IRS

Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2021

www.irs.gov/statistics

Publication 4801 (Rev. 2-2024) Catalogue Number 59952D Department of the Treasury Internal Revenue Service www.irs.gov

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of all returns filed = 160,824,340 Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
81,422,759 ☐ Single 54,161,246 ☐ Married filing jointly 3,912,940 ☐ Married filing separately (MFS) 21,240,317 ☐ Head of household (HOH) 87,078 ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign Check here if you, or your
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	Y = * 3,183,509 Y = ** 4,737,751 box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction
Someone can claim: 7,234,433 ☐ You as a dependent 4,135 ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien
Virtual Currency yes = 6,653,482 no = 152,584,
Age/Blindness **You:** 29,525,305 ☐ Were born before January 2, 1957 255,257 ☐ Are blind **Spouse:** 12,486,819 ☐ Was born before January 2, 1957 75,873 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			36,967,706	☐
			21,998,362	☐
			7,922,482	☐
			2,157,516	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1* txbl schlrshps 860,399		1	126,082,290
2a	Tax-exempt interest	2a 6,569,327	b Taxable interest		2b	48,990,485
3a	Qualified dividends	3a 30,524,800	b Ordinary dividends		3b	32,247,057
4a	IRA distributions	4a 16,635,357	b Taxable amount		4b	15,584,165
5a	Pensions and annuities	5a 32,171,355	b Taxable amount		5b	29,357,159
6a	Social security benefits	6a 31,293,066	b Taxable amount		6b	23,798,351
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	28,571,454
8	Other income from Schedule 1, line 10				8	60,900,997
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	158,096,247
10	Adjustments to income from Schedule 1, line 26				10	33,327,588
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	158,154,566
12a	**Standard deduction or itemized deductions** (from Schedule A)		12a *** See Below			
b	Charitable contributions if you take the standard deduction (see instructions)		12b 47,979,584			
c	Add lines 12a and 12b				12c	156,871,451
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	25,924,668
14	Add lines 12c and 13				14	156,248,101
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	128,519,569

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 141,872,935
*** Itemized Deductions = 14,842,685

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Total of all returns filed = 160,824,340 Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**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**
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ **Yes** ☐ **No**

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1* txbl schlrshps 4,692,377			1	9,022,352,941
2a	Tax-exempt interest	2a	55,518,422	b	Taxable interest	2b	103,535,203
3a	Qualified dividends	3a	295,906,194	b	Ordinary dividends	3b	386,961,461
4a	IRA distributions	4a	473,451,893	b	Taxable amount	4b	408,382,461
5a	Pensions and annuities	5a	1,506,948,061	b	Taxable amount	5b	858,038,339
6a	Social security benefits	6a	791,161,174	b	Taxable amount	6b	412,830,233
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐					7	2,032,553,466
8	Other income from Schedule 1, line 10					8	1,686,737,583
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶					9	14,936,967,974
10	Adjustments to income from Schedule 1, line 26					10	141,160,696
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶					11	14,795,614,070
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	*** See Below				
b	Charitable contributions if you take the standard deduction (see instructions)	12b	17,928,056				141,353,904
c	Add lines 12a and 12b					12c	3,183,954,011
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	205,779,729
14	Add lines 12c and 13					14	3,381,030,109
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	11,767,185,281

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 2,506,538,615
*** Itemized Deductions = 659,680,547

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	127,618,301
	17	Amount from Schedule 2, line 3			17	2,873,036
	18	Add lines 16 and 17			18	127,874,599
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	11,778,814
	20	Amount from Schedule 3, line 8			20	30,378,319
	21	Add lines 19 and 20			21	38,209,132
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	123,335,518
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	33,820,967
	24	Add lines 22 and 23. This is your **total tax** ▶			24	130,170,240
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	117,913,495		
	b	Form(s) 1099	25b	37,574,056		
	c	Other forms (see instructions)	25c	5,455,513		
	d	Add lines 25a through 25c			25d	137,245,950
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	10,159,899
	27a	Earned income credit (EIC)	27a	32,216,183		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 14,026				
	c	Prior year (2019) earned income 27c 2,538,605				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	37,771,612		
	29	American opportunity credit from Form 8863, line 8	29	6,027,056		
	30	Recovery rebate credit. See instructions	30	12,188,336		
	31	Amount from Schedule 3, line 15	31	15,507,852		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	69,332,726
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	151,295,084
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	125,949,019
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	112,779,775
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	3,781,189		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	32,771,171
	38	Estimated tax penalty (see instructions) ▶	38	12,211,598		

