

**Table 9.33-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2013 AND 2014**

Subject	2013		2014	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	675,280	37,478,298	681,840	39,689,089
Salaries and wages	551,050	26,565,881	556,090	27,633,762
Taxable interest income	232,570	317,763	226,510	313,582
Ordinary dividends	138,060	706,768	138,740	821,822
Business or prof. net income (less loss)	102,340	1,581,890	104,930	1,655,270
Farm returns	5,660	(NA)	5,590	(NA)
Net capital gain (less loss)	111,560	1,549,766	114,860	2,103,983
Taxable indiv. retire. arrangements distrib.	60,520	897,201	62,180	973,785
Taxable pensions and annuities	138,600	3,642,910	139,450	3,781,588
Unemployment compensation	37,780	242,168	30,630	165,304
Taxable social security benefits	91,800	1,281,404	95,490	1,385,839
Self-employment (keogh) retirement plans	5,210	109,504	5,320	113,506
Exemptions	1,282,860	(NA)	1,289,380	(NA)
Itemized deductions	200,700	5,129,606	199,420	5,114,169
State and local income taxes	171,010	1,379,175	169,120	1,406,840
State and local general sales tax	24,770	28,732	24,020	24,324
Real estate taxes	153,570	306,124	151,360	322,346
Total taxes paid	199,510	1,740,958	198,410	1,788,953
Home mortgage interest paid	143,130	1,860,054	140,280	1,794,931
Charitable contributions	161,950	608,836	161,680	633,667
Taxable income	526,900	25,330,120	536,790	27,296,866
Total tax credits	218,310	353,341	217,770	321,550
Residential energy tax credit	19,930	85,247	15,520	54,568
Child tax credit	103,570	129,252	103,660	130,044
Child (and dependent) care credit	28,360	28,660	28,660	14,452
Earned income credit	116,110	247,426	114,020	246,619
Excess earned income credit (refundable)	99,060	221,558	96,730	219,429
Alternative minimum tax	12,450	86,531	13,590	88,327
Total tax payments	636,280	5,568,704	642,790	5,964,027
Income tax (before credits)	523,290	4,529,447	532,970	4,906,377
Tax liability	501,880	4,503,295	515,820	4,942,671
Tax due at time of filing	127,340	505,353	136,230	560,043
Overpayments (negative amount)	501,230	1,362,018	498,700	1,354,359

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2013 <<http://www.irs.gov/pub/irs-soi/13in12hi.xls>> accessed June 21, 2016; and Ibid. Tax Year 2014 <<http://www.irs.gov/pub/irs-soi/14in12hi.xls>> accessed March 7, 2017.