	0.59	0.77	0.68	0.83	1.93	2.44	0.62	0.83	1.02	2.25	3.24	10.14
$200,000 under $500,000	0.56	0.78	0.64	0.81	1.87	2.48	0.59	0.79	1.03	1.80	2.90	8.61
$500,000 under $1,000,000	1.01	1.51	1.12	1.54	2.98	4.89	1.05	1.30	1.77	3.45	4.15	9.50
$1,000,000 under $1,500,000	1.32	3.71	1.44	3.74	3.99	7.09	1.37	1.73	2.31	4.65	5.05	10.47
$1,500,000 under $2,000,000	0.95	1.82	1.04	1.84	3.02	8.99	0.98	1.40	1.77	3.50	3.89	10.00
$2,000,000 under $5,000,000	0.60	0.92	0.65	0.93	2.02	5.79	0.62	0.84	1.17	2.76	2.40	5.33
$5,000,000 under $10,000,000	0.69	0.86	0.74	0.86	2.09	3.53	0.71	0.89	1.27	3.03	2.53	8.49
$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	0.00	0.00
Taxable returns, total	**0.34**	**0.33**	**0.40**	**0.35**	**1.01**	**1.20**	**0.36**	**0.42**	**0.60**	**1.35**	**1.90**	**4.42**
Nontaxable returns, total	**1.34**	**4.13**	**1.91**	**5.37**	**1.94**	**3.48**	**1.47**	**2.03**	**2.09**	**6.95**	**6.11**	**22.51**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			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
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**0.38**	**0.44**	**0.39**	**0.46**	**0.39**	**0.46**	**2.68**	**3.80**	**1.67**	**4.51**	**1.41**	**2.06**
Under $5,000	6.71	8.52	6.86	8.61	6.99	8.75	32.13	38.44	30.96	35.12	21.45	25.65
$5,000 under $10,000	6.19	7.70	6.37	7.80	6.47	7.89	33.61	41.32	23.66	49.62	20.72	25.44
$10,000 under $15,000	4.87	6.23	4.93	6.32	4.99	6.40	25.99	35.98	26.05	52.37	14.62	21.12
$15,000 under $20,000	4.47	5.40	4.53	5.44	4.58	5.51	24.63	27.65	17.35	46.68	11.42	17.71
$20,000 under $25,000	4.23	5.07	4.28	5.16	4.30	5.18	39.95	48.53	18.21	29.42	9.35	12.43
$25,000 under $30,000	3.70	4.43	3.73	4.48	3.78	4.52	20.67	27.45	16.51	41.89	8.04	11.57
$30,000 under $35,000	3.26	3.99	3.30	4.06	3.35	4.11	16.33	19.85	13.86	36.00	6.37	8.36
$35,000 under $40,000	3.13	3.85	3.16	3.90	3.18	3.93	19.09	27.28	14.58	30.80	6.20	8.23
$40,000 under $45,000	2.91	3.45	2.93	3.48	2.94	3.51	20.72	25.09	13.71	28.68	5.79	7.33
$45,000 under $50,000	2.83	3.41	2.85	3.45	2.88	3.48	15.56	22.54	13.42	28.74	5.65	7.42
$50,000 under $55,000	2.85	3.42	2.88	3.46	2.90	3.48	16.63	25.94	13.02	41.90	5.96	8.34
$55,000 under $60,000	2.82	3.32	2.84	3.33	2.86	3.36	16.51	21.92	11.30	25.17	5.66	9.13
$60,000 under $75,000	1.55	1.86	1.56	1.87	1.58	1.87	9.52	15.51	6.60	17.70	3.34	5.13
$75,000 under $100,000	1.21	1.44	1.22	1.45	1.23	1.46	6.83	9.56	4.80	12.80	2.72	3.71
$100,000 under $200,000	0.67	0.88	0.68	0.88	0.68	0.88	4.67	7.55	2.81	7.48	4.88	8.40
$200,000 under $500,000	0.66	0.90	0.68	0.90	0.69	0.91	4.40	7.09	2.38	7.69	0.00	0.00
$500,000 under $1,000,000	1.17	1.62	1.24	1.54	1.25	1.56	6.72	10.25	3.48	7.53	0.00	0.00
$1,000,000 under $1,500,000	1.51	2.74	1.67	2.06	1.69	2.08	8.44	12.25	4.58	13.01	0.00	0.00
$1,500,000 under $2,000,000	1.11	2.29	1.28	1.59	1.29	1.59	6.72	11.01	3.78	11.86	0.00	0.00
$2,000,000 under $5,000,000	0.69	1.57	0.85	1.09	0.87	1.12	4.22	5.48	2.63	9.66	0.00	0.00
$5,000,000 under $10,000,000	0.77	1.26	1.00	1.28	1.02	1.24	4.52	9.37	3.20	7.29	0.00	0.00
$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	**0.40**	**0.45**	**0.40**	**0.47**	**0.41**	**0.47**	**2.82**	**3.94**	**1.72**	**4.50**	**1.53**	**2.23**
Nontaxable returns, total	**1.61**	**1.97**	**1.64**	**1.99**	**1.66**	**2.01**	**8.40**	**11.77**	**6.98**	**17.91**	**3.68**	**5.39**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	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	**1.72**	**1.70**	**0.36**	**0.50**	**0.38**	**0.72**	**0.52**	**2.41**	**3.91**	**6.08**	**9.59**	**24.28**
Under $5,000	28.21	49.98	6.92	9.39	7.40	12.38	10.84	22.45	15.01	21.05	98.97	97.85
$5,000 under $10,000	24.62	45.16	6.04	7.93	6.40	10.85	9.69	24.72	17.64	32.61	49.42	50.03
$10,000 under $15,000	22.70	34.64	4.37	6.26	4.63	7.44	6.61	10.94	15.40	33.36	40.76	50.53
$15,000 under $20,000	24.28	39.29	3.88	5.84	4.09	7.20	5.66	12.68	18.00	27.15	56.90	69.09
$20,000 under $25,000	28.11	77.96	3.72	5.60	3.96	6.79	5.04	7.96	18.89	33.23	44.35	56.07
$25,000 under $30,000	20.76	44.59	3.30	5.21	3.49	7.73	4.42	8.81	15.48	26.43	39.10	57.81
$30,000 under $35,000	21.40	42.00	3.07	4.72	3.22	5.13	4.22	8.16	21.39	26.27	36.82	75.18
$35,000 under $40,000	22.80	30.55	2.96	4.71	3.12	5.49	4.05	7.41	17.59	31.94	57.70	94.33
$40,000 under $45,000	22.10	47.44	2.82	4.54	3.01	5.40	3.70	8.68	19.74	30.46	39.57	82.12
$45,000 under $50,000	21.16	30.55	2.76	4.59	2.94	5.10	3.65	27.30	20.86	35.41	36.34	62.65
$50,000 under $55,000	19.35	36.11	2.78	4.50	2.93	4.84	3.71	7.19	24.34	29.23	66.12	71.51
$55,000 under $60,000	19.01	38.41	2.76	4.58	2.95	5.21	3.54	7.33	23.42	51.94	70.60	74.40
$60,000 under $75,000	11.10	19.97	1.52	2.55	1.61	2.95	2.00	4.25	13.69	47.86	30.12	46.51
$75,000 under $100,000	7.69	15.87	1.18	2.01	1.24	2.24	1.54	22.62	13.79	31.16	28.94	44.37
$100,000 under $200,000	3.91	16.05	0.65	1.32	0.69	2.11	0.90	2.51	9.58	28.36	21.19	54.17
$200,000 under $500,000	2.20	5.29	0.60	1.38	0.62	1.46	0.86	8.13	8.42	21.50	23.12	19.18
$500,000 under $1,000,000	2.20	5.81	1.04	2.22	1.05	2.27	1.53	7.48	8.91	17.86	43.66	55.51
$1,000,000 under $1,500,000	2.32	6.92	1.35	2.96	1.36	2.87	2.02	8.99	9.49	28.28	49.98	26.69
$1,500,000 under $2,000,000	1.63	4.84	0.97	2.37	0.98	2.42	1.56	9.02	7.20	37.39	60.64	30.98
$2,000,000 under $5,000,000	0.90	2.49	0.61	1.34	0.61	1.72	1.00	9.24	3.77	18.09	25.86	32.00
$5,000,000 under $10,000,000	0.89	1.52	0.70	1.20	0.70	1.63	1.08	3.58	3.02	7.69	** 0.00	** 0.00
$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	**1.75**	**1.47**	**0.38**	**0.51**	**0.40**	**0.62**	**0.54**	**1.53**	**5.11**	**5.98**	**12.53**	**15.09**
Nontaxable returns, total	**7.04**	**13.90**	**1.53**	**2.66**	**1.61**	**6.00**	**2.19**	**29.08**	**6.07**	**19.86**	**14.90**	**38.94**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions									
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	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)
All returns, total	**0.80**	**1.09**	**0.72**	**1.18**	**0.54**	**0.74**	**0.91**	**1.19**	**0.45**	**0.85**
Under $5,000	7.80	23.02	18.77	32.29	8.56	11.74	11.78	34.61	7.58	22.57
$5,000 under $10,000	7.40	12.07	13.02	18.33	7.43	9.37	10.83	15.93	6.50	11.35
$10,000 under $15,000	6.09	10.65	8.87	13.23	5.59	8.24	8.95	14.43	4.86	9.99
$15,000 under $20,000	5.86	9.81	7.13	11.16	5.07	6.87	7.89	17.79	4.37	9.14
$20,000 under $25,000	5.23	7.15	5.66	7.68	4.77	5.71	7.98	14.09	3.99	6.77
$25,000 under $30,000	4.62	6.44	4.91	6.87	4.12	5.53	7.03	13.13	3.51	6.08
$30,000 under $35,000	4.23	6.39	4.39	6.74	3.92	5.90	6.34	10.27	3.33	5.99
$35,000 under $40,000	4.20	5.68	4.20	5.94	3.70	5.32	6.80	10.44	3.20	5.33
$40,000 under $45,000	4.11	5.54	4.03	5.70	3.58	5.62	6.64	11.43	3.11	5.16
$45,000 under $50,000	4.13	5.62	3.97	5.77	3.54	4.57	6.60	10.79	3.01	5.15
$50,000 under $55,000	4.29	6.16	4.02	6.14	3.49	4.53	6.56	11.12	3.04	5.56
$55,000 under $60,000	4.44	6.56	4.12	6.68	3.49	4.42	6.48	11.61	3.09	5.82
$60,000 under $75,000	2.57	3.72	2.31	3.67	1.96	2.87	3.75	6.42	1.71	3.24
$75,000 under $100,000	2.14	3.29	1.85	3.15	1.55	2.45	2.84	5.34	1.36	2.74
$100,000 under $200,000	1.58	2.63	1.27	2.23	0.98	1.65	1.75	4.77	0.83	1.97
$200,000 under $500,000	1.76	2.90	1.59	2.93	0.99	1.89	1.26	2.90	0.81	1.97
$500,000 under $1,000,000	2.75	4.46	3.40	6.11	1.68	2.82	1.54	3.33	1.29	2.85
$1,000,000 under $1,500,000	3.22	5.13	5.02	11.80	2.12	3.59	1.76	3.53	1.59	3.52
$1,500,000 under $2,000,000	2.47	3.83	4.13	9.29	1.58	3.13	1.22	2.77	1.13	2.59
$2,000,000 under $5,000,000	1.47	2.04	2.98	6.27	1.01	1.69	0.72	1.47	0.68	1.40
$5,000,000 under $10,000,000	1.48	1.56	3.17	4.50	1.08	1.48	0.77	1.19	0.75	1.14
$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	**0.87**	**1.15**	**0.75**	**1.23**	**0.57**	**0.78**	**0.95**	**1.21**	**0.48**	**0.88**
Nontaxable returns, total	**2.08**	**3.29**	**2.50**	**3.85**	**1.95**	**2.66**	**2.95**	**5.05**	**1.67**	**3.10**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of

Size of adjusted gross income	Itemized deductions—continued						Exemptions		Taxable income	
	Unlimited miscellaneous deductions									
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	**2.44**	**3.33**	**2.99**	**3.52**	**3.98**	**6.98**	**0.37**	**0.38**	**0.32**	**0.21**
Under $5,000	30.79	45.93	41.45	58.74	50.92	84.60	5.96	5.96	46.20	58.30
$5,000 under $10,000	28.89	38.93	37.80	42.83	44.81	88.41	5.30	5.31	23.38	29.25
$10,000 under $15,000	20.83	35.53	23.85	29.45	42.78	61.64	4.05	4.05	8.56	12.25
$15,000 under $20,000	19.88	26.61	24.38	30.97	34.31	46.41	3.75	3.75	4.74	5.73
$20,000 under $25,000	18.10	24.25	19.18	24.83	54.17	50.10	3.67	3.66	3.92	4.45
$25,000 under $30,000	18.18	63.79	19.71	27.86	53.32	59.88	3.23	3.23	3.20	3.66
$30,000 under $35,000	16.83	24.90	18.88	27.86	37.09	49.31	3.06	3.05	2.82	3.11
$35,000 under $40,000	18.06	27.53	19.97	29.62	46.64	86.07	3.05	3.05	2.65	2.90
$40,000 under $45,000	19.73	27.54	20.31	28.26	63.54	72.00	2.92	2.92	2.49	2.69
$45,000 under $50,000	17.21	27.68	18.97	29.41	37.32	44.25	2.85	2.85	2.42	2.58
$50,000 under $55,000	14.49	21.41	15.44	22.26	42.05	56.64	2.88	2.88	2.46	2.60
$55,000 under $60,000	16.81	23.75	18.00	24.67	47.02	86.36	2.92	2.92	2.46	2.56
$60,000 under $75,000	8.62	13.50	9.19	14.41	23.41	36.28	1.61	1.61	1.36	1.41
$75,000 under $100,000	7.61	15.00	8.39	16.01	18.10	31.10	1.24	1.24	1.07	1.10
$100,000 under $200,000	4.90	9.49	5.63	10.18	9.81	28.65	0.69	0.69	0.58	0.59
$200,000 under $500,000	3.68	8.03	4.98	9.01	5.45	13.38	0.65	0.76	0.55	0.55
$500,000 under $1,000,000	3.93	11.01	7.05	12.39	4.75	15.84	1.15	8.67	1.01	0.95
$1,000,000 under $1,500,000	3.89	12.29	8.04	13.63	4.43	16.61	1.51	11.75	1.32	1.33
$1,500,000 under $2,000,000	2.73	9.57	6.15	10.54	3.05	14.10	1.10	7.45	0.95	0.96
$2,000,000 under $5,000,000	1.44	5.88	4.13	6.77	1.55	7.61	0.70	4.86	0.60	0.54
$5,000,000 under $10,000,000	1.29	7.03	4.47	8.58	1.34	12.85	0.80	4.77	0.69	0.62
$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	**2.57**	**3.35**	**3.17**	**3.65**	**4.06**	**7.90**	**0.37**	**0.40**	**0.33**	**0.21**
Nontaxable returns, total	**7.74**	**12.14**	**9.12**	**12.32**	**14.91**	**11.35**	**1.54**	**1.54**	**1.99**	**2.47**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

[Coefficients of variation for number of

Size of adjusted gross income	Alternative minimum tax		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
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	**0.73**	**0.77**	**0.32**	**0.20**	**0.57**	**0.79**	**0.33**	**0.21**	**0.33**	**0.20**
Under $5,000	83.87	96.73	48.72	83.64	84.23	87.43	48.74	83.39	48.74	83.39
$5,000 under $10,000	61.47	48.23	25.91	41.03	56.81	78.35	26.83	42.54	26.83	42.54
$10,000 under $15,000	91.59	60.59	8.98	17.79	14.16	18.31	10.24	21.14	10.24	21.14
$15,000 under $20,000	48.82	68.91	5.02	6.32	9.67	13.27	5.42	6.83	5.42	6.83
$20,000 under $25,000	82.53	70.96	4.02	5.12	7.01	10.92	4.40	5.43	4.40	5.43
$25,000 under $30,000	76.95	60.29	3.26	3.87	5.04	7.37	3.72	4.34	3.72	4.34
$30,000 under $35,000	83.36	59.96	2.86	3.26	4.97	6.24	3.17	3.60	3.17	3.60
$35,000 under $40,000	66.91	60.53	2.67	3.05	4.35	5.54	2.96	3.37	2.96	3.37
$40,000 under $45,000	69.35	60.80	2.51	2.80	3.97	5.02	2.74	3.07	2.74	3.07
$45,000 under $50,000	94.44	62.19	2.45	2.69	4.02	5.30	2.63	2.89	2.63	2.89
$50,000 under $55,000	52.64	43.62	2.47	2.71	3.78	4.77	2.62	2.93	2.62	2.93
$55,000 under $60,000	62.24	56.23	2.47	2.68	3.81	4.93	2.57	2.86	2.57	2.86
$60,000 under $75,000	20.00	41.58	1.36	1.48	2.22	2.78	1.40	1.57	1.40	1.57
$75,000 under $100,000	11.62	19.19	1.07	1.15	1.59	2.09	1.09	1.21	1.09	1.21
$100,000 under $200,000	3.20	5.05	0.58	0.62	0.99	1.65	0.58	0.63	0.58	0.63
$200,000 under $500,000	0.71	1.08	0.55	0.56	0.92	3.99	0.55	0.57	0.55	0.57
$500,000 under $1,000,000	1.70	2.41	1.01	0.95	1.25	5.09	1.01	0.96	1.01	0.95
$1,000,000 under $1,500,000	3.12	4.21	1.32	1.35	1.56	5.74	1.32	1.36	1.32	1.35
$1,500,000 under $2,000,000	2.45	3.79	0.95	0.98	1.10	4.02	0.95	0.99	0.95	0.98
$2,000,000 under $5,000,000	1.56	2.08	0.59	0.55	0.67	2.42	0.60	0.56	0.59	0.55
$5,000,000 under $10,000,000	1.53	1.82	0.69	0.64	0.75	2.58	0.69	0.64	0.69	0.64
$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	**0.73**	**0.77**	**0.33**	**0.20**	**0.59**	**0.83**	**0.33**	**0.21**	**0.33**	**0.20**
Nontaxable returns, total	**26.91**	**29.17**	**2.17**	**2.65**	**2.17**	**2.65**	**0.00**	**0.00**	**0.00**	**0.00**

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	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)
Adjusted gross income less deficit	44,330,496	5,930,723,846	24,967,885	4,370,664,948	1,139,083	121,203,491	3,786,678	291,453,733	27,890	2,834,914	14,408,959	1,144,566,760
Total income	44,330,496	6,025,333,640	24,967,885	4,442,479,155	1,139,083	122,980,250	3,786,678	296,315,627	27,890	2,877,126	14,408,959	1,160,681,484
Salaries and wages	36,913,505	3,882,362,655	21,869,090	2,871,633,804	947,376	65,889,277	3,511,752	233,850,987	23,722	1,812,157	10,561,565	709,176,430
Taxable interest	23,775,608	75,014,951	15,162,096	53,640,932	401,236	2,787,186	1,245,443	1,725,707	18,450	50,500	6,948,384	16,810,627
Tax-exempt interest [1]	4,068,924	57,927,634	2,589,221	38,395,313	58,363	1,586,446	100,986	1,064,735	2,969	51,249	1,317,385	16,829,890
Ordinary dividends	15,634,612	176,664,865	10,202,406	118,774,491	222,928	6,292,669	530,011	3,975,879	11,382	130,002	4,667,885	47,491,824
Qualified dividends [1]	14,600,851	131,677,731	9,536,442	88,606,955	209,733	4,795,688	481,288	2,977,749	11,244	105,965	4,362,144	35,191,375
State income tax refunds	18,761,715	25,935,513	11,356,894	18,306,360	406,417	593,901	1,633,967	1,910,499	6,249	3,861	5,358,187	5,120,891
Alimony received	195,194	6,163,041	9,512	145,806	3,085	118,197	73,526	2,478,068	* 995	* 1,990	108,076	3,418,980
Business or profession net income	5,837,746	207,163,768	4,279,685	161,476,525	128,466	4,955,423	274,878	8,258,014	2,591	78,876	1,152,127	32,394,930
Business or profession net loss	2,630,634	24,844,122	1,771,354	16,495,779	63,061	842,695	209,050	2,016,947	* 1,442	* 9,192	585,725	5,479,509
Sales of capital assets net gain in AGI	8,581,524	431,214,189	5,610,452	328,887,291	122,267	16,224,571	282,099	9,908,101	8,888	108,951	2,557,819	76,085,276
Sales of capital assets net loss in AGI	5,372,921	12,897,453	3,526,585	8,497,906	88,368	115,231	196,504	471,076	1,933	5,244	1,559,532	3,807,995
Sales of property other than capital assets, net gain less loss	1,355,730	9,128,239	1,011,188	6,747,468	23,673	1,435,697	45,877	-20,181	562	-4,230	274,431	969,485
Taxable IRA distributions	6,447,265	136,390,334	3,869,708	90,536,288	80,914	1,661,148	186,519	3,570,182	4,722	143,664	2,305,402	40,479,053
Taxable pensions and annuities	11,655,425	342,487,922	6,766,667	220,963,385	215,749	6,012,202	574,542	12,440,241	8,686	153,106	4,089,781	102,918,988
Total rental and royalty net income	3,739,509	73,643,435	2,504,832	51,478,920	65,757	1,938,565	121,498	1,648,669	784	21,933	1,046,637	18,555,349
Total rental and royalty net loss	2,801,608	29,464,968	1,851,947	20,653,867	27,509	454,344	184,228	2,080,735	3,144	27,284	734,781	6,248,737
Farm rental net income less loss	241,864	3,134,412	157,673	2,162,845	2,514	46,806	2,350	35,212	* 8	* 142	79,318	889,407
Partnership and S corporation net income less loss	5,663,790	519,535,866	4,283,556	428,465,008	125,269	12,732,247	183,986	14,492,308	1,182	219,008	1,069,797	63,627,295
Estate and trust net income less loss	425,832	20,769,282	238,318	11,450,061	5,608	907,160	13,407	839,630	39	30,048	168,460	7,542,383
Farm net income less loss	698,101	-2,913,945	555,743	-2,256,131	11,284	-103,534	** 16,021	** -154,269	**	**	115,054	-400,012
Unemployment compensation	2,607,918	16,664,003	1,656,156	10,629,981	50,920	318,507	239,632	1,543,480	0	0	661,211	4,172,035
Taxable social security benefits	8,624,409	137,727,107	5,183,255	97,224,077	160,138	2,253,585	168,421	1,896,863	9,971	77,464	3,102,625	36,275,118
Net operating loss	290,647	13,448,246	159,138	9,828,242	9,887	691,468	16,301	350,256	* 3	* 63	105,318	2,578,218
Cancellation of debt	352,247	5,179,325	227,627	3,568,360	15,460	223,236	32,672	332,380	* 1,136	* 5,054	75,351	1,050,295
Taxable health savings account distributions	130,177	167,241	73,873	114,817	* 1,010	* 1,463	12,357	12,147	0	0	42,938	38,815
Foreign-earned income exclusion	92,000	6,841,365	60,261	4,390,469	8,101	648,940	** 7,048	** 592,569	**	**	16,590	1,209,388
Gambling earnings	1,036,924	25,450,465	575,462	13,190,265	26,688	791,606	93,876	2,044,734	* 995	* 26,652	339,903	9,397,208
Other income less loss	3,177,285	24,081,537	2,192,352	17,367,710	70,161	699,822	167,194	1,073,754	3,930	59,889	743,649	4,880,361
Total statutory adjustments	14,674,243	94,609,794	10,292,510	71,814,207	247,431	1,776,759	967,268	4,861,893	9,788	42,212	3,157,246	16,114,724
Educator expenses deduction	2,236,344	576,751	1,595,368	424,872	46,274	11,029	191,410	45,861	* 2,290	* 572	401,002	94,416
Certain business expenses of reservists, performing artists, etc.	75,986	211,910	45,664	122,314	* 1,008	* 478	14,033	42,220	0	0	15,282	46,898
Health savings account deduction	821,803	2,931,527	622,123	2,469,425	11,410	34,764	42,321	105,213	* 1,115	* 1,508	144,833	320,617
Moving expenses adjustment	437,869	1,898,606	232,841	1,234,715	9,414	44,914	34,827	139,049	0	0	160,786	479,928
Deductible part of self-employment tax	6,669,236	16,174,525	5,042,532	12,951,900	131,768	328,317	291,728	587,162	2,681	9,089	1,200,528	2,298,057
Payments to a Keogh plan	797,744	20,454,154	641,083	17,084,546	9,125	217,851	26,416	557,365	* 312	* 7,053	120,808	2,587,340

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	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)
Self-employed health insurance deduction	2,392,005	19,547,549	1,742,289	16,136,448	47,178	315,423	109,184	707,254	489	4,815	492,866	2,383,609
Penalty on early withdrawal of savings	322,172	85,328	193,560	39,299	11,853	7,169	10,921	174	* 1,292	* 128	104,546	38,559
Alimony paid	395,521	9,119,525	135,301	2,900,155	16,883	427,482	77,888	1,774,604	* 2,001	* 5,844	163,447	4,011,441
IRA payments	1,395,205	7,387,368	966,515	5,716,362	18,045	78,277	77,655	242,636	* 1,055	* 3,853	331,935	1,346,240
Student loan interest deduction	3,901,584	3,874,476	2,837,173	2,914,320	0	0	253,953	213,716	* 995	* 1,597	809,463	744,843
Tuition and fees deduction	731,905	1,498,255	531,595	1,098,056	0	0	85,951	180,562	* 6	* 25	114,352	219,612
Domestic production activities deduction	485,336	9,718,092	380,734	7,872,351	9,854	283,348	16,491	209,026	445	7,729	77,813	1,345,638
Archer medical savings account deduction	378	1,555	328	1,490	0	0	0	0	0	0	* 50	* 65
Foreign housing deduction	1,404	55,965	1,120	41,704	* 67	* 2,337	* 147	* 10,508	0	0	70	1,417
Other adjustments	78,860	1,074,206	46,656	806,250	* 1,197	* 25,371	7,756	46,543	0	0	23,251	196,042
Total itemized deductions	44,330,496	1,188,594,808	24,967,885	810,055,366	1,139,083	24,988,969	3,786,678	76,243,454	27,890	753,631	14,408,959	276,553,389
Medical and dental expenses deduction	8,997,721	84,506,732	4,452,396	41,109,071	202,181	1,221,912	685,148	3,971,600	5,319	39,198	3,652,677	38,164,952
Taxes paid deduction	43,976,931	506,190,703	24,903,365	369,374,148	1,118,167	10,799,104	3,754,375	25,979,633	23,885	285,244	14,177,138	99,752,573
Interest paid deduction	33,897,795	317,317,182	21,404,679	223,155,070	738,996	6,048,715	2,869,549	24,829,475	23,820	322,701	8,860,751	62,961,222
Contributions deduction	36,430,878	194,664,317	22,063,867	142,478,786	782,081	5,247,133	2,962,176	8,653,084	19,750	89,448	10,603,004	38,195,867
Casualty or theft loss deduction	96,986	2,462,945	43,499	1,441,775	2,327	87,604	** 15,834	** 284,321	**	**	35,326	649,246
Total miscellaneous deductions	13,158,268	119,881,101	6,315,668	62,317,688	327,989	2,845,689	1,629,685	13,347,262	7,456	30,571	4,877,470	41,339,891
Taxable income	41,218,625	4,405,411,729	23,763,284	3,300,486,094	1,076,510	91,293,987	3,429,359	183,500,492	23,873	1,843,495	12,925,598	828,287,661
Alternative minimum tax	3,807,142	26,874,345	2,845,826	20,842,319	128,073	823,260	302,629	1,388,970	1,297	11,529	529,316	3,808,266
Total tax credits [2]	18,449,065	39,149,358	13,070,019	30,715,983	288,378	1,307,618	2,313,914	3,453,552	15,411	20,807	2,761,344	3,651,398
Foreign tax credit	5,103,644	13,483,113	3,420,724	9,726,002	79,708	1,021,019	132,504	545,259	1,879	3,736	1,468,830	2,187,097
Child care credit	3,232,381	1,792,865	2,577,703	1,428,530	* 4,298	* 1,604	602,186	336,972	4,573	3,384	43,620	22,374
Nonrefundable education credit	3,504,845	4,460,597	2,646,544	3,559,052	0	0	476,176	540,644	* 2,131	* 1,794	379,994	359,106
Retirement savings contribution credit	968,076	177,783	533,161	113,903	22,883	4,157	223,602	33,824	0	0	188,430	25,898
Child tax credit	8,124,770	11,448,773	6,316,297	9,581,468	149,326	169,987	1,498,268	1,541,301	8,245	8,803	152,635	147,215
Residential energy credits	2,084,536	1,225,990	1,365,364	939,483	39,313	12,590	177,115	61,492	* 3,008	* 1,594	499,736	210,831
General business credit	374,843	2,853,567	302,738	2,367,786	7,990	74,134	6,583	53,226	48	377	57,484	358,044
Prior-year minimum tax credit	283,497	923,158	230,207	746,906	6,868	20,982	4,186	16,394	* 19	* 2	42,217	138,874
Adoption credit	34,463	163,682	27,465	136,634	0	0	* 6,998	* 27,048	0	0	0	0
Credit for the elderly or disabled	* 2,998	* 442	* 8	* 3	0	0	0	0	0	0	* 2,990	* 438
Alternative motor vehicle credit	2,680	5,727	2,526	4,572	* 7	* 53	* 139	* 1,044	0	0	* 8	* 58
Qualified electric vehicle credit	* 308	* 760	* 308	* 760	0	0	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit	9,161	5,503	5,173	2,391	0	0	* 1,001	* 995	0	0	* 2,987	* 2,116
Qualified plug-in electric vehicle credit	33,814	198,363	27,223	165,087	68	499	1,170	2,332	0	0	5,352	30,445
Earned income credit used to offset income tax before credits	238,585	91,706	40,667	14,971	0	0	155,762	65,479	0	0	42,157	11,257
American opportunity credit used to offset income tax before credits	2,473,826	2,211,725	1,999,043	1,871,450	0	0	288,120	216,628	* 1,990	* 1,116	184,672	122,531

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	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)
Regulated investment company credit used to offset income tax before credits	3,403	4,712	1,570	1,958	* 1,008	* 1,478	* 3	* 7	0	0	823	1,268
Health insurance tax credit used to offset income tax before credits	3,700	8,848	* 2,673	* 8,680	0	0	0	0	0	0	* 1,026	* 167
Mortgage interest credit	34,377	45,509	12,354	19,738	0	0	* 4,018	* 7,611	0	0	18,006	18,160
Other tax credits	2,494	18,938	1,106	14,644	* 9	* 323	* 19	* 1,774	0	0	1,360	2,197
Income tax after credits	38,873,639	952,416,805	22,609,005	725,622,186	1,042,606	21,745,215	2,734,193	32,898,021	19,713	356,032	12,468,122	171,795,351
Total income tax	38,880,699	967,850,561	22,613,246	737,391,383	1,043,162	22,411,942	2,734,555	33,227,583	19,715	362,233	12,470,021	174,457,420
Total tax liability	39,655,210	1,009,899,372	23,042,166	770,706,585	1,065,055	23,299,721	2,798,025	34,818,285	19,737	387,921	12,730,226	180,686,861
Total tax payments	42,313,183	1,087,482,771	24,257,946	816,345,526	1,063,688	24,783,425	3,625,631	44,721,275	26,894	466,892	13,339,023	201,165,652
Income tax withheld	40,479,314	732,499,823	23,368,147	538,183,995	1,011,367	12,289,648	3,556,506	36,745,803	25,485	323,212	12,517,810	144,957,165
Estimated tax payments	5,842,190	259,485,476	3,822,620	202,953,202	106,333	8,239,520	143,635	5,769,841	2,396	111,552	1,767,206	42,411,360
Overpayment refunded	29,691,819	121,580,055	15,712,622	76,531,835	680,760	2,039,103	3,253,722	14,116,494	22,093	114,076	10,022,623	28,778,547
Tax due at time of filing	11,787,355	98,214,382	7,704,211	74,232,909	407,122	3,034,803	464,868	3,224,695	3,985	51,756	3,207,169	17,670,219

* 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 prior-year returns with the making work pay credit, first-time homebuyer credit, and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2013

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

Size of adjusted gross income	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**147,351,299**	**289,929,032**	**192,237,646**	**9,038,144**	**53,403,011**	**97,691,386**	**4,121,070,166**	**26,800,472**	**534,897,177**
Under $5,000	12,721,124	11,483,319	9,398,453	4,702,095	1,318,206	2,084,867	-60,201,216	2,270	62,390
$5,000 under $10,000	12,030,388	14,546,458	10,499,377	2,598,093	2,814,283	4,047,081	22,986,466	* 613	* 644
$10,000 under $15,000	12,503,345	20,562,522	12,960,031	1,079,363	4,476,023	7,602,491	56,760,474	13,078	1,000
$15,000 under $20,000	11,621,535	21,312,981	13,150,504	379,476	4,536,690	8,162,477	79,093,833	154,362	33,536
$20,000 under $25,000	10,125,285	19,227,998	12,060,901	130,551	3,909,886	7,167,097	87,768,349	265,378	150,808
$25,000 under $30,000	8,809,515	17,370,594	10,781,309	60,244	3,446,450	6,589,285	94,615,799	320,503	250,041
$30,000 under $35,000	7,734,261	15,324,581	9,700,865	28,910	2,932,679	5,623,716	95,237,054	616,863	592,690
$35,000 under $40,000	6,739,345	13,525,889	8,732,550	17,025	2,481,525	4,793,340	93,025,976	950,510	1,291,575
$40,000 under $45,000	6,042,095	12,188,833	7,970,491	17,011	2,221,147	4,218,342	94,316,257	1,184,363	1,936,816
$45,000 under $50,000	5,237,299	10,629,571	7,125,300	9,341	1,866,313	3,504,271	88,638,672	1,189,499	2,471,292
$50,000 under $55,000	4,609,910	9,664,295	6,475,212	* 1,209	* 1,728,757	3,189,083	90,737,941	1,331,434	3,178,172
$55,000 under $60,000	4,109,454	8,699,290	5,936,072	* 2,011	* 1,485,138	2,763,218	85,300,760	1,208,578	3,342,099
$60,000 under $75,000	10,509,945	23,491,988	16,144,903	* 5,058	* 4,028,222	7,347,084	271,468,829	3,650,463	13,533,244
$75,000 under $100,000	12,574,107	30,906,146	21,194,346	* 1,003	* 5,256,215	9,711,800	456,481,407	5,066,567	30,691,519
$100,000 under $200,000	16,425,446	44,886,720	29,793,357	3,263	7,963,694	15,093,364	1,080,329,303	7,913,761	120,793,348
$200,000 under $500,000	4,488,110	12,947,187	8,335,795	2,570	2,367,049	4,611,393	675,828,382	2,362,468	131,808,067
$500,000 under $1,000,000	724,251	2,154,080	1,344,974	* 480	* 394,314	809,106	264,560,553	393,668	69,160,987
$1,000,000 under $1,500,000	156,269	455,139	287,150	204	80,986	167,989	97,308,377	80,839	28,093,636
$1,500,000 under $2,000,000	64,236	189,145	117,954	* 65	* 33,172	71,191	57,023,219	33,101	16,933,763
$2,000,000 under $5,000,000	91,128	263,878	166,216	129	45,633	97,662	135,278,180	45,545	40,772,337
$5,000,000 under $10,000,000	21,412	61,500	38,804	* 19	* 10,419	22,696	70,859,779	10,404	21,084,439
$10,000,000 or more	12,839	36,920	23,087	26	6,210	13,833	183,651,774	6,206	48,714,778
Taxable returns, total	**94,532,494**	**177,007,643**	**131,313,051**	**3,794,140**	**26,800,472**	**45,694,592**	**3,560,425,359**	**26,800,472**	**534,897,177**
Nontaxable returns, total	**52,818,806**	**112,921,390**	**60,924,596**	**5,244,005**	**26,602,538**	**51,996,794**	**560,644,807**	**0**	**0**

Footnotes at end of table.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**47,336,162**	**83,544,133**	**3,866,992,412**	**23,883,588**	**513,206,737**	**428,292**	**521,538**	**32,473,423**	**307,466**	**4,308,980**
Under $5,000	1,176,956	1,838,088	-58,119,071	1,987	54,695	9,049	10,234	-847,331	* 246	* 3,636
$5,000 under $10,000	2,354,661	3,401,679	19,137,855	* 613	* 644	11,978	13,976	97,908	0	0
$10,000 under $15,000	3,768,377	6,306,328	47,800,442	* 3,102	* 551	6,649	6,649	89,339	0	0
$15,000 under $20,000	3,732,447	6,547,238	65,020,933	33,059	6,078	16,367	24,434	296,797	* 993	* 242
$20,000 under $25,000	3,268,280	5,627,430	73,353,656	76,549	48,228	23,242	29,205	527,065	* 4,980	* 2,068
$25,000 under $30,000	2,892,448	5,064,726	79,360,494	108,290	67,736	25,265	33,257	699,939	8,299	6,298
$30,000 under $35,000	2,503,017	4,405,898	81,288,670	373,794	259,065	30,575	40,908	994,058	15,953	20,414
$35,000 under $40,000	2,124,865	3,817,728	79,657,242	694,882	833,946	26,565	32,549	992,177	18,278	26,639
$40,000 under $45,000	1,939,223	3,472,866	82,330,828	938,656	1,359,347	29,114	34,113	1,243,814	23,919	54,294
$45,000 under $50,000	1,636,166	2,859,443	77,706,265	984,092	1,860,178	26,176	34,211	1,243,689	22,138	64,544
$50,000 under $55,000	1,551,407	2,689,364	81,447,001	1,161,743	2,612,684	19,609	22,632	1,017,694	15,443	50,014
$55,000 under $60,000	1,338,601	2,386,858	76,899,503	1,067,161	2,755,104	15,668	20,767	899,036	14,584	54,561
$60,000 under $75,000	3,682,439	6,512,296	248,180,893	3,311,471	11,622,759	56,404	71,949	3,835,899	52,068	299,706
$75,000 under $100,000	4,873,461	8,843,482	423,746,901	4,687,538	27,602,134	53,515	57,175	4,595,720	52,559	426,457
$100,000 under $200,000	7,632,974	14,204,497	1,037,245,620	7,585,194	115,156,854	59,561	66,861	7,809,435	59,489	1,068,846
$200,000 under $500,000	2,300,133	4,413,557	657,215,826	2,295,692	128,117,382	15,759	18,944	4,327,275	15,724	870,758
$500,000 under $1,000,000	387,622	787,990	260,039,485	386,996	68,003,706	1,703	2,243	1,157,650	1,700	311,942
$1,000,000 under $1,500,000	79,592	164,074	95,664,697	79,449	27,617,442	398	502	462,541	398	137,286
$1,500,000 under $2,000,000	32,461	69,523	55,777,172	32,393	16,566,791	189	245	325,409	189	94,963
$2,000,000 under $5,000,000	44,721	95,357	132,600,619	44,635	39,973,429	374	500	1,016,622	373	323,249
$5,000,000 under $10,000,000	10,224	22,186	69,534,367	10,210	20,694,414	87	120	573,697	87	174,380
$10,000,000 or more	6,088	13,526	181,103,015	6,084	47,993,571	46	65	1,114,991	46	318,683
Taxable returns, total	**23,883,588**	**40,195,431**	**3,362,728,197**	**23,883,588**	**513,206,737**	**307,466**	**357,823**	**30,034,424**	**307,466**	**4,308,980**
Nontaxable returns, total	**23,452,574**	**43,348,702**	**504,264,214**	**0**	**0**	**120,827**	**163,715**	**2,438,999**	**0**	**0**

Footnotes at end of table.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**2,776,287**	**3,317,178**	**173,434,829**	**1,749,525**	**16,564,328**	**7,087,720**	**10,308,538**	**282,294,027**	**2,430,424**	**18,626,450**
Under $5,000	62,919	71,255	-1,451,814	* 35	* 596	137,282	165,290	-1,249,704	14	4,079
$5,000 under $10,000	75,535	82,525	630,488	0	0	470,591	548,902	3,931,601	0	0
$10,000 under $15,000	122,826	134,783	1,569,788	* 1,001	* 99	864,925	1,154,731	10,979,103	* 8,975	* 350
$15,000 under $20,000	186,283	210,472	3,291,573	42,777	7,442	951,470	1,380,333	16,652,146	80,501	20,205
$20,000 under $25,000	232,626	269,710	5,218,651	95,847	48,712	818,076	1,240,753	18,425,211	95,966	53,597
$25,000 under $30,000	232,074	287,997	6,381,446	98,862	78,397	736,095	1,203,305	20,222,165	128,917	109,993
$30,000 under $35,000	188,852	223,675	6,181,441	94,511	118,162	569,736	953,235	18,484,589	172,332	225,731
$35,000 under $40,000	192,871	232,547	7,228,631	117,719	198,799	423,776	710,515	15,901,663	192,654	300,870
$40,000 under $45,000	162,292	196,146	6,897,278	105,677	218,188	341,137	515,218	14,477,514	203,476	411,815
$45,000 under $50,000	167,567	208,105	7,968,699	119,562	287,580	263,406	402,512	12,511,771	176,601	446,813
$50,000 under $55,000	118,385	138,173	6,196,051	92,473	238,523	219,759	338,914	11,504,730	168,630	467,271
$55,000 under $60,000	94,555	115,382	5,423,384	81,892	285,571	153,564	240,211	8,829,316	119,095	391,931
$60,000 under $75,000	247,997	289,284	16,509,059	222,219	1,006,513	350,528	473,555	23,616,599	313,571	1,391,015
$75,000 under $100,000	278,356	336,696	23,898,335	267,221	1,726,075	363,243	474,448	31,140,595	348,805	2,488,270
$100,000 under $200,000	325,187	410,509	43,419,987	321,934	4,737,082	344,382	411,497	45,264,236	341,283	5,238,315
$200,000 under $500,000	77,030	95,849	21,238,959	76,884	4,050,840	70,060	83,044	19,178,183	69,939	3,642,009
$500,000 under $1,000,000	7,758	10,154	5,194,123	7,740	1,329,254	7,098	8,719	4,750,055	7,081	1,232,392
$1,000,000 under $1,500,000	1,620	2,038	1,970,070	1,616	582,050	1,130	1,375	1,343,134	1,128	382,811
$1,500,000 under $2,000,000	675	832	1,176,193	674	352,695	454	591	798,505	452	221,411
$2,000,000 under $5,000,000	661	783	1,927,295	661	573,732	745	1,022	2,245,895	744	665,207
$5,000,000 under $10,000,000	145	176	990,090	145	283,525	165	215	1,119,748	164	337,585
$10,000,000 or more	75	85	1,575,103	75	440,493	99	157	2,166,972	99	594,782
Taxable returns, total	**1,749,525**	**2,074,774**	**147,785,356**	**1,749,525**	**16,564,328**	**2,430,424**	**3,066,565**	**180,372,462**	**2,430,424**	**18,626,450**
Nontaxable returns, total	**1,026,762**	**1,242,405**	**25,649,473**	**0**	**0**	**4,657,297**	**7,241,973**	**101,921,565**	**0**	**0**

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.4 All Returns: Number of Exemptions, by Exemption Type and Marital Status, Tax Year 2013

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents: Total: Number of returns	Exemptions for dependents: Total: Number of exemptions	Exemptions for dependents: Total: Adjusted gross income less deficit	Exemptions for dependents: Total: Total income tax: Number of returns	Exemptions for dependents: Total: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**147,351,299**	**289,929,032**	**192,237,646**	**9,038,144**	**53,403,011**	**97,691,386**	**4,121,070,165**	**26,800,472**	**534,897,177**
Returns of married persons filing jointly	53,910,326	163,176,590	107,803,553	* 7,533	27,610,506	55,373,037	3,252,503,578	19,010,202	475,484,888
Returns of married persons filing separately, total	2,811,050	3,748,737	2,827,260	* 7,521	600,646	921,477	41,182,016	434,873	6,940,867
Returns of married persons filing separately, spouse filing	2,786,327	3,692,188	2,778,807	* 7,521	595,958	913,381	40,935,452	431,535	6,903,389
Returns of married persons filing separately, spouse not filing	24,723	56,549	48,454	0	4,688	8,095	246,563	3,338	37,478
Returns of heads of household	21,991,339	57,555,096	21,991,339	0	21,279,635	35,563,757	720,534,157	6,306,569	44,144,257
Returns of surviving spouses	75,231	215,285	75,231	0	75,231	140,054	4,275,079	37,293	439,364
Returns of single persons	68,563,354	65,233,323	59,540,263	9,023,090	3,836,993	5,693,060	102,575,336	1,011,535	7,887,802

Marital status	Exemptions for dependents—continued: Exemptions for children at home: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Amount	Exemptions for children away from home: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	**47,336,162**	**83,544,133**	**3,866,992,412**	**23,883,588**	**513,206,737**	**428,292**	**521,537**	**32,473,423**	**307,466**	**4,308,980**
Returns of married persons filing jointly	26,511,423	51,460,384	3,159,495,060	18,190,426	464,582,957	137,199	162,258	15,468,961	98,891	2,125,922
Returns of married persons filing separately, total	531,565	801,486	37,599,097	379,623	6,416,558	19,993	24,158	1,376,126	15,672	221,756
Returns of married persons filing separately, spouse filing	528,870	797,382	37,404,019	377,278	6,381,120	18,992	21,158	1,357,566	15,672	221,756
Returns of married persons filing separately, spouse not filing	2,695	4,103	195,078	2,346	35,438	* 1,001	* 3,000	18,560	0	0
Returns of heads of household	17,907,730	27,884,952	612,815,286	4,945,390	38,114,742	62,530	76,287	3,143,220	33,558	243,360
Returns of surviving spouses	72,226	130,026	4,142,759	35,292	431,909	* 30	* 30	-38,766	0	0
Returns of single persons	2,313,218	3,267,285	52,940,209	332,856	3,660,571	208,541	258,805	12,523,882	159,344	1,717,942

Marital status	Exemptions for dependents—continued: Exemptions for parents: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Amount	Exemptions for other dependents: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	**2,776,287**	**3,317,178**	**173,434,829**	**1,749,525**	**16,564,328**	**7,087,720**	**10,308,537**	**282,294,027**	**2,430,424**	**18,626,450**
Returns of married persons filing jointly	1,086,471	1,368,757	103,796,002	758,117	11,439,555	1,637,237	2,381,638	122,825,127	880,926	11,680,354
Returns of married persons filing separately, total	31,869	34,511	1,872,039	27,138	245,113	49,009	61,322	1,853,894	34,604	205,501
Returns of married persons filing separately, spouse filing	30,876	33,519	1,839,115	26,145	243,073	49,009	61,322	1,853,894	34,604	205,501
Returns of married persons filing separately, spouse not filing	* 993	* 993	* 32,925	* 993	* 2,040	0	0	0	0	0
Returns of heads of household	1,447,064	1,664,785	60,875,981	868,897	4,387,285	4,067,241	5,937,734	121,188,860	1,046,873	4,503,132
Returns of surviving spouses	* 1,991	* 3,982	* 71,451	0	0	* 6,016	* 6,016	284,709	* 4,006	* 14,721
Returns of single persons	208,891	245,143	6,819,356	95,373	492,374	1,328,217	1,921,827	36,141,437	464,013	2,222,742

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013

[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	**28,821,785**	**506,981,978**	**25,258,832**	**449,428,656**	**7,524,678**	**52,000,862**	**28,821,785**	**501,581,802**	**28,821,785**	**68,084,086**	**4,240,719**	**1,294,144**
No adjusted gross income	230,757	-13,408,301	134,780	1,110,194	151,007	419,312	230,757	1,554,636	230,757	205,972	* 22	* 15
$1 under $1,000	364,024	188,267	229,997	285,959	146,570	106,232	364,024	392,191	364,024	47,295	0	0
$1,000 under $2,000	467,872	717,579	377,550	682,312	123,140	138,672	467,872	820,983	467,872	121,059	0	0
$2,000 under $3,000	458,342	1,154,930	377,816	1,045,683	112,656	262,929	458,342	1,308,611	458,342	223,368	0	0
$3,000 under $4,000	603,887	2,120,534	493,740	1,805,794	150,128	427,141	603,887	2,232,935	603,887	377,169	0	0
$4,000 under $5,000	713,360	3,207,008	584,958	2,692,998	185,274	602,668	713,360	3,295,666	713,360	573,523	0	0
$5,000 under $6,000	762,633	4,189,934	625,034	3,351,872	210,308	878,915	762,633	4,230,787	762,633	755,403	0	0
$6,000 under $7,000	867,582	5,647,640	713,241	4,355,612	241,907	1,209,628	867,582	5,635,780	867,582	976,055	0	0
$7,000 under $8,000	919,736	6,892,910	790,892	5,783,837	259,537	980,268	919,736	6,783,062	919,736	1,260,569	0	0
$8,000 under $9,000	981,140	8,356,330	825,191	6,614,476	280,213	1,476,322	981,140	8,105,014	981,140	1,608,109	0	0
$9,000 under $10,000	1,597,970	15,228,557	1,160,522	9,498,973	743,168	5,339,057	1,597,970	14,838,030	1,597,970	3,588,367	* 5,000	* 59
$10,000 under $11,000	1,265,710	13,269,645	1,056,608	10,016,645	382,525	2,581,855	1,265,710	12,598,500	1,265,710	2,502,480	396,075	19,914
$11,000 under $12,000	1,136,681	13,056,476	986,254	10,634,658	299,547	1,814,448	1,136,681	12,462,979	1,136,681	2,450,404	360,567	51,160
$12,000 under $13,000	1,237,876	15,486,892	1,050,993	11,979,526	330,359	2,646,412	1,237,876	14,625,938	1,237,876	3,013,732	363,274	47,289
$13,000 under $14,000	1,474,062	19,894,680	1,121,885	13,028,192	604,821	6,141,534	1,474,062	19,169,726	1,474,062	4,784,063	328,118	22,217
$14,000 under $15,000	1,044,271	15,091,220	876,730	10,972,009	352,193	3,469,814	1,044,271	14,441,823	1,044,271	3,806,716	123,785	1,842
$15,000 under $16,000	835,635	12,942,993	711,222	10,049,431	269,894	2,432,529	835,635	12,481,960	835,635	3,458,244	* 7,962	* 1,636
$16,000 under $17,000	881,002	14,542,314	787,736	12,098,911	225,905	1,884,256	881,002	13,987,365	881,002	3,612,504	16,938	1,860
$17,000 under $18,000	840,230	14,699,871	762,627	12,650,420	202,073	1,308,048	840,230	13,958,467	840,230	3,345,802	35,002	4,742
$18,000 under $19,000	780,330	14,436,420	727,802	12,672,959	167,630	1,258,982	780,330	13,931,941	780,330	3,001,720	44,810	10,877
$19,000 under $20,000	671,167	13,075,545	625,930	11,404,573	117,861	1,091,220	671,167	12,495,793	671,167	2,527,252	54,722	16,895
$20,000 under $25,000	2,995,525	67,233,113	2,795,798	59,869,025	557,676	4,728,979	2,995,525	64,602,345	2,995,525	10,851,382	243,892	120,032
$25,000 under $30,000	2,630,904	72,196,904	2,526,073	66,488,773	415,242	2,942,340	2,630,904	69,432,143	2,630,904	7,454,750	536,218	247,868
$30,000 under $35,000	2,190,128	71,077,028	2,109,076	64,600,757	378,362	3,182,715	2,190,128	67,783,472	2,190,128	4,302,376	786,975	434,754
$35,000 under $40,000	1,544,531	57,534,179	1,509,046	52,699,753	287,385	2,301,004	1,544,531	55,000,757	1,544,531	2,139,568	601,871	215,116
$40,000 under $45,000	918,194	38,779,190	895,984	35,300,534	210,868	1,583,686	918,194	36,884,221	918,194	887,310	282,002	88,040
$45,000 under $50,000	359,141	16,877,382	352,521	15,359,340	107,588	737,523	359,141	16,096,863	359,141	201,333	51,467	9,629
$50,000 and over	49,098	2,492,737	48,828	2,375,440	10,844	54,374	49,098	2,429,814	49,098	7,562	* 2,017	* 199

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—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—continued								Returns with no qualifying children			
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay		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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,684,951**	**793,531**	**6,986,702**	**7,645,438**	**25,176,329**	**59,144,504**	**9,967**	**152,284**	**7,255,609**	**51,944,412**	**6,048,305**	**49,171,862**
No adjusted gross income	* 13	* 121	119,066	71,354	149,503	134,603	* 993	* 25,130	170,884	-6,149,623	95,126	512,486
$1 under $1,000	0	0	67,848	10,018	303,935	37,277	0	0	299,452	148,252	173,533	230,793
$1,000 under $2,000	0	0	106,239	16,379	385,069	104,680	0	0	344,744	526,924	266,525	501,041
$2,000 under $3,000	0	0	109,610	29,763	382,869	193,605	0	0	299,478	749,648	228,541	632,704
$3,000 under $4,000	0	0	142,811	50,377	507,915	326,792	0	0	408,606	1,433,590	321,223	1,200,990
$4,000 under $5,000	0	0	178,859	76,470	599,434	497,052	0	0	471,452	2,123,345	376,648	1,740,709
$5,000 under $6,000	0	0	192,899	100,722	654,086	654,681	0	0	482,366	2,647,186	387,389	2,076,053
$6,000 under $7,000	0	0	237,445	133,106	743,796	842,949	* 2,995	* 70,540	564,805	3,669,060	457,846	2,847,465
$7,000 under $8,000	0	0	247,031	148,038	814,966	1,112,530	* 993	* 18,957	543,150	4,074,458	467,458	3,522,289
$8,000 under $9,000	0	0	258,065	197,708	892,487	1,410,401	* 998	* 14,216	515,907	4,388,134	447,291	3,699,139
$9,000 under $10,000	0	0	732,287	764,195	1,492,116	2,824,112	0	0	567,224	5,391,208	490,816	4,503,581
$10,000 under $11,000	* 8,492	* 293	369,427	339,385	1,168,036	2,143,181	0	0	591,045	6,197,925	526,830	5,170,628
$11,000 under $12,000	57,458	2,252	272,925	270,283	1,003,720	2,128,961	* 993	* 13,873	519,748	5,975,268	474,343	5,338,499
$12,000 under $13,000	345,987	39,858	274,657	349,432	857,754	2,617,010	0	0	513,491	6,417,113	465,551	5,383,122
$13,000 under $14,000	310,125	85,825	560,973	886,307	1,132,822	3,875,539	0	0	455,892	6,141,515	417,107	5,345,471
$14,000 under $15,000	118,817	43,717	338,659	512,339	903,382	3,292,535	0	0	194,065	2,769,744	169,518	2,195,123
$15,000 under $16,000	0	0	248,651	408,406	823,363	3,048,202	0	0	52,532	812,959	47,218	658,568
$16,000 under $17,000	0	0	212,299	317,207	859,949	3,293,437	* 998	* 4,198	73,692	1,214,545	62,665	893,700
$17,000 under $18,000	0	0	182,799	261,074	821,206	3,079,986	0	0	79,828	1,395,570	75,361	1,116,915
$18,000 under $19,000	0	0	150,198	210,035	755,304	2,780,809	0	0	69,777	1,292,011	61,860	1,052,997
$19,000 under $20,000	0	0	126,502	191,261	651,573	2,319,096	0	0	37,470	725,579	35,457	549,587
$20,000 under $25,000	* 1,997	* 747	543,010	875,363	2,911,561	9,855,987	* 993	* 4,340	0	0	0	0
$25,000 under $30,000	11,969	4,401	420,697	571,170	2,533,613	6,635,712	* 1,005	* 1,030	0	0	0	0
$30,000 under $35,000	279,579	155,819	349,099	443,732	1,774,668	3,423,891	0	0	0	0	0	0
$35,000 under $40,000	332,966	310,399	262,606	248,686	1,092,225	1,675,765	0	0	0	0	0	0
$40,000 under $45,000	187,142	128,785	177,618	125,068	643,780	674,201	0	0	0	0	0	0
$45,000 under $50,000	29,398	20,543	95,624	36,695	276,885	155,010	0	0	0	0	0	0
$50,000 and over	* 1,008	* 772	8,797	866	40,313	6,498	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, Tax Year 2013—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											
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	**1,982,468**	**6,557,092**	**7,255,609**	**55,728,954**	**7,255,609**	**2,032,984**	**1,560,563**	**139,446**	**840,889**	**172,042**	**1,573,906**	**439,439**
No adjusted gross income	106,986	204,533	170,884	717,019	170,884	39,037	* 13	* 4	* 10	* 98	83,496	22,019
$1 under $1,000	135,766	87,225	299,452	318,019	299,452	20,303	0	0	0	0	60,089	6,030
$1,000 under $2,000	108,736	110,458	344,744	611,499	344,744	43,732	0	0	0	0	89,816	12,260
$2,000 under $3,000	90,161	193,100	299,478	825,804	299,478	60,453	0	0	0	0	86,033	17,752
$3,000 under $4,000	113,807	290,862	408,606	1,491,852	408,606	110,756	0	0	0	0	103,495	28,537
$4,000 under $5,000	138,087	406,711	471,452	2,147,421	471,452	159,603	0	0	0	0	130,666	41,996
$5,000 under $6,000	139,936	532,709	482,366	2,608,763	482,366	192,183	0	0	0	0	124,577	47,533
$6,000 under $7,000	165,587	743,917	564,805	3,591,382	564,805	252,366	0	0	0	0	154,628	61,651
$7,000 under $8,000	154,974	468,052	543,150	3,990,341	543,150	246,224	0	0	0	0	139,795	53,330
$8,000 under $9,000	133,794	482,908	515,907	4,182,047	515,907	214,121	0	0	0	0	110,648	37,507
$9,000 under $10,000	142,775	654,144	567,224	5,157,725	567,224	199,202	* 5,000	* 59	0	0	132,421	40,393
$10,000 under $11,000	130,097	574,476	591,045	5,745,104	591,045	171,599	396,075	19,914	* 8,492	* 293	113,943	25,567
$11,000 under $12,000	101,994	213,936	519,748	5,552,435	519,748	118,313	359,569	51,009	57,458	2,252	74,426	9,872
$12,000 under $13,000	98,752	514,077	513,491	5,897,199	513,491	82,304	362,976	47,207	345,987	39,858	38,641	8,258
$13,000 under $14,000	79,710	401,530	455,892	5,747,002	455,892	51,408	317,121	19,690	310,125	85,825	27,414	8,939
$14,000 under $15,000	40,207	328,277	194,065	2,523,400	194,065	19,472	119,809	1,562	118,817	43,717	20,822	5,715
$15,000 under $16,000	16,775	59,001	52,532	717,569	52,532	15,609	0	0	0	0	11,826	2,973
$16,000 under $17,000	27,134	119,322	73,692	1,013,022	73,692	16,873	0	0	0	0	21,042	4,744
$17,000 under $18,000	21,280	38,931	79,828	1,155,846	79,828	12,664	0	0	0	0	18,607	2,352
$18,000 under $19,000	28,421	83,128	69,777	1,136,125	69,777	5,920	0	0	0	0	20,360	1,804
$19,000 under $20,000	* 7,488	* 49,795	37,470	599,382	37,470	842	0	0	0	0	11,162	207
$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	0	0	0	0	0	0
$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, Tax Year 2013—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							
	EIC refundable portion		Nontaxable combat pay		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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**5,070,369**	**1,454,099**	**0**	**0**	**10,658,993**	**202,479,613**	**9,531,690**	**179,960,714**	**2,469,597**	**16,863,644**	**10,658,993**	**196,871,404**
No adjusted gross income	93,743	17,014	0	0	30,346	-2,580,721	18,220	243,620	22,585	125,361	30,346	368,981
$1 under $1,000	239,364	14,272	0	0	35,687	21,097	29,145	23,427	* 6,867	* 11,345	35,687	34,771
$1,000 under $2,000	261,941	31,471	0	0	73,060	111,788	66,988	103,641	* 7,372	* 20,066	73,060	123,707
$2,000 under $3,000	226,019	42,702	0	0	102,055	259,828	98,505	279,268	12,448	7,820	102,055	287,088
$3,000 under $4,000	313,639	82,219	0	0	141,641	500,082	128,184	446,306	22,475	79,192	141,641	525,498
$4,000 under $5,000	357,631	117,607	0	0	155,065	692,562	133,028	605,187	32,583	125,976	155,065	731,163
$5,000 under $6,000	374,821	144,649	0	0	173,041	950,963	146,484	766,385	44,110	211,007	173,041	977,392
$6,000 under $7,000	442,186	190,715	0	0	188,428	1,229,502	159,244	952,569	46,103	282,629	188,428	1,235,197
$7,000 under $8,000	438,379	192,893	0	0	237,330	1,777,748	207,589	1,372,577	66,134	360,218	237,330	1,751,752
$8,000 under $9,000	427,254	176,614	0	0	319,178	2,727,978	255,608	1,948,406	102,616	719,645	319,178	2,682,267
$9,000 under $10,000	462,673	158,749	0	0	820,325	7,834,455	492,722	3,491,436	537,264	4,217,179	820,325	7,708,615
$10,000 under $11,000	494,586	126,118	0	0	479,414	5,019,251	367,846	3,309,287	192,336	1,537,071	479,414	4,846,358
$11,000 under $12,000	386,868	57,431	0	0	358,381	4,113,499	306,796	3,230,890	104,662	745,382	358,381	3,990,145
$12,000 under $13,000	133,373	26,840	0	0	371,472	4,647,020	321,459	3,709,217	93,383	715,711	371,472	4,424,929
$13,000 under $14,000	119,673	22,779	0	0	349,722	4,728,308	282,645	3,488,107	93,424	972,652	349,722	4,460,760
$14,000 under $15,000	56,770	12,196	0	0	358,825	5,199,910	327,665	4,457,588	70,451	541,321	358,825	4,998,910
$15,000 under $16,000	42,709	12,636	0	0	358,566	5,560,059	327,436	4,886,391	64,552	425,612	358,566	5,312,003
$16,000 under $17,000	56,658	12,129	0	0	357,471	5,896,836	337,132	5,390,215	53,764	336,820	357,471	5,727,036
$17,000 under $18,000	64,357	10,312	0	0	362,479	6,347,239	335,118	5,770,858	59,403	310,143	362,479	6,081,001
$18,000 under $19,000	50,410	4,117	0	0	357,844	6,617,731	333,611	5,875,842	63,509	535,294	357,844	6,411,136
$19,000 under $20,000	27,316	635	0	0	336,211	6,549,703	320,833	6,007,764	49,873	315,267	336,211	6,323,031
$20,000 under $25,000	0	0	0	0	1,553,798	34,934,924	1,469,355	31,646,874	255,140	1,730,690	1,553,798	33,377,564
$25,000 under $30,000	0	0	0	0	1,326,461	36,449,190	1,287,034	33,968,881	169,576	1,016,474	1,326,461	34,985,356
$30,000 under $35,000	0	0	0	0	1,062,331	34,518,517	1,039,031	31,945,056	158,442	822,826	1,062,331	32,767,881
$35,000 under $40,000	0	0	0	0	598,800	22,112,161	593,308	20,499,280	101,281	449,425	598,800	20,948,705
$40,000 under $45,000	0	0	0	0	151,060	6,259,984	146,704	5,541,642	39,245	248,516	151,060	5,790,158
$45,000 under $50,000	0	0	0	0	0	0	0	0	0	0	0	0
$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, Tax Year 2013—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											
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	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)
Total	**10,658,993**	**24,790,681**	**2,162,329**	**916,433**	**702,828**	**519,195**	**2,340,545**	**2,679,456**	**9,660,458**	**21,194,792**	*** 2,984**	*** 47,045**
No adjusted gross income	30,346	67,299	* 3	* 9	* 3	* 23	19,424	24,888	28,459	42,402	0	0
$1 under $1,000	35,687	11,633	0	0	0	0	* 5,866	* 1,667	35,687	9,966	0	0
$1,000 under $2,000	73,060	42,090	0	0	0	0	9,058	2,711	73,060	39,379	0	0
$2,000 under $3,000	102,055	89,825	0	0	0	0	11,545	2,785	101,050	87,041	0	0
$3,000 under $4,000	141,641	177,461	0	0	0	0	25,471	13,232	140,636	164,229	0	0
$4,000 under $5,000	155,065	244,540	0	0	0	0	31,585	23,113	154,961	221,427	0	0
$5,000 under $6,000	173,041	318,722	0	0	0	0	43,113	32,673	173,041	286,049	0	0
$6,000 under $7,000	188,428	413,428	0	0	0	0	49,081	44,058	187,398	369,370	0	0
$7,000 under $8,000	237,330	584,818	0	0	0	0	68,794	58,889	237,330	525,929	* 993	* 18,957
$8,000 under $9,000	319,178	897,613	0	0	0	0	104,615	115,271	319,178	782,341	* 998	* 14,216
$9,000 under $10,000	820,325	2,584,714	0	0	0	0	536,198	649,179	819,021	1,935,535	0	0
$10,000 under $11,000	479,414	1,508,804	0	0	0	0	190,292	236,311	479,218	1,272,493	0	0
$11,000 under $12,000	358,381	1,134,856	* 998	* 151	0	0	100,620	130,057	358,341	1,004,648	* 993	* 13,873
$12,000 under $13,000	371,472	1,166,538	* 299	* 82	0	0	92,014	117,722	371,472	1,048,734	0	0
$13,000 under $14,000	349,722	1,102,685	* 6,988	* 1,978	0	0	100,372	152,258	346,711	948,449	0	0
$14,000 under $15,000	358,825	1,140,467	* 2,984	* 110	0	0	71,359	96,534	357,244	1,043,823	0	0
$15,000 under $16,000	358,566	1,132,597	* 4,986	* 911	0	0	51,498	84,928	356,118	1,046,758	0	0
$16,000 under $17,000	357,471	1,136,710	15,933	1,839	0	0	49,646	66,821	354,482	1,068,051	0	0
$17,000 under $18,000	362,479	1,144,725	33,864	4,449	0	0	55,319	82,547	359,935	1,057,730	0	0
$18,000 under $19,000	357,844	1,102,368	43,818	10,392	0	0	61,475	91,581	352,681	1,000,396	0	0
$19,000 under $20,000	336,211	984,755	52,731	16,101	0	0	45,672	63,164	329,064	905,490	0	0
$20,000 under $25,000	1,553,798	3,934,984	224,964	112,290	* 1,997	* 747	244,138	310,049	1,480,318	3,512,645	0	0
$25,000 under $30,000	1,326,461	2,397,023	500,417	227,037	11,969	4,401	176,963	160,881	1,250,770	2,009,105	0	0
$30,000 under $35,000	1,062,331	1,119,570	687,121	372,661	278,573	155,090	126,609	89,637	721,720	657,273	0	0
$35,000 under $40,000	598,800	310,784	462,397	137,731	302,071	284,650	62,061	26,946	241,783	146,107	0	0
$40,000 under $45,000	151,060	41,671	124,826	30,691	108,215	74,284	7,759	1,556	30,781	9,423	0	0
$45,000 under $50,000	0	0	0	0	0	0	0	0	0	0	0	0
$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, Tax Year 2013—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
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	**7,361,724**	**164,428,238**	**6,549,240**	**144,008,437**	**2,021,921**	**17,939,506**	**7,361,724**	**161,999,070**	**7,361,724**	**26,999,081**	**477,879**	**219,776**
No adjusted gross income	20,715	-3,343,506	13,927	196,339	15,385	82,644	20,715	304,112	20,715	64,222	* 3	* 1
$1 under $1,000	18,291	12,094	16,999	23,125	* 2,293	* -1,542	18,291	21,583	18,291	8,658	0	0
$1,000 under $2,000	35,784	56,906	29,753	53,773	* 7,032	* 8,148	35,784	61,921	35,784	24,476	0	0
$2,000 under $3,000	37,825	95,830	33,801	92,611	* 5,029	* 18,769	37,825	111,380	37,825	44,564	0	0
$3,000 under $4,000	33,199	115,691	26,886	104,271	* 8,323	* 27,076	33,199	131,347	33,199	51,647	0	0
$4,000 under $5,000	62,903	285,874	53,353	240,334	12,594	61,092	62,903	301,426	62,903	118,511	0	0
$5,000 under $6,000	79,821	440,610	69,760	403,773	18,115	75,490	79,821	479,264	79,821	174,262	0	0
$6,000 under $7,000	74,928	492,278	62,739	359,516	19,196	116,317	74,928	492,260	74,928	191,237	0	0
$7,000 under $8,000	88,770	665,644	73,676	603,384	22,094	64,212	88,770	667,596	88,770	263,390	0	0
$8,000 under $9,000	106,596	905,063	87,378	676,592	30,237	208,754	106,596	885,346	106,596	353,284	0	0
$9,000 under $10,000	164,868	1,572,205	142,773	1,176,895	47,424	356,407	164,868	1,533,302	164,868	611,449	0	0
$10,000 under $11,000	135,155	1,416,632	110,860	1,051,708	44,762	348,336	135,155	1,400,043	135,155	549,392	0	0
$11,000 under $12,000	188,491	2,165,740	153,220	1,564,234	61,653	578,479	188,491	2,142,713	188,491	847,836	0	0
$12,000 under $13,000	265,207	3,322,612	197,363	2,146,813	105,210	1,115,958	265,207	3,262,771	265,207	1,301,868	0	0
$13,000 under $14,000	496,791	6,697,477	315,346	3,141,641	316,719	3,486,484	496,791	6,628,125	496,791	2,616,963	* 3,016	* 486
$14,000 under $15,000	363,444	5,263,670	283,756	3,213,142	176,308	1,887,913	363,444	5,101,055	363,444	1,894,452	* 993	* 170
$15,000 under $16,000	299,892	4,640,277	245,065	3,313,177	127,953	1,236,811	299,892	4,549,989	299,892	1,573,327	* 1,001	* 121
$16,000 under $17,000	318,247	5,258,750	281,785	4,302,819	96,526	825,136	318,247	5,132,153	318,247	1,681,698	* 1,005	* 21
$17,000 under $18,000	259,981	4,545,440	231,293	3,845,520	72,951	553,155	259,981	4,398,675	259,981	1,369,456	* 1,138	* 293
$18,000 under $19,000	237,215	4,388,141	223,953	3,914,103	50,284	358,982	237,215	4,273,085	237,215	1,223,511	* 993	* 484
$19,000 under $20,000	199,054	3,881,327	187,855	3,451,406	27,691	259,576	199,054	3,710,982	199,054	979,349	* 1,991	* 794
$20,000 under $25,000	967,181	21,676,365	900,808	19,385,973	194,919	1,558,307	967,181	20,948,621	967,181	4,411,631	15,930	6,658
$25,000 under $30,000	870,705	23,831,588	837,021	21,983,647	151,426	1,016,650	870,705	23,001,327	870,705	3,139,611	34,808	18,980
$30,000 under $35,000	797,465	25,852,942	762,330	23,035,307	144,612	1,557,474	797,465	24,592,781	797,465	2,060,017	96,847	60,640
$35,000 under $40,000	614,961	23,038,690	595,842	21,084,128	108,198	988,470	614,961	22,072,597	614,961	1,006,726	134,487	72,704
$40,000 under $45,000	450,198	19,032,034	440,110	17,350,471	98,783	800,735	450,198	18,151,206	450,198	378,710	141,242	50,901
$45,000 under $50,000	174,039	8,117,865	171,588	7,293,737	56,204	349,674	174,039	7,643,411	174,039	58,834	44,426	7,523
$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, Tax Year 2013—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			
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay		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
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Total	**131,225**	**95,710**	**2,009,643**	**2,868,833**	**7,024,414**	**23,910,472**	*** 4,987**	*** 51,127**	**3,545,460**	**88,129,715**	**3,129,597**	**76,287,642**
No adjusted gross income	0	0	12,875	18,528	18,769	45,693	* 993	* 25,130	8,812	-1,334,452	7,507	157,749
$1 under $1,000	0	0	* 1,252	* 808	18,291	7,850	0	0	10,593	6,824	10,320	8,613
$1,000 under $2,000	0	0	* 7,032	* 1,331	35,784	23,145	0	0	14,284	21,960	14,284	23,857
$2,000 under $3,000	0	0	* 5,029	* 2,854	37,825	41,710	0	0	18,983	49,624	16,969	41,100
$3,000 under $4,000	0	0	* 8,323	* 4,118	33,199	47,529	0	0	20,440	71,171	17,447	54,226
$4,000 under $5,000	0	0	13,593	9,342	62,903	109,170	0	0	23,939	105,226	21,929	106,767
$5,000 under $6,000	0	0	17,063	11,437	78,820	162,825	0	0	27,405	151,175	21,400	105,661
$6,000 under $7,000	0	0	21,181	17,312	74,793	173,925	* 998	* 16,427	39,420	256,801	33,412	196,062
$7,000 under $8,000	0	0	22,108	22,641	88,770	240,748	0	0	50,487	375,060	42,169	285,588
$8,000 under $9,000	0	0	30,244	33,638	106,596	319,646	0	0	39,460	335,155	34,915	290,340
$9,000 under $10,000	0	0	47,114	52,920	164,868	558,529	0	0	45,554	430,690	34,211	327,060
$10,000 under $11,000	0	0	47,173	58,911	134,135	490,480	0	0	60,096	635,838	51,072	485,023
$11,000 under $12,000	0	0	63,660	87,708	188,491	760,129	0	0	70,061	801,969	51,896	501,036
$12,000 under $13,000	0	0	108,887	173,650	265,206	1,128,218	0	0	87,706	1,100,148	66,620	740,374
$13,000 under $14,000	0	0	318,240	532,105	496,791	2,084,373	0	0	171,657	2,327,379	106,787	1,052,973
$14,000 under $15,000	0	0	179,243	296,250	362,439	1,598,033	0	0	127,936	1,857,897	95,791	1,106,156
$15,000 under $16,000	0	0	123,842	210,452	299,892	1,362,753	0	0	124,644	1,929,699	91,504	1,191,294
$16,000 under $17,000	0	0	90,136	153,531	317,246	1,528,145	* 998	* 4,198	131,592	2,172,183	106,155	1,512,177
$17,000 under $18,000	0	0	66,756	103,869	258,972	1,265,294	0	0	137,942	2,411,621	120,855	1,917,127
$18,000 under $19,000	0	0	45,244	65,905	236,916	1,157,121	0	0	115,493	2,138,537	108,377	1,830,018
$19,000 under $20,000	0	0	35,891	53,255	196,769	925,300	0	0	98,432	1,918,936	81,785	1,395,816
$20,000 under $25,000	0	0	187,752	327,071	958,948	4,077,903	* 993	* 4,340	474,546	10,621,823	425,636	8,836,178
$25,000 under $30,000	0	0	153,912	228,168	851,559	2,892,462	* 1,005	* 1,030	433,738	11,916,125	402,018	10,536,244
$30,000 under $35,000	* 1,006	* 729	145,072	220,859	747,169	1,778,518	0	0	330,332	10,705,569	307,715	9,620,394
$35,000 under $40,000	30,896	25,749	120,738	110,016	545,929	824,005	0	0	330,770	12,383,328	319,896	11,116,345
$40,000 under $45,000	72,956	51,579	91,832	58,914	327,991	268,895	0	0	316,937	13,487,173	309,169	12,408,421
$45,000 under $50,000	26,367	17,653	45,450	13,241	115,344	38,070	0	0	185,101	8,759,518	180,933	8,065,603
$50,000 and over	0	0	0	0	0	0	0	0	49,098	2,492,737	48,828	2,375,440

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—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 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
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Total	**1,050,692**	**10,640,619**	**3,545,460**	**86,982,374**	**3,545,460**	**14,261,340**	**39,947**	**18,490**
No adjusted gross income	6,051	6,775	8,812	164,524	8,812	35,414	* 3	* 1
$1 under $1,000	* 1,643	* 9,205	10,593	17,818	10,593	6,701	0	0
$1,000 under $2,000	0	0	14,284	23,857	14,284	10,762	0	0
$2,000 under $3,000	* 5,017	* 43,240	18,983	84,339	18,983	28,525	0	0
$3,000 under $4,000	* 5,523	* 30,011	20,440	84,237	20,440	37,305	0	0
$4,000 under $5,000	* 2,010	* 8,888	23,939	115,656	23,939	50,868	0	0
$5,000 under $6,000	* 8,146	* 59,708	27,405	165,369	27,405	70,236	0	0
$6,000 under $7,000	11,021	66,765	39,420	316,940	39,420	119,024	0	0
$7,000 under $8,000	16,334	87,786	50,487	373,374	50,487	166,137	0	0
$8,000 under $9,000	13,566	65,015	39,460	355,354	39,460	143,091	0	0
$9,000 under $10,000	15,706	111,328	45,554	438,388	45,554	193,002	0	0
$10,000 under $11,000	15,329	121,972	60,096	606,995	60,096	272,686	0	0
$11,000 under $12,000	31,238	276,650	70,061	777,686	70,061	349,398	0	0
$12,000 under $13,000	33,014	300,666	87,706	1,041,039	87,706	463,022	0	0
$13,000 under $14,000	114,968	1,280,868	171,657	2,333,840	171,657	1,013,006	* 993	* 64
$14,000 under $15,000	65,227	712,302	127,936	1,818,458	127,936	752,324	0	0
$15,000 under $16,000	60,614	711,105	124,644	1,902,399	124,644	736,712	* 1,975	* 604
$16,000 under $17,000	48,481	602,977	131,592	2,115,154	131,592	777,223	0	0
$17,000 under $18,000	48,439	405,819	137,942	2,322,946	137,942	818,956	0	0
$18,000 under $19,000	25,415	281,578	115,493	2,111,596	115,493	669,921	0	0
$19,000 under $20,000	32,810	466,581	98,432	1,862,398	98,432	562,305	0	0
$20,000 under $25,000	107,616	1,439,982	474,546	10,276,160	474,546	2,504,766	* 2,998	* 1,085
$25,000 under $30,000	94,240	909,216	433,738	11,445,460	433,738	1,918,116	* 993	* 1,850
$30,000 under $35,000	75,309	802,416	330,332	10,422,810	330,332	1,122,789	* 3,007	* 1,453
$35,000 under $40,000	77,906	863,109	330,770	11,979,455	330,770	822,058	* 4,987	* 4,681
$40,000 under $45,000	72,840	534,435	316,937	12,942,857	316,937	466,929	15,934	6,448
$45,000 under $50,000	51,384	387,849	185,101	8,453,452	185,101	142,499	* 7,041	* 2,106
$50,000 and over	10,844	54,374	49,098	2,429,814	49,098	7,562	* 2,017	* 199

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013 —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							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	**10,009**	**6,585**	**1,062,608**	**1,657,709**	**3,421,088**	**12,585,141**	*** 1,997**	*** 54,112**
No adjusted gross income	0	0	3,271	5,919	8,532	29,494	0	0
$1 under $1,000	0	0	* 642	* 1,513	10,593	5,188	0	0
$1,000 under $2,000	0	0	* 334	* 77	14,284	10,685	0	0
$2,000 under $3,000	0	0	* 7,002	* 6,373	17,974	22,152	0	0
$3,000 under $4,000	0	0	* 5,523	* 4,490	20,440	32,815	0	0
$4,000 under $5,000	0	0	* 3,015	* 2,019	23,939	48,849	0	0
$5,000 under $6,000	0	0	* 8,146	* 9,079	27,405	61,158	0	0
$6,000 under $7,000	0	0	12,556	10,086	39,420	108,939	* 1,997	* 54,112
$7,000 under $8,000	0	0	16,334	13,178	50,487	152,959	0	0
$8,000 under $9,000	0	0	12,558	11,291	39,460	131,800	0	0
$9,000 under $10,000	0	0	16,553	21,703	45,554	171,299	0	0
$10,000 under $11,000	0	0	18,021	18,595	60,096	254,090	0	0
$11,000 under $12,000	0	0	34,220	42,646	70,020	306,752	0	0
$12,000 under $13,000	0	0	35,114	49,803	87,703	413,219	0	0
$13,000 under $14,000	0	0	114,947	193,005	169,648	819,938	0	0
$14,000 under $15,000	0	0	67,235	113,841	126,929	638,483	0	0
$15,000 under $16,000	0	0	61,487	110,052	124,644	626,056	0	0
$16,000 under $17,000	0	0	51,475	92,110	131,562	685,113	0	0
$17,000 under $18,000	0	0	42,117	72,306	137,942	746,650	0	0
$18,000 under $19,000	0	0	23,118	50,745	115,298	619,175	0	0
$19,000 under $20,000	0	0	33,777	74,636	98,424	487,670	0	0
$20,000 under $25,000	0	0	111,119	238,243	472,295	2,265,439	0	0
$25,000 under $30,000	0	0	89,822	182,120	431,283	1,734,145	0	0
$30,000 under $35,000	0	0	77,418	133,237	305,779	988,100	0	0
$35,000 under $40,000	0	0	79,806	111,725	304,512	705,653	0	0
$40,000 under $45,000	* 5,970	* 2,922	78,027	64,598	285,009	395,883	0	0
$45,000 under $50,000	* 3,031	* 2,890	50,174	23,454	161,541	116,940	0	0
$50,000 and over	* 1,008	* 772	8,797	866	40,313	6,498	0	0

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

[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, July 2015

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2013

[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		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			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	**44,330,496**	**5,930,723,846**	**44,330,496**	**6,025,333,640**	**36,913,505**	**3,882,362,655**	**23,775,608**	**75,014,951**	**4,068,924**	**57,927,634**	**15,634,612**	**176,664,865**
Under 18	29,060	1,859,145	29,060	1,875,924	* 1,040	* 13,317	21,756	105,652	9,936	41,089	26,983	453,524
18 under 26	649,073	34,464,809	649,073	34,872,348	631,425	29,561,650	133,221	254,548	15,170	196,089	75,423	676,194
26 under 35	5,032,036	480,744,490	5,032,036	485,539,812	4,944,563	433,261,535	1,834,171	1,360,948	100,817	544,519	930,286	3,328,459
35 under 45	8,791,225	1,184,746,756	8,791,225	1,200,785,022	8,504,954	976,414,202	3,813,429	6,793,085	307,230	1,909,902	2,163,760	11,267,026
45 under 55	11,144,441	1,663,348,721	11,144,441	1,690,678,410	10,574,162	1,259,313,650	5,546,843	14,671,748	641,855	6,487,080	3,442,497	29,717,010
55 under 65	9,970,471	1,461,329,130	9,970,471	1,492,457,742	8,737,536	934,349,834	6,002,663	18,975,331	1,046,551	13,485,593	3,975,135	43,836,116
65 and over	8,714,191	1,104,230,795	8,714,191	1,119,124,382	3,519,825	249,448,467	6,423,526	32,853,640	1,947,365	35,263,362	5,020,528	87,386,536

Age [1]	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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**14,600,851**	**131,677,731**	**18,761,715**	**25,935,513**	**195,194**	**6,163,041**	**8,468,380**	**182,319,646**	**13,954,444**	**418,316,737**	**1,355,730**	**9,128,239**
Under 18	24,670	332,678	5,001	5,369	0	0	0	0	27,042	769,098	5,396	46,160
18 under 26	72,348	477,701	117,683	82,319	0	0	50,421	494,683	78,265	1,416,888	6,154	-5,243
26 under 35	877,040	2,556,203	2,169,522	2,128,347	**	**	737,638	8,594,350	853,906	12,283,352	61,851	256,292
35 under 45	2,021,298	7,986,683	4,226,046	5,344,761	** 26,850	** 494,809	1,796,112	34,018,003	1,970,752	52,891,592	206,290	2,720,090
45 under 55	3,209,440	21,484,754	5,315,724	7,366,139	72,103	2,692,907	2,349,567	52,834,227	3,026,753	96,038,669	301,111	1,667,144
55 under 65	3,703,106	32,327,112	4,458,446	6,435,883	63,633	1,954,613	2,191,977	57,331,500	3,482,223	112,196,853	361,312	1,938,411
65 and over	4,692,949	66,512,599	2,469,291	4,572,695	32,608	1,020,711	1,342,665	29,046,883	4,515,504	142,720,285	413,617	2,505,384

Age [1]	Taxable 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**6,447,265**	**136,390,334**	**11,655,425**	**342,487,922**	**3,739,509**	**73,643,435**	**2,801,608**	**29,464,968**	**241,864**	**3,134,412**	**5,663,790**	**519,535,866**
Under 18	0	0	* 178	* 6,853	2,959	1,325	0	0	0	0	9,395	396,619
18 under 26	7,955	35,251	27,582	132,737	12,051	131,116	9,888	67,134	0	0	24,358	1,406,106
26 under 35	111,535	1,121,515	303,336	2,655,798	144,386	1,075,574	193,060	1,421,577	4,185	14,164	309,237	15,960,234
35 under 45	315,301	4,361,510	726,102	9,797,315	394,080	4,251,876	553,139	5,474,435	12,612	132,819	1,038,137	89,871,923
45 under 55	708,113	11,611,230	1,366,573	26,809,377	712,267	10,991,490	673,840	7,681,368	32,900	155,828	1,481,351	164,914,212
55 under 65	1,208,170	25,724,558	3,098,207	95,116,176	1,023,280	20,208,861	758,038	8,035,148	55,351	638,045	1,453,439	148,713,403
65 and over	4,096,192	93,536,271	6,133,446	207,969,667	1,450,485	36,983,194	613,643	6,785,306	136,816	2,193,556	1,347,873	98,273,367

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 2013—Continued

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

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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**425,832**	**20,769,282**	**698,101**	**-2,913,945**	**2,607,918**	**16,664,003**	**8,624,409**	**137,727,107**	**290,647**	**13,448,246**	**352,247**	**5,179,325**
Under 18	1,779	50,170	0	0	0	0	1,008	911	* 2,292	* 13,534	* 142	* 25
18 under 26	2,898	207,523	6,247	-5,969	39,921	157,653	* 2,197	* 3,800	* 145	* 8,687	1,333	17,709
26 under 35	15,189	1,009,627	40,196	-72,488	299,991	1,572,620	19,392	147,037	7,786	230,581	21,351	182,122
35 under 45	30,108	1,394,717	94,781	-979,951	593,888	3,684,661	77,174	740,438	25,916	1,601,977	74,245	1,006,163
45 under 55	71,829	3,916,694	161,419	-402,254	829,882	5,478,214	243,628	2,785,576	57,104	3,117,998	104,224	1,330,083
55 under 65	104,838	4,811,118	197,580	-178,006	615,269	4,169,688	1,259,758	15,092,328	73,910	4,008,555	88,378	1,528,295
65 and over	199,191	9,379,433	197,878	-1,275,277	228,967	1,601,168	7,021,252	118,957,017	123,494	4,466,913	62,573	1,114,928

Age [1]	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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns	**130,177**	**167,241**	**92,000**	**6,841,365**	**1,036,924**	**25,450,465**	**3,177,285**	**24,081,537**	**14,674,243**	**94,609,794**
Under 18	0	0	0	0	0	0	* 1,026	* 40,435	2,291	16,779
18 under 26	* 2,003	* 1,819	* 3	* 286	2,070	150,562	22,651	229,111	182,643	407,539
26 under 35	25,086	24,547	3,831	256,975	45,074	959,375	252,734	1,599,670	2,016,046	4,795,322
35 under 45	33,493	45,794	21,373	1,767,363	131,181	2,676,946	581,542	2,833,869	3,348,797	16,038,266
45 under 55	35,771	48,780	37,097	2,864,213	239,949	5,639,947	822,451	6,917,149	3,886,340	27,329,689
55 under 65	27,237	38,435	22,364	1,556,956	335,472	8,247,982	764,355	5,567,020	3,474,168	31,128,612
65 and over	6,589	7,867	7,333	395,572	283,178	7,775,652	732,526	6,894,284	1,763,957	14,893,587

Age [1]	Itemized deductions									
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction					Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation	Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns	**1,188,594,808**	**2,517,112**	**36,428,173**	**8,997,721**	**84,506,732**	**8,997,721**	**129,127,805**	**8,996,686**	**44,621,073**	**43,976,931**	**506,190,703**
Under 18	591,108	1,330	13,769	4,644	177,398	4,644	201,634	4,644	24,236	21,572	205,496
18 under 26	9,021,140	5,826	114,639	88,316	536,944	88,316	778,710	88,316	241,766	620,642	2,488,652
26 under 35	96,882,599	100,106	1,260,407	400,227	2,107,086	400,227	4,074,769	400,227	1,967,683	4,971,552	38,198,527
35 under 45	223,610,835	503,133	5,570,262	739,319	4,757,088	739,319	9,249,587	739,277	4,492,499	8,733,310	97,700,366
45 under 55	305,188,513	770,144	10,885,258	1,134,723	7,323,875	1,134,723	13,684,018	1,134,723	6,360,143	11,093,748	142,390,443
55 under 65	275,765,571	669,327	10,295,159	1,709,427	12,168,554	1,709,427	21,633,704	1,709,427	9,465,150	9,918,249	127,283,762
65 and over	277,535,042	467,247	8,288,678	4,921,064	57,435,788	4,921,064	79,505,384	4,920,072	22,069,596	8,617,857	97,923,458

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 2013—Continued

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

Age [1]	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns	**42,667,457**	**320,871,155**	**32,589,964**	**304,274,450**	**10,077,493**	**16,596,706**	**37,803,131**	**174,273,112**	**19,696,282**	**9,122,824**	**2,402,404**	**1,923,612**
Under 18	19,278	183,747	19,062	183,265	* 215	* 482	4,676	21,624	0	0	* 1,046	* 125
18 under 26	590,484	1,771,232	475,062	1,622,191	115,422	149,041	218,453	501,925	222,899	202,641	21,896	12,854
26 under 35	4,807,100	26,151,005	4,077,787	24,745,425	729,313	1,405,580	3,479,400	10,848,676	2,100,338	1,056,461	199,796	142,385
35 under 45	8,470,123	64,378,201	6,994,133	61,405,140	1,475,990	2,973,061	7,392,910	31,222,312	3,983,746	1,820,215	423,018	279,638
45 under 55	10,821,698	92,743,011	8,878,833	89,055,016	1,942,865	3,687,996	9,864,503	46,668,320	5,167,400	2,498,598	628,109	480,514
55 under 65	9,664,500	80,358,308	7,595,874	76,835,885	2,068,626	3,522,423	9,106,895	44,307,464	4,608,685	2,085,450	633,754	532,539
65 and over	8,294,274	55,285,651	4,549,213	50,427,528	3,745,062	4,858,123	7,736,294	40,702,791	3,613,214	1,459,460	494,784	475,556

Age [1]	Itemized deductions—continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			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
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns	**33,897,795**	**317,317,182**	**33,279,110**	**296,185,853**	**32,781,159**	**290,240,747**	**1,117,053**	**5,945,106**	**2,593,772**	**1,479,983**	**4,690,700**	**6,507,412**
Under 18	5,026	16,144	* 985	* 7,674	* 985	* 7,674	0	0	0	0	0	0
18 under 26	229,218	1,545,113	221,264	1,291,805	214,707	1,243,969	8,590	47,835	11,035	16,102	130,602	207,064
26 under 35	3,548,192	30,318,715	3,521,481	27,960,185	3,457,998	27,303,582	111,650	656,603	167,216	211,613	1,300,868	1,852,116
35 under 45	7,456,918	77,784,303	7,411,559	74,127,861	7,294,062	72,500,910	262,140	1,626,951	410,098	291,704	1,391,258	2,004,285
45 under 55	9,582,321	95,469,132	9,504,680	90,579,408	9,370,857	88,859,093	330,063	1,720,315	769,075	411,524	945,512	1,272,227
55 under 65	8,065,216	69,931,243	7,910,429	65,556,479	7,819,692	64,440,477	245,351	1,116,002	747,013	355,835	663,704	813,829
65 and over	5,010,903	42,252,534	4,708,711	36,662,442	4,622,859	35,885,042	159,258	777,401	489,333	193,206	258,756	357,891

Age [1]	Itemized deductions—continued											
	Interest paid deduction		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	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	**1,515,150**	**13,143,934**	**36,430,878**	**194,664,317**	**33,423,085**	**148,440,964**	**22,176,066**	**51,591,496**	**539,770**	**28,030,187**	**96,986**	**2,462,945**
Under 18	4,041	8,470	5,411	7,733	5,273	6,723	* 2,261	* 1,009	0	0	0	0
18 under 26	8,031	30,142	376,900	950,447	320,935	763,707	182,612	168,476	17,314	56,289	* 1,985	* 7,910
26 under 35	49,707	294,801	3,491,840	10,733,774	2,946,931	7,244,044	2,120,406	3,415,710	45,300	468,232	12,014	211,622
35 under 45	174,628	1,360,453	6,998,084	26,207,223	6,141,396	19,549,545	4,538,974	6,521,000	60,991	638,698	14,653	190,893
45 under 55	340,251	3,205,973	9,247,646	43,169,071	8,483,697	32,626,001	5,967,997	10,456,919	109,269	2,017,359	20,459	304,515
55 under 65	399,260	3,205,100	8,638,624	50,670,087	8,090,518	39,147,297	5,336,840	12,777,018	98,645	3,400,168	25,001	622,621
65 and over	539,233	5,038,995	7,672,372	62,925,982	7,434,336	49,103,648	4,026,974	18,251,363	208,252	21,449,441	22,874	1,125,385

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 2013—Continued

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

Age [1]	Itemized deductions—continued									
	Limited miscellaneous deductions									
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	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)
All returns	**12,301,592**	**98,383,484**	**14,544,643**	**85,604,965**	**21,621,097**	**7,441,538**	**7,810,799**	**44,750,539**	**28,174,453**	**137,797,042**
Under 18	23,515	192,662	0	0	9,893	7,667	23,353	205,108	26,417	212,775
18 under 26	396,430	3,549,410	388,768	3,444,576	253,168	55,710	84,259	433,717	462,069	3,934,002
26 under 35	1,839,057	15,857,546	2,260,606	17,103,262	2,228,760	476,969	495,435	1,761,083	3,200,607	19,341,313
35 under 45	2,551,993	20,225,604	3,494,015	22,338,855	4,182,679	1,055,747	988,548	4,129,337	5,583,563	27,523,938
45 under 55	2,999,606	22,930,664	4,119,057	23,324,137	5,361,274	1,640,703	1,569,147	8,190,676	7,025,964	33,155,516
55 under 65	2,481,684	18,787,479	3,143,464	15,008,732	4,935,505	1,738,702	1,943,251	11,652,164	6,295,558	28,399,599
65 and over	2,009,306	16,840,119	1,138,732	4,385,403	4,649,817	2,466,040	2,706,806	18,378,455	5,580,275	25,229,898

Age [1]	Itemized deductions—continued						Exemptions		Taxable income	
	Unlimited miscellaneous deductions									
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns	**1,205,191**	**21,497,617**	**892,282**	**18,673,003**	**317,236**	**2,024,561**	**103,196,018**	**381,566,048**	**41,218,625**	**4,405,411,729**
Under 18	3,274	5,444	0	0	3,274	5,444	* 8	0	24,158	1,432,438
18 under 26	8,538	57,305	2,064	37,999	6,472	17,990	823,962	3,193,953	566,283	22,825,456
26 under 35	53,799	715,736	31,698	626,377	23,100	85,217	11,210,362	43,081,934	4,847,207	342,167,576
35 under 45	148,670	2,315,620	106,956	1,984,269	41,898	294,347	27,134,798	100,684,217	8,433,708	864,788,710
45 under 55	279,756	4,486,072	210,317	3,841,294	69,231	530,395	30,111,971	109,574,978	10,629,895	1,255,562,880
55 under 65	365,993	6,596,985	287,354	5,959,973	80,491	506,384	19,849,691	72,687,156	9,383,235	1,121,172,838
65 and over	345,162	7,320,455	253,895	6,223,092	92,770	584,786	14,065,225	52,343,809	7,334,137	797,461,831

Age [1]	Alternative minimum tax		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
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns	**3,807,142**	**26,874,345**	**40,875,086**	**991,566,162**	**18,449,065**	**39,149,358**	**38,873,639**	**952,416,805**	**38,880,699**	**967,850,561**
Under 18	2,653	17,525	21,987	381,658	14,463	16,702	21,984	364,956	21,995	386,112
18 under 26	7,580	65,929	562,602	4,463,567	185,917	264,951	494,299	4,198,616	494,328	4,254,598
26 under 35	214,594	1,020,173	4,844,215	67,204,379	2,427,841	4,332,571	4,453,309	62,871,807	4,453,530	63,287,476
35 under 45	880,438	4,666,526	8,423,790	190,478,572	5,388,188	11,125,261	7,738,225	179,353,311	7,739,177	181,143,985
45 under 55	1,189,534	7,339,934	10,592,761	292,968,429	5,160,118	12,504,883	10,010,778	280,463,547	10,012,417	283,975,869
55 under 65	884,899	6,905,872	9,306,244	259,899,803	3,053,323	6,965,535	9,102,932	252,934,268	9,104,693	257,017,959
65 and over	627,443	6,858,385	7,123,487	176,169,755	2,219,216	3,939,455	7,052,111	172,230,300	7,054,559	177,784,563

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Age for joint returns was based on the primary taxpayer's age.
[2] Not included in total income.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

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 2013

[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	**87,913,784**	**5,148,412,815**	**3,391,816,854**	**87,653,086**	**570,770,103**	**87,913,784**	**572,298,233**	**0**	*** 3,510**	*** 1,701**	**1,370,725**	**5,060,821**
Under $5,000	125,710	-321,163	113,496	123,990	11,222	125,710	11,382	0	0	0	* 5	* 131
$5,000 under $10,000	1,661,150	12,952,218	2,896,948	1,657,156	289,468	1,661,150	289,960	0	0	0	0	0
$10,000 under $15,000	5,979,851	74,513,304	17,314,466	5,956,926	1,725,456	5,979,851	1,734,005	0	0	0	0	0
$15,000 under $20,000	6,585,901	115,703,549	41,640,592	6,561,981	4,208,355	6,585,901	4,227,304	0	* 993	* 357	* 1,005	* 586
$20,000 under $25,000	7,457,658	167,967,308	66,988,909	7,442,716	7,439,315	7,457,658	7,456,479	0	0	0	* 6	* 7
$25,000 under $30,000	7,207,591	198,105,746	88,366,375	7,189,324	10,365,936	7,207,591	10,402,742	0	0	0	* 1,005	* 1,315
$30,000 under $40,000	12,480,713	434,777,557	224,514,549	12,447,773	27,437,461	12,480,713	27,563,012	0	0	0	* 3,326	* 12,979
$40,000 under $50,000	9,753,181	436,309,300	255,834,910	9,728,530	32,650,164	9,753,181	32,804,400	0	* 1,216	* 1,027	* 3,092	* 3,815
$50,000 under $75,000	15,531,882	953,837,740	619,880,539	15,477,881	88,357,785	15,531,882	88,743,627	0	0	0	26,535	29,984
$75,000 under $100,000	9,209,412	795,769,939	555,511,828	9,186,406	83,581,943	9,209,412	83,881,545	0	* 1,000	* 250	56,513	75,073
$100,000 under $200,000	10,112,446	1,327,409,966	992,124,514	10,074,407	173,326,987	10,112,446	174,253,251	0	0	0	347,167	771,357
$200,000 under $500,000	1,616,280	439,916,226	359,726,573	1,614,177	84,115,908	1,616,280	84,389,460	0	* 302	* 67	887,757	3,672,757
$500,000 under $1,000,000	147,509	97,666,674	85,704,941	147,368	26,558,220	147,509	26,582,931	0	0	0	41,934	372,198
$1,000,000 under $1,500,000	25,173	30,042,946	26,404,788	25,134	9,260,285	25,173	9,211,405	0	0	0	1,703	68,694
$1,500,000 under $2,000,000	7,932	13,668,375	12,046,996	7,929	4,414,775	7,932	4,378,375	0	0	0	253	14,293
$2,000,000 under $5,000,000	9,300	26,812,410	23,617,374	9,293	9,044,991	9,300	8,894,461	0	0	0	329	20,938
$5,000,000 under $10,000,000	1,524	10,231,353	8,760,653	1,524	3,520,223	1,524	3,395,192	0	0	0	64	6,542
$10,000,000 or more	571	13,049,366	10,368,402	571	4,461,607	571	4,078,703	0	0	0	32	10,150
Returns with Form 8615 tax computation [3]												
Total	**305,910**	**5,314,053**	**4,350,634**	**305,910**	**921,971**	**305,910**	**967,600**	**45,629**	**0**	**0**	**5,931**	**18,366**
Under $5,000	96,582	328,681	216,052	96,582	21,622	96,582	21,337	-285	0	0	0	0
$5,000 under $10,000	92,717	665,331	422,611	92,717	42,314	92,717	60,015	17,701	0	0	0	0
$10,000 under $15,000	55,787	687,604	483,205	55,787	51,352	55,787	75,436	24,084	0	0	0	0
$15,000 under $20,000	22,279	376,062	299,066	22,279	34,999	22,279	49,922	14,922	0	0	* 1,005	* 365
$20,000 under $25,000	* 5,938	* 131,178	* 109,965	* 5,938	* 13,850	* 5,938	* 18,352	* 4,502	0	0	* 1,005	* 237
$25,000 under $30,000	13,954	380,892	297,158	13,954	38,673	13,954	54,550	15,876	0	0	* 2,010	* 1,809
$30,000 under $40,000	* 7,918	* 276,995	* 247,092	* 7,918	* 33,537	* 7,918	* 58,493	* 24,956	0	0	0	0
$40,000 under $50,000	* 2,107	* 93,313	* 80,836	* 2,107	* 11,647	* 2,107	* 11,616	* -31	0	0	* 1,094	* 1,370
$50,000 under $75,000	* 3,268	* 202,886	* 187,318	* 3,268	* 33,804	* 3,268	* 50,278	* 16,474	0	0	* 201	* 814
$75,000 under $100,000	* 996	* 95,989	* 85,555	* 996	* 17,331	* 996	* 15,459	* -1,872	0	0	0	0
$100,000 under $200,000	* 1,414	* 198,348	* 175,515	* 1,414	* 39,663	* 1,414	* 33,033	* -6,630	0	0	* 303	* 6,662
$200,000 under $500,000	2,205	648,741	619,931	2,205	169,800	2,205	173,632	3,832	0	0	* 138	* 1,016
$500,000 under $1,000,000	* 399	* 269,128	* 221,492	* 399	* 71,544	* 399	* 74,192	* 2,648	0	0	* 138	* 2,747
$1,000,000 under $1,500,000	* 163	* 183,319	* 171,929	* 163	* 60,244	* 163	* 57,766	* -2,477	0	0	* 8	* 125
$1,500,000 under $2,000,000	* 57	* 100,719	* 96,129	* 57	* 35,262	* 57	* 25,001	* -10,261	0	0	* 8	* 174
$2,000,000 under $5,000,000	93	281,204	251,708	93	95,327	93	76,400	-18,928	0	0	* 15	* 1,478
$5,000,000 under $10,000,000	* 16	* 102,204	* 96,758	* 16	* 37,631	* 16	* 22,476	* -15,155	0	0	* 3	* 634
$10,000,000 or more	19	291,460	288,315	19	113,370	19	89,643	-23,728	0	0	* 3	* 934

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 2013—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	**22,270,130**	**3,764,285,688**	**3,028,854,269**	**22,252,326**	**781,450,937**	**21,314,879**	**692,376,143**	**-89,074,792**	*** 1,997**	*** 10,348**	**2,536,832**	**21,389,435**
Under $5,000	200,356	528,908	190,181	191,369	18,990	42,791	2,746	-16,244	0	0	0	0
$5,000 under $10,000	143,342	1,045,944	335,353	142,349	33,555	90,292	14,551	-19,004	0	0	0	0
$10,000 under $15,000	430,205	5,528,188	1,235,765	426,670	123,735	274,795	77,293	-46,442	0	0	* 1,005	* 166
$15,000 under $20,000	506,958	8,889,599	3,124,504	506,958	316,575	413,362	225,946	-90,629	0	0	0	0
$20,000 under $25,000	597,267	13,492,380	5,280,279	594,207	588,411	496,917	422,858	-165,553	0	0	* 2,969	* 6,679
$25,000 under $30,000	678,035	18,679,518	7,858,014	677,025	923,498	597,791	727,009	-196,489	0	0	* 29	* 29
$30,000 under $40,000	1,418,160	49,582,857	25,146,986	1,418,160	3,059,203	1,318,076	2,520,849	-538,354	0	0	* 308	* 4,767
$40,000 under $50,000	1,385,415	62,444,401	36,880,905	1,385,414	4,713,509	1,322,657	3,984,314	-729,195	0	0	* 318	* 707
$50,000 under $75,000	3,563,015	222,160,681	148,062,138	3,562,806	21,570,819	3,493,244	19,389,043	-2,181,776	* 101	* 6,267	2,386	21,676
$75,000 under $100,000	3,325,993	289,971,320	205,726,056	3,325,993	31,420,386	3,280,415	28,746,156	-2,674,230	0	0	10,967	40,139
$100,000 under $200,000	6,284,891	878,244,270	672,775,153	6,284,888	122,701,484	6,253,374	115,331,408	-7,370,076	* 972	* 1,682	271,995	741,877
$200,000 under $500,000	2,861,706	834,611,131	691,912,405	2,861,699	165,105,569	2,857,061	153,753,326	-11,352,243	* 743	* 359	1,913,435	10,871,720
$500,000 under $1,000,000	574,869	387,727,395	343,886,931	574,868	105,798,206	574,310	96,598,103	-9,200,103	* 182	* 2,040	274,442	3,881,780
$1,000,000 under $1,500,000	130,427	157,226,162	140,567,640	130,427	48,239,405	130,371	43,563,116	-4,676,289	0	0	26,069	918,077
$1,500,000 under $2,000,000	56,042	96,302,563	86,501,811	56,042	30,904,786	56,007	27,529,819	-3,374,967	0	0	10,496	528,039
$2,000,000 under $5,000,000	81,448	242,212,440	217,547,535	81,447	80,301,176	81,417	70,114,408	-10,186,768	0	0	15,278	1,338,364
$5,000,000 under $10,000,000	19,799	134,900,574	122,141,893	19,799	46,035,482	19,797	38,682,175	-7,353,307	0	0	4,085	746,546
$10,000,000 or more	12,204	360,737,356	319,680,719	12,204	119,596,146	12,203	90,693,023	-28,903,123	0	0	3,051	2,288,870

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 2013—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	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	As a percentage of		Average income tax (dollars)
									Modified taxable income [1]	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only [2]											
Total	**87,913,784**	**577,363,276**	**37,257,059**	**52,836,802**	**73,507,109**	**524,526,474**	**73,513,923**	**525,167,489**	**15.5**	**10.2**	**5,974**
Under $5,000	125,710	11,513	2,727	232	122,987	11,280	122,987	11,280	9.9	-3.5	90
$5,000 under $10,000	1,661,150	289,960	18,844	1,199	1,644,195	288,761	1,644,195	288,761	10.0	2.2	174
$10,000 under $15,000	5,979,851	1,734,005	2,578,294	358,383	4,396,857	1,375,622	4,396,857	1,375,622	7.9	1.8	230
$15,000 under $20,000	6,585,901	4,228,247	2,335,891	765,778	4,912,585	3,462,469	4,912,585	3,462,469	8.3	3.0	526
$20,000 under $25,000	7,457,658	7,456,486	3,458,135	1,596,071	5,009,304	5,860,415	5,009,304	5,860,415	8.7	3.5	786
$25,000 under $30,000	7,207,591	10,404,057	3,711,696	2,450,364	4,617,339	7,953,693	4,617,340	7,953,693	9.0	4.0	1,104
$30,000 under $40,000	12,480,713	27,575,991	5,398,435	5,733,166	9,050,344	21,842,825	9,050,348	21,842,826	9.7	5.0	1,750
$40,000 under $50,000	9,753,181	32,809,243	4,121,917	5,324,624	8,176,868	27,484,618	8,177,984	27,484,703	10.7	6.3	2,818
$50,000 under $75,000	15,531,882	88,773,612	6,588,948	11,381,636	14,626,588	77,391,975	14,626,650	77,392,038	12.5	8.1	4,983
$75,000 under $100,000	9,209,412	83,956,944	4,156,763	8,437,536	9,075,417	75,519,408	9,075,510	75,519,575	13.6	9.5	8,200
$100,000 under $200,000	10,112,446	175,024,615	4,437,214	8,998,020	10,076,407	166,026,595	10,078,240	166,034,618	16.7	12.5	16,419
$200,000 under $500,000	1,616,280	88,062,346	375,328	2,477,571	1,608,253	85,584,776	1,611,025	85,781,633	23.8	19.5	53,073
$500,000 under $1,000,000	147,509	26,955,135	54,113	1,930,733	146,061	25,024,402	146,722	25,200,693	29.4	25.8	170,842
$1,000,000 under $1,500,000	25,173	9,282,430	9,987	892,822	24,868	8,389,609	24,997	8,455,907	32.0	28.1	335,912
$1,500,000 under $2,000,000	7,932	4,392,668	3,498	423,778	7,819	3,968,889	7,873	4,002,079	33.2	29.3	504,549
$2,000,000 under $5,000,000	9,300	8,915,415	4,134	966,729	9,160	7,948,687	9,229	8,025,320	34.0	29.9	862,938
$5,000,000 under $10,000,000	1,524	3,401,737	798	484,235	1,499	2,917,502	1,510	2,947,629	33.6	28.8	1,934,140
$10,000,000 or more	571	4,088,872	339	613,926	559	3,474,947	566	3,528,227	34.0	27.0	6,179,032
Returns with Form 8615 tax computation [3]											
Total	**305,910**	**985,965**	**103,567**	**38,508**	**303,927**	**947,457**	**303,932**	**988,190**	**22.7**	**18.6**	**3,230**
Under $5,000	96,582	21,337	31,485	910	94,604	20,427	94,604	20,427	9.5	6.2	211
$5,000 under $10,000	92,717	60,015	31,660	1,656	92,717	58,359	92,717	58,359	13.8	8.8	629
$10,000 under $15,000	55,787	75,436	16,195	1,832	55,787	73,604	55,787	73,604	15.2	10.7	1,319
$15,000 under $20,000	22,279	50,286	* 7,244	* 612	22,279	49,674	22,279	49,674	16.6	13.2	2,230
$20,000 under $25,000	* 5,938	* 18,589	* 1,918	* 468	* 5,938	* 18,121	* 5,938	* 18,121	* 16.5	* 13.8	* 3,052
$25,000 under $30,000	13,954	56,358	* 4,893	* 1,259	13,954	55,099	13,954	55,099	18.5	14.5	3,949
$30,000 under $40,000	* 7,918	* 58,493	* 3,908	* 899	* 7,918	* 57,594	* 7,918	* 57,594	* 23.3	* 20.8	* 7,274
$40,000 under $50,000	* 2,107	* 12,986	* 2,078	* 902	* 2,107	* 12,084	* 2,107	* 12,084	* 14.9	* 12.9	* 5,735
$50,000 under $75,000	* 3,268	* 51,092	* 1,264	* 200	* 3,268	* 50,892	* 3,268	* 50,892	* 27.2	* 25.1	* 15,573
$75,000 under $100,000	* 996	* 15,459	0	0	* 996	* 15,459	* 996	* 15,459	* 18.1	* 16.1	* 15,521
$100,000 under $200,000	* 1,414	* 39,696	* 1,414	* 6,929	* 1,414	* 32,767	* 1,414	* 32,767	* 18.7	* 16.5	* 23,173
$200,000 under $500,000	2,205	174,648	999	1,420	2,200	173,228	2,204	181,123	29.2	27.9	82,142
$500,000 under $1,000,000	* 399	* 76,939	* 259	* 1,897	* 398	* 75,042	* 399	* 82,237	* 37.1	* 30.6	* 206,108
$1,000,000 under $1,500,000	* 163	* 57,891	* 115	* 702	* 163	* 57,189	* 163	* 61,667	* 35.9	* 33.6	* 378,325
$1,500,000 under $2,000,000	* 57	* 25,175	* 49	* 2,699	* 57	* 22,475	* 57	* 25,421	* 26.4	* 25.2	* 445,982
$2,000,000 under $5,000,000	93	77,878	66	5,486	93	72,392	93	81,134	32.2	28.9	872,409
$5,000,000 under $10,000,000	* 16	* 23,110	* 7	* 3,509	* 16	* 19,601	* 16	* 23,296	* 24.1	* 22.8	* 1,456,000
$10,000,000 or more	19	90,577	12	7,127	19	83,451	19	89,232	30.9	30.6	4,696,421

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 2013—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	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	As a percentage of		Average income tax (dollars)
									Modified taxable income [1]	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with Schedule D tax computation											
Total	**21,322,851**	**713,814,698**	**10,731,316**	**21,706,326**	**20,683,163**	**692,108,372**	**20,687,403**	**707,857,421**	**23.4**	**18.8**	**31,785**
Under $5,000	42,791	2,746	10,845	127	40,925	2,619	40,925	2,619	1.4	0.5	13
$5,000 under $10,000	90,292	14,551	17,869	166	89,300	14,385	89,300	14,385	4.3	1.4	100
$10,000 under $15,000	274,795	77,459	107,956	13,160	228,807	64,299	228,807	64,299	5.2	1.2	149
$15,000 under $20,000	413,402	226,251	150,969	36,004	360,942	190,247	360,942	190,247	6.1	2.1	375
$20,000 under $25,000	496,917	429,537	209,805	57,050	440,586	372,488	440,586	372,488	7.1	2.8	624
$25,000 under $30,000	597,820	727,038	264,083	86,212	524,178	640,826	524,178	640,826	8.2	3.4	945
$30,000 under $40,000	1,318,383	2,525,616	524,816	243,680	1,191,454	2,281,935	1,191,454	2,281,935	9.1	4.6	1,609
$40,000 under $50,000	1,322,664	3,985,021	583,221	287,340	1,228,580	3,697,681	1,228,580	3,697,681	10.0	5.9	2,669
$50,000 under $75,000	3,493,553	19,416,986	1,613,943	1,292,834	3,372,585	18,124,152	3,372,585	18,124,152	12.2	8.2	5,087
$75,000 under $100,000	3,282,154	28,786,312	1,664,328	1,686,561	3,243,154	27,099,751	3,243,154	27,099,751	13.2	9.3	8,148
$100,000 under $200,000	6,255,874	116,076,140	3,402,962	3,707,747	6,233,627	112,368,393	6,233,942	112,386,375	16.7	12.8	17,882
$200,000 under $500,000	2,859,510	164,626,587	1,541,279	2,059,611	2,855,761	162,566,976	2,858,606	164,494,041	23.8	19.7	57,481
$500,000 under $1,000,000	574,788	100,483,943	403,282	2,448,695	573,922	98,035,248	574,603	100,389,139	29.2	25.9	174,630
$1,000,000 under $1,500,000	130,425	44,482,328	99,024	1,177,841	130,198	43,304,486	130,355	44,511,417	31.7	28.3	341,275
$1,500,000 under $2,000,000	56,039	28,060,687	43,886	797,597	55,914	27,263,090	56,006	28,099,420	32.5	29.2	501,399
$2,000,000 under $5,000,000	81,442	71,455,977	65,482	2,374,560	81,294	69,081,418	81,392	71,411,167	32.8	29.5	876,770
$5,000,000 under $10,000,000	19,798	39,433,678	16,716	1,294,095	19,762	38,139,584	19,789	39,653,547	32.5	29.4	2,002,806
$10,000,000 or more	12,204	93,003,842	10,853	4,143,046	12,174	88,860,795	12,199	94,423,933	29.5	26.2	7,737,130

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

[1] See section 4 for the definition of modified taxable income.