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) ▶ 57,678,376

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	2,281,017,505
	17	Amount from Schedule 2, line 3			17	9,456,106
	18	Add lines 16 and 17			18	2,290,478,645
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	8,724,570
	20	Amount from Schedule 3, line 8			20	56,263,649
	21	Add lines 19 and 20			21	65,024,054
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	2,225,454,591
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	160,102,500
	24	Add lines 22 and 23. This is your **total tax** ▶			24	2,385,860,259
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	1,275,505,679		
	b	Form(s) 1099	25b	173,057,656		
	c	Other forms (see instructions)	25c	14,447,476		
	d	Add lines 25a through 25c			25d	1,470,768,559
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	534,373,752
	27a	Earned income credit (EIC)	27a	65,684,435		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 111,463				
	c	Prior year (2019) earned income 27c 35,682,413				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	115,869,125		
	29	American opportunity credit from Form 8863, line 8	29	5,170,213		
	30	Recovery rebate credit. See instructions	30	20,863,054		
	31	Amount from Schedule 3, line 15	31	369,011,356		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	576,524,485
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	2,577,329,763
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	125,949,019
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	378,564,518
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	116,006,730		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	32,771,171
	38	Estimated tax penalty (see instructions) ▶	38	1,951,700		

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) ▶ 57,678

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
75,666,557 ☐ Single 50,670,019 ☐ Married filing jointly 3,566,148 ☐ Married filing separately (MFS) 20,287,894 ☐ Head of household (HOH) 79,120 ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	Y = * 2,875,466 Y = ** 4,237,305 box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction
Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 26,541,732 ☐ Are blind 225,124 **Spouse:** ☐ Was born before January 2, 1957 11,232,962 ☐ Is blind 68,696

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			35,535,704	☐
			21,187,188	☐
			7,615,148	☐
			2,062,726	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	119,468,808
2a	Tax-exempt interest	2a	6,160,676	b Taxable interest	2b	45,291,300
3a	Qualified dividends	3a	28,674,111	b Ordinary dividends	3b	30,105,367
4a	IRA distributions	4a	15,255,219	b Taxable amount	4b	14,280,704
5a	Pensions and annuities	5a	29,509,601	b Taxable amount	5b	26,847,037
6a	Social security benefits	6a	28,270,218	b Taxable amount	6b	21,697,040
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	26,982,792
8	Other income from Schedule 1, line 10				8	56,758,849
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	148,192,916
10	Adjustments to income from Schedule 1, line 26				10	30,877,660
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	148,243,844
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	*** See Below			
b	Charitable contributions if you take the standard deduction (see instructions)	12b	45,104,900			
c	Add lines 12a and 12b				12c	147,088,843
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	24,628,432
14	Add lines 12c and 13				14	147,086,799
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	121,156,821

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 133,078,972
*** Itemized Deductions = 13,886,948

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Electronically Filed Returns = 150,269,738

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**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
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	
Foreign country name / Foreign province/state/county / Foreign postal code		

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	8,583,172,250
2a	Tax-exempt interest	2a	51,713,832	b Taxable interest	2b	92,722,383
3a	Qualified dividends	3a	270,981,538	b Ordinary dividends	3b	354,676,712
4a	IRA distributions	4a	434,625,304	b Taxable amount	4b	375,607,812
5a	Pensions and annuities	5a	1,396,859,506	b Taxable amount	5b	782,168,100
6a	Social security benefits	6a	715,544,245	b Taxable amount	6b	376,378,601
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	1,920,432,436
8	Other income from Schedule 1, line 10				8	1,602,016,067
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	14,108,646,057
10	Adjustments to income from Schedule 1, line 26				10	131,881,599
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	13,976,764,458
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	*** See Below			
b	Charitable contributions if you take the standard deduction (see instructions)	12b	16,844,740			
c	Add lines 12a and 12b				12c	2,981,441,721
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	195,044,813
14	Add lines 12c and 13				14	3,176,425,692
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	1,117,930,871

