Statistics of Income

Individual Income Tax Returns
Line Item Estimates

2020

www.irs.gov/statistics

Publication 4801 (Rev. 11-2022) Catalogue Number 59952D Department of the Treasury Internal Revenue Service www.irs.gov

Totals for Forms and Schedules

Line Item Estimate Totals for Tax Year 2020

In total, the Statistics of Income (SOI) Division collected data from more than 60 IRS individual income tax forms and schedules to produce the estimates in this report. The table presented here breaks these forms and schedules out by number and name, and by total number filed and total number filed electronically.

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2020

Type of Form	Total	Electronically Filed
All returns filed	164,358,792	151,569,468
Form 1040, U.S. Individual Income Tax Return	147,781,563	137,029,512
Form 1040-SR, U.S. Tax Return for Seniors	16,577,229	14,539,957
Schedule 1, Additional Income and Adjustments to Income	80,009,436	74,516,075
Schedule 2, Additional Taxes	31,373,834	29,045,298
Schedule 3, Additional Credits and Payments	36,919,462	35,029,186
Schedule A, Itemized Deductions	15,812,365	14,628,333
Schedule B, Interest and Ordinary Dividends	21,688,534	19,896,516
Schedule C, Profit or Loss From Business (Sole Proprietorship)	32,004,164	28,965,111
Schedule D, Capital Gains and Losses	25,991,494	24,325,648
Schedule E, Supplemental Income and Loss	19,669,489	18,313,364
Schedule EIC, Earned Income Credit	18,388,995	17,651,268
Schedule F, Profit or Loss From Farming	1,814,583	1,690,300
Schedule R, Credit for the Elderly or the Disabled	47,886	41,369
Schedule SE, Self-Employment Tax	21,612,957	19,469,942
Schedule 8812, Additional Child Tax Credit	19,305,957	18,373,351
Form 965-A, Individual Report of Net 965 Tax Liability	22,726	22,057
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	98,565	90,093
Form 2106, Employee Business Expenses	395,659	348,183
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	3,301	3,090
Form 2441, Child and Dependent Care Expenses	5,964,945	5,756,021
Form 3468, Investment Credit	21,232	19,164
Form 3800, General Business Credit	676,768	643,402
Form 3903, Moving Expenses	84,811	79,715
Form 4136, Credit for Federal Tax Paid on Fuels	292,191	271,646
Form 4562, Depreciation and Amortization (Information on Listed Property)	9,962,916	9,422,646
Form 4684, Casualties and Thefts	127,890	118,042
Form 4797, Sales of Business Property	3,169,087	2,999,348
Form 4835, Farm Rental Income and Expenses	461,875	423,686
Form 4952, Investment Interest Expense Deduction	1,323,023	1,255,684
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,590,504	2,448,391
Form 5405, Repayment of the First-Time Homebuyer Credit	124,793	116,513
Form 5695, Residential Energy Credits	2,416,669	2,263,791
Form 5884, Work Opportunity Credit	17,290	17,217
Form 6251, Alternative Minimum Tax—Individuals	5,597,802	5,288,788

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2020—Continued

Type of Form	Total	Electronically Filed
Form 6252, Installment Sale Income	465,993	439,197
Form 6765, Credit for Increasing Research Activities	9,491	9,289
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	552,813	521,676
Form 8283, Noncash Charitable Contributions	3,080,803	2,857,559
Form 8396, Mortgage Interest Credit	102,226	98,923
Form 8582, Passive Activity Loss Limitations	7,804,876	7,392,760
Form 8586, Low-Income Housing Credit	2,953	2,928
Form 8606, Nondeductible IRAs	2,807,314	2,657,389
Form 8615, Tax for Certain Children Who Have Unearned Income	466,224	433,742
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	292,846	276,878
Form 8814, Parents' Election To Report Child's Interest and Dividends	49,176	45,663
Form 8824, Like-Kind Exchanges	53,238	49,569
Form 8829, Expenses for Business Use of Your Home	3,178,402	2,979,356
Form 8839, Qualified Adoption Expenses	102,188	98,566
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	22,958	22,167
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	150,529	139,613
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	8,726,402	8,300,396
Form 8880, Credit for Qualified Retirement Savings Contributions	9,496,452	9,106,390
Form 8889, Health Savings Accounts (HSAs)	15,192,287	14,514,558
Form 8903, Domestic Production Activities Deduction	11,708	8,634
Form 8910, Alternative Motor Vehicle Credit	18,503	18,361
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	30,420	29,387
Form 8917, Tuition and Fees Deduction	1,303,172	1,227,198
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	63,847	60,233
Form 8938, Statement of Specified Foreign Financial Assets	521,878	462,565
Form 8959, Additional Medicare Tax	6,077,015	5,832,141
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	6,827,426	6,471,317
Form 8962, Premium Tax Credit (PTC)	4,630,532	4,247,151
Form 8990, Limitation on Business Interest Expense Under Section 163(j)	140,958	138,843
Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	14,920	13,383
Form 8994, Employer Credit for Paid Family and Medical Leave	6,692	5,729
Form 8995, Qualified Business Income Deduction Simplified Computation	35,951,550	34,011,044
Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	19,520	17,832

