**County and Metro Area Data**

**Tax Year 2021 Documentation Guide**

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**A. Overview**

The Statistics of Income (SOI) Division’s county data is tabulated using individual income tax returns (Forms 1040) filed with the Internal Revenue Service (IRS) during the 12-month period, January 1, 2022 to December 31, 2022. While the bulk of returns filed during this 12-month period are primarily for Tax Year 2021, the IRS received a limited number of returns for tax years before 2021. These prior-year returns are used as a proxy for returns that are typically filed beyond the 12-month period and have been included within the county data. [1]

**B. Nature of Changes**

The following changes have been made to the Tax Year 2021 county data:

* New variables include: Qualified sick and family leave credit for leave taken after March 31, 2021 (N11530 and A11530), the Refundable child and dependent care credit (N11520 and A11520). The Economic Impact Payment third round (N10971 and A10971) replaces the Tax Year 2020 field for the Economic Impact Payment first round.
* The Child and dependent care credit was renamed Nonrefundable child care credit (N07180 and A07180), the Qualified sick and family leave credit was renamed to Qualified sick and family leave credit for leave taken before April 1, 2021 (N11450 and A11450), the Child and other dependent tax credit was renamed Nonrefundable child and other dependent tax credit (N07225 and A07225), and the Additional child tax credit was renamed Refundable child tax credit or additional child tax credit (N11070 and A11070).
* The Tax Year 2020 fields for the Economic Impact Payment first round and second round are no longer included.

**C. Population Definitions and Tax Return Addresses**

* County data are based on population data that was filed and processed by the IRS during the 2022 calendar year.
* Returns filed for the purpose of receiving an Economic Impact Payment, due to COVID-19, were excluded from the data.
* State totals within the County data may not be comparable to State totals published elsewhere by SOI because of disclosure protection procedures or the exclusion of returns that did not match based on the ZIP code. See footnote for complete State totals. [2]
* Data do not represent the full U.S. population because many individuals are not required to file an individual income tax return.
* The address shown on the tax return may differ from the taxpayer’s actual residence.
* State and county codes were based on the ZIP code shown on the return.
* Tax returns filed without a ZIP code and returns filed with a ZIP code that did not match the State code shown on the return were excluded.
* Tax returns filed using Army Post Office (APO) and Fleet Post Office addresses, foreign addresses, and addresses in Puerto Rico, Guam, Virgin Islands, American Samoa, Marshall Islands, Northern Marianas, and Palau were excluded.

**D. Disclosure Protection Procedures**

SOI did not attempt to correct any ZIP codes listed on the tax returns; however, it did take the following precautions to avoid disclosing information about specific taxpayers:

* Income and tax items with less than 20 returns for a particular AGI class were combined with another AGI class within the same county. Collapsed AGI classes are identified with a double asterisk (\*\*) in the Excel files.
* Income and tax items with less than 20 returns for a county were excluded.
* If an income or tax item from one return constitutes more than a specified percentage of the total of any particular cell, the specific data item for that return is excluded from that cell. For example, if the amount for wages from one return represents 75 percent of the value of the total for that cell, the data item will be suppressed. The actual threshold percentage used cannot be released.

**E. File Characteristics**

The county data are available in five formats:

1. Individual state Excel files—**21incyxx.xlsx** (xx = AL-WY)
2. A gross county file Excel file that excludes AGI classes—**21incyall.xlsx**
3. A comma separated file (.csv) with AGI classes—**21cyallagi.csv**
4. A comma separated file without AGI classes (The AGI\_STUB variable has been set to zero for this file) —**21incyallnoagi.csv**
5. A comma separated Metropolitan/Micropolitan or Core Based Statistical Area file (AGI\_STUB values of zero denote the total for that area)—**21incbsa.csv** [3]

For all the files, the money amounts are reported in thousands of dollars.