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*** Standard Deduction = 2,354,369,176
*** Itemized Deductions = 610,333,528

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	120,337,879
	17	Amount from Schedule 2, line 3			17	2,729,376
	18	Add lines 16 and 17			18	120,579,724
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	10,825,586
	20	Amount from Schedule 3, line 8			20	29,103,590
	21	Add lines 19 and 20			21	36,218,413
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	116,348,640
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	31,687,624
	24	Add lines 22 and 23. This is your **total tax** ▶			24	122,458,323
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	112,564,794		
	b	Form(s) 1099	25b	35,130,770		
	c	Other forms (see instructions)	25c	5,153,318		
	d	Add lines 25a through 25c			25d	129,705,680
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	9,358,268
	27a	Earned income credit (EIC)	27a	31,013,665		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 13,019				
	c	Prior year (2019) earned income 27c 2,466,870				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	36,538,569		
	29	American opportunity credit from Form 8863, line 8	29	5,787,165		
	30	Recovery rebate credit. See instructions	30	11,171,337		
	31	Amount from Schedule 3, line 15	31	14,804,901		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	66,135,864
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	142,522,087
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	109,817,546
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	107,016,951
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	3,495,499		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	35,488,396
	38	Estimated tax penalty (see instructions) ▶	38	11,315,276		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	2,155,718,724
	17	Amount from Schedule 2, line 3			17	8,845,842
	18	Add lines 16 and 17			18	2,164,564,566
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	7,578,459
	20	Amount from Schedule 3, line 8			20	50,081,045
	21	Add lines 19 and 20			21	57,659,981
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	2,106,904,585
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	149,216,495
	24	Add lines 22 and 23. This is your **total tax** ▶			24	2,256,121,855
	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a	1,221,385,705		
	b	Form(s) 1099	25b	161,496,664		
	c	Other forms (see instructions)	25c	13,271,941		
	d	Add lines 25a through 25c			25d	1,399,435,843
If you have a qualifying child, attach Sch. EIC.	26	2021 estimated tax payments and amount applied from 2020 return			26	499,382,440
	27a	Earned income credit (EIC)	27a	63,670,177		
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
	b	Nontaxable combat pay election 27b 105,453				
	c	Prior year (2019) earned income 27c 34,835,767				
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	112,216,130		
	29	American opportunity credit from Form 8863, line 8	29	4,961,688		
	30	Recovery rebate credit. See instructions	30	19,149,356		
	31	Amount from Schedule 3, line 15	31	347,632,556		
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	547,629,907
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	2,443,110,338
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	-470,697,197
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	362,450,288
Direct deposit? See instructions.	▶b	Routing number ▶c Type: ☐ Checking ☐ Savings				
	▶d	Account number				
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	108,246,908		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	285,516,226
	38	Estimated tax penalty (see instructions) ▶	38	1,807,513		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
Phone no.	Email address		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **Go to *www.irs.gov/Form5695* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,736,596

Your social security number

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2020.**

1	Qualified solar electric property costs	**1**	**730,422**
2	Qualified solar water heating property costs	**2**	**109,032**
3	Qualified small wind energy property costs	**3**	**32,297**
4	Qualified geothermal heat pump property costs	**4**	**53,396**
5	Qualified biomass fuel property costs	**5**	**42,265**
6a	Add lines 1 through 5	**6a**	**866,834**
b	Multiply line 6a by 26% (0.26)	**6b**	**866,834**
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	**7a**	☐ **Yes** ☐ **No**

Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

b Print the complete address of the main home where you installed the fuel cell property.