[2] Includes returns with Schedule J, Income Averaging for Farmers and Fisherman, and foreign-earned income tax computations.

[3] See table 3.1A for more details on returns with Form 8615, Tax for Certain Children Who Have Unearned Income, tax computation.

[4] Percentage not computed.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

[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 regular tax computation vs. with Schedule D 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	**305,911**	**921,971**	**672,027**	**-249,944**	**967,600**	**295,573**
Under $5,000	96,582	21,622	17,407	-4,215	21,337	3,930
$5,000 under $10,000	92,717	42,314	33,082	-9,232	60,015	26,933
$10,000 under $15,000	55,787	51,352	35,640	-15,712	75,436	39,796
$15,000 under $20,000	22,279	34,999	29,152	-5,847	49,922	20,770
$20,000 under $25,000	* 5,938	* 13,850	* 8,016	* -5,834	* 18,352	* 10,336
$25,000 under $30,000	13,954	38,673	28,754	-9,919	54,550	25,796
$30,000 under $40,000	* 7,918	* 33,537	* 27,046	* -6,491	* 58,493	* 31,447
$40,000 under $50,000	* 2,107	* 11,647	* 1,994	* -9,653	* 11,616	* 9,622
$50,000 under $75,000	* 3,268	* 33,804	* 26,069	* -7,735	* 50,278	* 24,209
$75,000 under $100,000	* 996	* 17,331	* 8,162	* -9,169	* 15,459	* 7,297
$100,000 under $200,000	* 1,414	* 39,663	* 18,640	* -21,023	* 33,033	* 14,393
$200,000 under $500,000	2,205	169,800	120,653	-49,147	173,632	52,979
$500,000 under $1,000,000	* 399	* 71,544	* 60,207	* -11,337	* 74,192	* 13,985
$1,000,000 under $1,500,000	* 163	* 60,244	* 51,789	* -8,455	* 57,766	* 5,977
$1,500,000 under $2,000,000	* 57	* 35,262	* 22,634	* -12,628	* 25,001	* 2,367
$2,000,000 under $5,000,000	93	95,327	72,633	-22,694	76,400	3,767
$5,000,000 under $10,000,000	* 16	* 37,631	* 21,461	* -16,170	* 22,476	* 1,015
$10,000,000 or more	19	113,370	88,689	-24,681	89,643	954

* 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 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, July 2015.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income, Tax Year 2013

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

Selected marital status by 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												
Total	**94,532,494**	**8,426,007,999**	**1,235,040,347**	**25,454,353**	**909,069,727**	**26,411,800**	**12,996,530**	**646,478,479**	**39,116,952**	**23,306,529**	**1,417,031,176**	**122,094,127**
Under $5,000	265,910	-9,664,000	214,868	178,443	527,345	10,162	25,491	72,770	4,436	41,641	157,897	13,086
$5,000 under $10,000	1,826,829	14,157,630	363,828	1,740,999	13,554,216	296,465	17,917	128,123	7,891	31,742	221,314	18,727
$10,000 under $15,000	4,682,558	59,495,352	1,513,976	4,190,455	52,923,362	1,109,663	450,474	6,051,561	332,560	14,238	174,376	15,405
$15,000 under $20,000	5,296,828	92,566,484	3,703,936	4,556,838	79,021,649	2,857,657	567,226	10,397,381	579,926	155,795	2,857,848	218,503
$20,000 under $25,000	5,456,047	122,786,791	6,259,605	1,644,248	36,821,959	832,487	3,312,469	73,973,585	4,507,611	489,902	11,786,008	882,869
$25,000 under $30,000	5,155,731	141,790,956	8,650,789	1,475,787	40,623,667	941,013	642,578	17,326,031	1,082,255	2,997,789	82,734,166	6,487,362
$30,000 under $40,000	10,249,791	358,574,531	24,184,518	3,518,247	123,372,926	3,612,238	870,524	30,815,515	1,846,811	5,404,337	186,700,956	16,859,830
$40,000 under $50,000	9,408,699	422,009,648	31,195,016	2,335,785	104,047,115	2,953,830	1,939,772	87,725,835	5,227,285	1,820,497	81,642,700	7,043,541
$50,000 under $75,000	18,003,354	1,111,909,458	95,577,441	3,688,865	225,320,108	6,583,232	2,534,038	155,868,257	9,461,346	5,590,117	350,231,109	29,532,307
$75,000 under $100,000	12,322,770	1,067,897,141	102,655,287	1,473,629	126,077,693	4,191,332	1,731,137	149,928,241	9,087,790	3,954,795	340,225,453	29,627,297
$100,000 under $200,000	16,318,248	2,196,047,037	278,503,806	588,109	69,913,688	2,299,261	878,039	102,200,873	6,258,985	2,735,650	329,263,912	28,673,590
$200,000 or more	5,545,728	2,848,436,972	682,217,278	62,948	36,865,999	724,461	26,864	11,990,308	720,056	70,026	31,035,437	2,721,612
Returns of married persons filing jointly												
Total	**40,565,330**	**5,665,092,060**	**879,502,306**	**9,274,924**	**539,590,409**	**15,911,991**	**5,447,218**	**411,189,103**	**24,903,027**	**10,059,789**	**891,715,026**	**76,820,751**
Under $5,000	3,894	-7,239,921	127,471	d	d	d	0	0	0	0	0	0
$5,000 under $10,000	* 149	* 1,081	* 1,171	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	* 1,099	* 12,633	* 250	d	d	d	0	0	0	0	0	0
$15,000 under $20,000	* 1,015	* 16,469	* 1,270	d	d	d	0	0	0	d	d	d
$20,000 under $25,000	552,307	12,649,282	111,195	552,295	12,648,992	111,073	* 3	* 70	* 4	0	0	0
$25,000 under $30,000	778,004	21,438,570	417,906	777,441	21,422,463	416,011	0	0	0	* 306	* 8,723	* 731
$30,000 under $40,000	1,908,299	67,206,153	2,193,877	1,838,460	64,468,109	2,046,438	67,517	2,653,729	136,659	* 1,111	* 37,240	* 2,833
$40,000 under $50,000	2,523,000	113,956,718	5,005,135	1,294,271	57,961,943	1,628,338	1,160,547	52,653,307	3,133,269	65,732	3,231,346	230,379
$50,000 under $75,000	8,340,968	525,658,699	31,818,980	2,859,829	176,601,504	5,104,701	1,761,502	109,930,854	6,656,874	3,715,732	238,880,315	20,017,798
$75,000 under $100,000	8,414,206	733,604,195	57,193,067	1,361,863	116,836,114	3,920,798	1,592,966	138,481,028	8,395,893	3,574,382	308,435,060	26,871,744
$100,000 under $200,000	13,291,852	1,801,951,592	213,312,481	545,736	64,321,804	2,156,986	842,015	97,664,305	5,987,899	2,642,666	317,852,999	27,672,646
$200,000 or more	4,750,537	2,395,836,590	569,319,503	d	d	d	22,668	9,805,810	592,430	d	d	d
Returns of single persons												
Total	**44,826,499**	**2,129,526,968**	**279,024,625**	**12,973,535**	**239,135,803**	**6,980,372**	**5,990,919**	**159,056,208**	**9,623,810**	**11,115,175**	**406,319,229**	**35,196,568**
Under $5,000	257,429	-1,338,705	73,246	174,454	513,128	9,934	25,491	72,770	4,436	41,641	157,897	13,086
$5,000 under $10,000	1,817,937	14,090,048	359,560	1,735,578	13,515,164	295,328	14,922	103,536	6,599	31,443	218,719	18,508
$10,000 under $15,000	4,569,598	58,078,251	1,487,456	4,082,002	51,564,966	1,087,293	447,208	6,006,846	329,916	13,110	161,852	14,319
$15,000 under $20,000	5,035,470	87,899,265	3,573,879	4,315,512	74,730,124	2,753,065	556,265	10,187,705	568,546	146,729	2,691,934	204,469
$20,000 under $25,000	4,520,791	101,501,372	5,814,744	835,728	18,422,048	581,508	3,211,238	71,697,066	4,368,286	465,606	11,202,805	839,189
$25,000 under $30,000	3,949,324	108,496,375	7,642,809	471,208	12,914,609	351,741	586,875	15,774,802	990,409	2,860,989	78,959,053	6,190,067
$30,000 under $40,000	6,745,843	234,680,027	19,400,284	735,341	25,396,086	746,334	492,557	17,029,044	1,036,759	5,092,694	175,717,918	15,892,367
$40,000 under $50,000	5,150,401	230,297,445	21,867,821	297,790	13,147,952	411,574	345,023	15,354,426	933,584	1,358,575	60,527,051	5,350,545
$50,000 under $75,000	7,041,398	427,546,291	51,726,943	227,686	13,528,404	391,795	229,799	13,628,116	839,365	921,230	53,562,497	4,650,288
$75,000 under $100,000	2,854,825	244,540,452	35,644,578	53,514	4,528,989	118,689	53,496	4,413,606	263,788	116,945	9,818,791	849,041
$100,000 under $200,000	2,276,607	297,653,432	50,518,267	31,914	4,276,738	118,575	24,812	3,263,421	192,824	57,273	7,260,196	629,687
$200,000 or more	606,876	326,082,715	80,915,037	12,808	6,597,593	114,534	3,234	1,524,870	89,298	8,939	6,040,516	545,003

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income–continued											
	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												
Total	**10,741,130**	**869,729,190**	**94,772,141**	**10,742,065**	**1,206,216,115**	**162,860,199**	**4,819,967**	**681,440,770**	**108,724,085**	**5,299,056**	**1,479,647,500**	**305,307,124**
Under $5,000	* 6,893	* 26,310	* 2,842	* 3,975	* 15,633	* 2,069	* 1,997	* 6,902	* 1,087	* 1,031	* 3,430	* 791
$5,000 under $10,000	13,876	95,197	10,518	10,937	74,148	9,942	* 4,007	* 25,512	* 4,112	* 3,015	* 22,222	* 4,515
$10,000 under $15,000	* 1,932	* 23,914	* 2,541	11,009	146,329	19,274	* 5,951	* 73,236	* 11,997	* 6,553	* 77,824	* 14,956
$15,000 under $20,000	* 4,982	* 86,532	* 9,803	* 4,992	* 82,503	* 10,952	* 2,010	* 33,641	* 5,297	* 2,923	* 48,140	* 8,773
$20,000 under $25,000	* 4,281	* 98,349	* 10,863	* 1,005	* 20,407	* 2,664	* 1,918	* 39,298	* 6,390	* 2,010	* 42,669	* 8,143
$25,000 under $30,000	27,982	788,298	81,424	* 3,424	* 99,388	* 13,428	* 1,111	* 33,205	* 5,189	* 6,048	* 158,749	* 31,446
$30,000 under $40,000	438,989	17,041,719	1,733,889	* 2,717	* 102,076	* 13,659	* 1,312	* 48,851	* 7,818	11,269	410,532	81,927
$40,000 under $50,000	3,272,733	146,744,785	15,708,450	34,059	1,578,202	201,069	* 333	* 15,255	* 2,449	* 5,432	* 251,741	* 56,205
$50,000 under $75,000	1,636,965	97,071,217	10,762,127	3,750,054	227,120,742	30,412,723	793,544	55,671,136	8,662,320	5,958	387,139	73,477
$75,000 under $100,000	2,332,824	207,449,351	22,147,434	1,159,545	99,262,158	13,449,266	1,124,551	95,260,299	15,373,081	544,858	49,570,416	8,733,189
$100,000 under $200,000	2,915,124	369,319,280	40,860,552	5,346,336	746,885,267	100,678,604	2,132,673	328,183,867	52,099,478	1,711,470	248,544,786	47,114,229
$200,000 or more	84,550	30,984,239	3,441,697	414,013	130,829,263	18,046,548	750,559	202,049,569	32,544,866	2,998,490	1,180,129,853	249,179,473
Returns of married persons filing jointly												
Total	**4,733,127**	**548,097,425**	**59,822,505**	**5,141,116**	**789,247,889**	**106,586,995**	**2,187,320**	**433,889,426**	**69,193,490**	**2,846,315**	**1,060,693,372**	**221,044,701**
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	d	d	d	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	* 3	* 72	* 7	0	0	0	0	0	0	0	0	0
$25,000 under $30,000	* 42	* 1,092	* 117	* 208	* 6,110	* 813	0	0	0	0	0	0
$30,000 under $40,000	0	0	0	* 1,111	* 43,741	* 5,380	0	0	0	* 6	* 248	* 53
$40,000 under $50,000	* 2,225	* 99,744	* 11,302	* 208	* 9,612	* 1,251	0	0	0	0	0	0
$50,000 under $75,000	* 1,551	* 106,251	* 11,420	* 674	* 41,483	* 5,718	d	d	d	* 29	* 1,814	* 370
$75,000 under $100,000	1,877,559	169,172,111	17,900,694	* 4,799	* 440,510	* 56,066	d	d	d	1,440	129,328	25,043
$100,000 under $200,000	2,776,205	352,209,043	38,957,022	4,748,830	674,385,764	90,709,948	1,458,335	244,465,044	38,681,332	273,466	50,355,066	8,918,384
$200,000 or more	75,542	26,509,112	2,941,943	385,286	114,320,670	15,807,818	726,532	189,254,042	30,484,881	2,571,374	1,010,206,916	212,100,851
Returns of single persons												
Total	**5,261,877**	**268,569,054**	**29,158,264**	**4,829,031**	**342,728,520**	**46,270,692**	**2,298,749**	**208,905,643**	**33,352,801**	**2,144,032**	**348,533,695**	**69,706,604**
Under $5,000	* 6,893	* 26,310	* 2,842	* 3,975	* 15,633	* 2,069	* 1,997	* 6,902	* 1,087	* 1,031	* 3,430	* 791
$5,000 under $10,000	13,876	95,197	10,518	10,937	74,148	9,942	* 4,007	* 25,512	* 4,112	* 3,015	* 22,222	* 4,515
$10,000 under $15,000	* 1,932	* 23,914	* 2,541	11,009	146,329	19,274	* 5,846	* 71,859	* 11,770	d	d	d
$15,000 under $20,000	* 4,982	* 86,532	* 9,803	* 4,992	* 82,503	* 10,952	* 2,010	* 33,641	* 5,297	* 2,923	* 48,140	* 8,773
$20,000 under $25,000	* 3,285	* 77,055	* 8,452	* 1,005	* 20,407	* 2,664	* 1,918	* 39,298	* 6,390	d	d	d
$25,000 under $30,000	19,983	568,614	58,094	* 3,216	* 93,278	* 12,615	0	0	0	* 6,048	* 158,749	* 31,446
$30,000 under $40,000	411,982	16,059,521	1,627,634	* 1,606	* 58,334	* 8,279	* 201	* 6,835	* 1,155	10,151	370,279	73,028
$40,000 under $50,000	3,121,022	139,969,534	14,984,033	22,498	1,044,093	131,249	* 31	* 1,258	* 204	* 5,432	* 251,741	* 56,205
$50,000 under $75,000	1,372,021	79,976,754	8,923,066	3,541,792	214,303,377	28,698,222	741,769	52,095,179	8,100,429	* 3,823	* 247,707	* 48,244
$75,000 under $100,000	222,094	18,612,705	2,076,832	851,805	72,122,027	9,840,227	1,044,014	88,274,641	14,244,808	511,806	46,670,374	8,216,339
$100,000 under $200,000	76,198	9,579,527	1,063,808	351,222	42,790,991	5,908,660	475,578	58,581,108	9,404,690	1,257,419	171,588,002	33,104,493
$200,000 or more	7,609	3,493,392	390,639	24,975	11,977,400	1,626,540	21,378	9,769,411	1,572,857	333,822	129,052,559	28,139,671

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income, Tax Year 2013—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued											
	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												
Total	**854,639**	**606,780,576**	**164,751,490**	**309,819**	**619,466,471**	**210,372,167**	**1,432**	**558,174**	**348,250**	**6,975**	**-10,410,180**	**282,011**
Under $5,000	0	0	0	0	0	0	d	d	d	d	d	d
$5,000 under $10,000	* 3,015	* 24,305	* 6,236	* 1,145	* 11,245	* 3,802	* 144	* 1,045	* 757	* 35	* 302	* 862
$10,000 under $15,000	* 933	* 12,553	* 3,310	* 1,005	* 12,097	* 4,052	* 3	* 44	* 25	* 5	* 56	* 193
$15,000 under $20,000	0	0	0	* 2,056	* 38,666	* 12,750	0	0	0	* 6	* 123	* 276
$20,000 under $25,000	0	0	0	0	0	0	* 6	* 147	* 111	* 209	* 4,369	* 8,466
$25,000 under $30,000	0	0	0	* 1,005	* 27,270	* 8,438	0	0	0	* 6	* 183	* 234
$30,000 under $40,000	* 3	* 102	* 27	* 2,342	* 80,149	* 26,333	* 9	* 300	* 277	* 41	* 1,407	* 1,707
$40,000 under $50,000	0	0	0	* 39	* 1,816	* 572	d	d	d	d	d	d
$50,000 under $75,000	* 409	* 28,482	* 7,268	* 3,172	* 197,978	* 67,696	* 79	* 4,455	* 2,778	* 154	* 8,837	* 12,169
$75,000 under $100,000	* 46	* 3,737	* 1,048	* 1,360	* 117,649	* 41,307	* 12	* 1,058	* 644	* 13	* 1,086	* 2,901
$100,000 under $200,000	7,776	1,252,622	327,556	2,826	441,775	163,604	217	36,573	20,172	* 28	* 4,394	* 7,774
$200,000 or more	842,456	605,458,775	164,406,046	294,869	618,537,826	210,043,615	913	512,394	322,039	40	43,310	66,865
Returns of married persons filing jointly												
Total	**638,453**	**495,005,288**	**134,488,642**	**231,904**	**502,424,407**	**170,258,592**	**1,136**	**437,946**	**275,920**	**4,028**	**-7,198,230**	**195,692**
Under $5,000	0	0	0	0	0	0	0	0	0	d	d	d
$5,000 under $10,000	0	0	0	0	0	0	* 144	* 1,045	* 757	* 6	* 36	* 414
$10,000 under $15,000	0	0	0	0	0	0	0	0	0	d	d	d
$15,000 under $20,000	0	0	0	* 6	* 103	* 51	0	0	0	0	0	0
$20,000 under $25,000	0	0	0	0	0	0	* 6	* 147	* 111	0	0	0
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	* 6	* 183	* 234
$30,000 under $40,000	* 3	* 102	* 27	* 41	* 1,277	* 502	* 9	* 300	* 277	* 41	* 1,407	* 1,707
$40,000 under $50,000	0	0	0	* 9	* 426	* 144	d	d	d	d	d	d
$50,000 under $75,000	* 106	* 7,343	* 1,947	* 3	* 211	* 89	d	d	d	d	d	d
$75,000 under $100,000	* 43	* 3,499	* 981	* 209	* 18,505	* 6,569	d	d	d	d	d	d
$100,000 under $200,000	2,755	397,864	104,620	1,629	263,588	101,671	206	34,954	18,889	* 8	* 1,161	* 3,085
$200,000 or more	635,545	494,596,480	134,381,067	230,006	502,140,296	170,149,567	677	395,936	252,344	21	36,120	57,562
Returns of single persons												
Total	**154,205**	**78,688,898**	**21,278,854**	**56,683**	**79,613,104**	**27,341,078**	**202**	**95,654**	**56,285**	**2,090**	**-2,118,840**	**59,298**
Under $5,000	0	0	0	0	0	0	d	d	d	d	d	d
$5,000 under $10,000	* 3,015	* 24,305	* 6,236	* 1,145	* 11,245	* 3,802	0	0	0	0	0	0
$10,000 under $15,000	d	d	d	* 1,005	* 12,097	* 4,052	0	0	0	d	d	d
$15,000 under $20,000	0	0	0	* 2,050	* 38,563	* 12,698	0	0	0	* 6	* 123	* 276
$20,000 under $25,000	0	0	0	0	0	0	0	0	0	d	d	d
$25,000 under $30,000	0	0	0	* 1,005	* 27,270	* 8,438	0	0	0	0	0	0
$30,000 under $40,000	0	0	0	* 1,311	* 42,010	* 14,727	0	0	0	0	0	0
$40,000 under $50,000	0	0	0	* 30	* 1,390	* 428	0	0	0	0	0	0
$50,000 under $75,000	d	d	d	d	d	d	d	d	d	d	d	d
$75,000 under $100,000	0	0	0	d	d	d	d	d	d	0	0	0
$100,000 under $200,000	* 1,384	* 200,915	* 55,072	* 788	* 109,219	* 36,937	* 8	* 1,077	* 798	* 11	* 2,239	* 2,722
$200,000 or more	148,873	78,451,056	21,214,218	45,030	79,074,399	27,157,651	d	d	d	d	d	d

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

d—Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013

[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		Foreign tax credit		Child care credit		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	**147,351,299**	**48,104,147**	**74,614,383**	**7,487,567**	**20,237,697**	**6,315,706**	**3,458,946**	**10,196,811**	**10,645,809**	**7,411,730**	**1,316,999**
No adjusted gross income	2,113,013	4,252	14,955	61	12	* 13	* 17	932	1,399	480	324
$1 under $5,000	10,608,111	44,574	1,492	41,339	955	0	0	0	0	* 233	* 133
$5,000 under $10,000	12,030,388	68,414	3,071	48,415	1,568	0	0	* 1,991	* 140	* 1,030	* 324
$10,000 under $15,000	12,503,345	2,702,555	373,842	67,468	3,393	* 9,000	* 1,184	729,359	158,548	314,025	51,379
$15,000 under $20,000	11,621,535	2,494,114	802,447	107,797	9,745	136,371	28,451	774,029	429,180	650,568	128,940
$20,000 under $25,000	10,125,285	3,671,069	1,655,648	129,314	24,187	291,460	108,142	815,382	639,965	1,195,981	166,762
$25,000 under $30,000	8,809,515	3,980,755	2,538,002	155,785	23,597	366,561	196,561	744,819	648,549	1,442,927	257,278
$30,000 under $40,000	14,473,606	5,927,320	5,977,930	346,761	73,975	720,327	453,012	1,261,224	1,252,162	1,441,489	341,144
$40,000 under $50,000	11,279,394	4,707,218	5,612,871	388,701	121,140	549,021	300,920	1,045,465	1,163,044	1,285,616	187,695
$50,000 under $75,000	19,229,309	8,205,227	12,675,072	1,030,986	258,888	1,081,994	586,649	1,768,373	2,153,751	1,079,379	183,020
$75,000 under $100,000	12,574,107	5,824,557	10,130,457	1,032,722	245,875	981,972	539,384	1,295,832	1,646,580	0	0
$100,000 under $200,000	16,425,446	7,842,066	12,713,318	2,214,350	1,534,035	1,662,206	957,601	1,759,404	2,552,490	0	0
$200,000 under $500,000	4,488,110	1,919,117	4,541,157	1,327,381	3,433,597	451,765	246,037	0	0	0	0
$500,000 under $1,000,000	724,251	457,798	4,382,749	371,480	3,699,920	51,784	32,348	0	0	0	0
$1,000,000 under $1,500,000	156,269	109,165	2,071,737	93,970	1,673,953	6,908	4,521	0	0	0	0
$1,500,000 under $2,000,000	64,235	47,461	1,224,133	41,715	975,330	2,706	1,695	0	0	0	0
$2,000,000 under $5,000,000	91,128	69,729	3,348,075	62,706	2,675,457	2,858	1,911	0	0	0	0
$5,000,000 under $10,000,000	21,412	17,531	1,781,857	16,134	1,452,402	553	367	0	0	0	0
$10,000,000 or more	12,839	11,224	4,765,570	10,483	4,029,667	207	145	0	0	0	0
Taxable returns, total	**94,532,494**	**33,061,077**	**59,018,749**	**7,232,829**	**18,606,711**	**4,389,335**	**2,388,445**	**6,262,065**	**7,232,379**	**4,730,495**	**722,976**
No adjusted gross income	6,231	2,303	8,587	**	**	* 6	* 13	400	1,150	473	324
$1 under $5,000	259,679	38,720	1,217	** 37,496	** 809	0	0	0	0	* 233	* 133
$5,000 under $10,000	1,826,829	50,465	1,871	47,422	1,564	0	0	0	0	* 37	* 45
$10,000 under $15,000	4,682,558	1,073,570	110,537	55,851	2,696	0	0	62,856	9,293	140,374	17,077
$15,000 under $20,000	5,296,828	768,334	153,949	81,962	2,823	0	0	159,680	46,556	479,160	80,275
$20,000 under $25,000	5,456,047	1,165,391	250,988	100,359	5,665	* 1,201	* 293	223,474	108,467	817,006	78,942
$25,000 under $30,000	5,155,731	1,316,820	447,767	130,036	12,365	* 1,002	* 488	253,395	196,416	885,825	113,454
$30,000 under $40,000	10,249,791	2,369,920	2,228,804	309,277	46,069	130,618	69,653	596,199	606,971	621,554	146,872
$40,000 under $50,000	9,408,699	3,037,936	3,033,227	356,442	45,703	260,670	121,155	585,052	603,427	886,390	131,433
$50,000 under $75,000	18,003,354	7,178,028	10,135,396	987,338	142,243	876,333	441,919	1,412,091	1,625,969	899,442	154,420
$75,000 under $100,000	12,322,770	5,650,357	9,452,816	1,018,556	214,865	944,817	513,765	1,222,420	1,504,272	0	0
$100,000 under $200,000	16,318,248	7,785,896	12,088,254	2,192,473	1,181,850	1,658,015	954,178	1,746,497	2,529,857	0	0
$200,000 under $500,000	4,477,599	1,911,971	4,092,221	1,320,649	2,993,939	451,673	245,997	0	0	0	0
$500,000 under $1,000,000	722,903	456,755	4,179,885	370,452	3,497,948	51,774	32,346	0	0	0	0
$1,000,000 or more	345,225	254,611	12,833,231	224,516	10,458,173	13,227	8,639	0	0	0	0
Nontaxable returns, total	**52,818,806**	**15,043,071**	**15,595,634**	**254,738**	**1,630,986**	**1,926,371**	**1,070,501**	**3,934,746**	**3,413,430**	**2,681,235**	**594,023**

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 2013—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Child tax credit		Residential energy credits		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
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	**22,563,277**	**27,233,304**	**3,036,039**	**1,613,800**	**462,100**	**3,064,587**	**322,422**	**1,004,548**	**55,036**	**229,567**
No adjusted gross income	** 2,787	** 3,722	** 164	** 623	486	7,773	* 3	* 120	* 3	* 1
$1 under $5,000	**	**	0	0	** 3,017	** 261	** 994	** 82	0	0
$5,000 under $10,000	* 3	* 6	**	**	**	**	0	0	0	0
$10,000 under $15,000	46,282	3,006	18,458	2,767	**	**	**	**	0	0
$15,000 under $20,000	692,658	136,201	29,900	5,726	* 2,608	* 1,250	* 1,997	* 697	0	0
$20,000 under $25,000	1,271,829	511,320	66,234	14,769	* 2,866	* 2,120	* 429	* 72	0	0
$25,000 under $30,000	1,703,905	998,907	102,902	26,693	* 4,486	* 1,440	* 2,335	* 2,672	* 993	* 857
$30,000 under $40,000	3,351,008	2,824,446	237,615	81,905	8,651	7,480	6,177	8,322	* 3,989	* 3,047
$40,000 under $50,000	2,832,129	3,299,337	259,442	96,927	9,264	11,511	3,347	3,231	10,988	14,589
$50,000 under $75,000	5,280,105	8,143,089	656,123	239,308	47,979	63,391	11,328	18,759	15,193	43,722
$75,000 under $100,000	3,836,835	6,422,133	579,845	262,457	43,202	84,671	18,417	21,281	12,258	66,952
$100,000 under $200,000	3,544,335	4,890,295	845,126	522,308	131,173	331,502	111,405	145,527	10,866	93,161
$200,000 under $500,000	1,401	842	204,234	238,354	103,297	419,485	71,782	110,598	730	7,053
$500,000 under $1,000,000	0	0	** 35,995	** 121,963	** 105,071	** 2,133,704	64,830	183,517	0	0
$1,000,000 under $1,500,000	0	0	**	**	**	**	15,933	116,803	* 8	* 92
$1,500,000 under $2,000,000	0	0	**	**	**	**	4,969	49,447	* 8	* 94
$2,000,000 under $5,000,000	0	0	**	**	**	**	6,254	112,810	0	0
$5,000,000 under $10,000,000	0	0	**	**	**	**	1,349	82,720	0	0
$10,000,000 or more	0	0	**	**	**	**	874	147,889	0	0
Taxable returns, total	**13,906,199**	**20,134,644**	**2,765,362**	**1,381,743**	**425,812**	**2,910,894**	**306,340**	**970,031**	**11,207**	**60,006**
No adjusted gross income	** 1,654	** 2,755	120	104	292	3,269	**	**	0	0
$1 under $5,000	**	**	0	0	** 2,011	** 140	** 994	** 198	0	0
$5,000 under $10,000	**	**	0	0	**	**	0	0	0	0
$10,000 under $15,000	* 105	* 105	8,484	1,040	**	**	0	0	0	0
$15,000 under $20,000	* 6	* 19	18,921	3,180	0	0	* 1,997	* 697	0	0
$20,000 under $25,000	9,393	11,403	43,944	9,704	* 547	* 455	* 29	* 16	0	0
$25,000 under $30,000	43,280	43,359	72,330	17,053	* 2,983	* 327	* 1,327	* 176	0	0
$30,000 under $40,000	718,146	737,058	179,646	58,203	6,397	2,212	** 4,717	** 7,218	0	0
$40,000 under $50,000	1,483,941	1,744,865	210,994	67,651	5,902	3,460	**	**	* 1,008	* 1,905
$50,000 under $75,000	4,424,879	6,642,977	592,567	181,814	37,692	35,513	7,719	9,752	* 4,019	* 10,155
$75,000 under $100,000	3,702,268	6,114,477	564,697	207,005	37,220	53,432	15,424	14,848	* 3,011	* 15,035
$100,000 under $200,000	3,521,135	4,836,794	833,634	478,488	124,756	263,920	108,308	135,547	* 2,438	* 26,001
$200,000 under $500,000	* 1,392	* 832	204,033	235,698	102,954	414,782	71,627	109,426	* 715	* 6,725
$500,000 under $1,000,000	0	0	** 35,992	** 121,805	** 105,058	** 2,133,383	64,823	182,990	0	0
$1,000,000 or more	0	0	**	**	**	**	29,375	509,163	* 16	* 186
Nontaxable returns, total	**8,657,078**	**7,098,660**	**270,677**	**232,057**	**36,287**	**153,693**	**16,081**	**34,517**	**43,829**	**169,561**

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 2013—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	**76,856**	**9,493**	**3,994**	**12,568**	*** 308**	*** 760**	**13,389**	**6,583**	**43,009**	**231,050**
No adjusted gross income	262	202	0	0	0	0	0	0	** 32	** 207
$1 under $5,000	* 1,013	* 33	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 4,963	* 602	0	0	0	0	* 993	* 223	0	0
$10,000 under $15,000	35,771	5,635	0	0	0	0	* 998	* 150	**	**
$15,000 under $20,000	32,529	2,902	0	0	0	0	0	0	0	0
$20,000 under $25,000	* 2,319	* 120	0	0	0	0	0	0	* 933	* 1,026
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	0	0	**	**	0	0	* 993	* 993	* 993	* 1,559
$40,000 under $50,000	0	0	0	0	0	0	* 2,055	* 1,195	* 995	* 1,015
$50,000 under $75,000	0	0	** 2,004	** 5,350	0	0	* 2,021	* 1,128	5,250	13,535
$75,000 under $100,000	0	0	**	**	0	0	* 3,338	* 1,404	* 4,026	* 25,907
$100,000 under $200,000	0	0	** 1,685	** 4,883	* 303	* 757	* 1,735	* 1,062	10,827	65,120
$200,000 under $500,000	0	0	**	**	0	0	* 647	* 169	** 19,954	** 122,681
$500,000 under $1,000,000	0	0	* 185	* 1,473	0	0	* 355	* 92	**	**
$1,000,000 under $1,500,000	0	0	* 25	* 183	0	0	* 117	* 95	**	**
$1,500,000 under $2,000,000	0	0	* 17	* 101	0	0	* 52	* 27	**	**
$2,000,000 under $5,000,000	0	0	50	375	** 5	** 3	60	28	**	**
$5,000,000 under $10,000,000	0	0	18	135	**	**	* 19	* 13	**	**
$10,000,000 or more	0	0	* 9	* 68	**	**	* 7	* 5	**	**
Taxable returns, total	**36,708**	**4,728**	**1,985**	**7,184**	*** 308**	*** 760**	**13,389**	**6,583**	**37,773**	**216,363**
No adjusted gross income	201	158	0	0	0	0	0	0	** 23	** 159
$1 under $5,000	* 8	* 3	0	0	0	0	0	0	0	0
$5,000 under $10,000	0	0	0	0	0	0	* 993	* 223	0	0
$10,000 under $15,000	* 8,941	* 1,997	0	0	0	0	* 998	* 150	**	**
$15,000 under $20,000	26,565	2,563	0	0	0	0	0	0	0	0
$20,000 under $25,000	* 993	* 6	0	0	0	0	0	0	0	0
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	0	0	0	0	0	0	* 993	* 993	0	0
$40,000 under $50,000	0	0	0	0	0	0	* 2,055	* 1,195	**	**
$50,000 under $75,000	0	0	0	0	0	0	* 2,021	* 1,128	* 4,074	* 10,184
$75,000 under $100,000	0	0	0	0	0	0	* 3,338	* 1,404	* 2,970	* 18,546
$100,000 under $200,000	0	0	** 1,681	** 4,853	* 303	* 757	* 1,735	* 1,062	10,789	64,964
$200,000 under $500,000	0	0	**	**	0	0	* 647	* 169	** 19,919	** 122,510
$500,000 under $1,000,000	0	0	* 185	* 1,473	0	0	* 355	* 92	**	**
$1,000,000 or more	0	0	119	859	* 5	* 3	255	168	**	**
Nontaxable returns, total	**40,148**	**4,766**	*** 2,009**	*** 5,384**	**0**	**0**	**0**	**0**	**5,236**	**14,687**

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 2013—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Mortgage interest credit		Other tax credits		Refundable credits used to offset income tax before credits					
					Total [1]		Earned income 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
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	**58,410**	**73,709**	**3,649**	**19,289**	**9,373,508**	**5,456,000**	**4,240,719**	**1,294,144**	**4,999,738**	**4,019,698**
No adjusted gross income	0	0	0	0	404	761	* 22	* 15	377	736
$1 under $5,000	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	0	0	0	0	* 9,009	* 174	* 5,000	* 59	0	0
$10,000 under $15,000	0	0	0	0	1,609,755	147,634	1,571,820	142,423	25,950	2,032
$15,000 under $20,000	0	0	0	0	270,242	59,355	159,434	36,010	91,766	16,003
$20,000 under $25,000	* 2,981	* 2,362	0	0	477,350	184,805	243,892	120,032	209,490	55,309
$25,000 under $30,000	* 2,986	* 2,182	0	0	773,765	379,267	536,218	247,868	225,573	125,980
$30,000 under $40,000	* 8,977	* 7,768	**	**	1,765,198	921,196	1,388,846	649,870	374,874	249,956
$40,000 under $50,000	10,053	11,408	0	0	757,569	400,859	333,470	97,669	424,392	287,226
$50,000 under $75,000	** 33,410	** 49,986	**	**	1,172,775	942,205	* 2,017	* 199	1,142,673	916,695
$75,000 under $100,000	**	**	**	**	904,549	792,157	0	0	886,802	785,408
$100,000 under $200,000	**	**	** 3,095	** 6,020	** 1,631,321	** 1,611,590	0	0	1,617,842	1,580,352
$200,000 under $500,000	**	**	**	**	**	**	0	0	0	0
$500,000 under $1,000,000	0	0	336	2,767	929	998	0	0	0	0
$1,000,000 under $1,500,000	0	0	* 71	* 1,943	222	1,397	0	0	0	0
$1,500,000 under $2,000,000	0	0	* 39	* 787	124	119	0	0	0	0
$2,000,000 under $5,000,000	* 3	* 3	73	2,853	176	1,495	0	0	0	0
$5,000,000 under $10,000,000	0	0	* 9	* 115	65	9,458	0	0	0	0
$10,000,000 or more	0	0	26	4,803	54	2,531	0	0	0	0
Taxable returns, total	**46,412**	**58,066**	**3,644**	**19,094**	**6,160,674**	**4,298,162**	**1,684,951**	**466,919**	**4,324,723**	**3,716,837**
No adjusted gross income	0	0	0	0	388	744	* 13	* 12	368	727
$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	0	0	0	0	855,846	78,064	840,879	76,160	11,982	853
$15,000 under $20,000	0	0	0	0	75,930	17,835	0	0	56,888	10,493
$20,000 under $25,000	0	0	0	0	103,813	36,036	* 1,997	* 103	77,847	26,469
$25,000 under $30,000	* 1,001	* 1,024	0	0	111,767	63,107	11,969	11,594	88,829	46,815
$30,000 under $40,000	* 6,960	* 5,751	**	**	916,529	548,733	612,546	317,949	282,557	213,989
$40,000 under $50,000	* 8,050	* 6,073	0	0	542,910	305,421	216,540	60,912	312,335	233,915
$50,000 under $75,000	** 30,399	** 45,214	**	**	1,049,360	860,893	* 1,008	* 189	1,022,571	841,053
$75,000 under $100,000	**	**	**	**	876,751	773,516	0	0	859,004	766,767
$100,000 under $200,000	**	**	** 3,090	** 5,826	** 1,625,819	** 1,606,993	0	0	1,612,340	1,575,756
$200,000 under $500,000	**	**	**	**	**	**	0	0	0	0
$500,000 under $1,000,000	0	0	336	2,767	929	998	0	0	0	0
$1,000,000 or more	* 3	* 3	218	10,501	633	5,821	0	0	0	0
Nontaxable returns, total	**11,998**	**15,643**	*** 5**	*** 195**	**3,212,834**	**1,157,838**	**2,555,768**	**827,225**	**675,015**	**302,861**

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 2013—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		Total income tax	
	Refundable credits used to offset income tax before credits—continued									
	Regulated investment company credit used to offset income tax before credits		Health insurance tax 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
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	**7,100**	**28,847**	**11,679**	**28,068**	**94,518,546**	**1,218,549,835**	**3,090,498**	**16,490,817**	**94,532,494**	**1,235,040,347**
No adjusted gross income	**	**	0	0	6,214	176,629	24	817	6,231	177,444
$1 under $5,000	0	0	0	0	259,678	37,423	** 3	** [2]	259,679	37,423
$5,000 under $10,000	0	0	0	0	1,826,828	363,828	**	**	1,826,829	363,828
$10,000 under $15,000	0	0	0	0	4,681,564	1,513,971	**	**	4,682,558	1,513,976
$15,000 under $20,000	0	0	0	0	5,296,826	3,703,936	** 3	** [2]	5,296,828	3,703,936
$20,000 under $25,000	** 994	** 917	0	0	5,456,046	6,259,604	**	**	5,456,047	6,259,605
$25,000 under $30,000	0	0	* 1,005	* 721	5,155,730	8,650,789	**	**	5,155,731	8,650,789
$30,000 under $40,000	0	0	* 1,979	* 3,170	10,249,787	24,184,517	* 4	* [2]	10,249,791	24,184,518
$40,000 under $50,000	* 1,008	* 2,072	* 1,980	* 1,308	9,407,581	31,194,931	* 1,119	* 85	9,408,699	31,195,016
$50,000 under $75,000	** 4,262	** 13,146	* 3,328	* 8,741	18,003,284	95,577,285	376	156	18,003,354	95,577,441
$75,000 under $100,000	**	**	* 1,000	* 545	12,322,672	102,655,118	1,010	170	12,322,770	102,655,287
$100,000 under $200,000	**	**	* 2,200	* 12,348	16,316,041	278,477,723	53,318	26,083	16,318,248	278,503,806
$200,000 under $500,000	**	**	* 144	* 1,206	4,470,538	248,506,252	2,119,247	2,139,957	4,477,599	250,646,209
$500,000 under $1,000,000	377	414	* 40	* 16	721,326	123,238,260	608,915	2,547,714	722,903	125,785,974
$1,000,000 under $1,500,000	147	1,313	0	0	155,607	51,822,627	136,738	1,286,216	155,955	53,108,843
$1,500,000 under $2,000,000	88	71	0	0	63,936	31,298,313	56,737	875,428	64,103	32,173,741
$2,000,000 under $5,000,000	136	911	** 4	** 13	90,764	77,204,789	81,751	2,424,955	90,961	79,629,744
$5,000,000 under $10,000,000	46	9,344	**	**	21,333	41,134,187	19,503	1,553,759	21,378	42,687,638
$10,000,000 or more	44	660	0	0	12,791	92,549,654	11,748	5,635,475	12,828	98,185,129
Taxable returns, total	**6,097**	**16,717**	**7,397**	**23,719**	**94,518,546**	**1,218,549,835**	**** 3,090,498**	**** 16,490,817**	**94,532,494**	**1,235,040,347**
No adjusted gross income	**	**	0	0	6,214	176,629	24	817	6,231	177,444
$1 under $5,000	0	0	0	0	259,678	37,423	** 3	** [2]	259,679	37,423
$5,000 under $10,000	0	0	0	0	1,826,828	363,828	**	**	1,826,829	363,828
$10,000 under $15,000	0	0	0	0	4,681,564	1,513,971	**	**	4,682,558	1,513,976
$15,000 under $20,000	0	0	0	0	5,296,826	3,703,936	** 3	** [2]	5,296,828	3,703,936
$20,000 under $25,000	** 994	** 917	0	0	5,456,046	6,259,604	**	**	5,456,047	6,259,605
$25,000 under $30,000	0	0	0	0	5,155,730	8,650,789	**	**	5,155,731	8,650,789
$30,000 under $40,000	0	0	* 996	* 2,380	10,249,787	24,184,517	* 4	* [2]	10,249,791	24,184,518
$40,000 under $50,000	* 1,008	* 2,072	* 995	* 1,158	9,407,581	31,194,931	* 1,119	* 85	9,408,699	31,195,016
$50,000 under $75,000	** 3,265	** 10,188	* 2,018	* 6,053	18,003,284	95,577,285	376	156	18,003,354	95,577,441
$75,000 under $100,000	**	**	* 1,000	* 545	12,322,672	102,655,118	1,010	170	12,322,770	102,655,287
$100,000 under $200,000	**	**	* 2,200	* 12,348	16,316,041	278,477,723	53,318	26,083	16,318,248	278,503,806
$200,000 under $500,000	**	**	* 144	* 1,206	4,470,538	248,506,252	** 2,119,247	** 2,139,957	4,477,599	250,646,209
$500,000 under $1,000,000	377	414	* 40	* 16	721,326	123,238,260	608,915	2,547,714	722,903	125,785,974
$1,000,000 or more	454	3,125	* 4	* 13	344,431	294,009,570	306,477	11,775,833	345,225	305,785,095
Nontaxable returns, total	**** 1,003**	**** 12,131**	**** 4,282**	**** 4,349**	**0**	**0**	****	****	**0**	**0**

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 2013—Continued

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

Size of adjusted gross income	All other taxes									
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
All returns, total	**27,648,881**	**69,721,144**	**18,874,760**	**55,533,464**	**128,848**	**30,440**	**5,726,292**	**5,873,596**	**202,208**	**1,077,915**
No adjusted gross income	320,614	783,771	271,764	634,733	* 544	* 251	30,739	52,988	7,496	61,781
$1 under $5,000	1,293,010	583,856	1,193,684	561,638	12,522	580	82,088	12,956	* 996	* 1,200
$5,000 under $10,000	2,251,891	2,172,834	2,082,162	2,108,333	22,943	2,996	124,709	25,094	1,976	18,601
$10,000 under $15,000	2,502,936	3,469,089	2,249,924	3,384,447	29,480	5,586	179,732	61,128	* 8	* 95
$15,000 under $20,000	1,765,535	2,624,550	1,431,631	2,515,913	11,122	2,267	261,150	78,866	2,020	2,294
$20,000 under $25,000	1,297,951	2,087,560	960,894	1,961,481	11,569	3,248	264,490	89,785	3,032	6,915
$25,000 under $30,000	1,093,427	1,775,198	744,124	1,621,298	* 4,028	* 2,721	279,404	120,395	55	311
$30,000 under $40,000	1,983,083	3,510,932	1,309,488	3,137,461	* 5,995	* 2,466	561,274	307,479	2,020	1,086
$40,000 under $50,000	1,739,574	3,182,805	1,107,047	2,739,799	* 2,999	* 302	561,758	345,204	3,393	16,020
$50,000 under $75,000	3,383,667	6,747,224	2,049,048	5,631,778	16,208	3,093	1,098,972	959,237	7,998	30,570
$75,000 under $100,000	2,529,889	6,284,634	1,536,337	5,216,169	* 3,295	* 933	812,619	871,327	11,507	39,023
$100,000 under $200,000	3,923,439	13,445,615	2,452,173	11,003,559	* 5,893	* 5,166	1,188,037	2,088,150	44,498	164,338
$200,000 under $500,000	2,707,086	11,229,209	1,102,048	8,720,461	* 2,093	* 732	251,504	725,926	62,761	256,682
$500,000 under $1,000,000	577,140	4,893,717	248,776	3,013,051	* 148	* 97	22,471	102,168	26,694	147,511
$1,000,000 under $1,500,000	125,672	1,720,074	58,901	969,308	0	0	3,421	8,625	8,773	59,213
$1,500,000 under $2,000,000	51,723	961,054	24,689	505,835	0	0	1,589	6,799	4,750	45,621
$2,000,000 under $5,000,000	73,676	2,022,115	36,562	978,265	** 12	** 1	1,730	5,074	8,510	88,967
$5,000,000 under $10,000,000	17,707	872,420	9,381	347,864	**	**	379	3,984	2,981	48,465
$10,000,000 or more	10,864	1,354,488	6,129	482,073	0	0	227	8,411	2,742	89,222
Taxable returns, total	**17,608,862**	**55,278,302**	**10,286,199**	**42,035,268**	**58,081**	**15,330**	**4,549,129**	**5,340,216**	**178,893**	**894,028**
No adjusted gross income	2,892	36,665	2,370	26,467	0	0	192	1,049	365	3,409
$1 under $5,000	24,138	3,662	* 7,115	* 1,917	0	0	16,024	1,742	0	0
$5,000 under $10,000	79,710	37,195	62,757	35,771	* 1,997	* 50	10,979	491	0	0
$10,000 under $15,000	414,747	476,489	329,563	448,767	* 7,988	* 785	62,760	24,508	0	0
$15,000 under $20,000	547,902	711,223	389,913	667,936	* 5,998	* 209	119,372	32,115	* 993	* 732
$20,000 under $25,000	553,584	795,697	382,382	729,315	* 5,587	* 883	135,146	51,582	* 1,977	* 2,704
$25,000 under $30,000	518,067	771,587	341,755	708,742	* 3,026	* 1,751	134,794	54,461	* 39	* 231
$30,000 under $40,000	1,192,671	1,891,421	739,368	1,648,809	* 4,989	* 2,433	359,765	207,788	* 995	* 319
$40,000 under $50,000	1,297,456	2,216,525	797,795	1,880,125	* 2,999	* 302	434,708	283,908	* 1,348	* 2,813
$50,000 under $75,000	3,059,392	5,934,061	1,827,526	4,926,815	14,057	1,990	1,015,792	888,827	* 5,604	* 15,215
$75,000 under $100,000	2,465,196	6,056,629	1,488,099	5,026,739	* 3,295	* 933	796,985	854,976	9,954	18,858
$100,000 under $200,000	3,892,340	13,315,836	2,432,730	10,930,986	* 5,893	* 5,166	1,181,499	2,078,646	40,691	118,173
$200,000 under $500,000	2,704,395	11,212,378	1,100,605	8,709,345	* 2,093	* 732	251,321	725,335	62,509	253,055
$500,000 under $1,000,000	576,852	4,890,708	248,632	3,011,297	* 148	* 97	22,451	101,931	26,675	147,163
$1,000,000 or more	279,519	6,928,224	135,589	3,282,237	* 12	* 1	7,341	32,860	27,742	331,356
Nontaxable returns, total	**10,040,019**	**14,442,843**	**8,588,560**	**13,498,196**	**70,767**	**15,110**	**1,177,163**	**533,379**	**23,315**	**183,887**

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 2013 —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					
	First-time homebuyer credit repayment		Total additional Medicare tax		Total [1]		Earned income credit used to offset other taxes		Additional child tax 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
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**830,760**	**444,923**	**2,815,530**	**6,273,283**	**8,147,362**	**9,099,850**	**6,986,702**	**7,645,438**	**1,267,423**	**1,182,760**
No adjusted gross income	8,850	3,986	9,062	18,278	151,381	113,453	119,066	71,354	25,892	32,133
$1 under $5,000	7,980	6,735	* 178	* 315	654,160	207,430	605,368	183,007	20,308	8,749
$5,000 under $10,000	10,751	9,815	183	463	1,753,688	1,416,327	1,667,727	1,343,770	61,854	45,107
$10,000 under $15,000	25,502	10,516	200	1,122	1,910,887	2,459,912	1,816,641	2,357,746	74,023	77,580
$15,000 under $20,000	28,140	11,891	52	381	1,033,804	1,522,900	920,450	1,387,982	94,086	111,050
$20,000 under $25,000	33,156	12,830	4,156	1,321	645,607	1,023,023	543,010	875,363	128,685	128,807
$25,000 under $30,000	43,988	19,139	1,100	518	490,717	678,159	420,697	571,170	97,201	85,983
$30,000 under $40,000	89,441	44,107	598	691	732,220	1,012,303	611,705	692,418	252,458	286,247
$40,000 under $50,000	91,135	52,210	1,685	2,430	418,440	406,473	273,241	161,763	217,685	198,603
$50,000 under $75,000	178,657	87,126	3,608	3,323	292,538	207,786	8,797	866	245,978	168,470
$75,000 under $100,000	145,385	96,223	6,014	8,519	52,003	45,430	0	0	41,461	35,489
$100,000 under $200,000	149,932	76,825	117,760	44,535	11,895	6,612	0	0	7,784	4,534
$200,000 under $500,000	** 17,843	** 13,520	1,920,538	1,491,137	** 19	** 35	0	0	* 7	* 9
$500,000 under $1,000,000	**	**	508,492	1,614,019	**	**	0	0	0	0
$1,000,000 under $1,500,000	**	**	109,662	675,655	0	0	0	0	0	0
$1,500,000 under $2,000,000	**	**	44,623	391,659	0	0	0	0	0	0
$2,000,000 under $5,000,000	**	**	63,332	912,485	0	0	0	0	0	0
$5,000,000 under $10,000,000	**	**	15,070	438,857	* 3	* 7	0	0	0	0
$10,000,000 or more	**	**	9,217	667,574	0	0	0	0	0	0
Taxable returns, total	**605,569**	**327,193**	**2,798,304**	**6,248,788**	**	**	**0**	**0**	**	**
No adjusted gross income	0	0	709	3,459	**	**	0	0	**	**
$1 under $5,000	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	0	0	* 9	* 8	0	0	0	0	0	0
$10,000 under $15,000	* 1,994	* 970	* 17	* 262	0	0	0	0	0	0
$15,000 under $20,000	11,000	4,170	* 27	* 342	0	0	0	0	0	0
$20,000 under $25,000	* 8,258	* 3,666	* 2,013	* 599	0	0	0	0	0	0
$25,000 under $30,000	10,965	4,295	* 8	* 109	0	0	0	0	0	0
$30,000 under $40,000	43,923	19,576	* 328	* 286	0	0	0	0	0	0
$40,000 under $50,000	61,493	31,593	191	478	0	0	0	0	0	0
$50,000 under $75,000	158,184	78,073	3,207	2,666	0	0	0	0	0	0
$75,000 under $100,000	142,310	94,686	5,578	8,208	0	0	0	0	0	0
$100,000 under $200,000	149,622	76,665	116,623	43,390	0	0	0	0	0	0
$200,000 under $500,000	** 17,821	** 13,499	1,919,404	1,489,853	0	0	0	0	0	0
$500,000 under $1,000,000	**	**	508,336	1,613,381	0	0	0	0	0	0
$1,000,000 or more	**	**	241,853	3,085,747	0	0	0	0	0	0
Nontaxable returns, total	**225,192**	**117,730**	**17,226**	**24,496**	** 8,147,362	** 9,099,850	**6,986,702**	**7,645,438**	** 1,267,423	** 1,182,760

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 2013—Continued

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

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued						Total tax liability		Tax payments	
	American opportunity credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Health insurance tax credit used to offset all other taxes				Total	
	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)
All returns, total	**498,571**	**250,330**	*** 48**	*** 40**	*** 3,279**	*** 1,970**	**98,651,370**	**1,295,298,990**	**132,418,546**	**1,451,215,049**
No adjusted gross income	11,835	9,263	* 3	* 1	0	0	261,366	843,976	693,490	4,626,305
$1 under $5,000	66,997	13,365	0	0	0	0	1,280,870	408,384	7,259,603	1,888,787
$5,000 under $10,000	48,843	22,903	0	0	0	0	2,808,672	1,112,930	9,188,605	5,234,561
$10,000 under $15,000	39,819	19,751	0	0	0	0	5,149,897	2,521,286	9,879,609	9,284,729
$15,000 under $20,000	42,527	21,057	0	0	0	0	5,621,241	4,799,596	10,079,559	13,733,850
$20,000 under $25,000	40,325	17,989	0	0	0	0	5,653,030	7,319,816	9,215,850	17,159,267
$25,000 under $30,000	40,762	18,994	0	0	0	0	5,333,919	9,743,032	8,297,536	19,901,750
$30,000 under $40,000	59,238	31,908	0	0	* 1,992	* 1,321	10,522,463	26,661,322	13,836,121	46,058,631
$40,000 under $50,000	64,605	45,514	0	0	* 985	* 593	9,586,089	33,931,480	10,971,067	51,316,617
$50,000 under $75,000	64,704	37,604	0	0	* 302	* 56	18,180,496	102,036,819	18,854,471	133,586,452
$75,000 under $100,000	14,399	9,940	0	0	0	0	12,361,365	108,799,437	12,410,638	130,493,581
$100,000 under $200,000	4,516	2,043	** 42	** 32	0	0	16,343,147	291,865,983	16,237,631	311,565,925
$200,000 under $500,000	0	0	**	**	0	0	4,480,279	261,861,240	4,437,015	251,651,472
$500,000 under $1,000,000	0	0	**	**	0	0	723,191	130,678,574	715,431	124,405,520
$1,000,000 under $1,500,000	0	0	0	0	0	0	156,005	54,828,853	154,043	53,075,050
$1,500,000 under $2,000,000	0	0	0	0	0	0	64,131	33,134,784	63,605	32,692,816
$2,000,000 under $5,000,000	0	0	0	0	0	0	90,996	81,651,830	90,215	83,556,053
$5,000,000 under $10,000,000	0	0	* 3	* 7	0	0	21,382	43,560,049	21,263	46,321,370
$10,000,000 or more	0	0	0	0	0	0	12,830	99,539,598	12,795	114,662,313
Taxable returns, total	**0**	**0**	**0**	**0**	**0**	**0**	**94,532,493**	**1,289,989,507**	**91,985,631**	**1,394,517,156**
No adjusted gross income	0	0	0	0	0	0	6,231	214,110	5,142	392,729
$1 under $5,000	0	0	0	0	0	0	259,679	41,086	148,814	44,778
$5,000 under $10,000	0	0	0	0	0	0	1,826,829	401,022	1,725,237	956,544
$10,000 under $15,000	0	0	0	0	0	0	4,682,558	1,989,495	4,254,200	4,482,141
$15,000 under $20,000	0	0	0	0	0	0	5,296,828	4,410,989	4,960,079	7,800,373
$20,000 under $25,000	0	0	0	0	0	0	5,456,047	7,051,636	5,185,693	11,050,075
$25,000 under $30,000	0	0	0	0	0	0	5,155,731	9,418,081	4,957,917	13,423,891
$30,000 under $40,000	0	0	0	0	0	0	10,249,791	26,056,362	9,960,424	36,503,479
$40,000 under $50,000	0	0	0	0	0	0	9,408,699	33,379,948	9,227,115	45,753,095
$50,000 under $75,000	0	0	0	0	0	0	18,003,354	101,433,346	17,724,210	128,409,689
$75,000 under $100,000	0	0	0	0	0	0	12,322,770	108,617,230	12,191,735	129,006,942
$100,000 under $200,000	0	0	0	0	0	0	16,318,248	291,742,977	16,156,733	310,578,110
$200,000 under $500,000	0	0	0	0	0	0	4,477,598	261,844,463	4,431,785	251,484,115
$500,000 under $1,000,000	0	0	0	0	0	0	722,903	130,675,567	714,896	124,366,925
$1,000,000 or more	0	0	0	0	0	0	345,225	312,713,196	341,649	330,264,272
Nontaxable returns, total	**498,571**	**250,330**	*** 48**	*** 40**	*** 3,279**	*** 1,970**	**4,118,877**	**5,309,483**	**40,432,915**	**56,697,893**

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 2013—Continued

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

Size of adjusted gross income	Tax payments—continued									
	Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	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)
All returns, total	**129,050,127**	**1,058,455,303**	**9,274,202**	**289,350,412**	**1,867,825**	**100,656,094**	**1,357,741**	**2,520,819**	**351,572**	**167,708**
No adjusted gross income	579,289	2,269,573	120,705	1,891,176	33,234	435,527	** 4,550	** 8,817	18,265	9,680
$1 under $5,000	7,146,915	1,680,233	102,431	171,557	33,283	26,455	**	**	15,969	10,182
$5,000 under $10,000	9,048,926	4,897,669	139,495	247,536	41,228	62,106	* 16	* 17	37,238	21,296
$10,000 under $15,000	9,698,377	8,734,499	211,828	440,398	50,653	68,710	* 306	* 154	39,171	36,203
$15,000 under $20,000	9,872,966	13,085,896	256,286	572,201	36,129	60,937	* 2,116	* 777	31,206	14,040
$20,000 under $25,000	9,061,179	16,479,959	226,359	594,356	31,029	74,867	* 1,335	* 1,594	19,724	8,492
$25,000 under $30,000	8,145,982	19,166,846	264,807	638,304	36,283	90,186	* 217	* 262	15,943	6,152
$30,000 under $40,000	13,548,104	43,976,529	528,896	1,872,072	68,155	199,463	* 2,325	* 3,912	28,558	6,627
$40,000 under $50,000	10,709,539	49,078,881	537,805	2,049,454	55,089	181,852	1,897	1,170	22,104	5,261
$50,000 under $75,000	18,367,667	125,757,672	1,417,593	7,100,499	173,282	693,929	5,091	8,840	42,974	21,504
$75,000 under $100,000	12,088,159	121,252,754	1,239,742	8,455,253	150,693	756,413	16,568	17,600	39,620	8,958
$100,000 under $200,000	15,724,913	277,950,260	2,248,319	28,960,431	443,666	3,856,804	698,654	787,491	24,167	6,398
$200,000 under $500,000	4,137,298	187,787,860	1,361,388	52,433,632	418,384	10,213,293	505,465	1,212,179	11,334	4,212
$500,000 under $1,000,000	633,336	72,177,043	380,297	41,736,816	159,470	10,187,503	79,916	299,365	** 5,298	** 8,705
$1,000,000 under $1,500,000	130,905	25,261,055	99,889	21,116,033	50,146	6,620,925	17,710	75,985	**	**
$1,500,000 under $2,000,000	53,276	13,919,719	44,834	13,950,118	25,061	4,786,350	7,218	33,233	**	**
$2,000,000 under $5,000,000	74,930	32,517,337	66,452	35,806,361	41,811	15,172,490	10,043	47,322	**	**
$5,000,000 under $10,000,000	17,760	16,476,027	16,428	19,842,658	11,766	9,985,806	2,698	13,902	**	**
$10,000,000 or more	10,607	25,985,493	10,648	51,471,558	8,464	37,182,479	1,615	8,200	**	**
Taxable returns, total	**89,471,655**	**1,007,919,707**	**8,225,984**	**284,018,605**	**1,702,786**	**99,964,978**	**1,345,567**	**2,503,611**	**165,906**	**63,818**
No adjusted gross income	3,924	107,922	1,742	167,478	732	113,231	357	1,228	46	136
$1 under $5,000	130,994	25,814	7,978	13,021	15,300	5,942	0	0	0	0
$5,000 under $10,000	1,706,070	923,538	11,879	16,352	16,903	15,766	* 8	* 16	* 998	* 872
$10,000 under $15,000	4,182,913	4,322,356	80,836	117,734	28,802	37,387	0	0	* 5,430	* 3,016
$15,000 under $20,000	4,853,565	7,491,819	139,491	271,674	20,229	33,616	0	0	5,639	3,263
$20,000 under $25,000	5,086,071	10,600,549	166,047	389,802	22,817	58,212	* 1,304	* 1,417	* 443	* 94
$25,000 under $30,000	4,846,744	12,904,095	196,275	442,308	27,316	75,600	0	0	5,497	1,888
$30,000 under $40,000	9,740,552	34,992,984	421,972	1,337,678	57,873	166,257	* 2,110	* 2,441	18,422	4,118
$40,000 under $50,000	9,018,350	43,837,641	467,447	1,758,887	48,447	153,021	* 1,458	* 541	15,369	3,004
$50,000 under $75,000	17,293,016	121,157,345	1,330,413	6,558,678	163,737	662,540	3,080	7,120	35,919	19,999
$75,000 under $100,000	11,889,496	120,086,094	1,206,527	8,193,729	144,985	700,831	15,632	15,396	37,896	8,289
$100,000 under $200,000	15,666,212	277,419,310	2,218,045	28,538,917	441,202	3,823,248	697,188	785,812	23,650	6,284
$200,000 under $500,000	4,133,493	187,731,144	1,359,119	52,335,398	417,844	10,201,386	505,277	1,211,744	11,300	4,149
$500,000 under $1,000,000	632,962	72,166,930	380,093	41,712,480	159,387	10,183,439	79,887	299,290	** 5,295	** 8,704
$1,000,000 or more	287,294	114,152,166	238,121	142,164,468	137,211	73,734,501	39,266	178,606	**	**
Nontaxable returns, total	**39,578,472**	**50,535,596**	**1,048,218**	**5,331,807**	**165,039**	**691,116**	**12,174**	**17,209**	**185,667**	**103,890**

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 2013—Continued

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

Size of adjusted gross income	Refundable credits refundable portion									
	Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Regulated investment company credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total	**31,545,572**	**90,883,217**	**25,176,329**	**59,144,504**	**19,963,612**	**26,672,403**	**5,854,112**	**4,982,923**	**2,581**	**34,641**
No adjusted gross income	351,772	396,212	149,503	134,603	63,009	92,209	182,371	168,354	* 549	* 32
$1 under $5,000	2,486,502	1,650,271	2,179,222	1,159,407	408,139	90,760	486,568	398,621	0	0
$5,000 under $10,000	5,112,470	9,287,802	4,597,451	6,844,674	2,173,730	1,685,541	874,451	751,213	0	0
$10,000 under $15,000	5,721,268	19,325,063	5,065,713	14,057,226	3,581,636	4,319,073	1,060,396	945,372	0	0
$15,000 under $20,000	4,788,469	20,500,927	3,911,394	14,521,531	3,617,823	5,256,894	812,001	720,510	0	0
$20,000 under $25,000	3,726,029	14,745,076	2,911,561	9,855,987	2,967,996	4,359,561	636,897	528,469	0	0
$25,000 under $30,000	3,148,256	10,595,807	2,533,613	6,635,712	2,319,613	3,594,183	491,519	364,308	0	0
$30,000 under $40,000	3,626,371	9,822,192	2,866,893	5,099,656	2,665,216	4,202,243	606,670	503,779	0	0
$40,000 under $50,000	1,542,341	2,996,207	920,665	829,211	1,299,337	1,851,730	354,698	298,288	* 1,005	* 9,920
$50,000 under $75,000	866,896	1,264,706	40,313	6,498	730,295	1,010,724	278,414	232,431	* 995	* 6,965
$75,000 under $100,000	146,486	226,906	0	0	113,939	164,324	60,211	62,579	* 8	* 2
$100,000 under $200,000	28,653	54,204	0	0	22,863	45,135	9,916	8,999	13	33
$200,000 under $500,000	45	219	0	0	15	27	0	0	* 4	* 88
$500,000 under $1,000,000	** 5	** 17	0	0	0	0	0	0	0	0
$1,000,000 under $1,500,000	**	**	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
$2,000,000 under $5,000,000	* 3	* 17	0	0	0	0	0	0	* 3	* 17
$5,000,000 under $10,000,000	* 5	* 17,592	0	0	0	0	0	0	* 4	* 17,584
$10,000,000 or more	0	0	0	0	0	0	0	0	0	0
Taxable returns, total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
No adjusted gross income	0	0	0	0	0	0	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	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
$20,000 under $25,000	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
$30,000 under $40,000	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
$50,000 under $75,000	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
$100,000 under $200,000	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
$500,000 under $1,000,000	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
Nontaxable returns, total	**31,545,572**	**90,883,217**	**25,176,329**	**59,144,504**	**19,963,612**	**26,672,403**	**5,854,112**	**4,982,923**	**2,581**	**34,641**

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 2013 —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		Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Health insurance tax credit refundable portion		Total		Refunded		Credited to 2014 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
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	*** 6,296**	*** 22,243**	**115,557,210**	**383,862,380**	**112,747,598**	**320,596,496**	**3,812,435**	**63,265,884**	**26,480,680**	**138,444,235**	**8,543,611**	**1,018,498**
No adjusted gross income	0	0	862,691	4,559,485	807,649	3,339,052	70,540	1,220,433	180,832	387,242	43,017	2,510
$1 under $5,000	0	0	7,773,939	3,438,840	7,728,401	3,365,829	57,363	73,010	1,067,007	314,109	20,427	478
$5,000 under $10,000	0	0	10,103,783	14,039,321	10,054,175	13,961,030	61,333	78,291	998,577	640,118	148,078	2,825
$10,000 under $15,000	0	0	10,881,614	26,971,852	10,809,967	26,814,774	100,570	157,077	1,046,803	892,696	272,070	7,483
$15,000 under $20,000	0	0	10,269,729	30,494,927	10,197,389	30,336,491	106,132	158,435	1,022,356	1,074,198	224,682	8,463
$20,000 under $25,000	0	0	8,870,029	25,781,665	8,823,405	25,652,652	84,668	129,013	1,057,443	1,212,510	286,762	11,046
$25,000 under $30,000	* 1,004	* 1,603	7,674,484	22,074,592	7,610,971	21,920,892	103,787	153,701	1,055,705	1,336,570	293,175	11,707
$30,000 under $40,000	* 2,996	* 10,356	12,259,396	32,230,985	12,133,917	31,725,251	207,749	505,734	2,098,396	3,058,389	558,659	25,079
$40,000 under $50,000	* 984	* 3,128	9,362,691	23,579,115	9,250,893	23,257,634	176,260	321,481	1,862,925	3,266,392	550,583	28,753
$50,000 under $75,000	* 1,309	* 7,154	14,866,130	42,313,995	14,480,470	41,095,614	548,259	1,218,380	4,291,210	9,652,657	1,470,049	72,942
$75,000 under $100,000	0	0	9,289,435	31,259,570	8,966,788	30,053,599	463,121	1,205,970	3,239,325	9,501,591	1,173,105	68,018
$100,000 under $200,000	0	0	10,679,285	47,861,930	10,003,106	43,001,928	894,581	4,860,002	5,694,666	28,377,026	2,126,463	192,417
$200,000 under $500,000	0	0	2,150,058	22,663,796	1,661,299	13,556,086	602,784	9,107,709	2,315,164	33,135,667	1,034,320	248,194
$500,000 under $1,000,000	0	0	321,852	11,358,780	154,434	3,995,311	192,192	7,363,469	398,304	17,768,291	235,837	135,355
$1,000,000 under $1,500,000	0	0	77,677	5,576,995	29,390	1,617,136	54,266	3,959,859	77,641	7,383,981	50,920	53,121
$1,500,000 under $2,000,000	0	0	34,228	3,555,712	11,035	787,384	25,890	2,768,328	29,648	4,026,810	20,389	29,119
$2,000,000 under $5,000,000	0	0	54,958	10,228,291	17,156	2,037,329	42,457	8,190,962	35,775	8,383,715	26,492	59,635
$5,000,000 under $10,000,000	0	0	14,961	6,356,893	4,444	1,151,097	11,788	5,205,796	6,355	3,603,265	5,614	25,284
$10,000,000 or more	0	0	10,270	19,515,637	2,711	2,927,406	8,696	16,588,231	2,548	4,429,006	2,970	36,068
Taxable returns, total	**0**	**0**	**70,844,169**	**238,578,505**	**68,373,005**	**177,805,643**	**3,320,563**	**60,772,863**	**23,545,054**	**135,374,943**	**7,881,405**	**994,966**
No adjusted gross income	0	0	3,531	246,850	2,822	129,436	952	117,415	2,697	68,479	910	247
$1 under $5,000	0	0	95,922	27,063	85,580	14,159	10,885	12,904	157,756	23,371	0	0
$5,000 under $10,000	0	0	1,600,050	644,126	1,586,121	635,744	13,932	8,382	221,797	88,903	19,457	299
$10,000 under $15,000	0	0	3,947,936	3,021,199	3,919,551	2,990,279	37,414	30,920	730,611	533,680	138,366	4,157
$15,000 under $20,000	0	0	4,453,055	4,230,189	4,414,536	4,189,323	50,860	40,866	840,775	851,399	159,235	6,424
$20,000 under $25,000	0	0	4,514,495	5,025,562	4,485,101	4,957,803	57,072	67,759	936,555	1,040,073	237,224	9,284
$25,000 under $30,000	0	0	4,200,291	5,153,775	4,155,375	5,052,520	75,906	101,254	951,440	1,162,154	243,080	9,895
$30,000 under $40,000	0	0	8,296,204	13,130,439	8,201,230	12,891,376	156,846	239,063	1,935,078	2,724,620	483,899	21,722
$40,000 under $50,000	0	0	7,634,151	15,281,717	7,539,570	15,034,557	150,134	247,159	1,768,618	2,966,023	498,461	25,860
$50,000 under $75,000	0	0	13,759,804	36,243,758	13,403,762	35,187,733	508,838	1,056,025	4,223,982	9,416,306	1,434,871	70,735
$75,000 under $100,000	0	0	9,079,476	29,670,126	8,764,132	28,555,344	446,037	1,114,782	3,224,112	9,442,658	1,166,585	67,558
$100,000 under $200,000	0	0	10,600,891	46,897,430	9,939,009	42,262,927	875,561	4,634,503	5,686,894	28,331,070	2,123,192	192,109
$200,000 under $500,000	0	0	2,145,202	22,509,285	1,657,606	13,458,243	601,106	9,051,041	2,314,555	33,131,880	1,033,957	248,138
$500,000 under $1,000,000	0	0	321,340	11,322,653	154,057	3,969,655	192,030	7,352,999	398,236	17,767,758	235,802	135,347
$1,000,000 or more	0	0	191,821	45,174,334	64,554	8,476,543	142,990	36,697,791	151,947	27,826,568	106,367	203,189
Nontaxable returns, total	*** 6,296**	*** 22,243**	**44,713,041**	**145,283,875**	**44,374,593**	**142,790,854**	**491,872**	**2,493,021**	**2,935,626**	**3,069,292**	**662,206**	**23,532**

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes prior-year returns with the making work pay credit, first-time homebuyer credit, refundable adoption credit, and refundable prior-year minimum tax credit.

[2] Less the $500.

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

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		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	**0.01**	**0.34**	**0.58**	**0.54**	**1.55**	**1.15**	**1.37**	**0.94**	**1.12**	**1.12**	**1.57**
No adjusted gross income	1.53	14.75	10.41	26.21	14.75	64.80	74.73	25.04	44.75	48.99	35.45
$1 under $5,000	0.89	14.60	26.66	15.17	24.99	0.00	0.00	0.00	0.00	84.59	74.95
$5,000 under $10,000	0.83	11.83	22.53	13.95	31.75	0.00	0.00	70.68	76.55	96.39	86.57
$10,000 under $15,000	0.82	1.88	2.46	11.66	23.48	33.32	45.71	3.67	4.37	5.61	7.21
$15,000 under $20,000	0.86	1.96	2.59	9.20	30.72	8.53	10.36	3.56	3.99	3.89	5.26
$20,000 under $25,000	0.93	1.60	2.22	8.19	20.01	5.81	6.85	3.48	4.13	2.86	4.09
$25,000 under $30,000	1.01	1.53	2.04	7.56	20.38	5.18	5.81	3.63	4.32	2.60	3.70
$30,000 under $40,000	0.76	1.24	1.49	5.02	18.21	3.68	4.13	2.78	3.19	2.59	3.83
$40,000 under $50,000	0.88	1.41	1.75	4.79	21.31	4.25	4.90	3.06	3.48	2.75	3.15
$50,000 under $75,000	0.52	0.98	1.27	2.62	15.23	2.99	3.51	2.31	2.63	2.99	3.40
$75,000 under $100,000	0.77	1.22	1.62	2.77	16.49	3.13	3.73	2.71	3.15	0.00	0.00
$100,000 under $200,000	0.44	0.85	1.58	1.37	7.64	2.21	2.67	2.18	2.45	0.00	0.00
$200,000 under $500,000	0.52	0.88	3.67	0.94	4.64	2.35	2.89	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.95	1.19	4.38	1.27	5.08	4.39	5.30	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	1.24	1.48	5.57	1.58	6.77	6.84	8.02	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	0.89	1.04	3.80	1.09	4.56	5.56	6.23	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	0.56	0.64	2.32	0.66	2.79	4.18	4.85	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.67	0.73	2.53	0.76	2.97	5.00	5.68	0.00	0.00	0.00	0.00
$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
Taxable returns, total	**0.16**	**0.42**	**0.69**	**0.57**	**1.64**	**1.35**	**1.60**	**1.20**	**1.40**	**1.42**	**1.90**
No adjusted gross income	13.01	17.49	16.07	**	**	91.65	91.65	29.14	53.13	49.63	35.45
$1 under $5,000	6.14	15.68	30.66	** 15.96	** 26.85	0.00	0.00	0.00	0.00	84.59	74.95
$5,000 under $10,000	2.29	13.68	29.25	14.09	31.83	0.00	0.00	0.00	0.00	79.47	71.41
$10,000 under $15,000	1.41	3.02	3.73	12.83	25.66	0.00	0.00	12.58	16.44	8.41	10.30
$15,000 under $20,000	1.32	3.57	4.94	10.60	19.39	0.00	0.00	7.89	9.64	4.54	5.99
$20,000 under $25,000	1.30	2.88	5.27	9.42	21.21	84.42	71.12	6.67	8.59	3.46	4.58
$25,000 under $30,000	1.35	2.71	4.91	8.31	23.54	99.84	99.94	6.26	7.98	3.33	4.36
$30,000 under $40,000	0.93	2.01	2.61	5.38	25.24	8.70	9.56	4.07	4.74	3.97	5.65
$40,000 under $50,000	0.97	1.77	2.30	5.03	28.93	6.17	6.87	4.11	4.79	3.32	3.82
$50,000 under $75,000	0.55	1.06	1.38	2.71	15.76	3.33	3.92	2.60	2.95	3.28	3.73
$75,000 under $100,000	0.78	1.24	1.64	2.80	18.04	3.20	3.80	2.79	3.24	0.00	0.00
$100,000 under $200,000	0.44	0.85	1.56	1.38	8.72	2.22	2.67	2.19	2.46	0.00	0.00
$200,000 under $500,000	0.52	0.89	4.06	0.95	5.31	2.35	2.89	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.95	1.19	4.59	1.28	5.38	4.39	5.30	0.00	0.00	0.00	0.00
$1,000,000 or more	0.57	0.64	1.19	0.66	1.42	3.86	4.50	0.00	0.00	0.00	0.00
Nontaxable returns, total	**0.29**	**0.74**	**1.08**	**5.65**	**4.38**	**2.24**	**2.63**	**1.56**	**1.92**	**1.89**	**2.66**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	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	**0.58**	**0.71**	**1.69**	**4.00**	**3.11**	**2.41**	**3.37**	**3.45**	**13.32**	**17.23**	**11.29**	**13.00**
No adjusted gross income	** 21.59	** 24.31	** 61.13	** 21.55	11.39	7.10	0.00	0.00	80.87	80.87	39.75	39.92
$1 under $5,000	**	**	0.00	0.00	** 57.66	** 36.80	** 99.84	** 99.52	0.00	0.00	99.15	89.97
$5,000 under $10,000	80.87	80.87	**	**	**	**	0.00	0.00	0.00	0.00	44.70	48.32
$10,000 under $15,000	14.62	22.67	22.97	26.53	**	**	**	**	0.00	0.00	16.65	18.37
$15,000 under $20,000	3.76	4.66	18.24	22.38	56.78	57.15	70.68	70.87	0.00	0.00	17.38	20.39
$20,000 under $25,000	2.75	3.33	12.21	16.48	53.95	62.49	86.85	67.57	0.00	0.00	62.19	86.90
$25,000 under $30,000	2.37	2.76	9.78	14.98	45.01	54.07	62.09	93.47	99.95	99.95	0.00	0.00
$30,000 under $40,000	1.67	1.85	6.44	10.30	31.37	52.97	39.55	51.71	49.98	60.39	0.00	0.00
$40,000 under $50,000	1.84	1.99	6.18	11.06	31.28	47.68	46.30	49.05	30.14	32.66	0.00	0.00
$50,000 under $75,000	1.27	1.41	3.86	7.70	13.66	18.87	27.65	38.91	25.82	29.11	0.00	0.00
$75,000 under $100,000	1.54	1.74	4.09	10.77	13.55	21.57	18.96	28.22	28.25	32.65	0.00	0.00
$100,000 under $200,000	1.48	1.84	3.16	8.92	6.76	11.45	7.05	12.56	29.60	31.65	0.00	0.00
$200,000 under $500,000	44.32	74.71	3.51	9.81	4.43	8.65	5.56	16.52	52.33	77.15	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	** 4.62	** 8.42	** 1.91	** 2.19	3.47	7.16	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	0.00	0.00	**	**	**	**	4.27	9.03	93.64	93.64	0.00	0.00
$1,500,000 under $2,000,000	0.00	0.00	**	**	**	**	3.70	9.35	93.64	93.64	0.00	0.00
$2,000,000 under $5,000,000	0.00	0.00	**	**	**	**	2.59	6.48	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.00	0.00	**	**	**	**	2.82	9.33	0.00	0.00	0.00	0.00
$10,000,000 or more	0.00	0.00	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.74**	**0.86**	**1.76**	**4.05**	**3.15**	**2.37**	**3.35**	**3.45**	**28.64**	**36.48**	**16.32**	**18.60**
No adjusted gross income	** 25.27	** 25.33	82.97	53.79	12.17	12.09	**	**	0.00	0.00	49.68	47.40
$1 under $5,000	**	**	0.00	0.00	** 70.64	** 21.64	** 99.85	** 41.41	0.00	0.00	93.64	93.64
$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	98.58	98.58	33.44	37.90	**	**	0.00	0.00	0.00	0.00	33.31	33.41
$15,000 under $20,000	91.75	91.75	22.93	27.01	0.00	0.00	70.68	70.87	0.00	0.00	19.21	22.17
$20,000 under $25,000	31.98	36.14	15.00	18.87	99.15	97.92	98.26	98.26	0.00	0.00	99.95	99.95
$25,000 under $30,000	15.09	15.07	11.67	15.87	57.65	69.99	79.30	84.96	0.00	0.00	0.00	0.00
$30,000 under $40,000	3.69	3.74	7.41	12.21	38.23	44.70	** 43.62	** 58.46	0.00	0.00	0.00	0.00
$40,000 under $50,000	2.56	2.70	6.84	12.65	39.15	62.91	**	**	99.95	99.95	0.00	0.00
$50,000 under $75,000	1.41	1.55	4.07	7.64	15.58	22.76	33.46	51.62	49.97	60.14	0.00	0.00
$75,000 under $100,000	1.57	1.77	4.14	10.05	14.71	20.86	20.54	35.40	57.71	86.49	0.00	0.00
$100,000 under $200,000	1.49	1.85	3.18	8.68	6.97	12.38	7.13	12.79	59.32	59.53	0.00	0.00
$200,000 under $500,000	44.60	75.64	3.51	9.92	4.44	8.75	5.58	16.70	53.45	80.92	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	** 4.62	** 8.43	** 1.91	** 2.19	3.47	7.18	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	**	**	**	**	2.46	3.07	66.21	66.22	0.00	0.00
Nontaxable returns, total	**1.01**	**1.34**	**6.00**	**13.87**	**14.21**	**17.26**	**22.16**	**25.87**	**15.04**	**19.44**	**15.66**	**18.19**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued											
	Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax 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
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**44.78**	**43.34**	**98.19**	**99.45**	**25.38**	**31.68**	**11.42**	**11.40**	**13.06**	**15.27**	**41.40**	**24.92**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	** 36.64	** 38.90	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	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	99.95	99.95	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	99.95	99.95	**	**	0.00	0.00	0.00	0.00
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	99.95	99.95	57.65	63.78	0.00	0.00
$25,000 under $30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.54	60.31	0.00	0.00
$30,000 under $40,000	**	**	0.00	0.00	99.95	99.95	99.95	99.95	33.31	39.12	**	**
$40,000 under $50,000	0.00	0.00	0.00	0.00	70.72	84.75	99.74	99.32	31.60	40.60	0.00	0.00
$50,000 under $75,000	** 99.84	** 99.87	0.00	0.00	69.68	87.95	43.33	44.69	** 17.26	** 19.19	**	**
$75,000 under $100,000	**	**	0.00	0.00	52.64	51.30	49.39	51.20	**	**	**	**
$100,000 under $200,000	** 64.30	** 57.78	99.83	99.83	62.83	81.29	27.23	28.63	**	**	** 48.65	** 70.88
$200,000 under $500,000	**	**	0.00	0.00	66.34	69.28	** 9.31	** 9.28	**	**	**	**
$500,000 under $1,000,000	77.45	74.84	0.00	0.00	46.49	51.18	**	**	0.00	0.00	33.85	41.69
$1,000,000 under $1,500,000	51.76	53.12	0.00	0.00	50.26	60.16	**	**	0.00	0.00	59.46	63.18
$1,500,000 under $2,000,000	62.43	63.98	0.00	0.00	36.31	41.03	**	**	0.00	0.00	40.44	56.43
$2,000,000 under $5,000,000	30.05	30.05	** 49.72	** 0.17	28.34	27.51	**	**	82.24	82.24	18.49	47.63
$5,000,000 under $10,000,000	19.71	19.85	**	**	29.10	35.21	**	**	0.00	0.00	0.00	0.00
$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**55.07**	**42.22**	**98.19**	**99.45**	**25.38**	**31.68**	**11.59**	**11.56**	**14.65**	**16.91**	**41.46**	**25.17**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	** 45.60	** 47.77	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	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	99.95	99.95	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	99.95	99.95	**	**	0.00	0.00	0.00	0.00
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.10	99.77	0.00	0.00
$30,000 under $40,000	0.00	0.00	0.00	0.00	99.95	99.95	0.00	0.00	37.78	45.64	**	**
$40,000 under $50,000	0.00	0.00	0.00	0.00	70.72	84.75	**	**	35.33	44.08	0.00	0.00
$50,000 under $75,000	0.00	0.00	0.00	0.00	69.68	87.95	49.62	49.62	** 18.09	** 19.94	**	**
$75,000 under $100,000	0.00	0.00	0.00	0.00	52.64	51.30	57.71	59.93	**	**	**	**
$100,000 under $200,000	** 64.46	** 58.14	99.83	99.83	62.83	81.29	27.33	28.70	**	**	** 48.74	** 73.25
$200,000 under $500,000	**	**	0.00	0.00	66.34	69.28	** 9.32	** 9.29	**	**	**	**
$500,000 under $1,000,000	77.45	74.84	0.00	0.00	46.49	51.18	**	**	0.00	0.00	33.85	41.69
$1,000,000 or more	19.35	19.15	49.72	0.17	25.15	35.07	**	**	82.24	82.24	21.54	17.94
Nontaxable returns, total	**70.45**	**84.03**	**0.00**	**0.00**	**0.00**	**0.00**	**42.46**	**56.14**	**28.84**	**35.22**	**12.69**	**20.22**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued										Income tax after credits	
	Refundable credits used to offset income tax before credits											
	Total [1]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Health insurance tax 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
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	**0.98**	**1.27**	**1.49**	**2.15**	**1.34**	**1.52**	**30.61**	**37.37**	**28.53**	**43.75**	**0.16**	**0.15**
No adjusted gross income	28.81	53.54	29.30	52.38	30.79	55.31	**	**	0.00	0.00	13.04	6.65
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.14	11.28
$5,000 under $10,000	33.31	42.17	44.69	53.65	0.00	0.00	0.00	0.00	0.00	0.00	2.29	3.24
$10,000 under $15,000	2.46	2.92	2.49	2.94	19.60	22.21	0.00	0.00	0.00	0.00	1.41	1.81
$15,000 under $20,000	6.06	7.30	7.88	9.78	10.41	11.66	0.00	0.00	0.00	0.00	1.32	1.44
$20,000 under $25,000	4.55	5.55	6.37	7.42	6.88	8.30	** 99.85	** 99.88	0.00	0.00	1.30	1.43
$25,000 under $30,000	3.56	4.42	4.27	5.65	6.64	7.25	0.00	0.00	99.95	99.95	1.35	1.48
$30,000 under $40,000	2.34	2.81	2.64	3.23	5.14	5.73	0.00	0.00	70.68	79.06	0.93	1.04
$40,000 under $50,000	3.61	4.47	5.45	6.91	4.83	5.40	99.95	99.95	70.68	89.25	0.97	1.08
$50,000 under $75,000	2.86	3.16	70.68	95.49	2.90	3.16	** 38.52	** 65.83	53.24	56.85	0.55	0.66
$75,000 under $100,000	3.25	3.58	0.00	0.00	3.28	3.60	**	**	99.95	99.95	0.78	0.87
$100,000 under $200,000	** 2.27	** 2.63	0.00	0.00	2.28	2.54	**	**	64.68	87.32	0.44	0.50
$200,000 under $500,000	**	**	0.00	0.00	0.00	0.00	**	**	94.14	98.14	0.52	0.54
$500,000 under $1,000,000	29.41	38.86	0.00	0.00	0.00	0.00	44.25	64.02	98.75	98.75	0.96	0.91
$1,000,000 under $1,500,000	31.12	68.81	0.00	0.00	0.00	0.00	37.00	73.10	0.00	0.00	1.25	1.29
$1,500,000 under $2,000,000	23.23	32.69	0.00	0.00	0.00	0.00	27.82	44.71	0.00	0.00	0.89	0.93
$2,000,000 under $5,000,000	14.33	27.45	0.00	0.00	0.00	0.00	17.41	39.62	** 61.93	** 71.83	0.56	0.53
$5,000,000 under $10,000,000	11.73	62.59	0.00	0.00	0.00	0.00	13.31	63.36	**	**	0.67	0.63
$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	**1.22**	**1.48**	**2.41**	**3.55**	**1.44**	**1.60**	**31.70**	**50.90**	**35.91**	**50.64**	**0.16**	**0.15**
No adjusted gross income	29.96	54.76	37.38	63.86	31.53	55.97	**	**	0.00	0.00	13.04	6.65
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.14	11.28
$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	2.29	3.24
$10,000 under $15,000	3.39	3.99	3.42	3.99	28.85	33.30	0.00	0.00	0.00	0.00	1.41	1.81
$15,000 under $20,000	11.46	12.89	0.00	0.00	13.23	14.75	0.00	0.00	0.00	0.00	1.32	1.44
$20,000 under $25,000	9.79	11.14	70.68	79.01	11.31	12.68	** 99.85	** 99.88	0.00	0.00	1.30	1.43
$25,000 under $30,000	9.44	11.00	28.85	32.45	10.59	12.09	0.00	0.00	0.00	0.00	1.35	1.47
$30,000 under $40,000	3.27	3.76	4.00	4.73	5.92	6.36	0.00	0.00	99.95	99.95	0.93	1.04
$40,000 under $50,000	4.27	5.08	6.77	8.30	5.64	6.13	99.95	99.95	99.95	99.95	0.97	1.08
$50,000 under $75,000	3.03	3.30	99.95	99.95	3.07	3.31	** 39.99	** 79.84	70.67	72.65	0.55	0.66
$75,000 under $100,000	3.30	3.63	0.00	0.00	3.34	3.65	**	**	99.95	99.95	0.78	0.87
$100,000 under $200,000	** 2.27	** 2.64	0.00	0.00	2.28	2.55	**	**	64.68	87.32	0.44	0.50
$200,000 under $500,000	**	**	0.00	0.00	0.00	0.00	**	**	94.14	98.14	0.52	0.54
$500,000 under $1,000,000	29.41	38.86	0.00	0.00	0.00	0.00	44.25	64.02	98.75	98.75	0.96	0.91
$1,000,000 or more	12.52	17.97	0.00	0.00	0.00	0.00	14.19	32.82	61.93	71.83	0.57	0.26
Nontaxable returns, total	**1.73**	**2.45**	**1.94**	**2.73**	**3.81**	**4.74**	**99.13**	**54.55**	**46.98**	**58.71**	**0.00**	**0.00**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Net investment income tax		Total income tax		All other taxes							
					Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans	
	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	**0.62**	**0.39**	**0.16**	**0.15**	**0.38**	**0.59**	**0.40**	**0.70**	**8.66**	**20.26**	**1.23**	**2.11**
No adjusted gross income	33.34	5.84	13.01	6.62	3.63	4.55	3.92	4.58	99.72	99.91	11.73	17.12
$1 under $5,000	** 16.38	** 24.64	6.14	11.28	2.63	4.60	2.72	4.69	27.94	43.29	10.93	17.96
$5,000 under $10,000	**	**	2.29	3.24	1.92	2.36	1.98	2.28	20.84	34.76	8.87	16.31
$10,000 under $15,000	**	**	1.41	1.81	1.82	2.12	1.90	2.15	18.31	27.22	7.40	12.80
$15,000 under $20,000	** 16.38	** 25.09	1.32	1.44	2.27	2.84	2.49	2.94	29.62	46.77	6.14	9.66
$20,000 under $25,000	**	**	1.30	1.43	2.68	3.61	3.10	3.79	29.06	50.90	6.10	10.04
$25,000 under $30,000	**	**	1.35	1.48	2.94	4.29	3.53	4.59	49.56	71.56	5.94	10.31
$30,000 under $40,000	14.19	16.73	0.93	1.04	2.15	3.23	2.61	3.53	40.80	78.43	4.17	7.07
$40,000 under $50,000	99.27	99.24	0.97	1.08	2.28	3.69	2.81	4.13	57.71	83.40	4.19	6.79
$50,000 under $75,000	80.28	57.70	0.55	0.66	1.57	2.64	1.96	3.03	24.79	47.99	2.95	4.83
$75,000 under $100,000	51.78	80.23	0.78	0.87	1.83	2.96	2.27	3.38	53.25	56.59	3.44	5.82
$100,000 under $200,000	11.05	15.23	0.44	0.50	1.26	1.84	1.49	2.07	38.78	87.44	2.63	4.17
$200,000 under $500,000	0.87	1.54	0.52	0.54	0.78	1.50	1.28	1.81	36.41	58.36	3.16	5.63
$500,000 under $1,000,000	1.06	1.72	0.95	0.91	1.12	1.68	1.70	2.33	94.31	70.54	6.33	14.19
$1,000,000 under $1,500,000	1.35	2.22	1.24	1.28	1.43	2.15	2.11	3.06	0.00	0.00	9.17	23.78
$1,500,000 under $2,000,000	0.97	1.69	0.89	0.93	1.04	1.71	1.61	2.46	0.00	0.00	7.29	23.67
$2,000,000 under $5,000,000	0.61	0.94	0.56	0.52	0.66	1.03	0.99	1.54	** 65.71	** 92.89	4.96	19.89
$5,000,000 under $10,000,000	0.71	0.93	0.67	0.62	0.75	1.19	1.05	1.79	**	**	5.96	32.48
$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	** **0.62**	** **0.39**	**0.16**	**0.15**	**0.55**	**0.71**	**0.69**	**0.89**	**12.79**	**35.09**	**1.37**	**2.27**
No adjusted gross income	33.34	5.84	13.01	6.62	17.80	14.28	21.22	19.09	0.00	0.00	56.56	38.93
$1 under $5,000	** 16.38	** 24.64	6.14	11.28	20.24	26.41	36.82	39.98	0.00	0.00	24.98	33.89
$5,000 under $10,000	**	**	2.29	3.24	11.12	15.05	12.51	15.50	70.67	97.97	30.12	38.09
$10,000 under $15,000	**	**	1.41	1.81	4.81	6.09	5.38	6.35	35.33	54.22	12.55	19.82
$15,000 under $20,000	** 16.38	** 25.09	1.32	1.44	4.20	5.76	4.96	6.05	40.76	48.01	9.10	15.93
$20,000 under $25,000	**	**	1.30	1.43	4.16	5.75	4.97	6.16	41.37	52.12	8.55	14.02
$25,000 under $30,000	**	**	1.35	1.47	4.31	6.54	5.27	6.99	57.13	96.44	8.56	15.49
$30,000 under $40,000	14.19	16.73	0.93	1.04	2.82	4.42	3.55	4.93	44.70	79.49	5.23	8.60
$40,000 under $50,000	99.27	99.24	0.97	1.08	2.67	4.40	3.35	5.00	57.71	83.40	4.77	7.74
$50,000 under $75,000	80.28	57.70	0.55	0.66	1.67	2.82	2.10	3.26	26.71	50.32	3.07	5.02
$75,000 under $100,000	51.78	80.23	0.78	0.87	1.86	3.01	2.32	3.45	53.25	56.59	3.48	5.90
$100,000 under $200,000	11.05	15.23	0.44	0.50	1.26	1.84	1.50	2.08	38.78	87.44	2.64	4.18
$200,000 under $500,000	** 0.87	** 1.54	0.52	0.54	0.78	1.50	1.28	1.81	36.41	58.36	3.17	5.63
$500,000 under $1,000,000	1.06	1.72	0.95	0.91	1.12	1.68	1.70	2.33	94.31	70.54	6.33	14.22
$1,000,000 or more	0.61	0.34	0.57	0.25	0.66	0.65	0.98	1.08	65.71	92.89	4.71	9.37
Nontaxable returns, total	**	**	**0.00**	**0.00**	**0.72**	**1.21**	**0.73**	**1.24**	**11.77**	**19.98**	**2.84**	**5.01**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	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 [1]		Earned income credit used to offset other taxes		Additional child tax 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
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**4.51**	**5.25**	**3.38**	**5.22**	**0.73**	**0.46**	**0.85**	**1.25**	**0.93**	**1.32**	**2.63**	**3.50**
No adjusted gross income	27.48	28.44	27.75	29.32	6.20	4.11	5.54	6.97	6.67	9.74	7.97	9.38
$1 under $5,000	99.64	98.93	34.07	55.81	59.33	69.06	3.77	5.48	3.93	5.62	21.44	40.03
$5,000 under $10,000	67.01	83.14	29.37	62.67	74.33	46.27	2.21	2.62	2.27	2.71	12.56	13.39
$10,000 under $15,000	29.22	15.28	19.59	20.63	54.51	32.38	2.11	2.45	2.17	2.52	11.49	12.60
$15,000 under $20,000	69.89	67.14	18.78	19.52	32.26	42.92	3.00	3.67	3.19	3.87	10.18	11.80
$20,000 under $25,000	56.78	57.33	17.24	18.34	47.95	37.65	3.85	4.95	4.21	5.33	8.60	11.50
$25,000 under $30,000	70.26	73.72	15.02	15.55	91.40	47.42	4.42	6.21	4.79	6.63	9.78	13.70
$30,000 under $40,000	69.55	56.90	10.53	16.60	61.39	38.57	3.58	5.11	3.93	5.38	5.97	7.75
$40,000 under $50,000	52.11	61.52	10.39	15.45	63.07	61.06	4.76	6.83	5.93	7.80	6.54	8.97
$50,000 under $75,000	33.85	41.63	7.46	9.99	42.13	37.96	5.60	7.75	32.86	42.83	6.13	8.72
$75,000 under $100,000	27.95	48.70	8.24	15.02	32.21	49.93	12.67	15.72	0.00	0.00	14.24	17.98
$100,000 under $200,000	12.83	21.76	7.81	9.09	6.47	20.07	23.61	33.20	0.00	0.00	30.18	45.84
$200,000 under $500,000	5.87	9.04	** 12.32	** 24.43	0.97	1.11	** 6.88	** 14.52	0.00	0.00	11.58	13.31
$500,000 under $1,000,000	5.52	8.05	**	**	1.22	1.24	**	**	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	5.70	10.58	**	**	1.56	1.81	0.00	0.00	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	3.73	7.52	**	**	1.15	1.38	0.00	0.00	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	2.12	3.44	**	**	0.73	0.87	0.00	0.00	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	1.83	2.51	**	**	0.83	1.04	82.24	82.24	0.00	0.00	0.00	0.00
$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	**4.54**	**4.49**	**3.95**	**5.90**	**0.73**	**0.46**	**	**	**0.00**	**0.00**	**	**
No adjusted gross income	39.62	14.05	0.00	0.00	7.58	5.16	**	**	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	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	82.62	84.35	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	0.00	0.00	70.68	70.69	66.35	66.43	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	99.95	99.95	30.13	31.80	48.85	47.79	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	70.68	88.78	34.25	35.19	70.11	52.28	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	98.72	98.72	30.13	32.23	93.64	93.64	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	99.95	99.95	15.03	15.74	92.09	67.14	0.00	0.00	0.00	0.00	0.00	0.00
$40,000 under $50,000	78.76	81.72	12.65	13.79	40.27	34.42	0.00	0.00	0.00	0.00	0.00	0.00
$50,000 under $75,000	41.14	57.91	7.94	10.83	47.09	45.77	0.00	0.00	0.00	0.00	0.00	0.00
$75,000 under $100,000	30.54	35.49	8.33	15.23	34.61	51.81	0.00	0.00	0.00	0.00	0.00	0.00
$100,000 under $200,000	13.53	22.99	7.82	9.11	6.52	20.59	0.00	0.00	0.00	0.00	0.00	0.00
$200,000 under $500,000	5.90	9.17	** 12.33	** 24.47	0.97	1.11	0.00	0.00	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	5.52	8.07	**	**	1.22	1.24	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	2.02	2.37	**	**	0.74	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**17.87**	**21.72**	**6.56**	**10.98**	**12.57**	**7.44**	** 0.85	** 1.25	**0.93**	**1.32**	** 2.63	** 3.50