**F. Selected Income and Tax Items**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **VARIABLE NAME** | | **DESCRIPTION** | | **VALUE/LINE REFERENCE** | | **TYPE** | |
| **STATEFIPS** | | The State Federal Information Processing System (FIPS) code | | 01-56 | | Char | |
| **STATE** | | The State associated with the ZIP code | | Two-digit State abbreviation code | | Char | |
| **CBSACODE** | | Core Based Statistical Area Code [3] | | 10100-49820 | | Char | |
| **CBSATITLE** | | Core Based Statistical Area Title [3] | |  | | Char | |
| **CBSASTATUS** | | Core Based Statistical Area Status Type [3] | | Micropolitan or Metropolitan Statistical Area | | Char | |
| **COUNTYFIPS** | | 3-digit County FIPS code [4] | | 001-840 | | Char | |
| **COUNTYNAME** | | County name | | Max length is 18 digits | | Char | |
| **AGI\_STUB** | | Size of adjusted gross income | | 0 = No AGI Stub (Total) 1 = Under $1 2 = $1 under $10,000 3 = $10,000 under $25,000 4 = $25,000 under $50,000 5 = $50,000 under $75,000 6 = $75,000 under $100,000 7 = $100,000 under $200,000 8 = $200,000 or more | | Num | |
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| **N1** | | Number of returns [5] | |  | | Num | |
| **MARS1** | | Number of single returns | | Filing status is single | | Num | |
| **MARS2** | | Number of joint returns | | Filing status is married filing jointly | | Num | |
| **MARS4** | | Number of head of household returns | | Filing status is head of household | | Num | |
| **ELF** | | Number of electronically filed returns | |  | | Num | |
| **CPREP** | | Number of computer prepared paper returns | |  | | Num | |
| **PREP** | | Number of returns with paid preparer's signature | |  | | Num | |
| **DIR\_DEP** | | Number of returns with direct deposit | |  | | Num | |
| **VRTCRIND** | | Number of returns with virtual currency indicator | |  | | Num | |
| **N2** | | Number of individuals [6] | |  | | Num | |
| **TOTAL\_VITA** | | Total number of volunteer prepared returns [7] | |  | | Num | |
| **VITA** | | Number of volunteer income tax assistance (VITA) prepared returns [7] | |  | | Num | |
| **TCE** | | Number of tax counseling for the elderly (TCE) prepared returns [7] | |  | | Num | |
| **VITA\_EIC** | | Number of volunteer prepared returns with Earned Income Credit [7] | |  | | Num | |
| **RAC** | | Number of refund anticipation check returns [8] | |  | | Num | |
| **ELDERLY** | | Number of elderly returns [9] | |  | | Num | |
| **A00100** | | Adjust gross income (AGI) [10] | | 1040:11 | | Num | |
| **N02650** | | Number of returns with total income | | 1040:9 | | Num | |
| **A02650** | | Total income amount | | 1040:9 | | Num | |
| **N00200** | | Number of returns with salaries and wages | | 1040:1 | | Num | |
| **A00200** | | Salaries and wages amount | | 1040:1 | | Num | |
| **N00300** | | Number of returns with taxable interest | | 1040:2b | | Num | |
| **A00300** | | Taxable interest amount | | 1040:2b | | Num | |
| **N00600** | | Number of returns with ordinary dividends | | 1040:3b | | Num | |
| **A00600** | | Ordinary dividends amount | | 1040:3b | | Num | |
| **N00650** | | Number of returns with qualified dividends | | 1040:3a | | Num | |
| **A00650** | | Qualified dividends amount [11] | | 1040:3a | | Num | |
| **N00700** | | Number of returns with state and local income tax refunds | | Schedule 1:1 | | Num | |
| **A00700** | | State and local income tax refunds amount | | Schedule 1:1 | | Num | |
| **N00900** | | Number of returns with business or professional net income (less loss) | | Schedule 1:3 | | Num | |
| **A00900** | | Business or professional net income (less loss) amount | | Schedule 1:3 | | Num | |
| **N01000** | | Number of returns with net capital gain (less loss) | | 1040:7 | | Num | |
| **A01000** | | Net capital gain (less loss) amount | | 1040:7 | | Num | |