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	**8**	**16,091**		
9	Multiply line 8 by 26% (0.26)	**9**	**16,091**		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	**19,681**		
11	Enter the smaller of line 9 or line 10			**11**	**15,062**
12	Credit carryforward from 2020. Enter the amount, if any, from your 2020 Form 5695, line 16			**12**	**391,722**
13	Add lines 6b, 11, and 12			**13**	**1,216,456**
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	**1,229,981**
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5			**15**	**1,095,570**
16	Credit carryforward to 2022. If line 15 is less than line 13, subtract line 15 from line 13	**16**	**475,765**		

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **Go to *www.irs.gov/Form5695* for instructions and the latest information.**
► **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2021

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,736,596

Your social security number

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2020.**

1	Qualified solar electric property costs	**1**	**19,313,575**
2	Qualified solar water heating property costs	**2**	**671,099**
3	Qualified small wind energy property costs	**3**	**148,820**
4	Qualified geothermal heat pump property costs	**4**	**498,530**
5	Qualified biomass fuel property costs	**5**	**257,281**
6a	Add lines 1 through 5	**6a**	**20,889,305**
b	Multiply line 6a by 26% (0.26)	**6b**	**5,437,887**
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	**7a**	☐ **Yes** ☐ **No**

Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

b Print the complete address of the main home where you installed the fuel cell property.

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	**8**	**242,915**
9	Multiply line 8 by 26% (0.26)	**9**	**63,157**
10	Kilowatt capacity of property on line 8 above ► ____ x $1,000	**10**	**496,798**
11	Enter the smaller of line 9 or line 10	**11**	**60,020**
12	Credit carryforward from 2020. Enter the amount, if any, from your 2020 Form 5695, line 16	**12**	**1,782,061**
13	Add lines 6b, 11, and 12	**13**	**7,279,968**
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	**14**	**29,672,105**
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5	**15**	**4,885,747**
16	Credit carryforward to 2022. If line 15 is less than line 13, subtract line 15 from line 13	**16**	**2,394,220**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		**17a**	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		**17c**	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		**18**	**315,560**
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		**19a**	**451,716**
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		**19b**	**353,178**
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		**19c**	**205,311**
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d** **509,013**		
e	Maximum amount of cost on which the credit can be figured	**19e** $2,000		
f	If you claimed window expenses on your Form 5695 prior to 2021, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f** **126,324**		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g** **2,012,723**		
h	Enter the smaller of line 19d or line 19g		**19h**	**491,576**
20	Add lines 19a, 19b, 19c, and 19h		**20**	**1,094,320**
21	Multiply line 20 by 10% (0.10)		**21**	**1,094,218**
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		**22a**	**379,484**
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	**474,785**
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	**152,193**
23	Add lines 22a through 22c		**23**	**810,982**
24	Add lines 21 and 23		**24**	**1,650,046**
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		**25**	$500
26	Enter the amount, if any, from line 18		**26**	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		**27**	**1,821,981**
28	Enter the smaller of line 24 or line 27		**28**	**1,632,665**
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		**29**	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5		**30**	**1,619,206**

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		17a	☐ Yes ☐ No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. Number and street / Unit No. / City, State, and ZIP code			
c	Were any of these improvements related to the construction of this main home? ▶		17c	☐ Yes ☐ No
	Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		18	132,060
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		19a	1,533,754
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		19b	787,093
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		19c	1,895,180
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	19d 3,598,458		
e	Maximum amount of cost on which the credit can be figured	19e $2,000		
f	If you claimed window expenses on your Form 5695 prior to 2021, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f 548,090		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g 3,995,541		
h	Enter the smaller of line 19d or line 19g		19h	814,923
20	Add lines 19a, 19b, 19c, and 19h		20	5,030,950
21	Multiply line 20 by 10% (0.10)		21	503,142
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		22a	112,306
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		22b	70,809
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		22c	7,519
23	Add lines 22a through 22c		23	190,635
24	Add lines 21 and 23		24	693,777
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		25	$500
26	Enter the amount, if any, from line 18		26	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		27	847,981
28	Enter the smaller of line 24 or line 27		28	453,027
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		29	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5		30	446,049

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8910**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