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Refundable credits used to offset all other taxes —continued						Total tax liability		Tax payments			
	American opportunity credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Health insurance tax credit used to offset all other taxes				Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount		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	**4.29**	**5.32**	**80.18**	**77.24**	**53.19**	**61.38**	**0.15**	**0.14**	**0.08**	**0.14**	**0.09**	**0.18**
No adjusted gross income	18.97	17.35	80.98	80.98	0.00	0.00	3.97	4.28	2.65	3.05	2.99	3.76
$1 under $5,000	12.15	15.66	0.00	0.00	0.00	0.00	2.68	5.19	1.09	3.06	1.10	2.99
$5,000 under $10,000	14.16	16.74	0.00	0.00	0.00	0.00	1.83	3.13	0.97	1.55	0.98	1.49
$10,000 under $15,000	15.68	20.37	0.00	0.00	0.00	0.00	1.34	2.10	0.94	1.30	0.95	1.24
$15,000 under $20,000	14.99	18.09	0.00	0.00	0.00	0.00	1.28	1.63	0.93	1.20	0.94	1.17
$20,000 under $25,000	15.61	21.48	0.00	0.00	0.00	0.00	1.28	1.52	0.98	1.22	0.99	1.17
$25,000 under $30,000	15.24	18.94	0.00	0.00	0.00	0.00	1.32	1.52	1.04	1.20	1.05	1.20
$30,000 under $40,000	12.56	14.68	0.00	0.00	70.68	79.67	0.92	1.06	0.78	0.91	0.79	0.90
$40,000 under $50,000	11.98	14.21	0.00	0.00	99.95	99.95	0.96	1.08	0.89	0.99	0.90	1.00
$50,000 under $75,000	11.70	13.76	0.00	0.00	99.83	99.83	0.55	0.67	0.53	0.62	0.54	0.63
$75,000 under $100,000	23.08	27.45	0.00	0.00	0.00	0.00	0.78	0.87	0.78	0.85	0.80	0.88
$100,000 under $200,000	34.77	33.28	** 91.13	** 95.59	0.00	0.00	0.44	0.50	0.44	0.51	0.46	0.53
$200,000 under $500,000	0.00	0.00	**	**	0.00	0.00	0.52	0.53	0.52	0.57	0.56	0.67
$500,000 under $1,000,000	0.00	0.00	**	**	0.00	0.00	0.95	0.90	0.96	0.95	1.06	1.26
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	1.24	1.28	1.25	1.33	1.40	1.88
$1,500,000 under $2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.92	0.90	0.97	1.02	1.45
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.56	0.52	0.57	0.54	0.65	0.92
$5,000,000 under $10,000,000	0.00	0.00	82.24	82.24	0.00	0.00	0.67	0.62	0.67	0.63	0.75	1.10
$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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.16**	**0.15**	**0.17**	**0.15**	**0.17**	**0.19**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	13.01	6.39	14.95	5.10	17.12	11.27
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	6.14	10.84	8.13	23.18	8.70	17.31
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	2.29	3.39	2.36	2.69	2.37	2.64
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	1.41	2.16	1.48	1.73	1.49	1.72
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	1.32	1.67	1.37	1.57	1.38	1.56
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	1.30	1.53	1.34	1.51	1.35	1.50
$25,000 under $30,000	0.00	0.00	0.00	0.00	0.00	0.00	1.35	1.54	1.37	1.51	1.39	1.51
$30,000 under $40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.93	1.07	0.95	1.04	0.96	1.04
$40,000 under $50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.97	1.09	0.98	1.06	0.99	1.08
$50,000 under $75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.67	0.56	0.64	0.57	0.65
$75,000 under $100,000	0.00	0.00	0.00	0.00	0.00	0.00	0.78	0.87	0.79	0.86	0.80	0.89
$100,000 under $200,000	0.00	0.00	0.00	0.00	0.00	0.00	0.44	0.50	0.44	0.51	0.46	0.53
$200,000 under $500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.52	0.53	0.52	0.57	0.56	0.67
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.95	0.90	0.96	0.95	1.06	1.26
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.57	0.25	0.57	0.25	0.66	0.52
Nontaxable returns, total	**4.29**	**5.32**	**80.18**	**77.24**	**53.19**	**61.38**	**1.36**	**2.31**	**0.37**	**0.76**	**0.38**	**0.73**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax payments—continued								Refundable credits refundable portion	
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [1]	
	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)
All returns, total	**0.80**	**0.42**	**1.68**	**0.51**	**1.91**	**2.01**	**4.67**	**11.67**	**0.44**	**0.61**
No adjusted gross income	5.75	4.82	11.25	10.25	** 24.56	** 14.89	15.01	21.94	4.48	5.36
$1 under $5,000	9.37	15.90	16.88	23.43	**	**	24.35	29.87	1.96	2.82
$5,000 under $10,000	8.20	11.33	15.20	29.12	57.87	87.25	16.19	19.80	1.34	1.77
$10,000 under $15,000	6.67	10.43	13.70	16.64	97.46	96.79	15.72	33.82	1.26	1.54
$15,000 under $20,000	6.05	9.00	16.10	24.26	70.37	71.87	17.34	21.86	1.38	1.61
$20,000 under $25,000	6.45	12.52	17.24	36.13	78.14	70.98	21.94	29.86	1.58	1.84
$25,000 under $30,000	5.99	7.84	16.04	28.41	95.55	79.50	23.62	30.21	1.73	2.08
$30,000 under $40,000	4.20	6.44	11.63	16.40	64.84	58.10	17.24	24.60	1.61	2.00
$40,000 under $50,000	4.18	5.49	12.76	19.12	63.11	51.94	19.52	26.45	2.52	3.23
$50,000 under $75,000	2.52	3.49	7.27	11.22	37.46	55.21	13.43	61.16	3.34	4.42
$75,000 under $100,000	2.63	3.29	7.56	10.39	22.61	42.37	13.35	20.74	8.08	10.53
$100,000 under $200,000	1.65	1.91	3.78	4.58	3.30	4.27	12.13	15.94	17.35	27.34
$200,000 under $500,000	1.15	1.38	2.18	2.75	2.16	2.85	12.21	24.58	4.33	13.42
$500,000 under $1,000,000	1.35	1.51	2.14	2.57	3.34	4.36	** 7.30	** 7.40	** 12.69	** 14.35
$1,000,000 under $1,500,000	1.59	1.90	2.29	2.78	4.15	5.39	**	**	**	**
$1,500,000 under $2,000,000	1.11	1.41	1.57	2.03	3.27	4.35	**	**	0.00	0.00
$2,000,000 under $5,000,000	0.69	0.79	0.90	1.03	2.05	2.83	**	**	82.10	82.10
$5,000,000 under $10,000,000	0.77	0.83	0.91	0.97	2.09	2.72	**	**	49.93	52.84
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00
Taxable returns, total	**0.84**	**0.42**	**1.72**	**0.51**	**1.92**	**2.02**	**6.30**	**21.47**	**0.00**	**0.00**
No adjusted gross income	23.17	7.92	9.99	4.62	41.07	35.78	23.65	31.54	0.00	0.00
$1 under $5,000	33.94	70.18	25.11	29.41	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	28.34	35.28	24.17	26.25	93.64	93.64	99.95	99.95	0.00	0.00
$10,000 under $15,000	10.89	15.40	18.28	22.40	0.00	0.00	42.04	47.59	0.00	0.00
$15,000 under $20,000	8.34	11.57	21.76	37.43	0.00	0.00	39.03	48.17	0.00	0.00
$20,000 under $25,000	7.56	10.28	20.20	44.77	79.95	78.87	53.06	53.06	0.00	0.00
$25,000 under $30,000	7.00	9.41	18.84	33.36	0.00	0.00	40.46	57.05	0.00	0.00
$30,000 under $40,000	4.75	6.39	12.80	17.83	70.78	71.25	22.11	32.68	0.00	0.00
$40,000 under $50,000	4.50	5.95	13.82	21.42	78.96	59.40	23.70	32.98	0.00	0.00
$50,000 under $75,000	2.61	3.59	7.51	11.69	48.09	67.00	14.69	65.71	0.00	0.00
$75,000 under $100,000	2.68	3.36	7.73	10.76	23.73	47.53	13.66	21.97	0.00	0.00
$100,000 under $200,000	1.66	1.93	3.80	4.61	3.30	4.28	12.33	16.22	0.00	0.00
$200,000 under $500,000	1.15	1.38	2.18	2.75	2.16	2.85	12.25	24.95	0.00	0.00
$500,000 under $1,000,000	1.35	1.51	2.14	2.57	3.34	4.36	** 14.10	** 23.02	0.00	0.00
$1,000,000 or more	0.69	0.36	0.90	0.36	2.03	2.55	** 6.15	** 5.95	0.00	0.00
Nontaxable returns, total	**2.80**	**3.62**	**6.84**	**8.55**	**20.90**	**16.79**	**6.86**	**13.46**	**0.44**	**0.61**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Refundable credits refundable portion—continued									
	Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Regulated investment company credit refundable portion		Health insurance tax credit refundable portion	
	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)
All returns, total	**0.51**	**0.66**	**0.60**	**0.75**	**1.26**	**1.40**	**56.76**	**44.08**	**39.14**	**52.06**
No adjusted gross income	6.53	9.10	7.53	8.06	6.76	6.93	70.29	70.47	0.00	0.00
$1 under $5,000	2.10	3.09	4.89	6.89	4.50	4.82	0.00	0.00	0.00	0.00
$5,000 under $10,000	1.42	1.82	2.09	2.20	3.35	3.64	0.00	0.00	0.00	0.00
$10,000 under $15,000	1.34	1.60	1.60	1.66	3.04	3.33	0.00	0.00	0.00	0.00
$15,000 under $20,000	1.54	1.68	1.60	1.73	3.48	3.77	0.00	0.00	0.00	0.00
$20,000 under $25,000	1.80	1.94	1.78	2.08	3.93	4.29	0.00	0.00	0.00	0.00
$25,000 under $30,000	1.93	2.17	2.03	2.44	4.47	5.18	0.00	0.00	99.95	99.95
$30,000 under $40,000	1.82	2.14	1.89	2.34	4.02	4.51	0.00	0.00	57.71	81.77
$40,000 under $50,000	3.28	3.95	2.75	3.55	5.28	6.18	99.95	99.95	99.95	99.95
$50,000 under $75,000	15.79	17.98	3.65	4.87	5.92	6.97	99.95	99.95	80.27	98.89
$75,000 under $100,000	0.00	0.00	9.19	12.12	12.61	15.32	68.15	74.18	0.00	0.00
$100,000 under $200,000	0.00	0.00	20.16	30.60	27.49	29.18	19.80	69.93	0.00	0.00
$200,000 under $500,000	0.00	0.00	7.35	11.52	0.00	0.00	14.19	27.48	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	82.10	82.10	0.00	0.00
$5,000,000 under $10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	62.13	52.87	0.00	0.00
$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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$40,000 under $50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$50,000 under $75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$75,000 under $100,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$100,000 under $200,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$200,000 under $500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**0.51**	**0.66**	**0.60**	**0.75**	**1.26**	**1.40**	**56.76**	**44.08**	**39.14**	**52.06**

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 2013—Continued

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2014 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**0.12**	**0.27**	**0.13**	**0.30**	**1.27**	**0.66**	**0.49**	**0.57**	**0.89**	**1.02**
No adjusted gross income	2.58	3.03	2.71	2.97	6.97	7.82	5.09	6.40	8.84	10.05
$1 under $5,000	1.05	2.15	1.05	2.13	12.30	22.02	2.94	4.10	19.50	20.44
$5,000 under $10,000	0.92	1.38	0.92	1.39	12.19	20.13	3.06	3.91	8.03	8.83
$10,000 under $15,000	0.89	1.26	0.89	1.26	9.67	18.62	3.02	4.37	5.91	6.88
$15,000 under $20,000	0.92	1.30	0.93	1.30	9.25	14.55	3.07	4.54	6.51	7.58
$20,000 under $25,000	1.00	1.40	1.01	1.40	10.50	16.67	3.02	4.64	5.78	6.99
$25,000 under $30,000	1.09	1.47	1.09	1.48	9.52	15.18	3.02	4.74	5.70	7.22
$30,000 under $40,000	0.84	1.16	0.84	1.15	6.66	16.99	2.13	3.40	4.10	5.35
$40,000 under $50,000	0.98	1.29	0.98	1.30	7.26	11.40	2.25	3.55	4.12	12.61
$50,000 under $75,000	0.64	0.96	0.65	0.95	4.09	7.93	1.42	2.30	2.50	3.85
$75,000 under $100,000	0.93	1.25	0.95	1.27	4.36	5.75	1.65	2.59	2.75	4.23
$100,000 under $200,000	0.67	1.03	0.70	1.06	2.64	3.47	1.06	1.54	1.81	2.89
$200,000 under $500,000	0.94	1.51	1.13	1.73	1.79	2.52	0.88	1.34	1.40	2.16
$500,000 under $1,000,000	1.54	2.14	2.43	3.56	1.95	2.52	1.41	1.83	1.84	2.80
$1,000,000 under $1,500,000	1.84	2.89	3.22	5.41	2.17	3.04	1.91	2.58	2.33	3.66
$1,500,000 under $2,000,000	1.30	2.11	2.46	4.34	1.53	2.28	1.48	2.07	1.77	3.01
$2,000,000 under $5,000,000	0.77	1.03	1.54	2.17	0.89	1.13	1.07	1.44	1.22	2.05
$5,000,000 under $10,000,000	0.81	0.97	1.61	2.38	0.90	1.03	1.37	1.77	1.39	2.23
$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	**0.24**	**0.34**	**0.25**	**0.40**	**1.34**	**0.64**	**0.52**	**0.58**	**0.93**	**1.04**
No adjusted gross income	17.70	5.84	21.79	8.42	13.38	7.02	19.17	10.23	23.55	13.32
$1 under $5,000	10.13	35.08	10.75	17.64	29.22	70.89	7.91	10.96	0.00	0.00
$5,000 under $10,000	2.45	2.80	2.46	2.80	26.03	36.05	6.66	9.74	22.47	25.47
$10,000 under $15,000	1.53	1.94	1.54	1.94	16.06	28.22	3.64	5.71	8.33	9.47
$15,000 under $20,000	1.44	1.88	1.45	1.89	13.67	17.39	3.40	5.21	7.78	9.06
$20,000 under $25,000	1.44	1.90	1.44	1.87	12.79	21.47	3.22	5.07	6.38	7.79
$25,000 under $30,000	1.50	1.94	1.51	1.93	11.18	19.69	3.19	5.16	6.30	8.04
$30,000 under $40,000	1.05	1.39	1.05	1.40	7.78	11.98	2.23	3.65	4.44	5.87
$40,000 under $50,000	1.09	1.40	1.10	1.40	7.90	12.80	2.32	3.73	4.36	13.92
$50,000 under $75,000	0.68	1.00	0.69	0.99	4.26	8.51	1.44	2.33	2.53	3.93
$75,000 under $100,000	0.95	1.26	0.97	1.28	4.46	6.07	1.66	2.60	2.76	4.26
$100,000 under $200,000	0.67	1.03	0.71	1.06	2.68	3.53	1.07	1.54	1.82	2.89
$200,000 under $500,000	0.94	1.52	1.13	1.74	1.80	2.54	0.88	1.34	1.40	2.16
$500,000 under $1,000,000	1.54	2.15	2.44	3.59	1.95	2.52	1.41	1.83	1.84	2.80
$1,000,000 or more	0.78	0.46	1.57	1.25	0.88	0.46	1.03	0.87	1.19	1.23
Nontaxable returns, total	**0.34**	**0.52**	**0.34**	**0.52**	**3.98**	**5.84**	**1.64**	**2.68**	**3.58**	**4.28**

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes prior-year returns with the making work pay credit, first-time homebuyer credit, refundable adoption credit, and refundable prior year minimum tax credit.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2013

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

Marital 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		Tax generated		Income tax after credits			Number of returns with alternative minimum tax	Number of returns with net investment income tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns											
All tax rates	**147,351,299**	**9,093,628,703**	**6,387,464,381**	**2,189,458,057**	**1,265,658,253**	**540,540,798**	**1,218,549,835**	**13.4**	**19.1**	**3,940,304**	**3,090,498**
0 percent	36,860,716	175,394,403	0	0	0	0	927,255	0.5	[1]	26,372	4,757
0 percent (capital gains)	955,251	29,182,887	8,488,736	8,488,736	0	0	161,333	0.6	1.9	7,829	2,966
10 percent	27,400,094	627,775,662	165,815,398	156,750,018	15,677,149	15,675,002	8,143,530	1.3	4.9	13,954	683
10 percent (Form 8814)	5,344	-563,024	5,929	4,237	425	425	6,326	[1]	106.7	45	33
15 percent	42,195,123	2,079,431,524	1,270,462,162	727,456,637	163,420,174	109,118,496	134,393,847	6.5	10.6	70,571	1,534
15 percent (capital gains)	7,749,539	585,154,581	385,805,644	54,075,366	45,689,518	8,111,305	42,974,081	7.3	11.1	135,409	110,457
20 percent (capital gains)	41,832	129,328,993	99,442,920	81,632,008	18,681,819	16,326,402	20,940,005	16.2	21.1	38,174	40,307
25 percent	24,009,141	2,480,311,232	1,892,539,378	355,532,280	321,337,391	88,883,070	312,825,846	12.6	16.5	554,724	87,716
25 percent (capital gains)	243,599	48,341,836	39,888,972	4,406,615	7,045,865	1,101,654	7,358,070	15.2	18.4	43,605	34,845
28 percent	4,603,602	896,746,182	732,034,525	63,734,805	154,183,250	17,845,745	157,418,952	17.6	21.5	1,305,066	584,877
28 percent (capital gains)	143,328	30,007,418	23,926,747	1,566,440	4,587,216	438,603	4,912,035	16.4	20.5	27,444	19,124
33 percent	1,768,562	620,275,324	529,758,686	114,962,990	130,157,048	37,937,787	136,327,547	22.0	25.7	1,379,815	1,316,128
35 percent	176,838	90,793,269	79,766,291	4,153,152	21,423,934	1,453,603	22,389,562	24.7	28.1	144,700	137,524
39.6 percent	892,420	1,296,134,364	1,155,178,360	612,913,986	382,486,865	242,713,938	368,823,987	28.5	31.9	186,666	746,644
Form 8615	305,910	5,314,053	4,350,634	3,780,788	967,600	934,768	947,457	17.8	21.8	5,931	2,900
Returns of married persons filing jointly and returns of surviving spouses											
All tax rates	**53,985,556**	**5,903,263,302**	**4,334,706,382**	**1,409,513,355**	**897,057,317**	**374,755,993**	**867,436,601**	**14.7**	**20.0**	**2,926,862**	**2,440,659**
0 percent	8,508,500	16,323,551	0	0	0	0	620,515	3.8	[1]	16,451	2,854
0 percent (capital gains)	269,365	14,785,976	4,204,982	4,204,982	0	0	128,085	0.9	3.0	5,400	2,219
10 percent	7,377,121	268,497,575	70,622,503	65,099,979	6,510,801	6,509,998	3,143,465	1.2	4.5	3,614	669
10 percent (Form 8814)	1,892	-512,160	3,485	1,806	181	181	6,297	[1]	180.7	45	33
15 percent	16,223,034	1,164,670,422	708,616,589	419,033,434	91,813,749	62,855,015	73,390,732	6.3	10.4	22,876	1,020
15 percent (capital gains)	4,873,592	442,008,723	291,491,461	36,561,831	34,965,173	5,484,275	32,377,800	7.3	11.1	76,355	69,128
20 percent (capital gains)	27,491	96,114,581	74,495,006	62,123,764	14,033,322	12,424,753	15,721,038	16.4	21.1	24,912	26,416
25 percent	11,511,222	1,569,888,247	1,183,866,472	188,854,448	198,984,899	47,213,612	191,764,322	12.2	16.2	329,507	63,096
25 percent (capital gains)	154,656	35,409,754	28,997,737	3,002,874	5,086,143	750,719	5,318,241	15.0	18.3	32,663	24,831
28 percent	2,691,013	618,274,270	498,634,932	34,812,426	103,213,226	9,747,479	105,825,100	17.1	21.2	994,757	449,292
28 percent (capital gains)	89,245	21,946,537	17,390,684	1,018,883	3,309,618	285,287	3,564,578	16.2	20.5	21,773	14,744
33 percent	1,359,133	497,469,486	422,938,899	88,946,007	102,646,848	29,352,182	108,048,292	21.7	25.5	1,102,021	1,033,546
35 percent	167,038	87,162,114	76,550,416	4,027,477	20,553,431	1,409,617	21,509,417	24.7	28.1	137,481	131,684
39.6 percent	732,255	1,071,224,227	956,893,215	501,825,443	315,939,927	198,722,875	306,018,719	28.6	32.0	159,006	621,126
Form 8615	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 Marital Status, Tax Year 2013

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

Marital 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		Tax generated		Income tax after credits			Number of returns with alternative minimum tax	Number of returns with net investment income tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of married persons filing separately											
All tax rates	**2,811,050**	**162,155,131**	**128,669,751**	**56,235,104**	**28,595,534**	**15,952,075**	**27,142,095**	**16.7**	**21.1**	**134,797**	**83,138**
0 percent	446,514	-9,496,662	0	0	0	0	46,212	[1]	[1]	1,191	162
0 percent (capital gains)	14,044	370,013	120,198	120,198	0	0	1,480	0.4	1.2	58	57
10 percent	322,431	5,713,397	1,549,770	1,442,843	144,314	144,284	116,520	2.0	7.5	1,998	** 6
10 percent (Form 8814)	* 7	* -17,590	0	0	0	0	0	[1]	[1]	0	0
15 percent	1,093,807	38,719,959	24,039,235	14,277,006	3,117,781	2,141,551	2,847,439	7.4	11.8	5,313	**
15 percent (capital gains)	86,852	4,616,751	3,070,886	687,108	352,074	103,066	366,888	7.9	11.9	5,417	5,078
20 percent (capital gains)	1,819	6,751,706	4,447,636	4,038,270	860,401	807,654	1,005,165	14.9	22.6	1,669	1,801
25 percent	597,991	40,591,779	30,989,589	7,246,010	5,255,870	1,811,503	5,174,975	12.7	16.7	35,150	5,705
25 percent (capital gains)	946	464,225	407,800	50,599	76,740	12,650	88,350	19.0	21.7	638	548
28 percent	156,581	17,269,028	13,957,326	1,530,474	2,885,960	428,533	2,884,288	16.7	20.7	40,437	15,716
28 percent (capital gains)	1,100	376,884	289,300	101,632	62,898	28,457	72,076	19.1	24.9	117	117
33 percent	49,077	8,636,937	7,549,610	1,688,291	1,849,244	557,136	1,763,137	20.4	23.4	26,362	28,304
35 percent	5,938	1,627,770	1,456,070	78,633	385,975	27,522	381,753	23.5	26.2	4,348	2,496
39.6 percent	33,943	46,530,934	40,792,331	24,974,039	13,604,277	9,889,719	12,393,811	26.6	30.4	12,099	23,147
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates	**21,991,339**	**755,264,933**	**360,752,871**	**157,163,098**	**58,743,416**	**28,974,251**	**47,880,294**	**6.3**	**13.3**	**322,369**	**93,686**
0 percent	8,500,588	105,705,082	0	0	0	0	29,087	[2]	[1]	1,815	82
0 percent (capital gains)	22,991	945,208	323,182	323,182	0	0	52	[2]	[2]	27	23
10 percent	5,857,736	151,283,604	34,115,909	33,881,303	3,388,444	3,388,130	359,006	0.2	1.1	4,005	** 6
10 percent (Form 8814)	* 2,444	* -27,359	* 2,378	* 2,366	* 237	* 237	* 29	* [1]	* 1.2	0	0
15 percent	5,652,616	262,318,526	146,076,167	74,005,085	18,308,030	11,100,763	11,217,214	4.3	7.7	31,015	**
15 percent (capital gains)	277,616	16,935,715	10,480,989	1,285,656	1,216,035	192,848	1,010,467	6.0	9.6	6,655	3,273
20 percent (capital gains)	871	2,463,964	1,906,158	1,535,877	356,804	307,175	405,100	16.4	21.3	753	860
25 percent	1,478,785	141,905,529	104,482,335	25,928,705	17,881,763	6,482,176	17,314,551	12.2	16.6	125,087	2,597
25 percent (capital gains)	9,229	1,411,350	1,129,887	192,779	204,760	48,195	216,177	15.3	19.1	1,569	633
28 percent	104,185	21,038,979	17,105,620	1,837,127	3,739,383	514,396	4,090,838	19.4	23.9	93,445	30,226
28 percent (capital gains)	3,354	738,547	582,366	164,258	123,386	45,992	138,552	18.8	23.8	1,648	234
33 percent	53,912	17,850,377	15,395,141	3,548,235	3,897,929	1,170,918	4,139,925	23.2	26.9	49,871	35,395
35 percent	3,438	1,760,366	1,555,800	46,852	428,490	16,398	439,281	25.0	28.2	2,600	2,925
39.6 percent	23,573	30,935,045	27,596,939	14,411,675	9,198,156	5,707,023	8,520,017	27.5	30.9	3,879	17,432
Form 8615	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 Marital Status, Tax Year 2013

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

Marital 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		Tax generated		Income tax after credits			Number of returns with alternative minimum tax	Number of returns with net investment income tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of single persons											
All tax rates	**68,563,354**	**2,272,945,337**	**1,563,335,377**	**566,546,500**	**281,261,986**	**120,858,479**	**276,090,844**	**12.1**	**17.7**	**556,276**	**473,016**
0 percent	19,405,114	62,862,432	0	0	0	0	231,442	0.4	[1]	6,915	1,659
0 percent (capital gains)	648,851	13,081,691	3,840,374	3,840,374	0	0	31,715	0.2	0.8	2,344	668
10 percent	13,842,806	202,281,086	59,527,216	56,325,894	5,633,590	5,632,589	4,524,539	2.2	7.6	4,337	7
10 percent (Form 8814)	* 1,001	* -5,915	* 65	* 65	* 7	* 7	0	[1]	0.0	0	0
15 percent	19,225,665	613,722,617	391,730,171	220,141,111	50,180,613	33,021,167	46,938,462	7.6	12.0	11,367	509
15 percent (capital gains)	2,511,479	121,593,393	80,762,309	15,540,770	9,156,237	2,331,116	9,218,926	7.6	11.4	46,982	32,978
20 percent (capital gains)	11,650	23,998,741	18,594,119	13,934,097	3,431,292	2,786,819	3,808,702	15.9	20.5	10,840	11,230
25 percent	10,421,144	727,925,677	573,200,982	133,503,116	99,214,859	33,375,779	98,571,998	13.5	17.2	64,979	16,318
25 percent (capital gains)	78,769	11,056,507	9,353,547	1,160,364	1,678,222	290,091	1,735,302	15.7	18.6	8,734	8,833
28 percent	1,651,822	240,163,904	202,336,647	25,554,778	44,344,682	7,155,338	44,618,727	18.6	22.1	176,428	89,644
28 percent (capital gains)	49,630	6,945,450	5,664,397	281,667	1,091,314	78,867	1,136,830	16.4	20.1	3,906	4,028
33 percent	306,441	96,318,523	83,875,036	20,780,457	21,763,027	6,857,551	22,376,193	23.2	26.7	201,560	218,883
35 percent	424	243,019	204,005	190	56,038	67	59,111	24.3	29.0	271	420
39.6 percent	102,649	147,444,158	129,895,876	71,702,829	43,744,506	28,394,320	41,891,441	28.4	32.3	11,681	84,939
Form 8615	305,910	5,314,053	4,350,634	3,780,788	967,600	934,768	947,457	17.8	21.8	5,931	2,900

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Percentage not computed.

[2] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013

[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	Tax generated at all rates	Tax generated at specified rate					
					0 percent	0 percent (capital gains)		10 percent		
					Number of returns	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**147,351,299**	**6,387,828,476**	**6,387,464,381**	**1,265,658,253**	**36,860,716**	**11,101,955**	**63,710,850**	**109,328,651**	**1,251,422,612**	**125,142,261**
Under $2,000	6,007,902	54,509	55,149	1,962	5,885,570	83,567	35,576	49,998	18,927	1,893
$2,000 under $4,000	4,426,298	278,347	278,347	19,744	4,222,874	80,528	81,638	138,902	130,211	13,021
$4,000 under $6,000	4,562,962	379,301	379,300	31,506	4,384,066	62,807	94,831	134,919	178,715	17,872
$6,000 under $8,000	4,552,423	1,171,900	1,173,182	116,329	3,515,379	70,370	68,834	1,010,254	970,898	97,090
$8,000 under $10,000	5,201,926	2,288,546	2,288,536	230,235	4,423,767	46,425	71,592	769,163	2,116,707	211,671
$10,000 under $12,000	4,981,121	4,790,839	4,790,922	476,961	2,380,640	123,168	96,069	2,535,856	4,549,348	454,935
$12,000 under $14,000	5,071,031	8,538,738	8,539,281	844,889	2,490,139	195,329	217,844	2,511,190	8,204,360	820,436
$14,000 under $16,000	4,864,164	12,720,875	12,733,156	1,258,516	2,254,862	215,891	280,536	2,564,505	12,256,716	1,225,672
$16,000 under $18,000	4,767,580	16,637,519	16,666,138	1,655,588	1,942,725	190,031	344,604	2,776,408	15,886,433	1,588,643
$18,000 under $20,000	4,440,984	21,352,170	21,362,198	2,149,884	1,475,535	212,744	406,553	2,935,760	20,015,026	2,001,503
$20,000 under $25,000	10,125,285	72,344,539	72,378,529	7,895,486	2,064,423	597,267	1,399,113	7,959,508	55,086,730	5,508,673
$25,000 under $30,000	8,809,515	96,464,698	96,516,832	11,181,613	909,935	678,035	1,583,580	7,817,356	61,410,982	6,141,098
$30,000 under $40,000	14,473,606	249,612,522	249,851,808	30,138,465	566,815	1,418,160	4,223,800	13,803,754	134,717,456	13,471,746
$40,000 under $50,000	11,279,394	292,282,449	292,651,343	36,798,079	138,690	1,293,832	5,252,623	11,072,694	130,345,424	13,034,542
$50,000 under $75,000	19,229,309	767,025,028	767,643,188	108,180,751	131,144	2,369,697	11,693,875	19,010,486	257,669,219	25,766,922
$75,000 under $100,000	12,574,107	760,148,199	760,544,193	112,641,705	37,706	2,253,156	13,837,885	12,468,839	190,633,809	19,063,381
$100,000 under $200,000	16,425,446	1,660,911,041	1,662,114,000	289,625,040	26,398	1,010,347	15,696,077	16,310,995	266,272,533	26,627,253
$200,000 under $500,000	4,488,110	1,047,208,407	1,047,811,487	238,329,724	7,479	148,029	5,669,661	4,426,377	73,808,024	7,380,802
$500,000 under $1,000,000	724,251	426,668,202	426,488,479	123,255,403	1,473	30,802	1,411,195	705,334	11,769,832	1,176,983
$1,000,000 under $1,500,000	156,269	165,402,795	165,093,766	52,832,236	507	7,696	431,176	149,444	2,472,016	247,202
$1,500,000 under $2,000,000	64,235	97,637,182	97,393,138	31,937,863	193	3,952	214,696	61,012	1,008,160	100,816
$2,000,000 under $5,000,000	91,128	238,007,607	237,167,251	79,085,439	284	6,277	363,355	85,411	1,404,431	140,443
$5,000,000 under $10,000,000	21,412	128,345,053	127,747,868	42,104,813	70	2,047	122,683	19,448	317,726	31,773
$10,000,000 or more	12,839	317,558,012	315,796,291	94,866,023	44	1,797	113,054	11,039	178,928	17,893

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013—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											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			20 percent (capital gains)		
	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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	**46,575**	**50,086**	**5,009**	**81,556,090**	**2,244,793,528**	**336,719,029**	**11,789,619**	**184,787,453**	**27,718,433**	**843,567**	**270,022,671**	**54,004,533**
Under $2,000	722	646	65	0	0	0	0	0	0	0	0	0
$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	* 1,295	* 1,279	* 128	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
$12,000 under $14,000	** 994	** 54	** 6	** 10,104	** 10,648	** 1,597	0	0	0	0	0	0
$14,000 under $16,000	0	0	0	99,919	48,558	7,284	0	0	0	0	0	0
$16,000 under $18,000	* 1,001	* 1,001	* 100	168,834	334,414	50,162	0	0	0	0	0	0
$18,000 under $20,000	0	0	0	989,880	876,391	131,459	0	0	0	0	0	0
$20,000 under $25,000	* 1,005	* 1,005	* 100	4,646,770	15,795,348	2,369,302	0	0	0	0	0	0
$25,000 under $30,000	0	0	0	4,402,317	33,278,721	4,991,808	0	0	0	0	0	0
$30,000 under $40,000	* 1,022	* 230	* 23	9,302,119	110,635,559	16,595,334	* 1,005	* 537	* 80	0	0	0
$40,000 under $50,000	* 1,117	* 2,039	* 204	9,413,444	154,767,655	23,215,148	164,932	149,079	22,366	0	0	0
$50,000 under $75,000	* 3,581	* 5,077	* 507	18,454,227	416,454,497	62,468,175	1,501,579	5,161,750	774,288	0	0	0
$75,000 under $100,000	4,035	6,105	610	12,379,178	447,882,947	67,182,442	1,247,307	6,547,825	982,202	0	0	0
$100,000 under $200,000	10,735	9,106	911	16,255,449	789,330,714	118,399,607	5,836,702	47,354,430	7,103,338	0	0	0
$200,000 under $500,000	13,259	13,850	1,385	4,406,616	223,366,891	33,505,034	2,820,582	71,670,705	10,750,679	44,475	658,985	131,796
$500,000 under $1,000,000	4,376	5,150	515	702,063	35,660,004	5,349,001	168,522	24,786,280	3,717,949	507,296	23,715,241	4,743,047
$1,000,000 under $1,500,000	1,208	1,581	158	148,845	7,513,049	1,126,957	20,467	5,337,521	800,629	127,299	18,483,068	3,696,614
$1,500,000 under $2,000,000	691	852	85	60,710	3,056,514	458,477	9,301	2,723,257	408,489	54,417	14,322,305	2,864,461
$2,000,000 under $5,000,000	1,034	1,373	137	85,187	4,268,494	640,274	13,199	4,783,392	717,510	79,004	46,237,073	9,247,415
$5,000,000 under $10,000,000	282	409	41	19,406	967,425	145,114	3,470	1,982,619	297,393	19,276	34,856,072	6,971,214
$10,000,000 or more	220	330	33	11,021	545,698	81,855	2,553	14,290,058	2,143,509	11,799	131,749,926	26,349,985

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013—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											
	25 percent			25 percent (capital gains)			28 percent			28 percent (capital gains)		
	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
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	**31,786,364**	**1,039,883,221**	**259,970,805**	**511,988**	**9,068,154**	**2,267,092**	**7,482,081**	**356,883,755**	**99,927,451**	**207,576**	**2,950,739**	**826,202**
Under $2,000	0	0	0	0	0	0	0	0	0	0	0	0
$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	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	9,192	64,384	16,096	0	0	0	0	0	0	0	0	0
$40,000 under $50,000	1,126,070	2,054,318	513,580	* 1,009	* 5	* 1	0	0	0	0	0	0
$50,000 under $75,000	6,713,081	76,439,643	19,109,911	26,545	37,220	9,307	* 311	* 3,631	* 1,017	12,725	951	265
$75,000 under $100,000	4,299,846	101,182,666	25,295,667	31,752	44,901	11,230	75,409	320,477	89,734	15,349	1,912	536
$100,000 under $200,000	14,317,211	489,352,735	122,338,184	189,633	1,281,735	320,451	2,436,428	51,398,800	14,391,664	81,432	23,817	6,665
$200,000 under $500,000	4,312,757	299,655,414	74,913,854	169,392	2,399,705	599,945	3,980,124	228,822,002	64,070,161	62,076	147,067	41,178
$500,000 under $1,000,000	688,058	48,669,057	12,167,264	49,466	1,497,479	374,375	674,037	51,936,954	14,542,347	17,868	275,172	77,049
$1,000,000 under $1,500,000	146,755	10,317,193	2,579,298	16,571	663,452	165,865	144,587	11,180,292	3,130,482	6,227	167,184	46,811
$1,500,000 under $2,000,000	59,632	4,193,864	1,048,466	7,629	404,230	101,058	58,780	4,540,640	1,271,379	2,962	193,196	54,095
$2,000,000 under $5,000,000	83,840	5,871,810	1,467,953	13,382	1,131,998	283,001	82,723	6,391,329	1,789,572	5,591	774,587	216,884
$5,000,000 under $10,000,000	19,074	1,331,147	332,787	3,865	615,778	153,945	18,902	1,462,644	409,540	1,847	510,673	142,989
$10,000,000 or more	10,846	750,991	187,748	2,745	991,652	247,913	10,780	826,987	231,556	1,500	856,179	239,730

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013—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											
	33 percent			35 percent			39.6 percent			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	Number of returns	Income taxed at rate	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	**2,837,821**	**303,548,222**	**100,170,913**	**1,069,258**	**43,648,316**	**15,276,911**	**892,420**	**612,913,986**	**242,713,938**	**305,910**	**3,780,788**	**934,768**
Under $2,000	0	0	0	0	0	0	0	0	0	0	0	0
$2,000 under $4,000	0	0	0	0	0	0	0	0	0	70,893	66,498	11,807
$4,000 under $6,000	0	0	0	0	0	0	0	0	0	51,180	105,753	18,741
$6,000 under $8,000	0	0	0	0	0	0	0	0	0	38,818	132,172	22,566
$8,000 under $10,000	0	0	0	0	0	0	0	0	0	28,407	100,237	21,226
$10,000 under $12,000	0	0	0	0	0	0	0	0	0	25,381	140,043	23,160
$12,000 under $14,000	0	0	0	0	0	0	0	0	0	18,933	111,839	24,503
$14,000 under $16,000	0	0	0	0	0	0	0	0	0	18,471	147,347	27,181
$16,000 under $18,000	0	0	0	0	0	0	0	0	0	9,917	99,687	17,787
$18,000 under $20,000	0	0	0	0	0	0	0	0	0	* 5,363	* 64,228	* 17,291
$20,000 under $25,000	0	0	0	0	0	0	0	0	0	* 5,938	* 96,333	* 17,337
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	13,954	243,549	49,634
$30,000 under $40,000	0	0	0	0	0	0	0	0	0	* 7,918	* 209,842	* 54,833
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	* 2,107	* 80,200	* 11,616
$50,000 under $75,000	0	0	0	0	0	0	0	0	0	* 3,268	* 177,326	* 49,505
$75,000 under $100,000	14	111	37	0	0	0	0	0	0	* 996	* 85,555	* 15,459
$100,000 under $200,000	46,789	1,210,249	399,382	453	8,075	2,826	41	214	85	* 1,414	* 175,515	* 33,033
$200,000 under $500,000	1,822,865	134,877,963	44,509,728	167,449	3,591,186	1,256,915	53,704	2,511,620	994,602	2,205	618,413	173,618
$500,000 under $1,000,000	657,473	112,974,941	37,281,731	600,699	26,545,241	9,290,834	540,335	87,020,443	34,460,095	* 399	* 221,491	* 74,192
$1,000,000 under $1,500,000	141,931	24,916,597	8,222,477	136,705	6,168,776	2,159,072	135,458	77,269,943	30,598,897	* 163	* 171,920	* 57,766
$1,500,000 under $2,000,000	57,762	10,116,116	3,338,318	55,835	2,521,027	882,359	55,375	54,002,160	21,384,855	* 57	* 96,120	* 25,001
$2,000,000 under $5,000,000	81,568	14,294,044	4,717,035	79,292	3,545,325	1,240,864	78,813	147,848,358	58,547,950	93	251,681	76,399
$5,000,000 under $10,000,000	18,708	3,287,787	1,084,970	18,281	806,589	282,306	18,193	81,389,557	32,230,265	* 16	* 96,758	* 22,476
$10,000,000 or more	10,711	1,870,415	617,237	10,545	462,098	161,734	10,500	162,871,691	64,497,190	19	288,283	89,639

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

** Data combined to avoid disclosure of information for specific taxpayers.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.6 Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status, Tax Year 2013

[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	**110,490,583**	**6,387,464,381**	**1,265,676,984**	**45,477,057**	**4,334,706,382**	**897,054,514**	**2,364,536**	**128,669,751**	**28,595,428**
0 percent (capital gains)	11,101,955	63,710,850	0	6,313,994	41,146,140	0	124,043	769,467	0
10 percent	109,328,651	1,251,422,612	125,142,261	45,133,721	738,703,599	73,870,360	2,343,046	19,469,314	1,946,931
10 percent (Form 8814)	46,575	50,086	5,009	41,607	46,884	4,688	43	39	4
15 percent	81,556,090	2,244,793,528	336,719,029	37,712,996	1,471,581,731	220,737,260	2,018,158	38,572,270	5,785,841
15 percent (capital gains)	11,789,619	184,787,453	27,718,118	7,447,870	125,402,260	18,810,339	184,712	3,508,251	526,238
20 percent (capital gains)	843,567	270,022,671	54,004,534	697,676	214,661,298	42,932,260	23,051	11,579,619	2,315,924
25 percent	31,786,364	1,039,883,221	259,970,805	16,671,872	688,529,238	172,132,309	845,006	17,763,506	4,440,877
25 percent (capital gains)	511,988	9,068,154	2,267,039	352,595	6,710,587	1,677,647	4,339	182,422	45,606
28 percent	7,482,081	356,883,755	99,927,451	4,976,486	255,506,990	71,541,957	245,583	5,558,015	1,556,244
28 percent (capital gains)	207,576	2,950,739	826,207	141,381	2,151,606	602,450	1,908	153,722	43,042
33 percent	2,837,821	303,548,222	100,170,913	2,258,426	246,592,146	81,375,408	88,958	5,183,874	1,710,678
35 percent	1,069,258	43,648,316	15,276,911	899,293	41,848,460	14,646,961	39,881	955,213	334,324
39.6 percent	892,420	612,913,986	242,713,939	732,255	501,825,443	198,722,876	33,943	24,974,039	9,889,719
Form 8615	305,910	3,780,788	934,768	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	**13,490,751**	**360,752,871**	**58,742,795**	**49,158,240**	**1,563,335,377**	**281,284,247**
0 percent (capital gains)	393,488	1,824,461	0	4,270,430	19,970,783	0
10 percent	13,457,575	130,766,959	13,076,696	48,394,308	362,482,740	36,248,274
10 percent (Form 8814)	3,850	3,022	302	1,075	141	15
15 percent	7,597,138	138,637,670	20,795,650	34,227,797	596,001,856	89,400,278
15 percent (capital gains)	342,068	3,944,048	591,607	3,814,968	51,932,894	7,789,934
20 percent (capital gains)	18,720	5,702,228	1,140,446	104,120	38,079,526	7,615,905
25 percent	1,674,239	45,972,290	11,493,073	12,595,247	287,618,186	71,904,547
25 percent (capital gains)	15,428	254,800	63,700	139,625	1,920,345	480,086
28 percent	185,111	9,535,210	2,669,859	2,074,902	86,283,541	24,159,391
28 percent (capital gains)	4,371	204,604	57,289	59,916	440,807	123,426
33 percent	80,923	8,820,821	2,910,871	409,513	42,951,382	14,173,956
35 percent	27,011	675,084	236,279	103,073	169,560	59,346
39.6 percent	23,573	14,411,675	5,707,023	102,649	71,702,829	28,394,320
Form 8615	0	0	0	305,910	3,780,788	934,768

[1] See section 4 for the definition of modified taxable income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013

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

Age [1]	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		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	**147,351,299**	**48,104,147**	**74,614,383**	**7,487,567**	**20,237,697**	**6,315,706**	**3,458,946**	**10,196,811**	**10,645,809**	**7,411,730**	**1,316,999**
Under 18	1,907,263	77,867	28,617	63,829	22,222	0	0	0	0	0	0
18 under 26	23,198,443	4,391,800	3,110,484	212,433	116,760	271,369	131,553	2,060,005	1,522,360	1,079,563	138,019
26 under 35	26,320,906	10,507,417	13,057,141	554,330	1,223,722	2,033,256	1,189,783	2,319,460	2,090,923	1,861,254	275,878
35 under 45	24,737,732	12,602,857	22,078,655	825,523	4,227,313	2,915,467	1,618,847	1,682,813	1,761,080	1,513,703	244,840
45 under 55	25,968,798	10,566,440	20,684,085	1,320,041	6,717,914	938,856	451,036	2,749,738	3,496,661	1,567,775	298,631
55 under 65	22,040,384	6,009,140	10,754,859	1,748,269	4,944,895	142,474	61,479	1,239,069	1,609,063	1,133,535	285,950
65 and over	23,177,774	3,948,627	4,900,542	2,763,142	2,984,872	14,284	6,249	145,725	165,723	255,902	73,679

Age [1]	Tax credits—continued											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	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	**22,563,277**	**27,233,304**	**3,036,039**	**1,613,800**	**462,100**	**3,064,587**	**322,422**	**1,004,548**	**55,036**	**229,567**	**76,856**	**9,493**
Under 18	* 8,939	* 4,395	0	0	3,268	1,029	* 1,141	* 748	0	0	0	0
18 under 26	1,115,160	769,029	48,455	28,303	5,016	3,484	3,830	7,322	0	0	0	0
26 under 35	6,107,969	7,073,710	364,821	152,849	26,559	102,280	9,556	76,472	13,292	37,985	0	0
35 under 45	9,025,337	12,151,020	618,259	307,850	81,927	403,407	45,607	182,804	20,062	117,950	0	0
45 under 55	4,966,239	5,869,313	762,554	417,203	121,275	833,576	88,102	258,968	16,409	61,685	0	0
55 under 65	1,149,587	1,172,355	713,073	422,832	128,365	907,393	94,357	275,574	* 2,278	* 1,642	* 3	* 2
65 and over	190,046	193,482	528,877	284,763	95,689	813,417	79,828	202,660	* 2,996	* 10,304	76,853	9,492

Age [1]	Tax credits—continued											
	Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax 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
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns	**3,994**	**12,568**	*** 308**	*** 760**	**13,389**	**6,583**	**43,009**	**231,050**	**58,410**	**73,709**	**3,649**	**19,289**
Under 18	0	0	0	0	* 993	* 223	0	0	0	0	0	0
18 under 26	0	0	0	0	* 998	* 150	0	0	* 993	* 350	* 3	* 34
26 under 35	* 1,008	* 4,433	0	0	* 1,000	* 997	7,761	41,442	21,099	28,626	* 1,071	* 4,066
35 under 45	**	**	**	**	3,582	1,805	10,977	51,963	18,025	23,051	* 63	* 1,507
45 under 55	** 1,540	** 5,507	** 4	** 1	2,506	1,555	11,111	65,758	12,268	10,501	1,192	7,676
55 under 65	** 1,447	** 2,628	** 304	** 759	3,058	1,497	7,931	45,479	* 4,024	* 7,694	742	1,148
65 and over	**	**	**	**	* 1,252	* 356	5,230	26,409	* 2,003	* 3,486	578	4,858

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013—Continued

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

Age [1]	Tax credits—continued										Income tax after credits	
	Refundable credits used to offset income tax before credits											
	Total [2]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Health insurance tax 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
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns	**9,373,508**	**5,456,000**	**4,240,719**	**1,294,144**	**4,999,738**	**4,019,698**	**7,100**	**28,847**	**11,679**	**28,068**	**94,518,546**	**1,218,549,835**
Under 18	0	0	0	0	0	0	0	0	0	0	430,185	721,428
18 under 26	910,274	393,119	314,005	74,140	585,952	312,304	* 1,008	* 2,072	0	0	11,224,648	21,267,134
26 under 35	1,868,087	753,975	1,101,605	238,877	736,413	495,050	* 11	* 7,241	0	0	15,353,451	109,107,365
35 under 45	1,845,121	985,147	1,042,028	372,245	770,311	581,373	2,712	13,272	* 995	* 1,158	15,381,227	221,328,152
45 under 55	3,109,639	2,188,493	1,153,736	410,610	1,930,598	1,744,920	1,477	4,789	* 2,306	* 5,068	18,777,313	333,126,461
55 under 65	1,483,070	1,014,643	582,032	175,038	885,965	809,281	550	633	6,247	19,510	17,367,200	306,755,136
65 and over	157,316	120,623	47,311	23,233	90,499	76,771	1,343	840	* 2,131	* 2,332	15,984,523	226,244,159

Age [1]	Net investment income tax		Total income tax		All other taxes							
					Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans	
	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	**94,532,494**	**1,235,040,347**	**27,648,881**	**69,721,144**	**18,874,760**	**55,533,464**	**128,848**	**30,440**	**5,726,292**	**5,873,596**	**202,208**	**1,077,915**
Under 18	430,200	748,672	59,054	36,002	56,563	27,776	998	1	0	0	486	8,117
18 under 26	11,224,695	21,338,018	1,851,847	1,630,709	1,427,313	1,522,427	32,477	2,389	351,809	59,714	1,305	6,296
26 under 35	15,355,055	109,564,381	4,792,258	7,440,645	3,187,842	6,170,884	32,566	10,479	1,158,462	647,229	14,210	52,652
35 under 45	15,383,250	223,240,709	6,295,061	15,341,684	4,131,805	12,024,600	24,282	8,290	1,509,572	1,593,365	56,980	218,967
45 under 55	18,780,735	336,852,544	6,747,161	19,626,452	4,205,582	14,476,938	25,123	4,730	1,848,577	2,529,205	31,003	163,659
55 under 65	17,369,854	311,093,615	5,078,188	17,054,252	3,624,389	13,954,317	8,887	3,914	765,271	965,850	28,199	129,443
65 and over	15,988,706	232,202,407	2,825,312	8,591,399	2,241,265	7,356,523	4,515	637	* 92,601	* 78,232	70,025	498,780

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 [2]		Earned income credit used to offset other taxes		Additional child tax 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
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns	**830,760**	**444,923**	**2,815,530**	**6,273,283**	**3,090,498**	**16,490,817**	**8,147,362**	**9,099,850**	**6,986,702**	**7,645,438**	**1,267,423**	**1,182,760**
Under 18	0	0	9	108	* 2,422	* 27,244	* 5,013	* 4,924	* 5,013	* 4,924	0	0
18 under 26	* 5,539	* 2,061	* 5,472	* 20,899	8,009	70,884	754,005	745,685	627,232	674,919	33,475	26,322
26 under 35	349,363	200,211	160,319	305,008	140,552	457,016	2,134,520	2,265,618	1,876,919	1,952,099	295,283	278,401
35 under 45	277,182	147,807	709,394	1,290,693	594,860	1,912,558	2,378,600	3,052,942	1,951,900	2,420,688	585,015	584,955
45 under 55	129,685	59,373	995,819	2,256,108	897,323	3,726,394	1,779,885	2,107,597	1,535,160	1,783,199	278,587	237,821
55 under 65	55,562	29,004	743,750	1,817,365	817,538	4,338,479	914,390	767,371	824,441	659,955	69,457	53,197
65 and over	13,430	6,467	200,767	583,103	629,794	5,958,243	180,949	155,713	166,036	149,653	5,606	2,064

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013—Continued

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

Age [1]	Refundable credits used to offset all other taxes—continued						Total tax liability		Tax payments			
	American opportunity credit used to offset other taxes		Regulated investment company credit used to offset other taxes		Health insurance tax credit used to offset all other taxes				Total		Income tax withheld	
	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	**498,571**	**250,330**	*** 48**	*** 40**	*** 3,279**	*** 1,970**	**98,651,370**	**1,295,298,990**	**132,418,546**	**1,451,215,049**	**129,050,127**	**1,058,455,303**
Under 18	0	0	0	0	0	0	468,537	779,751	1,485,381	990,062	1,428,415	415,132
18 under 26	111,747	42,710	0	0	0	0	11,688,725	22,221,932	21,767,152	39,306,427	21,679,487	37,695,302
26 under 35	91,340	32,286	* 3	* 7	0	0	15,960,555	114,570,646	24,181,303	149,318,625	24,027,499	137,882,411
35 under 45	81,159	40,257	0	0	0	0	16,156,459	235,417,563	22,306,038	270,163,246	22,026,378	220,006,150
45 under 55	120,793	79,452	0	0	* 1,311	* 373	19,597,812	354,325,267	23,605,437	385,192,140	23,153,431	287,423,282
55 under 65	82,009	51,750	* 39	* 31	* 1,968	* 1,597	18,139,365	327,352,206	20,039,749	349,042,059	19,413,893	243,292,440
65 and over	11,524	3,874	* 6	* 2	0	0	16,639,916	240,631,625	19,033,485	257,202,490	17,321,025	131,740,585

Age [1]	Tax payments—continued								Refundable credits refundable portion			
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [2]		Earned income 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
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns	**9,274,202**	**289,350,412**	**1,867,825**	**100,656,094**	**1,357,741**	**2,520,819**	**351,572**	**167,708**	**31,545,572**	**90,883,217**	**25,176,329**	**59,144,504**
Under 18	42,746	317,985	26,390	255,248	* 8	* 92	* 280	* 1,606	24,823	83,372	22,837	62,487
18 under 26	128,055	1,006,478	49,455	577,349	3,783	7,350	31,019	19,819	5,415,463	14,453,613	3,599,195	9,398,612
26 under 35	401,289	7,383,649	127,808	3,760,231	156,085	231,742	57,117	40,253	9,556,789	29,963,297	7,902,187	19,077,639
35 under 45	776,133	33,958,431	280,790	15,422,965	389,621	748,427	56,465	25,017	8,045,094	26,190,833	6,407,577	16,517,554
45 under 55	1,352,414	69,554,659	410,695	27,330,616	451,744	846,703	62,946	26,684	5,450,106	14,196,445	4,548,334	9,735,552
55 under 65	1,954,500	79,167,982	447,360	25,978,963	297,256	558,959	70,138	37,290	2,521,475	4,820,230	2,221,099	3,459,859
65 and over	4,619,065	97,961,227	525,328	27,330,723	59,244	127,547	73,607	17,039	531,823	1,175,427	475,101	892,801

Age [1]	Refundable credits refundable portion—continued								Overpayment	
	Additional child tax credit refundable portion		American opportunity credit refundable portion		Regulated investment company credit refundable portion		Health insurance tax credit refundable portion		Total	
	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)
All returns	**19,963,612**	**26,672,403**	**5,854,112**	**4,982,923**	**2,581**	**34,641**	*** 6,296**	*** 22,243**	**115,557,210**	**383,862,380**
Under 18	23,830	20,885	0	0	0	0	0	0	1,422,595	511,651
18 under 26	3,119,246	3,398,914	2,053,800	1,653,034	0	0	0	0	21,338,373	33,234,992
26 under 35	6,803,694	9,680,608	1,432,952	1,188,240	* 329	* 11,324	0	0	23,093,754	73,937,226
35 under 45	6,052,325	8,749,476	992,684	902,621	* 2,007	* 16,987	0	0	20,473,393	84,204,222
45 under 55	2,925,754	3,597,663	936,603	844,633	* 6	* 6,312	* 2,319	* 8,531	20,023,954	80,891,883
55 under 65	839,886	1,012,465	373,056	333,643	* 8	* 3	* 3,977	* 13,712	15,591,188	60,586,340
65 and over	198,879	212,393	65,018	60,752	231	15	0	0	13,613,952	50,496,065

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013—Continued

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

Age [1]	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2014 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns	**112,747,598**	**320,596,496**	**3,812,435**	**63,265,884**	**26,480,680**	**138,444,235**	**8,543,611**	**1,018,498**
Under 18	1,390,715	412,423	33,441	99,228	217,750	218,956	28,631	988
18 under 26	21,290,467	32,943,460	67,982	291,532	1,430,702	1,706,826	186,257	8,832
26 under 35	22,989,718	72,234,704	150,096	1,702,523	2,929,301	9,461,061	777,938	66,348
35 under 45	20,252,392	77,261,718	291,929	6,942,504	3,998,423	23,557,015	1,325,317	177,420
45 under 55	19,605,679	65,841,691	555,201	15,050,192	5,472,279	36,157,101	1,881,454	282,415
55 under 65	14,994,686	43,179,872	800,405	17,406,468	5,758,130	34,360,589	2,035,649	256,046
65 and over	12,223,941	28,722,629	1,913,381	21,773,437	6,674,094	32,982,689	2,308,365	226,449

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

** Data combined to avoid disclosure of information for specific taxpayers.

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

[2] Includes prior-year returns with the making work pay credit, first-time homebuyer credit, refundable adoption credit, and refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Section 4

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.

The 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 2013 to reflect changes in the law.

Additional Child Tax Credit

(Line 65, Form 1040)

See "Child Tax Credit."

Additional Medicare Tax Δ

(Line 60a, and included in line 40, Form 1040)

New for 2013 is a 0.9 percent Additional Medicare Tax that was applied to Medicare wages, railroad retirement (RRTA) 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. RRTA compensation was separately compared to this threshold. A taxpayer's employer was responsible for withholding the 0.9 percent 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. The Additional Medicare Tax was calculated on Form 8959 and added to Form 1040, line 62, as part of income tax withheld.

Additional Standard Deduction

(Line 39a, and included in line 40, Form 1040)

See "Standard Deduction."

Additional Taxes

(Line 44b, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions,* were reported here.

Adjusted Gross Income Less Deficit

(Line 37, Form 1040)

Adjusted gross income (AGI) is defined as total income (Line 22, Form 1040) minus statutory adjustments (lines 23 through 36, 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 derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain 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;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;

- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- Alternative trade adjustment assistance payments;
- Income from the rental of personal property engaged in for profit;
- Income from an activity not engaged in for profit;
- 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 or if the charitable organization disposes of the donated property within 3 years of the contribution;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution;
- Cancelled debts; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2013. 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;
- Exclusion of part or all of the gain from sale of principal residence up to $250,000 ($500,000 on joint returns); and

The following statutory adjustments (lines 23 through 36, Form 1040) were subtracted from total income to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- 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;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- 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; 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 but only to the amount of the award includable in gross income.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 36 was greater than the amount on line 22 or if line 22 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 53c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2012 for an adoption that was not final at the end of 2012, or for qualified expenses paid in 2013 for an adoption that was final in or before 2013. The credit could have been as much as $12,970 for each child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of $194,580, and was completely phased out for a modified adjusted gross income of $234,580 or more. The adoption credit stopped being refundable at the end of 2011.

Alimony Paid

(Line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(Line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes Δ

(Lines 56, 57, 58, 59a, 59b, 60a, 60c, Form 1040)

In this report, this amount includes the sum of the self-employment tax; 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 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; other unspecified taxes, which included 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, and tax from recapture of education credits. In this report, the "other taxes" portion differs from Form 1040, which included the taxes listed above 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 53c, Form 1040)

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 45, Form 1040)

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 28, 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 $80,800. The maximum amount for a single or head of household taxpayer was $51,900, and for a married couple filing separately, $40,400. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $115,400 and ended at $323,000. For joint returns, the range was $153,900 to $477,100. For married couples filing separately, the range was $76,950 to $238,550.

If there was an amount remaining after subtracting the exemption, the first $179,500 (the first $89,750 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 44, Form 1040, minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

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 53c, Form 1040)

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 66, 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 (MSA) Deduction Δ

(Included in line 36, Form 1040)

Certain taxpayers, who were covered only by a high-deductible health plan, were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to $2,080.00 ($4,837.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts 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 medical savings accounts.

Basic Standard Deduction

(Included in line 40, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss Δ

(Line 12, Form 1040)

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. New for 2013, the IRS provided a simplified method to determine a taxpayer's expenses for business use of a home. Under the new method, taxpayer's were able to multiply the area (measured in square feet) used by $5. 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 "Other Income" (line 21, Form 1040).

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Cancellation of Debt

(Included in line 21, Form 1040)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Form 1040, line 21. 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 43, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the Internal Revenue Service. 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 tax table income to calculate taxable income.

Capital Gain Distributions Reported on Form 1040 Δ

(Included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the new 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 16, Schedule A)

See "Contributions Deduction."

Casualty or Theft Loss Deduction, Nonbusiness

(Line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income 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 percent of adjusted gross income (claimed on Form 4684). (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(Included in line 28, Schedule A)

These were calculated using Form 4684, *Casualty and Thefts,* or Form 4797, *Sales of Business Property,* and then brought to Schedule A. (See "Miscellaneous Itemized Deductions.")

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

(Line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis State or local government officials, whether or not the taxpayer itemized deductions (claimed on Form 2106 or Form 2106-EZ).

Child Care Credit

(Line 48, Form 1040)

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 maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or $3,000; with more than one dependent, the credit was based on the smaller of earned income or $6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with an adjusted gross income of $15,000 or less. The credit was reduced by one percentage point for each $2,000, or fraction thereof of adjusted gross income in excess of $15,000, up to $43,000. The credit remained at 20 percent of expenses for individuals with an adjusted gross income over $43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Child Tax Credit

(Line 51, Form 1040)

A credit was allowed for each qualifying child under age 17. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece), for whom the taxpayer claimed a dependent exemption. The taxpayer could claim up to $1,000 for each child meeting the AGI phase-out guidelines. The credit was phased out by $50 for each $1,000, or fraction thereof, that AGI exceeded: $110,000 for taxpayers filing jointly; $55,000 for married filing separately; and $75,000 for single filers, heads of households, or widow(ers).

An additional child tax credit was refundable if the taxpayer met both the general requirements and some additional requirements (claimed on Schedule 8812). The additional child tax credit was not included in credits but as a payment instead (line 65, Form 1040). The credit limit based on earned income

was 15 percent of the taxpayer's earned income that exceeded $3,000. Members of the U.S. Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit. For the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

Contributions Deduction

(Lines 16-19, 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. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). 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 had to be filed in order to itemize these.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

Contributions Carryover from Prior Year

(Line 18, Schedule A)

See "Contributions Deduction."

Credit for Federal Tax on Gasoline and Special Fuels

(Line 70, Form 1040)

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), 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 53c, Form 1040)

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 he or she 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 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 71a, Form 1040)

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) 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 2014 Estimated Tax

(Line 75, Form 1040)

This amount was the part of the overpayment of 2013 tax that taxpayers specifically requested to be credited to their estimated tax for 2014. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Points

(Line 12, Schedule A)

See "Interest Paid Deduction."

Deductible Part of Self-Employment Tax Δ

(Line 27, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. In 2011, the social security tax was reduced from 12.4 percent to 10.4 percent, and the calculation of this part of the self-employment adjustment increased from 50.0 percent to 59.6 percent. Starting in 2013, the social security tax increased back to 12.4 percent and the

self-employment adjustment reverted back to 50.0 percent. (See also "Self-Employment Tax.")

Dividends Δ

(Lines 9a and 9b, 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: 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 percent to 20 percent in 2013. Starting 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, qualified dividends may have also been subject to the Net Investment Income Tax of 3.8 percent.

Domestic Production Activities Deduction

(Line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations (claimed on Form 8903). Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

Earned Income Credit Δ

(Line 64a, Form 1040)

The earned income credit (EIC) for 2013 was a maximum of $487 for taxpayers with no qualifying children, $3,250 for one qualifying child, $5,372 for two qualifying children, and $6,044 for taxpayers with three or more qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year, and have had earned income and adjusted gross income each less than $37,870 ($43,038 if two qualifying children and $46,227 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than $43,210 for one child, $48,378 for two children and $51,567 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than $14,340 ($19,680 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than $3,300 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion.

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used To Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used To Offset Other Taxes

See "Earned Income Credit."

Education Credits Δ

(Lines 49 and 66, Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime

Learning credits were phased out for AGI between $53,000 and $63,000 ($107,000 and $127,000 for married filing jointly). The American Opportunity credit was phased out for AGI between $80,000 and $90,000 ($160,000 and $180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

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 post-secondary education. The Lifetime Learning credit was a maximum of 20 percent 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 undergraduate or other recognized education credential. The credit could only have been used for the first 4 years of post-secondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit per student was $2,500 (100 percent of the first $2,000 and 25 percent of the next $2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40 percent of the credit (up to $1,000) was refundable. (See also "American Opportunity Credit.")

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 AGI 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 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2013, a deduction of $250 ($500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the $250 limit on Schedule A, line 21.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

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.

Estate and Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments

(Line 63, Form 1040)

This figure represents the total tax payments made for 2013 using Form 1040-ES, and any overpayment from the taxpayer's 2012 return that was applied to the 2013 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 2013, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2013, or (b) 100 percent of the tax shown on Form 1040 for 2012 (110 percent of the tax shown on Form 1040 for 2012 for taxpayers with adjusted gross income greater than $150,000 ($75,000 for married filing separately)).

Excess Social Security Taxes Withheld Δ

(Line 69, Form 1040)

If a taxpayer earned more than $113,700 in total wages from two or more employers in 2013, 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 social

security, or RRTA taxes 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.

Exemptions Δ

(Lines 6 and 42, Form 1040)

In the computation of taxable income, a $3,900 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2013:

1) The individual was related to the taxpayer (such as a son, daughter, or parent);
2) The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;
3) The individual did not provide half of his or her support for 2013;
4) The individual lived with the taxpayer for more than half of 2013;
5) The individual met certain citizenship requirements, and
6) The individual did not file a joint return with his or her spouse.

New for 2013, if a taxpayer had an AGI above certain levels, then his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers the phaseout began at $250,000 and was completed at $372,500; for married persons filing jointly and surviving spouses, the phaseout began at $300,000 and was completed at $422,500; for heads of households, the phaseout began at $275,000 and was completed at $397,500; and for married persons filing separately, the phaseout began at $150,000 and was completed at $211,250. These statistics classify exemptions as children at home, children away from home, parents, and other.

Farm Net Income or Loss

(Line 18, Form 1040)

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 rent net income or loss. (See also "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 Rent and Royalty Income or Loss.")

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Filing Status

See "Marital Filing Status."

First-Time Homebuyer Credit Repayment

(Line 59b, Form 1040)

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, which began on the purchase date.

Foreign-Earned Income Exclusion Δ

(Included in line 21, Form 1040)

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 or 2555-EZ). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a $97,600 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 foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer, but edited into a separate field during service center processing. 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

(Included in line 36, Form 1040)

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 $29,280, 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 2013.

Foreign Tax Credit

(Line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either 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 2013 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.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: Forms 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling and classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A, and 1040EZ) discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form was classified by the form on which it was actually filed.

The forms represent different levels of complexity with regard to the information reported. The Form 1040EZ, for instance, could only be used if taxable income was less than $100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. Form 1040A could only be used if taxable income was less than $100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. Form 1040 had to be used if taxable income was greater than $100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2013 Forms.)

Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

Gambling Earnings

(Included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. 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 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings," "Total Itemized Deductions," and "Miscellaneous Itemized Deductions.")

General Business Credit

(Line 53a, Form 1040)

The general business credit consisted of the:

- investment credit;
- research credit;
- low-income housing credit;
- disabled access credit;
- renewable electricity 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 fuels credit;
- low sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit;

- energy efficient home credit;
- energy efficient appliance credit;
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- mine rescue team training credit;
- agricultural chemicals security credit;
- credit for employer differential wage payments;
- carbon dioxide sequestration credit;
- qualified plug-in electric drive motor vehicle credit;
- qualified plug-in electric vehicle credit;
- new hire retention credit, and
- credit from electing large partnerships.

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 percent of the first $25,000 ($12,500 for a married couple filing separately) of tax liability and 25 percent 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 all general business credits allowed against the alternative minimum tax. These credits consisted of the:

- investment credit;
- work opportunity credit;
- alcohol and cellulosic biofuel fuels credit;
- low-income housing investment 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, and
- credit for small employer health insurance premiums.

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to offset both the regular and alternative minimum tax (AMT). Such eligible small business credits determined in 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.

General Sales Tax Deduction

See "Sales Tax Deduction."

Health Coverage Credit (Formerly Health Insurance Credit)

(Line 71c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take this credit (claimed on Form 8885). A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 72.5 percent of the amount the taxpayer paid for qualified health insurance for 2013, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage 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.

Health Savings Account Deduction Δ

(Line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to $3,250; $6,450 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 he or she was 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 10+11, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 10, and interest paid to individuals on Schedule A, line 11. (See also "Interest Paid Deduction.")

Home Mortgage Interest Paid to Financial Institutions

(Line 10, Schedule A)

See "Home Mortgage Interest Deduction."

Home Mortgage Interest Paid to Individuals

(Line 11, Schedule A)

See "Home Mortgage Interest Deduction."

Household Employment Tax Δ

(Line 59a, Form 1040)

Taxpayers paying domestic employees more than $1,800 annually, generally had to pay social security, Medicare and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes,* with their income tax return. For 2013, the FUTA tax rate was 6.0 percent. Also for 2013, the rate for the employee portion of social security tax increased to 6.2 percent, while the employer portion remained at 6.2 percent. Beginning in 2013, taxpayers had to withhold a 0.9 percent 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 Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

(Line 55 minus part or all of lines 64a, 66, 71a, and 71c, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 54, Form 1040) from income tax before credits (line 46, Form 1040). For these statistics, tax was further reduced by the portion of the earned income credit, American opportunity credit, health coverage credit, and the regulated investment company credit, which did not result in a negative tax. The portion of the earned income credit, American opportunity credit, health coverage credit, and the regulated investment company credit were included in the total credits as "earned income credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "health coverage credit used to offset income tax before credits," and "regulated investment company credit used to offset income taxes 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 46, Form 1040)

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 44a), any additional taxes from Form 4972 (line 44b), 962 election (line 44c), and the alternative minimum tax (line 45). (See also "Tax Generated.")

Income Tax Withheld

(Line 62, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and 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 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ

(Line 32, Form 1040)

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 $95,000 and $115,000 of modified AGI for married persons filing jointly and surviving spouses; between $59,000 and $69,000 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 $178,000 and $188,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) $5,500 ($6,500, if age 50 or older). Married couples filing a joint return could contribute up to $5,500 ($6,500, 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 $11,000 ($13,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. 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 IRA's if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. 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 15b, Form 1040)

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 taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 70½ 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 AGI limit on roll-overs 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 Paid Deduction

(Line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2013 were: (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 $1 million or less ($500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional $100,000 ($50,000 if married filing separately) of mortgages 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 that were taxed on the capital gains tax rates or qualified dividends. 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 deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. They also could include in interest deductible points, which were points not reported on Form 1098.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(Line 14, Schedule A)

See "Interest Paid Deduction," and "Total Itemized Deductions."

Itemized Deduction Limitation

See "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Limited Miscellaneous Deductions

(Lines 21-27, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount exceeding 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

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 Δ

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 AMT, 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, exemptions and credits (i.e., tuition and fees 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 39.6 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also "Tax Generated.")

Marital Filing Status Δ

(Lines 1-5, 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) married 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 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 2011 or 2012. New for 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country) that recognized same-sex marriage, the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status, even if the taxpayer and his or her spouse lived in a State (or foreign country) that did not recognize same-sex marriage.

Medical and Dental Expenses

(Line 1, Schedule A)

See "Medical and Dental Expenses Deduction."

Medical and Dental Expenses Deduction Δ

(Lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed 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 10.0 percent of adjusted gross income, up from 7.5 percent in 2012. However, also beginning in 2013, for taxpayers who were age 65 or over, the threshold remained at 7.5 percent of adjusted gross income. 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)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(Line 53b, Form 1040)

See "Prior-Year Minimum Tax Credit."

Miscellaneous Deductions Other Than Gambling

(Included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(Lines 21-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(Lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount exceeding 2 percent of adjusted gross income, while other deductions, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income-producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

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 2013 statistics, a modified taxable income was calculated by using the tax rate schedule for 2013 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

In most cases, a person who has 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 dollars 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 25-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

Mortgage Interest Credit

(Line 53c, Form 1040)

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*.

Moving Expenses Adjustment

(Line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. To qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house-hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses. This adjustment was calculated using Form 3903, *Moving Expenses*.

Net Investment Income Tax Δ

(Lines 60b, Form 1040)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8 percent of the smaller of a taxpayer's net investment income or the excess of a taxpayer's modified adjusted gross income over $200,000 if single or head of household ($250,000 if married filing jointly or qualifying widow(er), or $125,000 if 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 8g-10g, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Long-Term Capital Gain or Loss

(Line 15, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/S corporation held more than 1 year, less any long-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Long-Term Cost or Basis

(Lines 8e-10e, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," 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;
- 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," also "Net Long-Term Capital Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets Δ

(Lines 8a-10, 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,* into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but 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 on lines 8b through 10 of the Schedule D. See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss."

Net Long-Term Sales Price

(Lines 8d-10d, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Operating Loss

(Included in line 21, Form 1040)

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 AGI for the current year and carried forward up to 20 years. (See also "Other Net Income or Net Loss.")

Net Short-Term Adjustment

(Lines 1g-3g, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Net Short-Term Capital Gain or Loss

(Line 7, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/S corporation held less than one year, less any short-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Short-Term Cost or Basis

(Lines 1e-3e, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," 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
- 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," also "Net Short-Term Capital Gain or Loss."

Net Short-Term Gain or Loss from Sales of Capital Assets Δ

(Lines 1a-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held less than 1 year. 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 1a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets,* into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but 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 the Schedule D. See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss."

Net Short-Term Sales Price

(Lines 1d-3d, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," 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 16) from total current-year passive losses (lines 1b+2a+3b) and were limited to zero.

Nontaxable Combat Pay Election

(Line 64b, Form 1040; line 4b, Schedule 8812)

For Tax Year 2013, 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 EIC and additional child tax credit purposes.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Nonrefundable Education Credits

(Line 49, Form 1040)

See "Education Credits."

One-Half of Self-Employment Tax

See "Deductible Part of Self-Employment Tax."

Ordinary Dividends

(Line 9a, Form 1040)

See "Dividends."

Other Adjustments
(Included in line 36, Form 1040)
See "Statutory Adjustments."

Other Income Less Loss
See "Other Net Income or Net Loss."

Other Net Income or Net Loss
(Line 21, Form 1040)
Included in other income were items such as 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 health savings accounts or Archer MSAs, prizes, awards, jury duty fees, Alaska permanent fund dividends, 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 from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2013) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

Other Limited Miscellaneous Deductions
(Line 23, Schedule A)
See "Limited Miscellaneous Deductions."

Other Payments
(Line 71, Form 1040)
"Other Payments" is a residual category included in the total of "Tax Payments," but not shown separately. (See also "Tax Payments," "Credit from Regulated Investment Companies," and "Health Coverage Credit" (formally known as "Health Insurance Credit").)

Other Tax Credits
(Included in lines 53c and 54, Form 1040)
"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 60, Form 1040)
See "All Other Taxes," "Additional Medicare Taxes," and "Net Investment Income Tax."

Other Taxes Deduction
(Line 8, 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 17, Schedule A)
See "Contributions Deduction."

Overpayment
(Line 73, 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 2014 Estimated Tax" and "Refund.")

Overpayment Refunded
(Line 74a, 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 were 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) on January 1, 2014;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2013 that was more than $1,000 but less than $10,000;
- did not file a joint return;
- had no estimated tax payments for 2013;
- did not have any overpayment of tax shown on his or her 2012 return applied to the 2013 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" and "Other Net Income or Net 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.

Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

Passive-Activity Losses

Losses generated by any "flowthrough" 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 28, Form 1040)

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 68, Form 1040)

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 30, Form 1040)

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 Δ

(Line 58, Form 1040)

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 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70½ 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 $5,500, $11,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over 50 these limits were $1,000 higher per taxpayer.

Pensions and Annuities

(Lines 16a and 16b, 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 reported on lines 16a and 16b. 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 16a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(Line 7, 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 77, Form 1040)

If a return showed taxes of $1,000 or more owed on line 76 (tax due at time of filing) and this amount was more than 10 percent 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 2012 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

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 Δ

(Line 53b, Form 1040)

A minimum tax credit could be taken for 2013 by certain taxpayers who paid alternative minimum tax for 2012 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2013, the excess could be carried forward to later years. For 2013, a refundable credit was no longer available to taxpayers with a credit carryforward from earlier years.

Qualified Dividends

(Line 9b, Form 1040)

See "Dividends."

Qualified Electric Vehicle Credit

(Line 53c, Form 1040)

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 Mortgage Insurance Premiums

(Line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between $100,000 and $109,000 ($50,000 and $54,500 for married filing separately). This amount was reported on Schedule A, line 13.

Qualified Plug-In Electric Vehicle Credit

(Line 53c, Form 1040)

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. Starting in 2012, taxpayers could claim this credit for certain two- or three-wheeled vehicles or low-speed, four-wheeled plug-in electric vehicles.

Real Estate Taxes

(Line 6, 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 as 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 Deductions.")

Recapture Taxes

(Included in line 60c, Form 1040)

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, 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 74a, 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.")

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 income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2013, credits broken down this way included the EIC, American opportunity credit, health coverage credit, and regulated investment company credit.

Refund Credited to Next Year

(Line 75, Form 1040)

See "Credit to 2014 Estimated Tax."

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 Internal Revenue Service 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 they were not considered as regular tax computations.

Rent Net Income or Net Loss

(Line 21, Schedule E, columns A, B, C)

Rent net income or 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 AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Net Loss."

Residential Energy Credits

(Line 52, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the residential energy efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 10 percent of the costs paid or incurred in 2013 for qualified energy efficient improvements and residential energy property. Starting in 2011, the nonbusiness credit was limited to a lifetime total of $500. For the residential energy efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property.

Retirement Savings Contribution Credit (Saver's Credit) Δ

(Line 50, Form 1040)

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 $29,500 ($44,250 if head of household, $59,000 if 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 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 $5,500 ($6,500 if age 50 or older), $11,000, ($12,000, or $13,000 depending 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 AGI between $178,000 and $188,000, 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 $112,000 and $127,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. 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 or Net Loss

(Line 21, Schedule E, columns A, B, 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 Rent and Royalty Income or Loss.")

Royalty Net Income Less Loss

See "Royalty Net Income or Net Loss."

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(Line 7, 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;
- 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;
- 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 Δ

(Line 13, 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.

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 adjusted gross income 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 increased to 20 percent for 2013 from 15 percent. For taxpayers between the 15-percent ordinary income bracket and the top ordinary income bracket of 39.6 percent, the capital gain rate was 15 percent and for taxpayers in the 15-percent ordinary income bracket or lower, the capital gain rate was 0 percent. Collectible gains and up to 50 percent 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 percent, 15 percent, 20 percent, 25 percent, or 28 percent. 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 14, Form 1040)

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.*

Sales Tax Deduction

(Line 5b, 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 29, Form 1040)

Self-employed persons, or owners of more than 2 percent 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 AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employed SEP, SIMPLE, and Qualified Plans

See "Payments to a Keogh Plan."

Self-Employment Tax Δ

(Line 56, Form 1040)

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 2013 was $113,700. The limit did not apply for purposes of the Medicare tax.

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security portion was increased to 12.4 percent from 10.4 percent. Also new for 2013, a 0.9 percent Additional Medicare Tax applied to self-employment income above $200,000 for single, head of house or qualifying widow(er) ($250,000 if married filing jointly or if 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 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, 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 Taxes Δ

For 2013, the maximum wages subject to social security tax was $113,700. All wages were subject to Medicare tax.

Beginning in 2013, the social security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent. Also new for 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above $200,000 for single, head of house or qualifying widow(er) ($250,000 if married filing jointly or if married filing separately).

Social Security and Medicare Tax on Unreported Tip Income

(Line 57a, Form 1040)

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 the 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 Benefits

(Lines 20a and 20b, 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 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a, and the taxable portion was reported on line 20b. Taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Standard Deduction Δ

(Included in line 40, Form 1040)

For 2013, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,200 or $1,500 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of $6,100;

Each taxpayer 65 or over or blind was allowed an additional $1,500 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of $12,200;

Each taxpayer 65 or over or blind was allowed an additional $1,200 deduction each for age and blindness.

Married, filing separately

Basic deduction of $6,100;

Each taxpayer 65 or over or blind was allowed an additional $1,200 deduction each for age and blindness.

Head of Household

Basic deduction of $8,950;

Each taxpayer 65 or over or blind was allowed an additional $1,500 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of $1,000 or the dependent's earned income plus $350 (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

(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 2013; had paid State and local income taxes directly during 2013 for a prior year, or had made mandatory contributions to specific State disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(Line 5, 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 10, Form 1040)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2013 that was paid or deducted before 2013, 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

(Lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2013, statutory adjustments included educator expenses, certain business expenses of reservists, performing artists, and fee-basis government officials, health savings account deduction, moving

expenses, the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, Archer MSA 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, 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

(Line 33, Form 1040)

For 2013, eligible taxpayers were allowed to deduct up to $2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between $60,000 to $75,000 ($125,000 to $155,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(Line 76, 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 60c, Form 1040)

See "Recapture Taxes."

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2013 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable income equal to or below $8,925 for single filers and married persons filing separately; $17,850 for joint filers or surviving spouses; and $12,750 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below $36,250 for single filers and married persons filing separately; $72,500 for joint filers or surviving spouses; and $48,600 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below $87,850 for single filers; $146,400 for joint filers or surviving spouses; $73,200 for married persons filing separately; and $125,450 for heads of household. The 28-percent tax rate applied to taxable income in excess of the 25-percent tax bracket ceiling and equal to or below $183,250 for single filers; $223,050 for joint filers or surviving spouses; $111,525 for married persons filing separately; and $203,150 for heads of households. The 33-percent tax rate applied to taxable income in excess of the 28-percent tax bracket ceiling and equal to or below $398,350 for single filers, joint filers, or surviving spouses and heads of households and $199,175 for married persons filing separately. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 33-percent tax bracket ceiling equal to or below $400,000 for single files; $450,000 for joint filers or surviving spouses; $225,000 for married persons filing separately; and $425,000 for heads of household. The 39.6-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 $2,000, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $2,000 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 $2,000 was included on either Form 1040, line 21, or in the case of capital gains distributions on either Form 1040, line 13, or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the $1,000 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, 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 62, 63, 68, 69, 70, 71, and 72, Form 1040)

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 2012 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, American opportunity credit, regulated investment company credit, and health coverage credit were included with tax payments on the tax return itself (lines 64a, 66, 71a, and 71c, Form 1040), 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," "Education Credits," "First-Time Homebuyer Credit," "Adoption Credit," "Health Coverage Credit," and "Credit from Regulated Investment Companies.") Also, the additional child credit (line 65) was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(Line 77, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(Line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2-percent-of-AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(Line 62, Form 1040)

See "Income Tax Withheld."

Taxable and Nontaxable Returns Δ

The taxable and nontaxable classifications of a return for this report are determined by the presence of "total income tax." Some returns classified as "nontaxable" may have had a liability for other taxes, such as 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 were either based on prior year's income or were penalty taxes. For 2013, 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, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, and regulated investment company 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 and 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 Income

(Line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest (Received)

(Line 8a, 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 8b 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 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Net Capital Gain

(Line 16, Schedule D, included in line 13, Form 1040)

See "Sales of Capital Assets, Net Gain or Loss."

Taxable Net Capital Loss
(Line 21, Schedule D, included in line 13, Form 1040)
See "Sales of Capital Assets, Net Gain or Loss."

Taxable Pensions and Annuities
(Line 16b, Form 1040)
See "Pensions and Annuities."

Taxable Social Security Benefits
(Line 20b, Form 1040)
See "Social Security Benefits."

Taxes from Special Computation
(Line 44, 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 5-9, 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. Mandatory employee contributions to a State disability fund and employee contributions to a State unemployment fund were also included. 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 8b, 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.

Total Income
(Line 22, Form 1040)

Total income was the sum of the individual income items (Lines 7 through 21) before adjustments.

Total Income Tax Δ
(Line 55 + any Net Investment Income Tax on line 60b + any Form 4970 tax on line 60c - line 64a - line 66 - line 71a - line 71c, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, health coverage credit, and regulated investment company credit) 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. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ
(Included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. 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 adjusted gross income.

New for 2013, if a taxpayer had AGI in excess of $250,000 if filing single, $275,000 if head of household or $300,000 if married filing jointly ($150,000 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of the filing thresholds or b) 80 percent of the nonexempt deductions. Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions
See "Miscellaneous Itemized Deductions."

Total Pensions and Annuities
(Line 16a, Form 1040)
See "Pensions and Annuities."

Total Rental and Royalty Net Income or Loss
(Line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carryover from prior years. It excluded the portion of

rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Social Security Benefits

(Line 20a, Form 1040)

See "Social Security Benefits."

Total Statutory Adjustments

(Line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36). (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36.)

Total Tax Credits Δ

(Lines 54, 64a, 66, 71a, and 71c, Form 1040)

For this report, total tax credits consists of the following:

(1) foreign tax credit;

(2) child care credit;

(3) education credits;

(4) retirement savings contributions credit;

(5) child tax credit;

(6) mortgage interest credit;

(7) residential energy credits;

(8) general business credit;

(9) minimum tax credit;

(10) credit for the elderly and disabled;

(11) adoption credit;

(12) qualified plug-in electric drive motor vehicle credit;

(13) qualified electric vehicle credit;

(14) alternative motor vehicle credit;

(15) alternative fuel vehicle refueling property credit;

(16) other tax credits;

(17) earned income credit (EIC) used to offset income tax before credits;

(18) American opportunity credit used to offset income tax before credits;

(19) health coverage credit used to offset income tax before credits; and

(20) regulated investment company credit 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, American opportunity credit, health coverage credit, and regulated investment company credit that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "health coverage credit used to offset income tax before credits," and "regulated investment company credit used to offset income tax before credits." Any remaining EIC, American opportunity credit, health coverage credit, and regulated investment company credit amount could be refunded or applied to other taxes, and are classified separately as "earned income credit refundable portion," "American opportunity credit refundable portion," "health coverage credit refundable portion," "regulated investment company credit refundable portion," and "refundable prior-year minimum tax credit refundable portion," or "earned income credit used to offset other taxes," "American opportunity credit used to offset other taxes," "health coverage credit used to offset other taxes," and "regulated investment company credit 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 Tax Credit."

Total Tax Liability Δ

(Line 61 modified by the earned income credit, additional child tax credit, American opportunity credit, health coverage credit, and regulated investment company credit, Form 1040)

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, repayment of the first-time homebuyer credit, Additional Medicare Taxes, Net Investment Income Tax, additional tax on HSA and 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 the qualified plug-in electric drive motor vehicle credit, tax from recapture of Federal mortgage subsidy COBRA premium assistance, 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,

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 earned income credit 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, health coverage credit used to offset all other taxes, and regulated investment company credit 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 28, Schedule A)

See "Miscellaneous Itemized Deductions," "Gambling Loss Deduction," and "Miscellaneous Deductions Other Than Gambling."

Tuition and Fees Deduction

(Line 34, Form 1040)

A taxpayer was able to deduct up to $4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under $65,000 ($130,000 if married filing jointly). A taxpayer was able to deduct up to $2,000 if their AGI was higher than the limit but not more than $80,000 ($160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

Type of Tax Computation

(Line 44, 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 the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion and 962 election 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 or qualified dividends, also. This tax could be at various rates--0, 15, 20, 25, or 28 percent.

Unemployment Compensation

(Line 19, Form 1040)

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.

Unreimbursed Employee Business Expenses

(Line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, 50 percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than 1 year. The amounts reported in the statistics were prior to the 2-percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

2013 Forms and Instructions

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Form 1040 — U.S. Individual Income Tax Return 2013

Department of the Treasury—Internal Revenue Service (99) | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		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
Foreign country name	Foreign province/state/county / Foreign postal code	

Filing Status (Check only one box.)

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	b Taxable amount	15b
16a	Pensions and annuities 16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a	b Taxable amount	20b
21	Other income. List type and amount		21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2013)

Form 1040 (2013) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40
41	Subtract line 40 from line 38		41
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**		54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55

Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,100; Married filing jointly or Qualifying widow(er), $12,200; Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE		56
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		57
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58
59a	Household employment taxes from Schedule H		59a
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b
60	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		60
61	Add lines 55 through 60. This is your **total tax** ▶		61

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a
b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶	75	

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76
77	Estimated tax penalty (see instructions)	77

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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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.	

Form **1040** (2013)

Certain Cash Contributions for Typhoon Haiyan Relief Efforts in the Philippines Can Be Deducted on Your 2013 Tax Return

A new law allows you to choose to deduct certain charitable contributions of money on your 2013 tax return instead of your 2014 return. The contributions must have been made after March 25, 2014, and before April 15, 2014, for the relief of victims in the Republic of the Philippines affected by the November 8, 2013, typhoon. Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

The new law was enacted after the 2013 forms, instructions, and publications had already been printed. When preparing your 2013 tax return, you may complete the forms as if these contributions were made on December 31, 2013, instead of in 2014. To deduct your charitable contributions, you must itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040NR).

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if you made the contribution by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement. Therefore, for example, if you made a $10 charitable contribution by text message that was charged to your telephone or wireless account, a bill from your telecommunications company containing this information satisfies the recordkeeping requirement.

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

Including Instructions for Form 8949 and Schedules 8812, A, C, D, E, F, R, and SE

2013

IRS e-file makes doing your taxes faster and easier.

freefile is the fast, safe, and free way to prepare and *e-file* your taxes. See *www.irs.gov/freefile.*

Get a faster refund, reduce errors, and save paper. For more information on **IRS** *e-file* and Free File, see *Options for e-filing your returns* in these instructions or click on **IRS** *e-file* at IRS.gov.

2013 TAX CHANGES

See *What's New* in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

IRS

Department of the Treasury **Internal Revenue Service** IRS.gov

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Department of the Treasury

Internal Revenue Service

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The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?
The Taxpayer Advocate Service (TAS) is your voice at the IRS. As an independent organization within the IRS, our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?
We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have offices in *every state, the District of Columbia, and Puerto Rico*.
- Our *online tax toolkit* can help you understand your rights and options in dealing with the IRS. Go to *www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help*.

How can you reach us?
If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at *www.irs.gov/advocate*. You can also call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?
TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at *www.irs.gov/sams*.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on *www.irs.gov/litc* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

Suggestions for Improving the IRS

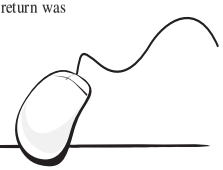
Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at *www.improveirs.org* or 1-888-912-1227 (toll-free).

Options for *e-filing* your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 15.
- *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 Free File.
- *Faster Refunds*—Get your refund faster by *e-filing* using direct deposit.



IRS *e-file:* It's Safe. It's Easy. It's Time.

Joining the more than 120 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS *e-file*. If you are asked if you want to *e-file*, just give it a try. IRS *e-file* is now the norm, not the exception. Most states also use electronic filing.

Free *e-file* Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under $52,000 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 *Free help with your tax return* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

Do Your Taxes for Free

If your adjusted gross income was $58,000 or less in 2013, 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 14 popular commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *www.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 of the approximately 14 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 is available in English and Spanish.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can 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.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

Make your tax payments electronically—it's easy.

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you *e-file* your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail.

Visit *www.irs.gov/e-pay* for more information or to make a payment.

What's New

For information about any additional changes to the 2013 tax law or any other developments affecting Form 1040 or its instructions, go to www.irs.gov/form1040.

Change in tax rates. The highest tax rate for 2013 is 39.6%. For details, see the 2013 Tax Computation Worksheet or the 2013 Tax Rate Schedules, later.

Tax rate on net capital gain and qualified dividends. The maximum tax rate of 15% on net capital gain and qualified dividends has increased to 20% for some taxpayers. The Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions reflects this new, higher rate.

Additional Medicare Tax. Beginning in 2013, a 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that are more than:

- $125,000 if married filing separately,
- $250,000 if married filing jointly, or
- $200,000 if single, head of household, or qualifying widow(er).

For more information, see the instructions for line 60 and Form 8959.

Net Investment Income Tax. Beginning in 2013, you may be subject to Net Investment Income Tax (NIIT). The NIIT is 3.8% of the smaller of (a) your net investment income or (b) the excess of your modified adjusted gross income over:

- $125,000 if married filing separately,
- $250,000 if married filing jointly or qualifying widow(er), or
- $200,000 if single or head of household.

For more information, see the instructions for line 60 and Form 8960.

Filing status for same-sex married couples. If you have a same-sex spouse whom you legally married in a state (or foreign country) that recognizes same-sex marriage, you and your spouse generally must use the married filing jointly or married filing separately filing status on your 2013 return, even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage. See *Filing Status*, later.

Medical and dental expenses. You can deduct only the part of your medical and dental expenses that is more than 10% of your adjusted gross income (7.5% if either you or your spouse was born before January 2, 1949). See the instructions for Schedule A.

Personal exemption amount increased for certain taxpayers. Your personal exemption is increased to $3,900. But the amount is reduced if your adjusted gross income is more than:

- $150,000 if married filing separately,
- $250,000 if single,
- $275,000 if head of household, or
- $300,000 if married filing jointly or qualifying widow(er).

See the instructions for line 42.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than:

- $150,000 if married filing separately,
- $250,000 if single,
- $275,000 if head of household, or
- $300,000 if married filing jointly or qualifying widow(er).

See the instructions for line 29 of Schedule A.

Credit for prior year minimum tax. The credit for prior year minimum tax is no longer partly refundable. See Form 8801 and its instructions.

Standard mileage rates. The 2013 rate for business use of your vehicle is increased to 56½ cents a mile. The 2013 rate for use of your vehicle to get medical care or to move is increased to 24 cents a mile.

Identity Protection Personal Identification Number (IP PIN). If you are filing electronically and both you and your spouse received an IP PIN, see *Identity Protection PIN* after the instructions for line 77 for more information.

A Special Note About the Affordable Care Act and Your 2014 Tax Return

The following information does not affect your 2013 tax return. However, when you file your 2014 tax return in 2015, you and your family will have to document that you had health care coverage throughout 2014. Under certain circumstances, you may be entitled to an exemption if you did not maintain coverage in 2014. Otherwise, you may need to make a payment with the 2014 return.

For more information on the payment or exemptions, visit www.IRS.gov/aca.

If you currently have qualifying health care coverage, you will not need to do anything more than maintain that coverage throughout 2014. If you buy insurance through the Health Insurance Marketplace, you may be eligible for an advance payment of the Premium Tax Credit to help pay for your insurance coverage.

If you are receiving an advance payment of the Premium Tax Credit during 2014, you should report changes in your income or family size to your Marketplace. By reporting changes promptly, you can make adjustments that will help you get the correct amount. Receiving too much or too little in advance will affect your refund or balance due when you file your 2014 tax return in 2015.

Visit www.IRS.gov/aca for information on the tax provisions of the Affordable Care Act and www.HealthCare.gov for Marketplace information.

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 TeleTax 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.*
- *Health coverage tax credit.*

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).

Premium Tax Credit. You do not need to file a 2013 federal tax return solely to establish eligibility or qualify for advance payment of the Premium Tax Credit. Visit www.IRS.gov/aca for information on the tax provisions of the Affordable Care Act and www.HealthCare.gov for Marketplace information.

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 2013 or was a full-time student under age 24 at the end of 2013. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1990, is considered to be age 24 at the end of 2013. 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 2013.
- 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 1040NR or Form 1040NR-EZ. 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 by **April 15, 2014.** 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.

Filing instructions and addresses are at the end of these instructions.

What if You Cannot 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.

CAUTION *An automatic 6-month extension to file does not extend the time to pay your tax. If you do not 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 16, 2014, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): 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.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter "private delivery service" in the search box.

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 2013 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	$10,000 11,500
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$20,000 21,200 22,400
Married filing separately (see the instructions for line 3)	any age	$3,900
Head of household (see the instructions for line 4)	under 65 65 or older	$12,850 14,350
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	$16,100 17,300

**If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.*

***Gross income means all income you received in the form of money, goods, property, and services that is not 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). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2013 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 20a and 20b 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, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.*

****If you did not live with your spouse at the end of 2013 (or on the date your spouse died) and your gross income was at least $3,900, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

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 $1,000.
- Your earned income was over $6,100.
- Your gross income was more than the **larger** of—
  - $1,000, or
  - Your earned income (up to $5,750) plus $350.

☐ **Yes.** You must file a return if **any** of the following apply.

- Your unearned income was over $2,500 ($4,000 if 65 or older **and** blind).
- Your earned income was over $7,600 ($9,100 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,500 ($4,000 if 65 or older **and** blind), or
  - Your earned income (up to $5,750) plus $1,850 ($3,350 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 $1,000.
- Your earned income was over $6,100.
- 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—
  - $1,000, or
  - Your earned income (up to $5,750) plus $350.

☐ **Yes.** You must file a return if **any** of the following apply.

- Your unearned income was over $2,200 ($3,400 if 65 or older **and** blind).
- Your earned income was over $7,300 ($8,500 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—
  - $2,200 ($3,400 if 65 or older **and** blind), or
  - Your earned income (up to $5,750) plus $1,550 ($2,750 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2013.

1. You owe any special taxes, including any of the following.

- **a.** Alternative minimum tax.
- **b.** Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- **c.** Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
- **d.** Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- **e.** Recapture of first-time homebuyer credit. See the instructions for line 59b.
- **f.** Write-in taxes, including 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. See the instructions for line 60.
- **g.** Recapture taxes. See the instructions for line 44 and line 60.

2. You (or your spouse, if filing jointly) received HSA, 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.

Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099

IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 62. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040, line 7
	Allocated tips (box 8)	See *Wages, Salaries, Tips, etc.*
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Form 8839, line 20
	Employer contributions to an Archer MSA (box 12, code R)	Form 8853, line 1
	Employer contributions to a health savings account (box 12, code W)	Form 8889, line 9
	Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	See the instructions for Form 1040, line 60
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2)	Schedule A, line 10, but first see the instructions on Form 1098*
	Refund of overpaid interest (box 3)	Form 1040, line 21, but first see the instructions on Form 1098*
	Mortgage insurance premiums (box 4)	See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 49; but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 2a), cost or other basis (box 3), and wash sale loss disallowed (box 5)	Form 8949 or Schedule D, whichever applies; see the Instructions for Form 8949
	Bartering (box 7)	See Pub. 525
	Aggregate profit or (loss) on contracts (box 12)	Form 6781, line 1
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a)	Form 1040, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 9b
	Total capital gain distributions (box 2a)	Form 1040, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19
	Section 1202 gain (box 2c)	See *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the instructions for Schedule D
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 9a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Exempt-interest dividends (box 10)	Form 1040, line 8b
	Specified private activity bond interest dividends (box 11)	Form 6251, line 12

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

Form	Item and Box in Which It Should Appear	Where To Report
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040, line 19
	State or local income tax refunds, credits, or offsets (box 2)	See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions
	RTAA payments (box 5)	Form 1040, line 21
	Taxable grants (box 6)	Form 1040, line 21*
	Agriculture payments (box 7)	See the Instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the Instructions for Schedule F
1099-INT	Interest income (box 1)	See the instructions for Form 1040, line 8a
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1)	See the Instructions for Schedule E*
	Royalties (box 2)	See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Form 1040, line 21*
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 60
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 9)	Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR
	Domestic production activities deduction (box 6)	Form 8903, line 23
	Credits and other deductions (boxes 7, 8, and 10)	See the instructions on Form 1099-PATR
	Patron's AMT adjustment (box 9)	Form 6251, line 27
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, Form 8824, or Form 8949
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	Form 8853

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

***This includes distributions from Roth, SEP, and SIMPLE IRAs.*

****This includes distributions from Archer and Medicare Advantage MSAs.*

Line Instructions for Form 1040

IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

Section references are to the Internal Revenue Code.

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 on line 3 instead of below your name.

TIP *If you filed a joint return for 2012 and you are filing a joint return for 2013 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2012 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 does not deliver mail to your home.

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not 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 www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. 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, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040 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.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, 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. 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 will not change.

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 or qualifying widow(er) with dependent child.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, 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.*

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2013.

- 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 2013, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2013, and did not remarry before the end of 2013. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2013, even if you did not live with your spouse at the end of 2013.
- Your spouse died in 2013 and you did not remarry in 2013.
- You were married at the end of 2013, and your spouse died in 2014 before filing a 2013 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 did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot 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 does not pay the tax due, the other may have to. Or, if one spouse does not 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 is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information,* later.

Nonresident aliens and dual-status aliens. Generally, a married couple cannot 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 2013, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, 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 cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Be sure to enter your spouse's SSN or ITIN on Form 1040. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA."

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 2013. See* Married persons who live apart.

Line 4

Head of Household

This filing status is for unmarried individuals who 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 2013. But if, at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2013 and you meet the other rules under *Married persons who live apart.*
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 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 2013 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not 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*).

1. Any person whom you can claim as a dependent. But do not include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,

b. Any person who is your dependent only because he or she lived with you for all of 2013, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2013 return.

4. Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child is not your dependent, enter the child's name on line 4. If you do not 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 of the line 6c instructions.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

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* in the line 6c instructions, if applicable.

If the person for whom you kept up a home was born or died in 2013, 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 he or she was alive. If the person is anyone else, see Pub. 501.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2013, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2013. 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 2013.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2013 (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 him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

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.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2013 if all of the following apply.

- Your spouse died in 2011 or 2012 and you did not remarry before the end of 2013.
- You have a child or stepchild you can claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2013. If the child did not live with you for the required time, see *Exception to time lived with you*, later.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2013, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

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 the instructions for line 6c.

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* in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2013 if the child was born or died in 2013 and your home was the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You usually can deduct $3,900 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2013, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2013, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2013 and you did not remarry by the end of 2013, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information,* later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

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 2013 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2013, 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 did not provide over half of his or her own support for 2013 (see Pub. 501)

AND

Who is not filing a joint return for 2013 or is filing a joint return for 2013 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 2013. If the child did not 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 2013, 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 cannot 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 2013 tax return? See Steps 1, 2, and 4.

☐ **Yes.** You cannot claim any dependents. Go to Form 1040, line 7. ☐ **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2013?

☐ **Yes.** Continue ☐ **No.** STOP This child is not a qualifying child for the child tax credit.

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.** This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). ☐ **No.** STOP This child is not a qualifying child for the child tax credit.

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 did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you*, later

AND

Who was not a qualifying child (see Step 1) of any taxpayer for 2013. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not 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 $3,900 in 2013. If the person was permanently and totally disabled, see *Exception to gross income test*, later

AND

For whom you provided over half of his or her support in 2013. 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 Go to Form 1040, line 7.

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 cannot 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 2013 tax return? See Steps 1, 2, and 4.

☐ **Yes.** STOP You cannot claim any dependents. Go to Form 1040, line 7. ☐ **No.** You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

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 do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not 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 his or her 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 2013 (whether or not they are or were married).

2. The child received over half of his or her support for 2013 from the parents (and the rules on *Multiple support agreements*, later, do not 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 2013.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2013, and the noncustodial parent includes a copy of the form or statement with his or her 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 2013.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 51 and 65). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. 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 2013. 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 will not 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.

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 cannot 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 an exemption for a child, and the noncustodial parent must include a copy with his or her 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 exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her 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; and Step 4, 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 2013, the person is considered to have lived with you for more than half of 2013 if your home was this person's home for more than half the time he or she was alive in 2013.

Any other person is considered to have lived with you for all of 2013 if the person was born or died in 2013 and your home was this person's home for the entire time he or she was alive in 2013.

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 is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, 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 cannot claim that person as your dependent. However, if the person is married but does not 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 him or her 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 2013, the person cannot 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.

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. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- 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 do not 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 2013. 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 2013.
- 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 2013.
- 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 2013, 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 daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

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 cannot 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 disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number (SSN)*, earlier. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* earlier.

If your dependent child was born and died in 2013 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2013 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 does not 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, especially the instructions for lines 7 through 21. Also see Pub. 525.

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 or 2555-EZ.

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 Form 8891 to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

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.

If you had foreign financial assets in 2013, 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, do not 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 www.irs.gov/irb/2006-40_IRB/ar12.html.

Community Property States

Community property states are 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 generally must report half the combined community income of the individual and his or her 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.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- All wages received as a household employee for which you did not receive a Form W-2 because an employer paid you less than $1,800 in 2013. Also, enter "HSH" and the total amount not reported on Form(s) W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. This should include 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 are not 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 do not report these noncash tips to your employer, you must report them on line 7.

CAUTION *You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for line 57.*

- Dependent care benefits, which 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.
- Employer-provided adoption benefits, which 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 2013.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 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 7.
- Excess salary 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 2013 under all plans was more than $17,500 (excluding catch-up contributions as explained later), include the excess on line 7. This limit is (a) $12,000 if you only have SIMPLE plans, or (b) $20,500 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, do not include the excess attributable to such contributions on line 7. 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 2013, your employer may have allowed an additional deferral (catch-up contributions) of up to $5,500 ($2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

CAUTION *You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.*

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. 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 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.
- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.
- Wages from Form 8919, line 6.

**This includes a Roth, SEP, or SIMPLE IRA.*

Were You a Statutory Employee?

If you were, 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, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your 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, 2014. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. 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 apply to you.

Interest credited in 2013 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2013 income. For details, see Pub. 550.

TIP *If you get a 2013 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2013, see Pub. 550.*

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. 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 will not 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. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.*

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. 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 are not 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 is not 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 cannot 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 cannot 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 are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2013. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2013. 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, 2013. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2013, through August 11, 2013). The 121-day period began on May 17, 2013 (60 days before the ex-dividend date), and ended on September 14, 2013. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2013 (the day before the ex-dividend date), and you sold the stock on September 16, 2013. You held the stock for 63 days (from July 16, 2013, through September 16, 2013). 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, 2013, through September 14, 2013).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2013. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2013. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per 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, 2013. 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 44 for details.*

Line 10

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) did not 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 2013, you may be required to report this amount. If you did not receive a Form 1099-G, check with the government agency that made the payments to you. Your 2013 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 did not receive Form 1099-G.

If you chose to apply part or all of the refund to your 2013 estimated state or local income tax, the amount applied is treated as received in 2013. If the refund was for a tax you paid in 2012 and you deducted state and local income taxes on line 5 of your 2012 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 2013 that is for a tax year other than 2012.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2013 of an amount deducted or credit claimed in an earlier year.
3. The amount on your 2012 Form 1040, line 42, was more than the amount on your 2012 Form 1040, line 41.
4. You had taxable income on your 2012 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
5. Your 2012 state and local income tax refund is more than your 2012 state and local income tax deduction minus the amount you could have deducted as your 2012 state and local general sales taxes.
6. You made your last payment of 2012 estimated state or local income tax in 2013.
7. You owed alternative minimum tax in 2012.
8. You could not use the full amount of credits you were entitled to in 2012 because the total credits were more than the amount shown on your 2012 Form 1040, line 46.
9. You could be claimed as a dependent by someone else in 2012.
10. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2013 Form 1040 with the same person.

State and Local Income Tax Refund Worksheet—Line 10

Keep for Your Records

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 **do not** enter more than the amount of your state and local income taxes shown on your 2012 Schedule A, line 5 ..... 1. _____
2. Enter your total itemized deductions from your 2012 Schedule A, line 29 ..... 2. _____

Note. If the filing status on your 2012 Form 1040 was married filing separately and your spouse itemized deductions in 2012, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

3. Enter the amount shown below for the filing status claimed on your **2012** Form 1040.
   - Single or married filing separately—$5,950
   - Married filing jointly or qualifying widow(er)—$11,900
   - Head of household—$8,700

   3. _____
4. Did you fill in line 39a on your 2012 Form 1040?
   - ☐ **No.** Enter -0-.
   - ☐ **Yes.** Multiply the number in the box on line 39a of your 2012 Form 1040 by $1,150 ($1,450 if your 2012 filing status was single or head of household).

   4. _____
5. Add lines 3 and 4 ..... 5. _____
6. Is the amount on line 5 less than the amount on line 2?
   - ☐ **No.** STOP None of your refund is taxable.
   - ☐ **Yes.** Subtract line 5 from line 2 ..... 6. _____
7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10 ..... 7. _____

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

Line 12

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 or C-EZ.

Line 13

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 do not have to file Form 8949 or Schedule D if 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).

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 do not have to file Form 8949, if *Exception 1* does not apply and your only capital gains and losses are:

- Capital gain distributions,
- A capital loss carryover from 2012,
- 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 and for which you do not 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 13 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 13 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 do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions to figure your tax.*

Line 14

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Lines 15a and 15b

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 15a and 15b 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 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2014, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

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 2013 or an earlier year. If you made nondeductible contributions to these IRAs for 2013, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not 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 2008 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 2013.