| **N01400** | | Number of returns with taxable individual retirement arrangements distributions | | 1040:4b | |  | |
| **A01400** | | Taxable individual retirement arrangements distributions amount | | 1040:4b | |  | |
| **N01700** | | Number of returns with taxable pensions and annuities | | 1040:5b | | Num | |
| **A01700** | | Taxable pensions and annuities amount | | 1040:5b | | Num | |
| **SCHF** | | Number of farm returns | | Schedule 1:6 | | Num | |
| **N02300** | | Number of returns with unemployment compensation | | Schedule 1:7 | | Num | |
| **A02300** | | Unemployment compensation amount [12] | | Schedule 1:7 | | Num | |
| **N02500** | | Number of returns with taxable Social Security benefits | | 1040:6b | | Num | |
| **A02500** | | Taxable Social Security benefits amount | | 1040:6b | | Num | |
| **N26270** | | Number of returns with partnership/S-corp net income (less loss) | | Schedule E:32 | | Num | |
| **A26270** | | Partnership/S-corp net income (less loss) amount | | Schedule E:32 | | Num | |
| **N02900** | | Number of returns with total statutory adjustments | | Schedule 1:26 | | Num | |
| **A02900** | | Total statutory adjustments amount | | Schedule 1:26 | | Num | |
| **N03220** | | Number of returns with educator expenses | | Schedule 1:11 | | Num | |
| **A03220** | | Educator expenses amount | | Schedule 1:11 | | Num | |
| **N03300** | | Number of returns with Self-employed (Keogh) retirement plans | | Schedule 1:16 | | Num | |
| **A03300** | | Self-employed (Keogh) retirement plans amount | | Schedule 1:16 | | Num | |
| **N03270** | | Number of returns with Self-employed health insurance deduction | | Schedule 1:17 | | Num | |
| **A03270** | | Self-employed health insurance deduction amount | | Schedule 1:17 | | Num | |
| **N03150** | | Number of returns with Individual retirement arrangement payments | | Schedule 1:20 | | Num | |
| **A03150** | | Individual retirement arrangement payments amount | | Schedule 1:20 | | Num | |
| **N03210** | | Number of returns with student loan interest deduction | | Schedule 1:21 | | Num | |
| **A03210** | | Student loan interest deduction amount | | Schedule 1:21 | | Num | |
| **N02910** | | Number of returns with charitable contributions if took standard deduction | | 1040:12b | | Num | |
| **A02910** | | Charitable contributions if took standard deduction | | 1040:12b | | Num | |
| **N04450** | | Number of returns with total standard deduction | | 1040:12a | | Num | |
| **A04450** | | Total standard deduction amount | | 1040:12a | | Num | |
| **N04100** | | Number of returns with basic standard deduction | | 1040:12a | | Num | |
| **A04100** | | Basic standard deduction amount | | 1040:12a | | Num | |
| **N04200** | | Number of returns with additional standard deduction | | 1040:12a | | Num | |
| **A04200** | | Additional standard deduction amount | | 1040:12a | | Num | |
| **N04470** | | Number of returns with itemized deductions | | 1040:12a | | Num | |
| **A04470** | | Total itemized deductions amount | | 1040:12a | | Num | |
| **A00101** | | Amount of AGI for itemized returns | | 1040:11 | | Num | |
| **N17000** | | Number of returns with Total medical and dental expense deduction | | Schedule A:4 | | Num | |
| **A17000** | | Total medical and dental expense deduction amount | | Schedule A:4 | | Num | |
| **N18425** | | Number of returns with State and local income taxes | | Schedule A:5a | | Num | |
| **A18425** | | State and local income taxes amount | | Schedule A:5a | | Num | |
| **N18450** | | Number of returns with State and local general sales tax | | Schedule A:5a | | Num | |
| **A18450** | | State and local general sales tax amount | | Schedule A:5a | | Num | |
| **N18500** | | Number of returns with real estate taxes | | Schedule A:5b | | Num | |
| **A18500** | | Real estate taxes amount | | Schedule A:5b | | Num | |
| **N18800** | | Number of returns with Personal property taxes | | Schedule A:5c | | Num | |