Attachment Sequence No. **68**

Name(s) shown on return — Total Forms Filed = 27,642 — **Identifying number**

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 **Tentative credit** (see instructions for amount to enter)	**4**	27,565	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6			**7**	6,125
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			**8**	*
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			**9**	6,138

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**			
11 Add columns (a) and (b) on line 10			**11**	23,505
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18			**12**	
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)			**13**	5,701
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			**14**	26,649
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions			**15**	22,513

*** Data not shown because of the small number of sample returns on which they are based.**

Form **8910**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

Attachment Sequence No. **68**

Name(s) shown on return

Total Forms Filed = 27,642

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 **Tentative credit** (see instructions for amount to enter)	**4**	168,405	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6			**7**	19,117
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)			**8**	*
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r			**9**	19,139

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**			
11 Add columns (a) and (b) on line 10			**11**	149,493
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18			**12**	
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)			**13**	28,495
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			**14**	1,004,724
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions			**15**	103,380

*** Data not shown because of the small number of sample returns on which they are based.**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8911**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 89,700

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see *What's New* in the instructions)	1	89,698

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	4,867
3	Section 179 expense deduction (see instructions)	3	*
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	10,085
7	Enter the **smaller** of line 5 or line 6	7	4,556
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	4,567

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	88,072
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	53,177
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9	16	87,828
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	73,254
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	87,508
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	87,508

*** Data not shown because of the small number of sample returns on which they are based.**

Form **8911**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 89,700

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see *What's New* in the instructions)	1	242,352

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	45,990
3	Section 179 expense deduction (see instructions)	3	*
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (0.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	276,487
7	Enter the **smaller** of line 5 or line 6	7	10,213
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	*
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	10,348

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	44,861
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Certain allowable credits (see instructions) — 15b		
c	Add lines 15a and 15b	15c	212,398
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9	16	5,356,552
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	4,385,298
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	976,692
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	42,683

*** Data not shown because of the small number of sample returns on which they are based.**

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8936**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form8936* for instructions and the latest information.**

OMB No. 1545-2137

Attachment Sequence No. **69**

Name(s) shown on return

Total Forms Filed = 168,942

Identifying number

Note:
- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	**4a**		
b Phase-out percentage (see instructions)	**4b**	%	%
c Tentative credit. Multiply line 4a by line 4b	**4c**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**			
7 Section 179 expense deduction (see instructions)	**7**			
8 Subtract line 7 from line 6	**8**			
9 Multiply line 8 by 10% (0.10)	**9**			
10 Maximum credit per vehicle	**10**	2,500	2,500	
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**			
12 Add columns (a) and (b) on line 11	**12**		6,616	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**		931	
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	**14**		7,544	

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

Form **8936**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8936* for instructions and the latest information.**

OMB No. 1545-2137

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Name(s) shown on return

Total Forms Filed = 168,942

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Note:
- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	**4a**		
b Phase-out percentage (see instructions)	**4b**	%	%
c Tentative credit. Multiply line 4a by line 4b	**4c**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	**6**			
7 Section 179 expense deduction (see instructions)	**7**			
8 Subtract line 7 from line 6	**8**			
9 Multiply line 8 by 10% (0.10)	**9**			
10 Maximum credit per vehicle	**10**	2,500	2,500	
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	**11**			
12 Add columns (a) and (b) on line 11	**12**			21,683
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**			9,269
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	**14**			30,951

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

2021 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	**15**		
16	Multiply line 15 by 10% (0.10)	**16**		
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**		
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	**18**		

19	Add columns (a) and (b) on line 18	**19**	166,460
20	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**20**	
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**21**	55,178
22	Subtract line 21 from line 20	**22**	168,599
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**	166,244

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Part III **Credit for Personal Use Part of Vehicle**

			(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	**15**		
16	Multiply line 15 by 10% (0.10)	**16**		
17	Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**		
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	**18**		
19	Add columns (a) and (b) on line 18	**19**		1,136,569
20	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**20**		
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**21**		196,930
22	Subtract line 21 from line 20	**22**		13,667,775
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**		1,037,358

Form **8936** (Rev. 1-2021)