4. You had a 2012 or 2013 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 2013.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless *Exception 2* applies to that part. Enter "QCD" next to line 15b.

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 70½ when the distribution was made.

Generally, your total QCDs for the year cannot be more than $100,000. (On a joint return, your spouse can also have a QCD of up to $100,000.) If you elected to treat a January 2013 QCD as made in 2012, report it on your 2013 return like any other 2013 QCD, as just described. However, if you also made another 2013 QCD and the total was more than $100,000 per spouse, attach a brief explanation. For example: "Line 15b - Spouse One's 2012 QCD $75,000; Spouse One's 2013 QCD $70,000."

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 for details.

CAUTION *You cannot claim a charitable contribution deduction for any QCD not included in your income.*

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

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 generally can elect to exclude an HFD from your income once in your lifetime. You cannot 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 15b. For example: "Line 15b – $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 15b. Enter the total amount of those distributions on line 15a.

CAUTION *You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1942, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 for details.*

More information. For more information about IRAs, see Pub. 590.

Lines 16a and 16b

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. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or 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 if any federal income tax was withheld.*

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2013. 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 16b; do not make an entry on line 16a.

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 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. 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 16b. 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 only make this election 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 does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

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 his or her annuity starting date. But if your 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 does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified 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 qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a 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 qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

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 was not rolled over in a qualified rollover. For details, see the instructions for line 58.

Enter the total distribution on line 16a and the taxable part on line 16b. 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.*

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2013. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 19 by those contributions.

If you received an overpayment of unemployment compensation in 2013 and you repaid any of it in 2013, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2013, you repaid unemployment compensation that you

Simplified Method Worksheet—Lines 16a and 16b

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, line 16b. Enter the total pension or annuity payments received in 2013 on Form 1040, line 16a.

1.	Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a	1.
2.	Enter your cost in the plan at the annuity starting date **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.	2.
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, line 16b. 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 16b	9.
10.	Was your annuity starting date before 1987? ☐ **Yes.** STOP Leave line 10 blank. ☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2013. You will need this number when you fill out this worksheet next year	10.

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

included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than $3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

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 2013. 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 2013 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2013 and your total repayments (box 4) were more than your total benefits for 2013 (box 3). None of your benefits are taxable for 2013. Also, 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 gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Line 21

Other Income

CAUTION *Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.*

Taxable income. Use line 21 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.

Examples of income to report on line 21 include the following.

- Most prizes and awards.
- Jury duty pay. Also see the instructions for line 36.
- Alaska Permanent Fund dividends.
- 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.
- 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 36.
- Income from an activity not engaged in for profit. See Pub. 535.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2013, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

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.*

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2013, and (b) they were not included in a qualified rollover. See Pub. 969.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.*

- Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.
- Gambling winnings, including 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 28.

TIP *Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.*

- 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 line 60.
- 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.
- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.
- 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 state-

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

Before you begin:

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 20a and 20b 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 **Forms RRB-1099.** Also, enter this amount on Form 1040, line 20a	**1.**	
2.	Enter one-half of line 1	**2.**	
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	**3.**	
4.	Enter the amount, if any, from Form 1040, line 8b	**4.**	
5.	Combine lines 2, 3, and 4	**5.**	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	**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, line 20b. ☐ **Yes.** Subtract line 6 from line 5	**7.**	
8.	If you are: • Married filing jointly, enter $32,000 • Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2013, enter $25,000 • Married filing separately and you lived with your spouse at any time in 2013, skip lines 8 through 15; multiply line 7 by 85% (.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, line 20b. If you are married filing separately and you **lived apart** from your spouse for all of 2013, be sure you entered "D" to the right of the word "benefits" on line 20a. ☐ **Yes.** Subtract line 8 from line 7	**9.**	
10.	Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2013	**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% (.85). If line 11 is zero, enter -0-	**15.**	
16.	Add lines 14 and 15	**16.**	
17.	Multiply line 1 by 85% (.85)	**17.**	
18.	**Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b	**18.**	

TIP *If any of your benefits are taxable for 2013* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*

ment showing the total payment received and how you figured the taxable part.

Nontaxable income. Do not report any nontaxable income on line 21. 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 Emergency Homeowners' Loan Program or similar state program.
- 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 of more than $15,102, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2013, you can deduct on line 23 up to $250 of qualified expenses you paid in 2013. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $500. However, neither spouse can deduct more than $250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the $250 (or $500) limit on Schedule A, line 21. 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 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 does not have to be required to be considered necessary.

Qualified expenses do not 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 were not reported to you in box 1 of your Form W-2.

For more details, use Teletax topic 458 or see Pub. 529.

Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- 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 or 2106-EZ.

Line 25

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 2013. See Form 8889.

Line 26

Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 or see Form 3903.

Line 27

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. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

Line 28

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 29

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 2013, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, 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 2013 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, C-EZ, 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 2013 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

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 2013, amounts paid for health insurance coverage for that month cannot 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 2013, do not use amounts paid for coverage for that month to figure the deduction.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot 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

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin:

- ✓ If, during 2013, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
- ✓ Be sure you have read the **Exception** 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 2013 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2013 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2013, even if the child was not your dependent. But do not 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 Form 1040, lines 27 and 28. Do not 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 Form 1040, line 29. **Do not** 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, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.*

******Earned income*** *includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not 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.*

the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot 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.

Exception. 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 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 30

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 31a and 31b

Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 or see Pub. 504.

Line 32

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2013, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2013, 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 line 11. 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 statement should be sent to you by June 2, 2014, that shows all contributions to your traditional IRA for 2013.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 11-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA for 2013 or treat them as nondeductible contributions.

2. You cannot 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 line 50.

3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2013, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

4. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 50.

5. If you made contributions to your IRA in 2013 that you deducted for 2012, do not include them in the worksheet.

6. 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 7 of Form 1099-MISC, do not 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 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

7. 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 32.

8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.

9. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

10. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

11. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2013, see Pub. 590 for special rules.

TIP *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, 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.*

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 cannot deduct them. In any case, the income earned on your IRA contributions is not 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 were not 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, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not 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 2013.

TIP *You may be able to take the retirement savings contributions credit. See the line 50 instructions.*

IRA Deduction Worksheet—Line 32

Keep for Your Records

CAUTION *If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2013. If you are married filing jointly and only one spouse was under age 70½ at the end of 2013, complete this worksheet only for that spouse.*

Before you begin:
- ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter "D" on the dotted line next to Form 1040, line 32. If you do not, 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. • $5,500, if under age 50 at the end of 2013. • $6,500, if age 50 or older but under age 70½ at the end of 2013. 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 2013, enter $69,000. • Qualifying widow(er), enter $115,000. • Married filing jointly, enter $115,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $188,000 for the person who was not covered by a plan. • Married filing separately and you lived with your spouse at any time in 2013, enter $10,000.	2a.		2b.
3.	Enter the amount from Form 1040, line 22	3.		
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	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.** $5,500, if under age 50 at the end of 2013. **ii.** $6,500, if age 50 or older but under age 70½ at the end of 2013. If the result is less than $10,000, go to line 7. • If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. **i.** $5,500, if under age 50 at the end of 2013. **ii.** $6,500 if age 50 or older but under age 70½ at the end of 2013. 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 is not 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 55% (.55) (or by 65% (.65) in the column for the IRA of a person who is age 50 or older at the end of 2013). • Married filing jointly or qualifying widow(er), multiply by 27.5% (.275) (or by 32.5% (.325) in the column for the IRA of a person who is age 50 or older at the end of 2013). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2013).	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 32. • Alimony and separate maintenance payments reported on Form 1040, line 11. • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.	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 Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590	9.		
10.	Add lines 8 and 9	10.		
	CAUTION *If married filing jointly and line 10 is less than $11,000 ($12,000 if one spouse is age 50 or older at the end of 2013; $13,000 if both spouses are age 50 or older at the end of 2013), **stop here** and use the worksheet in Pub. 590 to figure your IRA deduction.*			
11.	Enter traditional IRA contributions made, or that will be made by April 15, 2014, for 2013 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 Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12a.		12b.

Line 33

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2013 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: $75,000 if single, head of household, or qualifying widow(er); $155,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2013 tax return.

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, 2555-EZ, 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 was an eligible student.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
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 ($3,900 for 2013), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan is not 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.

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records

Before you begin: ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
✓ 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 2013 on qualified student loans (see the instructions for line 33). **Do not** enter more than $2,500	1.	
2.	Enter the amount from Form 1040, line 22	2.	
3.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	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 widow(er)—$60,000 • Married filing jointly—$125,000	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 Form 1040, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

Line 34

Tuition and Fees

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 49 and 66 for details.*

Line 35

Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.

2. Engineering or architectural services performed in the United States for construction of real property in the United States.

3. Any lease, rental, license, sale, exchange, or other disposition of:

a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States,

b. Any qualified film you produced, or

c. Electricity, natural gas, or potable water you produced in the United States.

In certain cases, the references above to the United States include Puerto Rico.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- 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). Identify as "UDC."
- 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. Identify as "WBF."

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits

Line 39a

If you were born before January 2, 1949, or were blind at the end of 2013, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1949, or was blind at the end of 2013, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

Blindness

If you were not totally blind as of December 31, 2013, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot 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 is not 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.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But 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 2013 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40

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.

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 40.

Exception 1 – dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2013 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind.

Exception 3 – box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1949, or were blind.

Line 42

Exemptions

If the amount on line 38 is over $150,000, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Is your **earned income*** more than $650? ☐ **Yes.** Add $350 to your earned income. Enter the total ☐ **No.** Enter $1,000	**1.**
2.	Enter the amount shown below for your filing status. • Single or married filing separately—$6,100 • Married filing jointly or qualifying widow(er)—$12,200 • Head of household—$8,950	**2.**
3.	**Standard deduction.**	
a.	Enter the **smaller** of line 1 or line 2. If born after January 1, 1949, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 3b	**3a.**
b.	If born before January 2, 1949, or blind, multiply the number on Form 1040, line 39a, by $1,200 ($1,500 if single or head of household)	**3b.**
c.	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	**3c.**

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a ▶ ☐

CAUTION Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	$7,600
	2	9,100
Married filing jointly or Qualifying widow(er)	1	$13,400
	2	14,600
	3	15,800
	4	17,000
Married filing separately	1	$7,300
	2	8,500
	3	9,700
	4	10,900
Head of household	1	$10,450
	2	11,950

Deduction for Exemptions Worksheet—Line 42

Keep for Your Records

1. Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?
   - ☐ **No.** STOP Multiply $3,900 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.
   - ☐ **Yes. Continue.**
2. Multiply $3,900 by the total number of exemptions claimed on Form 1040, line 6d ..... 2. _____
3. Enter the amount from Form 1040, line 38 ..... 3. _____
4. Enter the amount shown below for your filing status.
   - Single —$250,000
   - Married filing jointly or qualifying widow(er)—$300,000
   - Married filing separately—$150,000
   - Head of household—$275,000

   .... 4. _____
5. Subtract line 4 from line 3. If the result is more than $122,500 ($61,250 if married filing separately), STOP Enter -0- on line 42 ..... 5. _____
6. Divide line 5 by $2,500 ($1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase .00004 to 1) ..... 6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal ..... 7. _____
8. Multiply line 2 by line 7 ..... 8. _____
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42 ..... 9. _____

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- 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 due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box c 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 2013 for the student. See Form 8863 for more details. Check box c 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 c and enter the amount of the tax and "1291" in the space next to that box.

Do you want the IRS to figure the tax on your taxable income for you?

☐ **Yes.** See chapter 30 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 did not 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, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than $2,000 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2013,
2. Was age 18 at the end of 2013 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2013 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2013 or if neither of the child's parents was alive at the end of 2013, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1996, is considered to be age 18 at the end of 2013; a child born on January 1, 1995, is considered to be age 19 at the end of 2013; a child born on January 1, 1990, is considered to be age 24 at the end of 2013.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, 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 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

CAUTION If Form 1040, line 43, is zero, do not complete this worksheet.

1.	Enter the amount from Form 1040, line 43	1.
2.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	2.
3.	Add lines 1 and 2	3.
4.	**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 line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line)	4.
5.	**Tax on the amount on line 2**. If the amount on line 2 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 2 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 Form 1040, line 44	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 6 (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, line 43, from line 6 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 do not 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 44

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (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, line 9b*	2.
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- ☐ **No.** Enter the amount from Form 1040, line 13	3.
4.	Add lines 2 and 3	4.
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.
8.	Enter: $36,250 if single or married filing separately, $72,500 if married filing jointly or qualifying widow(er), $48,600 if head of household.	8.
9.	Enter the smaller of line 1 or line 8	9.
10.	Enter the smaller of line 7 or line 9	10.
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.
12.	Enter the smaller of line 1 or line 6	12.
13.	Enter the amount from line 11	13.
14.	Subtract line 13 from line 12	14.
15.	Enter: $400,000 if single, $225,000 if married filing separately, $450,000 if married filing jointly or qualifying widow(er), $425,000 if head of household.	15.
16.	Enter the smaller of line 1 or line 15	16.
17.	Add lines 7 and 11	17.
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.
19.	Enter the smaller of line 14 or line 18	19.
20.	Multiply line 19 by 15% (.15)	20.
21.	Add lines 11 and 19	21.
22.	Subtract line 21 from line 12	22.
23.	Multiply line 22 by 20% (.20)	23.
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet	24.
25.	Add lines 20, 23, and 24	25.
26.	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	26.
27.	**Tax on all taxable income.** Enter the **smaller** of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

Line 45

Alternative Minimum Tax

Use Form 6251 to figure the amount, if any, of your alternative minimum tax (AMT). Also see the Instructions for Form 6251 to see if you must file the form.

TIP *An electronic "AMT Assistant" is available on* IRS.gov *to help you see if you should fill out Form 6251. Enter "AMT Assistant" in the search box.*

Line 47

Foreign Tax Credit

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not 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 was not 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 were not obligated to pay these amounts to someone else.

4. You are not 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 do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements above?

☐ **Yes.** Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

☐ **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 48

Credit for Child and Dependent Care Expenses

You may be able to take this credit if 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 could not care for himself or herself, or
- Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* in the instructions for line 6c.

For details, use TeleTax topic 602 or see Form 2441.

Line 49

Education Credits

If you (or your dependent) paid qualified expenses in 2013 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 cannot 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) 2013 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is $90,000 or more ($180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.
- You, or your spouse, were a nonresident alien for any part of 2013 unless your filing status is married filing jointly.

Line 50

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); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040, line 38, is more than $29,500 ($44,250 if head of household; $59,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2013 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 does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use TeleTax topic 610 or see Form 8880.

2013 Child Tax Credit Worksheet—Line 51

Keep for Your Records

CAUTION

1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2013, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
4. Do **not** use this worksheet, but use Pub. 972 instead, if:
   - **a.** You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit,
   - **b.** You are excluding income from Puerto Rico, or
   - **c.** You are filing Form 2555, 2555-EZ, or 4563.

Part 1

1. Number of qualifying children: _____ × $1,000. Enter the result. — 1
2. Enter the amount from Form 1040, line 38. — 2
3. Enter the amount shown below for your filing status. — 3
   - Married filing jointly — $110,000
   - Single, head of household, or qualifying widow(er) — $75,000
   - Married filing separately — $55,000
4. Is the amount on line 2 more than the amount on line 3? — 4
   - ☐ **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.
   - ☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc.
5. Multiply the amount on line 4 by 5% (.05). Enter the result. — 5
6. Is the amount on line 1 more than the amount on line 5? — 6
   - ☐ **No.** STOP You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.
   - ☐ **Yes.** Subtract line 5 from line 1. Enter the result. *Go to Part 2.*

2013 Child Tax Credit Worksheet—*Continued*

Keep for Your Records

Before you begin Part 2: √ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46. | 7 |

8. Add any amounts from:

Form 1040, line 47 _____

Form 1040, line 48 + _____

Form 1040, line 49 + _____

Form 1040, line 50 + _____

Form 5695, line 30 + _____

Form 8910, line 15 + _____

Form 8936, line 23 + _____

Schedule R, line 22 + _____

Enter the total. | 8 |

9. Are the amounts on lines 7 and 8 the same?

☐ **Yes.** STOP

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 8 from line 7. | 9 |

10. Is the amount on line 6 more than the amount on line 9?

☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 6.

This is your child tax credit. | 10 |

Enter this amount on Form 1040, line 51.

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered "Yes" on line 9 **or** line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Schedule 8812 to figure any additional child tax credit.

Line 52

Residential Energy Credits

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2013.

- 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 fuel cell property installed on or in connection with your main 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.

Nonbusiness energy property 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 2013 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.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- 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.

Line 53

Other Credits

Enter the total of the following credits on line 53 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This 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.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Credit for the elderly or the disabled. See Schedule R.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2013. See the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. You cannot claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2012. See Form 8859.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You cannot 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.
- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2013.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 57

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not 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.

CAUTION *You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but did not report to your employer.*

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 58

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.

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 was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 1, 1942, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 58 to indicate that you do not 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 59a

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 $1,800 or more in 2013. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2013 and was a student.

2. You withheld federal income tax during 2013 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2012 or 2013 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 59b

First-time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it,
- Stopped using the home as your main home within 36 months after buying it, or
- Bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2013, you can enter your 2013 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or sold under threat of condemnation and you did not buy a new home within 2 years.

Line 60

Other Taxes

Use line 60 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 60 the total of all of the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2013 wages and 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 widow(er).

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 do not 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 and Form 1040.

Check box a if you owe the tax.

Net Investment Income Tax. See Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- $125,000 if married filing separately,
- $250,000 if married filing jointly or qualifying widow(er), or
- $200,000 if single or head of household.

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- $27,400 if married filing separately,
- $152,400 if married filing jointly or qualifying widow(er), or
- $102,400 if single or head of household.

Check box b if you owe the tax.

Other taxes. For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

5. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Indian employment credit (see Form 8845). Identify as "IECR."

d. New markets credit (see Form 8874). Identify as "NMCR."

e. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."

f. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

6. Recapture of federal mortgage subsidy. If you sold your home in 2013 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, see Form 8828. Identify as "FMSR."

7. Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than $125,000 ($250,000 if married filing jointly), see Pub. 502. Identify as "COBRA."

8. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

9. 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. Identify as "UT."

10. Golden parachute payments. 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 13. Identify as "EPP."

11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

12. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

13. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

14. Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000. Identify as "453A(c)."

15. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

17. Any negative amount on Form 8885, line 5, because of advance payments of the health coverage tax credit you received for months you were not eligible. Enter this additional tax as a positive amount. Identify as "HCTC."

18. 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 15b 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. Identify as "NQDC."

19. 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 was not determinable until 2013. 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. Identify as "457A."

20. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the Instructions for Form 1040NR). Identify as "1040NR."

21. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291."

Payments

Line 62

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 62. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form W-2G or 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2013 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 62. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

If you had Additional Medicare Tax withheld by your employer(s) in 2013, include the amount shown on Form 8959, line 24, in the total on line 62. Attach Form 8959.

Also include on line 62 any federal income tax withheld that is shown on a Schedule K-1.

Line 63

2013 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2013. Include any overpayment that you applied to your 2013 estimated tax from:

- Your 2012 return, or
- An amended return (Form 1040X).

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 cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2013. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (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 2013 or in 2014 before filing a 2013 return.

Divorced taxpayers. If you got divorced in 2013 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. If you were divorced and remarried in 2013, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 63, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2013 and the name(s) and SSN(s) under which you made them.

Lines 64a and 64b—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 do not owe any tax or did not 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.

For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION *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. See* Form 8862, who must file, *later. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2013:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $46,227 ($51,567 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $43,038 ($48,378 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $37,870 ($43,210 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $14,340 ($19,680 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

3. Is your filing status married filing separately?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

5. Were you or your spouse a nonresident alien for any part of 2013?

   ☐ **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:

Line 8a		
Line 8b	+	
Line 9a	+	
Line 13*	+	
Investment Income	=	

*If line 13 is a loss, enter -0-.

2. Is your investment income more than $3,300?

   ☐ **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 cannot take the credit.

4. Do any of the following apply for 2013?
   - You are filing Schedule E.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

   ☐ **Yes.** You must 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 2013 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2013, 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 is not filing a joint return for 2013 or is filing a joint return for 2013 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 2013. If the child did not 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 a joint return) for 2013, 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?
   - ☐ **Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2013. If at least one qualifying child has a valid SSN (or was born or died in 2013), go to question 2. Otherwise, you cannot take the credit.
   - ☐ **No.** Skip questions 2 and 3; go to Step 4.
2. Are you filing a joint return for 2013?
   - ☐ **Yes.** Skip question 3 and Step 4; go to Step 5.
   - ☐ **No.** Continue
3. Could you be a qualifying child of another person for 2013? (Check "No" if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   - ☐ **Yes.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
   - ☐ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $14,340 ($19,680 if married filing jointly)?
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You cannot take the credit.
2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2013? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1948, and before January 2, 1989.) If your spouse died in 2013, see Pub. 596 before you answer.
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You cannot 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 2013? Members of the military stationed outside the United States, see *Members of the military,* later, before you answer.
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
4. Are you filing a joint return for 2013?
   - ☐ **Yes.** Skip questions 5 and 6; go to Step 5.
   - ☐ **No.** Continue
5. Could you be a qualifying child of another person for 2013? (Check "No" if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   - ☐ **Yes.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
   - ☐ **No.** Continue
6. Can you be claimed as a dependent on someone else's 2013 tax return?
   - ☐ **Yes.** STOP You cannot 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.** Continue
2. Figure earned income:

Form 1040, line 7	
Subtract, if included on line 7, any: • Taxable scholarship or fellowship grant not reported on a Form W-2. • Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7). • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.	–
Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 64b. See *Combat pay, nontaxable* later.	+

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.*

Earned Income =

3. Were you self-employed at any time in 2013, 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 or C-EZ as a statutory employee?
   - ☐ **Yes.** Skip question 4 and Step 6; go to Worksheet B.
   - ☐ **No.** Continue
4. If you have:
   - 3 or more qualifying children, is your earned income less than $46,227 ($51,567 if married filing jointly)?
   - 2 qualifying children, is your earned income less than $43,038 ($48,378 if married filing jointly)?
   - 1 qualifying child, is your earned income less than $37,870 ($43,210 if married filing jointly)?
   - No qualifying children, is your earned income less than $14,340 ($19,680 if married filing jointly)?

   ☐ **Yes.** Go to Step 6. ☐ **No.** STOP You cannot 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, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 3 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, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2 (instead of entering the actual amount from Form 1040, line 7).
4. Be sure to answer "Yes" to question 3 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 does not have to.

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to Form 1040, line 64a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. 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* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2013 if the child was born or died in 2013 and your home was this child's home for more than half the time he or she was alive in 2013.

Form 4797 filers. If the amount on Form 1040, line 13, 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 cannot 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 do not 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 has not 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 was not your qualifying child.

Also, do not 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 2013 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

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 do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 64a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2013, the person could not 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* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- 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 do not 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 2013. 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 2013.
- 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 2013.
- 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 2013, 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 daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1.

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 will not have an SSN by the date your return is due, see *What if You Cannot File on Time?*

Student. A student is a child who during any part of 5 calendar months of 2013 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 does not 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 cannot 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 (food stamps). In addition, when determining eligibility, the refund cannot 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.

2013 Form 1040—Lines 64a and 64b

Worksheet A—2013 EIC—Lines 64a and 64b

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 3. 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 children you have. Enter the credit here. **2**
   If line 2 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
3. Enter the amount from Form 1040, line 38. **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, is the amount on line 3 less than $8,000 ($13,350 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 3 less than $17,550 ($22,900 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 children you have. Enter the credit here. **5**
   Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3
Your Earned Income Credit

6. **This is your earned income credit.** **6**
   Enter this amount on Form 1040, line 64a.

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 2013.*

Worksheet B—2013 EIC—Lines 64a and 64b

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 3.

√ 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, Section A, line 3, or Section B, line 3, whichever applies. **1a**
b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. + **1b**
c. Combine lines 1a and 1b. = **1c**
d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. − **1d**
e. Subtract line 1d from 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. Do not 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; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*. + **2b**
   c. Combine lines 2a and 2b. = **2c**

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. 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 or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, 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 did not, 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 cannot take the credit. Enter "No" on the dotted line next to line 64a.
5. If you have:
   - 3 or more qualifying children, is line 4b less than $46,227 ($51,567 if married filing jointly)?
   - 2 qualifying children, is line 4b less than $43,038 ($48,378 if married filing jointly)?
   - 1 qualifying child, is line 4b less than $37,870 ($43,210 if married filing jointly)?
   - No qualifying children, is line 4b less than $14,340 ($19,680 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 cannot take the credit. Enter "No" on the dotted line next to line 64a.

Worksheet B —2013 EIC—Lines 64a and 64b—*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 children you have. Enter the credit here. 7

If line 7 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38. 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, is the amount on line 8 less than $8,000 ($13,350 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $17,550 ($22,900 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 children you have. Enter the credit here. 10

Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

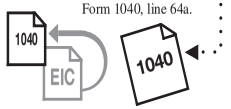
Your Earned Income Credit

11. **This is your earned income credit.** 11

Enter this amount on Form 1040, line 64a.

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 2013.*

2013 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. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, 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 widow(er) and the number of children you have is—			
		0	1	2	3
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
		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

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
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
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

(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 widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
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
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	487	2,168	2,550	2,869	487	2,168	2,550	2,869
6,400	6,450	487	2,185	2,570	2,891	487	2,185	2,570	2,891
6,450	6,500	487	2,202	2,590	2,914	487	2,202	2,590	2,914
6,500	6,550	487	2,219	2,610	2,936	487	2,219	2,610	2,936
6,550	6,600	487	2,236	2,630	2,959	487	2,236	2,630	2,959
6,600	6,650	487	2,253	2,650	2,981	487	2,253	2,650	2,981
6,650	6,700	487	2,270	2,670	3,004	487	2,270	2,670	3,004
6,700	6,750	487	2,287	2,690	3,026	487	2,287	2,690	3,026
6,750	6,800	487	2,304	2,710	3,049	487	2,304	2,710	3,049
6,800	6,850	487	2,321	2,730	3,071	487	2,321	2,730	3,071
6,850	6,900	487	2,338	2,750	3,094	487	2,338	2,750	3,094
6,900	6,950	487	2,355	2,770	3,116	487	2,355	2,770	3,116
6,950	7,000	487	2,372	2,790	3,139	487	2,372	2,790	3,139
7,000	7,050	487	2,389	2,810	3,161	487	2,389	2,810	3,161
7,050	7,100	487	2,406	2,830	3,184	487	2,406	2,830	3,184
7,100	7,150	487	2,423	2,850	3,206	487	2,423	2,850	3,206
7,150	7,200	487	2,440	2,870	3,229	487	2,440	2,870	3,229
7,200	7,250	487	2,457	2,890	3,251	487	2,457	2,890	3,251
7,250	7,300	487	2,474	2,910	3,274	487	2,474	2,910	3,274
7,300	7,350	487	2,491	2,930	3,296	487	2,491	2,930	3,296
7,350	7,400	487	2,508	2,950	3,319	487	2,508	2,950	3,319
7,400	7,450	487	2,525	2,970	3,341	487	2,525	2,970	3,341
7,450	7,500	487	2,542	2,990	3,364	487	2,542	2,990	3,364
7,500	7,550	487	2,559	3,010	3,386	487	2,559	3,010	3,386
7,550	7,600	487	2,576	3,030	3,409	487	2,576	3,030	3,409
7,600	7,650	487	2,593	3,050	3,431	487	2,593	3,050	3,431
7,650	7,700	487	2,610	3,070	3,454	487	2,610	3,070	3,454
7,700	7,750	487	2,627	3,090	3,476	487	2,627	3,090	3,476
7,750	7,800	487	2,644	3,110	3,499	487	2,644	3,110	3,499
7,800	7,850	487	2,661	3,130	3,521	487	2,661	3,130	3,521
7,850	7,900	487	2,678	3,150	3,544	487	2,678	3,150	3,544
7,900	7,950	487	2,695	3,170	3,566	487	2,695	3,170	3,566
7,950	8,000	487	2,712	3,190	3,589	487	2,712	3,190	3,589
8,000	8,050	483	2,729	3,210	3,611	487	2,729	3,210	3,611
8,050	8,100	479	2,746	3,230	3,634	487	2,746	3,230	3,634
8,100	8,150	475	2,763	3,250	3,656	487	2,763	3,250	3,656
8,150	8,200	472	2,780	3,270	3,679	487	2,780	3,270	3,679
8,200	8,250	468	2,797	3,290	3,701	487	2,797	3,290	3,701
8,250	8,300	464	2,814	3,310	3,724	487	2,814	3,310	3,724
8,300	8,350	460	2,831	3,330	3,746	487	2,831	3,330	3,746
8,350	8,400	456	2,848	3,350	3,769	487	2,848	3,350	3,769
8,400	8,450	452	2,865	3,370	3,791	487	2,865	3,370	3,791
8,450	8,500	449	2,882	3,390	3,814	487	2,882	3,390	3,814
8,500	8,550	445	2,899	3,410	3,836	487	2,899	3,410	3,836
8,550	8,600	441	2,916	3,430	3,859	487	2,916	3,430	3,859
8,600	8,650	437	2,933	3,450	3,881	487	2,933	3,450	3,881
8,650	8,700	433	2,950	3,470	3,904	487	2,950	3,470	3,904
8,700	8,750	430	2,967	3,490	3,926	487	2,967	3,490	3,926
8,750	8,800	426	2,984	3,510	3,949	487	2,984	3,510	3,949
8,800	8,850	422	3,001	3,530	3,971	487	3,001	3,530	3,971
8,850	8,900	418	3,018	3,550	3,994	487	3,018	3,550	3,994
8,900	8,950	414	3,035	3,570	4,016	487	3,035	3,570	4,016
8,950	9,000	410	3,052	3,590	4,039	487	3,052	3,590	4,039
9,000	9,050	407	3,069	3,610	4,061	487	3,069	3,610	4,061
9,050	9,100	403	3,086	3,630	4,084	487	3,086	3,630	4,084
9,100	9,150	399	3,103	3,650	4,106	487	3,103	3,650	4,106
9,150	9,200	395	3,120	3,670	4,129	487	3,120	3,670	4,129
9,200	9,250	391	3,137	3,690	4,151	487	3,137	3,690	4,151
9,250	9,300	387	3,154	3,710	4,174	487	3,154	3,710	4,174
9,300	9,350	384	3,171	3,730	4,196	487	3,171	3,730	4,196
9,350	9,400	380	3,188	3,750	4,219	487	3,188	3,750	4,219
9,400	9,450	376	3,205	3,770	4,241	487	3,205	3,770	4,241
9,450	9,500	372	3,222	3,790	4,264	487	3,222	3,790	4,264
9,500	9,550	368	3,239	3,810	4,286	487	3,239	3,810	4,286
9,550	9,600	365	3,250	3,830	4,309	487	3,250	3,830	4,309
9,600	9,650	361	3,250	3,850	4,331	487	3,250	3,850	4,331
9,650	9,700	357	3,250	3,870	4,354	487	3,250	3,870	4,354
9,700	9,750	353	3,250	3,890	4,376	487	3,250	3,890	4,376
9,750	9,800	349	3,250	3,910	4,399	487	3,250	3,910	4,399
9,800	9,850	345	3,250	3,930	4,421	487	3,250	3,930	4,421
9,850	9,900	342	3,250	3,950	4,444	487	3,250	3,950	4,444
9,900	9,950	338	3,250	3,970	4,466	487	3,250	3,970	4,466
9,950	10,000	334	3,250	3,990	4,489	487	3,250	3,990	4,489
10,000	10,050	330	3,250	4,010	4,511	487	3,250	4,010	4,511
10,050	10,100	326	3,250	4,030	4,534	487	3,250	4,030	4,534
10,100	10,150	322	3,250	4,050	4,556	487	3,250	4,050	4,556
10,150	10,200	319	3,250	4,070	4,579	487	3,250	4,070	4,579
10,200	10,250	315	3,250	4,090	4,601	487	3,250	4,090	4,601
10,250	10,300	311	3,250	4,110	4,624	487	3,250	4,110	4,624
10,300	10,350	307	3,250	4,130	4,646	487	3,250	4,130	4,646
10,350	10,400	303	3,250	4,150	4,669	487	3,250	4,150	4,669
10,400	10,450	299	3,250	4,170	4,691	487	3,250	4,170	4,691
10,450	10,500	296	3,250	4,190	4,714	487	3,250	4,190	4,714
10,500	10,550	292	3,250	4,210	4,736	487	3,250	4,210	4,736
10,550	10,600	288	3,250	4,230	4,759	487	3,250	4,230	4,759
10,600	10,650	284	3,250	4,250	4,781	487	3,250	4,250	4,781
10,650	10,700	280	3,250	4,270	4,804	487	3,250	4,270	4,804
10,700	10,750	277	3,250	4,290	4,826	487	3,250	4,290	4,826
10,750	10,800	273	3,250	4,310	4,849	487	3,250	4,310	4,849
10,800	10,850	269	3,250	4,330	4,871	487	3,250	4,330	4,871
10,850	10,900	265	3,250	4,350	4,894	487	3,250	4,350	4,894
10,900	10,950	261	3,250	4,370	4,916	487	3,250	4,370	4,916
10,950	11,000	257	3,250	4,390	4,939	487	3,250	4,390	4,939

(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 widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
11,000	11,050	254	3,250	4,410	4,961	487	3,250	4,410	4,961
11,050	11,100	250	3,250	4,430	4,984	487	3,250	4,430	4,984
11,100	11,150	246	3,250	4,450	5,006	487	3,250	4,450	5,006
11,150	11,200	242	3,250	4,470	5,029	487	3,250	4,470	5,029
11,200	11,250	238	3,250	4,490	5,051	487	3,250	4,490	5,051
11,250	11,300	234	3,250	4,510	5,074	487	3,250	4,510	5,074
11,300	11,350	231	3,250	4,530	5,096	487	3,250	4,530	5,096
11,350	11,400	227	3,250	4,550	5,119	487	3,250	4,550	5,119
11,400	11,450	223	3,250	4,570	5,141	487	3,250	4,570	5,141
11,450	11,500	219	3,250	4,590	5,164	487	3,250	4,590	5,164
11,500	11,550	215	3,250	4,610	5,186	487	3,250	4,610	5,186
11,550	11,600	212	3,250	4,630	5,209	487	3,250	4,630	5,209
11,600	11,650	208	3,250	4,650	5,231	487	3,250	4,650	5,231
11,650	11,700	204	3,250	4,670	5,254	487	3,250	4,670	5,254
11,700	11,750	200	3,250	4,690	5,276	487	3,250	4,690	5,276
11,750	11,800	196	3,250	4,710	5,299	487	3,250	4,710	5,299
11,800	11,850	192	3,250	4,730	5,321	487	3,250	4,730	5,321
11,850	11,900	189	3,250	4,750	5,344	487	3,250	4,750	5,344
11,900	11,950	185	3,250	4,770	5,366	487	3,250	4,770	5,366
11,950	12,000	181	3,250	4,790	5,389	487	3,250	4,790	5,389
12,000	12,050	177	3,250	4,810	5,411	487	3,250	4,810	5,411
12,050	12,100	173	3,250	4,830	5,434	487	3,250	4,830	5,434
12,100	12,150	169	3,250	4,850	5,456	487	3,250	4,850	5,456
12,150	12,200	166	3,250	4,870	5,479	487	3,250	4,870	5,479
12,200	12,250	162	3,250	4,890	5,501	487	3,250	4,890	5,501
12,250	12,300	158	3,250	4,910	5,524	487	3,250	4,910	5,524
12,300	12,350	154	3,250	4,930	5,546	487	3,250	4,930	5,546
12,350	12,400	150	3,250	4,950	5,569	487	3,250	4,950	5,569
12,400	12,450	146	3,250	4,970	5,591	487	3,250	4,970	5,591
12,450	12,500	143	3,250	4,990	5,614	487	3,250	4,990	5,614
12,500	12,550	139	3,250	5,010	5,636	487	3,250	5,010	5,636
12,550	12,600	135	3,250	5,030	5,659	487	3,250	5,030	5,659
12,600	12,650	131	3,250	5,050	5,681	487	3,250	5,050	5,681
12,650	12,700	127	3,250	5,070	5,704	487	3,250	5,070	5,704
12,700	12,750	124	3,250	5,090	5,726	487	3,250	5,090	5,726
12,750	12,800	120	3,250	5,110	5,749	487	3,250	5,110	5,749
12,800	12,850	116	3,250	5,130	5,771	487	3,250	5,130	5,771
12,850	12,900	112	3,250	5,150	5,794	487	3,250	5,150	5,794
12,900	12,950	108	3,250	5,170	5,816	487	3,250	5,170	5,816
12,950	13,000	104	3,250	5,190	5,839	487	3,250	5,190	5,839
13,000	13,050	101	3,250	5,210	5,861	487	3,250	5,210	5,861
13,050	13,100	97	3,250	5,230	5,884	487	3,250	5,230	5,884
13,100	13,150	93	3,250	5,250	5,906	487	3,250	5,250	5,906
13,150	13,200	89	3,250	5,270	5,929	487	3,250	5,270	5,929
13,200	13,250	85	3,250	5,290	5,951	487	3,250	5,290	5,951
13,250	13,300	81	3,250	5,310	5,974	487	3,250	5,310	5,974
13,300	13,350	78	3,250	5,330	5,996	487	3,250	5,330	5,996
13,350	13,400	74	3,250	5,350	6,019	482	3,250	5,350	6,019
13,400	13,450	70	3,250	5,372	6,044	479	3,250	5,372	6,044
13,450	13,500	66	3,250	5,372	6,044	475	3,250	5,372	6,044
13,500	13,550	62	3,250	5,372	6,044	471	3,250	5,372	6,044
13,550	13,600	59	3,250	5,372	6,044	467	3,250	5,372	6,044
13,600	13,650	55	3,250	5,372	6,044	463	3,250	5,372	6,044
13,650	13,700	51	3,250	5,372	6,044	459	3,250	5,372	6,044
13,700	13,750	47	3,250	5,372	6,044	456	3,250	5,372	6,044
13,750	13,800	43	3,250	5,372	6,044	452	3,250	5,372	6,044
13,800	13,850	39	3,250	5,372	6,044	448	3,250	5,372	6,044
13,850	13,900	36	3,250	5,372	6,044	444	3,250	5,372	6,044
13,900	13,950	32	3,250	5,372	6,044	440	3,250	5,372	6,044
13,950	14,000	28	3,250	5,372	6,044	436	3,250	5,372	6,044
14,000	14,050	24	3,250	5,372	6,044	433	3,250	5,372	6,044
14,050	14,100	20	3,250	5,372	6,044	429	3,250	5,372	6,044
14,100	14,150	16	3,250	5,372	6,044	425	3,250	5,372	6,044
14,150	14,200	13	3,250	5,372	6,044	421	3,250	5,372	6,044
14,200	14,250	9	3,250	5,372	6,044	417	3,250	5,372	6,044
14,250	14,300	5	3,250	5,372	6,044	413	3,250	5,372	6,044
14,300	14,350	*	3,250	5,372	6,044	410	3,250	5,372	6,044
14,350	14,400	0	3,250	5,372	6,044	406	3,250	5,372	6,044
14,400	14,450	0	3,250	5,372	6,044	402	3,250	5,372	6,044
14,450	14,500	0	3,250	5,372	6,044	398	3,250	5,372	6,044
14,500	14,550	0	3,250	5,372	6,044	394	3,250	5,372	6,044
14,550	14,600	0	3,250	5,372	6,044	391	3,250	5,372	6,044
14,600	14,650	0	3,250	5,372	6,044	387	3,250	5,372	6,044
14,650	14,700	0	3,250	5,372	6,044	383	3,250	5,372	6,044
14,700	14,750	0	3,250	5,372	6,044	379	3,250	5,372	6,044
14,750	14,800	0	3,250	5,372	6,044	375	3,250	5,372	6,044
14,800	14,850	0	3,250	5,372	6,044	371	3,250	5,372	6,044
14,850	14,900	0	3,250	5,372	6,044	368	3,250	5,372	6,044
14,900	14,950	0	3,250	5,372	6,044	364	3,250	5,372	6,044
14,950	15,000	0	3,250	5,372	6,044	360	3,250	5,372	6,044
15,000	15,050	0	3,250	5,372	6,044	356	3,250	5,372	6,044
15,050	15,100	0	3,250	5,372	6,044	352	3,250	5,372	6,044
15,100	15,150	0	3,250	5,372	6,044	348	3,250	5,372	6,044
15,150	15,200	0	3,250	5,372	6,044	345	3,250	5,372	6,044
15,200	15,250	0	3,250	5,372	6,044	341	3,250	5,372	6,044
15,250	15,300	0	3,250	5,372	6,044	337	3,250	5,372	6,044
15,300	15,350	0	3,250	5,372	6,044	333	3,250	5,372	6,044
15,350	15,400	0	3,250	5,372	6,044	329	3,250	5,372	6,044
15,400	15,450	0	3,250	5,372	6,044	326	3,250	5,372	6,044
15,450	15,500	0	3,250	5,372	6,044	322	3,250	5,372	6,044
15,500	15,550	0	3,250	5,372	6,044	318	3,250	5,372	6,044
15,550	15,600	0	3,250	5,372	6,044	314	3,250	5,372	6,044
15,600	15,650	0	3,250	5,372	6,044	310	3,250	5,372	6,044
15,650	15,700	0	3,250	5,372	6,044	306	3,250	5,372	6,044
15,700	15,750	0	3,250	5,372	6,044	303	3,250	5,372	6,044
15,750	15,800	0	3,250	5,372	6,044	299	3,250	5,372	6,044
15,800	15,850	0	3,250	5,372	6,044	295	3,250	5,372	6,044
15,850	15,900	0	3,250	5,372	6,044	291	3,250	5,372	6,044
15,900	15,950	0	3,250	5,372	6,044	287	3,250	5,372	6,044
15,950	16,000	0	3,250	5,372	6,044	283	3,250	5,372	6,044
16,000	16,050	0	3,250	5,372	6,044	280	3,250	5,372	6,044
16,050	16,100	0	3,250	5,372	6,044	276	3,250	5,372	6,044
16,100	16,150	0	3,250	5,372	6,044	272	3,250	5,372	6,044
16,150	16,200	0	3,250	5,372	6,044	268	3,250	5,372	6,044
16,200	16,250	0	3,250	5,372	6,044	264	3,250	5,372	6,044
16,250	16,300	0	3,250	5,372	6,044	260	3,250	5,372	6,044
16,300	16,350	0	3,250	5,372	6,044	257	3,250	5,372	6,044
16,350	16,400	0	3,250	5,372	6,044	253	3,250	5,372	6,044
16,400	16,450	0	3,250	5,372	6,044	249	3,250	5,372	6,044
16,450	16,500	0	3,250	5,372	6,044	245	3,250	5,372	6,044
16,500	16,550	0	3,250	5,372	6,044	241	3,250	5,372	6,044
16,550	16,600	0	3,250	5,372	6,044	238	3,250	5,372	6,044
16,600	16,650	0	3,250	5,372	6,044	234	3,250	5,372	6,044
16,650	16,700	0	3,250	5,372	6,044	230	3,250	5,372	6,044
16,700	16,750	0	3,250	5,372	6,044	226	3,250	5,372	6,044
16,750	16,800	0	3,250	5,372	6,044	222	3,250	5,372	6,044
16,800	16,850	0	3,250	5,372	6,044	218	3,250	5,372	6,044
16,850	16,900	0	3,250	5,372	6,044	215	3,250	5,372	6,044
16,900	16,950	0	3,250	5,372	6,044	211	3,250	5,372	6,044
16,950	17,000	0	3,250	5,372	6,044	207	3,250	5,372	6,044

(Continued)

* If the amount you are looking up from the worksheet is at least $14,300 but less than $14,340, and you have no qualifying children, your credit is $2.
If the amount you are looking up from the worksheet is $14,340 or more, and you have no qualifying children, you cannot take the credit.

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 widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
17,000	17,050	0	3,250	5,372	6,044	203	3,250	5,372	6,044
17,050	17,100	0	3,250	5,372	6,044	199	3,250	5,372	6,044
17,100	17,150	0	3,250	5,372	6,044	195	3,250	5,372	6,044
17,150	17,200	0	3,250	5,372	6,044	192	3,250	5,372	6,044
17,200	17,250	0	3,250	5,372	6,044	188	3,250	5,372	6,044
17,250	17,300	0	3,250	5,372	6,044	184	3,250	5,372	6,044
17,300	17,350	0	3,250	5,372	6,044	180	3,250	5,372	6,044
17,350	17,400	0	3,250	5,372	6,044	176	3,250	5,372	6,044
17,400	17,450	0	3,250	5,372	6,044	173	3,250	5,372	6,044
17,450	17,500	0	3,250	5,372	6,044	169	3,250	5,372	6,044
17,500	17,550	0	3,250	5,372	6,044	165	3,250	5,372	6,044
17,550	17,600	0	3,243	5,363	6,034	161	3,250	5,372	6,044
17,600	17,650	0	3,235	5,352	6,023	157	3,250	5,372	6,044
17,650	17,700	0	3,227	5,341	6,013	153	3,250	5,372	6,044
17,700	17,750	0	3,219	5,331	6,002	150	3,250	5,372	6,044
17,750	17,800	0	3,211	5,320	5,992	146	3,250	5,372	6,044
17,800	17,850	0	3,203	5,310	5,981	142	3,250	5,372	6,044
17,850	17,900	0	3,195	5,299	5,971	138	3,250	5,372	6,044
17,900	17,950	0	3,187	5,289	5,960	134	3,250	5,372	6,044
17,950	18,000	0	3,179	5,278	5,950	130	3,250	5,372	6,044
18,000	18,050	0	3,171	5,268	5,939	127	3,250	5,372	6,044
18,050	18,100	0	3,163	5,257	5,929	123	3,250	5,372	6,044
18,100	18,150	0	3,155	5,247	5,918	119	3,250	5,372	6,044
18,150	18,200	0	3,147	5,236	5,908	115	3,250	5,372	6,044
18,200	18,250	0	3,139	5,226	5,897	111	3,250	5,372	6,044
18,250	18,300	0	3,131	5,215	5,887	107	3,250	5,372	6,044
18,300	18,350	0	3,123	5,205	5,876	104	3,250	5,372	6,044
18,350	18,400	0	3,115	5,194	5,866	100	3,250	5,372	6,044
18,400	18,450	0	3,107	5,184	5,855	96	3,250	5,372	6,044
18,450	18,500	0	3,099	5,173	5,844	92	3,250	5,372	6,044
18,500	18,550	0	3,091	5,162	5,834	88	3,250	5,372	6,044
18,550	18,600	0	3,083	5,152	5,823	85	3,250	5,372	6,044
18,600	18,650	0	3,075	5,141	5,813	81	3,250	5,372	6,044
18,650	18,700	0	3,067	5,131	5,802	77	3,250	5,372	6,044
18,700	18,750	0	3,059	5,120	5,792	73	3,250	5,372	6,044
18,750	18,800	0	3,051	5,110	5,781	69	3,250	5,372	6,044
18,800	18,850	0	3,043	5,099	5,771	65	3,250	5,372	6,044
18,850	18,900	0	3,035	5,089	5,760	62	3,250	5,372	6,044
18,900	18,950	0	3,027	5,078	5,750	58	3,250	5,372	6,044
18,950	19,000	0	3,019	5,068	5,739	54	3,250	5,372	6,044
19,000	19,050	0	3,011	5,057	5,729	50	3,250	5,372	6,044
19,050	19,100	0	3,004	5,047	5,718	46	3,250	5,372	6,044
19,100	19,150	0	2,996	5,036	5,708	42	3,250	5,372	6,044
19,150	19,200	0	2,988	5,026	5,697	39	3,250	5,372	6,044
19,200	19,250	0	2,980	5,015	5,687	35	3,250	5,372	6,044
19,250	19,300	0	2,972	5,005	5,676	31	3,250	5,372	6,044
19,300	19,350	0	2,964	4,994	5,665	27	3,250	5,372	6,044
19,350	19,400	0	2,956	4,983	5,655	23	3,250	5,372	6,044
19,400	19,450	0	2,948	4,973	5,644	20	3,250	5,372	6,044
19,450	19,500	0	2,940	4,962	5,634	16	3,250	5,372	6,044
19,500	19,550	0	2,932	4,952	5,623	12	3,250	5,372	6,044
19,550	19,600	0	2,924	4,941	5,613	8	3,250	5,372	6,044
19,600	19,650	0	2,916	4,931	5,602	4	3,250	5,372	6,044
19,650	19,700	0	2,908	4,920	5,592	*	3,250	5,372	6,044
19,700	19,750	0	2,900	4,910	5,581	0	3,250	5,372	6,044
19,750	19,800	0	2,892	4,899	5,571	0	3,250	5,372	6,044
19,800	19,850	0	2,884	4,889	5,560	0	3,250	5,372	6,044
19,850	19,900	0	2,876	4,878	5,550	0	3,250	5,372	6,044
19,900	19,950	0	2,868	4,868	5,539	0	3,250	5,372	6,044
19,950	20,000	0	2,860	4,857	5,529	0	3,250	5,372	6,044
20,000	20,050	0	2,852	4,847	5,518	0	3,250	5,372	6,044
20,050	20,100	0	2,844	4,836	5,508	0	3,250	5,372	6,044
20,100	20,150	0	2,836	4,825	5,497	0	3,250	5,372	6,044
20,150	20,200	0	2,828	4,815	5,486	0	3,250	5,372	6,044
20,200	20,250	0	2,820	4,804	5,476	0	3,250	5,372	6,044
20,250	20,300	0	2,812	4,794	5,465	0	3,250	5,372	6,044
20,300	20,350	0	2,804	4,783	5,455	0	3,250	5,372	6,044
20,350	20,400	0	2,796	4,773	5,444	0	3,250	5,372	6,044
20,400	20,450	0	2,788	4,762	5,434	0	3,250	5,372	6,044
20,450	20,500	0	2,780	4,752	5,423	0	3,250	5,372	6,044
20,500	20,550	0	2,772	4,741	5,413	0	3,250	5,372	6,044
20,550	20,600	0	2,764	4,731	5,402	0	3,250	5,372	6,044
20,600	20,650	0	2,756	4,720	5,392	0	3,250	5,372	6,044
20,650	20,700	0	2,748	4,710	5,381	0	3,250	5,372	6,044
20,700	20,750	0	2,740	4,699	5,371	0	3,250	5,372	6,044
20,750	20,800	0	2,732	4,689	5,360	0	3,250	5,372	6,044
20,800	20,850	0	2,724	4,678	5,350	0	3,250	5,372	6,044
20,850	20,900	0	2,716	4,668	5,339	0	3,250	5,372	6,044
20,900	20,950	0	2,708	4,657	5,329	0	3,250	5,372	6,044
20,950	21,000	0	2,700	4,646	5,318	0	3,250	5,372	6,044
21,000	21,050	0	2,692	4,636	5,307	0	3,250	5,372	6,044
21,050	21,100	0	2,684	4,625	5,297	0	3,250	5,372	6,044
21,100	21,150	0	2,676	4,615	5,286	0	3,250	5,372	6,044
21,150	21,200	0	2,668	4,604	5,276	0	3,250	5,372	6,044
21,200	21,250	0	2,660	4,594	5,265	0	3,250	5,372	6,044
21,250	21,300	0	2,652	4,583	5,255	0	3,250	5,372	6,044
21,300	21,350	0	2,644	4,573	5,244	0	3,250	5,372	6,044
21,350	21,400	0	2,636	4,562	5,234	0	3,250	5,372	6,044
21,400	21,450	0	2,628	4,552	5,223	0	3,250	5,372	6,044
21,450	21,500	0	2,620	4,541	5,213	0	3,250	5,372	6,044
21,500	21,550	0	2,612	4,531	5,202	0	3,250	5,372	6,044
21,550	21,600	0	2,604	4,520	5,192	0	3,250	5,372	6,044
21,600	21,650	0	2,596	4,510	5,181	0	3,250	5,372	6,044
21,650	21,700	0	2,588	4,499	5,171	0	3,250	5,372	6,044
21,700	21,750	0	2,580	4,489	5,160	0	3,250	5,372	6,044
21,750	21,800	0	2,572	4,478	5,150	0	3,250	5,372	6,044
21,800	21,850	0	2,564	4,467	5,139	0	3,250	5,372	6,044
21,850	21,900	0	2,556	4,457	5,128	0	3,250	5,372	6,044
21,900	21,950	0	2,548	4,446	5,118	0	3,250	5,372	6,044
21,950	22,000	0	2,540	4,436	5,107	0	3,250	5,372	6,044
22,000	22,050	0	2,532	4,425	5,097	0	3,250	5,372	6,044
22,050	22,100	0	2,524	4,415	5,086	0	3,250	5,372	6,044
22,100	22,150	0	2,516	4,404	5,076	0	3,250	5,372	6,044
22,150	22,200	0	2,508	4,394	5,065	0	3,250	5,372	6,044
22,200	22,250	0	2,500	4,383	5,055	0	3,250	5,372	6,044
22,250	22,300	0	2,492	4,373	5,044	0	3,250	5,372	6,044
22,300	22,350	0	2,484	4,362	5,034	0	3,250	5,372	6,044
22,350	22,400	0	2,476	4,352	5,023	0	3,250	5,372	6,044
22,400	22,450	0	2,468	4,341	5,013	0	3,250	5,372	6,044
22,450	22,500	0	2,460	4,331	5,002	0	3,250	5,372	6,044
22,500	22,550	0	2,452	4,320	4,992	0	3,250	5,372	6,044
22,550	22,600	0	2,444	4,310	4,981	0	3,250	5,372	6,044
22,600	22,650	0	2,436	4,299	4,970	0	3,250	5,372	6,044
22,650	22,700	0	2,428	4,288	4,960	0	3,250	5,372	6,044
22,700	22,750	0	2,420	4,278	4,949	0	3,250	5,372	6,044
22,750	22,800	0	2,412	4,267	4,939	0	3,250	5,372	6,044
22,800	22,850	0	2,404	4,257	4,928	0	3,250	5,372	6,044
22,850	22,900	0	2,396	4,246	4,918	0	3,250	5,372	6,044
22,900	22,950	0	2,388	4,236	4,907	0	3,242	5,360	6,032
22,950	23,000	0	2,380	4,225	4,897	0	3,234	5,350	6,021

(Continued)

* If the amount you are looking up from the worksheet is at least $19,650 but less than $19,680, and you have no qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $19,680 or more, and you have no qualifying children, you cannot take the credit.

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 widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
23,000	23,050	0	2,372	4,215	4,886	0	3,226	5,339	6,011
23,050	23,100	0	2,364	4,204	4,876	0	3,218	5,329	6,000
23,100	23,150	0	2,356	4,194	4,865	0	3,210	5,318	5,990
23,150	23,200	0	2,348	4,183	4,855	0	3,202	5,308	5,979
23,200	23,250	0	2,340	4,173	4,844	0	3,194	5,297	5,969
23,250	23,300	0	2,332	4,162	4,834	0	3,186	5,287	5,958
23,300	23,350	0	2,324	4,152	4,823	0	3,178	5,276	5,948
23,350	23,400	0	2,316	4,141	4,813	0	3,170	5,266	5,937
23,400	23,450	0	2,308	4,131	4,802	0	3,162	5,255	5,927
23,450	23,500	0	2,300	4,120	4,791	0	3,154	5,245	5,916
23,500	23,550	0	2,292	4,109	4,781	0	3,146	5,234	5,906
23,550	23,600	0	2,284	4,099	4,770	0	3,138	5,224	5,895
23,600	23,650	0	2,276	4,088	4,760	0	3,130	5,213	5,884
23,650	23,700	0	2,268	4,078	4,749	0	3,122	5,202	5,874
23,700	23,750	0	2,260	4,067	4,739	0	3,114	5,192	5,863
23,750	23,800	0	2,252	4,057	4,728	0	3,106	5,181	5,853
23,800	23,850	0	2,244	4,046	4,718	0	3,098	5,171	5,842
23,850	23,900	0	2,236	4,036	4,707	0	3,090	5,160	5,832
23,900	23,950	0	2,228	4,025	4,697	0	3,082	5,150	5,821
23,950	24,000	0	2,220	4,015	4,686	0	3,074	5,139	5,811
24,000	24,050	0	2,212	4,004	4,676	0	3,066	5,129	5,800
24,050	24,100	0	2,205	3,994	4,665	0	3,058	5,118	5,790
24,100	24,150	0	2,197	3,983	4,655	0	3,050	5,108	5,779
24,150	24,200	0	2,189	3,973	4,644	0	3,042	5,097	5,769
24,200	24,250	0	2,181	3,962	4,634	0	3,034	5,087	5,758
24,250	24,300	0	2,173	3,952	4,623	0	3,026	5,076	5,748
24,300	24,350	0	2,165	3,941	4,612	0	3,018	5,066	5,737
24,350	24,400	0	2,157	3,930	4,602	0	3,010	5,055	5,727
24,400	24,450	0	2,149	3,920	4,591	0	3,002	5,045	5,716
24,450	24,500	0	2,141	3,909	4,581	0	2,994	5,034	5,705
24,500	24,550	0	2,133	3,899	4,570	0	2,986	5,023	5,695
24,550	24,600	0	2,125	3,888	4,560	0	2,978	5,013	5,684
24,600	24,650	0	2,117	3,878	4,549	0	2,970	5,002	5,674
24,650	24,700	0	2,109	3,867	4,539	0	2,962	4,992	5,663
24,700	24,750	0	2,101	3,857	4,528	0	2,954	4,981	5,653
24,750	24,800	0	2,093	3,846	4,518	0	2,946	4,971	5,642
24,800	24,850	0	2,085	3,836	4,507	0	2,938	4,960	5,632
24,850	24,900	0	2,077	3,825	4,497	0	2,930	4,950	5,621
24,900	24,950	0	2,069	3,815	4,486	0	2,922	4,939	5,611
24,950	25,000	0	2,061	3,804	4,476	0	2,914	4,929	5,600
25,000	25,050	0	2,053	3,794	4,465	0	2,906	4,918	5,590
25,050	25,100	0	2,045	3,783	4,455	0	2,898	4,908	5,579
25,100	25,150	0	2,037	3,772	4,444	0	2,890	4,897	5,569
25,150	25,200	0	2,029	3,762	4,433	0	2,882	4,887	5,558
25,200	25,250	0	2,021	3,751	4,423	0	2,874	4,876	5,548
25,250	25,300	0	2,013	3,741	4,412	0	2,866	4,866	5,537
25,300	25,350	0	2,005	3,730	4,402	0	2,858	4,855	5,526
25,350	25,400	0	1,997	3,720	4,391	0	2,850	4,844	5,516
25,400	25,450	0	1,989	3,709	4,381	0	2,842	4,834	5,505
25,450	25,500	0	1,981	3,699	4,370	0	2,834	4,823	5,495
25,500	25,550	0	1,973	3,688	4,360	0	2,826	4,813	5,484
25,550	25,600	0	1,965	3,678	4,349	0	2,818	4,802	5,474
25,600	25,650	0	1,957	3,667	4,339	0	2,810	4,792	5,463
25,650	25,700	0	1,949	3,657	4,328	0	2,802	4,781	5,453
25,700	25,750	0	1,941	3,646	4,318	0	2,794	4,771	5,442
25,750	25,800	0	1,933	3,636	4,307	0	2,786	4,760	5,432
25,800	25,850	0	1,925	3,625	4,297	0	2,778	4,750	5,421
25,850	25,900	0	1,917	3,615	4,286	0	2,770	4,739	5,411
25,900	25,950	0	1,909	3,604	4,276	0	2,762	4,729	5,400
25,950	26,000	0	1,901	3,593	4,265	0	2,754	4,718	5,390
26,000	26,050	0	1,893	3,583	4,254	0	2,746	4,708	5,379
26,050	26,100	0	1,885	3,572	4,244	0	2,738	4,697	5,369
26,100	26,150	0	1,877	3,562	4,233	0	2,730	4,686	5,358
26,150	26,200	0	1,869	3,551	4,223	0	2,722	4,676	5,347
26,200	26,250	0	1,861	3,541	4,212	0	2,714	4,665	5,337
26,250	26,300	0	1,853	3,530	4,202	0	2,706	4,655	5,326
26,300	26,350	0	1,845	3,520	4,191	0	2,698	4,644	5,316
26,350	26,400	0	1,837	3,509	4,181	0	2,690	4,634	5,305
26,400	26,450	0	1,829	3,499	4,170	0	2,682	4,623	5,295
26,450	26,500	0	1,821	3,488	4,160	0	2,674	4,613	5,284
26,500	26,550	0	1,813	3,478	4,149	0	2,666	4,602	5,274
26,550	26,600	0	1,805	3,467	4,139	0	2,658	4,592	5,263
26,600	26,650	0	1,797	3,457	4,128	0	2,650	4,581	5,253
26,650	26,700	0	1,789	3,446	4,118	0	2,642	4,571	5,242
26,700	26,750	0	1,781	3,436	4,107	0	2,634	4,560	5,232
26,750	26,800	0	1,773	3,425	4,097	0	2,626	4,550	5,221
26,800	26,850	0	1,765	3,414	4,086	0	2,618	4,539	5,211
26,850	26,900	0	1,757	3,404	4,075	0	2,610	4,529	5,200
26,900	26,950	0	1,749	3,393	4,065	0	2,602	4,518	5,190
26,950	27,000	0	1,741	3,383	4,054	0	2,594	4,507	5,179
27,000	27,050	0	1,733	3,372	4,044	0	2,586	4,497	5,168
27,050	27,100	0	1,725	3,362	4,033	0	2,578	4,486	5,158
27,100	27,150	0	1,717	3,351	4,023	0	2,570	4,476	5,147
27,150	27,200	0	1,709	3,341	4,012	0	2,562	4,465	5,137
27,200	27,250	0	1,701	3,330	4,002	0	2,554	4,455	5,126
27,250	27,300	0	1,693	3,320	3,991	0	2,546	4,444	5,116
27,300	27,350	0	1,685	3,309	3,981	0	2,538	4,434	5,105
27,350	27,400	0	1,677	3,299	3,970	0	2,531	4,423	5,095
27,400	27,450	0	1,669	3,288	3,960	0	2,523	4,413	5,084
27,450	27,500	0	1,661	3,278	3,949	0	2,515	4,402	5,074
27,500	27,550	0	1,653	3,267	3,939	0	2,507	4,392	5,063
27,550	27,600	0	1,645	3,257	3,928	0	2,499	4,381	5,053
27,600	27,650	0	1,637	3,246	3,917	0	2,491	4,371	5,042
27,650	27,700	0	1,629	3,235	3,907	0	2,483	4,360	5,032
27,700	27,750	0	1,621	3,225	3,896	0	2,475	4,350	5,021
27,750	27,800	0	1,613	3,214	3,886	0	2,467	4,339	5,011
27,800	27,850	0	1,605	3,204	3,875	0	2,459	4,328	5,000
27,850	27,900	0	1,597	3,193	3,865	0	2,451	4,318	4,989
27,900	27,950	0	1,589	3,183	3,854	0	2,443	4,307	4,979
27,950	28,000	0	1,581	3,172	3,844	0	2,435	4,297	4,968
28,000	28,050	0	1,573	3,162	3,833	0	2,427	4,286	4,958
28,050	28,100	0	1,565	3,151	3,823	0	2,419	4,276	4,947
28,100	28,150	0	1,557	3,141	3,812	0	2,411	4,265	4,937
28,150	28,200	0	1,549	3,130	3,802	0	2,403	4,255	4,926
28,200	28,250	0	1,541	3,120	3,791	0	2,395	4,244	4,916
28,250	28,300	0	1,533	3,109	3,781	0	2,387	4,234	4,905
28,300	28,350	0	1,525	3,099	3,770	0	2,379	4,223	4,895
28,350	28,400	0	1,517	3,088	3,760	0	2,371	4,213	4,884
28,400	28,450	0	1,509	3,078	3,749	0	2,363	4,202	4,874
28,450	28,500	0	1,501	3,067	3,738	0	2,355	4,192	4,863
28,500	28,550	0	1,493	3,056	3,728	0	2,347	4,181	4,853
28,550	28,600	0	1,485	3,046	3,717	0	2,339	4,171	4,842
28,600	28,650	0	1,477	3,035	3,707	0	2,331	4,160	4,831
28,650	28,700	0	1,469	3,025	3,696	0	2,323	4,149	4,821
28,700	28,750	0	1,461	3,014	3,686	0	2,315	4,139	4,810
28,750	28,800	0	1,453	3,004	3,675	0	2,307	4,128	4,800
28,800	28,850	0	1,445	2,993	3,665	0	2,299	4,118	4,789
28,850	28,900	0	1,437	2,983	3,654	0	2,291	4,107	4,779
28,900	28,950	0	1,429	2,972	3,644	0	2,283	4,097	4,768
28,950	29,000	0	1,421	2,962	3,633	0	2,275	4,086	4,758

(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 widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
29,000	**29,050**	0	1,413	2,951	3,623	0	2,267	4,076	4,747
29,050	**29,100**	0	1,406	2,941	3,612	0	2,259	4,065	4,737
29,100	**29,150**	0	1,398	2,930	3,602	0	2,251	4,055	4,726
29,150	**29,200**	0	1,390	2,920	3,591	0	2,243	4,044	4,716
29,200	**29,250**	0	1,382	2,909	3,581	0	2,235	4,034	4,705
29,250	**29,300**	0	1,374	2,899	3,570	0	2,227	4,023	4,695
29,300	**29,350**	0	1,366	2,888	3,559	0	2,219	4,013	4,684
29,350	**29,400**	0	1,358	2,877	3,549	0	2,211	4,002	4,674
29,400	**29,450**	0	1,350	2,867	3,538	0	2,203	3,992	4,663
29,450	**29,500**	0	1,342	2,856	3,528	0	2,195	3,981	4,652
29,500	**29,550**	0	1,334	2,846	3,517	0	2,187	3,970	4,642
29,550	**29,600**	0	1,326	2,835	3,507	0	2,179	3,960	4,631
29,600	**29,650**	0	1,318	2,825	3,496	0	2,171	3,949	4,621
29,650	**29,700**	0	1,310	2,814	3,486	0	2,163	3,939	4,610
29,700	**29,750**	0	1,302	2,804	3,475	0	2,155	3,928	4,600
29,750	**29,800**	0	1,294	2,793	3,465	0	2,147	3,918	4,589
29,800	**29,850**	0	1,286	2,783	3,454	0	2,139	3,907	4,579
29,850	**29,900**	0	1,278	2,772	3,444	0	2,131	3,897	4,568
29,900	**29,950**	0	1,270	2,762	3,433	0	2,123	3,886	4,558
29,950	**30,000**	0	1,262	2,751	3,423	0	2,115	3,876	4,547
30,000	**30,050**	0	1,254	2,741	3,412	0	2,107	3,865	4,537
30,050	**30,100**	0	1,246	2,730	3,402	0	2,099	3,855	4,526
30,100	**30,150**	0	1,238	2,719	3,391	0	2,091	3,844	4,516
30,150	**30,200**	0	1,230	2,709	3,380	0	2,083	3,834	4,505
30,200	**30,250**	0	1,222	2,698	3,370	0	2,075	3,823	4,495
30,250	**30,300**	0	1,214	2,688	3,359	0	2,067	3,813	4,484
30,300	**30,350**	0	1,206	2,677	3,349	0	2,059	3,802	4,473
30,350	**30,400**	0	1,198	2,667	3,338	0	2,051	3,791	4,463
30,400	**30,450**	0	1,190	2,656	3,328	0	2,043	3,781	4,452
30,450	**30,500**	0	1,182	2,646	3,317	0	2,035	3,770	4,442
30,500	**30,550**	0	1,174	2,635	3,307	0	2,027	3,760	4,431
30,550	**30,600**	0	1,166	2,625	3,296	0	2,019	3,749	4,421
30,600	**30,650**	0	1,158	2,614	3,286	0	2,011	3,739	4,410
30,650	**30,700**	0	1,150	2,604	3,275	0	2,003	3,728	4,400
30,700	**30,750**	0	1,142	2,593	3,265	0	1,995	3,718	4,389
30,750	**30,800**	0	1,134	2,583	3,254	0	1,987	3,707	4,379
30,800	**30,850**	0	1,126	2,572	3,244	0	1,979	3,697	4,368
30,850	**30,900**	0	1,118	2,562	3,233	0	1,971	3,686	4,358
30,900	**30,950**	0	1,110	2,551	3,223	0	1,963	3,676	4,347
30,950	**31,000**	0	1,102	2,540	3,212	0	1,955	3,665	4,337
31,000	**31,050**	0	1,094	2,530	3,201	0	1,947	3,655	4,326
31,050	**31,100**	0	1,086	2,519	3,191	0	1,939	3,644	4,316
31,100	**31,150**	0	1,078	2,509	3,180	0	1,931	3,633	4,305
31,150	**31,200**	0	1,070	2,498	3,170	0	1,923	3,623	4,294
31,200	**31,250**	0	1,062	2,488	3,159	0	1,915	3,612	4,284
31,250	**31,300**	0	1,054	2,477	3,149	0	1,907	3,602	4,273
31,300	**31,350**	0	1,046	2,467	3,138	0	1,899	3,591	4,263
31,350	**31,400**	0	1,038	2,456	3,128	0	1,891	3,581	4,252
31,400	**31,450**	0	1,030	2,446	3,117	0	1,883	3,570	4,242
31,450	**31,500**	0	1,022	2,435	3,107	0	1,875	3,560	4,231
31,500	**31,550**	0	1,014	2,425	3,096	0	1,867	3,549	4,221
31,550	**31,600**	0	1,006	2,414	3,086	0	1,859	3,539	4,210
31,600	**31,650**	0	998	2,404	3,075	0	1,851	3,528	4,200
31,650	**31,700**	0	990	2,393	3,065	0	1,843	3,518	4,189
31,700	**31,750**	0	982	2,383	3,054	0	1,835	3,507	4,179
31,750	**31,800**	0	974	2,372	3,044	0	1,827	3,497	4,168
31,800	**31,850**	0	966	2,361	3,033	0	1,819	3,486	4,158
31,850	**31,900**	0	958	2,351	3,022	0	1,811	3,476	4,147
31,900	**31,950**	0	950	2,340	3,012	0	1,803	3,465	4,137
31,950	**32,000**	0	942	2,330	3,001	0	1,795	3,454	4,126
32,000	**32,050**	0	934	2,319	2,991	0	1,787	3,444	4,115
32,050	**32,100**	0	926	2,309	2,980	0	1,779	3,433	4,105
32,100	**32,150**	0	918	2,298	2,970	0	1,771	3,423	4,094
32,150	**32,200**	0	910	2,288	2,959	0	1,763	3,412	4,084
32,200	**32,250**	0	902	2,277	2,949	0	1,755	3,402	4,073
32,250	**32,300**	0	894	2,267	2,938	0	1,747	3,391	4,063
32,300	**32,350**	0	886	2,256	2,928	0	1,739	3,381	4,052
32,350	**32,400**	0	878	2,246	2,917	0	1,732	3,370	4,042
32,400	**32,450**	0	870	2,235	2,907	0	1,724	3,360	4,031
32,450	**32,500**	0	862	2,225	2,896	0	1,716	3,349	4,021
32,500	**32,550**	0	854	2,214	2,886	0	1,708	3,339	4,010
32,550	**32,600**	0	846	2,204	2,875	0	1,700	3,328	4,000
32,600	**32,650**	0	838	2,193	2,864	0	1,692	3,318	3,989
32,650	**32,700**	0	830	2,182	2,854	0	1,684	3,307	3,979
32,700	**32,750**	0	822	2,172	2,843	0	1,676	3,297	3,968
32,750	**32,800**	0	814	2,161	2,833	0	1,668	3,286	3,958
32,800	**32,850**	0	806	2,151	2,822	0	1,660	3,275	3,947
32,850	**32,900**	0	798	2,140	2,812	0	1,652	3,265	3,936
32,900	**32,950**	0	790	2,130	2,801	0	1,644	3,254	3,926
32,950	**33,000**	0	782	2,119	2,791	0	1,636	3,244	3,915
33,000	**33,050**	0	774	2,109	2,780	0	1,628	3,233	3,905
33,050	**33,100**	0	766	2,098	2,770	0	1,620	3,223	3,894
33,100	**33,150**	0	758	2,088	2,759	0	1,612	3,212	3,884
33,150	**33,200**	0	750	2,077	2,749	0	1,604	3,202	3,873
33,200	**33,250**	0	742	2,067	2,738	0	1,596	3,191	3,863
33,250	**33,300**	0	734	2,056	2,728	0	1,588	3,181	3,852
33,300	**33,350**	0	726	2,046	2,717	0	1,580	3,170	3,842
33,350	**33,400**	0	718	2,035	2,707	0	1,572	3,160	3,831
33,400	**33,450**	0	710	2,025	2,696	0	1,564	3,149	3,821
33,450	**33,500**	0	702	2,014	2,685	0	1,556	3,139	3,810
33,500	**33,550**	0	694	2,003	2,675	0	1,548	3,128	3,800
33,550	**33,600**	0	686	1,993	2,664	0	1,540	3,118	3,789
33,600	**33,650**	0	678	1,982	2,654	0	1,532	3,107	3,778
33,650	**33,700**	0	670	1,972	2,643	0	1,524	3,096	3,768
33,700	**33,750**	0	662	1,961	2,633	0	1,516	3,086	3,757
33,750	**33,800**	0	654	1,951	2,622	0	1,508	3,075	3,747
33,800	**33,850**	0	646	1,940	2,612	0	1,500	3,065	3,736
33,850	**33,900**	0	638	1,930	2,601	0	1,492	3,054	3,726
33,900	**33,950**	0	630	1,919	2,591	0	1,484	3,044	3,715
33,950	**34,000**	0	622	1,909	2,580	0	1,476	3,033	3,705
34,000	**34,050**	0	614	1,898	2,570	0	1,468	3,023	3,694
34,050	**34,100**	0	607	1,888	2,559	0	1,460	3,012	3,684
34,100	**34,150**	0	599	1,877	2,549	0	1,452	3,002	3,673
34,150	**34,200**	0	591	1,867	2,538	0	1,444	2,991	3,663
34,200	**34,250**	0	583	1,856	2,528	0	1,436	2,981	3,652
34,250	**34,300**	0	575	1,846	2,517	0	1,428	2,970	3,642
34,300	**34,350**	0	567	1,835	2,506	0	1,420	2,960	3,631
34,350	**34,400**	0	559	1,824	2,496	0	1,412	2,949	3,621
34,400	**34,450**	0	551	1,814	2,485	0	1,404	2,939	3,610
34,450	**34,500**	0	543	1,803	2,475	0	1,396	2,928	3,599
34,500	**34,550**	0	535	1,793	2,464	0	1,388	2,917	3,589
34,550	**34,600**	0	527	1,782	2,454	0	1,380	2,907	3,578
34,600	**34,650**	0	519	1,772	2,443	0	1,372	2,896	3,568
34,650	**34,700**	0	511	1,761	2,433	0	1,364	2,886	3,557
34,700	**34,750**	0	503	1,751	2,422	0	1,356	2,875	3,547
34,750	**34,800**	0	495	1,740	2,412	0	1,348	2,865	3,536
34,800	**34,850**	0	487	1,730	2,401	0	1,340	2,854	3,526
34,850	**34,900**	0	479	1,719	2,391	0	1,332	2,844	3,515
34,900	**34,950**	0	471	1,709	2,380	0	1,324	2,833	3,505
34,950	**35,000**	0	463	1,698	2,370	0	1,316	2,823	3,494

(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 widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
35,000	**35,050**	0	455	1,688	2,359	0	1,308	2,812	3,484
35,050	**35,100**	0	447	1,677	2,349	0	1,300	2,802	3,473
35,100	**35,150**	0	439	1,666	2,338	0	1,292	2,791	3,463
35,150	**35,200**	0	431	1,656	2,327	0	1,284	2,781	3,452
35,200	**35,250**	0	423	1,645	2,317	0	1,276	2,770	3,442
35,250	**35,300**	0	415	1,635	2,306	0	1,268	2,760	3,431
35,300	**35,350**	0	407	1,624	2,296	0	1,260	2,749	3,420
35,350	**35,400**	0	399	1,614	2,285	0	1,252	2,738	3,410
35,400	**35,450**	0	391	1,603	2,275	0	1,244	2,728	3,399
35,450	**35,500**	0	383	1,593	2,264	0	1,236	2,717	3,389
35,500	**35,550**	0	375	1,582	2,254	0	1,228	2,707	3,378
35,550	**35,600**	0	367	1,572	2,243	0	1,220	2,696	3,368
35,600	**35,650**	0	359	1,561	2,233	0	1,212	2,686	3,357
35,650	**35,700**	0	351	1,551	2,222	0	1,204	2,675	3,347
35,700	**35,750**	0	343	1,540	2,212	0	1,196	2,665	3,336
35,750	**35,800**	0	335	1,530	2,201	0	1,188	2,654	3,326
35,800	**35,850**	0	327	1,519	2,191	0	1,180	2,644	3,315
35,850	**35,900**	0	319	1,509	2,180	0	1,172	2,633	3,305
35,900	**35,950**	0	311	1,498	2,170	0	1,164	2,623	3,294
35,950	**36,000**	0	303	1,487	2,159	0	1,156	2,612	3,284
36,000	**36,050**	0	295	1,477	2,148	0	1,148	2,602	3,273
36,050	**36,100**	0	287	1,466	2,138	0	1,140	2,591	3,263
36,100	**36,150**	0	279	1,456	2,127	0	1,132	2,580	3,252
36,150	**36,200**	0	271	1,445	2,117	0	1,124	2,570	3,241
36,200	**36,250**	0	263	1,435	2,106	0	1,116	2,559	3,231
36,250	**36,300**	0	255	1,424	2,096	0	1,108	2,549	3,220
36,300	**36,350**	0	247	1,414	2,085	0	1,100	2,538	3,210
36,350	**36,400**	0	239	1,403	2,075	0	1,092	2,528	3,199
36,400	**36,450**	0	231	1,393	2,064	0	1,084	2,517	3,189
36,450	**36,500**	0	223	1,382	2,054	0	1,076	2,507	3,178
36,500	**36,550**	0	215	1,372	2,043	0	1,068	2,496	3,168
36,550	**36,600**	0	207	1,361	2,033	0	1,060	2,486	3,157
36,600	**36,650**	0	199	1,351	2,022	0	1,052	2,475	3,147
36,650	**36,700**	0	191	1,340	2,012	0	1,044	2,465	3,136
36,700	**36,750**	0	183	1,330	2,001	0	1,036	2,454	3,126
36,750	**36,800**	0	175	1,319	1,991	0	1,028	2,444	3,115
36,800	**36,850**	0	167	1,308	1,980	0	1,020	2,433	3,105
36,850	**36,900**	0	159	1,298	1,969	0	1,012	2,423	3,094
36,900	**36,950**	0	151	1,287	1,959	0	1,004	2,412	3,084
36,950	**37,000**	0	143	1,277	1,948	0	996	2,401	3,073
37,000	**37,050**	0	135	1,266	1,938	0	988	2,391	3,062
37,050	**37,100**	0	127	1,256	1,927	0	980	2,380	3,052
37,100	**37,150**	0	119	1,245	1,917	0	972	2,370	3,041
37,150	**37,200**	0	111	1,235	1,906	0	964	2,359	3,031
37,200	**37,250**	0	103	1,224	1,896	0	956	2,349	3,020
37,250	**37,300**	0	95	1,214	1,885	0	948	2,338	3,010
37,300	**37,350**	0	87	1,203	1,875	0	940	2,328	2,999
37,350	**37,400**	0	79	1,193	1,864	0	933	2,317	2,989
37,400	**37,450**	0	71	1,182	1,854	0	925	2,307	2,978
37,450	**37,500**	0	63	1,172	1,843	0	917	2,296	2,968
37,500	**37,550**	0	55	1,161	1,833	0	909	2,286	2,957
37,550	**37,600**	0	47	1,151	1,822	0	901	2,275	2,947
37,600	**37,650**	0	39	1,140	1,811	0	893	2,265	2,936
37,650	**37,700**	0	31	1,129	1,801	0	885	2,254	2,926
37,700	**37,750**	0	23	1,119	1,790	0	877	2,244	2,915
37,750	**37,800**	0	15	1,108	1,780	0	869	2,233	2,905
37,800	**37,850**	0	7	1,098	1,769	0	861	2,222	2,894
37,850	**37,900**	0	*	1,087	1,759	0	853	2,212	2,883
37,900	**37,950**	0	0	1,077	1,748	0	845	2,201	2,873
37,950	**38,000**	0	0	1,066	1,738	0	837	2,191	2,862
38,000	**38,050**	0	0	1,056	1,727	0	829	2,180	2,852
38,050	**38,100**	0	0	1,045	1,717	0	821	2,170	2,841
38,100	**38,150**	0	0	1,035	1,706	0	813	2,159	2,831
38,150	**38,200**	0	0	1,024	1,696	0	805	2,149	2,820
38,200	**38,250**	0	0	1,014	1,685	0	797	2,138	2,810
38,250	**38,300**	0	0	1,003	1,675	0	789	2,128	2,799
38,300	**38,350**	0	0	993	1,664	0	781	2,117	2,789
38,350	**38,400**	0	0	982	1,654	0	773	2,107	2,778
38,400	**38,450**	0	0	972	1,643	0	765	2,096	2,768
38,450	**38,500**	0	0	961	1,632	0	757	2,086	2,757
38,500	**38,550**	0	0	950	1,622	0	749	2,075	2,747
38,550	**38,600**	0	0	940	1,611	0	741	2,065	2,736
38,600	**38,650**	0	0	929	1,601	0	733	2,054	2,725
38,650	**38,700**	0	0	919	1,590	0	725	2,043	2,715
38,700	**38,750**	0	0	908	1,580	0	717	2,033	2,704
38,750	**38,800**	0	0	898	1,569	0	709	2,022	2,694
38,800	**38,850**	0	0	887	1,559	0	701	2,012	2,683
38,850	**38,900**	0	0	877	1,548	0	693	2,001	2,673
38,900	**38,950**	0	0	866	1,538	0	685	1,991	2,662
38,950	**39,000**	0	0	856	1,527	0	677	1,980	2,652
39,000	**39,050**	0	0	845	1,517	0	669	1,970	2,641
39,050	**39,100**	0	0	835	1,506	0	661	1,959	2,631
39,100	**39,150**	0	0	824	1,496	0	653	1,949	2,620
39,150	**39,200**	0	0	814	1,485	0	645	1,938	2,610
39,200	**39,250**	0	0	803	1,475	0	637	1,928	2,599
39,250	**39,300**	0	0	793	1,464	0	629	1,917	2,589
39,300	**39,350**	0	0	782	1,453	0	621	1,907	2,578
39,350	**39,400**	0	0	771	1,443	0	613	1,896	2,568
39,400	**39,450**	0	0	761	1,432	0	605	1,886	2,557
39,450	**39,500**	0	0	750	1,422	0	597	1,875	2,546
39,500	**39,550**	0	0	740	1,411	0	589	1,864	2,536
39,550	**39,600**	0	0	729	1,401	0	581	1,854	2,525
39,600	**39,650**	0	0	719	1,390	0	573	1,843	2,515
39,650	**39,700**	0	0	708	1,380	0	565	1,833	2,504
39,700	**39,750**	0	0	698	1,369	0	557	1,822	2,494
39,750	**39,800**	0	0	687	1,359	0	549	1,812	2,483
39,800	**39,850**	0	0	677	1,348	0	541	1,801	2,473
39,850	**39,900**	0	0	666	1,338	0	533	1,791	2,462
39,900	**39,950**	0	0	656	1,327	0	525	1,780	2,452
39,950	**40,000**	0	0	645	1,317	0	517	1,770	2,441
40,000	**40,050**	0	0	635	1,306	0	509	1,759	2,431
40,050	**40,100**	0	0	624	1,296	0	501	1,749	2,420
40,100	**40,150**	0	0	613	1,285	0	493	1,738	2,410
40,150	**40,200**	0	0	603	1,274	0	485	1,728	2,399
40,200	**40,250**	0	0	592	1,264	0	477	1,717	2,389
40,250	**40,300**	0	0	582	1,253	0	469	1,707	2,378
40,300	**40,350**	0	0	571	1,243	0	461	1,696	2,367
40,350	**40,400**	0	0	561	1,232	0	453	1,685	2,357
40,400	**40,450**	0	0	550	1,222	0	445	1,675	2,346
40,450	**40,500**	0	0	540	1,211	0	437	1,664	2,336
40,500	**40,550**	0	0	529	1,201	0	429	1,654	2,325
40,550	**40,600**	0	0	519	1,190	0	421	1,643	2,315
40,600	**40,650**	0	0	508	1,180	0	413	1,633	2,304
40,650	**40,700**	0	0	498	1,169	0	405	1,622	2,294
40,700	**40,750**	0	0	487	1,159	0	397	1,612	2,283
40,750	**40,800**	0	0	477	1,148	0	389	1,601	2,273
40,800	**40,850**	0	0	466	1,138	0	381	1,591	2,262
40,850	**40,900**	0	0	456	1,127	0	373	1,580	2,252
40,900	**40,950**	0	0	445	1,117	0	365	1,570	2,241
40,950	**41,000**	0	0	434	1,106	0	357	1,559	2,231

(Continued)

* If the amount you are looking up from the worksheet is at least $37,850 but less than $37,870, and you have one qualifying child, your credit is $2.
If the amount you are looking up from the worksheet is $37,870 or more, and you have one qualifying child, you cannot take the credit.

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 widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
41,000	**41,050**	0	0	424	1,095	0	349	1,549	2,220
41,050	**41,100**	0	0	413	1,085	0	341	1,538	2,210
41,100	**41,150**	0	0	403	1,074	0	333	1,527	2,199
41,150	**41,200**	0	0	392	1,064	0	325	1,517	2,188
41,200	**41,250**	0	0	382	1,053	0	317	1,506	2,178
41,250	**41,300**	0	0	371	1,043	0	309	1,496	2,167
41,300	**41,350**	0	0	361	1,032	0	301	1,485	2,157
41,350	**41,400**	0	0	350	1,022	0	293	1,475	2,146
41,400	**41,450**	0	0	340	1,011	0	285	1,464	2,136
41,450	**41,500**	0	0	329	1,001	0	277	1,454	2,125
41,500	**41,550**	0	0	319	990	0	269	1,443	2,115
41,550	**41,600**	0	0	308	980	0	261	1,433	2,104
41,600	**41,650**	0	0	298	969	0	253	1,422	2,094
41,650	**41,700**	0	0	287	959	0	245	1,412	2,083
41,700	**41,750**	0	0	277	948	0	237	1,401	2,073
41,750	**41,800**	0	0	266	938	0	229	1,391	2,062
41,800	**41,850**	0	0	255	927	0	221	1,380	2,052
41,850	**41,900**	0	0	245	916	0	213	1,370	2,041
41,900	**41,950**	0	0	234	906	0	205	1,359	2,031
41,950	**42,000**	0	0	224	895	0	197	1,348	2,020
42,000	**42,050**	0	0	213	885	0	189	1,338	2,009
42,050	**42,100**	0	0	203	874	0	181	1,327	1,999
42,100	**42,150**	0	0	192	864	0	173	1,317	1,988
42,150	**42,200**	0	0	182	853	0	165	1,306	1,978
42,200	**42,250**	0	0	171	843	0	157	1,296	1,967
42,250	**42,300**	0	0	161	832	0	149	1,285	1,957
42,300	**42,350**	0	0	150	822	0	141	1,275	1,946
42,350	**42,400**	0	0	140	811	0	134	1,264	1,936
42,400	**42,450**	0	0	129	801	0	126	1,254	1,925
42,450	**42,500**	0	0	119	790	0	118	1,243	1,915
42,500	**42,550**	0	0	108	780	0	110	1,233	1,904
42,550	**42,600**	0	0	98	769	0	102	1,222	1,894
42,600	**42,650**	0	0	87	758	0	94	1,212	1,883
42,650	**42,700**	0	0	76	748	0	86	1,201	1,873
42,700	**42,750**	0	0	66	737	0	78	1,191	1,862
42,750	**42,800**	0	0	55	727	0	70	1,180	1,852
42,800	**42,850**	0	0	45	716	0	62	1,169	1,841
42,850	**42,900**	0	0	34	706	0	54	1,159	1,830
42,900	**42,950**	0	0	24	695	0	46	1,148	1,820
42,950	**43,000**	0	0	13	685	0	38	1,138	1,809
43,000	**43,050**	0	0	*	674	0	30	1,127	1,799
43,050	**43,100**	0	0	0	664	0	22	1,117	1,788
43,100	**43,150**	0	0	0	653	0	14	1,106	1,778
43,150	**43,200**	0	0	0	643	0	6	1,096	1,767
43,200	**43,250**	0	0	0	632	0	**	1,085	1,757
43,250	**43,300**	0	0	0	622	0	0	1,075	1,746
43,300	**43,350**	0	0	0	611	0	0	1,064	1,736
43,350	**43,400**	0	0	0	601	0	0	1,054	1,725
43,400	**43,450**	0	0	0	590	0	0	1,043	1,715
43,450	**43,500**	0	0	0	579	0	0	1,033	1,704

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
43,500	**43,550**	0	0	0	569	0	0	1,022	1,694
43,550	**43,600**	0	0	0	558	0	0	1,012	1,683
43,600	**43,650**	0	0	0	548	0	0	1,001	1,672
43,650	**43,700**	0	0	0	537	0	0	990	1,662
43,700	**43,750**	0	0	0	527	0	0	980	1,651
43,750	**43,800**	0	0	0	516	0	0	969	1,641
43,800	**43,850**	0	0	0	506	0	0	959	1,630
43,850	**43,900**	0	0	0	495	0	0	948	1,620
43,900	**43,950**	0	0	0	485	0	0	938	1,609
43,950	**44,000**	0	0	0	474	0	0	927	1,599
44,000	**44,050**	0	0	0	464	0	0	917	1,588
44,050	**44,100**	0	0	0	453	0	0	906	1,578
44,100	**44,150**	0	0	0	443	0	0	896	1,567
44,150	**44,200**	0	0	0	432	0	0	885	1,557
44,200	**44,250**	0	0	0	422	0	0	875	1,546
44,250	**44,300**	0	0	0	411	0	0	864	1,536
44,300	**44,350**	0	0	0	400	0	0	854	1,525
44,350	**44,400**	0	0	0	390	0	0	843	1,515
44,400	**44,450**	0	0	0	379	0	0	833	1,504
44,450	**44,500**	0	0	0	369	0	0	822	1,493
44,500	**44,550**	0	0	0	358	0	0	811	1,483
44,550	**44,600**	0	0	0	348	0	0	801	1,472
44,600	**44,650**	0	0	0	337	0	0	790	1,462
44,650	**44,700**	0	0	0	327	0	0	780	1,451
44,700	**44,750**	0	0	0	316	0	0	769	1,441
44,750	**44,800**	0	0	0	306	0	0	759	1,430
44,800	**44,850**	0	0	0	295	0	0	748	1,420
44,850	**44,900**	0	0	0	285	0	0	738	1,409
44,900	**44,950**	0	0	0	274	0	0	727	1,399
44,950	**45,000**	0	0	0	264	0	0	717	1,388
45,000	**45,050**	0	0	0	253	0	0	706	1,378
45,050	**45,100**	0	0	0	243	0	0	696	1,367
45,100	**45,150**	0	0	0	232	0	0	685	1,357
45,150	**45,200**	0	0	0	221	0	0	675	1,346
45,200	**45,250**	0	0	0	211	0	0	664	1,336
45,250	**45,300**	0	0	0	200	0	0	654	1,325
45,300	**45,350**	0	0	0	190	0	0	643	1,314
45,350	**45,400**	0	0	0	179	0	0	632	1,304
45,400	**45,450**	0	0	0	169	0	0	622	1,293
45,450	**45,500**	0	0	0	158	0	0	611	1,283
45,500	**45,550**	0	0	0	148	0	0	601	1,272
45,550	**45,600**	0	0	0	137	0	0	590	1,262
45,600	**45,650**	0	0	0	127	0	0	580	1,251
45,650	**45,700**	0	0	0	116	0	0	569	1,241
45,700	**45,750**	0	0	0	106	0	0	559	1,230
45,750	**45,800**	0	0	0	95	0	0	548	1,220
45,800	**45,850**	0	0	0	85	0	0	538	1,209
45,850	**45,900**	0	0	0	74	0	0	527	1,199
45,900	**45,950**	0	0	0	64	0	0	517	1,188
45,950	**46,000**	0	0	0	53	0	0	506	1,178

(Continued)

* If the amount you are looking up from the worksheet is at least $43,000 but less than $43,038, and you have two qualifying children, your credit is $4.
If the amount you are looking up from the worksheet is $43,038 or more, and you have two qualifying children, you cannot take the credit.
** If the amount you are looking up from the worksheet is at least $43,200 but less than $43,210, and you have one qualifying child, your credit is $1.
If the amount you are looking up from the worksheet is $43,210 or more, and you have one qualifying child, you cannot take the credit.

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 widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
46,000	**46,050**	0	0	0	42	0	0	496	1,167
46,050	**46,100**	0	0	0	32	0	0	485	1,157
46,100	**46,150**	0	0	0	21	0	0	474	1,146
46,150	**46,200**	0	0	0	11	0	0	464	1,135
46,200	**46,250**	0	0	0	*	0	0	453	1,125
46,250	**46,300**	0	0	0	0	0	0	443	1,114
46,300	**46,350**	0	0	0	0	0	0	432	1,104
46,350	**46,400**	0	0	0	0	0	0	422	1,093
46,400	**46,450**	0	0	0	0	0	0	411	1,083
46,450	**46,500**	0	0	0	0	0	0	401	1,072
46,500	**46,550**	0	0	0	0	0	0	390	1,062
46,550	**46,600**	0	0	0	0	0	0	380	1,051
46,600	**46,650**	0	0	0	0	0	0	369	1,041
46,650	**46,700**	0	0	0	0	0	0	359	1,030
46,700	**46,750**	0	0	0	0	0	0	348	1,020
46,750	**46,800**	0	0	0	0	0	0	338	1,009
46,800	**46,850**	0	0	0	0	0	0	327	999
46,850	**46,900**	0	0	0	0	0	0	317	988
46,900	**46,950**	0	0	0	0	0	0	306	978
46,950	**47,000**	0	0	0	0	0	0	295	967
47,000	**47,050**	0	0	0	0	0	0	285	956
47,050	**47,100**	0	0	0	0	0	0	274	946
47,100	**47,150**	0	0	0	0	0	0	264	935
47,150	**47,200**	0	0	0	0	0	0	253	925
47,200	**47,250**	0	0	0	0	0	0	243	914
47,250	**47,300**	0	0	0	0	0	0	232	904
47,300	**47,350**	0	0	0	0	0	0	222	893
47,350	**47,400**	0	0	0	0	0	0	211	883
47,400	**47,450**	0	0	0	0	0	0	201	872
47,450	**47,500**	0	0	0	0	0	0	190	862
47,500	**47,550**	0	0	0	0	0	0	180	851
47,550	**47,600**	0	0	0	0	0	0	169	841
47,600	**47,650**	0	0	0	0	0	0	159	830
47,650	**47,700**	0	0	0	0	0	0	148	820
47,700	**47,750**	0	0	0	0	0	0	138	809
47,750	**47,800**	0	0	0	0	0	0	127	799
47,800	**47,850**	0	0	0	0	0	0	116	788
47,850	**47,900**	0	0	0	0	0	0	106	777
47,900	**47,950**	0	0	0	0	0	0	95	767
47,950	**48,000**	0	0	0	0	0	0	85	756
48,000	**48,050**	0	0	0	0	0	0	74	746
48,050	**48,100**	0	0	0	0	0	0	64	735
48,100	**48,150**	0	0	0	0	0	0	53	725
48,150	**48,200**	0	0	0	0	0	0	43	714
48,200	**48,250**	0	0	0	0	0	0	32	704
48,250	**48,300**	0	0	0	0	0	0	22	693
48,300	**48,350**	0	0	0	0	0	0	11	683
48,350	**48,400**	0	0	0	0	0	0	**	672
48,400	**48,450**	0	0	0	0	0	0	0	662
48,450	**48,500**	0	0	0	0	0	0	0	651
48,500	**48,550**	0	0	0	0	0	0	0	641
48,550	**48,600**	0	0	0	0	0	0	0	630
48,600	**48,650**	0	0	0	0	0	0	0	619
48,650	**48,700**	0	0	0	0	0	0	0	609
48,700	**48,750**	0	0	0	0	0	0	0	598
48,750	**48,800**	0	0	0	0	0	0	0	588
48,800	**48,850**	0	0	0	0	0	0	0	577
48,850	**48,900**	0	0	0	0	0	0	0	567
48,900	**48,950**	0	0	0	0	0	0	0	556
48,950	**49,000**	0	0	0	0	0	0	0	546

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is-				**Married filing jointly** and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
49,000	**49,050**	0	0	0	0	0	0	0	535
49,050	**49,100**	0	0	0	0	0	0	0	525
49,100	**49,150**	0	0	0	0	0	0	0	514
49,150	**49,200**	0	0	0	0	0	0	0	504
49,200	**49,250**	0	0	0	0	0	0	0	493
49,250	**49,300**	0	0	0	0	0	0	0	483
49,300	**49,350**	0	0	0	0	0	0	0	472
49,350	**49,400**	0	0	0	0	0	0	0	462
49,400	**49,450**	0	0	0	0	0	0	0	451
49,450	**49,500**	0	0	0	0	0	0	0	440
49,500	**49,550**	0	0	0	0	0	0	0	430
49,550	**49,600**	0	0	0	0	0	0	0	419
49,600	**49,650**	0	0	0	0	0	0	0	409
49,650	**49,700**	0	0	0	0	0	0	0	398
49,700	**49,750**	0	0	0	0	0	0	0	388
49,750	**49,800**	0	0	0	0	0	0	0	377
49,800	**49,850**	0	0	0	0	0	0	0	367
49,850	**49,900**	0	0	0	0	0	0	0	356
49,900	**49,950**	0	0	0	0	0	0	0	346
49,950	**50,000**	0	0	0	0	0	0	0	335
50,000	**50,050**	0	0	0	0	0	0	0	325
50,050	**50,100**	0	0	0	0	0	0	0	314
50,100	**50,150**	0	0	0	0	0	0	0	304
50,150	**50,200**	0	0	0	0	0	0	0	293
50,200	**50,250**	0	0	0	0	0	0	0	283
50,250	**50,300**	0	0	0	0	0	0	0	272
50,300	**50,350**	0	0	0	0	0	0	0	261
50,350	**50,400**	0	0	0	0	0	0	0	251
50,400	**50,450**	0	0	0	0	0	0	0	240
50,450	**50,500**	0	0	0	0	0	0	0	230
50,500	**50,550**	0	0	0	0	0	0	0	219
50,550	**50,600**	0	0	0	0	0	0	0	209
50,600	**50,650**	0	0	0	0	0	0	0	198
50,650	**50,700**	0	0	0	0	0	0	0	188
50,700	**50,750**	0	0	0	0	0	0	0	177
50,750	**50,800**	0	0	0	0	0	0	0	167
50,800	**50,850**	0	0	0	0	0	0	0	156
50,850	**50,900**	0	0	0	0	0	0	0	146
50,900	**50,950**	0	0	0	0	0	0	0	135
50,950	**51,000**	0	0	0	0	0	0	0	125
51,000	**51,050**	0	0	0	0	0	0	0	114
51,050	**51,100**	0	0	0	0	0	0	0	104
51,100	**51,150**	0	0	0	0	0	0	0	93
51,150	**51,200**	0	0	0	0	0	0	0	82
51,200	**51,250**	0	0	0	0	0	0	0	72
51,250	**51,300**	0	0	0	0	0	0	0	61
51,300	**51,350**	0	0	0	0	0	0	0	51
51,350	**51,400**	0	0	0	0	0	0	0	40
51,400	**51,450**	0	0	0	0	0	0	0	30
51,450	**51,500**	0	0	0	0	0	0	0	19
51,500	**51,550**	0	0	0	0	0	0	0	9
51,550	**51,567**	0	0	0	0	0	0	0	2

* If the amount you are looking up from the worksheet is at least $46,200 but less than $46,227, and you have three qualifying children, your credit is $3.
If the amount you are looking up from the worksheet is $46,227 or more, and you have three qualifying children, you cannot take the credit.
** If the amount you are looking up from the worksheet is at least $48,350 but less than $48,378, and you have two qualifying children, your credit is $3.
If the amount you are looking up from the worksheet is $48,378 or more, and you have two qualifying children, you cannot take the credit.

Line 65

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 66

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 49), enter on line 66 the amount, if any, from Form 8863, line 8. To find out which education benefits you qualify for, go to www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F.

Line 67

Reserved

This line has been reserved for future use.

Line 68

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040 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 credit or debit card, do not include on line 68 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

TIP *You may be able to deduct any credit or debit card convenience fees on your 2014 Schedule A.*

Line 69

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 2013 and total wages of more than $113,700, 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 $7,049.40. But if any one employer withheld more than $7,049.40, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 70

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.

Line 71

Check the box(es) on line 71 to report any credit from Form 2439 or 8885. (The health coverage tax credit claimed on Form 8885 expires at the end of 2013.)

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, include the credit on line 71. Check box d and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that does not belong on any other line, include the payment on line 71. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 71 credits and payments.

Refund

Line 73

Amount Overpaid

If line 73 is under $1, we will send a refund only on written request.

TIP *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See* Income Tax Withholding and Estimated Tax Payments for 2014 *under* General Information, *later.*

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 73 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 Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. 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.

Injured Spouse

If you file a joint return and your spouse has not 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 73 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, use TeleTax topic 203 or see Form 8379.

Lines 74a Through 74d

Amount Refunded to You

If you want to check the status of your refund, see *Refund Information,* later. Just use the IRS2Go phone app or go to IRS.gov and click on *Where's My Refund.* Information about your return 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 2013 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? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual 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 cannot 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 (food stamps). In addition, when determining eligibility, the refund cannot 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! 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 74a 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 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a 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 do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name, such as your tax preparer's account.

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 do not 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.

CAUTION *If you file a joint return and check the box on line 74a and attach Form 8888 or fill in lines 74b through 74d, 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 will not accept a deposit for 2013). If you do not, 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 2013 return during 2014 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2014. If you designate your deposit to be for 2013, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2013. In that case, you must file an amended 2013 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 $5,500 ($6,500 if age 50 or older at the end of 2013) to a traditional IRA or Roth IRA for 2013. To find the limits for 2014, see Pub. 590. You may owe a penalty if your contributions exceed these limits.*

For more information on IRAs, see Pub. 590.

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 and savings bonds. For more information, go to www.publicdebt.treas.gov/index1.htm.

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 do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 74a

You cannot 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 74b

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 here, the routing number is 250250025. Charles and Mary Ellen 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 74b 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 does not 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 74c

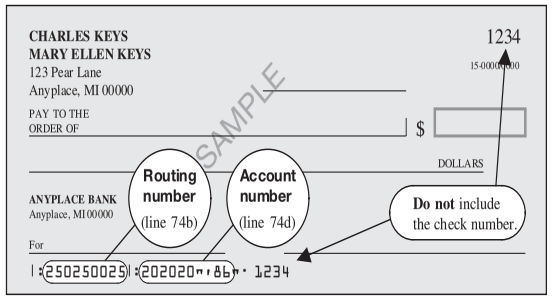
Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

Line 74d

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 here, the account number is 20202086. Do not 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.

Sample Check—Lines 74b Through 74d



CAUTION *The routing and account numbers may be in different places on your check.*

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 74b through 74d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2013 return after December 31, 2014.

CAUTION *The IRS is not 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 75

Applied to Your 2014 Estimated Tax

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2014 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 2014 estimated tax cannot be changed later.*

Amount You Owe

IRS *e-file* offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

Line 76

Amount You Owe

TIP *To save interest and penalties, pay your taxes in full by April 15, 2014. You do not have to pay if line 76 is under $1.*

Include any estimated tax penalty from line 77 in the amount you enter on line 76.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2014 in this payment. Instead, make the estimated tax 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 penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

WorldPay
1-888-9-PAY-TAX™
(1-888-972-9829)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
www.PAY1040.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay by Check or Money Order

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2013 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. 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. Do not use dashes or lines (for example, do not enter "$ XXX–" or "$ XXX‱").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.

TIP *You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2014. See* Income Tax Withholding and Estimated Tax Payments for 2014 *under* General Information, *later.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 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 your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2014. 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 "Tools" and then "Online Payment Agreement."

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 April 15, 2014. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2014, you will be charged interest on the tax not paid by April 15, 2014. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 77

Estimated Tax Penalty

You may owe this penalty if:

- Line 76 is at least $1,000 and it is more than 10% of the tax shown on your return, or
- You did not 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 2013 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2012 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 2012 return and you were a U.S. citizen or resident for all of 2012.

2. The total of lines 62, 63, and 69 on your 2013 return is at least 100% of the tax shown on your 2012 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2012 return was more than $150,000 (more than $75,000 if married filing separately for 2013)). Your estimated tax payments for 2013 must have been made on time and for the required amount.

For most people, the "tax shown on your 2012 return" is the amount on your 2012 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8801 (line 27 only), 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would have owed the estimated tax penalty for 2012 even if you did not include those taxes.

Figuring the Penalty

If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

However, if you have an overpayment on line 73, subtract the penalty from the amount you would otherwise enter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

If the penalty is more than the overpayment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from line 77 and enter the result on line 76.

Do not 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 77 blank and the IRS will figure the penalty and send you a bill. We will not 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 cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2013 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 his or her 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 are not 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.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot 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 as a surviving spouse, 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, sign your name for the individual and file Form 56.

Child's Return

If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). 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.

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.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2012 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2012 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2012 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Return or Account Transcript." (If you filed electronically last year, you 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 2012 return.) You will also be prompted to enter your date of birth (DOB).

CAUTION *You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2013.*

TIP *If you cannot locate your prior year AGI or prior year PIN, use the* Electronic Filing PIN Request. *This can be found at* IRS.gov. *Click on "Request an Electronic Filing PIN." Or you can call 1-866-704-7388.*

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. 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 cannot be electronically filed. For details, see Form 8453.

Identity Protection PIN

For 2013, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.

CAUTION *New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2013 tax returns generally were sent in December 2013.*

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245.

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 does not charge you should not sign your return.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 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. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2013 Tax Table

CAUTION

See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, 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 $2,906. This is the tax amount they should enter on Form 1040, line 44.

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	3,338	2,891	3,338	3,146
25,250	25,300	3,345	2,899	3,345	3,154
25,300	25,350	3,353	2,906	3,353	3,161
25,350	25,400	3,360	2,914	3,360	3,169

If line 43 (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
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
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 widow(er).