| **A18800** | | Personal property taxes amount | | Schedule A:5c | | Num | |
| **N18460** | | Number of returns with Limited state and local taxes | | Schedule A:5e | | Num | |
| **A18460** | | Limited state and local taxes | | Schedule A:5e | | Num | |
| **N18300** | | Number of returns with Total taxes paid | | Schedule A:7 | | Num | |
| **A18300** | | Total taxes paid amount | | Schedule A:7 | | Num | |
| **N19300** | | Number of returns with Home mortgage interest paid | | Schedule A:8a | | Num | |
| **A19300** | | Home mortgage interest paid amount | | Schedule A:8a | | Num | |
| **N19500** | | Number of returns with Home mortgage from personal seller | | Schedule A:8b | | Num | |
| **A19500** | | Home mortgage from personal seller amount | | Schedule A:8b | | Num | |
| **N19530** | | Number of returns with Deductible points | | Schedule A:8c | | Num | |
| **A19530** | | Deductible points amount | | Schedule A:8c | | Num | |
| **N19550** | | Number of returns with Qualified mortgage insurance premiums | | Schedule A:8d | | Num | |
| **A19550** | | Qualified mortgage insurance premiums amount | | Schedule A:8d | | Num | |
| **N19570** | | Number of returns with Investment interest paid | | Schedule A:9 | | Num | |
| **A19570** | | Investment interest paid amount | | Schedule A:9 | | Num | |
| **N19700** | | Number of returns with Total charitable contributions | | Schedule A:14 | | Num | |
| **A19700** | | Total charitable contributions amount | | Schedule A:14 | | Num | |
| **N20950** | | Number of returns with Other non-limited miscellaneous deductions | | Schedule A:16 | | Num | |
| **A20950** | | Other non-limited miscellaneous deductions amount | | Schedule A:16 | | Num | |
| **N04475** | | Number of returns with Qualified business income deduction | | 1040:13 | | Num | |
| **A04475** | | Qualified business income deduction | | 1040:13 | | Num | |
| **N04800** | | Number of returns with taxable income | | 1040:15 | | Num | |
| **A04800** | | Taxable income amount | | 1040:15 | | Num | |
| **N05800** | | Number of returns with income tax before credits | | 1040:16 | | Num | |
| **A05800** | | Income tax before credits amount | | 1040:16 | | Num | |
| **N09600** | | Number of returns with alternative minimum tax | | Schedule 2:1 | | Num | |
| **A09600** | | Alternative minimum tax amount | | Schedule 2:1 | | Num | |
| **N05780** | | Number of returns with excess advance premium tax credit repayment | | Schedule 2:2 | | Num | |
| **A05780** | | Excess advance premium tax credit repayment amount | | Schedule 2:2 | | Num | |
| **N07100** | | Number of returns with total tax credits [13] | | 1040:21 | | Num | |
| **A07100** | | Total tax credits amount | | 1040:21 | | Num | |
| **N07300** | | Number of returns with foreign tax credit | | Schedule 3:1 | | Num | |
| **A07300** | | Foreign tax credit amount | | Schedule 3:1 | | Num | |
| **N07180** | | Number of returns with nonrefundable child care credit | | Schedule 3:2 | | Num | |
| **A07180** | | Nonrefundable child care credit amount | | Schedule 3:2 | | Num | |
| **N07230** | | Number of returns with nonrefundable education credit | | Schedule 3:3 | | Num | |
| **A07230** | | Nonrefundable education credit amount | | Schedule 3:3 | | Num | |
| **N07240** | | Number of returns with retirement savings contribution credit | | Schedule 3:4 | | Num | |
| **A07240** | | Retirement savings contribution credit amount | | Schedule 3:4 | | Num | |
| **N07225** | | Number of returns with nonrefundable child and other dependent tax credit | | 1040:19 | | Num | |
| **A07225** | | Nonrefundable child and other dependent tax credit amount | | 1040:19 | | Num | |
| **N07260** | | Number of returns with residential energy tax credit | | Schedule 3:5 | | Num | |
| **A07260** | | Residential energy tax credit amount | | Schedule 3:5 | | Num | |
| **N09400** | | Number of returns with self-employment tax | | Schedule 2:4 | | Num | |