2020 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Total of all returns filed = 164,358,792 Electronically Filed Returns = 151,569,468

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** 2020 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. 83,652,916 ☐ Single 55,247,969 ☐ Married filing jointly 3,919,416 ☐ Married filing separately (MFS) 21,463,538 ☐ Head of household (HOH) 74,953 ☐ 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 = * 3,064,560 Y = ** 4,923,076
Foreign country name / Foreign province/state/county / Foreign postal code		box below will not change your tax or refund. ☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

Virtual Currency yes = 2,308,231 no = 157,010,912

Standard Deduction

Someone can claim: ☐ You as a dependent 6,864,550 ☐ Your spouse as a de 5,235

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1956 29,341,119 ☐ Are blind 273,087 **Spouse:** ☐ Was born before January 2, 1956 12,258,861 ☐ Is blind 83,823

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
			35,198,516	☐
			21,472,739	☐
			7,714,902	☐
			2,102,625	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1* txbl schlrshps 857,783		1	130,098,732
2a	Tax-exempt interest	2a	6,479,806	b Taxable interest		2b	48,346,274
3a	Qualified dividends	3a	29,012,583	b Ordinary dividends		3b	31,086,844
4a	IRA distributions	4a	14,205,309	b Taxable amount		4b	13,101,306
5a	Pensions and annuities	5a	33,021,101	b Taxable amount		5b	30,412,365
6a	Social security benefits	6a	31,691,628	b Taxable amount		6b	23,057,234
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here				3,919,950 ► ☐	7	25,083,935
8	Other income from Schedule 1, line 9					8	66,435,792
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				►	9	160,981,093
10	Adjustments to income:						
a	From Schedule 1, line 22	10a	36,917,699				
b	Charitable contributions if you take the standard deduction. See instructions	10b	41,390,425				
c	Add lines 10a and 10b. These are your **total adjustments to income**				►	10c	66,584,423
11	Subtract line 10c from line 9. This is your **adjusted gross income**				►	11	161,243,255
12	**Standard deduction or itemized deductions** (from Schedule A)					12	*** See Below
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A					13	22,827,118
14	Add lines 12 and 13					14	157,516,957
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	127,425,325

Standard Deduction for—
- Single or Married filing separately, $12,400
- Married filing jointly or Qualifying widow(er), $24,800
- Head of household, $18,650
- 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** (2020)

*** Standard Deduction = 143,551,783
*** Itemized Deductions = 15,535,429

* One election box checked ** Both election boxes checked (counts each box separately)

2020 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

Total of all returns filed = 164,358,792 Electronically Filed Returns = 157,874,579

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2020** 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.

City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire 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, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ 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 4,105,334			1	8,416,495,535
2a	Tax-exempt interest	2a	59,449,107	b	Taxable interest	2b	127,375,994
3a	Qualified dividends	3a	260,244,440	b	Ordinary dividends	3b	327,876,787
4a	IRA distributions	4a	353,034,392	b	Taxable amount	4b	284,005,168
5a	Pensions and annuities	5a	1,407,948,180	b	Taxable amount	5b	827,597,726
6a	Social security benefits	6a	774,017,713	b	Taxable amount	6b	374,166,924
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐					7	1,117,709,542
8	Other income from Schedule 1, line 9					8	1,251,563,932
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ►					9	12,739,653,369
10	Adjustments to income:						
a	From Schedule 1, line 22	10a	137,166,853				
b	Charitable contributions if you take the standard deduction. See instructions	10b	10,697,693				
c	Add lines 10a and 10b. These are your **total adjustments to income** ►					10c	147,864,546
11	Subtract line 10c from line 9. This is your **adjusted gross income** ►					11	12,591,788,823
12	**Standard deduction or itemized deductions** (from Schedule A)					12	*** See Below
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A					13	166,114,001
14	Add lines 12 and 13					14	3,247,282,972
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	9,812,730,835

Standard Deduction for—
- Single or Married filing separately, $12,400
- Married filing jointly or Qualifying widow(er), $24,800
- Head of household, $18,650
- 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** (2020)