If line 43 (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
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	900	898	900	898
9,000					
9,000	9,050	908	903	908	903
9,050	9,100	915	908	915	908
9,100	9,150	923	913	923	913
9,150	9,200	930	918	930	918
9,200	9,250	938	923	938	923
9,250	9,300	945	928	945	928
9,300	9,350	953	933	953	933
9,350	9,400	960	938	960	938
9,400	9,450	968	943	968	943
9,450	9,500	975	948	975	948
9,500	9,550	983	953	983	953
9,550	9,600	990	958	990	958
9,600	9,650	998	963	998	963
9,650	9,700	1,005	968	1,005	968
9,700	9,750	1,013	973	1,013	973
9,750	9,800	1,020	978	1,020	978
9,800	9,850	1,028	983	1,028	983
9,850	9,900	1,035	988	1,035	988
9,900	9,950	1,043	993	1,043	993
9,950	10,000	1,050	998	1,050	998
10,000					
10,000	10,050	1,058	1,003	1,058	1,003
10,050	10,100	1,065	1,008	1,065	1,008
10,100	10,150	1,073	1,013	1,073	1,013
10,150	10,200	1,080	1,018	1,080	1,018
10,200	10,250	1,088	1,023	1,088	1,023
10,250	10,300	1,095	1,028	1,095	1,028
10,300	10,350	1,103	1,033	1,103	1,033
10,350	10,400	1,110	1,038	1,110	1,038
10,400	10,450	1,118	1,043	1,118	1,043
10,450	10,500	1,125	1,048	1,125	1,048
10,500	10,550	1,133	1,053	1,133	1,053
10,550	10,600	1,140	1,058	1,140	1,058
10,600	10,650	1,148	1,063	1,148	1,063
10,650	10,700	1,155	1,068	1,155	1,068
10,700	10,750	1,163	1,073	1,163	1,073
10,750	10,800	1,170	1,078	1,170	1,078
10,800	10,850	1,178	1,083	1,178	1,083
10,850	10,900	1,185	1,088	1,185	1,088
10,900	10,950	1,193	1,093	1,193	1,093
10,950	11,000	1,200	1,098	1,200	1,098
11,000					
11,000	11,050	1,208	1,103	1,208	1,103
11,050	11,100	1,215	1,108	1,215	1,108
11,100	11,150	1,223	1,113	1,223	1,113
11,150	11,200	1,230	1,118	1,230	1,118
11,200	11,250	1,238	1,123	1,238	1,123
11,250	11,300	1,245	1,128	1,245	1,128
11,300	11,350	1,253	1,133	1,253	1,133
11,350	11,400	1,260	1,138	1,260	1,138
11,400	11,450	1,268	1,143	1,268	1,143
11,450	11,500	1,275	1,148	1,275	1,148
11,500	11,550	1,283	1,153	1,283	1,153
11,550	11,600	1,290	1,158	1,290	1,158
11,600	11,650	1,298	1,163	1,298	1,163
11,650	11,700	1,305	1,168	1,305	1,168
11,700	11,750	1,313	1,173	1,313	1,173
11,750	11,800	1,320	1,178	1,320	1,178
11,800	11,850	1,328	1,183	1,328	1,183
11,850	11,900	1,335	1,188	1,335	1,188
11,900	11,950	1,343	1,193	1,343	1,193
11,950	12,000	1,350	1,198	1,350	1,198

(Continued)

* This column must also be used by a qualifying widow(er).

2013 Tax Table—*Continued*

If line 43 (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	1,358	1,203	1,358	1,203
12,050	12,100	1,365	1,208	1,365	1,208
12,100	12,150	1,373	1,213	1,373	1,213
12,150	12,200	1,380	1,218	1,380	1,218
12,200	12,250	1,388	1,223	1,388	1,223
12,250	12,300	1,395	1,228	1,395	1,228
12,300	12,350	1,403	1,233	1,403	1,233
12,350	12,400	1,410	1,238	1,410	1,238
12,400	12,450	1,418	1,243	1,418	1,243
12,450	12,500	1,425	1,248	1,425	1,248
12,500	12,550	1,433	1,253	1,433	1,253
12,550	12,600	1,440	1,258	1,440	1,258
12,600	12,650	1,448	1,263	1,448	1,263
12,650	12,700	1,455	1,268	1,455	1,268
12,700	12,750	1,463	1,273	1,463	1,273
12,750	12,800	1,470	1,278	1,470	1,279
12,800	12,850	1,478	1,283	1,478	1,286
12,850	12,900	1,485	1,288	1,485	1,294
12,900	12,950	1,493	1,293	1,493	1,301
12,950	13,000	1,500	1,298	1,500	1,309
13,000					
13,000	13,050	1,508	1,303	1,508	1,316
13,050	13,100	1,515	1,308	1,515	1,324
13,100	13,150	1,523	1,313	1,523	1,331
13,150	13,200	1,530	1,318	1,530	1,339
13,200	13,250	1,538	1,323	1,538	1,346
13,250	13,300	1,545	1,328	1,545	1,354
13,300	13,350	1,553	1,333	1,553	1,361
13,350	13,400	1,560	1,338	1,560	1,369
13,400	13,450	1,568	1,343	1,568	1,376
13,450	13,500	1,575	1,348	1,575	1,384
13,500	13,550	1,583	1,353	1,583	1,391
13,550	13,600	1,590	1,358	1,590	1,399
13,600	13,650	1,598	1,363	1,598	1,406
13,650	13,700	1,605	1,368	1,605	1,414
13,700	13,750	1,613	1,373	1,613	1,421
13,750	13,800	1,620	1,378	1,620	1,429
13,800	13,850	1,628	1,383	1,628	1,436
13,850	13,900	1,635	1,388	1,635	1,444
13,900	13,950	1,643	1,393	1,643	1,451
13,950	14,000	1,650	1,398	1,650	1,459
14,000					
14,000	14,050	1,658	1,403	1,658	1,466
14,050	14,100	1,665	1,408	1,665	1,474
14,100	14,150	1,673	1,413	1,673	1,481
14,150	14,200	1,680	1,418	1,680	1,489
14,200	14,250	1,688	1,423	1,688	1,496
14,250	14,300	1,695	1,428	1,695	1,504
14,300	14,350	1,703	1,433	1,703	1,511
14,350	14,400	1,710	1,438	1,710	1,519
14,400	14,450	1,718	1,443	1,718	1,526
14,450	14,500	1,725	1,448	1,725	1,534
14,500	14,550	1,733	1,453	1,733	1,541
14,550	14,600	1,740	1,458	1,740	1,549
14,600	14,650	1,748	1,463	1,748	1,556
14,650	14,700	1,755	1,468	1,755	1,564
14,700	14,750	1,763	1,473	1,763	1,571
14,750	14,800	1,770	1,478	1,770	1,579
14,800	14,850	1,778	1,483	1,778	1,586
14,850	14,900	1,785	1,488	1,785	1,594
14,900	14,950	1,793	1,493	1,793	1,601
14,950	15,000	1,800	1,498	1,800	1,609

If line 43 (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	1,808	1,503	1,808	1,616
15,050	15,100	1,815	1,508	1,815	1,624
15,100	15,150	1,823	1,513	1,823	1,631
15,150	15,200	1,830	1,518	1,830	1,639
15,200	15,250	1,838	1,523	1,838	1,646
15,250	15,300	1,845	1,528	1,845	1,654
15,300	15,350	1,853	1,533	1,853	1,661
15,350	15,400	1,860	1,538	1,860	1,669
15,400	15,450	1,868	1,543	1,868	1,676
15,450	15,500	1,875	1,548	1,875	1,684
15,500	15,550	1,883	1,553	1,883	1,691
15,550	15,600	1,890	1,558	1,890	1,699
15,600	15,650	1,898	1,563	1,898	1,706
15,650	15,700	1,905	1,568	1,905	1,714
15,700	15,750	1,913	1,573	1,913	1,721
15,750	15,800	1,920	1,578	1,920	1,729
15,800	15,850	1,928	1,583	1,928	1,736
15,850	15,900	1,935	1,588	1,935	1,744
15,900	15,950	1,943	1,593	1,943	1,751
15,950	16,000	1,950	1,598	1,950	1,759
16,000					
16,000	16,050	1,958	1,603	1,958	1,766
16,050	16,100	1,965	1,608	1,965	1,774
16,100	16,150	1,973	1,613	1,973	1,781
16,150	16,200	1,980	1,618	1,980	1,789
16,200	16,250	1,988	1,623	1,988	1,796
16,250	16,300	1,995	1,628	1,995	1,804
16,300	16,350	2,003	1,633	2,003	1,811
16,350	16,400	2,010	1,638	2,010	1,819
16,400	16,450	2,018	1,643	2,018	1,826
16,450	16,500	2,025	1,648	2,025	1,834
16,500	16,550	2,033	1,653	2,033	1,841
16,550	16,600	2,040	1,658	2,040	1,849
16,600	16,650	2,048	1,663	2,048	1,856
16,650	16,700	2,055	1,668	2,055	1,864
16,700	16,750	2,063	1,673	2,063	1,871
16,750	16,800	2,070	1,678	2,070	1,879
16,800	16,850	2,078	1,683	2,078	1,886
16,850	16,900	2,085	1,688	2,085	1,894
16,900	16,950	2,093	1,693	2,093	1,901
16,950	17,000	2,100	1,698	2,100	1,909
17,000					
17,000	17,050	2,108	1,703	2,108	1,916
17,050	17,100	2,115	1,708	2,115	1,924
17,100	17,150	2,123	1,713	2,123	1,931
17,150	17,200	2,130	1,718	2,130	1,939
17,200	17,250	2,138	1,723	2,138	1,946
17,250	17,300	2,145	1,728	2,145	1,954
17,300	17,350	2,153	1,733	2,153	1,961
17,350	17,400	2,160	1,738	2,160	1,969
17,400	17,450	2,168	1,743	2,168	1,976
17,450	17,500	2,175	1,748	2,175	1,984
17,500	17,550	2,183	1,753	2,183	1,991
17,550	17,600	2,190	1,758	2,190	1,999
17,600	17,650	2,198	1,763	2,198	2,006
17,650	17,700	2,205	1,768	2,205	2,014
17,700	17,750	2,213	1,773	2,213	2,021
17,750	17,800	2,220	1,778	2,220	2,029
17,800	17,850	2,228	1,783	2,228	2,036
17,850	17,900	2,235	1,789	2,235	2,044
17,900	17,950	2,243	1,796	2,243	2,051
17,950	18,000	2,250	1,804	2,250	2,059

If line 43 (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	2,258	1,811	2,258	2,066
18,050	18,100	2,265	1,819	2,265	2,074
18,100	18,150	2,273	1,826	2,273	2,081
18,150	18,200	2,280	1,834	2,280	2,089
18,200	18,250	2,288	1,841	2,288	2,096
18,250	18,300	2,295	1,849	2,295	2,104
18,300	18,350	2,303	1,856	2,303	2,111
18,350	18,400	2,310	1,864	2,310	2,119
18,400	18,450	2,318	1,871	2,318	2,126
18,450	18,500	2,325	1,879	2,325	2,134
18,500	18,550	2,333	1,886	2,333	2,141
18,550	18,600	2,340	1,894	2,340	2,149
18,600	18,650	2,348	1,901	2,348	2,156
18,650	18,700	2,355	1,909	2,355	2,164
18,700	18,750	2,363	1,916	2,363	2,171
18,750	18,800	2,370	1,924	2,370	2,179
18,800	18,850	2,378	1,931	2,378	2,186
18,850	18,900	2,385	1,939	2,385	2,194
18,900	18,950	2,393	1,946	2,393	2,201
18,950	19,000	2,400	1,954	2,400	2,209
19,000					
19,000	19,050	2,408	1,961	2,408	2,216
19,050	19,100	2,415	1,969	2,415	2,224
19,100	19,150	2,423	1,976	2,423	2,231
19,150	19,200	2,430	1,984	2,430	2,239
19,200	19,250	2,438	1,991	2,438	2,246
19,250	19,300	2,445	1,999	2,445	2,254
19,300	19,350	2,453	2,006	2,453	2,261
19,350	19,400	2,460	2,014	2,460	2,269
19,400	19,450	2,468	2,021	2,468	2,276
19,450	19,500	2,475	2,029	2,475	2,284
19,500	19,550	2,483	2,036	2,483	2,291
19,550	19,600	2,490	2,044	2,490	2,299
19,600	19,650	2,498	2,051	2,498	2,306
19,650	19,700	2,505	2,059	2,505	2,314
19,700	19,750	2,513	2,066	2,513	2,321
19,750	19,800	2,520	2,074	2,520	2,329
19,800	19,850	2,528	2,081	2,528	2,336
19,850	19,900	2,535	2,089	2,535	2,344
19,900	19,950	2,543	2,096	2,543	2,351
19,950	20,000	2,550	2,104	2,550	2,359
20,000					
20,000	20,050	2,558	2,111	2,558	2,366
20,050	20,100	2,565	2,119	2,565	2,374
20,100	20,150	2,573	2,126	2,573	2,381
20,150	20,200	2,580	2,134	2,580	2,389
20,200	20,250	2,588	2,141	2,588	2,396
20,250	20,300	2,595	2,149	2,595	2,404
20,300	20,350	2,603	2,156	2,603	2,411
20,350	20,400	2,610	2,164	2,610	2,419
20,400	20,450	2,618	2,171	2,618	2,426
20,450	20,500	2,625	2,179	2,625	2,434
20,500	20,550	2,633	2,186	2,633	2,441
20,550	20,600	2,640	2,194	2,640	2,449
20,600	20,650	2,648	2,201	2,648	2,456
20,650	20,700	2,655	2,209	2,655	2,464
20,700	20,750	2,663	2,216	2,663	2,471
20,750	20,800	2,670	2,224	2,670	2,479
20,800	20,850	2,678	2,231	2,678	2,486
20,850	20,900	2,685	2,239	2,685	2,494
20,900	20,950	2,693	2,246	2,693	2,501
20,950	21,000	2,700	2,254	2,700	2,509

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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	2,708	2,261	2,708	2,516
21,050	21,100	2,715	2,269	2,715	2,524
21,100	21,150	2,723	2,276	2,723	2,531
21,150	21,200	2,730	2,284	2,730	2,539
21,200	21,250	2,738	2,291	2,738	2,546
21,250	21,300	2,745	2,299	2,745	2,554
21,300	21,350	2,753	2,306	2,753	2,561
21,350	21,400	2,760	2,314	2,760	2,569
21,400	21,450	2,768	2,321	2,768	2,576
21,450	21,500	2,775	2,329	2,775	2,584
21,500	21,550	2,783	2,336	2,783	2,591
21,550	21,600	2,790	2,344	2,790	2,599
21,600	21,650	2,798	2,351	2,798	2,606
21,650	21,700	2,805	2,359	2,805	2,614
21,700	21,750	2,813	2,366	2,813	2,621
21,750	21,800	2,820	2,374	2,820	2,629
21,800	21,850	2,828	2,381	2,828	2,636
21,850	21,900	2,835	2,389	2,835	2,644
21,900	21,950	2,843	2,396	2,843	2,651
21,950	22,000	2,850	2,404	2,850	2,659
22,000					
22,000	22,050	2,858	2,411	2,858	2,666
22,050	22,100	2,865	2,419	2,865	2,674
22,100	22,150	2,873	2,426	2,873	2,681
22,150	22,200	2,880	2,434	2,880	2,689
22,200	22,250	2,888	2,441	2,888	2,696
22,250	22,300	2,895	2,449	2,895	2,704
22,300	22,350	2,903	2,456	2,903	2,711
22,350	22,400	2,910	2,464	2,910	2,719
22,400	22,450	2,918	2,471	2,918	2,726
22,450	22,500	2,925	2,479	2,925	2,734
22,500	22,550	2,933	2,486	2,933	2,741
22,550	22,600	2,940	2,494	2,940	2,749
22,600	22,650	2,948	2,501	2,948	2,756
22,650	22,700	2,955	2,509	2,955	2,764
22,700	22,750	2,963	2,516	2,963	2,771
22,750	22,800	2,970	2,524	2,970	2,779
22,800	22,850	2,978	2,531	2,978	2,786
22,850	22,900	2,985	2,539	2,985	2,794
22,900	22,950	2,993	2,546	2,993	2,801
22,950	23,000	3,000	2,554	3,000	2,809
23,000					
23,000	23,050	3,008	2,561	3,008	2,816
23,050	23,100	3,015	2,569	3,015	2,824
23,100	23,150	3,023	2,576	3,023	2,831
23,150	23,200	3,030	2,584	3,030	2,839
23,200	23,250	3,038	2,591	3,038	2,846
23,250	23,300	3,045	2,599	3,045	2,854
23,300	23,350	3,053	2,606	3,053	2,861
23,350	23,400	3,060	2,614	3,060	2,869
23,400	23,450	3,068	2,621	3,068	2,876
23,450	23,500	3,075	2,629	3,075	2,884
23,500	23,550	3,083	2,636	3,083	2,891
23,550	23,600	3,090	2,644	3,090	2,899
23,600	23,650	3,098	2,651	3,098	2,906
23,650	23,700	3,105	2,659	3,105	2,914
23,700	23,750	3,113	2,666	3,113	2,921
23,750	23,800	3,120	2,674	3,120	2,929
23,800	23,850	3,128	2,681	3,128	2,936
23,850	23,900	3,135	2,689	3,135	2,944
23,900	23,950	3,143	2,696	3,143	2,951
23,950	24,000	3,150	2,704	3,150	2,959

If line 43 (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	3,158	2,711	3,158	2,966
24,050	24,100	3,165	2,719	3,165	2,974
24,100	24,150	3,173	2,726	3,173	2,981
24,150	24,200	3,180	2,734	3,180	2,989
24,200	24,250	3,188	2,741	3,188	2,996
24,250	24,300	3,195	2,749	3,195	3,004
24,300	24,350	3,203	2,756	3,203	3,011
24,350	24,400	3,210	2,764	3,210	3,019
24,400	24,450	3,218	2,771	3,218	3,026
24,450	24,500	3,225	2,779	3,225	3,034
24,500	24,550	3,233	2,786	3,233	3,041
24,550	24,600	3,240	2,794	3,240	3,049
24,600	24,650	3,248	2,801	3,248	3,056
24,650	24,700	3,255	2,809	3,255	3,064
24,700	24,750	3,263	2,816	3,263	3,071
24,750	24,800	3,270	2,824	3,270	3,079
24,800	24,850	3,278	2,831	3,278	3,086
24,850	24,900	3,285	2,839	3,285	3,094
24,900	24,950	3,293	2,846	3,293	3,101
24,950	25,000	3,300	2,854	3,300	3,109
25,000					
25,000	25,050	3,308	2,861	3,308	3,116
25,050	25,100	3,315	2,869	3,315	3,124
25,100	25,150	3,323	2,876	3,323	3,131
25,150	25,200	3,330	2,884	3,330	3,139
25,200	25,250	3,338	2,891	3,338	3,146
25,250	25,300	3,345	2,899	3,345	3,154
25,300	25,350	3,353	2,906	3,353	3,161
25,350	25,400	3,360	2,914	3,360	3,169
25,400	25,450	3,368	2,921	3,368	3,176
25,450	25,500	3,375	2,929	3,375	3,184
25,500	25,550	3,383	2,936	3,383	3,191
25,550	25,600	3,390	2,944	3,390	3,199
25,600	25,650	3,398	2,951	3,398	3,206
25,650	25,700	3,405	2,959	3,405	3,214
25,700	25,750	3,413	2,966	3,413	3,221
25,750	25,800	3,420	2,974	3,420	3,229
25,800	25,850	3,428	2,981	3,428	3,236
25,850	25,900	3,435	2,989	3,435	3,244
25,900	25,950	3,443	2,996	3,443	3,251
25,950	26,000	3,450	3,004	3,450	3,259
26,000					
26,000	26,050	3,458	3,011	3,458	3,266
26,050	26,100	3,465	3,019	3,465	3,274
26,100	26,150	3,473	3,026	3,473	3,281
26,150	26,200	3,480	3,034	3,480	3,289
26,200	26,250	3,488	3,041	3,488	3,296
26,250	26,300	3,495	3,049	3,495	3,304
26,300	26,350	3,503	3,056	3,503	3,311
26,350	26,400	3,510	3,064	3,510	3,319
26,400	26,450	3,518	3,071	3,518	3,326
26,450	26,500	3,525	3,079	3,525	3,334
26,500	26,550	3,533	3,086	3,533	3,341
26,550	26,600	3,540	3,094	3,540	3,349
26,600	26,650	3,548	3,101	3,548	3,356
26,650	26,700	3,555	3,109	3,555	3,364
26,700	26,750	3,563	3,116	3,563	3,371
26,750	26,800	3,570	3,124	3,570	3,379
26,800	26,850	3,578	3,131	3,578	3,386
26,850	26,900	3,585	3,139	3,585	3,394
26,900	26,950	3,593	3,146	3,593	3,401
26,950	27,000	3,600	3,154	3,600	3,409

If line 43 (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	3,608	3,161	3,608	3,416
27,050	27,100	3,615	3,169	3,615	3,424
27,100	27,150	3,623	3,176	3,623	3,431
27,150	27,200	3,630	3,184	3,630	3,439
27,200	27,250	3,638	3,191	3,638	3,446
27,250	27,300	3,645	3,199	3,645	3,454
27,300	27,350	3,653	3,206	3,653	3,461
27,350	27,400	3,660	3,214	3,660	3,469
27,400	27,450	3,668	3,221	3,668	3,476
27,450	27,500	3,675	3,229	3,675	3,484
27,500	27,550	3,683	3,236	3,683	3,491
27,550	27,600	3,690	3,244	3,690	3,499
27,600	27,650	3,698	3,251	3,698	3,506
27,650	27,700	3,705	3,259	3,705	3,514
27,700	27,750	3,713	3,266	3,713	3,521
27,750	27,800	3,720	3,274	3,720	3,529
27,800	27,850	3,728	3,281	3,728	3,536
27,850	27,900	3,735	3,289	3,735	3,544
27,900	27,950	3,743	3,296	3,743	3,551
27,950	28,000	3,750	3,304	3,750	3,559
28,000					
28,000	28,050	3,758	3,311	3,758	3,566
28,050	28,100	3,765	3,319	3,765	3,574
28,100	28,150	3,773	3,326	3,773	3,581
28,150	28,200	3,780	3,334	3,780	3,589
28,200	28,250	3,788	3,341	3,788	3,596
28,250	28,300	3,795	3,349	3,795	3,604
28,300	28,350	3,803	3,356	3,803	3,611
28,350	28,400	3,810	3,364	3,810	3,619
28,400	28,450	3,818	3,371	3,818	3,626
28,450	28,500	3,825	3,379	3,825	3,634
28,500	28,550	3,833	3,386	3,833	3,641
28,550	28,600	3,840	3,394	3,840	3,649
28,600	28,650	3,848	3,401	3,848	3,656
28,650	28,700	3,855	3,409	3,855	3,664
28,700	28,750	3,863	3,416	3,863	3,671
28,750	28,800	3,870	3,424	3,870	3,679
28,800	28,850	3,878	3,431	3,878	3,686
28,850	28,900	3,885	3,439	3,885	3,694
28,900	28,950	3,893	3,446	3,893	3,701
28,950	29,000	3,900	3,454	3,900	3,709
29,000					
29,000	29,050	3,908	3,461	3,908	3,716
29,050	29,100	3,915	3,469	3,915	3,724
29,100	29,150	3,923	3,476	3,923	3,731
29,150	29,200	3,930	3,484	3,930	3,739
29,200	29,250	3,938	3,491	3,938	3,746
29,250	29,300	3,945	3,499	3,945	3,754
29,300	29,350	3,953	3,506	3,953	3,761
29,350	29,400	3,960	3,514	3,960	3,769
29,400	29,450	3,968	3,521	3,968	3,776
29,450	29,500	3,975	3,529	3,975	3,784
29,500	29,550	3,983	3,536	3,983	3,791
29,550	29,600	3,990	3,544	3,990	3,799
29,600	29,650	3,998	3,551	3,998	3,806
29,650	29,700	4,005	3,559	4,005	3,814
29,700	29,750	4,013	3,566	4,013	3,821
29,750	29,800	4,020	3,574	4,020	3,829
29,800	29,850	4,028	3,581	4,028	3,836
29,850	29,900	4,035	3,589	4,035	3,844
29,900	29,950	4,043	3,596	4,043	3,851
29,950	30,000	4,050	3,604	4,050	3,859

(Continued)

* This column must also be used by a qualifying widow(er).

2013 Tax Table—*Continued*

If line 43 (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—			
30,000					
30,000	30,050	4,058	3,611	4,058	3,866
30,050	30,100	4,065	3,619	4,065	3,874
30,100	30,150	4,073	3,626	4,073	3,881
30,150	30,200	4,080	3,634	4,080	3,889
30,200	30,250	4,088	3,641	4,088	3,896
30,250	30,300	4,095	3,649	4,095	3,904
30,300	30,350	4,103	3,656	4,103	3,911
30,350	30,400	4,110	3,664	4,110	3,919
30,400	30,450	4,118	3,671	4,118	3,926
30,450	30,500	4,125	3,679	4,125	3,934
30,500	30,550	4,133	3,686	4,133	3,941
30,550	30,600	4,140	3,694	4,140	3,949
30,600	30,650	4,148	3,701	4,148	3,956
30,650	30,700	4,155	3,709	4,155	3,964
30,700	30,750	4,163	3,716	4,163	3,971
30,750	30,800	4,170	3,724	4,170	3,979
30,800	30,850	4,178	3,731	4,178	3,986
30,850	30,900	4,185	3,739	4,185	3,994
30,900	30,950	4,193	3,746	4,193	4,001
30,950	31,000	4,200	3,754	4,200	4,009
31,000					
31,000	31,050	4,208	3,761	4,208	4,016
31,050	31,100	4,215	3,769	4,215	4,024
31,100	31,150	4,223	3,776	4,223	4,031
31,150	31,200	4,230	3,784	4,230	4,039
31,200	31,250	4,238	3,791	4,238	4,046
31,250	31,300	4,245	3,799	4,245	4,054
31,300	31,350	4,253	3,806	4,253	4,061
31,350	31,400	4,260	3,814	4,260	4,069
31,400	31,450	4,268	3,821	4,268	4,076
31,450	31,500	4,275	3,829	4,275	4,084
31,500	31,550	4,283	3,836	4,283	4,091
31,550	31,600	4,290	3,844	4,290	4,099
31,600	31,650	4,298	3,851	4,298	4,106
31,650	31,700	4,305	3,859	4,305	4,114
31,700	31,750	4,313	3,866	4,313	4,121
31,750	31,800	4,320	3,874	4,320	4,129
31,800	31,850	4,328	3,881	4,328	4,136
31,850	31,900	4,335	3,889	4,335	4,144
31,900	31,950	4,343	3,896	4,343	4,151
31,950	32,000	4,350	3,904	4,350	4,159
32,000					
32,000	32,050	4,358	3,911	4,358	4,166
32,050	32,100	4,365	3,919	4,365	4,174
32,100	32,150	4,373	3,926	4,373	4,181
32,150	32,200	4,380	3,934	4,380	4,189
32,200	32,250	4,388	3,941	4,388	4,196
32,250	32,300	4,395	3,949	4,395	4,204
32,300	32,350	4,403	3,956	4,403	4,211
32,350	32,400	4,410	3,964	4,410	4,219
32,400	32,450	4,418	3,971	4,418	4,226
32,450	32,500	4,425	3,979	4,425	4,234
32,500	32,550	4,433	3,986	4,433	4,241
32,550	32,600	4,440	3,994	4,440	4,249
32,600	32,650	4,448	4,001	4,448	4,256
32,650	32,700	4,455	4,009	4,455	4,264
32,700	32,750	4,463	4,016	4,463	4,271
32,750	32,800	4,470	4,024	4,470	4,279
32,800	32,850	4,478	4,031	4,478	4,286
32,850	32,900	4,485	4,039	4,485	4,294
32,900	32,950	4,493	4,046	4,493	4,301
32,950	33,000	4,500	4,054	4,500	4,309

If line 43 (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—			
33,000					
33,000	33,050	4,508	4,061	4,508	4,316
33,050	33,100	4,515	4,069	4,515	4,324
33,100	33,150	4,523	4,076	4,523	4,331
33,150	33,200	4,530	4,084	4,530	4,339
33,200	33,250	4,538	4,091	4,538	4,346
33,250	33,300	4,545	4,099	4,545	4,354
33,300	33,350	4,553	4,106	4,553	4,361
33,350	33,400	4,560	4,114	4,560	4,369
33,400	33,450	4,568	4,121	4,568	4,376
33,450	33,500	4,575	4,129	4,575	4,384
33,500	33,550	4,583	4,136	4,583	4,391
33,550	33,600	4,590	4,144	4,590	4,399
33,600	33,650	4,598	4,151	4,598	4,406
33,650	33,700	4,605	4,159	4,605	4,414
33,700	33,750	4,613	4,166	4,613	4,421
33,750	33,800	4,620	4,174	4,620	4,429
33,800	33,850	4,628	4,181	4,628	4,436
33,850	33,900	4,635	4,189	4,635	4,444
33,900	33,950	4,643	4,196	4,643	4,451
33,950	34,000	4,650	4,204	4,650	4,459
34,000					
34,000	34,050	4,658	4,211	4,658	4,466
34,050	34,100	4,665	4,219	4,665	4,474
34,100	34,150	4,673	4,226	4,673	4,481
34,150	34,200	4,680	4,234	4,680	4,489
34,200	34,250	4,688	4,241	4,688	4,496
34,250	34,300	4,695	4,249	4,695	4,504
34,300	34,350	4,703	4,256	4,703	4,511
34,350	34,400	4,710	4,264	4,710	4,519
34,400	34,450	4,718	4,271	4,718	4,526
34,450	34,500	4,725	4,279	4,725	4,534
34,500	34,550	4,733	4,286	4,733	4,541
34,550	34,600	4,740	4,294	4,740	4,549
34,600	34,650	4,748	4,301	4,748	4,556
34,650	34,700	4,755	4,309	4,755	4,564
34,700	34,750	4,763	4,316	4,763	4,571
34,750	34,800	4,770	4,324	4,770	4,579
34,800	34,850	4,778	4,331	4,778	4,586
34,850	34,900	4,785	4,339	4,785	4,594
34,900	34,950	4,793	4,346	4,793	4,601
34,950	35,000	4,800	4,354	4,800	4,609
35,000					
35,000	35,050	4,808	4,361	4,808	4,616
35,050	35,100	4,815	4,369	4,815	4,624
35,100	35,150	4,823	4,376	4,823	4,631
35,150	35,200	4,830	4,384	4,830	4,639
35,200	35,250	4,838	4,391	4,838	4,646
35,250	35,300	4,845	4,399	4,845	4,654
35,300	35,350	4,853	4,406	4,853	4,661
35,350	35,400	4,860	4,414	4,860	4,669
35,400	35,450	4,868	4,421	4,868	4,676
35,450	35,500	4,875	4,429	4,875	4,684
35,500	35,550	4,883	4,436	4,883	4,691
35,550	35,600	4,890	4,444	4,890	4,699
35,600	35,650	4,898	4,451	4,898	4,706
35,650	35,700	4,905	4,459	4,905	4,714
35,700	35,750	4,913	4,466	4,913	4,721
35,750	35,800	4,920	4,474	4,920	4,729
35,800	35,850	4,928	4,481	4,928	4,736
35,850	35,900	4,935	4,489	4,935	4,744
35,900	35,950	4,943	4,496	4,943	4,751
35,950	36,000	4,950	4,504	4,950	4,759

If line 43 (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—			
36,000					
36,000	36,050	4,958	4,511	4,958	4,766
36,050	36,100	4,965	4,519	4,965	4,774
36,100	36,150	4,973	4,526	4,973	4,781
36,150	36,200	4,980	4,534	4,980	4,789
36,200	36,250	4,988	4,541	4,988	4,796
36,250	36,300	4,998	4,549	4,998	4,804
36,300	36,350	5,010	4,556	5,010	4,811
36,350	36,400	5,023	4,564	5,023	4,819
36,400	36,450	5,035	4,571	5,035	4,826
36,450	36,500	5,048	4,579	5,048	4,834
36,500	36,550	5,060	4,586	5,060	4,841
36,550	36,600	5,073	4,594	5,073	4,849
36,600	36,650	5,085	4,601	5,085	4,856
36,650	36,700	5,098	4,609	5,098	4,864
36,700	36,750	5,110	4,616	5,110	4,871
36,750	36,800	5,123	4,624	5,123	4,879
36,800	36,850	5,135	4,631	5,135	4,886
36,850	36,900	5,148	4,639	5,148	4,894
36,900	36,950	5,160	4,646	5,160	4,901
36,950	37,000	5,173	4,654	5,173	4,909
37,000					
37,000	37,050	5,185	4,661	5,185	4,916
37,050	37,100	5,198	4,669	5,198	4,924
37,100	37,150	5,210	4,676	5,210	4,931
37,150	37,200	5,223	4,684	5,223	4,939
37,200	37,250	5,235	4,691	5,235	4,946
37,250	37,300	5,248	4,699	5,248	4,954
37,300	37,350	5,260	4,706	5,260	4,961
37,350	37,400	5,273	4,714	5,273	4,969
37,400	37,450	5,285	4,721	5,285	4,976
37,450	37,500	5,298	4,729	5,298	4,984
37,500	37,550	5,310	4,736	5,310	4,991
37,550	37,600	5,323	4,744	5,323	4,999
37,600	37,650	5,335	4,751	5,335	5,006
37,650	37,700	5,348	4,759	5,348	5,014
37,700	37,750	5,360	4,766	5,360	5,021
37,750	37,800	5,373	4,774	5,373	5,029
37,800	37,850	5,385	4,781	5,385	5,036
37,850	37,900	5,398	4,789	5,398	5,044
37,900	37,950	5,410	4,796	5,410	5,051
37,950	38,000	5,423	4,804	5,423	5,059
38,000					
38,000	38,050	5,435	4,811	5,435	5,066
38,050	38,100	5,448	4,819	5,448	5,074
38,100	38,150	5,460	4,826	5,460	5,081
38,150	38,200	5,473	4,834	5,473	5,089
38,200	38,250	5,485	4,841	5,485	5,096
38,250	38,300	5,498	4,849	5,498	5,104
38,300	38,350	5,510	4,856	5,510	5,111
38,350	38,400	5,523	4,864	5,523	5,119
38,400	38,450	5,535	4,871	5,535	5,126
38,450	38,500	5,548	4,879	5,548	5,134
38,500	38,550	5,560	4,886	5,560	5,141
38,550	38,600	5,573	4,894	5,573	5,149
38,600	38,650	5,585	4,901	5,585	5,156
38,650	38,700	5,598	4,909	5,598	5,164
38,700	38,750	5,610	4,916	5,610	5,171
38,750	38,800	5,623	4,924	5,623	5,179
38,800	38,850	5,635	4,931	5,635	5,186
38,850	38,900	5,648	4,939	5,648	5,194
38,900	38,950	5,660	4,946	5,660	5,201
38,950	39,000	5,673	4,954	5,673	5,209

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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—			
39,000					
39,000	39,050	5,685	4,961	5,685	5,216
39,050	39,100	5,698	4,969	5,698	5,224
39,100	39,150	5,710	4,976	5,710	5,231
39,150	39,200	5,723	4,984	5,723	5,239
39,200	39,250	5,735	4,991	5,735	5,246
39,250	39,300	5,748	4,999	5,748	5,254
39,300	39,350	5,760	5,006	5,760	5,261
39,350	39,400	5,773	5,014	5,773	5,269
39,400	39,450	5,785	5,021	5,785	5,276
39,450	39,500	5,798	5,029	5,798	5,284
39,500	39,550	5,810	5,036	5,810	5,291
39,550	39,600	5,823	5,044	5,823	5,299
39,600	39,650	5,835	5,051	5,835	5,306
39,650	39,700	5,848	5,059	5,848	5,314
39,700	39,750	5,860	5,066	5,860	5,321
39,750	39,800	5,873	5,074	5,873	5,329
39,800	39,850	5,885	5,081	5,885	5,336
39,850	39,900	5,898	5,089	5,898	5,344
39,900	39,950	5,910	5,096	5,910	5,351
39,950	40,000	5,923	5,104	5,923	5,359
40,000					
40,000	40,050	5,935	5,111	5,935	5,366
40,050	40,100	5,948	5,119	5,948	5,374
40,100	40,150	5,960	5,126	5,960	5,381
40,150	40,200	5,973	5,134	5,973	5,389
40,200	40,250	5,985	5,141	5,985	5,396
40,250	40,300	5,998	5,149	5,998	5,404
40,300	40,350	6,010	5,156	6,010	5,411
40,350	40,400	6,023	5,164	6,023	5,419
40,400	40,450	6,035	5,171	6,035	5,426
40,450	40,500	6,048	5,179	6,048	5,434
40,500	40,550	6,060	5,186	6,060	5,441
40,550	40,600	6,073	5,194	6,073	5,449
40,600	40,650	6,085	5,201	6,085	5,456
40,650	40,700	6,098	5,209	6,098	5,464
40,700	40,750	6,110	5,216	6,110	5,471
40,750	40,800	6,123	5,224	6,123	5,479
40,800	40,850	6,135	5,231	6,135	5,486
40,850	40,900	6,148	5,239	6,148	5,494
40,900	40,950	6,160	5,246	6,160	5,501
40,950	41,000	6,173	5,254	6,173	5,509
41,000					
41,000	41,050	6,185	5,261	6,185	5,516
41,050	41,100	6,198	5,269	6,198	5,524
41,100	41,150	6,210	5,276	6,210	5,531
41,150	41,200	6,223	5,284	6,223	5,539
41,200	41,250	6,235	5,291	6,235	5,546
41,250	41,300	6,248	5,299	6,248	5,554
41,300	41,350	6,260	5,306	6,260	5,561
41,350	41,400	6,273	5,314	6,273	5,569
41,400	41,450	6,285	5,321	6,285	5,576
41,450	41,500	6,298	5,329	6,298	5,584
41,500	41,550	6,310	5,336	6,310	5,591
41,550	41,600	6,323	5,344	6,323	5,599
41,600	41,650	6,335	5,351	6,335	5,606
41,650	41,700	6,348	5,359	6,348	5,614
41,700	41,750	6,360	5,366	6,360	5,621
41,750	41,800	6,373	5,374	6,373	5,629
41,800	41,850	6,385	5,381	6,385	5,636
41,850	41,900	6,398	5,389	6,398	5,644
41,900	41,950	6,410	5,396	6,410	5,651
41,950	42,000	6,423	5,404	6,423	5,659

If line 43 (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—			
42,000					
42,000	42,050	6,435	5,411	6,435	5,666
42,050	42,100	6,448	5,419	6,448	5,674
42,100	42,150	6,460	5,426	6,460	5,681
42,150	42,200	6,473	5,434	6,473	5,689
42,200	42,250	6,485	5,441	6,485	5,696
42,250	42,300	6,498	5,449	6,498	5,704
42,300	42,350	6,510	5,456	6,510	5,711
42,350	42,400	6,523	5,464	6,523	5,719
42,400	42,450	6,535	5,471	6,535	5,726
42,450	42,500	6,548	5,479	6,548	5,734
42,500	42,550	6,560	5,486	6,560	5,741
42,550	42,600	6,573	5,494	6,573	5,749
42,600	42,650	6,585	5,501	6,585	5,756
42,650	42,700	6,598	5,509	6,598	5,764
42,700	42,750	6,610	5,516	6,610	5,771
42,750	42,800	6,623	5,524	6,623	5,779
42,800	42,850	6,635	5,531	6,635	5,786
42,850	42,900	6,648	5,539	6,648	5,794
42,900	42,950	6,660	5,546	6,660	5,801
42,950	43,000	6,673	5,554	6,673	5,809
43,000					
43,000	43,050	6,685	5,561	6,685	5,816
43,050	43,100	6,698	5,569	6,698	5,824
43,100	43,150	6,710	5,576	6,710	5,831
43,150	43,200	6,723	5,584	6,723	5,839
43,200	43,250	6,735	5,591	6,735	5,846
43,250	43,300	6,748	5,599	6,748	5,854
43,300	43,350	6,760	5,606	6,760	5,861
43,350	43,400	6,773	5,614	6,773	5,869
43,400	43,450	6,785	5,621	6,785	5,876
43,450	43,500	6,798	5,629	6,798	5,884
43,500	43,550	6,810	5,636	6,810	5,891
43,550	43,600	6,823	5,644	6,823	5,899
43,600	43,650	6,835	5,651	6,835	5,906
43,650	43,700	6,848	5,659	6,848	5,914
43,700	43,750	6,860	5,666	6,860	5,921
43,750	43,800	6,873	5,674	6,873	5,929
43,800	43,850	6,885	5,681	6,885	5,936
43,850	43,900	6,898	5,689	6,898	5,944
43,900	43,950	6,910	5,696	6,910	5,951
43,950	44,000	6,923	5,704	6,923	5,959
44,000					
44,000	44,050	6,935	5,711	6,935	5,966
44,050	44,100	6,948	5,719	6,948	5,974
44,100	44,150	6,960	5,726	6,960	5,981
44,150	44,200	6,973	5,734	6,973	5,989
44,200	44,250	6,985	5,741	6,985	5,996
44,250	44,300	6,998	5,749	6,998	6,004
44,300	44,350	7,010	5,756	7,010	6,011
44,350	44,400	7,023	5,764	7,023	6,019
44,400	44,450	7,035	5,771	7,035	6,026
44,450	44,500	7,048	5,779	7,048	6,034
44,500	44,550	7,060	5,786	7,060	6,041
44,550	44,600	7,073	5,794	7,073	6,049
44,600	44,650	7,085	5,801	7,085	6,056
44,650	44,700	7,098	5,809	7,098	6,064
44,700	44,750	7,110	5,816	7,110	6,071
44,750	44,800	7,123	5,824	7,123	6,079
44,800	44,850	7,135	5,831	7,135	6,086
44,850	44,900	7,148	5,839	7,148	6,094
44,900	44,950	7,160	5,846	7,160	6,101
44,950	45,000	7,173	5,854	7,173	6,109

If line 43 (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—			
45,000					
45,000	45,050	7,185	5,861	7,185	6,116
45,050	45,100	7,198	5,869	7,198	6,124
45,100	45,150	7,210	5,876	7,210	6,131
45,150	45,200	7,223	5,884	7,223	6,139
45,200	45,250	7,235	5,891	7,235	6,146
45,250	45,300	7,248	5,899	7,248	6,154
45,300	45,350	7,260	5,906	7,260	6,161
45,350	45,400	7,273	5,914	7,273	6,169
45,400	45,450	7,285	5,921	7,285	6,176
45,450	45,500	7,298	5,929	7,298	6,184
45,500	45,550	7,310	5,936	7,310	6,191
45,550	45,600	7,323	5,944	7,323	6,199
45,600	45,650	7,335	5,951	7,335	6,206
45,650	45,700	7,348	5,959	7,348	6,214
45,700	45,750	7,360	5,966	7,360	6,221
45,750	45,800	7,373	5,974	7,373	6,229
45,800	45,850	7,385	5,981	7,385	6,236
45,850	45,900	7,398	5,989	7,398	6,244
45,900	45,950	7,410	5,996	7,410	6,251
45,950	46,000	7,423	6,004	7,423	6,259
46,000					
46,000	46,050	7,435	6,011	7,435	6,266
46,050	46,100	7,448	6,019	7,448	6,274
46,100	46,150	7,460	6,026	7,460	6,281
46,150	46,200	7,473	6,034	7,473	6,289
46,200	46,250	7,485	6,041	7,485	6,296
46,250	46,300	7,498	6,049	7,498	6,304
46,300	46,350	7,510	6,056	7,510	6,311
46,350	46,400	7,523	6,064	7,523	6,319
46,400	46,450	7,535	6,071	7,535	6,326
46,450	46,500	7,548	6,079	7,548	6,334
46,500	46,550	7,560	6,086	7,560	6,341
46,550	46,600	7,573	6,094	7,573	6,349
46,600	46,650	7,585	6,101	7,585	6,356
46,650	46,700	7,598	6,109	7,598	6,364
46,700	46,750	7,610	6,116	7,610	6,371
46,750	46,800	7,623	6,124	7,623	6,379
46,800	46,850	7,635	6,131	7,635	6,386
46,850	46,900	7,648	6,139	7,648	6,394
46,900	46,950	7,660	6,146	7,660	6,401
46,950	47,000	7,673	6,154	7,673	6,409
47,000					
47,000	47,050	7,685	6,161	7,685	6,416
47,050	47,100	7,698	6,169	7,698	6,424
47,100	47,150	7,710	6,176	7,710	6,431
47,150	47,200	7,723	6,184	7,723	6,439
47,200	47,250	7,735	6,191	7,735	6,446
47,250	47,300	7,748	6,199	7,748	6,454
47,300	47,350	7,760	6,206	7,760	6,461
47,350	47,400	7,773	6,214	7,773	6,469
47,400	47,450	7,785	6,221	7,785	6,476
47,450	47,500	7,798	6,229	7,798	6,484
47,500	47,550	7,810	6,236	7,810	6,491
47,550	47,600	7,823	6,244	7,823	6,499
47,600	47,650	7,835	6,251	7,835	6,506
47,650	47,700	7,848	6,259	7,848	6,514
47,700	47,750	7,860	6,266	7,860	6,521
47,750	47,800	7,873	6,274	7,873	6,529
47,800	47,850	7,885	6,281	7,885	6,536
47,850	47,900	7,898	6,289	7,898	6,544
47,900	47,950	7,910	6,296	7,910	6,551
47,950	48,000	7,923	6,304	7,923	6,559

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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—			
48,000					
48,000	48,050	7,935	6,311	7,935	6,566
48,050	48,100	7,948	6,319	7,948	6,574
48,100	48,150	7,960	6,326	7,960	6,581
48,150	48,200	7,973	6,334	7,973	6,589
48,200	48,250	7,985	6,341	7,985	6,596
48,250	48,300	7,998	6,349	7,998	6,604
48,300	48,350	8,010	6,356	8,010	6,611
48,350	48,400	8,023	6,364	8,023	6,619
48,400	48,450	8,035	6,371	8,035	6,626
48,450	48,500	8,048	6,379	8,048	6,634
48,500	48,550	8,060	6,386	8,060	6,641
48,550	48,600	8,073	6,394	8,073	6,649
48,600	48,650	8,085	6,401	8,085	6,659
48,650	48,700	8,098	6,409	8,098	6,671
48,700	48,750	8,110	6,416	8,110	6,684
48,750	48,800	8,123	6,424	8,123	6,696
48,800	48,850	8,135	6,431	8,135	6,709
48,850	48,900	8,148	6,439	8,148	6,721
48,900	48,950	8,160	6,446	8,160	6,734
48,950	49,000	8,173	6,454	8,173	6,746
49,000					
49,000	49,050	8,185	6,461	8,185	6,759
49,050	49,100	8,198	6,469	8,198	6,771
49,100	49,150	8,210	6,476	8,210	6,784
49,150	49,200	8,223	6,484	8,223	6,796
49,200	49,250	8,235	6,491	8,235	6,809
49,250	49,300	8,248	6,499	8,248	6,821
49,300	49,350	8,260	6,506	8,260	6,834
49,350	49,400	8,273	6,514	8,273	6,846
49,400	49,450	8,285	6,521	8,285	6,859
49,450	49,500	8,298	6,529	8,298	6,871
49,500	49,550	8,310	6,536	8,310	6,884
49,550	49,600	8,323	6,544	8,323	6,896
49,600	49,650	8,335	6,551	8,335	6,909
49,650	49,700	8,348	6,559	8,348	6,921
49,700	49,750	8,360	6,566	8,360	6,934
49,750	49,800	8,373	6,574	8,373	6,946
49,800	49,850	8,385	6,581	8,385	6,959
49,850	49,900	8,398	6,589	8,398	6,971
49,900	49,950	8,410	6,596	8,410	6,984
49,950	50,000	8,423	6,604	8,423	6,996
50,000					
50,000	50,050	8,435	6,611	8,435	7,009
50,050	50,100	8,448	6,619	8,448	7,021
50,100	50,150	8,460	6,626	8,460	7,034
50,150	50,200	8,473	6,634	8,473	7,046
50,200	50,250	8,485	6,641	8,485	7,059
50,250	50,300	8,498	6,649	8,498	7,071
50,300	50,350	8,510	6,656	8,510	7,084
50,350	50,400	8,523	6,664	8,523	7,096
50,400	50,450	8,535	6,671	8,535	7,109
50,450	50,500	8,548	6,679	8,548	7,121
50,500	50,550	8,560	6,686	8,560	7,134
50,550	50,600	8,573	6,694	8,573	7,146
50,600	50,650	8,585	6,701	8,585	7,159
50,650	50,700	8,598	6,709	8,598	7,171
50,700	50,750	8,610	6,716	8,610	7,184
50,750	50,800	8,623	6,724	8,623	7,196
50,800	50,850	8,635	6,731	8,635	7,209
50,850	50,900	8,648	6,739	8,648	7,221
50,900	50,950	8,660	6,746	8,660	7,234
50,950	51,000	8,673	6,754	8,673	7,246
51,000					
51,000	51,050	8,685	6,761	8,685	7,259
51,050	51,100	8,698	6,769	8,698	7,271
51,100	51,150	8,710	6,776	8,710	7,284
51,150	51,200	8,723	6,784	8,723	7,296
51,200	51,250	8,735	6,791	8,735	7,309
51,250	51,300	8,748	6,799	8,748	7,321
51,300	51,350	8,760	6,806	8,760	7,334
51,350	51,400	8,773	6,814	8,773	7,346
51,400	51,450	8,785	6,821	8,785	7,359
51,450	51,500	8,798	6,829	8,798	7,371
51,500	51,550	8,810	6,836	8,810	7,384
51,550	51,600	8,823	6,844	8,823	7,396
51,600	51,650	8,835	6,851	8,835	7,409
51,650	51,700	8,848	6,859	8,848	7,421
51,700	51,750	8,860	6,866	8,860	7,434
51,750	51,800	8,873	6,874	8,873	7,446
51,800	51,850	8,885	6,881	8,885	7,459
51,850	51,900	8,898	6,889	8,898	7,471
51,900	51,950	8,910	6,896	8,910	7,484
51,950	52,000	8,923	6,904	8,923	7,496
52,000					
52,000	52,050	8,935	6,911	8,935	7,509
52,050	52,100	8,948	6,919	8,948	7,521
52,100	52,150	8,960	6,926	8,960	7,534
52,150	52,200	8,973	6,934	8,973	7,546
52,200	52,250	8,985	6,941	8,985	7,559
52,250	52,300	8,998	6,949	8,998	7,571
52,300	52,350	9,010	6,956	9,010	7,584
52,350	52,400	9,023	6,964	9,023	7,596
52,400	52,450	9,035	6,971	9,035	7,609
52,450	52,500	9,048	6,979	9,048	7,621
52,500	52,550	9,060	6,986	9,060	7,634
52,550	52,600	9,073	6,994	9,073	7,646
52,600	52,650	9,085	7,001	9,085	7,659
52,650	52,700	9,098	7,009	9,098	7,671
52,700	52,750	9,110	7,016	9,110	7,684
52,750	52,800	9,123	7,024	9,123	7,696
52,800	52,850	9,135	7,031	9,135	7,709
52,850	52,900	9,148	7,039	9,148	7,721
52,900	52,950	9,160	7,046	9,160	7,734
52,950	53,000	9,173	7,054	9,173	7,746
53,000					
53,000	53,050	9,185	7,061	9,185	7,759
53,050	53,100	9,198	7,069	9,198	7,771
53,100	53,150	9,210	7,076	9,210	7,784
53,150	53,200	9,223	7,084	9,223	7,796
53,200	53,250	9,235	7,091	9,235	7,809
53,250	53,300	9,248	7,099	9,248	7,821
53,300	53,350	9,260	7,106	9,260	7,834
53,350	53,400	9,273	7,114	9,273	7,846
53,400	53,450	9,285	7,121	9,285	7,859
53,450	53,500	9,298	7,129	9,298	7,871
53,500	53,550	9,310	7,136	9,310	7,884
53,550	53,600	9,323	7,144	9,323	7,896
53,600	53,650	9,335	7,151	9,335	7,909
53,650	53,700	9,348	7,159	9,348	7,921
53,700	53,750	9,360	7,166	9,360	7,934
53,750	53,800	9,373	7,174	9,373	7,946
53,800	53,850	9,385	7,181	9,385	7,959
53,850	53,900	9,398	7,189	9,398	7,971
53,900	53,950	9,410	7,196	9,410	7,984
53,950	54,000	9,423	7,204	9,423	7,996
54,000					
54,000	54,050	9,435	7,211	9,435	8,009
54,050	54,100	9,448	7,219	9,448	8,021
54,100	54,150	9,460	7,226	9,460	8,034
54,150	54,200	9,473	7,234	9,473	8,046
54,200	54,250	9,485	7,241	9,485	8,059
54,250	54,300	9,498	7,249	9,498	8,071
54,300	54,350	9,510	7,256	9,510	8,084
54,350	54,400	9,523	7,264	9,523	8,096
54,400	54,450	9,535	7,271	9,535	8,109
54,450	54,500	9,548	7,279	9,548	8,121
54,500	54,550	9,560	7,286	9,560	8,134
54,550	54,600	9,573	7,294	9,573	8,146
54,600	54,650	9,585	7,301	9,585	8,159
54,650	54,700	9,598	7,309	9,598	8,171
54,700	54,750	9,610	7,316	9,610	8,184
54,750	54,800	9,623	7,324	9,623	8,196
54,800	54,850	9,635	7,331	9,635	8,209
54,850	54,900	9,648	7,339	9,648	8,221
54,900	54,950	9,660	7,346	9,660	8,234
54,950	55,000	9,673	7,354	9,673	8,246
55,000					
55,000	55,050	9,685	7,361	9,685	8,259
55,050	55,100	9,698	7,369	9,698	8,271
55,100	55,150	9,710	7,376	9,710	8,284
55,150	55,200	9,723	7,384	9,723	8,296
55,200	55,250	9,735	7,391	9,735	8,309
55,250	55,300	9,748	7,399	9,748	8,321
55,300	55,350	9,760	7,406	9,760	8,334
55,350	55,400	9,773	7,414	9,773	8,346
55,400	55,450	9,785	7,421	9,785	8,359
55,450	55,500	9,798	7,429	9,798	8,371
55,500	55,550	9,810	7,436	9,810	8,384
55,550	55,600	9,823	7,444	9,823	8,396
55,600	55,650	9,835	7,451	9,835	8,409
55,650	55,700	9,848	7,459	9,848	8,421
55,700	55,750	9,860	7,466	9,860	8,434
55,750	55,800	9,873	7,474	9,873	8,446
55,800	55,850	9,885	7,481	9,885	8,459
55,850	55,900	9,898	7,489	9,898	8,471
55,900	55,950	9,910	7,496	9,910	8,484
55,950	56,000	9,923	7,504	9,923	8,496
56,000					
56,000	56,050	9,935	7,511	9,935	8,509
56,050	56,100	9,948	7,519	9,948	8,521
56,100	56,150	9,960	7,526	9,960	8,534
56,150	56,200	9,973	7,534	9,973	8,546
56,200	56,250	9,985	7,541	9,985	8,559
56,250	56,300	9,998	7,549	9,998	8,571
56,300	56,350	10,010	7,556	10,010	8,584
56,350	56,400	10,023	7,564	10,023	8,596
56,400	56,450	10,035	7,571	10,035	8,609
56,450	56,500	10,048	7,579	10,048	8,621
56,500	56,550	10,060	7,586	10,060	8,634
56,550	56,600	10,073	7,594	10,073	8,646
56,600	56,650	10,085	7,601	10,085	8,659
56,650	56,700	10,098	7,609	10,098	8,671
56,700	56,750	10,110	7,616	10,110	8,684
56,750	56,800	10,123	7,624	10,123	8,696
56,800	56,850	10,135	7,631	10,135	8,709
56,850	56,900	10,148	7,639	10,148	8,721
56,900	56,950	10,160	7,646	10,160	8,734
56,950	57,000	10,173	7,654	10,173	8,746

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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—			
57,000					
57,000	57,050	10,185	7,661	10,185	8,759
57,050	57,100	10,198	7,669	10,198	8,771
57,100	57,150	10,210	7,676	10,210	8,784
57,150	57,200	10,223	7,684	10,223	8,796
57,200	57,250	10,235	7,691	10,235	8,809
57,250	57,300	10,248	7,699	10,248	8,821
57,300	57,350	10,260	7,706	10,260	8,834
57,350	57,400	10,273	7,714	10,273	8,846
57,400	57,450	10,285	7,721	10,285	8,859
57,450	57,500	10,298	7,729	10,298	8,871
57,500	57,550	10,310	7,736	10,310	8,884
57,550	57,600	10,323	7,744	10,323	8,896
57,600	57,650	10,335	7,751	10,335	8,909
57,650	57,700	10,348	7,759	10,348	8,921
57,700	57,750	10,360	7,766	10,360	8,934
57,750	57,800	10,373	7,774	10,373	8,946
57,800	57,850	10,385	7,781	10,385	8,959
57,850	57,900	10,398	7,789	10,398	8,971
57,900	57,950	10,410	7,796	10,410	8,984
57,950	58,000	10,423	7,804	10,423	8,996
58,000					
58,000	58,050	10,435	7,811	10,435	9,009
58,050	58,100	10,448	7,819	10,448	9,021
58,100	58,150	10,460	7,826	10,460	9,034
58,150	58,200	10,473	7,834	10,473	9,046
58,200	58,250	10,485	7,841	10,485	9,059
58,250	58,300	10,498	7,849	10,498	9,071
58,300	58,350	10,510	7,856	10,510	9,084
58,350	58,400	10,523	7,864	10,523	9,096
58,400	58,450	10,535	7,871	10,535	9,109
58,450	58,500	10,548	7,879	10,548	9,121
58,500	58,550	10,560	7,886	10,560	9,134
58,550	58,600	10,573	7,894	10,573	9,146
58,600	58,650	10,585	7,901	10,585	9,159
58,650	58,700	10,598	7,909	10,598	9,171
58,700	58,750	10,610	7,916	10,610	9,184
58,750	58,800	10,623	7,924	10,623	9,196
58,800	58,850	10,635	7,931	10,635	9,209
58,850	58,900	10,648	7,939	10,648	9,221
58,900	58,950	10,660	7,946	10,660	9,234
58,950	59,000	10,673	7,954	10,673	9,246
59,000					
59,000	59,050	10,685	7,961	10,685	9,259
59,050	59,100	10,698	7,969	10,698	9,271
59,100	59,150	10,710	7,976	10,710	9,284
59,150	59,200	10,723	7,984	10,723	9,296
59,200	59,250	10,735	7,991	10,735	9,309
59,250	59,300	10,748	7,999	10,748	9,321
59,300	59,350	10,760	8,006	10,760	9,334
59,350	59,400	10,773	8,014	10,773	9,346
59,400	59,450	10,785	8,021	10,785	9,359
59,450	59,500	10,798	8,029	10,798	9,371
59,500	59,550	10,810	8,036	10,810	9,384
59,550	59,600	10,823	8,044	10,823	9,396
59,600	59,650	10,835	8,051	10,835	9,409
59,650	59,700	10,848	8,059	10,848	9,421
59,700	59,750	10,860	8,066	10,860	9,434
59,750	59,800	10,873	8,074	10,873	9,446
59,800	59,850	10,885	8,081	10,885	9,459
59,850	59,900	10,898	8,089	10,898	9,471
59,900	59,950	10,910	8,096	10,910	9,484
59,950	60,000	10,923	8,104	10,923	9,496
60,000					
60,000	60,050	10,935	8,111	10,935	9,509
60,050	60,100	10,948	8,119	10,948	9,521
60,100	60,150	10,960	8,126	10,960	9,534
60,150	60,200	10,973	8,134	10,973	9,546
60,200	60,250	10,985	8,141	10,985	9,559
60,250	60,300	10,998	8,149	10,998	9,571
60,300	60,350	11,010	8,156	11,010	9,584
60,350	60,400	11,023	8,164	11,023	9,596
60,400	60,450	11,035	8,171	11,035	9,609
60,450	60,500	11,048	8,179	11,048	9,621
60,500	60,550	11,060	8,186	11,060	9,634
60,550	60,600	11,073	8,194	11,073	9,646
60,600	60,650	11,085	8,201	11,085	9,659
60,650	60,700	11,098	8,209	11,098	9,671
60,700	60,750	11,110	8,216	11,110	9,684
60,750	60,800	11,123	8,224	11,123	9,696
60,800	60,850	11,135	8,231	11,135	9,709
60,850	60,900	11,148	8,239	11,148	9,721
60,900	60,950	11,160	8,246	11,160	9,734
60,950	61,000	11,173	8,254	11,173	9,746
61,000					
61,000	61,050	11,185	8,261	11,185	9,759
61,050	61,100	11,198	8,269	11,198	9,771
61,100	61,150	11,210	8,276	11,210	9,784
61,150	61,200	11,223	8,284	11,223	9,796
61,200	61,250	11,235	8,291	11,235	9,809
61,250	61,300	11,248	8,299	11,248	9,821
61,300	61,350	11,260	8,306	11,260	9,834
61,350	61,400	11,273	8,314	11,273	9,846
61,400	61,450	11,285	8,321	11,285	9,859
61,450	61,500	11,298	8,329	11,298	9,871
61,500	61,550	11,310	8,336	11,310	9,884
61,550	61,600	11,323	8,344	11,323	9,896
61,600	61,650	11,335	8,351	11,335	9,909
61,650	61,700	11,348	8,359	11,348	9,921
61,700	61,750	11,360	8,366	11,360	9,934
61,750	61,800	11,373	8,374	11,373	9,946
61,800	61,850	11,385	8,381	11,385	9,959
61,850	61,900	11,398	8,389	11,398	9,971
61,900	61,950	11,410	8,396	11,410	9,984
61,950	62,000	11,423	8,404	11,423	9,996
62,000					
62,000	62,050	11,435	8,411	11,435	10,009
62,050	62,100	11,448	8,419	11,448	10,021
62,100	62,150	11,460	8,426	11,460	10,034
62,150	62,200	11,473	8,434	11,473	10,046
62,200	62,250	11,485	8,441	11,485	10,059
62,250	62,300	11,498	8,449	11,498	10,071
62,300	62,350	11,510	8,456	11,510	10,084
62,350	62,400	11,523	8,464	11,523	10,096
62,400	62,450	11,535	8,471	11,535	10,109
62,450	62,500	11,548	8,479	11,548	10,121
62,500	62,550	11,560	8,486	11,560	10,134
62,550	62,600	11,573	8,494	11,573	10,146
62,600	62,650	11,585	8,501	11,585	10,159
62,650	62,700	11,598	8,509	11,598	10,171
62,700	62,750	11,610	8,516	11,610	10,184
62,750	62,800	11,623	8,524	11,623	10,196
62,800	62,850	11,635	8,531	11,635	10,209
62,850	62,900	11,648	8,539	11,648	10,221
62,900	62,950	11,660	8,546	11,660	10,234
62,950	63,000	11,673	8,554	11,673	10,246
63,000					
63,000	63,050	11,685	8,561	11,685	10,259
63,050	63,100	11,698	8,569	11,698	10,271
63,100	63,150	11,710	8,576	11,710	10,284
63,150	63,200	11,723	8,584	11,723	10,296
63,200	63,250	11,735	8,591	11,735	10,309
63,250	63,300	11,748	8,599	11,748	10,321
63,300	63,350	11,760	8,606	11,760	10,334
63,350	63,400	11,773	8,614	11,773	10,346
63,400	63,450	11,785	8,621	11,785	10,359
63,450	63,500	11,798	8,629	11,798	10,371
63,500	63,550	11,810	8,636	11,810	10,384
63,550	63,600	11,823	8,644	11,823	10,396
63,600	63,650	11,835	8,651	11,835	10,409
63,650	63,700	11,848	8,659	11,848	10,421
63,700	63,750	11,860	8,666	11,860	10,434
63,750	63,800	11,873	8,674	11,873	10,446
63,800	63,850	11,885	8,681	11,885	10,459
63,850	63,900	11,898	8,689	11,898	10,471
63,900	63,950	11,910	8,696	11,910	10,484
63,950	64,000	11,923	8,704	11,923	10,496
64,000					
64,000	64,050	11,935	8,711	11,935	10,509
64,050	64,100	11,948	8,719	11,948	10,521
64,100	64,150	11,960	8,726	11,960	10,534
64,150	64,200	11,973	8,734	11,973	10,546
64,200	64,250	11,985	8,741	11,985	10,559
64,250	64,300	11,998	8,749	11,998	10,571
64,300	64,350	12,010	8,756	12,010	10,584
64,350	64,400	12,023	8,764	12,023	10,596
64,400	64,450	12,035	8,771	12,035	10,609
64,450	64,500	12,048	8,779	12,048	10,621
64,500	64,550	12,060	8,786	12,060	10,634
64,550	64,600	12,073	8,794	12,073	10,646
64,600	64,650	12,085	8,801	12,085	10,659
64,650	64,700	12,098	8,809	12,098	10,671
64,700	64,750	12,110	8,816	12,110	10,684
64,750	64,800	12,123	8,824	12,123	10,696
64,800	64,850	12,135	8,831	12,135	10,709
64,850	64,900	12,148	8,839	12,148	10,721
64,900	64,950	12,160	8,846	12,160	10,734
64,950	65,000	12,173	8,854	12,173	10,746
65,000					
65,000	65,050	12,185	8,861	12,185	10,759
65,050	65,100	12,198	8,869	12,198	10,771
65,100	65,150	12,210	8,876	12,210	10,784
65,150	65,200	12,223	8,884	12,223	10,796
65,200	65,250	12,235	8,891	12,235	10,809
65,250	65,300	12,248	8,899	12,248	10,821
65,300	65,350	12,260	8,906	12,260	10,834
65,350	65,400	12,273	8,914	12,273	10,846
65,400	65,450	12,285	8,921	12,285	10,859
65,450	65,500	12,298	8,929	12,298	10,871
65,500	65,550	12,310	8,936	12,310	10,884
65,550	65,600	12,323	8,944	12,323	10,896
65,600	65,650	12,335	8,951	12,335	10,909
65,650	65,700	12,348	8,959	12,348	10,921
65,700	65,750	12,360	8,966	12,360	10,934
65,750	65,800	12,373	8,974	12,373	10,946
65,800	65,850	12,385	8,981	12,385	10,959
65,850	65,900	12,398	8,989	12,398	10,971
65,900	65,950	12,410	8,996	12,410	10,984
65,950	66,000	12,423	9,004	12,423	10,996

(Continued)

* This column must also be used by a qualifying widow(er).

2013 Tax Table—*Continued*

If line 43 (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—			
66,000					
66,000	66,050	12,435	9,011	12,435	11,009
66,050	66,100	12,448	9,019	12,448	11,021
66,100	66,150	12,460	9,026	12,460	11,034
66,150	66,200	12,473	9,034	12,473	11,046
66,200	66,250	12,485	9,041	12,485	11,059
66,250	66,300	12,498	9,049	12,498	11,071
66,300	66,350	12,510	9,056	12,510	11,084
66,350	66,400	12,523	9,064	12,523	11,096
66,400	66,450	12,535	9,071	12,535	11,109
66,450	66,500	12,548	9,079	12,548	11,121
66,500	66,550	12,560	9,086	12,560	11,134
66,550	66,600	12,573	9,094	12,573	11,146
66,600	66,650	12,585	9,101	12,585	11,159
66,650	66,700	12,598	9,109	12,598	11,171
66,700	66,750	12,610	9,116	12,610	11,184
66,750	66,800	12,623	9,124	12,623	11,196
66,800	66,850	12,635	9,131	12,635	11,209
66,850	66,900	12,648	9,139	12,648	11,221
66,900	66,950	12,660	9,146	12,660	11,234
66,950	67,000	12,673	9,154	12,673	11,246
67,000					
67,000	67,050	12,685	9,161	12,685	11,259
67,050	67,100	12,698	9,169	12,698	11,271
67,100	67,150	12,710	9,176	12,710	11,284
67,150	67,200	12,723	9,184	12,723	11,296
67,200	67,250	12,735	9,191	12,735	11,309
67,250	67,300	12,748	9,199	12,748	11,321
67,300	67,350	12,760	9,206	12,760	11,334
67,350	67,400	12,773	9,214	12,773	11,346
67,400	67,450	12,785	9,221	12,785	11,359
67,450	67,500	12,798	9,229	12,798	11,371
67,500	67,550	12,810	9,236	12,810	11,384
67,550	67,600	12,823	9,244	12,823	11,396
67,600	67,650	12,835	9,251	12,835	11,409
67,650	67,700	12,848	9,259	12,848	11,421
67,700	67,750	12,860	9,266	12,860	11,434
67,750	67,800	12,873	9,274	12,873	11,446
67,800	67,850	12,885	9,281	12,885	11,459
67,850	67,900	12,898	9,289	12,898	11,471
67,900	67,950	12,910	9,296	12,910	11,484
67,950	68,000	12,923	9,304	12,923	11,496
68,000					
68,000	68,050	12,935	9,311	12,935	11,509
68,050	68,100	12,948	9,319	12,948	11,521
68,100	68,150	12,960	9,326	12,960	11,534
68,150	68,200	12,973	9,334	12,973	11,546
68,200	68,250	12,985	9,341	12,985	11,559
68,250	68,300	12,998	9,349	12,998	11,571
68,300	68,350	13,010	9,356	13,010	11,584
68,350	68,400	13,023	9,364	13,023	11,596
68,400	68,450	13,035	9,371	13,035	11,609
68,450	68,500	13,048	9,379	13,048	11,621
68,500	68,550	13,060	9,386	13,060	11,634
68,550	68,600	13,073	9,394	13,073	11,646
68,600	68,650	13,085	9,401	13,085	11,659
68,650	68,700	13,098	9,409	13,098	11,671
68,700	68,750	13,110	9,416	13,110	11,684
68,750	68,800	13,123	9,424	13,123	11,696
68,800	68,850	13,135	9,431	13,135	11,709
68,850	68,900	13,148	9,439	13,148	11,721
68,900	68,950	13,160	9,446	13,160	11,734
68,950	69,000	13,173	9,454	13,173	11,746
69,000					
69,000	69,050	13,185	9,461	13,185	11,759
69,050	69,100	13,198	9,469	13,198	11,771
69,100	69,150	13,210	9,476	13,210	11,784
69,150	69,200	13,223	9,484	13,223	11,796
69,200	69,250	13,235	9,491	13,235	11,809
69,250	69,300	13,248	9,499	13,248	11,821
69,300	69,350	13,260	9,506	13,260	11,834
69,350	69,400	13,273	9,514	13,273	11,846
69,400	69,450	13,285	9,521	13,285	11,859
69,450	69,500	13,298	9,529	13,298	11,871
69,500	69,550	13,310	9,536	13,310	11,884
69,550	69,600	13,323	9,544	13,323	11,896
69,600	69,650	13,335	9,551	13,335	11,909
69,650	69,700	13,348	9,559	13,348	11,921
69,700	69,750	13,360	9,566	13,360	11,934
69,750	69,800	13,373	9,574	13,373	11,946
69,800	69,850	13,385	9,581	13,385	11,959
69,850	69,900	13,398	9,589	13,398	11,971
69,900	69,950	13,410	9,596	13,410	11,984
69,950	70,000	13,423	9,604	13,423	11,996
70,000					
70,000	70,050	13,435	9,611	13,435	12,009
70,050	70,100	13,448	9,619	13,448	12,021
70,100	70,150	13,460	9,626	13,460	12,034
70,150	70,200	13,473	9,634	13,473	12,046
70,200	70,250	13,485	9,641	13,485	12,059
70,250	70,300	13,498	9,649	13,498	12,071
70,300	70,350	13,510	9,656	13,510	12,084
70,350	70,400	13,523	9,664	13,523	12,096
70,400	70,450	13,535	9,671	13,535	12,109
70,450	70,500	13,548	9,679	13,548	12,121
70,500	70,550	13,560	9,686	13,560	12,134
70,550	70,600	13,573	9,694	13,573	12,146
70,600	70,650	13,585	9,701	13,585	12,159
70,650	70,700	13,598	9,709	13,598	12,171
70,700	70,750	13,610	9,716	13,610	12,184
70,750	70,800	13,623	9,724	13,623	12,196
70,800	70,850	13,635	9,731	13,635	12,209
70,850	70,900	13,648	9,739	13,648	12,221
70,900	70,950	13,660	9,746	13,660	12,234
70,950	71,000	13,673	9,754	13,673	12,246
71,000					
71,000	71,050	13,685	9,761	13,685	12,259
71,050	71,100	13,698	9,769	13,698	12,271
71,100	71,150	13,710	9,776	13,710	12,284
71,150	71,200	13,723	9,784	13,723	12,296
71,200	71,250	13,735	9,791	13,735	12,309
71,250	71,300	13,748	9,799	13,748	12,321
71,300	71,350	13,760	9,806	13,760	12,334
71,350	71,400	13,773	9,814	13,773	12,346
71,400	71,450	13,785	9,821	13,785	12,359
71,450	71,500	13,798	9,829	13,798	12,371
71,500	71,550	13,810	9,836	13,810	12,384
71,550	71,600	13,823	9,844	13,823	12,396
71,600	71,650	13,835	9,851	13,835	12,409
71,650	71,700	13,848	9,859	13,848	12,421
71,700	71,750	13,860	9,866	13,860	12,434
71,750	71,800	13,873	9,874	13,873	12,446
71,800	71,850	13,885	9,881	13,885	12,459
71,850	71,900	13,898	9,889	13,898	12,471
71,900	71,950	13,910	9,896	13,910	12,484
71,950	72,000	13,923	9,904	13,923	12,496
72,000					
72,000	72,050	13,935	9,911	13,935	12,509
72,050	72,100	13,948	9,919	13,948	12,521
72,100	72,150	13,960	9,926	13,960	12,534
72,150	72,200	13,973	9,934	13,973	12,546
72,200	72,250	13,985	9,941	13,985	12,559
72,250	72,300	13,998	9,949	13,998	12,571
72,300	72,350	14,010	9,956	14,010	12,584
72,350	72,400	14,023	9,964	14,023	12,596
72,400	72,450	14,035	9,971	14,035	12,609
72,450	72,500	14,048	9,979	14,048	12,621
72,500	72,550	14,060	9,989	14,060	12,634
72,550	72,600	14,073	10,001	14,073	12,646
72,600	72,650	14,085	10,014	14,085	12,659
72,650	72,700	14,098	10,026	14,098	12,671
72,700	72,750	14,110	10,039	14,110	12,684
72,750	72,800	14,123	10,051	14,123	12,696
72,800	72,850	14,135	10,064	14,135	12,709
72,850	72,900	14,148	10,076	14,148	12,721
72,900	72,950	14,160	10,089	14,160	12,734
72,950	73,000	14,173	10,101	14,173	12,746
73,000					
73,000	73,050	14,185	10,114	14,185	12,759
73,050	73,100	14,198	10,126	14,198	12,771
73,100	73,150	14,210	10,139	14,210	12,784
73,150	73,200	14,223	10,151	14,223	12,796
73,200	73,250	14,235	10,164	14,236	12,809
73,250	73,300	14,248	10,176	14,250	12,821
73,300	73,350	14,260	10,189	14,264	12,834
73,350	73,400	14,273	10,201	14,278	12,846
73,400	73,450	14,285	10,214	14,292	12,859
73,450	73,500	14,298	10,226	14,306	12,871
73,500	73,550	14,310	10,239	14,320	12,884
73,550	73,600	14,323	10,251	14,334	12,896
73,600	73,650	14,335	10,264	14,348	12,909
73,650	73,700	14,348	10,276	14,362	12,921
73,700	73,750	14,360	10,289	14,376	12,934
73,750	73,800	14,373	10,301	14,390	12,946
73,800	73,850	14,385	10,314	14,404	12,959
73,850	73,900	14,398	10,326	14,418	12,971
73,900	73,950	14,410	10,339	14,432	12,984
73,950	74,000	14,423	10,351	14,446	12,996
74,000					
74,000	74,050	14,435	10,364	14,460	13,009
74,050	74,100	14,448	10,376	14,474	13,021
74,100	74,150	14,460	10,389	14,488	13,034
74,150	74,200	14,473	10,401	14,502	13,046
74,200	74,250	14,485	10,414	14,516	13,059
74,250	74,300	14,498	10,426	14,530	13,071
74,300	74,350	14,510	10,439	14,544	13,084
74,350	74,400	14,523	10,451	14,558	13,096
74,400	74,450	14,535	10,464	14,572	13,109
74,450	74,500	14,548	10,476	14,586	13,121
74,500	74,550	14,560	10,489	14,600	13,134
74,550	74,600	14,573	10,501	14,614	13,146
74,600	74,650	14,585	10,514	14,628	13,159
74,650	74,700	14,598	10,526	14,642	13,171
74,700	74,750	14,610	10,539	14,656	13,184
74,750	74,800	14,623	10,551	14,670	13,196
74,800	74,850	14,635	10,564	14,684	13,209
74,850	74,900	14,648	10,576	14,698	13,221
74,900	74,950	14,660	10,589	14,712	13,234
74,950	75,000	14,673	10,601	14,726	13,246

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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—			
75,000					
75,000	75,050	14,685	10,614	14,740	13,259
75,050	75,100	14,698	10,626	14,754	13,271
75,100	75,150	14,710	10,639	14,768	13,284
75,150	75,200	14,723	10,651	14,782	13,296
75,200	75,250	14,735	10,664	14,796	13,309
75,250	75,300	14,748	10,676	14,810	13,321
75,300	75,350	14,760	10,689	14,824	13,334
75,350	75,400	14,773	10,701	14,838	13,346
75,400	75,450	14,785	10,714	14,852	13,359
75,450	75,500	14,798	10,726	14,866	13,371
75,500	75,550	14,810	10,739	14,880	13,384
75,550	75,600	14,823	10,751	14,894	13,396
75,600	75,650	14,835	10,764	14,908	13,409
75,650	75,700	14,848	10,776	14,922	13,421
75,700	75,750	14,860	10,789	14,936	13,434
75,750	75,800	14,873	10,801	14,950	13,446
75,800	75,850	14,885	10,814	14,964	13,459
75,850	75,900	14,898	10,826	14,978	13,471
75,900	75,950	14,910	10,839	14,992	13,484
75,950	76,000	14,923	10,851	15,006	13,496
76,000					
76,000	76,050	14,935	10,864	15,020	13,509
76,050	76,100	14,948	10,876	15,034	13,521
76,100	76,150	14,960	10,889	15,048	13,534
76,150	76,200	14,973	10,901	15,062	13,546
76,200	76,250	14,985	10,914	15,076	13,559
76,250	76,300	14,998	10,926	15,090	13,571
76,300	76,350	15,010	10,939	15,104	13,584
76,350	76,400	15,023	10,951	15,118	13,596
76,400	76,450	15,035	10,964	15,132	13,609
76,450	76,500	15,048	10,976	15,146	13,621
76,500	76,550	15,060	10,989	15,160	13,634
76,550	76,600	15,073	11,001	15,174	13,646
76,600	76,650	15,085	11,014	15,188	13,659
76,650	76,700	15,098	11,026	15,202	13,671
76,700	76,750	15,110	11,039	15,216	13,684
76,750	76,800	15,123	11,051	15,230	13,696
76,800	76,850	15,135	11,064	15,244	13,709
76,850	76,900	15,148	11,076	15,258	13,721
76,900	76,950	15,160	11,089	15,272	13,734
76,950	77,000	15,173	11,101	15,286	13,746
77,000					
77,000	77,050	15,185	11,114	15,300	13,759
77,050	77,100	15,198	11,126	15,314	13,771
77,100	77,150	15,210	11,139	15,328	13,784
77,150	77,200	15,223	11,151	15,342	13,796
77,200	77,250	15,235	11,164	15,356	13,809
77,250	77,300	15,248	11,176	15,370	13,821
77,300	77,350	15,260	11,189	15,384	13,834
77,350	77,400	15,273	11,201	15,398	13,846
77,400	77,450	15,285	11,214	15,412	13,859
77,450	77,500	15,298	11,226	15,426	13,871
77,500	77,550	15,310	11,239	15,440	13,884
77,550	77,600	15,323	11,251	15,454	13,896
77,600	77,650	15,335	11,264	15,468	13,909
77,650	77,700	15,348	11,276	15,482	13,921
77,700	77,750	15,360	11,289	15,496	13,934
77,750	77,800	15,373	11,301	15,510	13,946
77,800	77,850	15,385	11,314	15,524	13,959
77,850	77,900	15,398	11,326	15,538	13,971
77,900	77,950	15,410	11,339	15,552	13,984
77,950	78,000	15,423	11,351	15,566	13,996
78,000					
78,000	78,050	15,435	11,364	15,580	14,009
78,050	78,100	15,448	11,376	15,594	14,021
78,100	78,150	15,460	11,389	15,608	14,034
78,150	78,200	15,473	11,401	15,622	14,046
78,200	78,250	15,485	11,414	15,636	14,059
78,250	78,300	15,498	11,426	15,650	14,071
78,300	78,350	15,510	11,439	15,664	14,084
78,350	78,400	15,523	11,451	15,678	14,096
78,400	78,450	15,535	11,464	15,692	14,109
78,450	78,500	15,548	11,476	15,706	14,121
78,500	78,550	15,560	11,489	15,720	14,134
78,550	78,600	15,573	11,501	15,734	14,146
78,600	78,650	15,585	11,514	15,748	14,159
78,650	78,700	15,598	11,526	15,762	14,171
78,700	78,750	15,610	11,539	15,776	14,184
78,750	78,800	15,623	11,551	15,790	14,196
78,800	78,850	15,635	11,564	15,804	14,209
78,850	78,900	15,648	11,576	15,818	14,221
78,900	78,950	15,660	11,589	15,832	14,234
78,950	79,000	15,673	11,601	15,846	14,246
79,000					
79,000	79,050	15,685	11,614	15,860	14,259
79,050	79,100	15,698	11,626	15,874	14,271
79,100	79,150	15,710	11,639	15,888	14,284
79,150	79,200	15,723	11,651	15,902	14,296
79,200	79,250	15,735	11,664	15,916	14,309
79,250	79,300	15,748	11,676	15,930	14,321
79,300	79,350	15,760	11,689	15,944	14,334
79,350	79,400	15,773	11,701	15,958	14,346
79,400	79,450	15,785	11,714	15,972	14,359
79,450	79,500	15,798	11,726	15,986	14,371
79,500	79,550	15,810	11,739	16,000	14,384
79,550	79,600	15,823	11,751	16,014	14,396
79,600	79,650	15,835	11,764	16,028	14,409
79,650	79,700	15,848	11,776	16,042	14,421
79,700	79,750	15,860	11,789	16,056	14,434
79,750	79,800	15,873	11,801	16,070	14,446
79,800	79,850	15,885	11,814	16,084	14,459
79,850	79,900	15,898	11,826	16,098	14,471
79,900	79,950	15,910	11,839	16,112	14,484
79,950	80,000	15,923	11,851	16,126	14,496
80,000					
80,000	80,050	15,935	11,864	16,140	14,509
80,050	80,100	15,948	11,876	16,154	14,521
80,100	80,150	15,960	11,889	16,168	14,534
80,150	80,200	15,973	11,901	16,182	14,546
80,200	80,250	15,985	11,914	16,196	14,559
80,250	80,300	15,998	11,926	16,210	14,571
80,300	80,350	16,010	11,939	16,224	14,584
80,350	80,400	16,023	11,951	16,238	14,596
80,400	80,450	16,035	11,964	16,252	14,609
80,450	80,500	16,048	11,976	16,266	14,621
80,500	80,550	16,060	11,989	16,280	14,634
80,550	80,600	16,073	12,001	16,294	14,646
80,600	80,650	16,085	12,014	16,308	14,659
80,650	80,700	16,098	12,026	16,322	14,671
80,700	80,750	16,110	12,039	16,336	14,684
80,750	80,800	16,123	12,051	16,350	14,696
80,800	80,850	16,135	12,064	16,364	14,709
80,850	80,900	16,148	12,076	16,378	14,721
80,900	80,950	16,160	12,089	16,392	14,734
80,950	81,000	16,173	12,101	16,406	14,746
81,000					
81,000	81,050	16,185	12,114	16,420	14,759
81,050	81,100	16,198	12,126	16,434	14,771
81,100	81,150	16,210	12,139	16,448	14,784
81,150	81,200	16,223	12,151	16,462	14,796
81,200	81,250	16,235	12,164	16,476	14,809
81,250	81,300	16,248	12,176	16,490	14,821
81,300	81,350	16,260	12,189	16,504	14,834
81,350	81,400	16,273	12,201	16,518	14,846
81,400	81,450	16,285	12,214	16,532	14,859
81,450	81,500	16,298	12,226	16,546	14,871
81,500	81,550	16,310	12,239	16,560	14,884
81,550	81,600	16,323	12,251	16,574	14,896
81,600	81,650	16,335	12,264	16,588	14,909
81,650	81,700	16,348	12,276	16,602	14,921
81,700	81,750	16,360	12,289	16,616	14,934
81,750	81,800	16,373	12,301	16,630	14,946
81,800	81,850	16,385	12,314	16,644	14,959
81,850	81,900	16,398	12,326	16,658	14,971
81,900	81,950	16,410	12,339	16,672	14,984
81,950	82,000	16,423	12,351	16,686	14,996
82,000					
82,000	82,050	16,435	12,364	16,700	15,009
82,050	82,100	16,448	12,376	16,714	15,021
82,100	82,150	16,460	12,389	16,728	15,034
82,150	82,200	16,473	12,401	16,742	15,046
82,200	82,250	16,485	12,414	16,756	15,059
82,250	82,300	16,498	12,426	16,770	15,071
82,300	82,350	16,510	12,439	16,784	15,084
82,350	82,400	16,523	12,451	16,798	15,096
82,400	82,450	16,535	12,464	16,812	15,109
82,450	82,500	16,548	12,476	16,826	15,121
82,500	82,550	16,560	12,489	16,840	15,134
82,550	82,600	16,573	12,501	16,854	15,146
82,600	82,650	16,585	12,514	16,868	15,159
82,650	82,700	16,598	12,526	16,882	15,171
82,700	82,750	16,610	12,539	16,896	15,184
82,750	82,800	16,623	12,551	16,910	15,196
82,800	82,850	16,635	12,564	16,924	15,209
82,850	82,900	16,648	12,576	16,938	15,221
82,900	82,950	16,660	12,589	16,952	15,234
82,950	83,000	16,673	12,601	16,966	15,246
83,000					
83,000	83,050	16,685	12,614	16,980	15,259
83,050	83,100	16,698	12,626	16,994	15,271
83,100	83,150	16,710	12,639	17,008	15,284
83,150	83,200	16,723	12,651	17,022	15,296
83,200	83,250	16,735	12,664	17,036	15,309
83,250	83,300	16,748	12,676	17,050	15,321
83,300	83,350	16,760	12,689	17,064	15,334
83,350	83,400	16,773	12,701	17,078	15,346
83,400	83,450	16,785	12,714	17,092	15,359
83,450	83,500	16,798	12,726	17,106	15,371
83,500	83,550	16,810	12,739	17,120	15,384
83,550	83,600	16,823	12,751	17,134	15,396
83,600	83,650	16,835	12,764	17,148	15,409
83,650	83,700	16,848	12,776	17,162	15,421
83,700	83,750	16,860	12,789	17,176	15,434
83,750	83,800	16,873	12,801	17,190	15,446
83,800	83,850	16,885	12,814	17,204	15,459
83,850	83,900	16,898	12,826	17,218	15,471
83,900	83,950	16,910	12,839	17,232	15,484
83,950	84,000	16,923	12,851	17,246	15,496

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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	16,935	12,864	17,260	15,509
84,050	84,100	16,948	12,876	17,274	15,521
84,100	84,150	16,960	12,889	17,288	15,534
84,150	84,200	16,973	12,901	17,302	15,546
84,200	84,250	16,985	12,914	17,316	15,559
84,250	84,300	16,998	12,926	17,330	15,571
84,300	84,350	17,010	12,939	17,344	15,584
84,350	84,400	17,023	12,951	17,358	15,596
84,400	84,450	17,035	12,964	17,372	15,609
84,450	84,500	17,048	12,976	17,386	15,621
84,500	84,550	17,060	12,989	17,400	15,634
84,550	84,600	17,073	13,001	17,414	15,646
84,600	84,650	17,085	13,014	17,428	15,659
84,650	84,700	17,098	13,026	17,442	15,671
84,700	84,750	17,110	13,039	17,456	15,684
84,750	84,800	17,123	13,051	17,470	15,696
84,800	84,850	17,135	13,064	17,484	15,709
84,850	84,900	17,148	13,076	17,498	15,721
84,900	84,950	17,160	13,089	17,512	15,734
84,950	85,000	17,173	13,101	17,526	15,746
85,000					
85,000	85,050	17,185	13,114	17,540	15,759
85,050	85,100	17,198	13,126	17,554	15,771
85,100	85,150	17,210	13,139	17,568	15,784
85,150	85,200	17,223	13,151	17,582	15,796
85,200	85,250	17,235	13,164	17,596	15,809
85,250	85,300	17,248	13,176	17,610	15,821
85,300	85,350	17,260	13,189	17,624	15,834
85,350	85,400	17,273	13,201	17,638	15,846
85,400	85,450	17,285	13,214	17,652	15,859
85,450	85,500	17,298	13,226	17,666	15,871
85,500	85,550	17,310	13,239	17,680	15,884
85,550	85,600	17,323	13,251	17,694	15,896
85,600	85,650	17,335	13,264	17,708	15,909
85,650	85,700	17,348	13,276	17,722	15,921
85,700	85,750	17,360	13,289	17,736	15,934
85,750	85,800	17,373	13,301	17,750	15,946
85,800	85,850	17,385	13,314	17,764	15,959
85,850	85,900	17,398	13,326	17,778	15,971
85,900	85,950	17,410	13,339	17,792	15,984
85,950	86,000	17,423	13,351	17,806	15,996
86,000					
86,000	86,050	17,435	13,364	17,820	16,009
86,050	86,100	17,448	13,376	17,834	16,021
86,100	86,150	17,460	13,389	17,848	16,034
86,150	86,200	17,473	13,401	17,862	16,046
86,200	86,250	17,485	13,414	17,876	16,059
86,250	86,300	17,498	13,426	17,890	16,071
86,300	86,350	17,510	13,439	17,904	16,084
86,350	86,400	17,523	13,451	17,918	16,096
86,400	86,450	17,535	13,464	17,932	16,109
86,450	86,500	17,548	13,476	17,946	16,121
86,500	86,550	17,560	13,489	17,960	16,134
86,550	86,600	17,573	13,501	17,974	16,146
86,600	86,650	17,585	13,514	17,988	16,159
86,650	86,700	17,598	13,526	18,002	16,171
86,700	86,750	17,610	13,539	18,016	16,184
86,750	86,800	17,623	13,551	18,030	16,196
86,800	86,850	17,635	13,564	18,044	16,209
86,850	86,900	17,648	13,576	18,058	16,221
86,900	86,950	17,660	13,589	18,072	16,234
86,950	87,000	17,673	13,601	18,086	16,246
87,000					
87,000	87,050	17,685	13,614	18,100	16,259
87,050	87,100	17,698	13,626	18,114	16,271
87,100	87,150	17,710	13,639	18,128	16,284
87,150	87,200	17,723	13,651	18,142	16,296
87,200	87,250	17,735	13,664	18,156	16,309
87,250	87,300	17,748	13,676	18,170	16,321
87,300	87,350	17,760	13,689	18,184	16,334
87,350	87,400	17,773	13,701	18,198	16,346
87,400	87,450	17,785	13,714	18,212	16,359
87,450	87,500	17,798	13,726	18,226	16,371
87,500	87,550	17,810	13,739	18,240	16,384
87,550	87,600	17,823	13,751	18,254	16,396
87,600	87,650	17,835	13,764	18,268	16,409
87,650	87,700	17,848	13,776	18,282	16,421
87,700	87,750	17,860	13,789	18,296	16,434
87,750	87,800	17,873	13,801	18,310	16,446
87,800	87,850	17,885	13,814	18,324	16,459
87,850	87,900	17,898	13,826	18,338	16,471
87,900	87,950	17,912	13,839	18,352	16,484
87,950	88,000	17,926	13,851	18,366	16,496
88,000					
88,000	88,050	17,940	13,864	18,380	16,509
88,050	88,100	17,954	13,876	18,394	16,521
88,100	88,150	17,968	13,889	18,408	16,534
88,150	88,200	17,982	13,901	18,422	16,546
88,200	88,250	17,996	13,914	18,436	16,559
88,250	88,300	18,010	13,926	18,450	16,571
88,300	88,350	18,024	13,939	18,464	16,584
88,350	88,400	18,038	13,951	18,478	16,596
88,400	88,450	18,052	13,964	18,492	16,609
88,450	88,500	18,066	13,976	18,506	16,621
88,500	88,550	18,080	13,989	18,520	16,634
88,550	88,600	18,094	14,001	18,534	16,646
88,600	88,650	18,108	14,014	18,548	16,659
88,650	88,700	18,122	14,026	18,562	16,671
88,700	88,750	18,136	14,039	18,576	16,684
88,750	88,800	18,150	14,051	18,590	16,696
88,800	88,850	18,164	14,064	18,604	16,709
88,850	88,900	18,178	14,076	18,618	16,721
88,900	88,950	18,192	14,089	18,632	16,734
88,950	89,000	18,206	14,101	18,646	16,746
89,000					
89,000	89,050	18,220	14,114	18,660	16,759
89,050	89,100	18,234	14,126	18,674	16,771
89,100	89,150	18,248	14,139	18,688	16,784
89,150	89,200	18,262	14,151	18,702	16,796
89,200	89,250	18,276	14,164	18,716	16,809
89,250	89,300	18,290	14,176	18,730	16,821
89,300	89,350	18,304	14,189	18,744	16,834
89,350	89,400	18,318	14,201	18,758	16,846
89,400	89,450	18,332	14,214	18,772	16,859
89,450	89,500	18,346	14,226	18,786	16,871
89,500	89,550	18,360	14,239	18,800	16,884
89,550	89,600	18,374	14,251	18,814	16,896
89,600	89,650	18,388	14,264	18,828	16,909
89,650	89,700	18,402	14,276	18,842	16,921
89,700	89,750	18,416	14,289	18,856	16,934
89,750	89,800	18,430	14,301	18,870	16,946
89,800	89,850	18,444	14,314	18,884	16,959
89,850	89,900	18,458	14,326	18,898	16,971
89,900	89,950	18,472	14,339	18,912	16,984
89,950	90,000	18,486	14,351	18,926	16,996
90,000					
90,000	90,050	18,500	14,364	18,940	17,009
90,050	90,100	18,514	14,376	18,954	17,021
90,100	90,150	18,528	14,389	18,968	17,034
90,150	90,200	18,542	14,401	18,982	17,046
90,200	90,250	18,556	14,414	18,996	17,059
90,250	90,300	18,570	14,426	19,010	17,071
90,300	90,350	18,584	14,439	19,024	17,084
90,350	90,400	18,598	14,451	19,038	17,096
90,400	90,450	18,612	14,464	19,052	17,109
90,450	90,500	18,626	14,476	19,066	17,121
90,500	90,550	18,640	14,489	19,080	17,134
90,550	90,600	18,654	14,501	19,094	17,146
90,600	90,650	18,668	14,514	19,108	17,159
90,650	90,700	18,682	14,526	19,122	17,171
90,700	90,750	18,696	14,539	19,136	17,184
90,750	90,800	18,710	14,551	19,150	17,196
90,800	90,850	18,724	14,564	19,164	17,209
90,850	90,900	18,738	14,576	19,178	17,221
90,900	90,950	18,752	14,589	19,192	17,234
90,950	91,000	18,766	14,601	19,206	17,246
91,000					
91,000	91,050	18,780	14,614	19,220	17,259
91,050	91,100	18,794	14,626	19,234	17,271
91,100	91,150	18,808	14,639	19,248	17,284
91,150	91,200	18,822	14,651	19,262	17,296
91,200	91,250	18,836	14,664	19,276	17,309
91,250	91,300	18,850	14,676	19,290	17,321
91,300	91,350	18,864	14,689	19,304	17,334
91,350	91,400	18,878	14,701	19,318	17,346
91,400	91,450	18,892	14,714	19,332	17,359
91,450	91,500	18,906	14,726	19,346	17,371
91,500	91,550	18,920	14,739	19,360	17,384
91,550	91,600	18,934	14,751	19,374	17,396
91,600	91,650	18,948	14,764	19,388	17,409
91,650	91,700	18,962	14,776	19,402	17,421
91,700	91,750	18,976	14,789	19,416	17,434
91,750	91,800	18,990	14,801	19,430	17,446
91,800	91,850	19,004	14,814	19,444	17,459
91,850	91,900	19,018	14,826	19,458	17,471
91,900	91,950	19,032	14,839	19,472	17,484
91,950	92,000	19,046	14,851	19,486	17,496
92,000					
92,000	92,050	19,060	14,864	19,500	17,509
92,050	92,100	19,074	14,876	19,514	17,521
92,100	92,150	19,088	14,889	19,528	17,534
92,150	92,200	19,102	14,901	19,542	17,546
92,200	92,250	19,116	14,914	19,556	17,559
92,250	92,300	19,130	14,926	19,570	17,571
92,300	92,350	19,144	14,939	19,584	17,584
92,350	92,400	19,158	14,951	19,598	17,596
92,400	92,450	19,172	14,964	19,612	17,609
92,450	92,500	19,186	14,976	19,626	17,621
92,500	92,550	19,200	14,989	19,640	17,634
92,550	92,600	19,214	15,001	19,654	17,646
92,600	92,650	19,228	15,014	19,668	17,659
92,650	92,700	19,242	15,026	19,682	17,671
92,700	92,750	19,256	15,039	19,696	17,684
92,750	92,800	19,270	15,051	19,710	17,696
92,800	92,850	19,284	15,064	19,724	17,709
92,850	92,900	19,298	15,076	19,738	17,721
92,900	92,950	19,312	15,089	19,752	17,734
92,950	93,000	19,326	15,101	19,766	17,746

(Continued)

* This column must also be used by a qualifying widow(er).

If line 43 (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	19,340	15,114	19,780	17,759
93,050	93,100	19,354	15,126	19,794	17,771
93,100	93,150	19,368	15,139	19,808	17,784
93,150	93,200	19,382	15,151	19,822	17,796
93,200	93,250	19,396	15,164	19,836	17,809
93,250	93,300	19,410	15,176	19,850	17,821
93,300	93,350	19,424	15,189	19,864	17,834
93,350	93,400	19,438	15,201	19,878	17,846
93,400	93,450	19,452	15,214	19,892	17,859
93,450	93,500	19,466	15,226	19,906	17,871
93,500	93,550	19,480	15,239	19,920	17,884
93,550	93,600	19,494	15,251	19,934	17,896
93,600	93,650	19,508	15,264	19,948	17,909
93,650	93,700	19,522	15,276	19,962	17,921
93,700	93,750	19,536	15,289	19,976	17,934
93,750	93,800	19,550	15,301	19,990	17,946
93,800	93,850	19,564	15,314	20,004	17,959
93,850	93,900	19,578	15,326	20,018	17,971
93,900	93,950	19,592	15,339	20,032	17,984
93,950	94,000	19,606	15,351	20,046	17,996
94,000					
94,000	94,050	19,620	15,364	20,060	18,009
94,050	94,100	19,634	15,376	20,074	18,021
94,100	94,150	19,648	15,389	20,088	18,034
94,150	94,200	19,662	15,401	20,102	18,046
94,200	94,250	19,676	15,414	20,116	18,059
94,250	94,300	19,690	15,426	20,130	18,071
94,300	94,350	19,704	15,439	20,144	18,084
94,350	94,400	19,718	15,451	20,158	18,096
94,400	94,450	19,732	15,464	20,172	18,109
94,450	94,500	19,746	15,476	20,186	18,121
94,500	94,550	19,760	15,489	20,200	18,134
94,550	94,600	19,774	15,501	20,214	18,146
94,600	94,650	19,788	15,514	20,228	18,159
94,650	94,700	19,802	15,526	20,242	18,171
94,700	94,750	19,816	15,539	20,256	18,184
94,750	94,800	19,830	15,551	20,270	18,196
94,800	94,850	19,844	15,564	20,284	18,209
94,850	94,900	19,858	15,576	20,298	18,221
94,900	94,950	19,872	15,589	20,312	18,234
94,950	95,000	19,886	15,601	20,326	18,246
95,000					
95,000	95,050	19,900	15,614	20,340	18,259
95,050	95,100	19,914	15,626	20,354	18,271
95,100	95,150	19,928	15,639	20,368	18,284
95,150	95,200	19,942	15,651	20,382	18,296
95,200	95,250	19,956	15,664	20,396	18,309
95,250	95,300	19,970	15,676	20,410	18,321
95,300	95,350	19,984	15,689	20,424	18,334
95,350	95,400	19,998	15,701	20,438	18,346
95,400	95,450	20,012	15,714	20,452	18,359
95,450	95,500	20,026	15,726	20,466	18,371
95,500	95,550	20,040	15,739	20,480	18,384
95,550	95,600	20,054	15,751	20,494	18,396
95,600	95,650	20,068	15,764	20,508	18,409
95,650	95,700	20,082	15,776	20,522	18,421
95,700	95,750	20,096	15,789	20,536	18,434
95,750	95,800	20,110	15,801	20,550	18,446
95,800	95,850	20,124	15,814	20,564	18,459
95,850	95,900	20,138	15,826	20,578	18,471
95,900	95,950	20,152	15,839	20,592	18,484
95,950	96,000	20,166	15,851	20,606	18,496
96,000					
96,000	96,050	20,180	15,864	20,620	18,509
96,050	96,100	20,194	15,876	20,634	18,521
96,100	96,150	20,208	15,889	20,648	18,534
96,150	96,200	20,222	15,901	20,662	18,546
96,200	96,250	20,236	15,914	20,676	18,559
96,250	96,300	20,250	15,926	20,690	18,571
96,300	96,350	20,264	15,939	20,704	18,584
96,350	96,400	20,278	15,951	20,718	18,596
96,400	96,450	20,292	15,964	20,732	18,609
96,450	96,500	20,306	15,976	20,746	18,621
96,500	96,550	20,320	15,989	20,760	18,634
96,550	96,600	20,334	16,001	20,774	18,646
96,600	96,650	20,348	16,014	20,788	18,659
96,650	96,700	20,362	16,026	20,802	18,671
96,700	96,750	20,376	16,039	20,816	18,684
96,750	96,800	20,390	16,051	20,830	18,696
96,800	96,850	20,404	16,064	20,844	18,709
96,850	96,900	20,418	16,076	20,858	18,721
96,900	96,950	20,432	16,089	20,872	18,734
96,950	97,000	20,446	16,101	20,886	18,746
97,000					
97,000	97,050	20,460	16,114	20,900	18,759
97,050	97,100	20,474	16,126	20,914	18,771
97,100	97,150	20,488	16,139	20,928	18,784
97,150	97,200	20,502	16,151	20,942	18,796
97,200	97,250	20,516	16,164	20,956	18,809
97,250	97,300	20,530	16,176	20,970	18,821
97,300	97,350	20,544	16,189	20,984	18,834
97,350	97,400	20,558	16,201	20,998	18,846
97,400	97,450	20,572	16,214	21,012	18,859
97,450	97,500	20,586	16,226	21,026	18,871
97,500	97,550	20,600	16,239	21,040	18,884
97,550	97,600	20,614	16,251	21,054	18,896
97,600	97,650	20,628	16,264	21,068	18,909
97,650	97,700	20,642	16,276	21,082	18,921
97,700	97,750	20,656	16,289	21,096	18,934
97,750	97,800	20,670	16,301	21,110	18,946
97,800	97,850	20,684	16,314	21,124	18,959
97,850	97,900	20,698	16,326	21,138	18,971
97,900	97,950	20,712	16,339	21,152	18,984
97,950	98,000	20,726	16,351	21,166	18,996
98,000					
98,000	98,050	20,740	16,364	21,180	19,009
98,050	98,100	20,754	16,376	21,194	19,021
98,100	98,150	20,768	16,389	21,208	19,034
98,150	98,200	20,782	16,401	21,222	19,046
98,200	98,250	20,796	16,414	21,236	19,059
98,250	98,300	20,810	16,426	21,250	19,071
98,300	98,350	20,824	16,439	21,264	19,084
98,350	98,400	20,838	16,451	21,278	19,096
98,400	98,450	20,852	16,464	21,292	19,109
98,450	98,500	20,866	16,476	21,306	19,121
98,500	98,550	20,880	16,489	21,320	19,134
98,550	98,600	20,894	16,501	21,334	19,146
98,600	98,650	20,908	16,514	21,348	19,159
98,650	98,700	20,922	16,526	21,362	19,171
98,700	98,750	20,936	16,539	21,376	19,184
98,750	98,800	20,950	16,551	21,390	19,196
98,800	98,850	20,964	16,564	21,404	19,209
98,850	98,900	20,978	16,576	21,418	19,221
98,900	98,950	20,992	16,589	21,432	19,234
98,950	99,000	21,006	16,601	21,446	19,246
99,000					
99,000	99,050	21,020	16,614	21,460	19,259
99,050	99,100	21,034	16,626	21,474	19,271
99,100	99,150	21,048	16,639	21,488	19,284
99,150	99,200	21,062	16,651	21,502	19,296
99,200	99,250	21,076	16,664	21,516	19,309
99,250	99,300	21,090	16,676	21,530	19,321
99,300	99,350	21,104	16,689	21,544	19,334
99,350	99,400	21,118	16,701	21,558	19,346
99,400	99,450	21,132	16,714	21,572	19,359
99,450	99,500	21,146	16,726	21,586	19,371
99,500	99,550	21,160	16,739	21,600	19,384
99,550	99,600	21,174	16,751	21,614	19,396
99,600	99,650	21,188	16,764	21,628	19,409
99,650	99,700	21,202	16,776	21,642	19,421
99,700	99,750	21,216	16,789	21,656	19,434
99,750	99,800	21,230	16,801	21,670	19,446
99,800	99,850	21,244	16,814	21,684	19,459
99,850	99,900	21,258	16,826	21,698	19,471
99,900	99,950	21,272	16,839	21,712	19,484
99,950	100,000	21,286	16,851	21,726	19,496

$100,000 or over use the Tax Computation Worksheet

* This column must also be used by a qualifying widow(er).
* This column must also be used by a qualifying widow(er).

2013 Tax Computation Worksheet—Line 44

CAUTION *See the instructions for line 44 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 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $183,250	$	× 28% (.28)	$	$ 6,706.75	$
Over $183,250 but not over $398,350	$	× 33% (.33)	$	$ 15,869.25	$
Over $398,350 but not over $400,000	$	× 35% (.35)	$	$ 23,836.25	$
Over $400,000	$	× 39.6% (.396)	$	$ 42,236.25	$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er).** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $146,400	$	× 25% (.25)	$	$ 8,142.50	$
Over $146,400 but not over $223,050	$	× 28% (.28)	$	$ 12,534.50	$
Over $223,050 but not over $398,350	$	× 33% (.33)	$	$ 23,687.00	$
Over $398,350 but not over $450,000	$	× 35% (.35)	$	$ 31,654.00	$
Over $450,000	$	× 39.6% (.396)	$	$ 52,354.00	$

Section C—Use if your filing status is **Married filing separately.** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $111,525	$	× 28% (.28)	$	$ 6,267.25	$
Over $111,525 but not over $199,175	$	× 33% (.33)	$	$ 11,843.50	$
Over $199,175 but not over $225,000	$	× 35% (.35)	$	$ 15,827.00	$
Over $225,000	$	× 39.6% (.396)	$	$ 26,177.00	$

Section D—Use if your filing status is **Head of household.** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $125,450	$	× 25% (.25)	$	$ 5,497.50	$
Over $125,450 but not over $203,150	$	× 28% (.28)	$	$ 9,261.00	$
Over $203,150 but not over $398,350	$	× 33% (.33)	$	$ 19,418.50	$
Over $398,350 but not over $425,000	$	× 35% (.35)	$	$ 27,385.50	$
Over $425,000	$	× 39.6% (.396)	$	$ 46,935.50	$

General Information

The IRS Mission. Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, 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 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. 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 40 to be sure you entered the correct amount.
- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.
- 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 children you have.
- Remember to sign and date Form 1040 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 76 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not 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.

What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1.