| **A09400** | | Self-employment tax amount | | Schedule 2:4 | | Num | |
| **N85770** | | Number of returns with total premium tax credit | | 8962:24 | | Num | |
| **A85770** | | Total premium tax credit amount | | 8962:24 | | Num | |
| **N85775** | | Number of returns with advance premium tax credit | | 8962:25 | | Num | |
| **A85775** | | Advance premium tax credit amount | | 8962:25 | | Num | |
| **N10600** | | Number of returns with total tax payments | | 1040:33 | | Num | |
| **A10600** | | Total tax payments amount | | 1040:33 | | Num | |
| **N59660** | | Number of returns with earned income credit | | 1040:27 | | Num | |
| **A59660** | | Earned income credit amount [14] | | 1040:27 | | Num | |
| **N59720** | | Number of returns with excess earned income credit | | 1040:27 | | Num | |
| **A59720** | | Excess earned income credit (refundable) amount [15] | | 1040:27 | | Num | |
| **N11070** | | Number of returns with refundable child tax credit or additional child tax credit | | 1040:28 | | Num | |
| **A11070** | | Refundable child tax credit or additional child tax credit amount | | 1040:28 | | Num | |
| **N10960** | | Number of returns with refundable education credit [16] | | 1040:29 | | Num | |
| **A10960** | | Refundable education credit amount | | 1040:29 | | Num | |
| **N11560** | | Number of returns with net premium tax credit | | Schedule 3:8 | | Num | |
| **A11560** | | Net premium tax credit amount | | Schedule 3:8 | | Num | |
| **N11450** | | Number of returns with qualified sick and family leave credit for leave taken before April 1, 2021 | | Schedule 3:13b | | Num | |
| **A11450** | | Qualified sick and family leave credit for leave taken before April 1, 2021 amount | | Schedule 3:13b | | Num | |
| **N11520** | | Number of returns with refundable child and dependent care credit | | Schedule 3:13g | | Num | |
| **A11520** | | Refundable child and dependent care credit | | Schedule 3:13g | | Num | |
| **N11530** | | Number of returns with qualified sick and family leave credit for leave taken after March 31, 2021 | | Schedule 3:13h | | Num | |
| **A11530** | | Qualified sick and family leave credit for leave taken after March 31, 2021 | | Schedule 3:13h | | Num | |
| **N10970** | | Number of returns with recovery rebate credit | | 1040:30 | | Num | |
| **A10970** | | Recovery rebate credit amount [17] | | 1040:30 | | Num | |
| **N10971** | | Number of returns with economic impact payment third round | |  | | Num | |
| **A10971** | | Economic impact payment third round amount [18, 19] | |  | | Num | |
| **N06500** | | Number of returns with income tax after credits | | 1040:22 | | Num | |
| **A06500** | | Income tax after credits amount | | 1040:22 | | Num | |
| **N10300** | | Number of returns with tax liability | | 1040:24 | | Num | |
| **A10300** | | Total tax liability amount [20] | | 1040:24 | | Num | |
| **N85530** | | Number of returns with additional Medicare tax | | 8959:24 | | Num | |
| **A85530** | | Additional Medicare tax amount | | 8959:24 | | Num | |
| **N85300** | | Number of returns with net investment income tax | | 8960:17 | | Num | |
| **A85300** | | Net investment income tax amount | | 8960:17 | | Num | |
| **N11901** | | Number of returns with tax due at time of filing | | 1040:37 | | Num | |
| **A11901** | | Tax due at time of filing amount [21] | | 1040:37 | | Num | |
| **N11900** | | Number of returns with total overpayments | | 1040:34 | | Num | |
| **A11900** | | Total overpayments amount | | 1040:34 | | Num | |
| **N11902** | | Number of returns with overpayments refunded | | 1040:35a | | Num | |
| **A11902** | | Overpayments refunded amount [22] | | 1040:35a | | Num | |
| **N12000** | | Number of returns with credit to next year’s estimated tax | | 1040:36 | | Num | |
| **A12000** | | Credited to next year’s estimated tax amount | | 1040:36 | | Num | |