*** Standard Deduction = 2,495,360,191,019
*** Itemized Deductions = 607,514,569,803

2020 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

2020

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,416,669

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 2019.**

1	Qualified solar electric property costs	**1**	**603,644**
2	Qualified solar water heating property costs	**2**	**113,673**
3	Qualified small wind energy property costs	**3**	**29,342**
4	Qualified geothermal heat pump property costs	**4**	**55,204**
5	Add lines 1 through 4	**5**	**711,161**
6	Multiply line 5 by 26% (0.26)	**6**	**708,884**
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**	**14,961**		
9	Multiply line 8 by 26% (0.26)	**9**	**14,961**		
10	Kilowatt capacity of property on line 8 above ► . x $1,000	**10**	**13,962**		
11	Enter the smaller of line 9 or line 10			**11**	**12,948**
12	Credit carryforward from 2019. Enter the amount, if any, from your 2019 Form 5695, line 16			**12**	**367,094**
13	Add lines 6, 11, and 12			**13**	**1,024,921**
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			**14**	**1,037,901**
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**	**897,624**
16	Credit carryforward to 2021. If line 15 is less than line 13, subtract line 15 from line 13	**16**	**402,595**		

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

2020

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,416,669

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 2019.**

1	Qualified solar electric property costs	1	12,564,265
2	Qualified solar water heating property costs	2	626,541
3	Qualified small wind energy property costs	3	134,142
4	Qualified geothermal heat pump property costs	4	570,400
5	Add lines 1 through 4	5	13,895,349
6	Multiply line 5 by 26% (0.26)	6	3,624,087
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	191,413	
9	Multiply line 8 by 26% (0.26)		9	49,775	
10	Kilowatt capacity of property on line 8 above ► . x $1,000		10	6,508,930	
11	Enter the smaller of line 9 or line 10				11 29,137
12	Credit carryforward from 2019. Enter the amount, if any, from your 2019 Form 5695, line 16				12 1,638,769
13	Add lines 6, 11, and 12				13 5,291,993
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)				14 20,828,486
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 3,468,514
16	Credit carryforward to 2021. If line 15 is less than line 13, subtract line 15 from line 13		16	1,823,480	

2020 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**	**252,331**
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**	**391,414**
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		**19b**	**368,080**
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**	**180,682**
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	**19d** **486,142**		
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 2020, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f** **99,525**		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g** **1,860,917**		
h	Enter the smaller of line 19d or line 19g		**19h**	**473,454**
20	Add lines 19a, 19b, 19c, and 19h		**20**	**1,002,373**
21	Multiply line 20 by 10% (0.10)		**21**	**1,002,373**
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**	**363,395**
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	**429,218**
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	**129,963**
23	Add lines 22a through 22c		**23**	**742,234**
24	Add lines 21 and 23		**24**	**1,502,574**
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**	**1,681,047**
28	Enter the smaller of line 24 or line 27		**28**	**1,496,553**
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**	**1,471,525**

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	123,589
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	1,246,085
b	Exterior doors that meet or exceed the version 6.0 Energy Star program requirements		19b	839,639
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	1,383,559
d	Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements	19d 2,940,816		
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 2020, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f 462,186		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g 3,700,959		
h	Enter the smaller of line 19d or line 19g		19h	778,110
20	Add lines 19a, 19b, 19c, and 19h		20	4,247,393
21	Multiply line 20 by 10% (0.10)		21	424,766
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	107,644
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		22b	64,191
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		22c	6,456
23	Add lines 22a through 22c		23	178,292
24	Add lines 21 and 23		24	603,058
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	789,259
28	Enter the smaller of line 24 or line 27		28	417,933
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	406,334

2020 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8910**
(Rev. January 2021)
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 = 18,503

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**	18,197	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership c 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**	3,030
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**	3,333

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**	18,186
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**	2,690
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**	18,499
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6. Check box **c** on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions			**15**	18,183

Form **8910**
(Rev. January 2021)
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 = 18,503 | **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**	99,746	*

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**	4,864
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**	5,449

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**	94,925
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**	7,827
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**	460,334
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6. Check box **c** on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions			**15**	48,221

2020 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form **8911**
(Rev. February 2021)
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 = 30,420

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	30,412

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

2	Business/investment use part (see instructions)	2	2,353
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	3,623
7	Enter the **smaller** of line 5 or line 6	7	2,353
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	2,361

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	28,524
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	18,260
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	28,523
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	23,529
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	28,519
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	28,519

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

Form **8911**
(Rev. February 2021)
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 = 30,420

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	63,852

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

2	Business/investment use part (see instructions)	2	23,537
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	95,840
7	Enter the **smaller** of line 5 or line 6	7	6,511
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	6,756

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	10,181
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	74,417
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	2,099,458
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	1,694,373
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	405,132
19	**Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	9,801

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

2020 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 = 63,847

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**			851
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**			1,233
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**			2,083

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

Attachment Sequence No. **69**

Name(s) shown on return

Total Forms Filed = 63,847

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**	3,430		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	**13**	3,529		
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**	6,958		

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

2020 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**	62,142
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**	24,503
22	Subtract line 21 from line 20	**22**	62,477
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**	61,793

Form 8936 (Rev. 1-2021) Page **2**

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**	367,134
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**	61,135
22	Subtract line 21 from line 20	**22**	4,743,868
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**	313,118

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