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 would not 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 did not file a joint return and are now liable for an underpaid 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. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2014

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2014 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.

TIP *You can use the* IRS Withholding Calculator *at www.irs.gov/Individuals/IRS-Withholding-Calculator, 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 do not have to make estimated tax payments if you expect that your 2014 Form 1040 will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2014 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

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 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. 4535.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not 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 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

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 does not initiate contacts with taxpayers via emails. Also, the IRS does not 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 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

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. Do not add your gift to any tax you may owe. See the instructions for line 76 for details on how to pay any tax you owe. Go to www.publicdebt.treas.gov/index1.htm for information on how to make this type of gift online.

TIP *You may be able to deduct this gift on your 2014 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 1040X to change a return you already filed. Generally, Form 1040X 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 1040X 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.

Need a Copy of Your Tax Return?

If you need a copy of your 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. If you want a free transcript of your tax return or account:

- Use Form 4506-T or 4506T-EZ,
- Visit IRS.gov and click on "Order a Return or Account Transcript," or
- Call us at 1-800-908-9946.

Death of a Taxpayer

If a taxpayer died before filing a return for 2013, 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 did not 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 is not provided, it may delay the processing of the return.

If your spouse died in 2013 and you did not remarry in 2013, or if your spouse died in 2014 before filing a return for 2013, you can file a joint return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, 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 should not 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 as a surviving 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 TeleTax topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2010 return in 2014, 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

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, with a smart phone, or by calling or walking into an IRS office or volunteer site near you.

Free help with your tax return. You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669. For more information on these programs, go to IRS.gov and enter "VITA" in the search box.

Internet. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Check the status of your 2013 refund with the *Where's My Refund?* application on IRS.gov or download the IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your *e-filed* return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.
- Use the *Interactive Tax Assistant* (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.

Answers not provided through ITA may be found in *Tax Trails*, one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the *IRS Tax Map*, which includes an international subject index. You can use the IRS Tax Map to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

- This filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using *Get Transcript*. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app, by selecting *Mail Transcript* on IRS.gov, or by calling 1-800-908-9946. Tax return and tax

account transcripts are generally available for the current year and the past 3 years.

- Determine if you are eligible for the EIC and estimate the amount of the credit with the *Earned Income Tax Credit Assistant*.
- Visit *Understanding Your IRS Notice or Letter* to get answers to questions about a notice or letter you received from the IRS.
- If you received the First Time Homebuyer Credit, you can use the *First Time Homebuyer Credit Account Look-up* tool for information on your repayments and account balance.
- Check the status of your amended return using *Where's My Amended Return*. Go to IRS.gov and enter *Where's My Amended Return?* in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.
- Determine if you are eligible and apply for an *online payment agreement*, if you owe more tax than you can pay today.
- Figure your income tax withholding with the *IRS Withholding Calculator* on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the *Alternative Minimum Tax Assistant* on IRS.gov.
- Request an Electronic Filing PIN by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest Taxpayer Assistance Center (TAC) using the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under *Contact Us* on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
- Apply for an Employer Identification Number (EIN). Go to IRS.gov and enter *Apply for an EIN* in the search box.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from a variety of options.

Phone. You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call to locate the nearest volunteer help site, 1-800-906-9887 or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app. Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.
- Call the automated *Where's My Refund?* information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you *e-file*, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. *Where's My Refund?* will give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live 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.
- Call the *Amended Return Hotline*, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call TeleTax, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. See *What Is TeleTax* later, for a list of the topics covered. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.
- Call 1-800-829-4059 to ask tax questions or order forms and publications using TTY/TDD equipment. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the *Federal Relay Service*.

Walk-in. You can find a selection of forms, publications and services — in person.

- Products. You can walk into some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- Services. You can walk into your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

IRS Videos

The IRS Video portal *www.IRSvideos.gov* contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Tax Information in Other Languages

For taxpayers whose native language is not English, we have the following resources available.

Over-the-phone interpreter service. The IRS Taxpayer Assistance Centers provide telephone interpreter service in over 170 languages, and the service is available free to taxpayers.

Language websites. Taxpayers can find information on IRS.gov in the following languages:

- *Spanish*.
- *Chinese*.
- *Vietnamese*.
- *Korean*.
- *Russian*.

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you 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, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

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 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 do not 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 do, 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 $135 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 is not 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 does not 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 *www.irs.gov/irb/2010-17_IRB/ar13.html*.

Other. Other penalties can be imposed for 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? Visit IRS.gov and click on *Where's My Refund?* 24 hours a day, 7 days a week. Information about your return 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.

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? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *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 do not have Internet access, many services are available by phone:

- You can check the status of your refund on the free IRS2Go phone app.
- You can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our live 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.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at www.irs.gov/Spanish and 1-800-829-1954.

What Is TeleTax?

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available at www.irs.gov/taxtopics.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, outreach programs, and identity theft
102	Tax assistance for individuals with disabilities and the deaf and hard of hearing
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
152	Refund information
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	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify the IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2 (How to get a copy)
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
	Collection
201	The collection process
202	Tax payment options
203	Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts
204	Offers in compromise
205	Innocent spouse relief (Including separation of liability and equitable relief)
206	Dishonored payments
	Alternative Filing Methods
253	Substitute tax forms
254	How to choose a tax return preparer
255	Self-select PIN signature method for online registration
	General Information
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
	Which Forms to File
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
	Types of Income
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and losses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Receipt of stock in a demutualization
431	Canceled debt—Is it Taxable or Not?
	Adjustments to Income
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
	Itemized Deductions
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses (including federally declared disaster areas)
	Tax Computation
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
556	Alternative minimum tax
557	Additional tax on early distributions from traditional and Roth IRAs
558	Additional tax on early distributions from retirement plans, other than IRAs
559	Net Investment Income Tax

TeleTax Topics

(Continued)

Topic No.	Subject
560	Additional Medicare Tax
	Tax Credits
601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the first-time homebuyer credit
	IRS Notices
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
	Basis of Assets, Depreciation, and Sale of Assets
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
760	Reporting and deposit requirements for agricultural employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	Highlights of the Affordable Care Act of 2010
	Electronic Media Filers—1099 Series and Related Information Returns
801	Who must file information returns electronically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns
	Tax Information for Aliens and U.S. Citizens Living Abroad
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance
	Tax Information for Residents of Puerto Rico
901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2014.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call*. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.

TIP *If you want to check the status of your 2013 refund, see* Refund Information, *earlier.*

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Quick and Easy Access to Tax Help and Tax Forms and Publications

TIP *If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications.*

Internet

You can access IRS.gov 24 hours a day, 7 days a week.

Online services and help. Go to IRS.gov to obtain information on:

- *Free File*—Use free tax software to prepare and *e-file* your tax return at www.irs.gov/freefile.
- *Interactive Tax Assistant*—Provides answers to tax law questions using a probe and response process.
- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Where's My Amended Return*—Check the status of your amended return.
- *Free Tax Return Preparation*—Locate the site nearest you.
- *Recent Tax Changes*
- *Tax information for Innocent Spouses*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement Application*
- *Applying for Offers in Compromise*

View and download tax forms and publications. Click on "Forms & Pubs" or go to www.irs.gov/formspubs to:

- View or download current and previous year tax forms and publications, or
- Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/formspubs. For current year tax forms and publications, click on "Forms and publications by U.S. mail."

TIP *To get information, forms, and publications in Spanish, go to www.irs.gov/Spanish.*

Phone

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

National Taxpayer Advocate helpline. Call 1-877-777-4778.

Walk-In

You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of forms, instructions, and publications available to photocopy from reproducible proofs.

Mail

You can order forms, instructions, and publications by completing the order blank, later. You should receive your order within 10 business days after we receive your request.

Other ways to get help. See *How To Get Tax Help,* earlier.

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 papers 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.

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 from www.irs.gov/formspubs/. Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot 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 2013, for taxpayers filing a 2013 Form 1040, 1040A, or 1040EZ 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 preparation software costs. While these estimates do not 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 do not 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, 1040A, or 1040EZ is 12 hours, with an average cost of $210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and $280; the average burden for taxpayers filing Form 1040A is about 7 hours and $90;

and the average for Form 1040EZ filers is about 4 hours and $30.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 7 hours and $120, while business taxpayers are expected to have an average burden of about 24 hours and $430. Similarly, tax 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

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)					Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100	12	6	2	4	1	$210
Primary forms filed							
1040	68	15	8	2	4	1	280
1040A	19	7	2	1	3	1	90
1040EZ	13	4	1	***	2	1	30
Type of taxpayer							
Nonbusiness****	70	7	3	1	3	1	120
Business****	30	24	13	4	5	2	430

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest $10.

***Rounds to less than 1 hour.

****You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you do not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

TIP *For faster ways of getting the items you need, go to www.irs.gov/formspubs.*

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown here. You should receive your order within 10 business days after we receive your request.

Do not send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

▲ *Cut here* ▲

Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov/formspubs

Order Form

Please print.

Name

Postal mailing address Apt./Suite/Room

City State ZIP code

Foreign country International postal code

Daytime phone number
( )

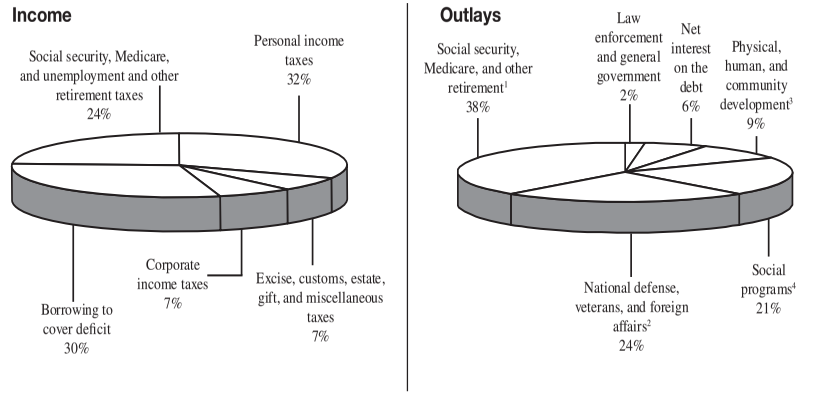
Circle the forms and publications you need. The instructions for any form you order will be included.

Use the **blank spaces** to order items not listed.

1040	Schedule F (1040)	1040-V	4868	8959	Pub. 523	Pub. 554	Pub. 972
Schedule A (1040)	Schedule H (1040)	1040X	5405	8960	Pub. 525	Pub. 575	Pub. 4681
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	Pub. 1	Pub. 526	Pub. 583	
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	Pub. 17	Pub. 527	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 463	Pub. 535	Pub. 596	
Form 8949	1040A	4506-T	8829	Pub. 501	Pub. 547	Pub. 915	
Schedule E (1040)	1040EZ	4562	8863	Pub. 502	Pub. 550	Pub. 946	
Schedule EIC (1040A or 1040)	1040-ES (2014)	4684	8917	Pub. 505	Pub. 551	Pub. 970	

Major Categories of Federal Income and Outlays for Fiscal Year 2012

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2012.



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 2012 (which began on October 1, 2011, and ended on September 30, 2012), Federal income was $2.45 trillion and outlays were $3.537 trillion, leaving a deficit of $1.087 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 19% 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 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were 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 $104 billion in fiscal year 2012. 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.

2013 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. Do not use them to figure your tax. Instead, see the instructions for line 44.*

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	$8,925	..... 10%	$0
8,925	36,250	$892.50 + 15%	8,925
36,250	87,850	4,991.25 + 25%	36,250
87,850	183,250	17,891.25 + 28%	87,850
183,250	398,350	44,603.25 + 33%	183,250
398,350	400,000	115,586.25 + 35%	398,350
400,000	.....	116,163.75 + 39.6%	400,000

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	*But not over—*		*of the amount over—*
$0	$17,850	..... 10%	$0
17,850	72,500	$1,785.00 + 15%	17,850
72,500	146,400	9,982.50 + 25%	72,500
146,400	223,050	28,457.50 + 28%	146,400
223,050	398,350	49,919.50 + 33%	223,050
398,350	450,000	107,768.50 + 35%	398,350
450,000	.....	125,846.00 + 39.6%	450,000

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	$8,925	..... 10%	$0
8,925	36,250	$892.50 + 15%	8,925
36,250	73,200	4,991.25 + 25%	36,250
73,200	111,525	14,228.75 + 28%	73,200
111,525	199,175	24,959.75 + 33%	111,525
199,175	225,000	53,884.25 + 35%	199,175
225,000	.....	62,923.00 + 39.6%	225,000

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	$12,750	..... 10%	$0
12,750	48,600	$1,275.00 + 15%	12,750
48,600	125,450	6,652.50 + 25%	48,600
125,450	203,150	25,865.00 + 28%	125,450
203,150	398,350	47,621.00 + 33%	203,150
398,350	425,000	112,037.00 + 35%	398,350
425,000	.....	121,364.50 + 39.6%	425,000

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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 not enclosing a check or money order...	Are enclosing a check or money order...
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
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, 4563, or 8891, 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.

2013 Instructions for Form 8949

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8949 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8949.

What's New

Direct reporting on Schedule D. For 2013, you may be able to combine certain transactions and report the totals directly on Schedule D. If you choose to do that, you do not need to include these transactions on Form 8949. For additional information, see *Exception 3* under the instructions for line 1.

Estates and trusts. The use of Form 8949 by estates and trusts is new. Many transactions that, in previous years, would have been reported by estates and trusts on Schedule D or Schedule D-1 must be reported on Form 8949 if they have to be reported on a 2013 form.

General Instructions

File Form 8949 with the Schedule D for the return you are filing. This includes Schedule D of Forms 1040, 1041, 1065, 1065-B, 8865, 1120, 1120S, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, and certain Forms 990-T.

Complete Form 8949 before you complete line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Purpose of Form

Use Form 8949 to report sales and exchanges of capital assets. Form 8949 allows you and the IRS to reconcile amounts that were reported to you and the IRS on Form 1099-B or 1099-S (or substitute statement) with the amounts you report on your return. If you received Form 1099-B or 1099-S (or substitute statement), always report the proceeds (sales price) shown on that form (or statement) in column (d) of Form 8949. If Form 1099-B (or substitute statement) shows that the cost or other basis was reported to the IRS, always report the basis shown on that form (or statement) in column (e). If any correction or adjustment to these amounts is needed, make it in column (g). See *How To Complete Form 8949, Columns (f) and (g)*, later, for details about these adjustments.

If all Forms 1099-B you received (and all substitute statements) show basis was reported to the IRS and if no correction or adjustment is needed, you may not need to file Form 8949. See *Exception 3* under the instructions for line 1.

Individuals. Individuals use Form 8949 to report:

- The sale or exchange of a capital asset not reported on another form or schedule,
- Gains from involuntary conversions (other than from casualty or theft) of capital assets not held for business or profit, and
- Nonbusiness bad debts.

If you are filing a joint return, complete as many copies of Form 8949 as you need to report all of your and your spouse's transactions. You and your spouse may list your transactions on separate forms or you may combine them. However, you must include on your Schedule D the totals from all Forms 8949 for both you and your spouse.

Corporations and partnerships. Corporations and partnerships use Form 8949 to report:

- The sale or exchange of a capital asset not reported on another form or schedule,
- Nonbusiness bad debts, and
- Undistributed long-term capital gains from Form 2439.

Corporations also use Form 8949 to report their share of gain or (loss) from a partnership, estate, or trust.

For corporations and partnerships meeting certain criteria, an exception to some of the normal requirements for completing Form 8949 has been provided. See *Exception 2* under the instructions for line 1.

Estates and trusts. Estates and trusts use Form 8949 to report the sale or exchange of a capital asset not reported on another form or schedule.

Schedule D. Use Schedule D for the following purposes.

- To figure the overall gain or loss from transactions reported on Form 8949.
- To report a gain from Form 6252 or Part I of Form 4797.
- To report a gain or loss from Form 4684, 6781, or 8824.
- To report capital gain distributions not reported directly on Form 1040, line 13 (or effectively connected capital gain distributions not reported directly on Form 1040NR, line 14).
- To report a capital loss carryover from the previous tax year to the current tax year.
- To report your share of a gain or (loss) from a partnership, S corporation, estate, or trust. (However, corporations report this type of gain or (loss) on Form 8949.)
- To report transactions reported to you on a Form 1099-B (or substitute statement) showing basis was reported to the IRS and for which you have no adjustments, as explained under *Exception 3*, later.

Individuals, estates, and trusts also use Schedule D to report undistributed long-term capital gains from Form 2439.

Additional information. See the instructions for the Schedule D you are filing for detailed information about the following.

- Other forms you may have to file.
- The definition of capital asset.
- Reporting capital gain distributions, undistributed capital gains, the sale of a main home, the sale of capital assets held for personal use, or the sale of a partnership interest.
- Capital losses, nondeductible losses, and losses from wash sales.
- Traders in securities.
- Short sales.
- Gain or loss from options.
- Installment sales.
- Demutualization of life insurance companies.
- Exclusion or rollover of gain from the sale of qualified small business stock.
- Any other rollover of gain, such as gain from the sale of publicly traded securities.
- Exclusion of gain from the sale of DC Zone assets or qualified community assets.
- Certain other items that get special treatment.
- Special reporting rules for corporations, partnerships, estates, and trusts in certain situations.

For more information about reporting on Forms 6252, 4797, 4684, 6781, and 8824, see the instructions for those forms. See Pub. 544 and Pub. 550 for more details.

Basis and Recordkeeping

Basis is the amount of your investment in property for tax purposes. The basis of

property you buy is usually its cost. You need to know your basis to figure any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and, if applicable, adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as the cost of improvements; and decreases to basis, such as depreciation, nondividend distributions on stock, and stock splits.

For more information on basis, see the instructions for column (e), later, and these publications.

- Pub. 550, Investment Income and Expenses (Including Capital Gains and Losses).
- Pub. 551, Basis of Assets.

If you lost or did not keep records to determine your basis in securities, contact your broker for help. If you receive a Form 1099-B (or substitute statement), your broker may have reported your basis for these securities in box 3.

The IRS partners with companies that offer Form 8949 software that can import trades from many brokerage firms and accounting software that can help you keep track of your adjusted basis in securities. To find out more, go to www.irs.gov/efile.

Short Term or Long Term

Separate your capital gains and losses according to how long you held or owned the property.

The holding period for short-term capital gains and losses is 1 year or less. Report these transactions on Part I of Form 8949 (or line 1a of Schedule D if you can use *Exception 3* under the instructions for Form 8949, line 1).

The holding period for long-term capital gains and losses is more than 1 year. Report these transactions on Part II of Form 8949 (or line 8a of Schedule D if you can use *Exception 3* under the instructions for Form 8949, line 1).

To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it. If you receive a Form 1099-B (or substitute statement), box 1c may help you determine whether the gain or loss is short-term or long-term.

Generally, if you disposed of property that you acquired by inheritance, report the disposition as a long-term gain or loss regardless of how long you held the property.

A nonbusiness bad debt must be treated as a short-term capital loss. See Pub. 550 for what qualifies as a nonbusiness bad debt and how to enter it on Part I of Form 8949.

Corporation's Gains and Losses from Partnerships, Estates, or Trusts

Report a corporation's share of capital gains and losses from investments in partnerships, estates, or trusts on the appropriate Part of Form 8949. Report a net short-term capital gain or (loss) on Part I (with box C checked) and a net long-term capital gain or (loss) on Part II (with box F checked). In column (a), enter "From Schedule K-1 (Form 1065)," "From Schedule K-1 (Form 1065-B)," or "From Schedule K-1 (Form 1041)," whichever applies; enter the gain or (loss) in column (h); and leave all other columns blank.

If more than one Schedule K-1 is received, report each on a separate row. Include additional identifying information, such as "Partnership X."

Rounding Off to Whole Dollars

You can round off cents to whole dollars on Form 8949. If you do round to whole dollars, round all amounts. To round, drop cent amounts under 50 cents and increase cent amounts over 49 cents to the next dollar. For example, $1.49 becomes $1 and $1.50 becomes $2.

Specific Instructions

Report short-term gains and losses on Part I. Report long-term gains and losses on Part II.

Line 1

Enter all sales and exchanges of capital assets, including stocks, bonds, and real estate (if not reported on line 1a or 8a of Schedule D or on Form 4684, 4797, 6252, 6781, or 8824). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. However, if the property you sold was your main home, see *Sale of Your Home* in the Instructions for Schedule D (Form 1040).

Enter the details of each transaction on a separate row (unless one of the *Exceptions to reporting each transaction on a separate row* described later applies to you).

Part I. Use a separate Part I for each type of short-term transaction described in the text for one of the boxes (A, B, or C) at the top of Part I. Include on each Part I only transactions described in the text for the box you check (A, B, or C). Check only one box on each Part I. For example, if you check box A in one Part I, include on that Part I only short-term transactions reported to you on a statement showing basis was reported to the IRS. Complete as many copies of Part I as you need to report all transactions of each type (A, B, or C).

Box A. Report on a Part I with box A checked all short-term transactions reported to you on Form 1099-B (or substitute statement) with an amount shown for cost or other basis **unless** the statement indicates that amount was not reported to the IRS. If your statement shows cost or other basis but indicates it was not reported to the IRS (for example, if box 6b of Form 1099-B is not checked), see *Box B*, below.

TIP *If you do not need to make any adjustments to the basis or type of gain or loss (short-term or long-term) reported to you on Form 1099-B (or substitute statement) or to your gain or loss for any transactions you normally would report on Form 8949 with box A checked, you do not have to include those transactions on Form 8949. Instead, you can report them directly on Schedule D. For more information, see Exception 3, later.*

Box B. Report on a Part I with box B checked all short-term transactions reported to you on Form 1099-B (or substitute statement) without an amount shown for cost or other basis or showing that cost or other basis was not reported to the IRS. If your statement shows cost or other basis for the transaction was reported to the IRS (for example, if box 6b of Form 1099-B is checked), see *Box A*, above.

Box C. Report on a Part I with box C checked all short-term transactions for which you cannot check box A or B because you did not receive a Form 1099-B (or substitute statement).

Part II. Use a separate Part II for each type of long-term transaction described in the text for one of the boxes (D, E, or F) at the top of Part II. Include on each Part II only transactions described in the text for the box you check (D, E, or F). Check only one box on each Part II. For example, if you check box D in one Part II, include on that Part II only long-term transactions reported to you on a statement showing basis was reported to the IRS. Complete as many copies of Part II as you need to report all transactions of each type (D, E, or F).

Box D. Report on a Part II with box D checked all long-term transactions reported to you on Form 1099-B (or substitute statement) with an amount shown for cost or other basis **unless** the statement indicates that amount was not reported to the IRS. If your statement shows cost or other basis but indicates it was not reported to the IRS (for example, if box 6b of Form 1099-B is not checked), see *Box E*.

TIP *If you do not need to make any adjustments to the basis or type of gain or loss (short-term or long-term) reported to you on Form 1099-B (or substitute statement) or to your gain or loss for any transactions you normally would report on Form 8949 with box D checked, you do not have to include those transactions on Form 8949. Instead, you can report them directly on Schedule D. For more information, see Exception 3, later.*

Box E. Report on a Part II with box E checked all long-term transactions reported to you on Form 1099-B (or substitute statement) without an amount shown for cost or other basis or showing that cost or other basis was not reported to the IRS. If your statement shows cost or other basis for the transaction was reported to the IRS (for example, if box 6b of Form 1099-B is checked), see *Box D*.

Box F. Report on a Part II with box F checked all long-term transactions for which you cannot check box D or E because you did not receive a Form 1099-B (or substitute statement).

You do not need to complete and file an entire copy of Form 8949 (Part I and Part II) if you can check a single box to describe all your transactions. In that case, complete and file either Part I or Part II and check the box that describes the transactions. Otherwise, complete a separate Part I or Part II for each category of your transactions, as described above.

Include on your Schedule D the totals from all your Parts I and Parts II. Form 8949 and Schedule D explain how to do this.

Exceptions to reporting each transaction on a separate row. There are three exceptions to the rule that you must report each of your transactions on a separate row of Part I or Part II.

Exception 1. Instead of reporting each of your transactions on a separate row of Part I or Part II, you can report them on an attached statement containing all the same information as Parts I and II and in a similar format (i.e., description of property, dates of acquisition and disposition, proceeds, basis, adjustment and code(s), and gain or (loss)). Use as many attached statements as you need. Enter the combined totals from all your attached statements on Parts I and II with the appropriate box checked.

For example, report on Part I with box B checked all short-term gains and losses from transactions your broker reported to you on a statement showing basis was not reported to the IRS. Enter the name of the broker followed by the words "see attached statement" in column (a). Leave columns (b) and (c) blank. Enter "M" in column (f). If other codes also apply, enter all of them in column (f). Enter the totals that apply in columns (d), (e), (g), and (h). If you have statements from more than one broker, report the totals from each broker on a separate row.

Do not enter "Available upon request" and summary totals in lieu of reporting the details of each transaction on Part I or II or attached statements.

Exception 2. You may enter summary totals instead of reporting the details of each transaction on a separate row of Part I or II or on attached statements if:

1. You must report more than five transactions for that Part, and
2. You file Form 1120S, 1065, or 1065-B or are a taxpayer exempt from receiving Form 1099-B, such as a corporation or exempt organization, under Regulations section 1.6045-1(c)(3)(i)(B).

If this exception applies to you, enter the summary totals on line 1. For short-term transactions, check box C at the top of Part I even if the summary totals include transactions described in the text for box A or B. For long-term transactions, check box F at the top of Part II even if the summary totals include transactions described in the text for box D or E. Enter "Available upon request" in column (a). Leave columns (b) and (c) blank. Enter "M" in column (f). If other codes also apply, enter all of them in column (f). Enter the totals that apply in columns (d), (e), (g), and (h).

Do not use a separate row for the totals from each broker. Instead, enter the summary totals from all brokers on a single row of Part I (with box C checked) or Part II (with box F checked).

Exception 3. Form 8949 is not required for certain transactions. You may be able to aggregate those transactions and report them directly on either line 1a (for short-term transactions) or line 8a (for long-term transactions) of Schedule D. This option applies only to transactions (other than sales of collectibles) for which:

- You received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and
- You do not need to make any adjustments to the basis or type of gain or loss (short-term or long-term) reported on Form 1099-B (or substitute statement), or to your gain or loss.

If you choose to report these transactions directly on Schedule D, you do not need to include them on Form 8949 and do not need to attach a statement. For more information, see the Schedule D instructions.

If you qualify to use *Exception 3* and also qualify to use *Exception 1* or *Exception 2*, you can use both (*Exception 3* plus either *Exception 1* or *Exception 2*). Report the transactions that qualify for *Exception 3* directly on either line 1a or 8a of Schedule D, whichever applies. Report the rest of your transactions as explained in *Exception 1* or *Exception 2*, whichever applies.

E-file. If you *e-file* your return but choose not to report each transaction on a separate row on the electronic return, you must either (a) include Form 8949 as a PDF attachment to your return or (b) attach Form 8949 to Form 8453 (or the appropriate form in the Form 8453 series) and mail the forms to the IRS. You can attach one or more statements containing all the same information as Form 8949, instead of attaching Form 8949, if the statements are in a format similar to Form 8949.

However, this does not apply to transactions that qualify for *Exception 2* or *Exception 3*. In those cases, neither an attachment, a statement, nor Form 8453 is required.

Charitable gift annuity. If you are the beneficiary of a charitable gift annuity and receive a Form 1099-R showing an amount in box 3, report the box 3 amount on a Part II with box F checked. Enter "Form 1099-R" in column (a). Enter the box 3 amount in column (d). Also complete column (h).

Form 2438. Enter any net short-term capital gain from line 4 of Form 2438 on a Part I with box C checked. Enter "Net short-term capital gain from Form 2438, line 4" in column (a), enter the gain in column (h), and leave all other columns blank.

Enter any amount from line 12 of Form 2438 on a Part II with box F checked. Enter "Undistributed capital gains not designated (from Form 2438)" in column (a), enter the amount of the gain in column (h), and leave all other columns blank.

Form 2439. Corporations and partnerships report undistributed long-term capital gains from Form 2439 on a Part II with box F checked. Enter "From Form 2439" in column (a), enter the gain in column (h), and leave all other columns blank. Individuals report undistributed long-term capital gains from Form 2439 on line 11 of Schedule D (Form 1040). Estates and trusts report those amounts on line 11 of Schedule D (Form 1041).

Nondividend distributions. Distributions from a corporation that are a return of your cost (or other basis) are not taxed until you recover your cost (or other

basis). Reduce your cost (or other basis) by these distributions, but not below zero. After you have recovered your entire cost (or other basis), any later nondividend distribution is taxable as a capital gain. Enter the name of the payer of any taxable nondividend distributions in column (a) on a Part I with box C checked or Part II with box F checked (depending on how long you held the stock). Enter the taxable part of the distribution in columns (d) and (h). Each payer of a nondividend distribution should send you a Form 1099-DIV showing the amount of the distribution in box 3.

Other gains or losses where sales price or basis is not known. If you have another gain or loss for which you do not know the sales price or basis (such as a long-term capital gain from Form 8621), enter a description of the gain or loss in column (a) on a Part I with box C checked or Part II with box F checked (depending on how long you held the property). If you have a gain, enter it in columns (d) and (h). If you have a loss, enter it in columns (e) and (h). Complete any other columns you can.

Column (a)—Description of Property

For stock, include the number of shares. You can use stock ticker symbols or abbreviations to describe the property as long as they are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement).

If you inherited the property from someone who died in 2010 and the executor of the estate made the election to file Form 8939, also enter "INH-2010" in column (a).

Column (b)—Date Acquired

Enter in this column the date you acquired the property. Enter the trade date for stocks and bonds you purchased on an exchange or over-the-counter market. For a short sale, enter the date you acquired the property delivered to the broker or lender to close the short sale. For property you previously elected to treat as having been sold and reacquired on January 1, 2001 (or January 2, 2001, for readily tradeable stock), enter the date of the deemed sale and reacquisition.

Inherited property. Generally, if you disposed of property that you acquired by inheritance, report the sale or exchange on a Part II with the appropriate box checked (D, E, or F). Enter "INHERITED" in column (b).

Stock acquired on various dates. If you sold a block of stock (or similar property) that you acquired through several different purchases, you may report the sale on one row and enter "VARIOUS" in column (b). However, you still must report the short-term gain or (loss) on the sale on Part I and the long-term gain or (loss) on Part II.

Column (c)—Date Sold or Disposed

Enter in this column the date you sold or disposed of the property. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For a short sale, enter the date you delivered the property to the broker or lender to close the short sale.

Column (d)—Proceeds (Sales Price)

Follow the instructions below that apply to your transaction(s).

You did not receive a Form 1099-B or 1099-S (or substitute statement). If you did not receive a Form 1099-B or 1099-S (or substitute statement) for a transaction, enter in column (d) the net proceeds. The net proceeds equal the gross proceeds minus any selling expenses (such as broker's fees, commissions, and state and local transfer taxes). If you sold a call option and it was exercised, you must also adjust the sales price of the property sold under the option for any option premiums (as instructed in *Gain or Loss From Options* in the instructions for Schedule D (Form 1040)).

You received a Form 1099-B or 1099-S (or substitute statement). If you received a Form 1099-B or 1099-S (or substitute statement) for a transaction, enter in column (d) the proceeds (sales price) shown on the form or statement you received. If there are any selling expenses or option premiums that are not reflected on the form or statement you received (by an adjustment to either the proceeds or basis shown), enter "E" in column (f) and the necessary adjustment in column (g). See the example under *Column (g)—Adjustments to Gain or Loss*, later.

If the proceeds you received were more than shown on Form 1099-B or 1099-S (or substitute statement), enter the correct proceeds in column (d). This might happen if, for example, box 4 on Form 1099-S is checked.

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the proceeds (sales price) shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

Column (e)—Cost or Other Basis

The basis of property you buy is usually its cost, including the purchase price and any costs of purchase, such as commissions. You may not be able to use the actual cost as the basis if you inherited the property, got it as a gift, or received it in a tax-free exchange or involuntary conversion or in connection with a "wash sale." If you do not use the actual cost, attach an explanation of your basis.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of inherited property is generally the fair market value at the date of death. See Pub. 551 for details. However, if you sold property that you inherited from someone who died in 2010 and the executor made the election to file Form 8939, see Pub. 4895.

If you elected to recognize gain on property held on January 1, 2001, your basis in the property is its closing market price or fair market value, whichever applies, on the date of the deemed sale and reacquisition, whether the deemed sale resulted in a gain or an unallowed loss.

For more details, see Pub. 551 or Pub. 550.

Adjustments to basis. Before you can figure any gain or loss on a sale, exchange, or other disposition of property, you usually must make certain adjustments (increases and decreases) to the basis of the property. Increase the basis of your property by capital improvements. Decrease it by depreciation, amortization, and depletion.

If you sold stock, adjust your basis by subtracting all the nondividend distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details.

Increase the cost or other basis of an original issue discount (OID) debt instrument by the amount of OID that you have included in gross income for that instrument. See Pub. 550 for details.

If you elect to currently include in income the market discount on a bond, increase the basis of the bond by the market discount that has been included in income for that bond. See Pub. 550 for details.

Reduce the basis of a taxable bond by any bond premium amortization that has been permitted for that bond as either an offset to interest income or as a deduction. See Pub. 550 for details. Reduce the basis of a tax-exempt bond by any bond premium amortization that has been permitted for that bond as an offset to interest. See Pub. 550 for details.

If a charitable contribution deduction is allowable because of a bargain sale of property to a charitable organization, you must allocate your basis in the property between the part sold and the part contributed based on the fair market value of each. See Pub. 544 for details.

Average basis. You can use the average basis method to determine the basis of shares of stock if the shares are identical to each other, you acquired them at different prices and left them in an account with a custodian or agent, and either:

- They are shares in a mutual fund (or other regulated investment company (RIC)), or
- You acquired them after 2010 in connection with a dividend reinvestment plan (DRP).

Shares are identical if they have the same CUSIP number, except that shares of stock in a DRP are not identical to shares of stock that are not in a DRP, even if they have the same CUSIP number. If you are using the average basis method and received a Form 1099-B (or substitute statement) that shows an incorrect basis, enter "B" in column (f), enter the basis shown on Form 1099-B (or substitute statement) in column (e), and see *How To Complete Form 8949, Columns (f) and (g)*, later. For details on making the election and figuring average basis, see Pub. 550 or Regulations section 1.1012-1(e).

Form 1099-B. If the property you sold was a covered security, its basis should be shown in box 3 of the Form 1099-B (or substitute statement) you received from your broker. Generally, a covered security is stock acquired after 2010 (after 2011 if in a mutual fund or other regulated investment company, or acquired through a dividend reinvestment plan).

If box 6a on Form 1099-B is checked, the property sold was not a covered security.

Enter the basis shown on Form 1099-B (or substitute statement) in column (e). If the basis shown on Form 1099-B (or substitute statement) is not correct, see *How To Complete Form 8949, Columns (f) and (g)*, later, for the adjustment you must make.

If no basis is shown on Form 1099-B (or substitute statement), enter the correct basis of the property in column (e).

Column (f)—Code

In order to explain any adjustment to gain or loss in column (g), enter the appropriate code(s) in column (f). See *How To Complete Form 8949, Columns (f) and (g)*, later. If more than one code applies, enter all the codes that apply in alphabetical order (for example, "BOQ"). Do not separate the codes by a space or comma.

Column (g)—Adjustments to Gain or Loss

Enter in this column any necessary adjustments to gain or loss. Enter negative amounts in parentheses. Also enter a code in column (f) to explain the adjustment. See *How To Complete Form 8949, Columns (f) and (g)*, later.

More than one code. If you entered more than one code in column (f) on the same row, enter the net adjustment in column (g). For example, if one adjustment is $5,000 and another is ($1,000), enter $4,000 ($5,000 – $1,000).

Example. You sold your main home in 2013 for $320,000 and received a Form 1099-S showing the $320,000 gross proceeds. The home's basis was $100,000. You had selling expenses of $20,000. Under the tests described in *Sale of Your Home* in the Instructions for Schedule D (Form 1040), you can exclude the entire $200,000 gain from income. On Form 8949, Part II, check box F at the top. Complete columns (a), (b), and (c). Enter $320,000 in column (d) and $100,000 in column (e). Enter "EH" in column (f). In column (g), enter $220,000 ($20,000 selling expenses + $200,000 exclusion) as a negative number. Put it in parentheses to show it is negative. In column (h), enter -0- ($320,000 – $100,000 – $220,000). If this is your only transaction on this Part II, enter $320,000 in column (d) on line 10 of Schedule D (Form 1040), $100,000 in column (e), ($220,000) in column (g), and -0- in column (h).

How To Complete Form 8949, Columns (f) and (g)

For most transactions, you do not need to complete columns (f) and (g) and can leave them blank. You may need to complete columns (f) and (g) if you got a Form 1099-B or 1099-S (or substitute statement) that is incorrect, if you are excluding or postponing a capital gain, if you have a disallowed loss, or in certain other situations. Details are in the table below. If you enter more than one code in column (f), see *More than one code* in the instructions for column (g).

IF . . .	THEN enter this code in column (f) . . .	AND. . .
You received a Form 1099-B (or substitute statement) and the basis shown in box 3 is incorrect	B	• If box B is checked at the top of Part I or if box E is checked at the top of Part II, enter the correct basis in column (e), and enter -0- in column (g). • If box A is checked at the top of Part I or if box D is checked at the top of Part II, enter the basis shown on Form 1099-B (or substitute statement) in column (e), even though that basis is incorrect. Correct the error by entering an adjustment in column (g). To figure the adjustment needed, see the *Worksheet for Basis Adjustments in Column (g)*. Also see *Example 4—adjustment for incorrect basis* in the instructions for column (h).
You received a Form 1099-B (or substitute statement) and the type of gain or loss (short-term or long-term) shown in box 1c is incorrect	T	Enter -0- in column (g). Report the gain or loss on the correct Part of Form 8949.
You received a Form 1099-B or 1099-S (or substitute statement) as a nominee for the actual owner of the property	N	Report the transaction on Form 8949 as you would if you were the actual owner, but also enter any resulting gain as a negative adjustment (in parentheses) in column (g) or any resulting loss as a positive adjustment in column (g). As a result of this adjustment, the amount in column (h) should be zero. However, if you received capital gain distributions as a nominee, report them instead as described under *Capital Gain Distributions* in the Instructions for Schedule D (Form 1040).
You sold or exchanged your main home at a gain, must report the sale or exchange on Part II of Form 8949 (as explained in *Sale of Your Home* in the Instructions for Schedule D (Form 1040)), and can exclude some or all of the gain	H	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number (in parentheses) in column (g). See the example in the instructions for column (g).
You sold or exchanged qualified small business stock and can exclude part of the gain	Q	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion and enter the amount of the exclusion as a negative number (in parentheses) in column (g). However, if the transaction is reported as an installment sale, see *Gain from an installment sale of QSB stock* in the Instructions for Schedule D (Form 1040).
You can exclude all or part of your gain under the rules explained in the Schedule D instructions for DC Zone assets or qualified community assets	X	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You are electing to postpone all or part of your gain under the rules explained in the Schedule D instructions for any rollover of gain (for example, rollover of gain from QSB stock or publicly traded securities)	R	Report the sale or exchange on Form 8949 as you would if you were not making the election. Then enter the amount of postponed gain as a negative number (in parentheses) in column (g).

IF . . .	THEN enter this code in column (f) . . .	AND. . .
You have a nondeductible loss from a wash sale	W	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See the Schedule D instructions for more information about wash sales. If you received a Form 1099-B (or substitute statement) and the amount of nondeductible wash sale loss shown (box 5 of Form 1099-B) is incorrect, enter the correct amount of the nondeductible loss as a positive number in column (g). If the amount of the nondeductible loss is less than the amount shown on Form 1099-B (or substitute statement), attach a statement explaining the difference. If no part of the loss is a nondeductible loss from a wash sale transaction, enter -0- in column (g).
You have a nondeductible loss other than a loss indicated by code W	L	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See *Nondeductible Losses* in the Instructions for Schedule D (Form 1040).
You received a Form 1099-B or 1099-S (or substitute statement) for a transaction and there are selling expenses or option premiums that are not reflected on the form or statement by an adjustment to either the proceeds or basis shown	E	Enter in column (d) the proceeds shown on the form or statement you received. Enter in column (e) any cost or other basis shown on Form 1099-B (or substitute statement). In column (g), enter as a negative number (in parentheses) any selling expenses and option premium that you paid (and that are not reflected on the form or statement you received) and enter as a positive number any option premium that you received (and that is not reflected on the form or statement you received). For more information about option premiums, see *Gain or Loss From Options* in the Instructions for Schedule D (Form 1040).
You had a loss from the sale, exchange, or worthlessness of small business (section 1244) stock and the total loss is more than the maximum amount that can be treated as an ordinary loss	S	See *Small Business (Section 1244) Stock* in the Schedule D (Form 1040) instructions.
You disposed of collectibles (see the Schedule D instructions)	C	Enter -0- in column (g). Report the disposition on Form 8949 as you would report any sale or exchange.
You report multiple transactions on a single row as described in *Exception 1* or *Exception 2* under *Exceptions to reporting each transaction on a separate row*	M	See *Exception 1* and *Exception 2* under *Exceptions to reporting each transaction on a separate row*. Enter -0- in column (g) unless an adjustment is required because of another code.
You have an adjustment not explained earlier in this column	O	Enter the appropriate adjustment amount in column (g). See the instructions for column (g).
None of the other statements in this column apply	Leave columns (f) and (g) blank.	

Column (h)—Gain or (Loss)

Figure gain or loss on each row. First, subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then take into account any adjustments in column (g). Enter the gain or (loss) in column (h). Enter negative amounts in parentheses.

Example 1—gain. Column (d) is $6,000 and column (e) is $2,000. Enter $4,000 in column (h).

Example 2—loss. Column (d) is $6,000 and column (e) is $8,000. Enter ($2,000) in column (h).

Example 3—adjustment. Column (d) is $6,000, column (e) is $2,000, and column (g) is ($1,000). Enter $3,000 in column (h).

Example 4—adjustment for incorrect basis. You sold stock for $1,000. You had owned the stock for 3 months. Your correct basis for the stock is $100, but you receive a Form 1099-B that shows your basis is $900 and shows your broker reported that basis to the IRS.

Enter $900 on line 1 of the *Worksheet for Basis Adjustments in Column (g)*. Enter $100 on line 2 of the worksheet. Since line 1 is larger than line 2, leave line 3 blank and enter $800 ($900 – $100) as a positive number on line 4. Also enter $800 in column (g) of a Part I with box A checked at the top. Enter "B" in column (f). Enter $1,000 in column (d) and $900 in column (e). To figure your gain or loss, subtract $900 from $1,000. Combine the result, $100, with the $800 adjustment in column (g). Your gain is $900 ($100 + $800). Enter $900 in column (h).

Worksheet for Basis Adjustments in Column (g) *Keep for Your Records*

If the basis shown on Form 1099-B (or substitute statement) is not correct, do the following.

- If the basis was not reported to the IRS, enter the correct basis in column (e) and enter -0- in column (g) (unless you must make an adjustment for some other reason).
- If the basis was reported to the IRS, enter the reported basis shown on Form 1099-B (or substitute statement) in column (e) and use this worksheet to figure the adjustment to include in column (g).

1.	Enter the cost or other basis shown on Form 1099-B (or substitute statement)	1.	
2.	Enter the correct cost or other basis	2.	
3.	If line 1 is larger than line 2, leave this line blank and go to line 4. If line 2 is larger than line 1, subtract line 1 from line 2. Enter the result here and in column (g) as a negative number (in parentheses)	3.	
4.	If line 1 is larger than line 2, subtract line 2 from line 1. Enter the result here and in column (g) as a positive number	4.	

Line 2

The total of the amounts in column (h) of line 2 of all your Forms 8949 should equal the amount you get by combining columns (d), (e), and (g) on the corresponding line of Schedule D. For example, the total of the amounts in column (h) of line 2 of all your Forms 8949 with box A checked should equal the amount you get by combining columns (d), (e), and (g) on line 1b of Schedule D. The total of the amounts in column (h) of line 2 of all your Forms 8949 with box E checked should equal the amount you get by combining columns (d), (e), and (g) on line 9 of Schedule D.

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule 8812

Child Tax Credit

Use Part I of Schedule 8812 to document that any child for whom you entered an ITIN on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom you also checked the box in column 4 of that line, is a resident of the United States because the child meets the substantial presence test and is not otherwise treated as a nonresident alien.

Use Parts II–IV of Schedule 8812 to figure the additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedule8812*.

General Instructions

Who Should Use Part I

You only need to complete Part I if you are claiming the child tax credit for a child identified by an IRS individual taxpayer identification number (ITIN). When completing Part I, only answer the questions with regard to children identified by an ITIN; you do not need to complete Part I of Schedule 8812 for any child that is identified by a social security number (SSN) or an IRS adoption taxpayer identification number (ATIN).

TIP *If all the children for whom you checked the box in column 4 of line 6c on your Form 1040 or Form 1040A or column 4 of line 7c on your Form 1040NR are identified by an SSN or an ATIN, you do not need to complete Part I of Schedule 8812.*

Who Should Use Parts II–IV

Parts II–IV are unrelated to Part I. Parts II–IV help you figure your additional child tax credit. Generally, you should only complete Parts II–IV if you are instructed to do so after completing the Child Tax Credit Worksheet in your tax return instructions or Publication 972.

TIP *If all your children are identified by an SSN or an ATIN and you are not claiming the additional child tax credit, you do not need to complete any part of Schedule 8812.*

Substantial Presence Test (Part I)

In general, to be a qualifying child for purposes of the child tax credit and additional child tax credit, the child must be a citizen, national, or resident of the United States. Use Part I of Schedule 8812 to document that any child for whom an IRS Individual Taxpayer Identification Number (ITIN) was entered on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom the box in column 4 of that line was also checked, meets the substantial presence test and is not otherwise treated as a nonresident alien.

Note. A child who is a lawful permanent resident of the United States is eligible to obtain a social security number (SSN). Use an SSN to identify the child even if you obtained an ITIN for the child before the child became a lawful permanent resident.

To meet the substantial presence test, a child identified with an ITIN generally must be physically present in the United States on at least:

1. 31 days during 2013, and
2. 183 days during the 3-year period that includes 2013, 2012, and 2011, counting:
   a. All the days your child was present in 2013, and
   b. 1/3 of the days your child was present in 2012, and
   c. 1/6 of the days your child was present in 2011.

CAUTION *Not all days that your dependent is physically present in the United States count as days of presence for the substantial presence test. See* Days of Presence in the United States *in Pub. 519.*

A child who is present in the United States for less than one-half of 2013 also must not have a closer connection to a foreign country. See Pub. 519 for more information. Also, see the chart, *Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test*, later.

Additional Child Tax Credit (Parts II–IV)

If any of your dependents is a qualifying child for purposes of the child tax credit (whether identified by an ITIN or not), you may qualify for the additional child tax credit. Before completing Parts II–IV of Schedule 8812, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48. If you meet the condition given in the TIP at the end of the Child Tax Credit Worksheet, complete Parts II–IV of this schedule to figure the amount of any additional child tax credit you can claim.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit cannot 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

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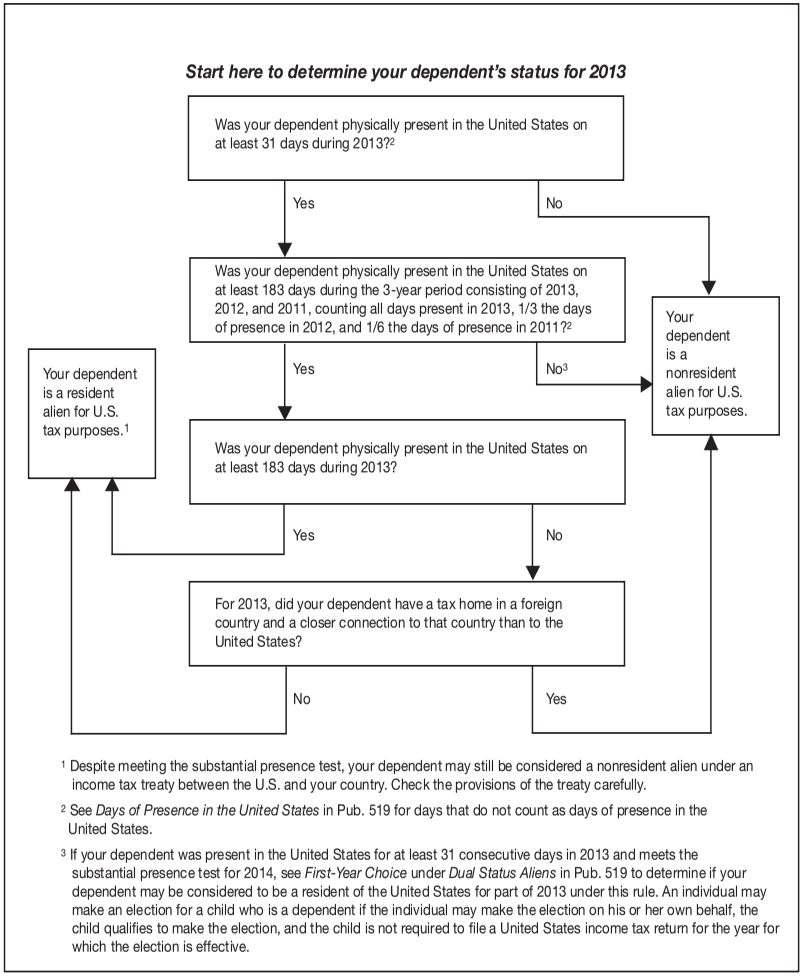
Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test?



1 Despite meeting the substantial presence test, your dependent may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.

2 See *Days of Presence in the United States* in Pub. 519 for days that do not count as days of presence in the United States.

3 If your dependent was present in the United States for at least 31 consecutive days in 2013 and meets the substantial presence test for 2014, see *First-Year Choice* under *Dual Status Aliens* in Pub. 519 to determine if your dependent may be considered to be a resident of the United States for part of 2013 under this rule. An individual may make an election for a child who is a dependent if the individual may make the election on his or her own behalf, the child qualifies to make the election, and the child is not required to file a United States income tax return for the year for which the election is effective.

Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

Specific Instructions

Part I

Lines A through D. If you identified any of your dependents using an ITIN on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and you also checked the box in column (4) of that line for that dependent, you must determine if that dependent meets the substantial presence test and is not otherwise treated as a nonresident alien. Complete Line A for the first dependent listed on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN and that you indicated qualified for the child tax credit by checking the box in column (4). Use a separate line for each additional child identified by an ITIN for whom you checked the box in column (4).

Do not complete a line in Part I for a child if:

- You identified that child with an SSN or adoption taxpayer identification number on the tax return, or
- You did not check the box in column 4 of line 6c on your Form 1040 or Form 1040A, or line 7c of your Form 1040NR.

If you only check "No" on any line in Part I, your child tax credit or additional child tax credit may be reduced or eliminated.

Child otherwise treated as a nonresident alien. Even if your child meets the substantial presence test, your child may still be treated as a nonresident alien due to a tax treaty or because the child has a closer connection to another country. See Pub. 519 for more details.

If you must complete Part I for a child and that child meets the substantial presence test, but is still treated as a nonresident alien, check the "No" box for that child.

Special circumstances. Even if your child does not meet the substantial presence test, your child may meet an exception or be treated as a resident of the United States in certain circumstances. If your child does not meet the substantial presence test, but one of the following special circumstances applies, check both the "Yes" and "No" boxes for that child.

- First-year election. If your child was present in the United States for at least 31 consecutive days in 2013 and meets the substantial presence test for 2014, your child may be considered a resident of the United States for part of 2013 if you make a valid election. See *First-Year Choice* under *Dual Status Aliens* in Pub. 519.
- Child adopted by U.S. citizen or national. A child legally adopted by you or lawfully placed with you for legal adoption is not required to meet the substantial presence test if you are a citizen or national of the United States, and, for your tax year, the child has the same main home as you and is a member of your household.

More than four children. If you must complete Part I for more than four children, check the box following Line D. Use page 1 of another Schedule 8812 and reletter Lines A–D in Part I as E–H. Complete the additional Part I of Schedule 8812 and attach it to your Schedule 8812.

Parts II through IV

Line 4a — Earned Income Chart. Use the chart, later, to determine the amount to enter on line 4a.

Line 4b — Nontaxable Combat Pay. Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2013. This amount should be shown in Form W-2, box 12, with code Q.

Line 7 — Additional Medicare Tax and Tier 1 RRTA Tax. Use the Line 7 Worksheet to figure the amount to enter on line 7 if your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA tax.

Line 10 — 1040A Filers. If you, or your spouse if filing jointly, had more than one employer for 2013 and total wages of over $113,700, figure any excess social security and tier 1 RRTA taxes withheld. See Pub. 505. Include any excess on Schedule 8812, line 10.

Earned Income Chart — Line 4a

IF you...	AND you...	THEN enter on line 4a...
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using Pub. 972 (even if you are also taking the EIC).
are taking the EIC on Form 1040, line 64a, or Form 1040A, line 38a	completed Worksheet B of the EIC instructions in your Form 1040 instructions,	your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B or filed Form 1040A,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
are not taking the EIC	were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee,	the amount figured using Pub. 972.
	are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons,	your earned income figured as follows: Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR. **Subtract**, if included on line 7 (line 8 for Form 1040NR), any: • Taxable scholarship or fellowship grant not reported on a Form W-2. • Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)). - • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted in the space next to line 7 of Form 1040 or Form 1040A (line 8 for Form 1040NR)). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. • Amount from Form 2555, line 43, or Form 2555-EZ, line 18. **Add** all your nontaxable combat pay from Form(s) W-2, box 12, with code Q. + **Earned Income =**

Line 7 Worksheet

Keep for Your Records

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 7.

Social security tax, Medicare tax, and Additional Medicare Tax on Wages.

1.	Enter the social security tax withheld (Form(s) W-2, box 4)	1.
2.	Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld	2.
3.	Enter the Additional Medicare Tax, if any, on wages (Form 8959, line 7)	3.
4.	Add lines 1, 2, and 3	4.
5.	Enter the Additional Medicare Tax withheld (Form 8959, line 22)	5.
6.	Subtract line 5 from line 4	6.

Additional Medicare Tax on Self-Employment Income.

7.	Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13)	7.

Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) **or employee representative** (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

8.	Enter the Tier 1 tax (Form(s) W-2, box 14)	8.
9.	Enter the Medicare Tax (Form(s) W-2, box 14)	9.
10.	Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line 10 and line 14	10.
11.	Add lines 8, 9, and 10	11.
12.	Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2013)	12.
13.	Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2013)	13.
14.	Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line 14 and line 10	14.
15.	Add lines 12, 13, and 14	15.

Line 7 Amount

16.	Add lines 6, 7, 11, and 15. Enter here and on Schedule 8812, line 7	16.

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule A (Form 1040)

Itemized Deductions

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2013, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.

CAUTION *Do not include on Schedule A items deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F.*

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments. For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/schedulea.

What's New

Medical and dental expenses. Beginning January 1, 2013, you can deduct only the part of your medical and dental expenses that exceeds 10% of your adjusted gross income (7.5% if either you or your spouse was born before January 2, 1949).

Limit on itemized deductions. Beginning January 1, 2013, itemized deductions for taxpayers with adjusted gross incomes above $150,000 may be reduced. See the instructions for line 29.

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 24 cents per mile. The business standard mileage rate is 56.5 cents per mile. The 2013 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents per mile.

Ponzi-type investment schemes on Form 4684. There is a new Section C on Form 4684 for 2013. You must complete Section C if you are claiming a theft loss deduction due to a Ponzi-type investment scheme and are using Revenue Procedure 2009-20, as modified by Revenue Procedure 2011-58. Section C of Form 4684 replaces Appendix A in Revenue Procedure 2009-20. You do not need to complete Appendix A.

Medical and Dental Expenses

You generally can deduct only the part of your medical and dental expenses that exceeds 10% of the amount on Form 1040, line 38. However, if either you or your spouse was born before January 2, 1949, you can deduct the part of your medical and dental expenses that exceeds 7.5% of the amount on Form 1040, line 38. See the instructions for line 3.

Pub. 502 discusses the types of expenses you can and cannot deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

CAUTION *If you received a distribution from a health savings account or a medical savings account in 2013, see Pub. 969 to figure your deduction.*

Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see *Limit on long-term care premiums you can deduct*, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you cannot deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.

CAUTION *If, during 2013, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must reduce your insurance premiums by any amounts used to figure the health coverage tax credit. See the instructions for Line 1.*

- Prescription medicines or insulin.

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- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Do not deduct more than $50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 24 cents per mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

Deceased taxpayer. Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2013, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2013, age . . .	THEN the most you can deduct is . . .
40 or under	$ 360
41–50	$ 680
51–60	$ 1,360
61–70	$ 3,640
71 or older	$ 4,550

Examples of Medical and Dental Payments You Cannot Deduct

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.

TIP *If you were born before January 2, 1949, but not entitled to social security benefits, you can deduct premiums you voluntarily paid for Medicare A coverage.*

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the instructions for Form 2441.
- Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines, other than insulin, (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Line 1

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See Reimbursements, later.

TIP *Do not forget to include insurance premiums you paid for medical and dental care. But if you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.*

CAUTION *If, during 2013, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A, do not include:*

- *Any amounts you included on Form 8885, line 4,*
- *Any qualified health insurance premiums you paid to "U.S. Treasury—HCTC," or*
- *Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.*

Whose medical and dental expenses can you include? You can include medical and dental bills you paid in 2013 for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules for children of divorced or separated parents.
- Any person you could have claimed as a dependent on your return except that person received $3,900 or more of gross income or filed a joint return.

- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2013 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of $3,900 in 2013. You can include on line 1 any medical and dental expenses you paid in 2013 for your mother.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who is not your dependent (for example, a nondependent child under age 27). You cannot deduct any premiums attributable to this individual, unless they are such a person described under Whose medical and dental expenses can you include, earlier. However, if you had family coverage when you added this individual to your policy and your premiums did not increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2013 for medical or dental expenses you paid in 2013, reduce your 2013 expenses by this amount. If you received a reimbursement in 2013 for prior year medical or dental expenses, do not reduce your 2013 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Line 3

Multiply line 2 by 10%. But, if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5%. The 7.5% rate applies whether you file a joint or separate return as long as one spouse was born before January 2, 1949.

CAUTION *If you are claiming the 7.5% threshold amount for medical and dental expenses, make sure you check the appropriate box(es) on line 39a of Form 1040 for your situation. If your filing status is married filing separately or head of household, and you were **not** born before January 2, 1949, attach a statement to your return indicating that you are taking the 7.5% threshold because your spouse meets the requirements.*

Taxes You Paid

Taxes You Cannot Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for Line 28.
- Certain state and local taxes, including: tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

Line 5

CAUTION *You can elect to deduct state and local general sales taxes instead of state and local income taxes. **You cannot deduct both.***

State and Local Income Taxes

If you elect to deduct state and local income taxes, you **must** check **box a** on line 5. Include on this line the state and local income taxes listed next.

- State and local income taxes withheld from your salary during 2013. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.
- State and local income taxes paid in 2013 for a prior year, such as taxes paid with your 2012 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2013, including any part of a prior year refund that you chose to have credited to your 2013 state or local income taxes.
- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund.
- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.
- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Do not reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2013, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2013. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes, you **must** check **box b** on line 5. To figure your deduction, you can use either your actual expenses or the optional sales tax tables.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2013 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motor-

cycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.

CAUTION *You must keep your actual receipts showing general sales taxes paid to use this method.*

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2013 for amounts paid in 2013, reduce your **actual** 2013 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2013 for prior year purchases, do not reduce your 2013 state and local general sales taxes by this amount. But if you deducted your **actual** state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Form 1040, line 21. See *Recoveries* in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2013 Optional State and Certain Local Sales Tax Table and the 2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the State and Local General Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator on the IRS website at www.irs.gov/Individuals/Sales-Tax-Deduction-Calculator.

CAUTION *If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, **and** your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.*

Instructions for the State and Local General Sales Tax Deduction Worksheet

Line 1. If you lived in the same state for all of 2013, enter the applicable amount, based on your 2013 income and exemptions, from the 2013 Optional State and Certain Local Sales Tax Table for your state. Read down the "At least–But less than" columns for your state and find the line that includes your 2013 income. If married filing separately, do not include your spouse's income. Your 2013 income is the amount shown on your Form 1040, line 38, **plus** any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
- Public assistance payments.

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one state? If you lived in more than one state during 2013, look up the table amount for each state using the rules stated earlier. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2013 and the denominator is the total number of days in the year (365). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2013 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2013 (243 days), and in State B from September 1 through December 31, 2013 (122 days). The table amount for State A is $500. The table amount for State B is $400. You would figure your state general sales tax as follows.

State A:	$500 x 243/365 =	$333
State B:	$400 x 122/365 =	134
Total	=	$467

If none of the localities in which you lived during 2013 imposed a local general sales tax, enter $467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter $333 on line 1 of the State A worksheet and $134 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in the same locality for all of 2013, enter the applicable amount, based on your 2013 income and exemptions, from the 2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions for your locality. Read down the "At least–But less than" columns for your locality and find the line that includes your 2013 income. See the instructions for line 1 of the worksheet to figure your 2013 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one locality? If you lived in more than one locality during 2013, look up the table amount for each locality using the rules stated earlier. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2013 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2013 (243 days), and in Locality 2 from September 1 through December 31, 2013 (122 days). The table amount for Locality 1 is $100. The table amount for Locality 2 is $150. You would figure the amount to enter on line 2 as follows.

Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:	$100 x 243/365 =	$67
Locality 2:	$150 x 122/365 =	50
Total	=	$117

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 7.5000%. Otherwise, check the "Yes" box and include on line 3 only the part of the

State and Local General Sales Tax Deduction Worksheet—Line 5b

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at* IRS.gov.

Before you begin: See the instructions for line 1 of the worksheet if you:

- ✓ Lived in more than one state during 2013, or
- ✓ Had any **nontaxable** income in 2013.

1. Enter your **state** general sales taxes from the 2013 Optional State and Certain Local Sales Tax Table . . . . . 1. $

Next. If, for all of 2013, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, Virginia, or West Virginia in 2013?

☐ **No.** Enter -0-

☐ **Yes.** Enter your base **local** general sales taxes from the 2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions . . . . . 2. $

3. Did your locality impose a **local** general sales tax in 2013? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☐ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2013, see the instructions for line 3 of the worksheet . . . . . 3. .

4. Did you enter -0- on line 2 above?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☐ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . 4. .

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . . 5. .

6. Did you enter -0- on line 2 above?

☐ **No.** Multiply line 2 by line 3

☐ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2013, see the instructions for line 6 of the worksheet . . . . . 6. $

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . 7. $

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check **box b** on that line . . . . . 8. $

combined rate that is more than 7.5000%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 6.8500%.

What if your local general sales tax rate changed during 2013? If you checked the "Yes" box and your local general sales tax rate changed during 2013, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2013 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2013 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2013 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 – September 30:	1.00 x 273/365 =	0.748
October 1 – December 31:	1.75 x 92/365 =	0.441
Total	=	1.189

What if you lived in more than one locality in the same state during 2013? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2013 and each locality did not have the same local general sales tax rate.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the 2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2013 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2013 (243 days), and in Locality 2 from September 1 through December 31, 2013 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1:	1.00 x 243/365 =	0.666
Locality 2:	1.75 x 122/365 =	0.585

Line 6. If you lived in more than one locality in the same state during 2013, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2013. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.

2. An aircraft or boat, if the tax rate was the same as the general sales tax rate.

3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.

a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.

b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.

c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2013, see *Refund of general sales taxes*, earlier.

Line 6

Real Estate Taxes

TIP *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 6.*

Include taxes (state, local, or foreign) you paid on real estate you own that was not used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Do not include the following amounts on line 6.

- Itemized charges for services to specific property or persons (for example, a $20 monthly charge per house for trash collection, a $5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can deduct only the amount the mortgage company actually paid to the taxing authority in 2013.

If you sold your home in 2013, any real estate tax charged to the buyer should be shown on your settlement statement and in box 5 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See *Refunds and rebates*, later. Any real estate taxes you paid at closing should be shown on your settlement statement.

CAUTION *You must look at your real estate tax bill to decide if any nondeductible itemized charges, such as those listed earlier, are included in the bill. If your taxing authority (or lender) does not furnish you a copy of your real estate tax bill, ask for it.*

Refunds and rebates. If you received a refund or rebate in 2013 of real estate taxes you paid in 2013, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2013 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 21, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See *Recoveries* in Pub. 525 for details on how to figure the amount to include in income.

Line 7

Personal Property Taxes

Enter the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Line 8

Other Taxes

If you had any deductible tax not listed on line 5, 6, or 7, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax you paid to a foreign country or U.S. possession.

TIP *You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Form 1040, line 47, for details.*

Interest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

In general, if you paid interest in 2013 that applies to any period after 2013, you can deduct only amounts that apply for 2013.

Lines 10 and 11

Home Mortgage Interest

TIP *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 10 or 11.*

A home mortgage is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Limit on home mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borrowed after October 13, 1987, on a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987. But if you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987.

See Pub. 936 to figure your deduction if either (1) or (2) next applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes.

1. You took out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or improve your home, and all of these mortgages totaled over $100,000 at any time during 2013. The limit is $50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, buy a car, or pay tuition.

2. You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over $1 million at any time during 2013. The limit is $500,000 if married filing separately.

CAUTION *If the total amount of all mortgages is more than the fair market value of the home, additional limits apply. See Pub. 936.*

Line 10

Enter on line 10 mortgage interest and points reported to you on Form 1098. If your Form 1098 shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the interest was reported on the other person's Form 1098, report your share of the interest on line 11 (as explained in the line 11 instructions).

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement to your paper return explaining the difference and enter "See attached" to the right of line 10.

CAUTION *If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 10.*

Line 11

If you paid home mortgage insurance interest and it was not reported to you on Form 1098, report your deductible mortgage interest on line 11.

If you paid home mortgage insurance interest to the person from whom you bought the home, write that person's name, identifying number, and address on the dotted lines next to line 11. If the recipient of your home mortgage interest payment(s) is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a $50 penalty.

If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interest paid was reported on the other person's Form 1098, attach a statement to your paper return listing the name and address of that person. To the right of line 11, enter "See attached."

Line 12

Points Not Reported on Form 1098

Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct. Points paid for other purposes, such as for a lender's services, are not deductible.

Refinancing. Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.

TIP *If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see* Mortgage ending early *in Pub. 936 for an exception.*

Line 13

Mortgage Insurance Premiums

Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 4 of Form 1098 may show the amount of premiums you paid in 2013. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on the other person's Form 1098, report your share of the premiums on line 13. See *Prepaid mortgage insurance premiums*, later, if you paid any premiums allocable to any period after 2013.

Qualified mortgage insurance is mortgage insurance provided by the Department of Veterans Affairs, the Federal Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as in effect on December 20, 2006).

Mortgage insurance provided by the Department of Veterans Affairs and the Rural Housing Service is commonly known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2013 if the mortgage insurance contract was issued in 2013. Contact the mortgage insurance issuer to determine the deductible amount if it is not included in box 4 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2013, you must allocate them over the shorter of:

- The stated term of the mortgage, or
- 84 months, beginning with the month the insurance was obtained.

The premiums are treated as paid in the year to which they are allocated. If the mortgage is satisfied before its term, no deduction is allowed for the unamortized balance. See Pub. 936 for details.

The allocation rules, explained earlier, do not apply to qualified mortgage insurance provided by the Department of Veterans Affairs or the Rural Housing Service (or their successor organizations).

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than $109,000 ($54,500 if married filing separately). If the amount on Form 1040, line 38, is more than $100,000 ($50,000 if married filing separately), your deduction is limited and you must use the Mortgage Insurance Premiums Deduction Worksheet to figure your deduction.

Line 14

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

Exception. You do not have to file Form 4952 if all three of the following apply.

1. Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
2. You have no other deductible investment expenses.
3. You have no disallowed investment interest expense from 2012.

CAUTION *Alaska Permanent Fund dividends, including those reported on Form 8814, are not investment income.*

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2013 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- Use our on-line search tool *Exempt Organizations Select Check* to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data). You can access *Exempt Organizations Select Check* on IRS.gov. Click on "Tools" then on Exempt Organizations Select Check.
- Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of Qualified Charitable Organizations

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed under *Gifts to Charity*, earlier.
- Veterans' and certain cultural groups.
- Nonprofit hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Most nonprofit educational organizations, such as colleges, but only if your contribution is not a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

Amounts You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of $75 or less or to certain items or benefits of token value. For details, see Pub. 526.

Example. You paid $70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was $40. You can deduct only $30.

Gifts of $250 or more. You can deduct a gift of $250 or more only if you have a statement from the charitable organization showing the information in (1) and (2) next.

1. The amount of any money contributed and a description (but not value) of any property donated.
2. Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it does not have to describe or value the benefit.

In figuring whether a gift is $250 or more, do not combine separate donations. For example, if you gave your church $25 each week for a total of

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records

Before you begin: ✓ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

1.	Enter the total premiums you paid in 2013 for qualified mortgage insurance for a contract issued after December 31, 2006	1.
2.	Enter the amount from Form 1040, line 38	2.
3.	Enter $100,000 ($50,000 if married filing separately)	3.
4.	Is the amount on line 2 more than the amount on line 3?	
	☐ **No.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. **Do not** complete the rest of this worksheet.	
	☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000 ($500 if married filing separately), increase it to the next multiple of $1,000 ($500 if married filing separately). For example, increase $425 to $1,000, increase $2,025 to $3,000; or if married filing separately, increase $425 to $500, increase $2,025 to $2,500, etc.	4.
5.	Divide line 4 by $10,000 ($5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0	5. .
6.	Multiply line 1 by line 5	6.
7.	**Mortgage insurance premiums deduction.** Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13	7.

$1,300, treat each $25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of $250 or more through payroll deduction.

TIP *You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your records.*

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040, line 38.

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.

3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Cannot Deduct

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 28. See the instructions for *Line 28* for more information on gambling losses.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. But you may be able to deduct this as a job education expense on line 21; as a tuition and fees deduction on Form 1040, line 34; or take an education credit (see Form 8863).

Line 16

Gifts by Cash or Check

Enter on line 16 the total value of gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 17

Other Than by Cash or Check

Enter on line 17 the total value of your contributions of property other than by cash or check. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

If the amount of your deduction is more than $500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than $500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information. If your total deduction is over $5,000 ($500 for certain contributions of clothing and household items (discussed next)), you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than $500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

CAUTION *If your total deduction for gifts of property is over $500, you gave less than your entire interest in the property, or you made a "qualified conservation contribution," your records should contain additional information. See Pub. 526 for details.*

Line 18

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 20

Complete and attach Form 4684 to figure the amount of your loss to enter on line 20.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive drywall. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You can deduct personal casualty or theft losses only to the extent that:

1. The amount of each separate casualty or theft loss is more than $100, and

2. The total amount of all losses during the year (reduced by the $100 limit discussed in (1)) is more than 10% of the amount on Form 1040, line 38.

Corrosive drywall losses. If you paid for repairs to your personal residence or household appliances because of corrosive drywall that was installed between 2001 and 2008, you may be able to deduct on line 20 those amounts paid. See Pub. 547 for details.

Use Schedule A, line 23, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Job Expenses and Certain Miscellaneous Deductions

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal employees.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 and its instructions for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2), next, applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses that you would otherwise report on line 21.

TIP *If you used your own vehicle, are using the standard mileage rate, and (2) earlier, does not apply, you may be able to file Form 2106-EZ instead.*

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 21. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter the total of all these expenses on line 21.

CAUTION *Do not include on line 21 any educator expenses you deducted on Form 1040, line 23.*

Examples of other expenses to include on line 21 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 34.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.*

Line 22

Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 23 instead of this line.

Line 23

Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 28

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28.

- Gambling losses (gambling losses include, but are not limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- A deduction for amortizable bond premium (for example, a deduction for amortizable bond premium on bonds acquired before October 23, 1986).
- Deduction for repayment of amounts under a claim of right if over $3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 29

Use the Itemized Deductions Worksheet, later, to figure the amount to enter on line 29 if the amount on Form 1040, line 38, is over $300,000 if married filing jointly or qualifying widow(er); $275,000 if head of household; $250,000 if single; or $150,000 if married filing separately.

Line 30

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 30.

Itemized Deductions Worksheet—Line 29

Keep for Your Records

1.	Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28	1.	
2.	Enter the total of the amount from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28	2.	
	CAUTION Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28.		
3.	Is the amount on line 2 less than the amount on line 1?		
	☐ **No.** STOP Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. **Do not** complete the rest of this worksheet.		
	☐ **Yes.** Subtract line 2 from line 1	3.	
4.	Multiply line 3 by 80% (.80)	4.	
5.	Enter the amount from Form 1040, line 38	5.	
6.	Enter $300,000 if married filing jointly or qualifying widow(er); $275,000 if head of household; $250,000 if single; or $150,000 if married filing separately	6.	
7.	Is the amount on line 6 less than the amount on line 5?		
	☐ **No.** STOP Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. **Do not** complete the rest of this worksheet.		
	☐ **Yes.** Subtract line 6 from line 5	7.	
8.	Multiply line 7 by 3% (.03)	8.	
9.	Enter the **smaller** of line 4 or line 8	9.	
10.	**Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29	10.	

2013 Optional State Sales Tax Tables (State Sales Tax Rate Shown Next to State Name)

Income		Exemptions					
At least	But less than	1	2	3	4	5	Over 5
Alabama[1]							**4.0000%**
$0	$20,000	217	256	282	302	319	343
20,000	30,000	329	387	426	456	482	517
30,000	40,000	384	451	497	532	561	602
40,000	50,000	431	506	556	596	628	674
50,000	60,000	472	554	609	652	687	737
60,000	70,000	509	597	656	702	741	794
70,000	80,000	544	638	701	750	790	848
80,000	90,000	576	675	741	793	836	897
90,000	100,000	606	710	780	834	879	942
100,000	120,000	646	755	830	887	935	1002
120,000	140,000	699	818	897	960	1011	1084
140,000	160,000	746	871	956	1022	1077	1154
160,000	180,000	792	924	1014	1084	1142	1223
180,000	200,000	833	972	1066	1139	1200	1285
200,000	or more	1034	1204	1319	1409	1483	1588
Connecticut[4]							**6.3500%**
$0	$20,000	254	279	295	306	316	329
20,000	30,000	432	475	503	523	539	562
30,000	40,000	527	579	613	637	658	685
40,000	50,000	609	670	709	738	761	793
50,000	60,000	684	753	796	829	855	891
60,000	70,000	754	829	877	913	942	981
70,000	80,000	819	902	954	993	1025	1068
80,000	90,000	881	969	1026	1068	1102	1148
90,000	100,000	940	1034	1094	1139	1176	1225
100,000	120,000	1017	1120	1185	1234	1273	1327
120,000	140,000	1125	1239	1311	1365	1409	1468
140,000	160,000	1220	1343	1422	1481	1528	1593
160,000	180,000	1315	1449	1533	1597	1648	1718
180,000	200,000	1402	1544	1634	1702	1757	1831
200,000	or more	1840	2028	2147	2236	2309	2407
Idaho[1]							**6.0000%**
$0	$20,000	327	385	424	454	480	515
20,000	30,000	501	588	647	693	731	784
30,000	40,000	587	688	757	810	854	916
40,000	50,000	660	773	850	909	959	1028
50,000	60,000	724	848	932	997	1051	1127
60,000	70,000	782	916	1006	1076	1134	1216
70,000	80,000	837	979	1075	1150	1212	1299
80,000	90,000	887	1037	1139	1218	1283	1375
90,000	100,000	934	1092	1199	1282	1351	1447
100,000	120,000	996	1164	1278	1366	1439	1541
120,000	140,000	1080	1262	1384	1479	1558	1669
140,000	160,000	1153	1346	1477	1578	1662	1780
160,000	180,000	1225	1430	1568	1675	1764	1889
180,000	200,000	1290	1505	1650	1762	1856	1987
200,000	or more	1607	1871	2050	2189	2304	2465
Kentucky[4]							**6.0000%**
$0	$20,000	227	253	270	283	294	308
20,000	30,000	371	414	442	462	479	503
30,000	40,000	445	496	530	554	575	603
40,000	50,000	509	568	605	634	657	689
50,000	60,000	567	632	673	705	731	766
60,000	70,000	619	690	736	770	798	837
70,000	80,000	669	745	794	832	862	904
80,000	90,000	715	797	849	889	921	966
90,000	100,000	759	845	901	943	977	1024
100,000	120,000	817	909	969	1014	1051	1102
120,000	140,000	896	997	1063	1112	1153	1208
140,000	160,000	965	1074	1145	1198	1241	1301
160,000	180,000	1034	1151	1226	1284	1330	1394
180,000	200,000	1097	1220	1300	1361	1410	1477
200,000	or more	1409	1566	1668	1746	1808	1895
Michigan[4]							**6.0000%**
$0	$20,000	219	243	258	269	279	291
20,000	30,000	357	395	419	438	453	473
30,000	40,000	427	473	502	524	542	567
40,000	50,000	488	540	573	598	619	647
50,000	60,000	543	600	637	665	688	719
60,000	70,000	593	655	696	726	751	785
70,000	80,000	640	708	751	784	810	847
80,000	90,000	684	756	802	837	865	904
90,000	100,000	725	802	851	888	918	959
100,000	120,000	780	862	915	954	987	1031
120,000	140,000	855	945	1003	1046	1081	1130
140,000	160,000	921	1017	1079	1126	1164	1216
160,000	180,000	986	1089	1156	1206	1246	1302
180,000	200,000	1045	1154	1225	1278	1320	1379
200,000	or more	1340	1479	1569	1636	1691	1766
Arizona[2]							**6.0137%**
$0	$20,000	206	228	242	253	261	273
20,000	30,000	364	403	428	447	462	483
30,000	40,000	449	497	528	552	570	596
40,000	50,000	524	581	617	644	666	697
50,000	60,000	593	657	698	729	754	789
60,000	70,000	657	728	774	808	836	874
70,000	80,000	718	795	846	884	914	956
80,000	90,000	776	860	914	954	987	1032
90,000	100,000	831	921	979	1022	1058	1106
100,000	120,000	905	1002	1065	1113	1151	1204
120,000	140,000	1007	1116	1186	1239	1282	1340
140,000	160,000	1096	1216	1293	1350	1397	1461
160,000	180,000	1188	1317	1400	1463	1514	1583
180,000	200,000	1271	1410	1499	1566	1620	1694
200,000	or more	1697	1882	2001	2091	2164	2264
District of Columbia[4]							**5.9370%**
$0	$20,000	162	174	182	188	193	200
20,000	30,000	285	307	322	333	342	353
30,000	40,000	351	379	397	411	422	437
40,000	50,000	410	443	464	480	493	510
50,000	60,000	463	501	526	544	558	578
60,000	70,000	513	556	583	603	619	641
70,000	80,000	561	608	637	659	677	701
80,000	90,000	606	656	688	712	732	758
90,000	100,000	649	703	737	763	784	812
100,000	120,000	706	765	803	831	854	884
120,000	140,000	786	852	894	925	951	985
140,000	160,000	857	929	975	1009	1037	1074
160,000	180,000	1315	1449	1533	1597	1648	1718
180,000	200,000	1402	1544	1634	1702	1757	1831
200,000	or more	1840	2028	2147	2236	2309	2407
Illinois[2]							**6.2500%**
$0	$20,000	244	273	292	307	319	335
20,000	30,000	389	435	465	488	507	533
30,000	40,000	462	516	552	579	602	633
40,000	50,000	525	586	627	657	683	718
50,000	60,000	582	649	693	727	755	794
60,000	70,000	633	706	754	791	821	863
70,000	80,000	681	759	811	851	883	928
80,000	90,000	725	809	864	906	941	989
90,000	100,000	890	993	1059	1109	1149	1205
100,000	120,000	955	1065	1136	1190	1233	1293
120,000	140,000	1044	1164	1242	1300	1347	1412
140,000	160,000	1121	1250	1333	1396	1447	1517
160,000	180,000	1198	1336	1425	1492	1546	1621
180,000	200,000	1267	1413	1507	1578	1635	1714
200,000	or more	1610	1796	1915	2005	2078	2178
Louisiana[2]							**4.0000%**
$0	$20,000	155	169	178	184	189	197
20,000	30,000	301	326	343	356	367	382
30,000	40,000	362	394	416	432	445	462
40,000	50,000	415	453	479	498	513	533
50,000	60,000	460	504	533	554	572	594
60,000	70,000	502	551	582	606	626	651
70,000	80,000	541	594	628	654	675	702
80,000	90,000	578	635	671	699	721	750
90,000	100,000	614	674	713	742	766	797
100,000	120,000	663	728	770	802	827	861
120,000	140,000	732	804	850	885	914	951
140,000	160,000	795	874	924	962	993	1033
160,000	180,000	853	938	991	1032	1065	1108
180,000	200,000	909	999	1056	1100	1135	1181
200,000	or more	1155	1270	1342	1398	1443	1501
Minnesota[1]							**6.8750%**
$0	$20,000	226	244	256	264	271	280
20,000	30,000	394	426	446	461	473	490
30,000	40,000	483	523	548	567	582	602
40,000	50,000	563	609	639	660	678	702
50,000	60,000	634	686	721	746	766	793
60,000	70,000	701	759	798	825	847	877
70,000	80,000	764	827	871	901	925	957
80,000	90,000	824	893	939	972	998	1033
90,000	100,000	882	956	1005	1040	1068	1105
100,000	120,000	963	1043	1097	1135	1165	1205
120,000	140,000	1076	1166	1226	1268	1302	1347
140,000	160,000	1176	1274	1340	1386	1424	1473
160,000	180,000	1268	1374	1445	1495	1535	1588
180,000	200,000	1354	1467	1543	1596	1639	1696
200,000	or more	1717	1861	1957	2024	2079	2151
Mississippi[1]							**7.0000%**
$0	$20,000	201	462	502	533	559	594
20,000	30,000	642	739	804	853	894	951
30,000	40,000	764	880	957	1016	1064	1131
40,000	50,000	869	1000	1087	1154	1209	1286
50,000	60,000	962	1108	1204	1279	1340	1424
60,000	70,000	1047	1206	1311	1392	1458	1550
70,000	80,000	1127	1298	1411	1498	1569	1669
80,000	90,000	1201	1383	1504	1596	1672	1778
90,000	100,000	1271	1464	1592	1689	1770	1882
100,000	120,000	1363	1570	1707	1812	1898	2018
120,000	140,000	1489	1715	1864	1979	2073	2205
140,000	160,000	1599	1841	2002	2125	2226	2367
160,000	180,000	1707	1967	2138	2270	2378	2529
180,000	200,000	1807	2080	2261	2400	2515	2674
200,000	or more	2293	2641	2871	3047	3192	3394
Missouri[2]							**4.2250%**
$0	$20,000	201	462	502	533	559	594
20,000	30,000	353	406	442	469	491	522
30,000	40,000	420	483	525	558	584	621
40,000	50,000	479	551	599	636	666	708
50,000	60,000	530	609	662	703	736	783
60,000	70,000	575	662	719	764	800	850
70,000	80,000	616	709	770	818	856	911
80,000	90,000	654	752	817	868	909	966
90,000	100,000	689	793	861	915	958	1019
100,000	120,000	742	854	927	985	1031	1096
120,000	140,000	820	943	1024	1088	1139	1211
140,000	160,000	889	1023	1111	1180	1235	1314
160,000	180,000	952	1095	1189	1263	1322	1406
180,000	200,000	1010	1162	1262	1341	1403	1493
200,000	or more	1293	1487	1615	1716	1795	1910
Nebraska[1]							**5.5000%**
$0	$20,000	219	243	258	269	279	291
20,000	30,000	357	395	419	438	453	473
30,000	40,000	427	473	502	524	542	567
40,000	50,000	488	540	573	598	619	647
50,000	60,000	543	600	637	665	688	719
60,000	70,000	593	655	696	726	751	785
70,000	80,000	640	708	751	784	810	847
80,000	90,000	684	756	802	837	865	904
90,000	100,000	725	802	851	888	918	959
100,000	120,000	780	862	915	954	987	1031
120,000	140,000	855	945	1003	1046	1081	1130
140,000	160,000	921	1017	1079	1126	1164	1216
160,000	180,000	986	1089	1156	1206	1246	1302
180,000	200,000	1045	1154	1225	1278	1320	1379
200,000	or more	1340	1479	1569	1636	1691	1766

(Continued)

2013 Optional State Sales Tax Tables *(Continued)*

Income		Exemptions					
At least	But less than	1	2	3	4	5	Over 5
Nevada[5]							**6.8500%**
$0	$20,000	257	284	301	315	325	340
20,000	30,000	412	455	483	504	520	544
30,000	40,000	491	542	575	599	620	647
40,000	50,000	558	616	654	682	704	736
50,000	60,000	619	683	724	755	780	815
60,000	70,000	674	744	789	822	850	887
70,000	80,000	726	801	849	885	915	955
80,000	90,000	774	854	905	944	975	1018
90,000	100,000	820	904	958	999	1032	1077
100,000	120,000	880	970	1028	1072	1107	1156
120,000	140,000	962	1061	1124	1171	1210	1263
140,000	160,000	1034	1140	1207	1258	1300	1356
160,000	180,000	1105	1218	1290	1345	1389	1449
180,000	200,000	1169	1289	1365	1422	1469	1533
200,000	or more	1489	1639	1736	1808	1867	1948
North Dakota[1]							**5.0000%**
$0	$20,000	182	204	218	229	238	251
20,000	30,000	296	330	353	371	385	406
30,000	40,000	353	394	422	443	460	485
40,000	50,000	402	450	481	505	525	552
50,000	60,000	447	499	534	561	583	613
60,000	70,000	487	545	583	612	635	669
70,000	80,000	526	587	628	659	685	721
80,000	90,000	561	627	671	704	731	769
90,000	100,000	595	665	711	746	775	815
100,000	120,000	639	714	763	801	832	876
120,000	140,000	700	782	836	877	911	958
140,000	160,000	753	841	899	943	980	1031
160,000	180,000	806	900	962	1009	1048	1103
180,000	200,000	854	953	1018	1069	1110	1167
200,000	or more	1092	1217	1301	1364	1417	1490
South Carolina[2]							**6.0000%**
$0	$20,000	228	263	286	305	319	340
20,000	30,000	367	424	462	491	515	548
30,000	40,000	437	505	551	585	614	654
40,000	50,000	498	576	627	667	699	745
50,000	60,000	553	639	696	740	776	826
60,000	70,000	602	696	758	806	845	900
70,000	80,000	649	750	817	868	911	970
80,000	90,000	692	800	871	926	972	1035
90,000	100,000	733	847	923	981	1029	1096
100,000	120,000	787	909	991	1053	1105	1177
120,000	140,000	861	995	1084	1152	1208	1287
140,000	160,000	926	1069	1165	1238	1299	1383
160,000	180,000	989	1143	1245	1324	1389	1479
180,000	200,000	1047	1210	1318	1401	1470	1565
200,000	or more	1333	1541	1679	1785	1872	1994
Vermont[1]							**6.0000%**
$0	$20,000	173	196	212	224	233	247
20,000	30,000	274	310	334	353	368	389
30,000	40,000	342	387	416	437	455	480
40,000	50,000	400	453	487	513	533	563
50,000	60,000	450	509	548	577	599	633
60,000	70,000	494	559	602	634	658	695
70,000	80,000	534	604	649	684	710	750
80,000	90,000	571	646	695	733	761	803
90,000	100,000	606	686	738	778	807	852
100,000	120,000	654	740	796	839	871	919
120,000	140,000	723	818	880	927	963	1016
140,000	160,000	784	887	954	1005	1044	1101
160,000	180,000	841	951	1023	1078	1120	1181
180,000	200,000	893	1010	1086	1145	1189	1254
200,000	or more	1139	1288	1386	1460	1517	1600
New Jersey[4,6]							**7.0000%**
$0	$20,000	239	257	268	276	283	292
20,000	30,000	413	444	463	478	490	505
30,000	40,000	505	544	568	586	600	620
40,000	50,000	587	631	659	680	697	720
50,000	60,000	661	711	743	767	786	812
60,000	70,000	729	785	820	847	868	896
70,000	80,000	795	856	894	923	946	977
80,000	90,000	858	924	965	997	1022	1056
90,000	100,000	914	985	1029	1063	1089	1126
100,000	120,000	992	1069	1117	1153	1182	1222
120,000	140,000	1100	1185	1239	1279	1312	1355
140,000	160,000	1195	1288	1347	1391	1426	1474
160,000	180,000	1291	1391	1455	1503	1541	1592
180,000	200,000	1378	1486	1554	1604	1645	1701
200,000	or more	1821	1965	2056	2123	2178	2251
Ohio[1]							**5.5836%**
$0	$20,000	217	237	249	259	266	276
20,000	30,000	371	405	426	442	455	473
30,000	40,000	453	494	520	539	555	577
40,000	50,000	524	571	602	624	643	668
50,000	60,000	589	642	676	702	722	750
60,000	70,000	648	707	745	773	796	827
70,000	80,000	703	767	808	839	864	899
80,000	90,000	758	827	871	904	931	967
90,000	100,000	809	883	930	965	993	1032
100,000	120,000	876	956	1007	1045	1076	1118
120,000	140,000	976	1065	1122	1165	1199	1247
140,000	160,000	1050	1147	1208	1254	1291	1342
160,000	180,000	1132	1237	1303	1352	1392	1447
180,000	200,000	1207	1318	1389	1441	1484	1542
200,000	or more	1584	1731	1824	1893	1950	2026
Tennessee[2]							**6.0000%**
$0	$20,000	227	248	263	274	283	295
20,000	30,000	386	426	451	470	485	505
30,000	40,000	471	520	550	573	592	617
40,000	50,000	547	604	638	664	686	715
50,000	60,000	613	677	717	747	772	805
60,000	70,000	676	746	790	824	850	887
70,000	80,000	736	812	860	896	926	966
80,000	90,000	791	873	926	965	996	1039
90,000	100,000	845	932	988	1030	1063	1109
100,000	120,000	915	1010	1071	1116	1152	1202
120,000	140,000	1013	1118	1185	1235	1276	1331
140,000	160,000	1099	1213	1286	1341	1385	1445
160,000	180,000	1185	1309	1388	1447	1494	1559
180,000	200,000	1264	1396	1480	1543	1593	1663
200,000	or more	1663	1837	1948	2031	2098	2189
Virginia[2]							**4.1512%**
$0	$20,000	173	196	212	224	233	247
20,000	30,000	332	376	404	425	442	467
30,000	40,000	407	461	495	521	540	570
40,000	50,000	473	536	575	605	627	662
50,000	60,000	532	602	646	679	704	743
60,000	70,000	585	662	711	747	775	818
70,000	80,000	634	718	770	810	840	887
80,000	90,000	679	769	825	867	899	949
90,000	100,000	721	817	876	921	955	1008
100,000	120,000	784	888	953	1002	1039	1097
120,000	140,000	879	995	1068	1123	1164	1229
140,000	160,000	962	1089	1169	1229	1274	1345
160,000	180,000	1036	1173	1259	1324	1372	1449
180,000	200,000	1104	1250	1342	1411	1463	1544
200,000	or more	1446	1637	1757	1848	1916	2023
Washington[1]							**6.5000%**
$0	$20,000	188	209	222	232	240	252
20,000	30,000	337	376	401	420	435	456
30,000	40,000	420	468	499	523	542	568
40,000	50,000	493	550	587	615	638	669
50,000	60,000	561	626	669	700	726	762
60,000	70,000	624	697	744	780	809	849
70,000	80,000	685	765	818	857	889	933
80,000	90,000	742	830	887	929	964	1012
90,000	100,000	797	892	953	999	1036	1088
100,000	120,000	871	975	1042	1092	1133	1190
120,000	140,000	975	1091	1166	1223	1269	1333
140,000	160,000	1067	1195	1277	1340	1390	1460
160,000	180,000	1160	1300	1390	1458	1513	1589
180,000	200,000	1246	1396	1493	1566	1626	1708
200,000	or more	1689	1895	2028	2129	2210	2323
Wisconsin[1]							**5.0000%**
$0	$20,000	213	242	261	276	288	304
20,000	30,000	350	398	429	453	472	499
30,000	40,000	421	478	515	544	567	599
40,000	50,000	481	547	590	622	649	686
50,000	60,000	536	609	657	693	723	764
60,000	70,000	586	666	718	758	790	835
70,000	80,000	633	720	776	819	854	902
80,000	90,000	677	769	830	876	913	965
90,000	100,000	718	817	881	930	969	1024
100,000	120,000	774	879	948	1001	1044	1103
120,000	140,000	849	965	1041	1098	1145	1210
140,000	160,000	915	1040	1122	1184	1234	1305
160,000	180,000	981	1115	1202	1269	1323	1399
180,000	200,000	1041	1183	1275	1346	1404	1483
200,000	or more	1338	1520	1640	1731	1805	1908
Wyoming[1]							**5.3600%**
$0	$20,000	155	169	178	184	190	197
20,000	30,000	266	290	305	317	326	339
30,000	40,000	325	354	373	387	399	414
40,000	50,000	376	411	433	449	462	480
50,000	60,000	423	462	487	505	520	541
60,000	70,000	466	509	537	557	574	596
70,000	80,000	508	554	584	606	624	649
80,000	90,000	546	597	629	653	672	698
90,000	100,000	583	637	671	697	717	746
100,000	120,000	632	690	727	755	778	808
120,000	140,000	699	764	805	836	861	895
140,000	160,000	759	829	874	908	935	972
160,000	180,000	819	895	943	979	1009	1049
180,000	200,000	873	954	1006	1045	1076	1118
200,000	or more	1149	1256	1325	1376	1417	1473
Oklahoma[1]							**4.5000%**
$0	$20,000	235	270	294	312	327	348
20,000	30,000	376	414	453	483	507	542
30,000	40,000	449	494	520	539	555	577
40,000	50,000	512	564	599	628	668	668
50,000	60,000	572	656	713	757	793	843
60,000	70,000	627	711	778	829	872	932
70,000	80,000	679	764	838	893	938	1001
80,000	90,000	727	814	894	953	1000	1067
90,000	100,000	772	861	945	1007	1058	1128
100,000	120,000	833	931	1024	1092	1148	1225
120,000	140,000	923	1033	1137	1213	1275	1361
140,000	160,000	1003	1124	1237	1320	1388	1482
160,000	180,000	1078	1209	1331	1420	1493	1595
180,000	200,000	1149	1288	1418	1513	1591	1699
200,000	or more	1512	1695	1866	1991	2093	2236
Pennsylvania[1]							**6.0000%**
$0	$20,000	234	247	270	284	294	303

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Glendale, Mesa or Tucson	A
	Chandler, Gilbert, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality	B
Arkansas	Any locality	B
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Jefferson County, Larimer County, Pueblo County, or any other locality	A
	Aurora, Lakewood, or Longmont	B
	Arvada, Boulder, Fort Collins, Greeley, Thornton, or Westminster	C
Georgia	Any locality	B
Illinois	Any locality	A
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, East Baton Rouge Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, or Terrebonne Parish	C
	Any other locality	B
Missouri	Any locality	B
New York	Chautauqua County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Tioga County, Wayne County, New York City, or Norwich City	A
	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates	B
	Any other locality	D*
North Carolina	Any locality	A
South Carolina	Aiken County, Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lexington County, Marlboro County, Newberry County, Orangeburg County, York County, or Myrtle Beach	A
	Bamberg County, Charleston County, Hampton County, Lee County, Marion County, or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	C
West Virginia	Any locality	C

2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions

(Based on a local sales tax rate of 1 percent)

Income		Exemptions						Exemptions						Exemptions						Exemptions					
							Over						Over						Over						Over
At least	But less than	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
		Local Table A						Local Table B						Local Table C						Local Table D*					
$0	$20,000	37	42	45	47	49	51	47	55	60	64	67	71	53	61	66	70	73	78	35	37	39	40	41	42
20,000	30,000	60	67	72	75	78	82	74	86	93	99	104	111	85	97	105	112	117	124	60	64	67	69	71	73
30,000	40,000	72	80	85	89	93	97	87	101	110	117	123	131	101	116	126	133	139	148	73	79	82	85	87	90
40,000	50,000	82	91	97	102	106	111	99	114	125	133	139	148	115	132	143	151	158	168	85	91	95	98	101	104
50,000	60,000	91	101	108	113	117	123	109	126	137	146	153	164	127	146	158	168	175	186	95	103	107	111	113	117
60,000	70,000	99	110	117	123	127	134	118	137	149	159	166	177	139	159	172	183	191	203	105	113	118	122	125	129
70,000	80,000	106	119	126	132	137	144	127	147	160	170	179	190	149	171	186	197	206	218	115	123	129	133	136	141
80,000	90,000	114	126	135	141	146	154	135	156	170	181	190	202	159	182	198	210	219	233	123	133	139	143	147	152
90,000	100,000	120	134	143	149	155	163	143	165	179	191	200	213	169	193	209	222	232	246	132	142	148	153	157	162
100,000	120,000	129	144	153	160	166	174	153	176	192	204	214	228	181	207	225	238	249	264	143	154	161	166	170	176
120,000	140,000	141	157	167	175	182	191	166	192	209	222	233	248	198	226	245	260	272	289	158	171	178	184	189	195
140,000	160,000	152	169	180	188	195	205	178	205	224	238	249	266	212	243	264	279	292	310	172	185	194	200	205	212
160,000	180,000	162	180	192	201	209	219	190	219	238	253	266	283	227	260	282	298	312	331	186	200	209	216	222	229
180,000	200,000	172	191	203	213	221	231	200	231	251	267	280	298	240	275	298	315	330	350	198	214	223	231	237	245
200,000	or more	219	243	259	271	281	294	252	290	316	336	352	375	305	349	378	401	419	445	262	282	295	305	313	323

***Note.** Local Table D is just 25% of the NY State table.

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule C

Profit or Loss From Business

Use Schedule C (Form 1040) to report income or loss from a business you operated or a profession you practiced as a sole proprietor. An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the instructions for Form 1040, line 21, or Form 1040NR, line 21.

Also use Schedule C to report (a) wages and expenses you had as a statutory employee, (b) income and deductions of certain qualified joint ventures, and (c) certain income shown on Form 1099-MISC, Miscellaneous Income. See the *Instructions for Recipient* (back of Copy B of Form 1099-MISC) for the types of income to report on Schedule C.

Small businesses and statutory employees with business expenses of $5,000 or less may be able to file Schedule C-EZ instead of Schedule C. See Schedule C-EZ for details.

You may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule C (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/schedulec.

What's New

Standard mileage rate. The business standard mileage rate for 2013 is 56.5 cents per mile.

Simplified method for business use of home deduction. The IRS now provides a simplified method to determine your expenses for business use of a home. For more information and to determine if you can use the simplified method, see *Line 30*, later.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.
- Schedule E (Form 1040) to report rental real estate and royalty income or (loss) that is not subject to self-employment tax.
- Schedule F (Form 1040) to report profit or (loss) from farming.
- Schedule J (Form 1040) to figure your tax by averaging your farming or fishing income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from any trade or business.
- Form 3800 to claim any of the general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2013, to claim amortization that began in 2013, to make an election under section 179 to expense certain property, or to report information on listed property.
- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business.
- Form 8824 to report like-kind exchanges.
- Form 8829 to claim actual expenses for business use of your home.
- Form 8903 to take a deduction for income from domestic production activities.

Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule C or C-EZ (or Schedule E or F, if applicable). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax treatment of a foreign LLC.

Single-member limited liability companies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal income tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. For more information, see the Instructions for Form SS-4.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a

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federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you must pay this tax and visit *www.irs.gov/trucker* for the most recent developments.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. See *Line I*, later, and the 2013 General Instructions for Certain Information Returns for details and other payments that may require you to file a Form 1099.

If you received cash of more than $10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Qualified Joint Venture

If you and your spouse each materially participate (see *Material participation*, later, in the instructions for line G) as the only members of a jointly owned and operated business and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed a Form 1065 for the year prior to the election, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE to pay self-employment tax, as applicable.

Once made, the election can be revoked only with the permission of the IRS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements for filing the election. If the spouses fail to meet the qualified joint venture requirements for a year, a new election will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

The election generally does not require that you and your spouse obtain an employer identification number (EIN) since you and your spouse will file as sole proprietors. However, you may need an EIN to file other returns such as employment or excise tax returns. To apply for an EIN, see the Instructions for Form SS-4.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Rental real estate business. If you and your spouse make the election for your rental real estate business, you must each report your share of income and deductions on Schedule E. Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to the passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

Business Owned and Operated by Spouses

Generally, if you and your spouse jointly own and operate an unincorporated business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. You generally have to file Form 1065 instead of Schedule C or C-EZ for your joint business activity; however, you may not have to file Form 1065 if either of the following applies.

- You and your spouse elect to be treated as a qualified joint venture. See *Qualified Joint Venture*, earlier.
- You and your spouse wholly own the unincorporated business as community property and you treat the business as a sole proprietorship. See *Exception—community income* next. Otherwise, use Form 1065. See Pub. 541 for more details.

Exception—community income. If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, you can treat your wholly-owned, unincorporated business as a sole proprietorship, instead of a partnership. Any change in your reporting position will be treated as a conversion of the entity.

Report your income and deductions as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Venture*, earlier.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.

- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least $50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least $2 million in any single tax year or $4 million in any combination of tax years. (At least $50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to one of the types of transactions that the IRS has identified by published guidance as a transaction of interest.

See the Instructions for Form 8886 for more details.

Capital Construction Fund

Do not claim on Schedule C or C-EZ the deduction for amounts contributed to a capital construction fund set up under chapter 535 of title 46 of the United States Code. Instead, reduce the amount you would otherwise enter on Form 1040, line 43, by the amount of the deduction. Next to line 43, enter "CCF" and the amount of the deduction. For details, see Pub. 595.

Additional Information

See Pub. 334 for more information for small businesses.

Specific Instructions

Filers of Form 1041. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate or trust on line D.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned more than one business, you must complete a separate Schedule C for each business. Give the general field or activity and the type of product or service. If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line B

Enter on line B the six-digit code from the *Principal Business or Professional Activity Codes* chart at the end of these instructions.

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN on this line. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should **enter on line D only the EIN issued to you and in your name as a sole proprietor.** If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any. If you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete this line.

Line F

Generally, you can use the cash method, accrual method, or any other method permitted by the Internal Revenue Code. In all cases, the method used must clearly reflect income. Unless you are a *qualifying taxpayer* or a *qualifying small business taxpayer* (see the Part III instructions), you must use the accrual method for sales and purchases of inventory items. Special rules apply to long-term contracts (see section 460 for details).

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Also, show amounts actually paid during the year for deductible expenses. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 1 of Pub. 535.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year. Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

To change your accounting method, you generally must file Form 3115. You also may have to make an adjustment to prevent amounts of income or expense from being duplicated or omitted. This is called a section 481(a) adjustment.

Example. You change to the cash method of accounting and choose to account for inventoriable items in the same manner as materials and supplies that are not incidental. You accrued sales in 2012 for which you received payment in 2013. You must report those sales in both years as a result of changing your accounting method and must make a section 481(a) adjustment to prevent duplication of income.

A net negative section 481(a) adjustment is taken into account entirely in the year of the change. A net positive section 481(a) adjustment is generally taken into account over a period of 4 years. Include any net positive section 481(a) adjustments on line 6. If the net section

481(a) adjustment is negative, report it in Part V.

For details on figuring section 481(a) adjustments, see the Instructions for Form 3115, and Rev. Proc. 2006-12, 2006-3 I.R.B. 310, available at www.irs.gov/irb/2006-03_IRB/ar14.html. Also see Rev. Proc. 2006-37, 2006-38 I.R.B. 499, available at www.irs.gov/irb/2006-38_IRB/ar10.html.

Line G

If your business activity was not a rental activity and you met any of the material participation tests, explained next, or the exception for oil and gas applies (explained later), check the "Yes" box. Otherwise, check the "No" box. If you check the "No" box, this business is a passive activity. If you have a loss from this business, see *Limit on losses,* later. If you have a profit from this business activity but have current year losses from other passive activities or you have prior year unallowed passive activity losses, see the Instructions for Form 8582.

Material participation. For purposes of the seven material participation tests listed later, participation generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

- Studying and reviewing financial statements or reports on the activity,
- Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use, and
- Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This rule applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return. However, this rule does not apply for purposes of determining whether you and your spouse can elect to have your business treated as a qualified joint venture instead of a partnership (see *Qualified Joint Venture*, earlier).

For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 2013 if you met any of the following seven tests.

1. You participated in the activity for more than 500 hours during the tax year.
2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.
4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "significant participation activity" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).
5. You materially participated in the activity for any 5 of the prior 10 tax years.
6. The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, or any other trade or business in which capital is not a material income-producing factor.
7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis for more than 100 hours during the tax year.Your participation in managing the activity does not count in determining if you meet this test if any person (except you) (a) received compensation for performing management services in connection with the activity, or (b) spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

Rental of property. Generally, a rental activity (such as long-term equipment leasing or rental real estate) is a passive activity even if you materially participated in the activity. However, if you materially participated in a rental real estate activity as a real estate professional, it is not a passive activity. Also, if you met any of the five exceptions listed under *Rental Activities* in the Instructions for Form 8582, the rental of the property is not treated as a rental activity and the material participation rules earlier apply. See *Activities That Are Not Passive Activities* in the Instructions for Form 8582 for the definition of a real estate professional.

Exception for oil and gas. If you are filing Schedule C to report income and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box. The activity of owning a working interest is not a passive activity, regardless of your participation.

Limit on losses. Your loss may be limited if you checked the "No" box on line G. In this case, you may have a loss from a passive activity, and you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule C, line 31.

You can deduct losses from passive activities in most cases only to the extent of income from passive activities. For details, see Pub. 925.

Line H

If you started or acquired this business in 2013, check the box on line H. Also check the box if you are reopening or restarting this business after temporarily closing it, and you did not file a 2012 Schedule C or C-EZ for this business.

Line I

If you made any payment in 2013 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box.

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if you sold $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale.

TIP *The* Guide to Information Returns *in the 2013 General Instructions for Certain Information Returns identifies which Forms 1099 must be filed, the amounts to report, and the due dates for the required Forms 1099.*

Part I. Income

Except as otherwise provided in the Internal Revenue Code, gross income includes income from whatever source derived. In certain circumstances, however, gross income does not include extraterritorial income that is qualifying foreign trade income. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule C as explained in the Instructions for Form 8873.

If you were a debtor in a chapter 11 bankruptcy case during 2013, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040 (under *Income*) and the Instructions for Schedule SE (Form 1040).

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference.

Statutory employees. If you received a Form W-2 and the "Statutory employee" box in box 13 of that form was checked, report your income and expenses related to that income on Schedule C or C-EZ. Enter your statutory employee income from box 1 of Form W-2 on line 1 of Schedule C or C-EZ and check the box on that line. Social security and Medicare tax should have been withheld from your earnings; as a result, you do not owe self-employment tax on these earnings. Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers.

If you had both self-employment income and statutory employee income, you must file two Schedules C. You cannot use Schedule C-EZ or combine these amounts on a single Schedule C.

CAUTION *Qualified joint ventures should report rental real estate income not subject to self-employment tax on Schedule E. See* Qualified Joint Venture*, earlier, and the Instructions for Schedule E.*

Installment sales. Generally, the installment method cannot be used to report income from the sale of (a) personal property regularly sold under the installment method, or (b) real property held for resale to customers. But the installment method can be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See section 453(l)(2)(B) for details. If you make this election, include the interest in the total on Form 1040, line 60. Check box c and enter the amount of interest and "453(l)(3)" on the line next to that box.

If you use the installment method, attach a statement to your return. Show separately for 2013 and the 3 preceding years: gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

Line 6

Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you received in 2013, the amount of credit for biofuel claimed on line 2 of Form 6478, the amount of credit for biodiesel and renewable diesel fuels claimed on line 8 of Form 8864, credit for federal tax paid on fuels claimed on your 2012 Form 1040, prizes and awards related to your trade or business, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on Form 1099-PATR.

If the business use percentage of any listed property (defined in *Line 13*, later) dropped to 50% or less in 2013, report on this line any recapture of excess depreciation, including any section 179 expense deduction. Use Part IV of Form 4797 to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than a vehicle), include on this line any inclusion amount. See chapter 5 of Pub. 946 to figure the amount.

Part II. Expenses

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property generally must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property generally must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prior tax years exceed $10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or business, or noninventory property produced for sale to customers. Reduce the amounts on lines 8 through 26 and Part V by amounts capitalized. See Pub. 538 for a discussion of uniform capitalization rules.

Exception for certain producers. Producers who account for inventoriable items in the same manner as materials and supplies that are not incidental can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs.

See *Part III. Cost of Goods Sold* for more details.

Exception for creative property. If you are a freelance artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created (or reasonably be expected to create) the property. This exception does not apply to any expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules. For details, see *Uniform Capitalization Rules* in Pub. 538.

Line 9

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. This is true even if you used your vehicle for hire (such as a taxicab). You must use actual expenses if you used five or more vehicles simultaneously in your business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2013 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period.

If you take the standard mileage rate:

- Multiply the number of business miles driven by 56.5 cents and
- Add to this amount your parking fees and tolls, and enter the total on line 9.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 9 the business portion of expenses for gasoline, oil, repairs, insurance, license plates, etc., and
- Show depreciation on line 13 and rent or lease payments on line 20a.

For details, see chapter 4 of Pub. 463.

Information on your vehicle. If you claim any car and truck expenses, you must provide certain information on the use of your vehicle by completing one of the following.

- Schedule C, Part IV, or Schedule C-EZ, Part III, if: (a) you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated, and (b) you are not required to file Form 4562 for any other reason. If you used more than one vehicle during the year, attach a statement with the information requested in Schedule C, Part IV, or Schedule C-EZ, Part III, for each additional vehicle.
- Form 4562, Part V, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see *Line 13*, later).

Line 11

Enter the total cost of contract labor for the tax year. Contract labor includes payments to persons you do not treat as employees (for example, independent contractors) for services performed for your trade or business. Do not include contract labor deducted elsewhere on your return, such as contract labor includible on line 17, 21, 26, or 37. Also, do not include salaries and wages paid to your employees; instead, see *Line 26*, later.

You must file Form 1099-MISC, Miscellaneous Income, to report contract labor payments of $600 or more during the year. See the Instructions for Form 1099-MISC for details.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T (Timber). See chapter 9 of Pub. 535 for details.

Line 13

Depreciation and section 179 expense deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. You can also depreciate improvements made to leased business property. However, stock in trade, inventories, and land are not depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income. You can also elect under section 179 to expense part or all of the cost of certain property you bought in 2013 for use in your business. See the Instructions for Form 4562 and Pub. 946 to figure the amount to enter on line 13.

When to attach Form 4562. You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property placed in service during 2013;
- Depreciation on listed property (defined later), regardless of the date it was placed in service; or
- A section 179 expense deduction.

If you acquired depreciable property for the first time in 2013, see Pub. 946.

Listed property generally includes but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less;
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.;
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment); and
- Computers or peripheral equipment.

Exceptions. Listed property does not include photographic, phonographic, communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment. For purposes of these exceptions, a portion of your home is treated as a regular business establishment only if that portion meets the requirements under section 280A(c)(1) for deducting expenses for the business use of your home.

See *Line 6*, earlier, if the business use percentage of any listed property dropped to 50% or less in 2013.

Line 14

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

You cannot deduct contributions you made on your behalf as a self-employed person for group-term life insurance.

Do not include on line 14 any contributions you made on your behalf as a self-employed person to an accident and health plan. However, you may be able to deduct on Form 1040, line 29, or Form 1040NR, line 29, the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 14 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insurance. Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability. For details, see chapter 6 of Pub. 535.

Lines 16a and 16b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see chapter 4 of Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

How to report. If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the interest you paid for 2013 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 16b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 16a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 16a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 16b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 16b, enter "See attached."

If you paid interest in 2013 that also applies to future years, deduct only the part that applies to 2013.

Line 17

Include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to operating your business.

Include fees for tax advice related to your business and for preparation of the tax forms related to your business. Also include expenses incurred in resolving asserted tax deficiencies relating to your business.

For more information, see Pub. 334 or 535.

Line 18

Include on this line your expenses for office supplies and postage.

Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plan for the benefit of your employees. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28, or Form 1040NR, line 28, not on Schedule C.

In most cases, you must file the applicable form listed below if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form electronically with the Department of Labor (at www.efast.dol.gov) if you have a small plan (fewer than 100 participants in most cases) that meets certain requirements.

Form 5500. File this form electronically with the Department of Labor (at www.efast.dol.gov) for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 20a and 20b

If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

Line 21

Deduct the cost of incidental repairs and maintenance that do not add to the property's value or appreciably prolong its life. Do not deduct the value of your

own labor. Do not deduct amounts spent to restore or replace property; they must be capitalized.

Line 22

In most cases, you can deduct the cost of materials and supplies only to the extent you actually consumed and used them in your business during the tax year (unless you deducted them in a prior tax year). However, if you had incidental materials and supplies on hand for which you kept no inventories or records of use, you can deduct the cost of those you actually purchased during the tax year, provided that method clearly reflects income.

You can also deduct the cost of books, professional instruments, equipment, etc., if you normally use them within a year. However, if their usefulness extends substantially beyond a year, you must generally recover their costs through depreciation.

Line 23

You can deduct the following taxes and licenses on this line.

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.
- Real estate and personal property taxes on business assets.
- Licenses and regulatory fees for your trade or business paid each year to state or local governments. But some licenses, such as liquor licenses, may have to be amortized. See chapter 8 of Pub. 535 for details.
- Social security and Medicare taxes paid to match required withholding from your employees' wages. Reduce your deduction by the amount shown on Form 8846, line 4.
- Federal unemployment tax paid.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following.

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of your self-employment tax on Form 1040, line 27, (or Form 1040NR, line 27, when covered under the U.S. social security system due to an international social security agreement).
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the property.
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to state or local governments. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6.
- Other taxes and license fees not related to your business.

Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your tax home. In most cases, your tax home is your main place of business, regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year. Also, you cannot deduct travel expenses for your spouse, your dependent, or any other individual unless that person is your employee, the travel is for a *bona fide* business purpose, and the expenses would otherwise be deductible by that person.

Do not include expenses for meals and entertainment on this line. Instead, see *Line 24b*, later.

Instead of keeping records of your actual incidental expenses, you can use an optional method for deducting incidental expenses only if you did not pay or incur meal expenses on a day you were traveling away from your tax home. The amount of the deduction is $5 a day. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. They do not include expenses for laundry, cleaning and pressing of clothing, lodging taxes, or the costs of telegrams or telephone calls. You cannot use this method on any day that you use the standard meal allowance (as explained in *Line 24b*, later).

You cannot deduct expenses for attending a convention, seminar, or similar meeting held outside the North American area unless the meeting is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel.

For details on travel expenses, see chapter 1 of Pub. 463.

Line 24b

Enter your total deductible business meal and entertainment expenses. This includes expenses for meals while traveling away from home for business and for meals that are business-related entertainment.

Deductible expenses. Business meal expenses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not lavish or extravagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

Also, you cannot deduct membership dues for any club organized for business, pleasure, recreation, or other social purpose. This includes country clubs, golf and athletic clubs, airline and hotel clubs, and clubs operated to provide meals under conditions favorable to business discussion. But it does not include civic or public service organizations, professional organizations (such as bar and medical associations), business leagues, trade associations, chambers of commerce, boards of trade, and real estate boards, unless a principal purpose of the organization is to entertain, or provide entertainment facilities for, members or their guests.

There are exceptions to these rules as well as other rules that apply to skybox rentals and tickets to entertainment events. See chapters 1 and 2 of Pub. 463.

Standard meal allowance. Instead of deducting the actual cost of your meals while traveling away from home, you can use the standard meal allowance for your daily meals and incidental expenses. Under this method, you deduct a specified amount, depending on where you travel, instead of keeping records of your actual meal expenses. However, you must still keep records to prove the time, place, and business purpose of your travel.

The standard meal allowance is the federal M&IE rate. You can find these rates on the Internet at www.gsa.gov. Click on "Per Diem Rates" for links to locations inside and outside the continental United States.

See chapter 1 of Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel.

Amount of deduction. In most cases, you can deduct only 50% of your business meal and entertainment expenses, including meals incurred while away from home on business. However, for individuals subject to the Department of Transportation (DOT) hours of service limits, that percentage is increased to 80% for business meals consumed during, or incident to, any period of duty for which those limits are in effect. Individuals subject to the DOT hours of service limits include the following.

- Certain air transportation workers (such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Administration regulations.
- Interstate truck operators who are under DOT regulations.
- Certain merchant mariners who are under Coast Guard regulations.

However, you can fully deduct meals, incidentals, and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You can also fully deduct meals, incidentals, and entertainment provided to a nonemployee to the extent the expenses are includible in the gross income of that person and reported on Form 1099-MISC. See Pub. 535 for details and other exceptions.

Daycare providers. If you qualify as a family daycare provider, you can use the standard meal and snack rates, instead of actual costs, to compute the deductible cost of meals and snacks provided to eligible children. See Pub. 587 for details, including recordkeeping requirements.

Line 25

Deduct utility expenses only for your trade or business.

Local telephone service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct any additional costs you incurred for business that are more than the base rate of the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Line 26

Enter the total salaries and wages for the tax year. Do not include salaries and wages deducted elsewhere on your return or amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit, line 2;
- Form 8844, Empowerment Zone Employment Credit, line 2;
- Form 8845, Indian Employment Credit, line 4; and
- Form 8932, Credit for Employer Differential Wage Payments, line 2.

CAUTION *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.*

In most cases, you are required to file Form W-2, Wage and Tax Statement, for each employee. See the General Instructions for Forms W-2 and W-3.

Line 30

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. To claim a deduction for business use of your home, you can use Form 8829 or you can elect to determine the amount of the deduction using a simplified method.

For additional information about claiming this deduction, see Pub. 587.

TIP *If you are not using the simplified method to determine the amount of expenses you may deduct for business use of a home, do not complete the additional entry spaces on line 30 for total square footage of your home and of the part of the home used for business. Just include the amount from line 35 of your Form 8829 on line 30.*

Simplified method. The simplified method is an alternative to the calculation, allocation, and substantiation of actual expenses. In most cases, you will figure your deduction by multiplying the area (measured in square feet) used regularly and exclusively for business, regularly for daycare, or regularly for storage of inventory or product samples, by $5. The area you use to figure your deduction cannot exceed 300 square feet. You cannot use the simplified method to figure a deduction for rental use of your home.

Electing to use the simplified method. You choose whether or not to use the simplified method each taxable year. Make the election by using the simplified method to figure the deduction for the qualified business use of a home on a timely-filed, original federal income tax return for that year. An election for a taxable year, once made, is irrevocable. A change from using the simplified method in one year to actual expenses in a succeeding taxable year, or *vice-versa*, is not a change in method of accounting and does not require the consent of the Commissioner.

If you share your home with someone else who uses the home for a separate business that qualifies for this deduction, each of you may make your own election, but not for the same portion of the home.

If you conduct more than one business that qualifies for this deduction in your home, your election to use the simplified method applies to all your qualified business uses of your home. You are limited to a maximum of 300 square feet for all of the businesses you conduct in your home that qualify for this deduc-

tion. Allocate the actual square footage used (up to the maximum 300 square feet) among your qualified business uses in any reasonable manner you choose, but you may not allocate more square feet to a qualified business use than you actually use in that business.

CAUTION *If you used your home for more than one business, you will need to file a separate Schedule C for each business. Do not combine your deductions for each business use on a single Schedule C.*

Business use of more than one home. You may have used more than one home in your business (for example, you may have moved during the year). If you used more than one home for the same business during 2013, you may elect to use the simplified method for only one home; you must file a Form 8829 to claim a business use of the home deduction for any additional home.

Simplified Method Worksheet

Keep for Your Records

1.	Enter the amount of the gross income limitation. See Instructions for the Simplified Method Worksheet	1.	
2.	Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See Instructions for the Simplified Method Worksheet	2.	
3.	Simplified method amount		
	a. Maximum allowable amount	3a.	$5
	b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0	3b.	
	c. Multiply line 3a by line 3b and enter result to 2 decimal places	3c.	
4.	Multiply line 2 by line 3c	4.	
5.	**Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4 here and include that amount on Schedule C, line 30. If zero or less, enter -0-	5.	
6.	**Carryover of unallowed expenses from 2012 that are not allowed in 2013.**		
	a. Operating expenses. Enter the amount from your 2012 Form 8829, line 42	6a.	
	b. Excess casualty losses and depreciation. Enter the amount from your 2012 Form 8829, line 43	6b.	

Instructions for the Simplified Method Worksheet

Use this worksheet to figure the amount of expenses you may deduct for a qualified business use of a home if you are electing to use the simplified method for that home. If you are not electing to use the simplified method, use Form 8829.

Line 1. If all gross income from your trade or business is from this qualified business use of your home, figure your gross income limitation as follows.

A. Enter the amount from Schedule C, line 29	
B. Enter any gain derived from the business use of your home and shown on Form 8949 (and included on Schedule D) or Form 4797	
C. Add lines A and B	
D. Enter the loss (as a positive number) shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business, but not allocable to the use of the home	
E. Gross income limitation. Subtract line D from line C. Enter the result here and on line 1	

If some of the income is from a place of business other than your home, you must first determine the part of your gross income (Schedule C, line 7, and gains from Form 8949, Schedule D, and Form 4797) from the business use of your home. In making this determination, consider the amount of time you spend at each location as well as other facts. After determining the part of your gross income from the business use of your home, subtract from that amount the total expenses shown on Schedule C, line 28, plus any losses shown on Form 8949 (and included in Schedule D) or Form 4797 that are allocable to the business in which you use your home but that are not allocable to the use of the home. Enter the result on Line 1.

Note. If you had more than one home in which you conducted this business during the year, include only the income earned and the deductions attributable to that income during the period you owned the home for which you elected to use the simplified method.

Line 2. If you used the same area for the entire year, enter the smaller of the square feet you actually used and 300. If you and your spouse conducted the business as a qualified joint venture, split the square feet between you and your spouse in the same manner you split your other tax attributes. If you shared space with someone else, used the home for business for only part of the year, or the area you used changed during the year, see *Figuring your allowable expenses for business use of the home* before entering an amount on this line. Do not enter more than 300 square feet on this line.

Line 3b. If your qualified business use is providing daycare, you may need to account for the time that you used the same part of your home for other purposes. If you used the part of your home exclusively and regularly for providing daycare, enter 1.0 on line 3b. If you did not use the part of your home exclusively for providing daycare, complete the Daycare Facility Worksheet to figure what number to enter on line 3b.

Line 6. Since you are using the simplified method this year, you cannot deduct the amounts you entered on lines 6a and 6b this year. If you file Form 8829 next year for your qualified business use of this home, you will be able to include these expenses when you figure your deduction.

Daycare Facility Worksheet (for simplified method)

Keep for Your Records

1.	Multiply days used for daycare during the year by hours used per day	1.	
2.	Total hours available for use during the year. See Instructions for the Daycare Facility Worksheet	2.	
3.	Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet	3.	

Instructions for the Daycare Facility Worksheet

Use this worksheet to figure the percentage to use on line 3b of the Simplified Method Worksheet. If you do not use the area of your home exclusively for daycare, you must reduce the prescribed rate before figuring your deduction using the simplified method.

TIP *If you used at least 300 square feet for daycare regularly and exclusively during the year, then you do not need to complete this worksheet. This worksheet is only needed if you did not use the allowable area exclusively for daycare.*

Line 1. Enter the total number of hours the facility was used for daycare during the year.

Example. Your home is used Monday through Friday for 12 hours per day for 250 days during the year. It is also used on 50 Saturdays for 8 hours a day. Enter 3,400 hours on line 4 (3,000 hours for weekdays plus 400 hours for Saturdays).

Line 2. If you used your home for daycare during the entire year, multiply 365 days (366 for a leap year) by 24 hours, and enter the result.

If you started or stopped using your home for daycare during the year, you must prorate the number of hours based on the number of days the home was available for daycare. Multiply 24 hours by the number of days available and enter that result.

Other requirements must still be met. You must still meet all the use requirements to claim a deduction for business use of the home. The simplified method is only an alternative to the calculation, allocation, and substantiation of actual expenses. The simplified method is not an alternative to the exclusivity and other tests that must be met in order to qualify for this deduction. For more information about qualifying business uses, see *Qualifying for a Deduction* in Pub. 587.

Gross income limitation. The amount of your deduction is still limited to the gross income derived from qualified business use of the home reduced by the business deductions that are not related to your use of the home. If this limitation reduces the amount of your deduction, you cannot carryover the difference to another tax year.

Carryover of actual expenses from Form 8829. If you used Form 8829 in a prior year, and you had actual expenses that you could carryover to the next year, you cannot claim those expenses if you are using the simplified method. Instead, the actual expenses from Form 8829 that were not allowed will be carried over to the next year that you file Form 8829 for that business use of that home.

Depreciation of home. You cannot deduct any depreciation (including any additional first-year depreciation) or section 179 expense for the portion of your home that is used in a qualified business use if you figure the deduction for the business use of your home using the simplified method. The depreciation deduction allowable for that portion of the home for that taxable year is deemed to be zero.

TIP *Although you cannot deduct any depreciation or section 179 expense for the portion of your home that is a qualified business use because you elect to use the simplified method, you may still claim depreciation or the section 179 expense deduction on other assets (for example, furniture and equipment) used in the qualified business use of your home.*

Figuring your allowable expenses for business use of the home. You will figure the deduction using Form 8829 or the simplified method worksheet, or both.

CAUTION *You may not use the simplified method and also file Form 8829 for the same qualified business use of the same home.*

Using Form 8829. Use Form 8829 to figure and claim this deduction for a home if you are not or cannot use the simplified method for that home. For information about claiming this deduction using Form 8829, see the Instructions for Form 8829 and Pub. 587.

Using the simplified method. Use the Simplified Method Worksheet in these instructions to figure your deduction for a qualified business use of your home if you are electing to use the simplified method for that home.

Shared use (for simplified method only). If you share your home with someone else who uses the home for a separate business that also qualifies for this deduction, you may not include the same square feet to figure your deduction as the other person. You must allocate the shared space between you and the other person in a reasonable manner.

Example. Kristin and Lindsey are roommates. Kristin uses 300 square feet

of their home for a qualified business use. Lindsey uses 200 square feet of their home for a separate qualified business use. The qualified business uses share 100 square feet. In addition to the portion that they do not share, Kristin and Lindsey can both claim 50 of the 100 square feet or divide the 100 square feet between them in any reasonable manner. If divided evenly, Kristin could claim 250 square feet using the simplified method and Lindsey could claim 150 square feet.

Part-year use or area changes (for simplified method only). If your qualified business use was for a portion of the taxable year (for example, a seasonal business or a business that begins during the taxable year) or you changed the square footage of your qualified business use, your deduction is limited to the average monthly allowable square footage. You calculate the average monthly allowable square footage by adding the amount of allowable square feet you used in each month and dividing the sum by 12.

When determining the average monthly allowable square footage, you cannot take more than 300 square feet into account for any one month. Additionally, if your qualified business use was less than 15 days in a month, you must use -0- for that month.

Example 1. Andy files his federal income tax return on a calendar year basis. On July 20, he began using 400 square feet of his home for a qualified business use. He continued to use the 400 square feet until the end of the year. Andy's average monthly allowable square footage is 125 square feet (300 square feet for August through December divided by the number of months in the taxable year ((0 + 0 + 0 + 0 + 0 + 0 + 0 + 300 + 300 + 300 + 300 + 300)/12)).

Example 2. Roland files his federal income tax return on a calendar year basis. On April 20, he began using 100 square feet of his home for a qualified business use. On August 5, he expanded the area of his qualified use to 350 square feet. Roland continued to use the 350 square feet until the end of the year. Roland's average monthly allowable square footage is 150 square feet (100 square feet for May through July and 300 square feet for August through December divided by the number of months in the taxable year ((0 + 0 + 0 + 0 + 100 + 100 +100 + 300 + 300 + 300 + 300 + 300)/12)).

Once you have determined your adjusted area, enter the result on line 2 of the Simplified Method Worksheet.

TIP *You can use the Area Adjustment Worksheet in Pub. 587 to help you determine the adjusted area to enter on line 2 of the Simplified Method Worksheet.*

Reporting your expenses for business use of the home. If you did not use the simplified method, include the amount from line 35 of Form 8829 on line 30 of the Schedule C you are filing for that business.

If you used the simplified method. If you elect to use the simplified method for the business use of a home, complete the additional entry spaces on line 30 for that home only. Include the amount from line 5 of the Simplified Method Worksheet on line 30.

If you itemize your deductions on Schedule A, you may deduct your mortgage interest, real estate taxes, and casualty losses on Schedule A as if you did not use your home for business. You cannot deduct any excess mortgage interest or excess casualty losses on Schedule C for this home.

Use Part II of Schedule C to deduct business expenses that are unrelated to the qualified business use of the home (for example, expenses for advertising, wages, or supplies, or depreciation of equipment or furniture).

Deduction figured on multiple forms. If you used more than one home for a business during the year, you may use a Form 8829 for each home or you may use the simplified method for one home and Form 8829 for any other home. Combine the amount you figured using the simplified method and the amounts you figured on your Forms 8829, and then enter the total on line 30 of the Schedule C you are filing for that business.

Line 31

Figuring your net profit or allowable loss. If your expenses (including the expenses you report on line 30) are more than your gross income, do not enter your loss on line 31 until you have applied the excess farm loss rules, the at-risk rules, and the passive activity loss rules. To apply these rules, follow the instructions in *Excess farm loss rules*, *Line 32* in these instructions, and the Instructions for Form 8582. After applying those rules, the amount on line 31 will be your allowable loss, and it may be smaller than the amount you figured by subtracting line 30 from line 29.

If your gross income is more than your expenses (including the expenses you report on line 30), and you do not have prior year unallowed passive activity losses, subtract line 30 from line 29. The result is your net profit.

If your gross income is more than your expenses (including the expenses you report on line 30), and you have prior year unallowed passive activity losses, do not enter your net profit on line 31 until you have figured the amount of prior year unallowed passive activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed passive activity losses you may include on line 31. Make sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space.

If you checked the "No" box on line G, see the Instructions for Form 8582; you may need to include information from this schedule on that form, even if you have a net profit.

Rental real estate activity. Unless you are a qualifying real estate professional, a rental real estate activity is a passive activity, even if you materially participated in the activity. If you have a loss, you may need to file Form 8582 to figure your allowable loss. See the Instructions for Form 8582.

Excess farm loss rules. If your Schedule C activity includes processing a farm commodity as part of your farming business, your deductible loss from that activity may be limited if you received certain subsidies. See the Instructions for Schedule F for a list of those subsidies. Use one of the worksheets in the Schedule F instructions to determine if you have an excess farm loss. See the Instructions for Schedule F for more details on how to complete the worksheets.

You must figure and apply your excess farm loss before figuring any limitations to your loss due to the at-risk rules or the passive activity loss rules. Reduce your loss by your excess farm loss before applying the at-risk rules and passive activity loss rules.

Reporting your net profit or allowable loss. Once you have figured your net profit or allowable loss, report it as follows.

Individuals. Enter your net profit or allowable loss on line 31 and include it on Form 1040, line 12. Also, include your net profit or allowable loss on Schedule SE, line 2. However, if you are a statutory employee or notary public, see *Statutory employees* or *Notary public*, later.

Nonresident aliens. Enter your net profit or allowable loss on line 31 and include it on Form 1040NR, line 13. You should also include this amount on Schedule SE, line 2 if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE (Form 1040) for information on international social security agreements. However, if you are a statutory employee or notary public, see *Statutory employees* or *Notary public*, later.

Trusts and estates. Enter the net profit or allowable loss on line 31 and include it on Form 1041, line 3.

Statutory employees. Enter your net profit or allowable loss on line 31 and include it on Form 1040, line 12, or on Form 1040NR, line 13. However, do not report this amount on Schedule SE, line 2. If you were a statutory employee and you are required to file Schedule SE because of other self-employment income, see the Instructions for Schedule SE.

Notary public. Do not enter your net profit from line 31 on Schedule SE, line 2, unless you are required to file Schedule SE because you have other self-employment income. See the Instructions for Schedule SE.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE before figuring self-employment tax.

Earned income credit. If you have a net profit on line 31, this amount is earned income and may qualify you for the earned income credit (EIC).

CAUTION *To figure your EIC, use the instructions for Form 1040, lines 64a and 64b. Complete all applicable steps plus Worksheet B. If you are required to file Schedule SE, remember to enter one-half of your self-employment tax in Part 1, line 1d, of Worksheet B.*

Line 32

TIP *You do not need to complete line 32 if line 7 is more than the total of lines 28 and 30.*

At-risk rules. In most cases, if you have a business loss and amounts invested in the business for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business.

Check box 32b if you have amounts invested in this business for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the business, to acquire property used in the business, or to acquire the business that are not secured by your own property (other than property used in the business). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your allowable loss. Before determining your allowable loss, you must check box 32a or 32b to determine if the loss from your business activity is limited by the at-risk rules. Follow the instructions below that apply to your box 32 activity.

All investment is at risk. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, your remaining loss (after applying the excess farm loss rules) is your allowable loss. The at-risk rules and the passive activity loss rules do not apply. See *Line 31*, earlier, for how to report your allowable loss.

But if you answered "No" on line G, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

Some investment is not at risk. If some investment is not at risk, check box 32b; the at-risk rules apply to your loss. Be sure to attach Form 6198 to your return.

If you answered "Yes" on line G, complete Form 6198 to figure the allowable loss to enter on line 31. The passive activity loss rules do not apply. See *Line 31*, earlier for how to report your allowable loss.

But if you answered "No" on line G, the passive activity loss rules may apply. First complete Form 6198 to figure the amount of your profit or loss for the at-risk activity, which may include amounts reported on other forms and schedules, and the at-risk amount for the activity. Follow the Instructions for Form 6198 to determine how much of your Schedule C loss will be allowed. After you figure the amount of your loss that is allowed under the at-risk rules, you may need to complete Form 8582 to figure the allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

CAUTION *If you checked box 32b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed.*

At-risk loss deduction. Any loss from this business not allowed for 2013 only because of the at-risk rules is treated as a

deduction allocable to the business in 2014.

More information. For details, see the Instructions for Form 6198 and Pub. 925.

Part III. Cost of Goods Sold

In most cases, if you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, you must take inventories into account at the beginning and end of your tax year.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (discussed next), you can account for inventoriable items in the same manner as materials and supplies that are not incidental. Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). Enter amounts paid for all raw materials and merchandise during 2013 on line 36. The amount you can deduct for 2013 is figured on line 42.

Qualifying taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are $1 million or less, and (b) whose business is not a tax shelter (as defined in section 448(d)(3)).

Qualifying small business taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are $10 million or less, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) whose principal business activity is not an ineligible activity as explained in Rev. Proc. 2002-28. You can find Rev. Proc. 2002-28 on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irbs/irb02-18.pdf.

Changing accounting methods. File Form 3115 if you are a qualifying taxpayer or qualifying small business taxpayer and want to change to the cash method or to account for inventoriable items as non-incidental materials and supplies.

Additional information. For additional guidance on this method of accounting for inventoriable items, see the following.

- Pub. 538 discusses both exceptions.
- If you are a qualifying taxpayer, see Rev. Proc. 2001-10, on page 272 of Internal Revenue Bulletin 2001-2 at www.irs.gov/pub/irs-irbs/irb01-02.pdf.
- If you are a qualifying small business taxpayer, see Rev. Proc. 2002-28, on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irbs/irb02-18.pdf.

CAUTION *Certain direct and indirect expenses may have to be capitalized or included in inventory. See* Part II, *earlier. See Pub. 538 for additional information.*

Line 33

Your inventories can be valued at cost, the lower of cost or market, or any other method approved by the IRS. However, you are required to use cost if you are using the cash method of accounting.

Line 35

If you are changing your method of accounting beginning with 2013, refigure last year's closing inventory using your new method of accounting and enter the result on line 35. If there is a difference between last year's closing inventory and the refigured amount, attach an explanation and take it into account when figuring your section 481(a) adjustment. For details, see the example under *Line F*, earlier.

Line 41

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, enter on line 41 the portion of your raw materials and merchandise purchased for resale that is included on line 40 and was not sold during the year.

Part IV. Information on Your Vehicle

Line 44b

In most cases, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or *vice versa*), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Part V. Other Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately in the space provided. Enter the total on lines 48 and 27a. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, and family expenses. Do not include charitable contributions. Also, you cannot deduct fines or penalties paid to a government for violating any law. For details on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 2013, you must complete and attach Form 4562.

You can elect to amortize such costs as:

- The cost of pollution-control facilities;
- Amounts paid for research and experimentation;
- Qualified revitalization expenditures;
- Amounts paid to acquire, protect, expand, register, or defend trademarks or trade names; or
- Goodwill and certain other intangibles.

In most cases, you cannot amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

For a complete list, see the Instructions for Form 4562, Part VI.

At-risk loss deduction. Any loss from this business that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this business in 2013.

Bad debts. Include debts and partial debts from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected. For details, see Pub. 535.

Business start-up costs. If your business began in 2013, you can elect to deduct up to $5,000 of certain business start-up costs. The $5,000 limit is reduced (but not below zero) by the amount by which your total start-up costs exceed $50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the business began.

For details, see chapters 7 and 8 of Pub. 535. For amortization that begins in 2013, you must complete and attach Form 4562.

Costs of making commercial buildings energy efficient. You may be able to deduct part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. Notice 2006-52, 2006-26 I.R.B. 1175, is available at www.irs.gov/irb/2006-26_IRB/ar11.html. Notice 2008-40, 2008-14 I.R.B. 725, is available at www.irs.gov/irb/2008-14_IRB/ar12.html. Notice 2012-26, 2012-17 I.R.B. 847, is available at www.irs.gov/irb/2012-17_IRB/ar08.html.

Deduction for removing barriers to individuals with disabilities and the elderly. You may be able to deduct up to $15,000 of costs paid or incurred in 2013 to remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both a credit (on Form 8826) and a deduction for the same expenditures.

Excess farm loss deduction. Any loss from this business activity, which includes processing a farm commodity as part of your farming business, that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this business activity in 2013.

See the Instructions for Schedule F for a definition of farming business for this purpose and for more information about excess farm losses.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to $10,000 ($5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2013.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2013, you must complete and attach Form 4562.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 7 and 8 of Pub. 535.

Paperwork Reduction Act Notice. We ask for the information on Schedule C (Form 1040) and Schedule C-EZ (Form 1040) to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Schedule C (Form 1040) will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1974 and is shown next.

Recordkeeping	3 hr., 36 min.
Learning about the law or the form	1 hr., 19 min.
Preparing the form	1 hr., 39 min.
Copying, assembling, and sending the form to the IRS	34 min.

The time needed to complete and file Schedule C-EZ (Form 1040) will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1973 and is shown next.

Recordkeeping	45 min.
Learning about the law or the form	3 min.
Preparing the form	35 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Principal Business or Professional Activity Codes

These codes for the Principal Business or Professional Activity classify sole proprietorships by the type of activity they are engaged in 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 category that best describes your primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity (for example, 531210, the code for offices of real estate agents and brokers) and enter it on Schedule C or C-EZ, line B.

Note. If your principal source of income is from farming activities, you should file Schedule F.

Accommodation, Food Services, & Drinking Places

Accommodation
- 721310 Rooming & boarding houses
- 721210 RV (recreational vehicle) parks & recreational camps
- 721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places
- 722514 Cafeterias & buffets
- 722410 Drinking places (alcoholic beverages)
- 722511 Full-service restaurants
- 722513 Limited-service restaurants
- 722515 Snack & non-alcoholic beverage bars
- 722300 Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services

Administrative & Support Services
- 561430 Business service centers (including private mail centers & copy shops)
- 561740 Carpet & upholstery cleaning services
- 561440 Collection agencies
- 561450 Credit bureaus
- 561410 Document preparation services
- 561300 Employment services
- 561710 Exterminating & pest control services
- 561210 Facilities support (management) services
- 561600 Investigation & security services
- 561720 Janitorial services
- 561730 Landscaping services
- 561110 Office administrative services
- 561420 Telephone call centers (including telephone answering services & telemarketing bureaus)
- 561500 Travel arrangement & reservation services
- 561490 Other business support services (including repossession services, court reporting, & stenotype services)
- 561790 Other services to buildings & dwellings
- 561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services
- 562000 Waste management & remediation services

Agriculture, Forestry, Hunting, & Fishing

- 112900 Animal production (including breeding of cats and dogs)
- 114110 Fishing
- 113000 Forestry & logging (including forest nurseries & timber tracts)
- 114210 Hunting & trapping

Support Activities for Agriculture & Forestry
- 115210 Support activities for animal production (including farriers)
- 115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)
- 115310 Support activities for forestry

Arts, Entertainment, & Recreation

Amusement, Gambling, & Recreation Industries
- 713100 Amusement parks & arcades
- 713200 Gambling industries
- 713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions
- 712100 Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries
- 711410 Agents & managers for artists, athletes, entertainers, & other public figures
- 711510 Independent artists, writers, & performers
- 711100 Performing arts companies
- 711300 Promoters of performing arts, sports, & similar events
- 711210 Spectator sports (including professional sports clubs & racetrack operations)

Construction of Buildings

- 236200 Nonresidential building construction
- 236100 Residential building construction

Heavy and Civil Engineering Construction
- 237310 Highway, street, & bridge construction
- 237210 Land subdivision
- 237100 Utility system construction
- 237990 Other heavy & civil engineering construction

Specialty Trade Contractors
- 238310 Drywall & insulation contractors
- 238210 Electrical contractors
- 238350 Finish carpentry contractors
- 238330 Flooring contractors
- 238130 Framing carpentry contractors
- 238150 Glass & glazing contractors
- 238140 Masonry contractors
- 238320 Painting & wall covering contractors
- 238220 Plumbing, heating & air-conditioning contractors
- 238110 Poured concrete foundation & structure contractors
- 238160 Roofing contractors
- 238170 Siding contractors
- 238910 Site preparation contractors
- 238120 Structural steel & precast concrete construction contractors
- 238340 Tile & terrazzo contractors
- 238290 Other building equipment contractors
- 238390 Other building finishing contractors
- 238190 Other foundation, structure, & building exterior contractors
- 238990 All other specialty trade contractors

Educational Services

- 611000 Educational services (including schools, colleges, & universities)

Finance & Insurance

Credit Intermediation & Related Activities
- 522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
- 522200 Nondepository credit intermediation (including sales financing & consumer lending)
- 522300 Activities related to credit intermediation (including loan brokers)

Insurance Agents, Brokers, & Related Activities
- 524210 Insurance agencies & brokerages
- 524290 Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities
- 523140 Commodity contracts brokers
- 523130 Commodity contracts dealers
- 523110 Investment bankers & securities dealers
- 523210 Securities & commodity exchanges
- 523120 Securities brokers
- 523900 Other financial investment activities (including investment advice)

Health Care & Social Assistance

Ambulatory Health Care Services
- 621610 Home health care services
- 621510 Medical & diagnostic laboratories
- 621310 Offices of chiropractors
- 621210 Offices of dentists
- 621330 Offices of mental health practitioners (except physicians)
- 621320 Offices of optometrists
- 621340 Offices of physical, occupational & speech therapists, & audiologists
- 621111 Offices of physicians (except mental health specialists)
- 621112 Offices of physicians, mental health specialists
- 621391 Offices of podiatrists
- 621399 Offices of all other miscellaneous health practitioners
- 621400 Outpatient care centers
- 621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals
- 622000 Hospitals

Nursing & Residential Care Facilities
- 623000 Nursing & residential care facilities

Social Assistance
- 624410 Child day care services
- 624200 Community food & housing, & emergency & other relief services
- 624100 Individual & family services
- 624310 Vocational rehabilitation services

Information

- 511000 Publishing industries (except Internet)

Broadcasting (except Internet) & Telecommunications
- 515000 Broadcasting (except Internet)
- 517000 Telecommunications & Internet service providers

Data Processing Services
- 518210 Data processing, hosting, & related services
- 519100 Other information services (including news syndicates & libraries, Internet publishing & broadcasting)

Motion Picture & Sound Recording
- 512100 Motion picture & video industries (except video rental)
- 512200 Sound recording industries

Manufacturing

- 315000 Apparel mfg.
- 312000 Beverage & tobacco product mfg.
- 334000 Computer & electronic product mfg.
- 335000 Electrical equipment, appliance, & component mfg.
- 332000 Fabricated metal product mfg.
- 337000 Furniture & related product mfg.
- 333000 Machinery mfg.
- 339110 Medical equipment & supplies mfg.
- 322000 Paper mfg.
- 324100 Petroleum & coal products mfg.
- 326000 Plastics & rubber products mfg.
- 331000 Primary metal mfg.
- 323100 Printing & related support activities
- 313000 Textile mills
- 314000 Textile product mills
- 336000 Transportation equipment mfg.
- 321000 Wood product mfg.
- 339900 Other miscellaneous mfg.

Chemical Manufacturing
- 325100 Basic chemical mfg.
- 325500 Paint, coating, & adhesive mfg.
- 325300 Pesticide, fertilizer, & other agricultural chemical mfg.
- 325410 Pharmaceutical & medicine mfg.
- 325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.
- 325600 Soap, cleaning compound, & toilet preparation mfg.
- 325900 Other chemical product & preparation mfg.

Food Manufacturing
- 311110 Animal food mfg.
- 311800 Bakeries, tortilla, & dry pasta mfg.
- 311500 Dairy product mfg.
- 311400 Fruit & vegetable preserving & specialty food mfg.
- 311200 Grain & oilseed milling
- 311610 Animal slaughtering & processing
- 311710 Seafood product preparation & packaging
- 311300 Sugar & confectionery product mfg.
- 311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing
- 316210 Footwear mfg. (including leather, rubber, & plastics)
- 316110 Leather & hide tanning & finishing
- 316990 Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing
- 327300 Cement & concrete product mfg.
- 327100 Clay product & refractory mfg.
- 327210 Glass & glass product mfg.
- 327400 Lime & gypsum product mfg.
- 327900 Other nonmetallic mineral product mfg.

Mining

- 212110 Coal mining
- 212200 Metal ore mining
- 212300 Nonmetallic mineral mining & quarrying
- 211110 Oil & gas extraction
- 213110 Support activities for mining

Other Services

Personal & Laundry Services
- 812111 Barber shops
- 812112 Beauty salons
- 812220 Cemeteries & crematories
- 812310 Coin-operated laundries & drycleaners
- 812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)
- 812210 Funeral homes & funeral services
- 812330 Linen & uniform supply
- 812113 Nail salons
- 812930 Parking lots & garages
- 812910 Pet care (except veterinary) services
- 812920 Photofinishing
- 812190 Other personal care services (including diet & weight reducing centers)
- 812990 All other personal services

Repair & Maintenance
- 811120 Automotive body, paint, interior, & glass repair
- 811110 Automotive mechanical & electrical repair & maintenance
- 811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
- 811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
- 811210 Electronic & precision equipment repair & maintenance
- 811430 Footwear & leather goods repair
- 811410 Home & garden equipment & appliance repair & maintenance
- 811420 Reupholstery & furniture repair
- 811490 Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

- 541100 Legal services
- 541211 Offices of certified public accountants
- 541214 Payroll services
- 541213 Tax preparation services
- 541219 Other accounting services

Architectural, Engineering, & Related Services
- 541310 Architectural services
- 541350 Building inspection services
- 541340 Drafting services
- 541330 Engineering services
- 541360 Geophysical surveying & mapping services
- 541320 Landscape architecture services
- 541370 Surveying & mapping (except geophysical) services
- 541380 Testing laboratories

Computer Systems Design & Related Services
- 541510 Computer systems design & related services

Specialized Design Services
- 541400 Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services
- 541800 Advertising & related services
- 541600 Management, scientific, & technical consulting services
- 541910 Market research & public opinion polling
- 541920 Photographic services
- 541700 Scientific research & development services
- 541930 Translation & interpretation services
- 541940 Veterinary services
- 541990 All other professional, scientific, & technical services

Real Estate & Rental & Leasing

Real Estate
- 531100 Lessors of real estate (including miniwarehouses & self-storage units)
- 531210 Offices of real estate agents & brokers
- 531320 Offices of real estate appraisers
- 531310 Real estate property managers
- 531390 Other activities related to real estate

Rental & Leasing Services
- 532100 Automotive equipment rental & leasing
- 532400 Commercial & industrial machinery & equipment rental & leasing
- 532210 Consumer electronics & appliances rental
- 532220 Formal wear & costume rental
- 532310 General rental centers
- 532230 Video tape & disc rental
- 532290 Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations

- 813000 Religious, grantmaking, civic, professional, & similar organizations

Retail Trade

Building Material & Garden Equipment & Supplies Dealers
- 444130 Hardware stores
- 444110 Home centers
- 444200 Lawn & garden equipment & supplies stores
- 444120 Paint & wallpaper stores
- 444190 Other building materials dealers

Clothing & Accessories Stores
- 448130 Children's & infants' clothing stores
- 448150 Clothing accessories stores
- 448140 Family clothing stores
- 448310 Jewelry stores
- 448320 Luggage & leather goods stores
- 448110 Men's clothing stores
- 448210 Shoe stores
- 448120 Women's clothing stores
- 448190 Other clothing stores

Electronic & Appliance Stores
- 443142 Electronics stores (including audio, video, computer, & camera stores)
- 443141 Household appliance stores

Food & Beverage Stores
- 445310 Beer, wine, & liquor stores
- 445220 Fish & seafood markets
- 445230 Fruit & vegetable markets
- 445100 Grocery stores (including supermarkets & convenience stores without gas)
- 445210 Meat markets
- 445290 Other specialty food stores

Furniture & Home Furnishing Stores
- 442110 Furniture stores
- 442200 Home furnishings stores

Gasoline Stations
- 447100 Gasoline stations (including convenience stores with gas)

General Merchandise Stores
- 452000 General merchandise stores

Health & Personal Care Stores
- 446120 Cosmetics, beauty supplies, & perfume stores
- 446130 Optical goods stores
- 446110 Pharmacies & drug stores
- 446190 Other health & personal care stores

Motor Vehicle & Parts Dealers
- 441300 Automotive parts, accessories, & tire stores
- 441222 Boat dealers
- 441228 Motorcycle, ATV, & all other motor vehicle dealers
- 441110 New car dealers
- 441210 Recreational vehicle dealers (including motor home & travel trailer dealers)
- 441120 Used car dealers

Sporting Goods, Hobby, Book, & Music Stores
- 451211 Book stores
- 451120 Hobby, toy, & game stores
- 451140 Musical instrument & supplies stores
- 451212 News dealers & newsstands
- 451130 Sewing, needlework, & piece goods stores
- 451110 Sporting goods stores

Miscellaneous Store Retailers
- 453920 Art dealers
- 453110 Florists
- 453220 Gift, novelty, & souvenir stores
- 453930 Manufactured (mobile) home dealers
- 453210 Office supplies & stationery stores
- 453910 Pet & pet supplies stores
- 453310 Used merchandise stores
- 453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers
- 454112 Electronic auctions
- 454111 Electronic shopping
- 454310 Fuel dealers (including heating oil & liquefied petroleum)
- 454113 Mail-order houses
- 454210 Vending machine operators
- 454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing

- 481000 Air transportation
- 485510 Charter bus industry
- 484110 General freight trucking, local
- 484120 General freight trucking, long distance
- 485210 Interurban & rural bus transportation
- 486000 Pipeline transportation
- 482110 Rail transportation
- 487000 Scenic & sightseeing transportation
- 485410 School & employee bus transportation
- 484200 Specialized freight trucking (including household moving vans)
- 485300 Taxi & limousine service
- 485110 Urban transit systems
- 483000 Water transportation
- 485990 Other transit & ground passenger transportation
- 488000 Support activities for transportation (including motor vehicle towing)

Couriers & Messengers
- 492000 Couriers & messengers

Warehousing & Storage Facilities
- 493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)

Utilities

- 221000 Utilities

Wholesale Trade

Merchant Wholesalers, Durable Goods
- 423200 Furniture & home furnishing
- 423700 Hardware, & plumbing & heating equipment & supplies
- 423600 Household appliances & electrical & electronic goods
- 423940 Jewelry, watch, precious stone, & precious metals
- 423300 Lumber & other construction materials
- 423800 Machinery, equipment, & supplies
- 423500 Metal & mineral (except petroleum)
- 423100 Motor vehicle & motor vehicle parts & supplies
- 423400 Professional & commercial equipment & supplies
- 423930 Recyclable materials
- 423910 Sporting & recreational goods & supplies
- 423920 Toy & hobby goods & supplies
- 423990 Other miscellaneous durable goods

Merchant Wholesalers, Nondurable Goods
- 424300 Apparel, piece goods, & notions
- 424800 Beer, wine, & distilled alcoholic beverage
- 424920 Books, periodicals, & newspapers
- 424600 Chemical & allied products
- 424210 Drugs & druggists' sundries
- 424500 Farm product raw materials
- 424910 Farm supplies
- 424930 Flower, nursery stock, & florists' supplies
- 424400 Grocery & related products
- 424950 Paint, varnish, & supplies
- 424100 Paper & paper products
- 424700 Petroleum & petroleum products
- 424940 Tobacco & tobacco products
- 424990 Other miscellaneous nondurable goods

Wholesale Electronic Markets and Agents & Brokers

- 425110 Business to business electronic markets
- 425120 Wholesale trade agents & brokers

999999 Unclassified establishments (unable to classify)

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule D

Capital Gains and Losses

These instructions explain how to complete Schedule D (Form 1040). Complete Form 8949 before you complete line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Use Schedule D:

- To figure the overall gain or loss from transactions reported on Form 8949,
- To report certain transactions you do not have to report on Form 8949,
- To report a gain from Form 2439 or 6252 or Part I of Form 4797,
- To report a gain or loss from Form 4684, 6781, or 8824,
- To report a gain or loss from a partnership, S corporation, estate or trust,
- To report capital gain distributions not reported directly on Form 1040, line 13 (or effectively connected capital gain distributions not reported directly on Form 1040NR, line 14), and
- To report a capital loss carryover from 2012 to 2013.

Additional information. See Pub. 544 and Pub. 550 for more details.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule D and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduled*.

What's New

Form 8949. For 2013, you can combine certain transactions and report the totals on line 1a or 8a of Schedule D without completing Form 8949. For additional information, see the instructions for *Lines 1a and 8a*.

Tax rate on net capital gain and qualified dividends. The maximum tax rate of 15% on net capital gain and qualified dividends has increased to 20% for some taxpayers. The Schedule D Tax Worksheet in these instructions reflects this new, higher rate.

General Instructions

Other Forms You May Have To File

Use Form 8949 to report the sale or exchange of a capital asset (defined later) not reported on another form or schedule. Complete all necessary pages of Form 8949 before you complete line 1b, 2, 3, 8b, 9, or 10 of Schedule D. See *Lines 1a and 8a*, later, for more information about when Form 8949 is needed and when it is not.

Use Form 4797 to report the following.

1. The sale or exchange of:

a. Property used in a trade or business;

b. Depreciable and amortizable property;

c. Oil, gas, geothermal, or other mineral property; and

d. Section 126 property.

2. The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital assets held for business or profit.

3. The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

4. Ordinary loss on the sale, exchange, or worthlessness of small business investment company (section 1242) stock.

5. Ordinary loss on the sale, exchange, or worthlessness of small business (section 1244) stock.

6. Ordinary gain or loss on securities or commodities held in connection with your trading business, if you previously made a mark-to-market election. See *Traders in Securities*, later.

Use Form 4684 to report involuntary conversions of property due to casualty or theft.

Use Form 6781 to report gains and losses from section 1256 contracts and straddles.

Use Form 8824 to report like-kind exchanges. A like-kind exchange occurs when you exchange business or investment property for property of a like kind.

Capital Asset

Most property you own and use for personal purposes or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets. A capital asset is any property owned by you except the following.

1. Stock in trade or other property included in inventory or held mainly for sale to customers. But see the *Tip* about certain musical compositions or copyrights, later.

2. Accounts or notes receivable for services performed in the ordinary course of your trade or business, for services rendered as an employee, or from the sale of stock in trade or other property held mainly for sale to customers.

3. Depreciable property used in your trade or business, even if it is fully depreciated.

4. Real estate used in your trade or business.

5. A copyright, literary, musical, or artistic composition, letter or memorandum, or similar property that is:

a. Created by your personal efforts,

b. Prepared or produced for you (in the case of a letter, memorandum, or similar property), or

c. Received under circumstances (such as by gift) that entitle you to the basis of the person who created the property or for whom the property was prepared or produced.

But see the *Tip* about certain musical compositions or copyrights, later.

6. A U.S. Government publication, including the Congressional Record, that you received from the Government for less than the normal sales price, or that you received under circumstances that entitle you to the basis of someone who received the publication for less than the normal sales price.

7. Certain commodities derivative financial instruments held by a dealer and connected to the dealer's activities as a dealer. See section 1221(a)(6).

8. Certain hedging transactions entered into in the normal course of your trade or business. See section 1221(a)(7).

9. Supplies regularly used in your trade or business.

TIP *You can elect to treat as capital assets certain musical compositions or copyrights you sold or exchanged. See Pub. 550 for details.*

Basis and Recordkeeping

Basis is the amount of your investment in property for tax purposes. The basis of property you buy is usually its cost. You need to know your basis to figure any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and, if applicable, adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as the cost of improvements; and decreases to basis, such as depreciation, nondividend distributions on stock, and stock splits.

For more information on basis, see *Column (e)–Cost or Other Basis* in the instructions for Form 8949, and the following publications.

- Pub. 551, Basis of Assets.
- Pub. 550, Investment Income and Expenses (Including Capital Gains and Losses).

Short Term or Long Term

Report short-term gains or losses in Part I. Report long-term gains or losses in Part II. The holding period for short-term capital gains and losses is 1 year or less. The holding period for long-term capital gains and losses is more than 1 year.

For more information about holding periods, see the instructions for Form 8949.

Capital Gain Distributions

These distributions are paid by a mutual fund (or other regulated investment company) or real estate investment trust from its net realized long-term capital gains. Distributions of net realized short-term capital gains are not treated as capital gains. Instead, they are included on Form 1099-DIV as ordinary dividends.

Enter on Schedule D, line 13, the total capital gain distributions paid to you during the year, regardless of how long you held your investment. This amount is shown in box 2a of Form 1099-DIV.

If there is an amount in box 2b, include that amount on line 11 of the *Unrecaptured Section 1250 Gain Worksheet* in these instructions if you complete line 19 of Schedule D.

If there is an amount in box 2c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, later.

If there is an amount in box 2d, include that amount on line 4 of the *28% Rate Gain Worksheet* in these instructions if you complete line 18 of Schedule D.

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on Schedule D, line 13, only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Instructions for Schedule B to learn about the requirement for you to file Forms 1099-DIV and 1096.

Sale of Your Home

You may not need to report the sale or exchange of your main home. If you must report it, complete Form 8949 before Schedule D.

Report the sale or exchange of your main home on Form 8949 if:

- You cannot exclude all of your gain from income, or
- You received a Form 1099-S for the sale or exchange.

Any gain you cannot exclude is taxable. Generally, if you meet the two following tests, you can exclude up to $250,000 of gain. If both you and your spouse meet these tests and you file a joint return, you can exclude up to $500,000 of gain (but only one spouse needs to meet the ownership requirement in *Test 1*).

Test 1. During the 5-year period ending on the date you sold or exchanged your home, you owned it for 2 years or more (the ownership requirement) and lived in it as your main home for 2 years or more (the use requirement).

Test 2. You have not excluded gain on the sale or exchange of another main home during the 2-year period ending on the date of the sale or exchange of your home.

Reduced exclusion. Even if you do not meet one or both of the above two tests, you still can claim an exclusion if you sold or exchanged the home because of a change in place of employment, health, or certain unforeseen circumstances. In this case, the maximum amount of gain you can exclude is reduced. For more information, see Pub. 523.

Sale of home by surviving spouse. If your spouse died before the sale or exchange, you can still exclude up to $500,000 of gain if:

- The sale or exchange is no later than 2 years after your spouse's death,
- Just before your spouse's death, both spouses met the use requirement of *Test 1*, at least one spouse met the ownership requirement of *Test 1*, and both spouses met *Test 2*, and
- You did not remarry before the sale or exchange.

Exceptions to Test 1. You can choose to have the 5-year test period for ownership and use in *Test 1* suspended during any period you or your spouse serve outside the United States as a Peace Corps volunteer or serve on qualified official

extended duty as a member of the uniformed services or Foreign Service of the United States, as an employee of the intelligence community, or outside the United States as an employee of the Peace Corps. This means you may be able to meet *Test 1* even if, because of your service, you did not actually use the home as your main home for at least the required 2 years during the 5-year period ending on the date of sale.

Sale of home acquired in a like-kind exchange. You cannot exclude any gain if:

- You acquired your home in a like-kind exchange in which all or part of the gain was not recognized, and
- You sold or exchanged the home during the 5-year period beginning on the date you acquired it.

How to report the sale of your main home. If you have to report the sale or exchange, report it on Form 8949. If the gain or loss is short term, report it in Part I of Form 8949 with box C checked. If the gain or loss is long term, report it in Part II of Form 8949 with box F checked.

If you had a gain and can exclude part or all of it, enter "H" in column (f). Enter the exclusion as a negative number (in parentheses) in column (g). See the instructions for Form 8949, columns (f), (g), and (h). Complete all columns.

If you had a loss but have to report the sale or exchange because you got a Form 1099-S, see *Nondeductible Losses*, later, for instructions about how to report it.

More information. See Pub. 523 for additional details, including how to figure and report any taxable gain if:

- You (or your spouse if married) used any part of the home for business or rental purposes after May 6, 1997, or
- There was a period of time after 2008 when the home was not your main home.

Partnership Interests

A sale or other disposition of an interest in a partnership may result in ordinary income, collectibles gain (28% rate gain), or unrecaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18. For details on unrecaptured section 1250 gain, see the instructions for line 19.

Capital Assets Held for Personal Use

Generally, gain from the sale or exchange of a capital asset held for personal use is a capital gain. Report it on Form 8949 with box C checked (if the transaction is short term) or box F checked (if the transaction is long term). However, if you converted depreciable property to personal use, all or part of the gain on the sale or exchange of that property may have to be recaptured as ordinary income. Use Part III of Form 4797 to figure the amount of ordinary income recapture. The recapture amount is included on line 31 (and line 13) of Form 4797. Do not enter any gain from this property on line 32 of Form 4797. If you are not completing Part III for any other properties, enter "N/A" on line 32. If the total gain is more than the recapture amount, enter "From Form 4797" in column (a) of Part I of Form 8949 (if the transaction is short term) or Part II of Form 8949 (if the transaction is long term), and skip columns (b) and (c). In column (d), enter the excess of the total gain over the recapture amount. Leave columns (e) through (g) blank. Complete column (h). Be sure to check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you held the asset).

Loss from the sale or exchange of a capital asset held for personal use is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use for which you received a Form 1099-S, you must report the transaction on Form 8949 even though the loss is not deductible. For example, you have a loss on the sale of a vacation home that is not your main home and you received a Form 1099-S for the transaction. Report the transaction in Part I or Part II of Form 8949, depending on how long you owned the home. Complete all columns. Because the loss is not deductible, enter "L" in column (f). Enter the difference between column (d) and column (e) as a positive amount in column (g). Then complete column (h). For example, if you entered $5,000 in column (d) and $6,000 in column (e), enter $1,000 in column (g). Then enter -0- ($5,000 – $6,000 + $1,000) in column (h). Be sure to check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you owned the home).

Capital Losses

You can deduct capital losses up to the amount of your capital gains plus $3,000 ($1,500 if married filing separately). You may be able to use capital losses that exceed this limit in future years. For details, see the instructions for line 21. Be sure to report all of your capital gains and losses even if you cannot use all of your losses in 2013.

Nondeductible Losses

Do not deduct a loss from a sale or exchange between certain related parties. This includes a direct or indirect sale or exchange of property between any of the following.

- Members of a family.
- A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.
- An executor of an estate and a beneficiary of that estate, unless the sale or exchange was to satisfy a pecuniary bequest (that is, a bequest of a sum of money).
- An individual and a tax-exempt organization controlled by the individual or the individual's family.

See Pub. 544 for more details on sales and exchanges between related parties.

Report a transaction that results in a nondeductible loss in Part I or Part II of Form 8949 (depending on how long you held the property). Unless you received a Form 1099-B for the sale or exchange, check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you owned the property). Complete all columns. Because the loss is not deductible, enter "L" in column (f). Enter the amount of the nondeductible loss as a positive number in column (g). Complete column (h). See the instructions for Form 8949, columns (f), (g), and (h).

Example 1. You sold land you held as an investment for 5 years to your brother for $10,000. Your basis was $15,000. On Part II of Form 8949, check box F at the top. Enter $10,000 on Form 8949, Part II, column (d). Enter $15,000 in column (e). Because the loss is not deductible, enter "L" in column (f) and $5,000 (the difference between $10,000 and $15,000) in column (g). In column (h), enter -0- ($10,000 − $15,000 + $5,000). If this is your only transaction on this Form 8949, enter $10,000 on Schedule D, line 10, column (d). Enter $15,000 in column (e) and $5,000 in column (g). In column (h), enter -0- ($10,000 − $15,000 + $5,000).

Example 2. You received a Form 1099-B showing proceeds (sales price) of $1,000 and basis of $5,000. Box 2b on Form 1099-B is checked, indicating that your loss of $4,000 ($1,000 – $5,000) is not allowed. On the top of Form 8949, check box A or box B in Part I or box D or box E in Part II (whichever applies). Enter $1,000 in column (d) and $5,000 in column (e). Because the loss is not deductible, enter "L" in column (f) and $4,000 (the difference between $1,000 and $5,000) in column (g). In column (h), enter -0- ($1,000 – $5,000 + $4,000).

At-risk rules. If you disposed of (a) an asset used in an activity to which the at-risk rules apply or (b) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the Instructions for Form 6198.

Passive activity rules. If the loss is allowable under the at-risk rules, it then may be subject to the passive activity rules. See Form 8582 and its instructions for details on reporting capital gains and losses from a passive activity.

Items for Special Treatment

- Transactions by a securities dealer. See section 475 and Rev. Rul. 97-39, which begins on page 4 of Internal Revenue Bulletin 1997-39 at *www.irs.gov/pub/irs-irbs/irb97-39.pdf*.
- Bonds and other debt instruments. See Pub. 550.
- Certain real estate subdivided for sale that may be considered a capital asset. See section 1237.
- Gain on the sale of depreciable property to a more than 50%-owned entity or to a trust of which you are a beneficiary. See Pub. 544.
- Gain on the disposition of stock in an interest charge domestic international sales corporation. See section 995(c).
- Gain on the sale or exchange of stock in certain foreign corporations. See section 1248.
- Transfer of property to a partnership that would be treated as an investment company if it were incorporated. See Pub. 541.
- Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550.
- Transfer of appreciated property to a political organization. See section 84.
- Transfer of property by a U.S. person to a foreign estate or trust. See section 684.
- If you give up your U.S. citizenship, you may be treated as having sold all your property for its fair market value on the day before you gave up your citizenship. This also applies to long-term U.S. residents who cease to be lawful permanent residents. For details, exceptions, and rules for reporting these deemed sales, see Pub. 519 and Form 8854.
- In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504.
- Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument. See Pub. 550.
- Any loss on the disposition of converted wetland or highly erodible cropland that is first used for farming after March 1, 1986, is reported as a long-term capital loss on Form 8949, but any gain is reported as ordinary income on Form 4797.
- If qualified dividends that you reported on Form 1040, line 9b, or Form 1040NR, line 10b, include extraordinary dividends, any loss on the sale or exchange of the stock is a long-term capital loss to the extent of the extraordinary dividends. An extraordinary dividend is a dividend that equals or exceeds 10% (5% in the case of preferred stock) of your basis in the stock.
- Amounts received by shareholders in corporate liquidations. See Pub. 550.
- Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550.
- Load charges to acquire stock in a regulated investment company (including a mutual fund), which may not be taken into account in determining gain or loss on certain dispositions of the stock if reinvestment rights were exercised. See Pub. 550.
- The sale or exchange of S corporation stock or an interest in a partnership or trust held for more than 1 year, which may result in collectibles gain (28% rate gain). See the instructions for line 18.
- Gain or loss on the disposition of securities futures contracts. See Pub. 550.
- Gain on the constructive sale of certain appreciated financial positions. See Pub. 550.
- Certain constructive ownership transactions. Gain in excess of the gain you would have recognized if you had held a financial asset directly during the term of a derivative contract must be treated as ordinary income. See section 1260. If any portion of the constructive ownership transaction was open in any prior year, you may have to pay interest. See section 1260(b) for details, including how to figure the interest. Include the interest as an additional tax on Form 1040, line 60. Check box c and in the space next to that box, enter "Section 1260(b) interest" and the amount of the interest. If you are filing Form 1040NR, include the interest as an additional tax on line 59. Check box b and, in the space next to that box, enter "Section 1260(b) interest" and the amount of the interest. This interest is not deductible.
- Gain or loss from the disposition of stock or other securities in an investment club. See Pub. 550.

Wash Sales

A wash sale occurs when you sell or otherwise dispose of stock or securities (including a contract or option to acquire or sell stock or securities) at a loss and, within 30 days before or after the sale or disposition, you:

1. Buy substantially identical stock or securities,

2. Acquire substantially identical stock or securities in a fully taxable trade,

3. Enter into a contract or option to acquire substantially identical stock or securities, or

4. Acquire substantially identical stock or securities for your individual retirement arrangement (IRA) or Roth IRA.

You cannot deduct losses from wash sales unless the loss was incurred in the ordinary course of your business as a dealer in stock or securities. The basis of the substantially identical property (or contract or option to acquire such property) is its cost increased by the disallowed loss (except in the case of (4) above).

If you received a Form 1099-B (or substitute statement), box 5 of that form will show any nondeductible wash sale loss if:

- The stock or securities sold were covered securities (defined in the instructions for Form 8949, column (e)), and
- The substantially identical stock or securities you bought had the same CUSIP number as the stock or securities you sold and were bought in the same account as the stock or securities you sold.

However, you cannot deduct a loss from a wash sale even if it is not reported on Form 1099-B (or substitute statement). For more details on wash sales, see Pub. 550.

Report a wash sale transaction in Part I or Part II (depending on how long you owned the stock or securities) of Form 8949 with the appropriate box checked. Complete all columns. Enter "W" in column (f). Enter as a positive number in column (g) the amount of the loss not allowed. See the instructions for Form 8949, columns (f), (g), and (h).

Traders in Securities

You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. To be engaged in business as a trader in securities, all of the following statements must be true.

- You must seek to profit from daily market movements in the prices of securities and not from dividends, interest, or capital appreciation.
- Your activity must be substantial.
- You must carry on the activity with continuity and regularity.

The following facts and circumstances should be considered in determining if your activity is a business.

- Typical holding periods for securities bought and sold.
- The frequency and dollar amount of your trades during the year.
- The extent to which you pursue the activity to produce income for a livelihood.
- The amount of time you devote to the activity.

You are considered an investor, and not a trader, if your activity does not meet the above definition of a business. It does not matter whether you call yourself a trader or a "day trader."

Like an investor, a trader generally must report each sale of securities (taking into account commissions and any other costs of acquiring or disposing of the securities) on Form 8949 unless one of the three exceptions described in the instructions to Form 8949 applies. However, if a trader previously made the mark-to-market election (explained next), each transaction is reported in Part II of Form 4797 instead of on Form 8949. Regardless of whether a trader reports his or her gains and losses on Form 8949 or Form 4797, the gain or loss from the disposition of securities is not taken into account when figuring net earnings from self-employment on Schedule SE. See the Instructions for Schedule SE for an exception that applies to section 1256 contracts.

The limitation on investment interest expense that applies to investors does not apply to interest paid or incurred in a trading business. A trader reports interest expense and other expenses (excluding commissions and other costs of acquiring or disposing of securities) from a trading business on Schedule C (instead of Schedule A).

A trader also may hold securities for investment. The rules for investors generally will apply to those securities. Allocate interest and other expenses between your trading business and your investment securities.

Mark-To-Market Election for Traders

A trader may make an election under section 475(f) to report all gains and losses from securities held in connection with a trading business as ordinary income (or loss), including those from securities held at the end of the year. Securities held at the end of the year are "marked-to-market" by treating them as if they were sold (and reacquired) for fair market value on the last business day of the year. Generally, the election must be made by the due date (not including extensions) of the tax return for the year prior to the year for which the election becomes effective. To be effective for 2013, the election must have been made by April 15, 2013.

Starting with the year the election becomes effective, a trader reports all gains and losses from securities held in connection with the trading business, including securities held at the end of the year, in Part II of Form 4797. If you previously made the election, see the Instructions for Form 4797. For details on making the mark-to-market election for 2014, see Pub. 550 or Rev. Proc. 99-17, 1999-1 C.B. 503. You can find Rev. Proc. 99-17 starting on the bottom of page 52 of Internal Revenue Bulletin 1999-7 at www.irs.gov/pub/irs-irbs/irb99-07.pdf.

If you hold securities for investment, you must identify them as such in your records on the day you acquired them (for example, by holding the securities in a separate brokerage account). Securities held for investment are not marked-to-market.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the lender or deliver property that you held but did not want to transfer at the time of the sale.

Example. You think the value of XYZ stock will drop. You borrow 10 shares from your broker and sell them for $100. This is a short sale. You later buy 10 shares for $80 and deliver them to your broker to close the short sale. Your gain is $20 ($100 − $80).

Holding period. Usually, your holding period is the amount of time you actually held the property eventually delivered to the broker or lender to close the short sale. However, your gain when closing a short sale is short term if you (a) held substantially identical property for 1 year or less on the date of the short sale, or (b) acquired property substantially identical to the property sold short after the short sale but on or before the date you close the short sale. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale is a long-term capital loss, even if the property used to close the short sale was held 1 year or less.

Reporting a short sale. Report any short sale on Form 8949 in the year it closes.

If a short sale closed in 2013 but you did not get a 2013 Form 1099-B (or substitute statement) for it because you entered into it before 2011, report it on Form 8949 in Part I with box C checked or Part II with box F checked (whichever applies). In column (a), enter (for example) "100 sh. XYZ Co.–2010 short sale closed." Fill in the other columns according to their instructions. Report the short sale the same way if you received a 2013 Form 1099-B (or substitute statement) that does not show proceeds (sales price).

Gain or Loss From Options

Report on Form 8949 gain or loss from the closing or expiration of an option that is not a section 1256 contract but is a capital asset in your hands. If an option you purchased expired, enter the expiration date in column (c) and enter "EXPIRED" in column (d). If an option that was granted (written) expired, enter the expiration date in column (b) and enter "EXPIRED" in column (e). Fill in the other columns according to their instructions. See Pub. 550 for details.

If a call option you sold was exercised and the option premium you received was not reflected in the proceeds (sales price) shown on the Form 1099-B (or substitute statement) you received, enter the premium as a positive number in column (g) of Form 8949. Enter "E" in column (f).

Example. For $10, you sold Joe an option to buy one share of XYZ stock for $80. Joe later exercised the option. The Form 1099-B you get shows the proceeds to be $80. Enter $80 in column (d) of Form 8949. Enter "E" in column (f) and $10 in column (g). Complete the other columns according to the instructions.

Undistributed Capital Gains

Include on Schedule D, line 11, the amount from box 1a of Form 2439. This represents your share of the undistributed long-term capital gains of the regulated investment company (including a mutual fund) or real estate investment trust.

If there is an amount in box 1b, include that amount on line 11 of the *Unrecaptured Section 1250 Gain Worksheet* if you complete line 19 of Schedule D.

If there is an amount in box 1c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, later.

If there is an amount in box 1d, include that amount on line 4 of the *28% Rate Gain Worksheet* if you complete line 18 of Schedule D.

Include on Form 1040, line 71, or Form 1040NR, line 67, the tax paid as shown in box 2 of Form 2439. Also check the box for Form 2439. Add to the basis of your stock the excess of the amount included in income over the amount of the credit for the tax paid. See Pub. 550 for details.

Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you generally must report the sale on the installment method unless you elect not to. Use Form 6252 to report the sale on the installment method. Also use Form 6252 to report any payment received in 2013 from a sale made in an earlier year that you reported on the installment method.

To elect out of the installment method, report the full amount of the gain on Form 8949 on a timely filed return (including extensions) for the year of the sale. If your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

Demutualization of Life Insurance Companies

Demutualization of a life insurance company occurs when a mutual life insurance company changes to a stock company. If you were a policyholder or annuitant of the mutual company, you may have received either stock in the stock company or cash in exchange for your equity interest in the mutual company.

If the demutualization transaction qualifies as a tax-free reorganization, no gain or loss is recognized on the exchange of your equity interest in the mutual company for stock. The company can advise you if the transaction is a tax-free reorganization. Your holding period for the new stock includes the period you held an equity interest in the mutual company. If you received cash in exchange for your equity interest, you may have to recognize a capital gain. If you held the equity interest for more than 1 year, report the gain as a long-term capital gain in Part II of Form 8949. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain in Part I of Form 8949. Be sure the appropriate box is checked at the top of Form 8949.

If the demutualization transaction does not qualify as a tax-free reorganization, you must recognize a capital gain or loss. If you held the equity interest for more than 1 year, report the gain or loss as a long-term capital gain or loss in Part II of Form 8949. If you held the equity interest for 1 year or less, report the gain or loss as a short-term capital gain or loss in Part I of Form 8949. Be sure the appropriate box is checked at the top of Form 8949. Your holding period for the new stock begins on the day after you received the stock.

Small Business (Section 1244) Stock

Report an ordinary loss from the sale, exchange, or worthlessness of small business (section 1244) stock on Form 4797. However, if the total loss is more than the maximum amount that can be

treated as an ordinary loss, also report the transaction on Form 8949 as follows.

1. In column (a), enter "Capital portion of section 1244 stock loss."

2. Complete columns (b) and (c) as you normally would.

3. In column (d), enter the entire sales price of the stock sold.

4. In column (e), enter the entire basis of the stock sold.

5. Enter "S" in column (f). See the instructions for Form 8949, columns (f), (g), and (h).

6. In column (g), enter the loss you claimed on Form 4797 for this transaction. Enter it as a positive number.

7. Complete column (h) according to its instructions.

Report the transaction in Part I or Part II of Form 8949 (depending on how long you held the stock) with the appropriate box checked.

Example. You sold section 1244 stock for $1,000. Your basis was $60,000. You had held the stock for 3 years. You can claim $50,000 of your loss as an ordinary loss on Form 4797. To claim the rest of the loss on Form 8949, check the appropriate box at the top. Enter $1,000 on Form 8949, Part II, column (d). Enter $60,000 in column (e). Enter "S" in column (f) and $50,000 (the ordinary loss claimed on Form 4797) in column (g). In column (h), enter ($9,000) ($1,000 − $60,000 + $50,000). Put it in parentheses to show it is a negative amount.

Exclusion of Gain on Qualified Small Business (QSB) Stock

Section 1202 allows for an exclusion of up to 50% of the eligible gain on the sale or exchange of QSB stock. The section 1202 exclusion applies only to QSB stock held for more than 5 years. The exclusion can be up to 60% for certain empowerment zone business stock. See *Empowerment Zone Business Stock*, later.

To be QSB stock, the stock must meet all of the following tests.

1. It must be stock in a C corporation (that is, not S corporation stock).

2. It must have been originally issued after August 10, 1993.

3. As of the date the stock was issued, the corporation was a domestic C corporation with total gross assets of $50 million or less (a) at all times after August 9, 1993, and before the stock was issued, and (b) immediately after the stock was issued. Gross assets include those of any predecessor of the corporation. All corporations that are members of the same parent-subsidiary controlled group are treated as one corporation.

4. You must have acquired the stock at its original issue (either directly or through an underwriter), either in exchange for money or other property or as pay for services (other than as an underwriter) to the corporation. In certain cases, you may meet this test if you acquired the stock from another person who met the test (such as by gift or inheritance) or through a conversion or exchange of QSB stock you held.

5. During substantially all the time you held the stock:

a. The corporation was a C corporation,

b. At least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined next), and

c. The corporation was not a foreign corporation, DISC, former DISC, regulated investment company, real estate investment trust, REMIC, FASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 936 election.

TIP ***SSBIC.*** *A specialized small business investment company (SSBIC) is treated as having met test 5b.*

Definition of qualified business. A qualified business is any business that is not one of the following.

- A business involving services performed in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, athletics, financial services, or brokerage services.
- A business whose principal asset is the reputation or skill of one or more employees.
- A banking, insurance, financing, leasing, investing, or similar business.
- A farming business (including the raising or harvesting of trees).
- A business involving the production of products for which percentage depletion can be claimed.
- A business of operating a hotel, motel, restaurant, or similar business.

For more details about limits and additional requirements that may apply, see Pub. 550 or section 1202.

Empowerment Zone Business Stock

You generally can exclude up to 60% of your gain if you meet the following additional requirements.

1. The stock you sold or exchanged was stock in a corporation that qualified as an empowerment zone business during substantially all of the time you held the stock.

2. You acquired the stock after December 21, 2000.

Requirement 1 will still be met if the corporation ceased to qualify after the 5-year period that began on the date you acquired the stock. However, the gain that qualifies for the 60% exclusion cannot be more than the gain you would have had if you had sold the stock on the date the corporation ceased to qualify.

For more information about empowerment zone businesses, see section 1397C.

Pass-Through Entities

If you held an interest in a pass-through entity (a partnership, S corporation, or mutual fund or other regulated investment company) that sold QSB stock, to qualify for the exclusion you must have held the interest on the date the pass-through entity acquired the QSB stock and at all times thereafter until the stock was sold.

How To Report

Report the sale or exchange of the QSB stock on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "Q" in column (f) and enter the amount of the excluded gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter ⅗ of the exclusion.

Gain from Form 1099-DIV. If you received a Form 1099-DIV with a gain in box 2c, part or all of that gain (which is also included in box 2a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter ⅗ of the exclusion.

Gain from Form 2439. If you received a Form 2439 with a gain in box 1c, part or all of that gain (which is also included in box 1a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter ⅗ of the exclusion.

Gain from an installment sale of QSB stock. If all payments are not received in the year of sale, a sale of QSB stock that is not traded on an established securities market generally is treated as an installment sale and is reported on Form 6252. Figure the allowable section 1202 exclusion for the year by multiplying the total amount of the exclusion by a fraction, the numerator of which is the amount of eligible gain to be recognized for the tax year and the denominator of which is the total amount of eligible gain. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the allowable exclusion for the year as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion for the year on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter ⅗ of the allowable exclusion for the year.

Alternative minimum tax. You must enter 7% of your allowable exclusion for the year on line 13 of Form 6251.

Rollover of Gain From QSB Stock

If you sold QSB stock (defined earlier) that you held for more than 6 months, you can elect to postpone gain if you buy other QSB stock during the 60-day period that began on the date of the sale. A pass-through entity also can make the election to postpone gain. The benefit of the postponed gain applies to your share of the entity's postponed gain if you held an interest in the entity for the entire period the entity held the QSB stock. If a pass-through entity sold QSB stock held for more than 6 months and you held an interest in the entity for the entire period the entity held the stock, you also can elect to postpone gain if you, rather than the pass-through entity, buy the replacement QSB stock within the 60-day period. If you were a partner in a partnership that sold or bought QSB stock, see box 11 of the Schedule K-1 (Form 1065) sent to you by the partnership and Regulations section 1.1045-1.

You must recognize gain to the extent the sale proceeds are more than the cost of the replacement stock. Reduce the basis of the replacement stock by any postponed gain.

You must make the election no later than the due date (including extensions) for filing your tax return for the tax year in which the QSB stock was sold. If your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

To make the election, report the sale in Part I or Part II (depending on how long you, or the pass-through entity, if applicable, owned the stock) of Form 8949 as you would if you were not making the election. Then enter "R" in column (f). Enter the amount of the postponed gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Exclusion of Gain From DC Zone Assets

If you sold or exchanged a District of Columbia Enterprise Zone (DC Zone) asset that you acquired after 1997 and held for more than 5 years, you may be able to exclude the amount of qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain businesses operating in the District of Columbia.

DC Zone asset. A DC Zone asset is any of the following.

- DC Zone business stock.
- DC Zone partnership interest.
- DC Zone business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a DC Zone asset that is a capital asset or property used in a trade or business. It does not include any of the following gains.

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a DC Zone business.
- Gain from a related-party transaction. See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400B for more details.

How to report. Report the sale or exchange on Form 8949, Part II, as you would if you were not taking the exclusion. Then enter "X" in column (f). Enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Exclusion of Gain From Qualified Community Assets

If you sold or exchanged a qualified community asset that you acquired after 2001 and before 2010 and held for more than 5 years, you may be able to exclude the qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain renewal community businesses.

Qualified community asset. A qualified community asset is any of the following.

- Qualified community stock.
- Qualified community partnership interest.
- Qualified community business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the following.

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.
- Gain from a related-party transaction. See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400F for more details and special rules.

How to report. Report the sale or exchange on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "X" in column (f) and enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Rollover of Gain From Publicly Traded Securities

You can postpone all or part of any gain from the sale of publicly traded securities by buying common stock or a partnership interest in a specialized small business investment company during the 60-day period that began on the date of the sale. See Pub. 550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Rollover of Gain From Stock Sold to ESOPs or Certain Cooperatives

You can postpone all or part of any gain from the sale of qualified securities, held for at least 3 years, to an employee stock ownership plan (ESOP) or eligible worker-owned cooperative, if you buy qualified replacement property. See Pub. 550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Specific Instructions

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your Schedule D. 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.

Lines 1a and 8a—Transactions Not Reported on Form 8949

You can report on line 1a (for short-term transactions) or line 8a (for long-term transactions) the aggregate totals from any transactions (except sales of collectibles) for which:

- You received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and
- You do not need to make any adjustments to the basis or type of gain or loss (short term or long term) reported on Form 1099-B (or substitute statement), or to your gain or loss.

See *How To Complete Form 8949, Columns (f) and (g),* in the Form 8949 instructions for details about possible adjustments to your gain or loss.

If you choose to report these transactions on lines 1a and 8a, do not report them on Form 8949. You do not need to attach a statement to explain the entries on lines 1a and 8a and, if you *e-file* your return, you do not need to file Form 8453.

Figure gain or loss on each line. Subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Enter the gain or loss in column (h). Enter negative amounts in parentheses.

Example 1 – basis reported to the IRS. You received a Form 1099-B reporting the sale of stock you held for 3 years. It shows proceeds (in box 2a) of $6,000 and cost or other basis (in box 3) of $2,000. Box 6b is checked, meaning that basis was reported to the IRS. You do not need to make any adjustments to the amounts reported on Form 1099-B or enter any codes. This was your only 2013 transaction. Instead of reporting this transaction on Form 8949, you can enter $6,000 on Schedule D, line 8a, column (d), $2,000 in column (e), and $4,000 ($6,000 – $2,000) in column (h).

Example 2 – basis not reported to the IRS. You received a Form 1099-B showing proceeds (in box 2a) of $6,000 and cost or other basis (in box 3) of $2,000. Box 6b is not checked, meaning that basis was not reported to the IRS. Do not report this transaction on line 1a or line 8a. Instead, report the transaction on Form 8949. Complete all necessary pages of Form 8949 before completing line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Example 3 – adjustment. You received a Form 1099-B showing proceeds (in box 2a) of $6,000 and cost or other basis (in box 3) of $2,000. Box 6b is checked, meaning that basis was reported to the IRS. However, the basis shown in box 3 is incorrect. Do not report this transaction on line 1a or line 8a. Instead, report the transaction on Form 8949. See the instructions for Form 8949, columns (f), (g), and (h). Complete all necessary pages of Form 8949 before completing line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Lines 1b, 2, 3, 8b, 9, and 10, Column (h)—Transactions Reported on Form 8949

Figure gain or loss on each line. First, subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then combine the result with any adjustments in column (g). Enter the gain or loss in column (h). Enter negative amounts in parentheses.

Example 1 – gain. Column (d) is $6,000 and column (e) is $2,000. Enter $4,000 in column (h).

Example 2 – loss. Column (d) is $6,000 and column (e) is $8,000. Enter ($2,000) in column (h).

Example 3 – adjustment. Column (d) is $6,000, column (e) is $2,000, and column (g) is ($1,000). Enter $3,000 ($6,000 − $2,000 − $1,000) in column (h).

Line 13

See *Capital Gain Distributions*, earlier.

Line 18

If you checked "Yes" on line 17, complete the *28% Rate Gain Worksheet* in these instructions if either of the following apply for 2013.

- You reported in Part II of Form 8949 a section 1202 exclusion from the eligible gain on qualified small business stock (see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, earlier).
- You reported in Part II of Form 8949 a collectibles gain or (loss). A collectibles gain or (loss) is any long-term gain or deductible long-term loss from the sale or exchange of a collectible that is a capital asset.

Collectibles include works of art, rugs, antiques, metals (such as gold, silver, and platinum bullion), gems, stamps, coins, alcoholic beverages, and certain other tangible property.

Include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

Line 19

If you checked "Yes" on line 17, complete the *Unrecaptured Section 1250 Gain Worksheet* in these instructions if any of the following apply for 2013.

- You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more than 1 year.
- You received installment payments for section 1250 property held more than

Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2012 to 2013 if your 2012 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2012 Schedule D, line 16, **or (b)** the amount on your 2012 Form 1040, line 41 (or your 2012 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you do not have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2013, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2013, see Pub. 4681.

1.	Enter the amount from your 2012 Form 1040, line 41, or your 2012 Form 1040NR, line 39. If a loss, enclose the amount in parentheses		1.
2.	Enter the loss from your 2012 Schedule D, line 21, as a positive amount		2.
3.	Combine lines 1 and 2. If zero or less, enter -0-		3.
4.	Enter the **smaller** of line 2 or line 3	4.	
	If line 7 of your 2012 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5.	Enter the loss from your 2012 Schedule D, line 7, as a positive amount		5.
6.	Enter any gain from your 2012 Schedule D, line 15. If a loss, enter -0-	6.	
7.	Add lines 4 and 6		7.
8.	**Short-term capital loss carryover for 2013.** Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6		8.
	If line 15 of your 2012 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9.	Enter the loss from your 2012 Schedule D, line 15, as a positive amount		9.
10.	Enter any gain from your 2012 Schedule D, line 7. If a loss, enter -0-	10.	
11.	Subtract line 5 from line 4. If zero or less, enter -0-	11.	
12.	Add lines 10 and 11		12.
13.	**Long-term capital loss carryover for 2013.** Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14		13.

1 year for which you are reporting gain on the installment method.

- You received a Schedule K-1 from an estate or trust, partnership, or S corporation that shows "unrecaptured section 1250 gain."
- You received a Form 1099-DIV or Form 2439 from a real estate investment trust or regulated investment company (including a mutual fund) that reports "unrecaptured section 1250 gain."
- You reported a long-term capital gain from the sale or exchange of an interest in a partnership that owned section 1250 property.

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Lines 1 through 3. If you had more than one property described on line 1, complete lines 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or business property held more than 1 year.

Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2013 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2013 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.

Step 3. Generally, the entire amount of gain from the sale of trade or business property included in each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2013 as the smaller of (a) the amount from line 26 or line 37 of your 2013 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 4.

Line 10. Include on line 10 your share of the partnership's unrecaptured section 1250 gain that would result if the partnership had transferred all of its section 1250 property in a fully taxable transaction immediately before you sold or exchanged your interest in that partnership. If you recognized less than all of the realized gain, the partnership will be treated as having transferred only a proportionate amount of each section 1250 property. For details, see Regulations section 1.1(h)-1. Also attach the statement required under Regulations section 1.1(h)-1(e).

Line 12. An example of an amount to include on line 12 is unrecaptured section 1250 gain from the sale of a vacation home you previously used as a rental property but converted to personal use prior to the sale. To figure the amount to enter on line 12, follow the applicable instructions below.

Installment sales. To figure the amount to include on line 12, follow the steps below for each installment sale of property held more than 1 year for which you did not make an entry in Part I of your Form 4797 for the year of sale.

- Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2013 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

28% Rate Gain Worksheet—Line 18

Keep for Your Records

1.	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1.
2.	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 60% of the gain	2.
3.	Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	3.
4.	Enter the total of any collectibles gain reported to you on: • Form 1099-DIV, box 2d; • Form 2439, box 1d; and • Schedule K-1 from a partnership, S corporation, estate, or trust.	4.
5.	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	5. ( )
6.	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6. ( )
7.	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7.

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1.	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions		1.
2.	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1		2.
3.	Subtract line 2 from line 1		3.
4.	Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions)		4.
5.	Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"		5.
6.	Add lines 3 through 5		6.
7.	Enter the **smaller** of line 6 or the gain from Form 4797, line 7	7.	
8.	Enter the amount, if any, from Form 4797, line 8	8.	
9.	Subtract line 8 from line 7. If zero or less, enter -0-		9.
10.	Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions)		10.
11.	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R		11.
12.	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions)		12.
13.	Add lines 9 through 12		13.
14.	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0-	14.	
15.	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15. ( )	
16.	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*	16. ( )	
17.	Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-		17.
18.	**Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19		18.

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.

- Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2013 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.
- Step 3. Generally, the amount of capital gain on each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2013 as the smaller of (a) the amount from line 26 or line 37 of your 2013 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 12.

Other sales or dispositions of section 1250 property. For each sale of property held more than 1 year (for which you did not make an entry in Part I of Form 4797), figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of Form 4797 for the property. Next, reduce that amount by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of Form 4797 for the property. The result is the total unrecaptured section 1250 gain for the sale. Include this amount on line 12.

Line 21

You have a capital loss carryover from 2013 to 2014 if you have a loss on line 16 and either:

- That loss is more than the loss on line 21, or
- The amount on Form 1040, line 41 (or Form 1040NR, line 39, if applicable), is less than zero.

To figure any capital loss carryover to 2014, you will use the Capital Loss Carryover Worksheet in the 2014 Instructions for Schedule D. If you want to figure your carryover to 2014 now, see Pub. 550.

TIP *You will need a copy of your 2013 Form 1040 and Schedule D to figure your capital loss carryover to 2014.*

Schedule D Tax Worksheet

Keep for Your Records

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet **or** this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); **or**
- Form 1040, line 43 (or Form 1040NR, line 41) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)	**1.**			
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	**2.**			
3.	Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	**3.**			
4.	Enter the amount from Form 4952, line 4e*	**4.**			
5.	Subtract line 4 from line 3. If zero or less, enter -0-	**5.**			
6.	Subtract line 5 from line 2. If zero or less, enter -0-**	**6.**			
7.	Enter the **smaller** of line 15 or line 16 of Schedule D	**7.**			
8.	Enter the **smaller** of line 3 or line 4	**8.**			
9.	Subtract line 8 from line 7. If zero or less, enter -0-**	**9.**			
10.	Add lines 6 and 9			**10.**	
11.	Add lines 18 and 19 of Schedule D**	**11.**			
12.	Enter the **smaller** of line 9 or line 11			**12.**	
13.	Subtract line 12 from line 10				**13.**
14.	Subtract line 13 from line 1. If zero or less, enter -0-				**14.**
15.	Enter: • $36,250 if single or married filing separately; • $72,500 if married filing jointly or qualifying widow(er); or • $48,600 if head of household	**15.**			
16.	Enter the **smaller** of line 1 or line 15			**16.**	
17.	Enter the **smaller** of line 14 or line 16	**17.**			
18.	Subtract line 10 from line 1. If zero or less, enter -0-	**18.**			
19.	Enter the **larger** of line 17 or line 18			**19.**	
20.	Subtract line 17 from line 16. This amount is taxed at 0%.			**20.**	

If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.

21.	Enter the **smaller** of line 1 or line 13	**21.**			
22.	Enter the amount from line 20 (if line 20 is blank, enter -0-)	**22.**			
23.	Subtract line 22 from line 21. If zero or less, enter -0-	**23.**			
24.	Enter: • $400,000 if single; • $225,000 if married filing separately; • $450,000 if married filing jointly or qualifying widow(er); or • $425,000 if head of household	**24.**			
25.	Enter the smaller of line 1 or line 24	**25.**			
26.	Add lines 19 and 20	**26.**			
27.	Subtract line 26 from line 25. If zero or less, enter -0-	**27.**			
28.	Enter the **smaller** of line 23 or line 27			**28.**	
29.	Multiply line 28 by 15% (.15)				**29.**
30.	Add lines 22 and 28	**30.**			

If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

Schedule D Tax Worksheet—*Continued*

31.	Subtract line 30 from line 21	**31.**	
32.	Multiply line 31 by 20% (.20)	**32.**	
	If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.		
33.	Enter the **smaller** of line 9 above or Schedule D, line 19	**33.**	
34.	Add lines 10 and 19	**34.**	
35.	Enter the amount from line 1 above	**35.**	
36.	Subtract line 35 from line 34. If zero or less, enter -0-	**36.**	
37.	Subtract line 36 from line 33. If zero or less, enter -0-	**37.**	
38.	Multiply line 37 by 25% (.25)	**38.**	
	If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.		
39.	Add lines 19, 20, 28, 31, and 37	**39.**	
40.	Subtract line 39 from line 1	**40.**	
41.	Multiply line 40 by 28% (.28)	**41.**	
42.	Figure the tax on the amount on **line 19.** If the amount on line 19 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 19 is $100,000 or more, use the Tax Computation Worksheet	**42.**	
43.	Add lines 29, 32, 38, 41, and 42	**43.**	
44.	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	**44.**	
45.	**Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 43 or line 44. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	**45.**	

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule E (Form 1040)

Supplemental Income and Loss

Use Schedule E (Form 1040) to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs.

You can attach your own schedule(s) to report income or loss from any of these sources. Use the same format as on Schedule E.

Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in (parentheses).

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule E (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/schedulee.

What's New

Standard mileage rate. The standard mileage rate for miles driven in connection with your rental activities is 56.5 cents per mile.

Net Investment Income Tax. Beginning in 2013, individuals, estates, and trusts may be subject to the Net Investment Income Tax (NIIT). NIIT is a 3.8% tax on the lesser of net investment income or the excess of modified adjusted gross income (MAGI) over the threshold amount. Net investment income may include rental and royalty income, income from partnerships, S corporations and trusts, and income from other passive activities reported on your Schedule E. Use Form 8960, Net Investment Income Tax, to figure this tax. For more information on NIIT, go to IRS.gov and enter "Net Investment Income Tax" in the search box.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.
- Form 3520 to report certain transactions with foreign trusts and receipt of certain large gifts or bequests from certain foreign persons.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2013, to claim amortization that began in 2013, to make an election under section 179 to expense certain property, or to report information on listed property.
- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss from an at-risk activity.
- Form 8082 to notify the IRS of any inconsistent tax treatment for an item on your return.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8824 to report like-kind exchanges.
- Form 8826 to claim a credit for expenditures to improve access to your business for individuals with disabilities.
- Form 8873 to figure your extraterritorial income exclusion.
- Form 8910 to claim a credit for placing a new alternative motor vehicle in service for business use.
- Form 8960 to pay Net Investment Income Tax on certain income from your rental and other passive activities.

Single-member limited liability company (LLC). In most cases, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule E (or Schedule C, C-EZ, or F, if applicable). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax treatment of a foreign LLC.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You generally use Form 1099-MISC, Miscellaneous Income, to report rents and payments of fees and other nonemployee compensation. For details, see *Line A*, later, and the 2013 General Instructions for Certain Information Returns.

If you received cash of more than $10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Qualified Joint Venture

If you and your spouse each materially participate (see *Material participation* in the Instructions for Schedule C) as the only members of a jointly owned and operated rental real estate business and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed Form 1065 for the year prior to the election, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

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Making the election. To make this election for your rental real estate business, check the "QJV" box on line 2 for each property that is part of the qualified joint venture. You must divide all items of income, gain, loss, deduction, and credit attributable to the rental real estate business between you and your spouse in accordance with your respective interests in the venture. Although you and your spouse will not each file your own Schedule E as part of the qualified joint venture, each of you must report your interest as separate properties on line 1 of Schedule E. On lines 3 through 22 for each separate property interest, you must enter your share of the applicable income, deduction, or loss.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E.

Once made, the election can be revoked only with the permission of the IRS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements to be treated as a qualified joint venture. If the spouses fail to meet the qualified joint venture requirements for a year, a new election will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.
- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least $50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least $2 million in any single tax year or $4 million in any combination of tax years. (At least $50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to transactions that the IRS has identified by notice, regulation, or other form of published guidance as transactions of interest.

See the Instructions for Form 8886 for more details.

At-Risk Rules

In most cases, you must complete Form 6198 to figure your allowable loss if you have:

- A loss from an activity carried on as a trade or business or for the production of income, and
- Amounts in the activity for which you are not at risk.

The at-risk rules in most cases limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987. They also do not apply to losses from your interest acquired before 1987 in a pass-through entity engaged in such activity. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with the activity of holding real property (other than mineral property). See *Qualified nonrecourse financing*, later.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity (other than as a creditor) or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Qualified nonrecourse financing. Qualified nonrecourse financing is treated as an amount at risk if it is secured by real property used in an activity of holding real property subject to the at-risk rules. Qualified nonrecourse financing is financing for which no one is personally liable for repayment and is:

- Borrowed by you in connection with the activity of holding real property (other than mineral property),
- Not convertible from a debt obligation to an ownership interest, and
- Loaned or guaranteed by any federal, state, or local government, or borrowed by you from a qualified person.

Qualified person. A qualified person is a person who actively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person cannot be:

- Related to you (unless the nonrecourse financing obtained is commercially reasonable and on substantially the same terms as loans involving unrelated persons),
- The seller of the property (or a person related to the seller), or

If you did not make this election on your timely filed return, you may be eligible to treat your qualified rental real estate as one activity. See Rev. Proc. 2011-34, 2011-24 I.R.B. 873, available at www.irs.gov/irb/2011-24_IRB/ar07.html.

Tip

If you were a real estate professional for 2013, complete Schedule E, line 43, using that hat you used as a home is not subject to the passive loss limitation rules. See Line 2, later, to see if you used the dwelling unit as a home.

Other activities. The rental of a dwelling unit that you used as a home is not a passive activity even if you did not materially participate.

Royalty income not derived in the ordinary course of a trade or business is not considered income from a passive activity.

For more details on passive activities, see the Instructions for Form 8582 and Pub. 925.

Exception for Certain Rental Real Estate Activities

If you meet all of the following conditions, your rental real estate losses are not limited by the passive activity loss rules and you do not need to complete Form 8582. If you do not meet all of these conditions, see the Instructions for Form 8582 to find out if you must complete and attach Form 8582 to figure any losses allowed.

1. Rental real estate activities are your only passive activities.
2. You do not have any prior year unallowed losses from any passive activities.
3. All of the following apply if you have an overall net loss from these activities.
   a. You actively participated (defined later) in all of the rental real estate activities. You owned at least 10% (by value) of all interests in each activity at all times during the year. You may be considered to actively participate even if a spouse or another person handled the day-to-day management and upkeep of your rental property.
   b. If married filing separately, you lived apart from your spouse all year.
   c. Your overall net loss from these activities is $25,000 or less ($12,500 or less if married filing separately).

Activities That Are Not Passive Activities

Activities of real estate professionals. If you were a real estate professional for 2013, any rental real estate activity in which you materially participated is not a passive activity. You were a real estate professional for the year only if you met both of the following conditions.

- More than half of the personal services you performed in trades or businesses during the year were performed in real property trades or businesses in which you materially participated.
- You performed more than 750 hours of services during the year in real property trades or businesses in which you materially participated.

If you are married filing jointly, either you or your spouse must meet both of the above conditions without taking into account services performed by the other spouse.

A real property trade or business is any real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage trade or business. Services you performed as an employee are not treated as performed in a real property trade or business unless you owned more than 5% of the stock (or more than 5% of the capital or profits interest) in the employer.

If you qualify as a real estate professional, rental real estate activities in which you materially participated are not passive activities. For purposes of determining whether you materially participated in the activity, each interest you elect to treat as a separate activity unless you elect to treat all interests in rental real estate as one activity. To make this election, attach a statement to your original tax return that declares you are a qualifying taxpayer for the year and you are making the election under section 469(c)(7)(A). The election applies for the year you made and all later years in which you are a real estate professional. You can revoke the election only if your facts and circumstances materially change.

- A person who receives a fee due to your investment in real property (or a person related to that person).

For more details about the at-risk rules, see the Instructions for Form 6198 and Pub. 925.

Passive Activity Loss Rules

The passive activity loss rules may limit the amount of losses you can deduct. These rules apply to losses in Parts I, II, and III and line 40 of Schedule E.

Losses from passive activities may be subject first to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity loss rules.

You can deduct losses from passive activities in most cases only to the extent of income from passive activities. An exception for certain rental real estate activities (explained later) may apply.

Passive Activity

A passive activity is any business activity in which you did not materially participate and any rental activity, except as explained later. If you did are a limited partner in most cases, you are not treated as participating in the activity. Generally, participation in the activity for the year.

The rental of real or personal property is a rental activity unless you meet one of the exceptions listed under *Activities That Are Not Passive Activities*, later. But if you meet the rules in most cases, but exceptions apply. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity. If so, whether you materially participated in the activity for the tax year.

See the Instructions for Form 8582 to determine whether you materially participated in the activity and for the definition of "rental activity."

See Pub. 925 for special rules that apply to rentals of:

- Substantially nondepreciable property,
- Property incidental to development and
- Property related to activities in which you materially participate.

d. You have no current or prior year unallowed credits from passive activities; and

e. Your modified adjusted gross income (defined later) is $100,000 or less ($50,000 or less if married filing separately).

Active participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in real estate activities. But you must have participated in making management decisions or arranging for others to provide services (such as repairs) in a significant and *bona fide* sense. Such management decisions include:

- Approving new tenants,
- Deciding on rental terms,
- Approving capital or repair expenditures, and
- Other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% by value of all interests in the activity. If you are a limited partner, you are also not treated as actively participating in a partnership's rental real estate activities.

Modified adjusted gross income. This is your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37, without taking into account:

- Any allowable passive activity loss,
- Rental real estate losses allowed for real estate professionals (see *Activities of real estate professionals*, earlier),
- Taxable social security or tier 1 railroad retirement benefits,
- Deductible contributions to a traditional IRA or certain other qualified retirement plans under section 219,
- The student loan interest deduction,
- The tuition and fees deduction,
- The domestic production activities deduction,
- The deduction for one-half of self-employment tax,
- The exclusion from income of interest from series EE and I U.S. savings bonds used to pay higher education expenses, and
- Any excluded amounts under an employer's adoption assistance program.

Recordkeeping

You must keep records to support items reported on Schedule E in case the IRS has questions about them. If the IRS examines your tax return, you may be asked to explain the items reported. Good records will help you explain any item and arrive at the correct tax with a minimum of effort. If you do not have records, you may have to spend time getting statements and receipts from various sources. If you cannot produce the correct documents, you may have to pay additional tax and be subject to penalties.

Specific Instructions

Filers of Form 1041. If you are a fiduciary filing Schedule E with Form 1041, enter the estate's or trust's employer identification number (EIN) in the space for "Your social security number."

Part I

CAUTION *Before you begin, see Line 3 and Line 4, later, to determine if you should report your rental real estate and royalty income on Schedule C, Schedule C-EZ, or Form 4835, instead of Schedule E.*

Line A

If you made any payments in 2013 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2013 General Instructions for Certain Information Returns if you are unsure whether you were required to file any Forms 1099. Also see the separate instructions for each Form 1099.

TIP *Generally, you must file Form 1099-MISC if you paid at least $600 in rents, services, prizes, medical and health care payments, and other income payments. The* Guide to Information Returns *in the 2013 General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.*

Income or Loss From Rental Real Estate and Royalties

Use Part I to report the following.

- Income and expenses from rental real estate (including personal property leased with real estate).
- Royalty income and expenses.
- For an estate or trust **only**, farm rental income and expenses based on crops or livestock produced by the tenant. Estates and trusts **do not** use Form 4835 or Schedule F (Form 1040) for this purpose.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

Complete lines 1 and 2 for each rental real estate property. For royalty properties, line 2 and the address portion on line 1 should be left blank and you should enter code "6" for royalty property.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But answer lines A and B and fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E. If you are also using page 2 of Schedule E, use the same Schedule E on which you entered the combined totals for Part I.

Personal property. Do not use Schedule E to report income and expenses from the rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting personal property. You are in the business of renting personal property if the primary purpose for renting the property is income or profit and you are involved in the rental activity with continuity and regularity.

If your rental of personal property is not a business, see the instructions for Form 1040, lines 21 and 36, to find out how to report the income and expenses.

Extraterritorial income exclusion. Except as otherwise provided in the Internal Revenue Code, gross income includes all income from whatever source derived. Gross income, however, does not include extraterritorial income that is qualifying foreign trade income under certain circumstances. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule E as explained in the Instructions for Form 8873.

Chapter 11 bankruptcy cases. If you were a debtor in a chapter 11 bankruptcy case, see *Chapter 11 Bankruptcy Cases* under *Income* in the Instructions for Form 1040.

Line 1a

For rental real estate property only, show the street address, city or town, state, and ZIP code. If the property is located in a foreign country, enter the city, province or state, country, and postal code.

Line 1b

For the type of property, enter one of the codes listed under "Type of Property" in Part I of the form.

Self-rental. Enter code type "7" for self-rental if you rent property to a trade or business in which you materially participated. See *Rental of Property to a Nonpassive Activity* in Pub. 925 for details about the tax treatment of income from this type of rental property.

Other. Enter code type "8" if the property is not one of the other types listed on the form. Attach a statement to your return describing the property.

Line 2

If you rented out a dwelling unit that you also used for personal purposes during the year, you may not be able to deduct all the expenses for the rental part. "Dwelling unit" (unit) means a house, apartment, condominium, or similar property.

For each property listed on line 1a, report the number of days in the year each property was rented at fair rental value and the number of days of personal use.

A day of personal use is any day, or part of a day, that the unit was used by:

- You for personal purposes,
- Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement),
- Anyone in your family (or in the family of someone else who owns part of the unit), unless the unit is rented at a fair rental price to that person as his or her main home,
- Anyone who pays less than a fair rental price for the unit, or
- Anyone under an agreement that lets you use some other unit.

Do not count as personal use:

- Any day you spent working substantially full time repairing and maintaining the unit, even if family members used it for recreational purposes on that day, or
- Any days you used the unit as your main home before or after renting it or offering it for rent, if you rented or tried to rent it for at least 12 consecutive months (or for a period of less than 12 consecutive months at the end of which you sold or exchanged it).

Whether or not you can deduct expenses for the unit depends on whether or not you used the unit as a home in 2013. You used the unit as a home if your personal use of the unit was more than the greater of:

- 14 days, or
- 10% of the total days it was rented to others at a fair rental price.

If you did not use the unit as a home, you can deduct all your expenses for the rental part, subject to the at-risk rules and the passive activity loss rules explained earlier.

If you did use the unit as a home and rented the unit out for fewer than 15 days in 2013, do not report the rental income and do not deduct any rental expenses. If you itemize deductions on Schedule A, you can deduct allowable interest, taxes, and casualty losses.

If you did use the unit as a home and rented the unit out for 15 or more days in 2013, you may not be able to deduct all your rental expenses. You can deduct all the following expenses for the rental part on Schedule E.

- Mortgage interest.
- Real estate taxes.
- Casualty losses.
- Other rental expenses not related to your use of the unit as a home, such as advertising expenses and rental agents' fees.

If any income is left after deducting these expenses, you can deduct other expenses, including depreciation, up to the amount of remaining income. You can carry over to 2014 the amounts you cannot deduct.

CAUTION *Regardless of whether you used the unit as a home, expenses related to days of personal use do not qualify as rental expenses. You must allocate your expenses based on the number of days of personal use to total use of the property. For example, you used your property for personal use for 7 days and rented it for 63 days. In most cases, 10% (7÷70) of your expenses are not rental expenses and cannot be deducted on Schedule E.*

See Pub. 527 for details.

QJV. Check the box for "QJV" if you owned the property as a member of a qualified joint venture reporting income not subject to self-employment tax. See *Qualified Joint Venture*, earlier.

Line 3

If you received rental income from real estate (including personal property leased with real estate), report the income on line 3. Use a separate column (A, B, or C) for each rental property. Include income received for renting a room or other space.

If you received services or property instead of money as rent, report the fair market value of what you received as rental income on line 3.

If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C-EZ, not on Schedule E. Significant services do not include the furnishing of heat and light, cleaning of public areas, trash collection, or similar services.

If you were a real estate dealer, include only the rent received from real estate (including personal property leased with this real estate) you held for the primary purpose of renting to produce income. Do not use Schedule E to report income and expenses from rentals of real estate you held for sale to customers in the ordinary course of your business as a real estate dealer. Instead use Schedule C or C-EZ for those rentals.

For more details on rental income, use TeleTax topic 414 (see *What is TeleTax?* in the Instructions for Form 1040), or see Pub. 527.

Rental income from farm production or crop shares. Report farm rental income and expenses on Form 4835 if:

- You are an individual,
- You received rental income based on crops or livestock produced by the tenant, and
- You did not materially participate in the management or operation of the farm.

Line 4

Report on line 4 royalties from oil, gas, or mineral properties (not including operating interests); copyrights; and patents. Use a separate column (A, B, or C) for each royalty property.

If you received $10 or more in royalties during 2013, the payer should send you a Form 1099-MISC or similar statement by January 31, 2014, showing the amount you received. Report this amount on line 4.

If you are in business as a self-employed writer, inventor, artist, etc., report your royalty income and expenses on Schedule C or C-EZ.

You may be able to treat amounts received as "royalties" for the transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For details, see Pub. 544.

Enter on line 4 the gross amount of rent and royalty income, even if state or local taxes were withheld from oil or gas payments you received. Include taxes withheld by the producer on line 16.

General Instructions for Lines 5 Through 21

Enter your rental and royalty expenses for each property in the appropriate column. You can deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, management fees, agents' commissions, and depreciation.

Do not deduct the value of your own labor or amounts paid for capital investments or capital improvements.

Enter your total expenses for mortgage interest (line 12), depreciation expenses and depletion (line 18), and total expenses (line 20) on lines 23c through 23e, respectively, even if you have only one property.

Renting out part of your home. If you rent out only part of your home or other property, deduct the part of your expenses that applies to the rented part.

Credit or deduction for access expenditures. You may be able to claim a tax credit for eligible expenditures paid or incurred in 2013 to provide access to your business for individuals with disabilities. See Form 8826 for details.

You can also elect to deduct up to $15,000 of qualified costs paid or incurred in 2013 to remove architectural or transportation barriers to individuals with disabilities and the elderly.

You cannot take both the credit and the deduction for the same expenditures.

Line 6

You can deduct ordinary and necessary auto and travel expenses related to your rental activities, including 50% of meal expenses incurred while traveling away from home. In most cases you can either deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you used more than four vehicles simultaneously in your rental activities (as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can use the standard mileage rate for 2013 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate, multiply the number of miles driven in connection with your rental activities by 56.5 cents per mile. Include this amount and your parking fees and tolls on line 6.

CAUTION *You cannot deduct rental or lease payments, depreciation, or your actual auto expenses if you use the standard mileage rate.*

If you deduct actual auto expenses:

- Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, insurance, tires, license plates, etc., and
- Show auto rental or lease payments on line 19 and depreciation on line 18.

If you claim any auto expenses (actual or the standard mileage rate), you must complete Part V of Form 4562 and attach Form 4562 to your tax return.

See Pub. 527 and Pub. 463 for details.

Line 10

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royalty properties.

Do not deduct legal fees paid or incurred to defend or protect title to property, to recover property, or to develop or improve property. Instead, you must capitalize these fees and add them to the property's basis.

Lines 12 and 13

In most cases, to determine the interest expense allocable to your rental activities, you must have records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt proceeds and repayment. See Pub. 535 for details.

If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2013 to banks or other financial institutions.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is properly allocable. Points, including loan origination fees, charged only for the use of money must be deducted over the life of the loan.

If you paid $600 or more in interest on a mortgage during 2013, the recipient should send you a Form 1098 or similar statement by January 31, 2014, showing the total interest received from you.

If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct part or all of the additional interest. If you can, enter the entire deductible amount on line 12. Attach a statement to your return explaining the difference. In the space to the left of line 12, enter "See attached."

Note. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the deductible interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. On the dotted line next to line 13, enter "See attached."

Line 14

You can deduct the cost of repairs made to keep your property in good working condition. Repairs in most cases do not add significant value to the property or extend its life. Examples of repairs are fixing a broken lock or painting a room. Improvements that increase the value of the property or extend its life, such as replacing a roof or renovating a kitchen, must be capitalized and depreciated (that is, they cannot be deducted in full in the year they are paid or incurred). See *Line 18*, later.

Line 17

You can deduct the cost of ordinary and necessary telephone calls related to your rental activities or royalty income (for example, calls to the renter). However, the base rate (including taxes and other charges) for local telephone service for the first telephone line into your residence is a personal expense and is not deductible.

Line 18

Depreciation is the annual deduction you must take to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. Land is not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you deduct all your depreciable cost or other basis or no longer use the property in your business or for the production of income.

See the Instructions for Form 4562 to figure the amount of depreciation to enter on line 18.

You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property first placed in service during 2013,
- Depreciation on listed property (defined in the Instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or
- A section 179 expense deduction or amortization of costs that began in 2013.

See Pub. 527 for more information on depreciation of residential rental property. See Pub. 946 for a more comprehensive guide to depreciation.

If you have an economic interest in mineral property, you may be able to take a deduction for depletion. Mineral property includes oil and gas wells, mines, and other natural deposits (including geothermal deposits). See Pub. 535 for details.

Separating cost of land and buildings. If you buy buildings and your cost includes the cost of the land on which they stand, you must divide the cost between the land and the buildings to figure the basis for depreciation of the buildings. The part of the cost that you allocate to each asset is the ratio of the fair market value of that asset to the fair market value of the whole property at the time you buy it.

If you are not certain of the fair market values of the land and the buildings, you can divide the cost between them based on their assessed values for real estate tax purposes.

Line 19

Enter on line 19 any ordinary and necessary expenses not listed on lines 5 through 18.

You may be able to deduct, on line 19, part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. You can find Notice 2006-52 on page 1175 of Internal Revenue Bulletin 2006-26 at *www.irs.gov/irb/2006-26_IRB/ar11.html*. You can find Notice 2008-40 on page 725 of Internal Revenue Bulletin 2008-14 at *www.irs.gov/irb/2008-14_IRB/ar12.html*. You can find Notice 2012-26 on page 847 of Internal Revenue Bulletin 2012-17 at *www.irs.gov/irb/2012-17_IRB/ar08.html*.

Line 21

If you have amounts for which you are not at risk, use Form 6198 to determine the amount of your deductible loss. Enter that amount in the appropriate column of Schedule E, line 21. In the space to the left of line 21, enter "Form 6198." Attach Form 6198 to your return. For details on the at-risk rules, see *At-Risk Rules*, earlier.

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties.

If you have a rental real estate loss from a passive activity (defined earlier), the amount of loss you can deduct may be limited by the passive activity loss rules. You may need to complete Form 8582 to figure the amount of loss, if any, to enter on line 22. See the Instructions for Form 8582 to determine if your loss is limited.

If your rental real estate loss is not from a passive activity or you meet the exception for certain rental real estate activities (explained earlier), you do not have to complete Form 8582. Enter the loss from line 21 on line 22.

If you have an unallowed rental real estate loss from a prior year that after completing Form 8582 you can deduct this year, include that loss on line 22.

Parts II and III

If you need more space in Part II or III to list your income or losses, attach a continuation sheet using the same format as shown in Part II or III. However, be sure to complete the "Totals" columns for lines 29a and 29b, or lines 34a and 34b, as appropriate. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

Tax preference items. If you are a partner, a shareholder in an S

corporation, or a beneficiary of an estate or trust, you must take into account your share of preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041).

Part II

Income or Loss From Partnerships and S Corporations

If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss.

CAUTION *If you elected to be taxed as a qualified joint venture instead of a partnership, follow the reporting rules under* Qualified Joint Venture, *earlier.*

You should receive a Schedule K-1 from the partnership or S corporation. You should also receive a copy of the Partner's or Shareholder's Instructions for Schedule K-1. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items. If you did not receive these instructions with your Schedule K-1, see the instructions for Form 1040 or Form 1040NR for how to get tax forms, instructions, and publications. Do not attach Schedules K-1 to your return. Keep them for your records.

If you are treating items on your tax return differently from the way the partnership (other than an electing large partnership) or S corporation reported them on its return, you may have to file Form 8082. If you are a partner in an electing large partnership, you must report the items shown on Schedule K-1 (Form 1065-B) on your tax return the same way the partnership reported the items on Schedule K-1.

Special rules that limit losses. Please note the following.

- If you have an interest in a partnership or S corporation that is involved in a farming business, your losses may be limited if the partnership accepted certain subsidies. You will be notified on the Schedule K-1 if the partnership or S corporation received one of these subsidies. Use Worksheet 1 on the last page of these instructions to determine if you have an excess farm loss for the current year. See the Instructions for Schedule F for more details on how to complete the worksheet. If you had a loss from a partnership or S corporation that was not allowed last year because of the excess farm loss rules, see *Line 27* later, for how to report it.

CAUTION *If you have other farming businesses requiring you to file Schedule F or any Schedule C activity of processing a farm commodity, you should use one of the worksheets in the Instructions for Schedule F instead of Worksheet 1 on the last page of these instructions.*

- If you have a current year loss, or a prior year unallowed loss, from a partnership or an S corporation, see *At-Risk Rules* and *Passive Activity Loss Rules*, earlier.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, check the box on the appropriate line in Part II, column (e) of Schedule E, and use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter any deductible loss from Form 6198 on the appropriate line in Part II, column (h) of Schedule E.

- If you have a passive activity loss, in most cases you need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (f), for that activity. But if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity and you meet all of the conditions listed earlier under *Exception for Certain Rental Real Estate Activities*, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (f).

If you have passive activity income, complete Part II, column (g), for that activity.

If you have nonpassive income or losses, complete Part II, columns (h) through (j), as appropriate.

Domestic Partnerships

See the Schedule K-1 instructions before entering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership.

You can deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. See *Line 27*, later, for how to report these expenses.

Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II or on Schedule A depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details.

If you claimed a credit for federal tax on gasoline or other fuels on your 2012 Form 1040 or Form 1040NR based on information received from the partnership, enter as income in column (g) or column (j), whichever applies, the amount of the credit claimed for 2012.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. Enter the amount from Schedule K-1 (Form 1065), box 14, code A (or from Schedule K-1 (Form 1065-B), box 9 (code J1)), on Schedule SE, after you reduce this amount by any allowable expenses attributable to that income.

Foreign Partnerships

Follow the instructions below in addition to the instructions earlier for *Domestic Partnerships*.

If you are a U.S. person, you may have received Forms 1099-B, 1099-DIV, and 1099-INT reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1099 for the same type and source of partnership income, report only the income shown on Schedule K-1 in accordance with its instructions.

If you are not a U.S. person, you may have received Forms 1042-S reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1042-S for the same type and source of partnership income, report the income on your return as follows.

- For all income effectively connected with the conduct of a trade or business in the United States, report only the income shown on Schedule K-1 in accordance with its instructions.
- For all income **not** effectively connected with the conduct of a trade or business in the United States, report on page 4 of Form 1040NR only the income shown on Form 1042-S (if you are required to file Form 1040NR).

Requirement to file Form 8865. If you are a U.S. person, you may have to file Form 8865 if any of the following applies.

1. You controlled a foreign partnership (that is, you owned more than a 50% direct or indirect interest in the partnership).

2. You owned at least a 10% direct or indirect interest in a foreign partnership while U.S. persons controlled that partnership.

3. You had an acquisition, disposition, or change in proportional interest of a foreign partnership that:

   a. Increased your direct interest to at least 10% or reduced your direct interest of at least 10% to less than 10%, or

   b. Changed your direct interest by at least a 10% interest.

4. You contributed property to a foreign partnership in exchange for a partnership interest if:

   a. Immediately after the contribution, you owned, directly or indirectly, at least a 10% interest in the partnership, or

   b. The value of the property you contributed, when added to the value of any other property you or any related person contributed to the partnership during the 12-month period ending on the date of transfer, exceeds $100,000.

Also, you may have to file Form 8865 to report certain dispositions by a foreign partnership of property you previously contributed to that partnership if you were a partner at the time of the disposition.

For more details, including penalties for failing to file Form 8865, see Form 8865 and its separate instructions.

S Corporations

If you are a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined income, losses, and deductions) is in most cases limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation can be carried forward and deducted in a later year subject to the basis limitation for that year.

If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See the Schedule K-1 instructions for details.

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules. See *At-Risk Rules* and *Passive Activity Loss Rules* earlier.

Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9a.

Interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

Your share of the net income of an S corporation is not subject to self-employment tax.

Line 27

If you answered "Yes" on line 27, follow the instructions below. If you fail to follow these instructions, the IRS may send you a notice of additional tax due because the amounts reported by the partnership or S corporation on Schedule K-1 do not match the amounts you reported on your tax return.

Losses Not Allowed in Prior Years Due to the At-Risk, Excess Farm Loss, or Basis Limitations

- Enter your total prior year unallowed losses that are now deductible on a separate line in column (h) of line 28. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Prior Year Unallowed Losses From a Passive Activity Not Reported on Form 8582

- Enter on a separate line in column (f) of line 28 your total prior year unallowed losses not reported on Form 8582. Such losses include prior year unallowed losses now deductible because you did not have an overall loss from all passive activities or you disposed of your entire interest in a passive activity in a fully taxable transaction. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Unreimbursed Partnership Expenses

- You can deduct unreimbursed ordinary and necessary partnership expenses you paid on behalf of the partnership on Schedule E if you were required to pay these expenses under the partnership agreement (except amounts deductible only as itemized deductions, which you must enter on Schedule A).
- Enter unreimbursed partnership expenses from nonpassive activities on a separate line in column (h) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- If the expenses are from a passive activity and you are not required to file Form 8582, enter the expenses related to a passive activity on a separate line in column (f) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- Enter "UPE" in column (a) of the same line.

Line 28

For nonpassive income or loss (and passive income or losses for which you are not filing Form 8582), enter in the applicable column of line 28 your current year ordinary income or loss from the partnership or S corporation. Report each related item required to be reported on Schedule E (including items of income or loss stated separately on Schedule K-1) in the applicable column of a separate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (for example, depletion) in column (a) of the same line.

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E.

Part III

Income or Loss From Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a Schedule K-1 (Form 1041) from the fiduciary. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1. Do not attach Schedule K-1 to your return. Keep it for your records.

If you are treating items on your tax return differently from the way the estate or trust reported them on its return, you may have to file Form 8082.

If you have estimated taxes credited to you from a trust (Form 1041, Schedule K-1, box 13, code A), enter "ES payment claimed" and the amount on the dotted line next to line 37. Do not include this amount in the total on line 37. Instead, enter the amount on Form 1040, line 63, or Form 1040NR, line 62.

A U.S. person who transferred property to a foreign trust may have to report the income received by the trust as a result of the transferred property if, during 2013, the trust had a U.S. beneficiary. See section 679. An individual who received a distribution from, or who was the grantor of or transferor to, a foreign trust must also complete Part III of Schedule B (Form 1040A or 1040) and may have to file Form 3520. In addition, the owner of a foreign trust must ensure that the trust files an annual information return on Form 3520-A.

Part IV

Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)

If you are the holder of a residual interest in a REMIC, use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule Q (Form 1066) and instructions from the REMIC for each quarter. Do not attach Schedule(s) Q to your return. Keep them for your records.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part IV. Enter the combined totals of columns (d) and (e) on Schedule E, line 39. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

REMIC income or loss is not income or loss from a passive activity.

Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.

Column (c). Report the total of the amounts shown on Schedule(s) Q, line 2c. This is the smallest amount you are allowed to report as your taxable income (Form 1040, line 43). It is also the smallest amount you are allowed to report as your alternative minimum taxable income (AMTI) on Form 6251, line 28.

If the amount in column (c) is larger than your taxable income would otherwise be, enter the amount from column (c) on Form 1040, line 43. Similarly, if the amount in column (c) is larger than your AMTI would otherwise be, enter the amount from column (c) on Form 6251, line 28. Enter "Sch Q" on the dotted line to the left of this amount on Form 1040, line 43, and Form 6251, line 28, if applicable.

Note. These rules also apply to estates and trusts that hold a residual interest in a REMIC. Be sure to make the appropriate entries on the comparable lines on Form 1041.

Do not include the amount shown in column (c) in the total on Schedule E, line 39.

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b. If you itemize your deductions, include this amount on Schedule A (Form 1040), line 23.

Part V Summary

Line 42

You will not be charged a penalty for underpayment of estimated tax if:

1. Your gross farming or fishing income for 2012 or 2013 is at least two-thirds of your gross income, and

2. You file your 2013 tax return and pay the tax due by March 3, 2014.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1972 and is shown next.

Recordkeeping	3 hrs., 3 min.
Learning about the law or the form	1 hr., 2 min.
Preparing the form	1 hr., 34 min.
Copying, assembling, and sending the form to the IRS	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Worksheet 1 — Excess farm loss from an interest in a partnership or S corporation involved in farming business(es)

Keep for Your Records

CAUTION *In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farm businesses.*

Note. When instructed in the worksheet below to enter an amount from line 30, 31, or 32 of Schedule E, include only the amount on that line that relates to farming businesses.

1.	Enter the amount from your 2013 Schedule(s) E, line 31. If this amount is less than $300,000 ($150,000 if married filing separately), stop here; you do not have an excess farm loss in 2013. If more than $300,000 ($150,000 if married filing separately), continue to line 2	1.	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1		2.
3.	Enter the amount from your 2013 Schedule(s) E, line 30	3.	
4.	Is line 3 greater than or equal to line 2? If yes, stop here; you do not have an excess farm loss in 2013. If no, continue to line 5		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.	
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D	6.	
7.	Combine line 5 and line 6. If zero or less, enter -0-		7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here; you do not have an excess farm loss in 2013. If no, continue to line 9		8.
9.	Enter the amount from your 2012 Schedule(s) E, line 32	9.	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D. If zero or less, enter -0-	10.	
11.	Enter the amount from your 2011 Schedule(s) E, line 32	11.	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D. If zero or less, enter -0-	12.	
13.	Enter the amount from your 2010 Schedule(s) E, line 32	13.	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D. If zero or less, enter -0-	14.	
15.	Enter the amount from your 2009 Schedule(s) E, line 32	15.	
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-	16.	
17.	Enter the amount from your 2008 Schedule(s) E, line 32	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-	18.	
19.	Combine lines 9 through 18. If zero or less, enter -0-		19.
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		20.
21.	Add line 8 and line 20		21.
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses.		22.

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule F

Profit or Loss From Farming

Use Schedule F (Form 1040) to report farm income and expenses. File it with Form 1040, 1040NR, 1041, 1065, or 1065-B.

Your farming activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Additional information. Pub. 225 has more information and examples to help you complete your farm tax return. It also lists important dates that apply to farmers.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule F (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulef*.

What's New

Standard mileage rate. The standard mileage rate for business use of your vehicle for 2013 is 56.5 cents per mile.

Simplified method for business use of home deduction. If you use your home in your farming business, you may be able to figure the deduction for the business use of your home using a simplified method. See Pub. 587 for more information.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule E (Form 1040), Part I, to report rental income from pastureland based on a flat charge. However, report on Schedule F (Form 1040), line 8, pasture income received from taking care of someone else's livestock. Also use Schedule E (Form 1040), Part I, to report farm rental income and expenses of a trust or estate based on crops or livestock produced by a tenant.
- Schedule J (Form 1040) to figure your tax by averaging your farm income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from your farming business.
- Form 3800 to claim any general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2013, to claim amortization that began in 2013, to make an election under section 179 to expense certain property, or to report information on vehicles and other listed property.
- Form 4684 to report a casualty or theft gain or loss involving farm business property, including purchased livestock held for draft, breeding, sport, or dairy purposes. See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.
- Form 4797 to report sales, exchanges, or involuntary conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, or dairy purposes.
- Form 4835 to report rental income based on crop or livestock shares produced by a tenant if you did not materially participate in the management or operation of a farm. This income is not subject to self-employment tax. See Pub. 225.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8824 to report like-kind exchanges.
- Form 8903 to take a deduction for income from domestic production activities.

Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC engaged in the business of farming, file Schedule F (Form 1040). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor trailers, or buses in your farming business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you owe this tax and go to *www.irs.gov/trucker* for the latest developments.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. For details, see *Line F*, later, and the 2013 General Instructions for Certain Information Returns.

If you received cash of more than $10,000 in one or more related transactions in your farming business, you may have to file Form 8300. For details, see Pub. 1544.

Reportable transaction disclosure statement. If you entered into a reportable transaction in 2013, you must file Form 8886

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to disclose information if your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. For more information on reportable transactions, see the Instructions for Form 8886.

Farm Owned and Operated By Spouses

If you and your spouse jointly own and operate a farm as an unincorporated business and share in the profits and losses, you can be taxed as a partnership and file Form 1065, or you each can file Schedule F (Form 1040) as a qualified joint venture.

Qualified Joint Venture

If you and your spouse each materially participate as the only members of a jointly owned and operated farm, and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election in most cases will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return. For an explanation of "material participation," see the instructions for Schedule C (Form 1040), line G, and *Line E*, later, in these instructions.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the farming business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule F (Form 1040). On each line of your separate Schedule F (Form 1040), you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE (Form 1040) to pay self-employment tax, as applicable.

As long as you remain qualified, your election cannot be revoked without IRS consent.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Exception—Community Income

If you and your spouse wholly own an unincorporated farming business as community property under the community property laws of a state, foreign country, or U.S. possession, you can treat your wholly-owned, unincorporated business as a sole proprietorship, instead of a partnership. Any change in your reporting position will be treated as a conversion of the entity.

Report your income and deductions as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Venture*, earlier, for how to report income and deductions.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

Estimated Tax

If you had to make estimated tax payments for 2013, and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply.

- Your gross farming or fishing income for 2012 or 2013 is at least two-thirds of your gross income, and
- You file your 2013 tax return and pay the tax due by March 3, 2014.

For details, see chapter 15 of Pub. 225.

Specific Instructions

Filers of Forms 1041, 1065, and 1065-B. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate, trust, or partnership on line D.

Line B

On line B, enter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule F (Form 1040). Select the code that best describes the source of most of your income.

Line C

If you use the cash method, check the box for "Cash." Complete Schedule F (Form 1040), Parts I and II. In most cases, report income in the year in which you actually or constructively received it and deduct expenses in the year you paid them. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 2 of Pub. 225.

If you use an accrual method, check the box for "Accrual." Complete Schedule F (Form 1040), Parts II, III, and Part I, line 9. Generally, report income in the year in which you earned it and deduct expenses in the year you incurred them, even if you did not pay them in that year. Accrual basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

Farming syndicates. Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, LLC, S corporation, or any other enterprise other than a C corporation if:

- The interests in the business have at any time been offered for sale in a way that would require registration with any federal or state agency, or
- More than 35% of the losses during any tax year are allocable to limited partners or limited entrepreneurs. A limited partner is one who can lose only the amount invested or required to be invested in the partnership. A limited entrepreneur is a person who does not take any active part in managing the business.

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or if you are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are a sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should **enter on line D only the EIN issued to you and in your name as the sole proprietor of your farming business.** If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Single-member limited liability companies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. For more information, see the Instructions for Form SS-4.

Filers of Forms 1041, 1065, and 1065-B. Enter on line D the EIN issued to the estate, trust, or partnership.

Line E

Material participation. For the definition of material participation for purposes of the passive activity rules, see the instructions for Schedule C (Form 1040), line G. If you meet any of the material participation tests described in those instructions, check the "Yes" box.

If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 or more of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming activity if he or she actively manages the farm and the real property used for farming meets the estate tax rules for special valuation of farm property passed from a qualifying decedent.

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see *Limit on passive losses*, next. If you have a profit from this business activity but have current year losses from other passive activities or prior year unallowed passive activity losses, see the Instructions for Form 8582.

Limit on passive losses. If you checked the "No" box and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F (Form 1040), line 34. In most cases, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

Line F

If you made any payments in 2013 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2013 General Instructions for Certain Information Returns if you are unsure whether you are required to file any Forms 1099. Also see the separate specific instructions for each Form 1099.

TIP *Generally, you must file Form 1099-MISC if you paid at least $600 in rents, services, prizes, medical and health care payments, and other income payments. The* Guide to Information Returns *in the 2013 General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.*

Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 8. In most cases, include both the cash actually or constructively received and the fair market value of goods or other property received for these items. Income is constructively received when it is credited to your account or set aside for you to use. However, direct payments or counter-cyclical payments received under the Food, Conservation, and Energy Act of 2008 are required to be included in income only in the year of actual receipt.

If you ran the farm yourself and received rents based on crop shares or farm production, report these rents as income on line 2.

Sales of livestock because of weather-related conditions. If you sold livestock because of drought, flood, or other weather-related conditions, you can elect to report the income from the sale in the year after the year of sale if all of the following apply.

- Your main business is farming.
- You can show that you sold the livestock only because of weather-related conditions.
- Your area qualified for federal aid.

See chapter 3 of Pub. 225 for details.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2013, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040 (under *Income*) and the Instructions for Schedule SE (Form 1040).

Forms 1099 or CCC-1099-G. If you received Forms 1099 or CCC-1099-G showing amounts paid to you, first determine if the amounts are to be included with farm income. Then use the following chart to determine where to report the income on Schedule F (Form 1040). Include the Form 1099 or CCC-1099-G amounts in the total amount reported on that line.

Form	Where to report
1099-PATR	Line 3a
1099-A	Line 5b
1099-MISC for crop insurance	Line 6a
1099-G or CCC-1099-G	
• for disaster payments	Line 6a
• for other agricultural program payments	Line 4a

You may receive Form 1099-MISC for other types of income. In this case, report it on whichever line best describes the income. For example, if you receive a Form 1099-MISC for custom farming work, include this amount on line 7.

Lines 3a and 3b

If you received distributions from a cooperative in 2013, you should receive a Form 1099-PATR. On line 3a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemptions of nonqualified written notices of allocation and per-unit retain certificates.

Show patronage dividends received in cash and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash. If you received qualified per-unit retain certificates, show the stated dollar amount of the certificates.

Do not include as income on line 3b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 3a only. Because you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Lines 4a and 4b

Enter on line 4a the total of the following amounts.

- Direct payments.
- Counter-cyclical payments.
- Price support payments.
- Market gain from the repayment of a secured Commodity Credit Corporation (CCC) loan for less than the original loan amount.
- Diversion payments.
- Cost-share payments (sight drafts).
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).

These amounts are government payments you received and are usually reported to you on Form 1099-G. You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

On line 4b, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 4b if you elected to report CCC loan proceeds as income in the year received (see Lines 5a Through 5c, next). No gain results from redemption of the commodity because you previously reported the CCC loan proceeds as income. You are treated as repurchasing the commodity for the amount of the loan repayment. However, if you did not report the CCC loan proceeds under the election, you must report the market gain on line 4b.

If you received a direct or counter-cyclical payment in 2013, your farm losses may be reduced. See *Excess farm loss rules* in *Line 35,* later, for more details.

Lines 5a Through 5c

Commodity Credit Corporation (CCC) loans. In most cases, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you can elect to report the loan proceeds as income in the year you receive them. If you make this election (or made the election in a prior year), report loan proceeds you received in 2013 on line 5a. Attach a statement to your return showing the details of the loan(s). See chapter 3 of Pub. 225.

Forfeited CCC loans. Include the full amount forfeited on line 5b, even if you reported the loan proceeds as income. This amount may be reported to you on Form 1099-A.

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 5c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 5c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 5c.

See chapter 3 of Pub. 225 for details on the tax consequences of electing to report CCC loan proceeds as income or forfeiting CCC loans.

If you received a CCC loan in 2013, your farm losses may be reduced. See *Excess farm loss rules* in *Line 35,* later, for more details.

Lines 6a Through 6d

In most cases, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 2013 was the year of damage, you can elect to include certain proceeds in income for 2014. To make this election, check the box on line 6c and attach a statement to your return. See chapter 3 of Pub. 225 for a description of the proceeds for which an election can be made and for what you must include in your statement.

If you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including federal crop disaster payments) from a single trade or business.

Enter on line 6a the total crop insurance proceeds you received in 2013, even if you elect to include them in income for 2014.

Enter on line 6b the taxable amount of the proceeds you received in 2013. Do not include proceeds you elect to include in income for 2014.

Enter on line 6d the amount, if any, of crop insurance proceeds you received in 2012 and elected to include in income for 2013.

Line 8

Enter on line 8 income not otherwise reportable on lines 1 through 7. This includes the following types of income.

- Illegal federal irrigation subsidies. See chapter 3 of Pub. 225.
- Bartering income.
- Income from cancellation of debt. In most cases, if a debt is canceled or forgiven, you must include the canceled amount in income. If a federal agency, financial institution, or credit union canceled or forgave a debt you owed of $600 or more, it should send you a Form 1099-C, or similar statement, by January 31, 2014, showing the amount of debt canceled in 2013. However, you may be able to exclude the canceled debt from income. See Pub. 4681 for details.
- State gasoline or fuel tax refunds you received in 2013.
- The amount of credit for biofuel claimed on line 2 of Form 6478.
- The amount of credit for biodiesel and renewable diesel fuels claimed on line 8 of Form 8864.
- The amount of credit for federal tax paid on fuels claimed on your 2012 Form 1040. For information on including the credit in income, see chapter 2 of Pub. 510.
- Any recapture of excess depreciation on any listed property, including any section 179 expense deduction, if the business use percentage of that property decreased to 50% or less in 2013. Use Part IV of Form 4797 to figure the recapture. See the instructions for Schedule C (Form 1040), line 13, for the definition of listed property.
- The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. See chapter 5 of Pub. 946 to figure the amount.
- Any recapture of the deduction or credit for clean-fuel vehicle refueling property or alternative fuel vehicle refueling property used in your farming business. For details on how to figure recapture, see Regulations section 1.179A-1.
- Any income from breeding fees, or fees from renting teams, machinery, or land that is not reported on Schedule E (Form 1040) or Form 4835.
- The gain or loss on the sale of commodity futures contracts if the contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enclose the amount of the loss in parentheses.

CAUTION *For property acquired and hedging positions established, you must clearly identify on your books and records both the hedging transaction and the item(s) or aggregate risk being hedged.*

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, report the profit or loss on Form 6781 instead of this line.

Part II. Farm Expenses

Do not deduct the following.

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Inventory losses.
- Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to expenses of:

1. Producing any plant that has a preproductive period of 2 years or less,
2. Raising animals, or
3. Replanting certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty.

CAUTION *Exceptions (1) and (2) do not apply to tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).*

If you capitalize your expenses, do not reduce your deductions on lines 10 through 32e by the capitalized expenses. Instead, enter the total amount capitalized in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total. See *Preproductive period expenses*, later, for details.

But you may be able to currently deduct rather than capitalize the expenses of producing a plant with a preproductive period of more than 2 years. See *Election to deduct certain preproductive period expenses*, next.

Election to deduct certain preproductive period expenses. If the preproductive period of any plant you produce is more than 2 years, you can elect to currently deduct the expenses rather than capitalize them. But you cannot make this election for the costs of planting or growing citrus or almond groves incurred before the end of the fourth tax year beginning with the tax year you planted them in their permanent grove. You are treated as having made the election by deducting the preproductive period expenses in the first tax year for which you can make this election and by applying the special rules, discussed later.

CAUTION *In the case of a partnership or S corporation, the election must be made by the partner, shareholder, or member. This election cannot be made by tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).*

Unless you obtain IRS consent, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capitalization rules. You cannot revoke this election without IRS consent.

Special rules. If you make the election to deduct preproductive expenses for plants:

- Any gain you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted, and
- The alternative depreciation rules apply to property placed in service in any tax year your election is in effect.

For details, see *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Prepaid farm supplies. In most cases, if you use the cash method of accounting and your prepaid farm supplies are more than 50% of your other deductible farm expenses, your deduction for those supplies may be limited. Prepaid farm supplies include expenses for feed, seed, fertilizer, and similar farm supplies not used or consumed during the year.

They also include the cost of poultry that would be allowable as a deduction in a later tax year if you were to:

1. Capitalize the cost of poultry bought for use in your farming business and deduct it ratably over the lesser of 12 months or the useful life of the poultry, and

2. Deduct the cost of poultry bought for resale in the year you sell or otherwise dispose of it.

If the limit applies, you can deduct prepaid farm supplies that do not exceed 50% of your other deductible farm expenses in the year of payment. You can deduct the excess only in the year you use or consume the supplies (other than poultry, which is deductible as explained above). For details and exceptions to these rules, see chapter 4 of Pub. 225.

Whether or not this 50% limit applies, your expenses for livestock feed paid during the year but consumed in a later year may be subject to the rules explained in the line 16 instructions.

Line 10

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. You must use actual expenses if you used five or more vehicles simultaneously in your farming business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2013 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period.

If you take the standard mileage rate:

- Multiply the number of business miles driven by 56.5 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 10.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 10 the business portion of expenses for gasoline, oil, repairs, insurance, license plates, etc., and
- Show depreciation on line 14 and rent or lease payments on line 24a.

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested on Form 4562, Part V. Be sure to attach Form 4562 to your return.

For details, see chapter 4 of Pub. 463.

Line 12

Deductible conservation expenses generally are those that are paid to conserve soil and water for land used in farming, to prevent erosion of land used for farming, or for endangered species recovery. These expenses include (but are not limited to) costs for the following.

- The treatment or movement of earth, such as leveling, grading, conditioning, terracing, contour furrowing, and the restoration of soil fertility.
- The construction, control, and protection of diversion channels, drainage ditches, irrigation ditches, earthen dams, watercourses, outlets, and ponds.
- The eradication of brush.
- The planting of windbreaks.
- The achievement of site-specific management actions recommended in recovery plans approved pursuant to the Endangered Species Act of 1973.

These expenses can be deducted only if they are consistent with a conservation plan approved by the Natural Resources Conservation Service of the Department of Agriculture or a recovery plan approved pursuant to the Endangered Species Act of 1973, for the area in which your land is located. If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming in a foreign country.

Do not deduct expenses you paid or incurred to drain or fill wetlands, or to prepare land for center pivot irrigation systems.

Your deduction cannot exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, the excess can be carried forward and deducted in later tax years. However, the amount deductible for any one year cannot exceed the 25% gross income limit for that year.

For details, see chapter 5 of Pub. 225.

Line 13

Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment).

Do not include amounts paid for rental or lease of equipment you operated yourself. Instead, report those amounts on line 24a.

Line 14

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on your home, furniture or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

You can also elect under section 179 to expense a portion of the cost of certain property you bought in 2013 for use in your farming business. The section 179 election is made on Form 4562.

For information about depreciation and the section 179 deduction, see Pub. 946 and chapter 7 of Pub. 225. For details on the special depreciation allowance, see chapter 3 of Pub. 946.

See the Instructions for Form 4562 for information on when you must complete and attach Form 4562.

Line 15

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 23. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

Contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance are not deductible on Schedule F (Form 1040). However, you may be able to deduct on Form 1040, line 29 (or on Form 1040NR, line 29), the amount you paid for health insurance on behalf of yourself, your spouse, and dependent(s) even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 15 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 16

If you use the cash method, you cannot deduct when paid the cost of feed your livestock will consume in a later year unless all of the following apply.

- The payment was for the purchase of feed rather than a deposit.
- The prepayment had a business purpose and was not made merely to avoid tax.
- Deducting the prepayment will not materially distort your income.

If all of the above apply, you can deduct the prepaid feed when paid, subject to the overall limit for *Prepaid farm supplies* explained earlier. If all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed.

Line 18

Do not include the cost of transportation incurred in purchasing livestock held for resale as freight paid. Instead, add these costs to the cost of the livestock.

Line 20

Deduct on this line premiums paid for farm business insurance. Deduct on line 15 amounts paid for employee accident and health insurance. Amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability are not deductible. For details, see chapter 6 of Pub. 535.

Lines 21a and 21b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F (Form 1040).

In most cases, you allocate interest expense by tracing how the proceeds of the loan are used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in your farming business, see chapter 4 of Pub. 535 to figure the amount to include on lines 21a and 21b.

How to report. If you have a mortgage on real property used in your farming business (other than your main home), enter on line 21a the interest you paid for 2013 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 21b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 21a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 21a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 21b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 21b, enter "See attached."

Do not deduct interest you prepaid in 2013 for later years; include only the part that applies to 2013.

Line 22

Enter the amounts you paid for farm labor. Do not include amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit, line 2;
- Form 8844, Empowerment Zone Employment Credit, line 2;
- Form 8845, Indian Employment Credit, line 4; and
- Form 8932, Credit for Employer Differential Wage Payments, line 2.

Include the cost of boarding farm labor but not the value of any products they used from the farm. Include only what you paid household help to care for farm laborers.

CAUTION *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.*

Line 23

Enter your deduction for contributions to employee pension, profit-sharing, or annuity plans. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28 (or on Form 1040NR, line 28), not on Schedule F (Form 1040).

In most cases, you must file the applicable form listed next if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form electronically with the Department of Labor (at www.efast.dol.gov) if you have a small plan (fewer than 100 participants in most cases) that meets certain requirements.

Form 5500. File this form electronically with the Department of Labor (at www.efast.dol.gov) for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 24a and 24b

If you rented or leased vehicles, machinery, or equipment, enter on line 24a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 24b amounts paid to rent or lease other property such as pasture or farmland.

Line 25

Enter amounts you paid for incidental repairs and maintenance of farm buildings, machinery, and equipment that do not add to the property's value or appreciably prolong its life.

Do not deduct repairs or maintenance on your home.

Line 29

You can deduct the following taxes on this line.

- Real estate and personal property taxes on farm business assets.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages.
- Federal unemployment tax.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following taxes on this line.

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of self-employment tax on Form 1040, line 27 or Form 1040NR, line 27.
- Estate and gift taxes.
- Taxes assessed for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your farming business. Instead, treat these taxes as part of the cost of the property.
- Other taxes not related to your farming business.

Line 30

Enter amounts you paid for gas, electricity, water, and other utilities for business use on the farm. Do not include personal utilities. You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for your farming business. But you can deduct expenses you paid for your farming business that are more than the cost of the base rate for the first phone line. For example, if you had a second phone line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Lines 32a Through 32f

Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F (Form 1040), such as advertising, office supplies, etc. Do not include fines or penalties paid to a government for violating any law.

At-risk loss deduction. Any loss from this activity that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this activity in 2013.

Bad debts. See chapter 10 of Pub. 535.

Business start-up costs. If your farming business began in 2013, you can elect to deduct up to $5,000 of certain business start-up costs. The $5,000 limit is reduced (but not below zero) by the amount by which your start-up costs exceed $50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the farming business began. For details, see chapters 4 and 7 of Pub. 225. For amortization that begins in 2013, you must complete and attach Form 4562.

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. You may also be able to use a simplified method to figure your deduction. Use the appropriate worksheets in Pub. 587 to figure your allowable deduction. Do not use Form 8829.

Excess farm loss deduction. Any loss from this activity that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this activity in 2013.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to $10,000 ($5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2013.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2013, you must complete and attach Form 4562.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 4 and 7 of Pub. 225.

Legal and professional fees. You can include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to your farming business. Include fees for tax advice and for the preparation of tax forms related to your farming business. Also include expenses incurred in resolving asserted tax deficiencies related to your farming business.

Tools. You can deduct the amount you paid for tools that have a short life or cost a small amount, such as shovels and rakes.

Travel, meals, and entertainment. In most cases, you can deduct expenses for farm business travel and 50% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), lines 24a and 24b.

Preproductive period expenses. If you had preproductive period expenses in 2013 that you are capitalizing, enter the total of these expenses in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total.

For details, see *Capitalizing costs of property*, earlier, and *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Line 33

If line 32f is a negative amount, subtract it from the total of lines 10 through 32e. Enter the result on line 33.

Line 34

Figuring your net profit or allowable loss. If line 33 is more than line 9, do not enter your loss on line 34 until you have applied the excess farm loss rules, the at-risk rules, and the passive activity loss rules. To apply these rules, follow the instructions for lines 35 and 36, and the Instructions for Form 8582. After applying these rules, the amount on line 34 will be your allowable loss, and it may be smaller than the amount figured by subtracting line 33 from line 9.

If line 9 is more than line 33, and you do not have prior year unallowed passive activity losses, subtract line 33 from line 9. The result is your net profit.

If line 9 is more than line 33, and you have prior year unallowed passive activity losses, do not enter your net profit on line 34 until you have figured the amount of prior year unallowed passive activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed passive activity losses you may include on line 34. Make sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space.

If you checked the "No" box on line E, see the Instructions for Form 8582; you may need to include information from this schedule on that form, even if you have a net profit.

Partnerships. Subtract line 33 from line 9. If the amount is a loss, the partners may need to apply the excess farm loss rules, the at-risk rules, and the passive activity loss rules to determine the amount of their allowable loss.

Reporting your net profit or allowable loss. Once you have figured your net profit or allowable loss, report it as follows.

Individuals. Enter your net profit or allowable loss on line 34 and on Form 1040, line 18, and Schedule SE (Form 1040), line 1a.

Nonresident aliens. Enter the net profit or allowable loss on line 34 and on Form 1040NR, line 19. You should also enter this amount on Schedule SE (Form 1040), line 1a if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE (Form 1040) for information on international social security agreements.

Partnerships. Enter the net profit or loss on line 34 and on Form 1065, line 5 (or Form 1065-B, line 7). Because the excess farm loss rules are applied at the partner level, the partnership will notify each partner on the Schedule K-1 if the partnership received one of the subsidies discussed later. Each partner should complete one of the excess farm loss worksheets to determine if there is an excess farm loss.

Trusts and estates. Enter the net profit or allowable loss on line 34 and on Form 1041, line 6.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE (Form 1040) before figuring self-employment tax.

Earned income credit. If you have a net profit on line 34, this amount is earned income and may qualify you for the earned

income credit if you meet certain conditions. See the instructions for Form 1040, lines 64a and 64b, for details.

Conservation Reserve Program (CRP) payments. If you received social security retirement or disability benefits in addition to CRP payments, the CRP payments are not subject to self-employment tax. You will deduct these payments from your net farm profit or loss on Schedule SE (Form 1040), line 1b. Do not make any adjustment on Schedule F (Form 1040).

Line 35

Answer line 35 with respect to your farming business (defined later), and not just for the farming activities reported on this Schedule F. You may also have reported farming activities on another Schedule F or on Form 4835.

Check the "Yes" box if you received one of the following subsidies in 2013.

- Any direct or counter-cyclical payments under title I of the Food, Conservation, and Energy Act of 2008 (or any payment you elected instead of this payment).
- Any Commodity Credit Corporation loan.

You are considered to have received one of these subsidies in 2013 if you are a partner or shareholder in a partnership or S corporation that received one of these subsidies during 2013. Check the "No" box if you did not receive one of these subsidies in 2013.

If you checked the "Yes" box, your farm loss may be reduced. You must apply the excess farm loss rules, discussed next.

TIP *If you checked the "No" box, you do not have excess farm loss.*

Excess farm loss rules. If you received one of the subsidies listed above, part of your loss may be excess farm loss. Excess farm loss is not an allowable loss. Instead, excess farm loss is carried forward to the next year and treated as a deduction.

Your excess farm loss for a year is the amount by which your total deductions from your farming businesses exceed your total gross income or gain from your farming businesses, plus a threshold amount. The threshold amount is the greater of $300,000 ($150,000 if your filing status is married filing separately) or your total net profit or loss from farming businesses for the last five years (2008-2012), including for each of those years any net gain from the sale of property used in your farming businesses.

Farming business defined. A farming business generally is the trade or business of farming, including operating a nursery or sod farm or raising or harvesting of trees bearing fruit, nuts, or other crops, or ornamental trees, such as evergreen trees, if they are cut within the first 6 years.

For purposes of calculating your excess farm loss for the year, a farm business also includes the following.

- A trade or business of processing a farm commodity, even if it is not incidental to your farm.
- Participating in a cooperative that processes a farm commodity.
- Any interest in a partnership or S corporation involved in a farming business.

Figuring your excess farm loss. To figure your excess farm loss, you can use one of the excess farm loss worksheets, later. You may need to adjust your income or deductions before figuring your excess farm loss.

If you file multiple copies of Schedule F (Form 1040), Schedule C (Form 1040), or Schedule E (Form 1040) as part of your farming businesses, you must combine the income, deductions, and net gain/loss for purposes of determining whether you have an excess farm loss on the worksheets. If you sold any property used in your farming businesses, you must include any gain or loss on the sale of that property (reported on Form 4797, Sales of Business Property, or Schedule D (Form 1040), Capital Gains and Losses). Be sure to include the gain or loss attributable to property used in your farming business (defined earlier). Do not include gain or loss attributable to property used in nonfarming businesses or nonbusiness property.

Activities reported on other forms. Because your farming business includes any trade or business of processing a farm commodity that is not incidental to your farm, you may have farming business activities that are reported on Schedule C (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule C (Form 1040) may be limited by the excess farm loss rules.

Because your farming business includes your interest in a partnership or S corporation, you may have farming business activities that are reported on Schedule E (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule E (Form 1040) may be limited by the excess farm loss rules.

Other deductions that must be included. Certain deductions, including the domestic production activities deduction under section 199 and the deduction for one-half of self-employment tax, may need to be included when determining your excess farm loss if the deductions are attributable to your farming business (defined earlier).

In particular, the deduction for one-half of self-employment tax will not be attributable to your farming business on Schedule F (Form 1040) or your business of processing a farm commodity on Schedule C (Form 1040) if the combined amounts on those schedules produce a loss. But the deduction for one-half of self-employment tax should be taken into account when the combined amounts on those schedules produce income (or the farm optional method on Schedule SE (Form 1040) is used) and there is a large loss on Schedule E (Form 1040) passed through from a partnership or S corporation.

Deductions that are not included. Any deduction for losses arising from fire, storm, or other casualty, or from disease or drought involving any farming business should not be included when determining your excess farm loss.

Coordination with at-risk and passive activity loss rules. You must calculate and apply your excess farm loss before calculating any limits due to the at-risk rules or the passive activity loss rules.

Excess farm loss worksheets. You may complete one of these worksheets to determine if you have an excess farm loss in 2013. Do not attach these worksheets to your return; keep them for your records. You will need them next year when any excess farm loss may be deducted. Which worksheet you should use depends on the nature and extent of your farming business.

- Use Worksheet 1 if your farming businesses include only profit or loss reported on one or more Schedules F (Form 1040).
- Use Worksheet 2 if your farming businesses include Schedule F (Form 1040) and any Schedule C (Form 1040) activity of processing a farm commodity.
- Use Worksheet 3 if your farming businesses include Schedule F (Form 1040) and a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business.
- Use Worksheet 4 if your farming businesses include Schedule F (Form 1040), Schedule C (Form 1040) activity of processing a farm commodity, a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business, and farm rental income or loss reported on Form 4835.
- Use Worksheet 5 if your farming business is limited to only farm rental income or loss reported on Form 4835.

Applying your excess farm loss. You must reduce your loss by the amount of your excess farm loss. Subtract line 33 from line 9 and reduce the number by your excess farm loss. Complete line 36 before entering an amount on line 34.

Example. Subtracting line 33 from line 9 results in ($400,000). You have only one farming business and use Worksheet 1 to figure an excess farm loss of ($100,000). Your allowable loss is reduced to ($300,000). This will be the amount you enter on line 34 unless the at-risk or passive activity loss rules reduce it further.

Any loss from this activity not allowed for 2013 because of the excess farm loss rules is treated as a deduction allocable to the activity in 2014.

At-risk and passive activity loss rules. Use your loss reduced by the excess farm loss to calculate any further limitations due to the at-risk rules or passive activity loss rules.

More than one farming business. If you have more than one farming business with a loss this year, allocate the excess farm loss amount on a pro rata basis among those farming businesses. If you have more than one farming business, but only one has a loss, allocate all of the excess farm loss to the farming business with the loss. Do not allocate excess farm loss to a farming business that has a net profit.

Line 36

TIP *You do not need to complete line 36 if line 9 is more than line 33.*

At-risk rules. In most cases, if you have a loss from a farming activity and amounts invested in the activity for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity.

Check box 36b if you have amounts invested in this activity for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your allowable loss. Before determining your allowable loss, you must check box 36a or 36b to determine if your loss from farming is limited by the at-risk rules. Follow the instructions below that apply to your box 36 activity.

All investment is at risk. If all your investment amounts are at risk in this activity, check box 36a. If you also checked the "Yes" box on line E, your remaining loss (after applying the excess farm loss rules) is your allowable loss. The at-risk rules and the passive activity loss rules do not apply. See *Line 34*, earlier, for how to report your allowable loss.

But if you checked the "No" box on line E, you may need to complete Form 8582 to figure your allowable loss to enter on line 34. See the Instructions for Form 8582.

Some investment is not at risk. If some investment is not at risk, check box 36b; the at-risk rules apply to your loss. Be sure to attach Form 6198 to your return.

If you also checked the "Yes" box on line E, complete Form 6198 to determine the amount of your allowable loss. The passive activity loss rules do not apply. See *Line 34*, earlier, for how to report your allowable loss.

But if you checked the "No" box on line E, the passive activity loss rules may apply. First complete Form 6198 to figure the amount of your profit or loss for the at-risk activity, which may include amounts reported on other forms and schedules, and the at-risk amount for the activity. Follow the Instructions for Form 6198 to determine how much of your Schedule F loss will be allowed. After you figure the amount of your loss that is allowed under the at-risk rules, you may need to complete Form 8582 to figure the allowable loss to enter on line 34. See the Instructions for Form 8582 for details.

CAUTION *If you checked box 36b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed.*

At-risk loss deduction. Any loss from this activity not allowed for 2013 only because of the at-risk rules is treated as a deduction allocable to the activity in 2014.

More information. For details, see Pub. 925 and the Instructions for Form 6198.

Part III. Farm Income—Accrual Method

You may be required to use the accrual accounting method. If you use the accrual method, report farm income when you earn it, not when you receive it. In most cases, you must include animals and crops in your inventory if you use this method. See Pub. 225 for exceptions, inventory methods, how to change methods of accounting, and rules that require certain costs to be capitalized or included in inventory. For information about accounting periods, see Pub. 538, Accounting Periods and Methods.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2013, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040 (under *Income*) and the Instructions for Schedule SE (Form 1040).

Lines 38a Through 40c

See the instructions for lines 3a through 5c.

Line 43

See *Line 8*, earlier.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1975 and is shown next.

Recordkeeping	7 hr., 1 min.
Learning about the law or the form	2 hr., 55 min.
Preparing and sending the form to the IRS	1 hr., 46 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Excess Farm Loss Worksheet 1—Schedule F (Form 1040) farming business only

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 33. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 2	1.	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1	2.	
3.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 9	3.	
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 5.		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.	
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	6.	
7.	Combine line 5 and line 6. If zero or less, enter -0-		7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9		8.
9.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	9.	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	10.	
11.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	11.	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	12.	
13.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	13.	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	14.	
15.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	15.	
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	16.	
17.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Combine lines 9 through 18. If zero or less, enter -0-		19.
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		20.
21.	Add line 8 and line 20		21.
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		22.

Excess Farm Loss Worksheet 2—Schedule F (Form 1040) farming businesses and Schedule C (Form 1040) activity of processing a farm commodity

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

1.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 33	1.	
2.	Enter the total amount from your 2013 Schedule(s) C (Form 1040), line 28 and line 30, for activity of processing a farm commodity	2.	
3.	Add lines 1 and 2. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 4	3.	
4.	Subtract $300,000 ($150,000 if married filing separately) from line 3	4.	
5.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 9	5.	
6.	Enter the amount from your 2013 Schedule(s) C (Form 1040), line 7	6.	
7.	Combine line 5 and line 6	7.	
8.	Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9.		
9.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	9.	
10.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	10.	
11.	Combine line 9 and line 10. If zero or less, enter -0-	11.	
12.	Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 13	12.	
13.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	13.	
14.	Enter the amount from your 2012 Schedule(s) C (Form 1040), line 31	14.	
15.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	15.	
16.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	16.	
17.	Enter the amount from your 2011 Schedule(s) C (Form 1040), line 31	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	19.	
20.	Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31	20.	

(Continued on next page)

Excess Farm Loss Worksheet 2 (Continued)

21.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	21.	
22.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	22.	
23.	Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31	23.	
24.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	24.	
25.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	25.	
26.	Enter the amount from your 2008 Schedule(s) C (Form 1040), line 31	26.	
27.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	27.	
28.	Combine lines 13 through 27. If zero or less, enter -0-	28.	
29.	Enter the greater of line 28 or $300,000 ($150,000 if married filing separately)	29.	
30.	Add lines 12 and 29	30.	
31.	**Excess farm loss.** Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses	31.	

Excess Farm Loss Worksheet 3—Schedule F (Form 1040) farming businesses and Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

Note. When instructed in the worksheet below to enter an amount from line 30, 31, or 32 of Schedule E, include only the amount on that line that relates to farming businesses.

1.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 33	1.	
2.	Enter the amount from your 2013 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses	2.	
3.	Add lines 1 and 2. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 4	3.	
4.	Subtract $300,000 ($150,000 if married filing separately) from line 3	4.	
5.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 9	5.	
6.	Enter the amount from your 2013 Schedule(s) E (Form 1040), line 30	6.	
7.	Combine line 5 and line 6	7.	
8.	Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9.		
9.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	9.	
10.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	10.	
11.	Combine line 9 and line 10. If zero or less, enter -0-	11.	
12.	Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 13	12.	
13.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	13.	
14.	Enter the amount from your 2012 Schedule(s) E (Form 1040), line 32	14.	
15.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	15.	
16.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	16.	
17.	Enter the amount from your 2011 Schedule(s) E (Form 1040), line 32	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	19.	
20.	Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32	20.	

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Excess Farm Loss Worksheet 3 (Continued)

21.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	21.	
22.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	22.	
23.	Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	23.	
24.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	24.	
25.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	25.	
26.	Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32	26.	
27.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	27.	
28.	Combine lines 13 through 27. If zero or less, enter -0-	28.	
29.	Enter the greater of line 28 or $300,000 ($150,000 if married filing separately)	29.	
30.	Add lines 12 and 29	30.	
31.	**Excess farm loss.** Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses	31.	

Excess Farm Loss Worksheet 4—Schedule F (Form 1040) farming businesses, Schedule C (Form 1040) activity of processing a farm commodity, Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses, and Form 4835 rental income or loss

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

Note. When instructed in the worksheet below to enter an amount from line 30, 31, or 32 of Schedule E, include only the amount on that line that relates to farming businesses.

1.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 33	1.	
2.	Enter the total amount from your 2013 Schedule(s) C (Form 1040), line 28 and line 30, for activity of processing a farm commodity	2.	
3.	Enter the amount from your 2013 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses	3.	
4.	Enter the amount from your 2013 Form 4835, line 31	4.	
5.	Add lines 1, 2, 3, and 4. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 6		5.
6.	Subtract $300,000 ($150,000 if married filing separately) from line 5		6.
7.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 9	7.	
8.	Enter the amount from your 2013 Schedule(s) C (Form 1040), line 7	8.	
9.	Enter the amount from your 2013 Schedule(s) E (Form 1040), line 30	9.	
10.	Enter the amount from your 2013 Form 4835, line 7	10.	
11.	Combine lines 7, 8, 9, and 10		11.
12.	Is line 11 greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 13.		
13.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	13.	
14.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	14.	
15.	Combine line 13 and line 14. If zero or less, enter -0-		15.
16.	Add lines 11 and 15. Is this greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 17		16.
	TIP: Lines 17 through 43 help you calculate the threshold amount discussed in the instructions. The threshold amount is the greater of $300,000 ($150,000 if married filing separately) or your total net profit or loss from farming businesses for the last five years (2008-2012), including for each of those years any net gain from the sale of property used in your farming businesses.		
17.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	17.	
18.	Enter the amount from your 2012 Schedule(s) C (Form 1040), line 31	18.	
19.	Enter the amount from your 2012 Schedule(s) E (Form 1040), line 32	19.	
20.	Enter the amount from your 2012 Form 4835, line 32	20.	
21.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	21.	
22.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	22.	
23.	Enter the amount from your 2011 Schedule(s) C (Form 1040), line 31	23.	
24.	Enter the amount from your 2011 Schedule(s) E (Form 1040), line 32	24.	
25.	Enter the amount from your 2011 Form 4835, line 32	25.	
26.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	26.	
27.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	27.	
28.	Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31	28.	

(Continued on next page)

Excess Farm Loss Worksheet 4 (Continued)

29.	Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32	29.	
30.	Enter the amount from your 2010 Form 4835, line 32	30.	
31.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	31.	
32.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	32.	
33.	Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31	33.	
34.	Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	34.	
35.	Enter the amount from your 2009 Form 4835, line 32	35.	
36.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	36.	
37.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	37.	
38.	Enter the amount from your 2008 Schedule(s) C (Form 1040), line 31	38.	
39.	Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32	39.	
40.	Enter the amount from your 2008 Form 4835, line 32	40.	
41.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	41.	
42.	Combine lines 17 through 41. If zero or less, enter -0-		42.
43.	Enter the greater of line 42 or $300,000 ($150,000 if married filing separately)		43.
44.	Add lines 16 and 43		44.
45.	**Excess farm loss.** Subtract line 5 from line 44. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		45.

Excess Farm Loss Worksheet 5—Form 4835 for farm rental income or loss from farming business

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2013 Form 4835, line 31. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 2	1.	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1	2.	
3.	Enter the amount from your 2013 Form 4835, line 7	3.	
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 5.		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.	
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	6.	
7.	Combine line 5 and line 6. If zero or less, enter -0-		7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9		8.
9.	Enter the amount from your 2012 Form 4835, line 32	9.	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	10.	
11.	Enter the amount from your 2011 Form 4835, line 32	11.	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	12.	
13.	Enter the amount from your 2010 Form 4835, line 32	13.	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	14.	
15.	Enter the amount from your 2009 Form 4835, line 32	15.	
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	16.	
17.	Enter the amount from your 2008 Form 4835, line 32	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Combine lines 9 through 18. If zero or less, enter -0-		19.
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		20.
21.	Add lines 8 and 20		21.
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		22.

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

Use Schedule R (Form 1040A or 1040) to figure the credit for the elderly or the disabled.

Future Developments. For the latest information about developments related to Schedule R (Form 1040A or Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduler*.

Additional information. See Pub. 524 for more details.

Who Can Take the Credit

The credit is based on your filing status, age, and income. If you are married filing a joint return, it is also based on your spouse's age and income. You may be able to take this credit if either of the following applies.

1. You were age 65 or older at the end of 2013, or

2. You were under age 65 at the end of 2013 and you meet all of the following.

a. You were permanently and totally disabled on the date you retired. If you retired before 1977, you must have been permanently and totally disabled on January 1, 1976, or January 1, 1977.

b. You received taxable disability income for 2013.

c. On January 1, 2013, you had not reached mandatory retirement age (the age when your employer's retirement program would have required you to retire).

For the definition of permanent and total disability, see What Is Permanent and Total Disability?, later. Also, see the instructions for Part II. Statement of Permanent and Total Disability.

Age 65

You are considered age 65 on the day before your 65th birthday. As a result, if you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.

Married Persons Filing Separate Returns

If your filing status is married filing separately and you lived with your spouse at any time during 2013, you cannot take the credit.

Nonresident Aliens

If you were a nonresident alien at any time during 2013, you may be able to take the credit only if your filing status is married filing jointly.

Income Limits

See Income Limits for the Credit for the Elderly or the Disabled, later.

Want the IRS To Figure Your Credit?

If you can take the credit and you want us to figure it for you, check the box in Part I of Schedule R (Form 1040A or 1040) for your filing status and age. Fill in Part II and lines 11 and 13 of Part III if they apply to you. If you file Form 1040A, enter "CFE" in the space to the left of Form 1040A, line 30. If you file Form 1040, check box **c** on Form 1040, line 53, and enter "CFE" on the line next to that box. Attach Schedule R (Form 1040A or 1040) to your return.

What Is Permanent and Total Disability?

A person is permanently and totally disabled if both 1 and 2 below apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Examples 1 and 2, next, show situations in which the individuals are considered engaged in a substantial gainful activity. Example 3 shows a person who might not be considered engaged in a substantial gainful activity. In each example, the person was under age 65 at the end of the year.

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Income Limits for the Credit for the Elderly or the Disabled

IF you are . . .	THEN you generally cannot take the credit if:	
	The amount on Form 1040A, line 22, or Form 1040, line 38, is . . .	Or you received . . .
Single, head of household, or qualifying widow(er) with dependent child	$17,500 or more	$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and only one spouse is eligible for the credit	$20,000 or more	$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and both spouses are eligible for the credit	$25,000 or more	$7,500 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing separately and you lived apart from your spouse for all of 2013	$12,500 or more	$3,750 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income

Example 1. Sue retired on disability as a sales clerk. She now works as a full-time babysitter earning minimum wage. Although she does different work, Sue babysits on ordinary terms for the minimum wage. She cannot take the credit because she is engaged in a substantial gainful activity.

Example 2. Mary, the president of XYZ Corporation, retired on disability because of her terminal illness. On her doctor's advice, she works part time as a manager and is paid more than the minimum wage. Her employer sets her days and hours. Although Mary's illness is terminal and she works part time, the work is done at her employer's convenience. Mary is considered engaged in a substantial gainful activity and cannot take the credit.

Example 3. John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. But because of John's disability, he was given only light duties of a nonproductive, make-work nature. Unless the activity is both substantial and gainful, John is not engaged in a substantial gainful activity. The activity was gainful because John was paid at a rate at or above the minimum wage. However, the activity was not substantial because the duties were of a nonproductive, make-work nature. More facts are needed to determine if John is able to engage in a substantial gainful activity.

Disability Income

Generally, disability income is the total amount you were paid under your employer's accident and health plan or pension plan that is included in your income as wages or payments instead of wages for the time you were absent from work because of permanent and total disability. However, any payment you received from a plan that does not provide for disability retirement is not disability income.

In figuring the credit, disability income does not include any amount you received from your employer's pension plan after you have reached mandatory retirement age.

For more details on disability income, see Pub. 525.

Part II. Statement of Permanent and Total Disability

If you checked box 2, 4, 5, 6, or 9 in Part I and you did not file a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line A of the statement, you must have your physician complete a statement certifying that:

- You were permanently and totally disabled on the date you retired, or
- If you retired before 1977, you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

You do not have to file this statement with your tax return. But you must keep it for your records. You can use the physician's statement later in these instructions for this purpose. Your physician should show on the statement if the disability has lasted or can be expected to last continuously for at least a year, or if there is no reasonable probability that the disabled condition will ever improve. If you file a joint return and you checked box 5 in Part I, you and your spouse must each get a statement.

If you filed a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line B of the statement, you do not have to get another statement for 2013. But you must check the box on line 2 in Part II to certify all three of the following.

1. You filed or got a physician's statement in an earlier year.

2. You were permanently and totally disabled during 2013.

3. You were unable to engage in any substantial gainful activity during 2013 because of your physical or mental condition.

If you checked box 4, 5, or 6 in Part I, enter in the space above the box on line 2 in Part II the first name(s) of the spouse(s) for whom the box is checked.

If the Department of Veterans Affairs (VA) certifies that you are permanently and totally disabled, you can use VA Form 21-0172 instead of the physician's statement. VA Form 21-0172 must be signed by a person authorized by the VA to do so. You can get this form from your local VA regional office.

Part III. Figure Your Credit

Line 11

If you checked box 2, 4, 5, 6, or 9 in Part I, use the following chart to complete line 11.

IF you checked . . .	THEN enter on line 11 . . .
Box 6	The total of $5,000 plus the disability income you reported on Form 1040A or 1040 for the spouse who was under age 65.
Box 2, 4, or 9	The total amount of disability income you reported on Form 1040A or 1040.
Box 5	The total amount of disability income you reported on Form 1040A or 1040 for both you and your spouse.

Example 1. Bill, age 63, retired on permanent and total disability in 2013. He received $4,000 of taxable disability income that he reports on Form 1040, line 7. He is filing jointly with his wife who was age 67 in 2013, and he checked box 6 in Part I. On line 11, Bill enters $9,000 ($5,000 plus the $4,000 of disability income he reports on Form 1040, line 7).

Example 2. John checked box 2 in Part I and enters $5,000 on line 10. He received $3,000 of taxable disability income, which he enters on line 11. John also enters $3,000 on line 12 (the smaller of line 10 or line 11). The largest amount he can use to figure the credit is $3,000.

Lines 13a Through 18

The amount on which you figure your credit can be reduced if you received certain types of nontaxable pensions, annuities, or disability income. The amount can also be reduced if your adjusted gross income is over a certain amount, depending on which box you checked in Part I.

Line 13a. Enter any social security benefits (before deduction of Medicare premiums) you (and your spouse if filing jointly) received for 2013 that are not taxable. Also, enter any tier 1 railroad retirement benefits treated as social security that are not taxable.

If any of your social security or equivalent railroad retirement benefits are taxable, the amount to enter on this line is generally the difference between the amounts entered on Form 1040A, line 14a and line 14b, or Form 1040, line 20a and line 20b.

CAUTION *If your social security or equivalent railroad retirement benefits are reduced because of workers' compensation benefits, treat the workers' compensation benefits as social security benefits when completing Schedule R (Form 1040A or 1040), line 13a.*

Line 13b. Enter the total of the following types of income that you (and your spouse if filing jointly) received for 2013.

- Veterans' pensions (but not military disability pensions).
- Any other pension, annuity, or disability benefit that is excluded from income under any provision of federal law other than the Internal Revenue Code. Do not include amounts that are treated as a return of your cost of a pension or annuity.

Credit Limit Worksheet—Line 21 *Keep for Your Records*

Use this worksheet to figure your credit limit.

1. Enter the amount from Form 1040A, line 28; or Form 1040, line 46	1.	
2. Enter the amount from Form 1040A, line 29; or Form 1040, lines 47 and 48	2.	
3. Subtract line 2 from line 1. Enter this amount on Schedule R (Form 1040A or 1040), line 21. But if zero or less, **STOP**, you cannot take this credit.	3.	

Do not include on line 13b any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, or in the National Oceanic and Atmospheric Administration or the Public Health Service. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980.

Instructions for Physician's Statement

Taxpayer	Physician
If you retired after 1976, enter the date you retired in the space provided on the statement below.	A person is permanently and totally disabled if both of the following apply. 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition. 2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Physician's Statement

Keep for Your Records

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, or was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ▶ _____

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year . . . . . _____
Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve . . . . . _____
Physician's signature Date

Physician's name	Physician's address

Department of the Treasury
Internal Revenue Service

2013 Instructions for Schedule SE (Form 1040)

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are and even if you are already getting social security or Medicare benefits.

Additional information. See Pub. 225 or Pub. 334.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule SE (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulese*.

What's New

Maximum income subject to social security tax. For 2013, the maximum amount of self-employment income subject to social security tax is $113,700.

Additional Medicare Tax. For tax years beginning after 2012, a 0.9% Additional Medicare Tax applies to your Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income above a threshold amount. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information, see *Additional Medicare Tax*, later.

General Instructions

Who Must File Schedule SE

You must file Schedule SE if:

- The amount on line 4 of Short Schedule SE or line 4c of Long Schedule SE is $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See *Employees of Churches and Church Organizations*.

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (discussed later).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, see *Ministers and Members of Religious Orders*.

Who Must Pay Self-Employment (SE) Tax

Self-Employed Persons

You must pay SE tax if you had net earnings of $400 or more as a self-employed person. If you are in business (farm or nonfarm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See *Partnership Income or Loss*, later.

Employees of Churches and Church Organizations

If you had church employee income of $108.28 or more, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister or member of a religious order) of a church or qualified church-controlled organization that has a certificate in effect electing an exemption from employer social security and Medicare taxes.

Ministers and Members of Religious Orders

In most cases, you must pay SE tax on salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax, enter "Exempt—Form 4361" on Form 1040, line 56, or Form 1040NR, line 54. However, if you had other earnings of $400 or more subject to SE tax, see line A at the top of Long Schedule SE.

CAUTION *If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.*

If you must pay SE tax, include this income on either Short or Long Schedule SE, line 2. But do not report it on Long Schedule SE, line 5a; it is not considered church employee income. Also, include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities), and
- The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

However, do not include on line 2:

- Retirement benefits you received from a church plan after retirement, or
- The rental value of a home or an allowance for a home furnished to you (including payments for utilities) after retirement.

If you were a duly ordained minister who was an employee of a church and you must pay SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax purposes. However, when figuring SE tax, subtract on line 2 the allowable expenses from your self-employment earnings and attach an explanation.

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you can-

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not reduce your net earnings by the foreign earned income exclusion or the foreign housing exclusion or deduction.

See Pub. 517 for details.

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you are exempt from SE tax if you received IRS approval by filing Form 4029. In this case, do not file Schedule SE. Instead, enter "Exempt—Form 4029" on Form 1040, line 56, or Form 1040NR, line 54. See Pub. 517 for details.

U.S. Citizens Employed by Foreign Governments or International Organizations

You must pay SE tax on income you earned as a U.S. citizen employed by a foreign government (or, in certain cases, by a wholly owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) for services performed in the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands. Report income from this employment on either Short or Long Schedule SE, line 2. If you performed services elsewhere as an employee of a foreign government or an international organization, those earnings are exempt from SE tax.

Exception—Dual citizens. A person with dual U.S.-foreign citizenship is generally considered to be a U.S. citizen for social security purposes. However, if you are a U.S. citizen and also a citizen of a country with which the United States has a bilateral social security agreement, other than Canada or Italy, your work for the government of that foreign country is always exempt from U.S. social security taxes. For further information about these agreements, see the exception shown in the next section.

U.S. Citizens or Resident Aliens Living Outside the United States

If you are a self-employed U.S. citizen or resident alien living outside the United States, in most cases you must pay SE tax. You cannot reduce your foreign earnings from self-employment by your foreign earned income exclusion.

Exception. The United States has social security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, you must generally pay social security and Medicare taxes to only the country you live in.

The United States now has social security agreements with the following countries: Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Poland, Portugal, South Korea, Spain, Sweden, Switzerland, and the United Kingdom. Additional agreements are expected in the future.

If you have questions about international social security agreements, you can:

1. Visit the Social Security Administration's (SSA's) International Programs website at www.socialsecurity.gov/international;

2. Call the SSA's Office of International Programs at:

a. (410) 965-3322 for questions on benefits under agreements, or

b. (410) 965-7306 for questions on the coverage rules of the agreements; or

3. Write to:

a. Social Security Administration, Office of International Programs, P.O. Box 17741, Baltimore, MD 21235-7741 USA for information about an agreement, or

b. Social Security Administration, OIO—Totalization, P.O. Box 17769, Baltimore, MD 21235-7769 USA for information about a claim for benefits.

If your self-employment income is exempt from SE tax, you should get a statement from the appropriate agency of the foreign country verifying that your self-employment income is subject to social security coverage in that country. If the foreign country will not issue the statement, contact the SSA at the address shown in (3a), earlier. Do not complete Schedule SE. Instead, attach a copy of the statement to Form 1040 and enter "Exempt, see attached statement" on Form 1040, line 56.

Nonresident Alien

If you are a self-employed nonresident alien living in the United States, you must pay SE tax if an international social security agreement in effect determines that you are covered under the U.S. social security system. See *Exception* under *U.S. Citizens or Resident Aliens Living Outside the United States*, earlier, for information about international social security agreements. If your self-employment income is subject to SE tax, complete Schedule SE and file it with your Form 1040NR.

Chapter 11 Bankruptcy Cases

While you are a debtor in a chapter 11 bankruptcy case, your net profit or loss from self-employment (for example, from Schedule C or Schedule F) will not be included in your Form 1040 income. Instead, it will be included on the income tax return (Form 1041) of the bankruptcy estate. However, you (not the bankruptcy estate) are responsible for paying SE tax on your net earnings from self-employment.

Enter on the dotted line to the left of Schedule SE, line 3, "Chap. 11 bankruptcy income" and the amount of your net profit or (loss). Combine that amount with the total of lines 1a, 1b, and 2 (if any) and enter the result on line 3.

For other reporting requirements, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040.

More Than One Business

If you had two or more businesses, your net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. However, if one spouse qualifies to use Short Schedule SE (front of form) and the other must use Long Schedule SE (back of form), both can use the same form. One spouse should complete the front and the other the back.

Include the total profits or losses from all businesses on Form 1040. Enter the combined SE tax on Form 1040, line 56.

Community Income

If any of the income from a business (including farming) is community income, then the income and deductions are reported based on the following.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see *Partnership Income or Loss*, later.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Ventures*, later.

Married filing separately. If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the self-employment income. Also, attach Schedule(s) C, C-EZ, or F (showing the spouse's share of community income and expenses) to the return of each spouse.

If you are the spouse who carried on the business, you must include on Schedule SE, line 3, the net profit or (loss) reported on the other spouse's Schedule C, C-EZ, or F (except in those cases described later under *Income and Losses Not Included in Net Earnings From Self-Employment*). Enter on the dotted line to the left of Schedule SE, line 3, "Community income taxed to spouse" and the amount of any net profit or (loss) allocated to your spouse as community income. Combine that amount with the total of lines 1a, 1b, and 2 and enter the result on line 3.

If you are not the spouse who carried on the business and you had no other income subject to SE tax, enter "Exempt community income" on Form 1040, line 56, or Form 1040NR, line 54. Do not file Schedule SE. However, if you had $400 or more of other earnings subject to SE tax, include on Schedule SE, line 1a or 2, the net profit or (loss) from Schedule(s) C, C-EZ, or F allocated to you as community income. Also, enter on the dotted line to the left of Schedule SE, line 3, "Exempt community income" and the allocated amount. If that amount is a net profit, subtract it from the total of lines 1a, 1b, and 2, and enter the result on line 3. If that amount is a loss, treat it as a positive amount, add it to the total of lines 1a, 1b, and 2, and enter the result on line 3.

CAUTION *Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes based on the community property laws of your state. See Pub. 555 for more information.*

Qualified Joint Ventures

If you and your spouse materially participate (see *Material participation* in the 2013 Instructions for Schedule C) as the only members of a jointly owned and operated business, and you file a joint return for the tax year, you can make a joint election to be taxed as a qualified joint venture instead of a partnership.

To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you also must file a separate Schedule SE to pay SE tax, as applicable.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Rental real estate business. If you and your spouse make the election for your rental real estate business, the income generally is not subject to SE tax. To indicate that election, be sure to check the "QJV" box in Part I, line 2, of each Schedule E that the rental property is listed on. Do not file Schedule SE unless you have other income subject to SE tax. For an exception to this income not being subject to SE tax, see item 3 under *Other Income and Losses Included in Net Earnings From Self-Employment*, later.

If the election is made for a farm rental business that is not included in self-employment, file two Forms 4835, Farm Rental Income and Expenses.

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

Line Instructions

Read the flowchart on page 1 of Schedule SE to see if you can use Section A—Short Schedule SE, or if you must use Section B—Long Schedule SE. For either section, you will need to know what your net earnings from self-employment are. To find out what is included as net earnings from self-employment, see *Net Earnings From Self-Employment*, later.

TIP *Enter all negative amounts in parentheses.*

You Have Only Church Employee Income Subject to SE Tax

If your only income subject to SE tax is church employee income (described earlier under *Employees of Churches and Church Organizations*), skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a.

Note. Income from services you perform as a minister or member of a religious order is **not** church employee income.

Line 1b (Short or Long Schedule SE)

If you were receiving social security retirement or social security disability benefits at the time you received your Conservation Reserve Program (CRP)

payment(s), enter the amount of your taxable CRP payment(s) on line 1b. These payments are included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.

Line 4 (Short Schedule SE)

If line 4 is less than $400 and you have an amount on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is $434 or more, file Schedule SE (completed through line 4) with your tax return. Enter -0- on Form 1040, line 56, or Form 1040NR, line 54.
- If the total of lines 1a and 2 is less than $434, **do not** file Schedule SE unless you choose to use an optional method for figuring your SE tax.

Lines 4a Through 4c (Long Schedule SE)

If both lines 4a and 4c are less than $400 and you have an amount on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is $434 or more, file Schedule SE (completed through line 4c) with your tax return. Enter -0- on Form 1040, line 56,* or Form 1040NR, line 54.*
- If the total of lines 1a and 2 is less than $434, **do not** file Schedule SE unless you choose to use an optional method to figure your SE tax.

**If you also have church employee income (described earlier under Employees of Churches and Church Organizations), also complete lines 5a and 5b. Complete the rest of Schedule SE, as appropriate.*

Additional Medicare Tax

A 0.9% Additional Medicare Tax may apply to you if the total amount from line 4 (Short Schedule SE) or line 6 (Long Schedule SE) of all your Schedules SE exceeds one of the following threshold amounts (based on your filing status).

- Married filing jointly—$250,000
- Married filing separately—$125,000
- Single, Head of household, or Qualifying widow(er)—$200,000

If you have both wages and self-employment income, the threshold amount for applying the Additional Medicare Tax on the self-employment income is reduced (but not below zero) by the amount of wages subject to Additional Medicare Tax.

Use Form 8959, Additional Medicare Tax, to figure this tax. For more information, see the Instructions for Form 8959, or visit IRS.gov and enter "Additional Medicare Tax" in the search box.

Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm business.

Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1a or line 2, whichever applies, the amount of net earnings from self-employment from Schedule K-1 (Form 1065), box 14, code A, and Schedule K-1 (Form 1065-B), box 9, code J1. General partners should reduce this amount by certain expenses before entering it on Schedule SE. See your Schedule K-1 instructions. If you reduce the amount you enter on Schedule SE, you must attach an explanation. Limited partners include only guaranteed payments for services actually rendered to or on behalf of the partnership.

If a partner died and the partnership continued, include in self-employment income the deceased's distributive share of the partnership's ordinary income or loss through the end of the month in which he or she died. See section 1402(f).

If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must file a separate Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes. If only one of you was a partner in a partnership, the spouse who was the partner must report his or her net earnings from self-employment from the partnership.

Community income. Your own distributive share of partnership income is included in figuring your net earnings from self-employment. Unlike the division of that income between spouses for figuring income tax, no part of your share can be included in figuring your spouse's net earnings from self-employment.

Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net earnings for income tax purposes on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. See Pub. 225 for details.

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on this land. This income is farm earnings. To determine whether you materially participated in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests for landlords are explained in chapter 12 of Pub. 225.

2. Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, boarding houses, tourist camps or homes, trailer parks, parking lots, warehouses, and storage garages. See chapter 5 of Pub. 334 for more information.

4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.

5. Income you receive as a direct seller. Newspaper carriers or distributors of any age are direct sellers if certain conditions apply. See chapter 5 of Pub. 334 for details.

6. Amounts received by current or former self-employed insurance agents and salespersons that are:

a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement,

b. Renewal commissions, or

c. Deferred commissions paid after retirement for sales made before retirement.

However, certain termination payments received by former insurance salespersons are not included in net earnings from self-employment (as explained in item 10 under *Income and Losses Not Included in Net Earnings From Self-Employment*).

7. Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See chapter 10 of Pub. 334 for details.

8. Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a federal-state social security coverage agreement.

9. Interest received in the course of any trade or business, such as interest on notes or accounts receivable.

10. Fees and other payments received by you for services as a director of a corporation.

11. Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797.

12. Fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business, or the management of an estate that required extensive management activities over a long period of time.

13. Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

1. Salaries, fees, etc., subject to social security or Medicare tax that you received for performing services as an employee, including services performed as an employee under the railroad retirement system. This includes services performed as a public official (except as a fee basis government employee as explained in item 8 under *Other Income and Losses Included in Net Earnings From Self-Employment*, earlier).

2. Fees received for services performed as a notary public. If you had no other income subject to SE tax, enter "Exempt—Notary" on Form 1040, line 56. Do not file Schedule SE. However, if you had other earnings of $400 or more subject to SE tax, enter "Exempt—Notary" and the amount of your net profit as a notary public from Schedule C or Schedule C-EZ on the dotted line to the left of Schedule SE, line 3. Subtract that amount from the total of lines 1a, 1b, and 2, and enter the result on line 3.

3. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.

4. Income from real estate rentals if you did not receive the income in the course of a trade or business as a real estate dealer. Report this income on Schedule E.

5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the production or management of the production of farm products on the land. See chapter 12 of Pub. 225 for details. Report this income on Form 4835. Use two Forms 4835 if you and your spouse made an election to be taxed as a qualified joint venture.

6. Payments you receive from the Conservation Reserve Program if you are receiving social security benefits for retirement or disability. Deduct these payments on line 1b of Schedule SE.

7. Dividends on shares of stock and interest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or securities.

8. Gain or loss from:

a. The sale or exchange of a capital asset;

b. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business; or

c. Certain transactions in timber, coal, or domestic iron ore.

9. Net operating losses from other years.

10. Termination payments you received as a former insurance salesperson if all of the following conditions are met.

a. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

b. The payment was received after termination of your agreement to perform services for the company.

c. You did not perform any services for the company after termination and before the end of the year in which you received the payment.

d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of termination.

e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

f. The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company (regardless of whether eligibility for the payment depended on length of service).

Statutory Employee Income

If you were a statutory employee, do not include the net profit or (loss) from Schedule C, line 31 (or the net profit from Schedule C-EZ, line 3), on Short or Long Schedule SE, line 2. But if you file Long Schedule SE, be sure to include statutory employee social security wages and tips from Form W-2 on line 8a.

Optional Methods

How Can the Optional Methods Help You

Social security coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small

amount of income from self-employment.

Earned income credit (EIC). Using the optional methods may qualify you to claim the EIC or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,640. Figure the EIC with and without using the optional methods to see if the optional methods will benefit you.

Additional child tax credit. Using the optional methods may qualify you to claim the additional child tax credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,640. Figure the additional child tax credit with and without using the optional methods to see if the optional methods will benefit you.

Child and dependent care credit. The optional methods may help you qualify for this credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,640. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

Self-employed health insurance deduction. The optional methods of computing net earnings from self-employment may be used to figure your self-employed health insurance deduction.

Using the optional methods may give you the benefits described above, but they may also increase your SE tax.

Changing Your Method

You can change the method after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do this, file Form 1040X.

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was $6,960 or less or your net farm profits were less than $5,024. Net farm profits are:

- The total of the amounts from Schedule F (Form 1040), line 34, and Schedule K-1 (Form 1065), box 14, code A, minus
- The amount you would have entered on Schedule SE, line 1b, had you not used the optional method.

There is no limit on how many years you can use this method.

Under this method, report in Part II, line 15, two-thirds of your gross farm income, up to $4,640, as your net earnings. This method can increase or decrease your net earnings from farm self-employment even if the farming business had a loss.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments made by the partnership. If you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than $5,024 and also less than 72.189% of your gross nonfarm income. Net nonfarm profits are the total of the amounts from:

- Schedule C (Form 1040), line 31,
- Schedule C-EZ (Form 1040), line 3,
- Schedule K-1 (Form 1065), box 14, code A (from other than farm partnerships), and
- Schedule K-1 (Form 1065-B), box 9, code J1.

To use this method, you also must be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were $400 or more in 2 of the 3 years preceding the year you use the nonfarm optional method. The net earnings of $400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax.

Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years do not have to be consecutive.

Under this method, report in Part II, line 17, two-thirds of your gross nonfarm income, up to the amount on line 16, as your net earnings. But you cannot report less than your actual net earnings from nonfarm self-employment.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See *Farm Optional Method* for details.

Using Both Optional Methods

If you can use both methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you cannot report less than your actual net earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings, you cannot report more than $4,640 of net earnings from self-employment.

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2013

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

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

Filing status
Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

If more than six dependents, see instructions.

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

d Total number of exemptions claimed.

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	
8a	**Taxable** interest. Attach Schedule B if required.			8a	
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b			
9a	Ordinary dividends. Attach Schedule B if required.			9a	
b	Qualified dividends (see instructions).	9b			
10	Capital gain distributions (see instructions).			10	
11a	IRA distributions.	11a	11b Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	
14a	Social security benefits.	14a	14b Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	

Adjusted gross income

16	Educator expenses (see instructions).	16		
17	IRA deduction (see instructions).	17		
18	Student loan interest deduction (see instructions).	18		
19	Tuition and fees. Attach Form 8917.	19		
20	Add lines 16 through 19. These are your **total adjustments.**		20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2013)

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).		22	
23a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind ☐ **Spouse** was born before January 2, 1949, ☐ Blind **Total boxes checked** ▶ 23a			
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐			
24	Enter your **standard deduction.**		24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25	
26	**Exemptions.** Multiply $3,900 by the number on line 6d.		26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27	
28	**Tax,** including any alternative minimum tax (see instructions).		28	
29	Credit for child and dependent care expenses. Attach Form 2441.	29		
30	Credit for the elderly or the disabled. Attach Schedule R.	30		
31	Education credits from Form 8863, line 19.	31		
32	Retirement savings contributions credit. Attach Form 8880.	32		
33	Child tax credit. Attach Schedule 8812, if required.	33		
34	Add lines 29 through 33. These are your **total credits.**		34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**		35	
36	Federal income tax withheld from Forms W-2 and 1099.	36		
37	2013 estimated tax payments and amount applied from 2012 return.	37		
38a	**Earned income credit (EIC).**	38a		
b	Nontaxable combat pay election.	38b		
39	Additional child tax credit. Attach Schedule 8812.	39		
40	American opportunity credit from Form 8863, line 8.	40		
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶		41	

Standard Deduction for—
• People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, $6,100
Married filing jointly or Qualifying widow(er), $12,200
Head of household, $8,950

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**		42
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		43a
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
44	Amount of line 42 you want **applied to your 2014 estimated tax.**	44	

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶		45
46	Estimated tax penalty (see instructions).	46	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign here

Joint return? See instructions. Keep a copy for your records.

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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.	

Form **1040A** (2013)

Department of the Treasury—Internal Revenue Service

Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2013**

OMB No. 1545-0074

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**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
Foreign country name / Foreign province/state/county / Foreign postal code		

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $10,000 if **single;** $20,000 if **married filing jointly.** See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
8a	**Earned income credit (EIC)** (see instructions).	8a	
b	Nontaxable combat pay election. 8b		
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	

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

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2013)

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2013. If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than $100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at *www.irs.gov/taxtopics* (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at *www.irs.gov/taxtopics* (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over $1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front + 350.00 Enter total ▶	**A.**	
B. Minimum standard deduction	**B.**	1,000
C. Enter the **larger** of line A or line B here	**C.**	
D. Maximum standard deduction. If **single,** enter $6,100; if **married filing jointly,** enter $12,200	**D.**	
E. Enter the **smaller** of line C or line D here. This is your standard deduction	**E.**	
F. Exemption amount. • If single, enter -0-. • If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter $3,900.	**F.**	
G. Add lines E and F. Enter the total here and on line 5 on the front	**G.**	

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter $10,000. This is the total of your standard deduction ($6,100) and your exemption ($3,900).
- Married filing jointly, enter $20,000. This is the total of your standard deduction ($12,200), your exemption ($3,900), and your spouse's exemption ($3,900).

Mailing Return

Mail your return by **April 15, 2014.** Mail it to the address shown on the last page of the instructions.

SCHEDULE A (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.
▶ Attach to Form 1040.

OMB No. 1545-0074
2013
Attachment Sequence No. 07

Name(s) shown on Form 1040 | 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, line 38	2	
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	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 **(check only one box):**		
	a	☐ Income taxes, **or**	5	
	b	☐ General sales taxes		
	6	Real estate taxes (see instructions)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8		9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15	Add lines 10 through 14		15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18		19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38	25	
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶		28
Total Itemized Deductions	29	Is Form 1040, line 38, over $150,000?		
		☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		29
		☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2013**

SCHEDULE B (Form 1040A or 1040)
Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleb*.

OMB No. 1545-0074
2013
Attachment Sequence No. 08

Name(s) shown on return | Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

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 instructions on back 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 1040A, or Form 1040, line 8a ▶	4

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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 1040A, or Form 1040, line 9a ▶	6

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

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.

		Yes	No
7a	At any time during 2013, 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), formerly TD F 90-22.1, 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, enter the name of the foreign country where the financial account is located ▶		
8	During 2013, 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 on back		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2013**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule B (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduleb*.

Purpose of Form

Use Schedule B if any of the following applies.

- You had over $1,500 of taxable interest or ordinary dividends.
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You received interest or ordinary dividends as a nominee.
- You had a financial interest in, or signature authority over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

Specific Instructions

TIP *You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.*

Part I. Interest

Line 1. Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and I U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

Seller-financed mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a $50 penalty.

Nominees. If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

TIP *If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the* General Instructions for Certain Information Returns *and the* Instructions for Forms 1099-INT and 1099-OID.

Accrued interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under *Nominees* to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

Original issue discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under *Nominees* to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

Amortizable bond premium. If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under *Nominees* to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

Line 3. If, during 2013, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

Part II. Ordinary Dividends

TIP *You may have to file Form 5471 if, in 2013, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2013, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.*

Line 5. Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

Nominees. If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

TIP *If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the* General Instructions for Certain Information Returns *and the* Instructions for Form 1099-DIV.

Part III. Foreign Accounts and Trusts

TIP *Regardless of whether you are required to file FinCEN Form 114 (FBAR), you may be required to file Form 8938, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8938 may result in penalties and extension of the statute of limitations. See* www.irs.gov/form8938 *for more information.*

Line 7a–Question 1. Check the "Yes" box if at any time during 2013 you had a financial interest in or signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

Financial account. A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

Financial account located in a foreign country. A financial account is located in a foreign country if the account is physically located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

Signature authority. Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See the FinCEN Form 114 instructions for exceptions. Do not consider the exceptions relating to signature authority in answering Question 1 on line 7a.

Other definitions. For definitions of "financial interest," "United States," and other relevant terms, see the instructions for FinCEN Form 114.

Line 7a–Question 2. See FinCEN Form 114 and its instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.

If you checked the "Yes" box to Question 2 on line 7a, FinCEN Form 114 must be electronically filed with the Financial Crimes Enforcement Network (FinCEN) at the following website: *http://bsaefiling.fincen.treas.gov/main.html*. Do not attach FinCEN Form 114 to your tax return. To be considered timely, FinCEN Form 114 **must be received** by June 30, 2014.

CAUTION *If you are required to file FinCEN Form 114 but do not properly do so, you may have to pay a civil penalty up to $10,000. A person who willfully fails to report an account or provide account identifying information may be subject to a civil penalty equal to the greater of $100,000 or 50 percent of the balance in the account at the time of the violation. Willful violations may also be subject to criminal penalties.*

Line 7b. If you are required to file FinCEN Form 114, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

Line 8. If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2013, you may have to file Form 3520.

Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 3520-A. Form 3520-A is due on March 17, 2014, for a calendar year trust. See the instructions for Form 3520-A for more details.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ For information on Schedule C and its instructions, go to *www.irs.gov/schedulec*.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2013

Attachment Sequence No. **09**

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 2013? If "No," see instructions for limit on losses . . ☐ Yes ☐ No

H If you started or acquired this business during 2013, check here . . . . . ▶ ☐

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) . . . ☐ Yes ☐ No

J If "Yes," did you or will you file required Forms 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:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (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 **Form 1040, line 12** (or **Form 1040NR, line 13**) 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 **Form 1040, line 12,** (or **Form 1040NR, line 13**) 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.	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P **Schedule C (Form 1040) 2013**

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 2013, 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 C-EZ (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074

2014

Attachment Sequence No. 09A

Name of proprietor | Social security number (SSN)

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service | B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank. | D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) ☐ Yes ☐ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ▶ ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ .

5 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see page 2) _____ c Other _____

6 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Instructions

Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulecez*.

CAUTION *Before you begin, see* General Instructions *in the 2014 Instructions for Schedule C.*

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see *Qualified Joint Venture* in the instructions for Schedule C. You can also go to IRS.gov and enter "qualified joint venture" in the search box.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the Instructions for Schedule C for the list of codes.

Line D

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), **do not** enter on line D the EIN issued to the LLC, if any. **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F

See the instructions for line I in the Instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a.**

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Optional Worksheet for Line 2 (keep a copy for your records)

a	Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	a	
b		b	
c		c	
d		d	
e		e	
f		f	
g	**Total.** Add lines **a** through **f.** Enter here and on line 2	g	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled.*
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2013

Attachment Sequence No. 12

Name(s) shown on return | Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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—Assets Held More Than One Year

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, line 13, or Form 1040NR, line 14. 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, line 13, or Form 1040NR, line 14. 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	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, 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, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee.*

OMB No. 1545-0074

2013

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** or **C-EZ** (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 2013 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file required Forms 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 Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	

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 from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** 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, excess farm loss, 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 any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	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. Enter the result here and include in the total on line 41 below	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 Form 1040, line 17, or Form 1040NR, line 18 ▶	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 1120S), box 17, code V; 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 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic

OMB No. 1545-0074

2013

Attachment Sequence No. 43

Name(s) shown on return | Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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 or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- *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 only have to list 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 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 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.			
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 1994 **and** the child was 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 2013, 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 2013?	☐ 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, foster child, etc.)			
6 Number of months child lived with you in the United States during 2013 • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, 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).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.

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 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduleeic*.

TIP *You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2013. For more details, see the instructions for line 39 of Form 1040A or line 65 of Form 1040.*

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 2013 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2013, 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 2013
or is filing a joint return for 2013 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 2013. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.

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 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.*

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

OMB No. 1545-0074
2013
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 2013? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 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 livestock and other resale items (see instructions)	1a					
b	Cost or other basis of 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 2013	6a		6b	Taxable amount	6b	
c	If election to defer to 2014 is attached, check here ▶ ☐			6d	Amount deferred from 2012	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:			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 lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☐ No
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.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2013**

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 47	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, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file 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)

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **Information about Schedule H and its separate instructions is at *www.irs.gov/form1040.***

OMB No. 1545-1971

2013

Attachment Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2013 do not have to complete this form for 2013.

A Did you pay **any one** household employee cash wages of $1,800 or more in 2013? (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 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2013 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 2012 or 2013 to **all** household employees? (**Do not** count cash wages paid in 2012 or 2013 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Do not file this schedule.
☐ **Yes.** Skip lines 1-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	
2	Social security tax. Multiply line 1 by 12.4% (.124)	2	
3	Total cash wages subject to Medicare tax	3	
4	Medicare tax. Multiply line 3 by 2.9% (.029)	4	
5	Total cash wages subject to Additional Medicare Tax withholding	5	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (.009)	6	
7	Federal income tax withheld, if any	7	
8	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, 6, and 7	8	

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2012 or 2013 to **all** household employees? (**Do not** count cash wages paid in 2012 or 2013 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 9 instructions.

☐ **Yes.** Go to line 10.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 12187K **Schedule H (Form 1040) 2013**

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 2013 by April 15, 2014? 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 .6% (.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 .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% (.060)		21	
22 Multiply line 20 by 5.4% (.054)	22		
23 Enter the **smaller** of line 19 or line 22 (Employers in a credit reduction state must use the worksheet on page H-7 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 8. 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 Form 1040, line 59a. **Do not** 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 is not 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 R (Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ Complete and attach to Form 1040A or 1040.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/scheduler.***

OMB No. 1545-0074
2013
Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040 | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2013:
• 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 2013:	Check only one box:
Single, Head of household, or Qualifying widow(er)	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 2013	8 ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2013	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 2013, check this box ▶ ☐

• If you checked this box, you do not have to get another statement for 2013.

• If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11359K **Schedule R (Form 1040A or 1040) 2013**

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

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.

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

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2013.

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 are not taxable, they **must** be included here to figure your credit.) If you did not 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 1040A, line 22, or Form 1040, line 38 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 **cannot** take the credit. Otherwise, go to line 20 19

20 Multiply line 19 by 15% (.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 Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) 22

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. **17**

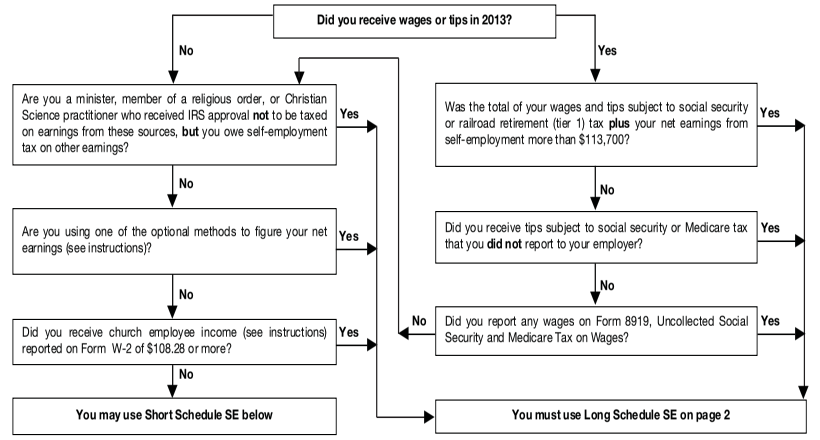
Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

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 Z 1b ( )

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report 2

3 Combine lines 1a, 1b, and 2 3

4 Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶ 4

Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.

5 **Self-employment tax.** If the amount on line 4 is:

- $113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54**
- More than $113,700, multiply line 4 by 2.9% (.029). Then, add $14,098.80 to the result.

Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54** 5

6 **Deduction for one-half of self-employment tax.**

Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** 6

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2013**

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for 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 . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)		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 Z		1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)		2	
3	Combine lines 1a, 1b, and 2		3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.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 do not 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% (.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 2013		7	113,700 00
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 $113,700 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% (.124)		10	
11	Multiply line 6 by 2.9% (.029)		11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**		12	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	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] was not more than $6,960, **or (b)** your net farm profits[2] were less than $5,024.

14	Maximum income for optional methods		14	4,640 00
15	Enter the **smaller** of: two-thirds (⅔) of gross farm income[1] (not less than zero) **or** $4,640. 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 $5,024 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; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812.*

1040 1040A 1040NR 8812

OMB No. 1545-0074

2013

Attachment Sequence No. 47

Name(s) shown on return | Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			1
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48			2
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit			3
4a	Earned income (see separate instructions)	4a		
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result		5	
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7	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 separate instructions	7		
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8		
9	Add lines 7 and 8	9		
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-		11	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.		12	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	

1040 / 1040A / 1040NR — *Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.*

Form **2106** — Department of the Treasury, Internal Revenue Service (99)

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.

OMB No. 1545-0074
2013
Attachment Sequence No. 129

Your name | Occupation in which you incurred expenses | Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	
5	Meals and entertainment expenses (see instructions)	5	
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	
	Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	
10	Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11700N Form **2106** (2013)

Form 2106 (2013) Page **2**

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11	/ /	/ /
12 Total miles the vehicle was driven during 2013	12	miles	miles
13 Business miles included on line 12	13	miles	miles
14 Percent of business use. Divide line 13 by line 12	14	%	%
15 Average daily roundtrip commuting distance	15	miles	miles
16 Commuting miles included on line 12	16	miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18 Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No	
19 Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No	
20 Do you have evidence to support your deduction?		☐ Yes ☐ No	
21 If "Yes," is the evidence written?		☐ Yes ☐ No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22	

Section C—Actual Expenses		(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a Vehicle rentals	24a		
b Inclusion amount (see instructions)	24b		
c Subtract line 24b from line 24a	24c		
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26 Add lines 23, 24c, and 25	26		
27 Multiply line 26 by the percentage on line 14	27		
28 Depreciation (see instructions)	28		
29 Add lines 27 and 28. Enter total here and on line 1	29		

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30		
31 Enter section 179 deduction and special allowance (see instructions)	31		
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33 Enter depreciation method and percentage (see instructions)	33		
34 Multiply line 32 by the percentage on line 33 (see instructions)	34		
35 Add lines 31 and 34	35		
36 Enter the applicable limit explained in the line 36 instructions	36		
37 Multiply line 36 by the percentage on line 14	37		
38 Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Form **2106** (2013)

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2013

Attachment Sequence No. **21**

Name(s) shown on return | **Your social security number**

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive **dependent care benefits?**
- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2013 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	
4 Enter your **earned income.** See instructions	4	
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	
6 Enter the **smallest** of line 3, 4, or 5	6	
7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7		
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .
9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	9	
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10		
11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	

If line 7 is: Over	But not over	Decimal amount is
$0	$15,000	.35
15,000	17,000	.34
17,000	19,000	.33
19,000	21,000	.32
21,000	23,000	.31
23,000	25,000	.30
25,000	27,000	.29
27,000	29,000	.28
29,000	31,000	.27
31,000	33,000	.26
33,000	35,000	.25
35,000	37,000	.24
37,000	39,000	.23
39,000	41,000	.22
41,000	43,000	.21
43,000	No limit	.20

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2013)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	( )
15	Combine lines 12 through 14. See instructions	15	
16	Enter the total amount of **qualified expenses** incurred in 2013 for the care of the **qualifying person(s)**	16	
17	Enter the **smaller** of line 15 or 16	17	
18	Enter your **earned income.** See instructions	18	
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	
20	Enter the **smallest** of line 17, 18, or 19	20	
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21	
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here	22	
23	Subtract line 22 from line 15	23	
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21	25	
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2012 expenses in 2013, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ **Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.***
▶ **You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**

OMB No. 1545-0895

2013

Attachment Sequence No. **22**

Name(s) shown on return | Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked		1
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2013 (see instructions)		3
4	Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach		4
5	Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions)		5
6	Add lines 1, 3, 4, and 5		6

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return		7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56		8
9	Add lines 7 and 8		9
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b		10c
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	
15	Enter the greater of line 13 or line 14		15
16	Subtract line 15 from line 11. If zero or less, enter -0-		16
17	Enter the **smaller** of line 6 or line 16 **C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		17

Part II Allowable Credit *(Continued)*

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)	33	
34	Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
35	Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the **smaller** of line 29 or line 36	37	
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	

Form **3800** (2013)

Name(s) shown on return | Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ▒ Reserved
F ▒ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ▒ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

Form **3800** (2013)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR | Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5		
6	If Form 1040, line 38, is $150,000 or less, enter -0-. Otherwise, see instructions	6	(	)
7	Tax refund from Form 1040, line 10 or line 21	7	(	)
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Alternative tax net operating loss deduction	11	(	)
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987	25	(	)
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $238,550, see instructions.)	28		

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2013, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$115,400	$51,900
Married filing jointly or qualifying widow(er)	153,900	80,800
Married filing separately	76,950	40,400

If line 28 is **over** the amount shown above for your filing status, see instructions. → 29

30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 60 here. • **All others:** If line 30 is $179,500 or less ($89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13600G Form **6251** (2013)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39		
40	Enter the **smaller** of line 36 or line 39	40		
41	Subtract line 40 from line 36	41		
42	If line 41 is $179,500 or less ($89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result ▶	42		
43	Enter: • $72,500 if married filing jointly or qualifying widow(er), • $36,250 if single or married filing separately, or • $48,600 if head of household.	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; but do not enter less than -0-	44		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45		
46	Enter the **smaller** of line 36 or line 37	46		
47	Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47		
48	Subtract line 47 from line 46	48		
49	Enter the amount from the Line 49 Worksheet in the instructions	49		
50	Enter the smaller of line 48 or line 49	50		
51	Multiply line 50 by 15% (.15) ▶	51		
52	Add lines 47 and 50	52		
	If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.			
53	Subtract line 52 from line 46	53		
54	Multiply line 53 by 20% (.20) ▶	54		
	If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.			
55	Add lines 41, 52, and 53	55		
56	Subtract line 55 from line 36	56		
57	Multiply line 56 by 25% (.25) ▶	57		
58	Add lines 42, 51, 54, and 57	58		
59	If line 36 is $179,500 or less ($89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately) from the result	59		
60	Enter the **smaller** of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	60		

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2013

Attachment Sequence No. 88

Name(s) shown on return | Identifying number

Part I 2013 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( )	
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )	
d	Combine lines 1a, 1b, and 1c			1d

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )	
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )	
c	Add lines 2a and 2b			2c ( )

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( )	
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )	
d	Combine lines 3a, 3b, and 3c			3d
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5
6	Enter $150,000. If married filing separately, see instructions	6		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*			
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9
10	Enter the **smaller** of line 5 or line 9			10

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions		11
12	Enter the loss from line 4		12
13	Reduce line 12 by the amount on line 10		13
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13		14

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total		15
16	**Total losses allowed from all passive activities for 2013.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return		16

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior years (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year (a) Net income (line 3a)	Current year (b) Net loss (line 3b)	Prior years (c) Unallowed loss (line 3c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total ▶				

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.

OMB No. 1545-0074

2013

Attachment Sequence No. **33**

Child's name shown on return | **Child's social security number**

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.* | **B** **Parent's social security number**

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income (see instructions)	1	
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions	2	
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	
8	Add lines 5, 6, and 7 (see instructions)	8	
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	
12a	Add lines 5 and 7 — 12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .
13	Multiply line 11 by line 12b	13	

Part III Child's Tax— If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	
16	Add lines 13 and 15	16	
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2013

Attachment Sequence No. **74**

Name(s) shown on return | Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	(	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $232,500 and you were married filing separately for 2012, see instructions	4		
5	Enter: $78,750 if married filing jointly or qualifying widow(er) for 2012; $50,600 if single or head of household for 2012; or $39,375 if married filing separately for 2012. Estates and trusts, enter $22,500	5		
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2012; $112,500 if single or head of household for 2012; or $75,000 if married filing separately for 2012. Estates and trusts, enter $75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If **for 2012** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2012** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55	14		
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	**2012 credit carryforward.** Enter the amount from your 2012 Form 8801, line 28	19		
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	25		
26	**Credit carryforward to 2014.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 27

Caution. If **for 2012** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies* 28

If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041) 29

30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet 30

31 Enter the **smaller** of line 27 or line 30 31

32 Subtract line 31 from line 27 32

33 If line 32 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions . . . . . ▶ 33

34 Enter:
- $70,700 if married filing jointly or qualifying widow(er) for 2012,
- $35,350 if single or married filing separately for 2012,
- $47,350 if head of household for 2012, or
- $2,400 for an estate or trust.

Form 1040NR filers, see instructions 34

35 Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions 35

36 Subtract line 35 from line 34. If zero or less, enter -0- 36

37 Enter the **smaller** of line 27 or line 28 37

38 Enter the **smaller** of line 36 or line 37 38

39 Subtract line 38 from line 37 39

40 Multiply line 39 by 15% (.15) . . . . . ▶ 40

If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.

41 Subtract line 37 from line 31 41

42 Multiply line 41 by 25% (.25) . . . . . ▶ 42

43 Add lines 33, 40, and 42 43

44 If line 27 is $175,000 or less ($87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions 44

45 Enter the **smaller** of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions 45

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

Form **8814** — Department of the Treasury, Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ Information about Form 8814 and its instructions is at *www.irs.gov/form8814.*
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074
2013
Attachment Sequence No. 40

Name(s) shown on your return | Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last) | **B Child's social security number**

C If more than one Form 8814 is attached, check here . . . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b	
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	
4	Add lines 1a, 2a, and 3. If the total is $2,000 or less, skip lines 5 through 12 and go to line 13. If the total is $10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income	4	
5	Base amount	5	2,000 00
6	Subtract line 5 from line 4	6	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.		
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	
11	Add lines 9 and 10	11	
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	

Part II Tax on the First $2,000 of Child's Interest and Dividends

13	Amount not taxed	13	1,000 00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	
15	**Tax.** Is the amount on line 14 less than $1,000? ☐ **No.** Enter $100 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

General Instructions

Future Developments

For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8814*.

Purpose of Form

Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 19 (or under age 24 if a full-time student) at the end of 2013. "Student" is defined below.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2013 was less than $10,000.
- The child is required to file a 2013 return.
- The child does not file a joint return for 2013.
- There were no estimated tax payments for the child for 2013 (including any overpayment of tax from his or her 2012 return applied to 2013 estimated tax).
- There was no federal income tax withheld from the child's income.

You must also qualify. See *Parents who qualify to make the election* below.

Student. A student is a child who for some part of each of 5 calendar months during the year 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 does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Certain January 1 birthdays. A child born on January 1, 1995, is considered to be age 19 at the end of 2013. You cannot make this election for such a child unless the child was a full-time student.

A child born on January 1, 1990, is considered to be age 24 at the end of 2013. You cannot make this election for such a child.

How to make the election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Parents who qualify to make the election. You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

- You are filing a joint return for 2013 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 2013 and you had the higher taxable income.
- You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

Note. If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.

Tax benefits you cannot take. If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:

- Additional standard deduction of $1,500 if the child is blind,
- Penalty on early withdrawal of child's savings, and
- Itemized deductions such as the child's investment expenses or charitable contributions.

If your child received qualified dividends or capital gain distributions, you may pay up to $100 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between $1,000 and $2,000 is 10% if you make this election. However, if you file a separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.

Alternative minimum tax. If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details.

Net Investment Income Tax. For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8960, the following rules apply.

1. All income reported on line 12 is included in the parents' modified adjusted gross income, and
2. All net investment income included on line 12 (except for Alaska Permanent Fund dividends) is included in the parents' net investment income.

For more information on Net Investment Income Tax, go to *www.irs.gov* and enter "Net Investment Income Tax" in the search box.

Investment interest expense. Your child's income (other than qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, Investment Income and Expenses, to figure the amount you can treat as your investment income.

Foreign accounts and trusts. You **must** complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:

1. Had a foreign financial account, or
2. Received a distribution from, or was the grantor of, or transferor to, a foreign trust.

Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.

Note. If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8938, Statement of Specified Foreign Financial Assets. Check *www.irs.gov/form8938* for details.

Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address.

Additional information. See Pub. 929, Tax Rules for Children and Dependents, for more details.

Line Instructions

Name and social security number. If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.

Line 1a. Enter all taxable interest income your child received in 2013. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT.

Note. If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see *Alternative minimum tax,* earlier.

Line 2a. Enter the ordinary dividends your child received in 2013. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.

If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.

Line 2b. Enter all qualified dividends your child received in 2013. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.

Line 3. Enter the capital gain distributions your child received in 2013. Capital gain distributions should be shown in box 2a of Form 1099-DIV.

If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.

Line 9. Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines **unless** you file Schedule B (Form 1040).

If you file Schedule B, include this amount on line 5, and identify it as from "Form 8814." Complete Schedule B as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.

You must file Schedule B if this amount plus the parents' dividends is more than $1,500.

Line 10. Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR.

If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.

Line 12. If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.

Line 15. If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on that line.

Section 6

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