**G. Endnotes:**

[1] The use of prior-year returns as a proxy for returns that are filed beyond the current processing year is consistent with SOI’s national, state, county, and ZIP code tabulations. A description of SOI’s sample, which is used as an input for the geographic data, and the use of prior-year returns, can be found at <https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report#_sec2>.

[2] For complete individual income tax tabulations at the State level, see the historic table posted to Tax Stats at <http://www.irs.gov/uac/SOI-Tax-Stats---Historic-Table-2>.

[3] Variables for the Metropolitan/Micropolitan Statistical Areas (metro/micro areas) CSV file only. Metro and micro areas, otherwise known as Core Based Statistical Areas, are geographic entities delineated by the Office of Management and Budget (OMB) for use by Federal statistical agencies. A metro area contains a core urban area of 50,000 or more population, and a micro area contains an urban core of at least 10,000 (but less than 50,000) population. For more information see <https://www.census.gov/population/metro/>.

[4] The County Federal Information Processing System (FIPS) codes used for these statistics were derived from the U.S. Census Bureau. A complete list of codes can be obtained from <https://www.census.gov/geo/reference/codes/cou.html>.

[5] "Number," here, and elsewhere represents number of returns, unless otherwise specified. The number of returns have been rounded to the nearest ten.

[6] Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, the data used to create the “Number of individuals”—filing status, dependent status indicator, and identifying dependent information—are still available on the Form 1040. This field is based on these data.

[7] The "Number of volunteer prepared returns" shows counts of returns prepared by IRS-certified volunteers to taxpayers with limited income, persons with disabilities, limited English speaking taxpayers, current and former members of the military, and taxpayers who are 60 years of age and older.

[8] These data do not distinguish between refund anticipation loans and refund advances.

[9] Includes primary taxpayers 60 years of age and older.

[10] Less deficit.

[11] “Qualified dividends” are ordinary dividends received in tax years beginning after 2002 that meet certain conditions and receive preferential tax rates.

[12] Includes the Alaskan permanent fund, reported by residents of Alaska on Form 1040.

This fund only applies to statistics in the totals, and the state of Alaska.

[13] “Total tax credits" represent the summation of taxpayer reported credit items made up in the calculation of the total credits line of Form 1040. It does not include the "earned income credit" and "refundable education credit," which are shown separately below in the table.

[14] Earned income credit includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 15 below for explanation of the refundable portion of the earned income credit.

[15] The refundable portion of the earned income credit equals total income tax minus the earned income credit. If the result is negative, this amount is considered the refundable portion. No other refundable credits were taken into account for this calculation.

[16] The "refundable education credit" can partially or totally offset tax liability as well as be totally refundable.

[17] The 2021 recovery rebate credit was created by the American Rescue Plan Act of 2021, Public Law 117-2, 135 Stat. 4 (March 11, 2021). The recovery rebate credit was a credit against income tax for tax year 2021, but the American Rescue Plan Act of 2021 directed the IRS to make advance refunds of the recovery rebate credit “as rapidly as possible,” using information from tax year 2020 returns.

An advance refund of the 2021 recovery rebate credit made under section 6428B of the Internal Revenue Code (Code), which was added by the American Rescue Plan Act of 2021, is referred to as a third round Economic Impact Payment (EIP). The dollar amount of the 2021 recovery rebate credit received by the taxpayer when they file their 2021 return is equal to a tentative amount, calculated based on the taxpayer’s 2021 return information, which is then reduced (but not below zero) by the amount of the third round EIP received by the taxpayer. The number of returns reported here for the 2021 recovery rebate credit is the number of returns that claimed some portion of the recovery rebate credit on their tax year 2021 return.

(A taxpayer would want to claim the recovery rebate credit if they did not receive the full amount of the credit as an EIP, which could happen, for example, if their income or number of dependent children on their 2021 return was different than on the 2020 return used as the basis for determining their EIP amounts). The amount reported here for the 2021 recovery rebate credit is the amount of the recovery rebate credit claimed by taxpayers on 2021 returns, which does not include the amount received as EIPs.

[18] This table includes only payments issued to taxpayers who filed tax year 2021 returns. Individuals who received a third round Economic Impact Payment but did not file a 2021 return are excluded from these tabulations. For tabulations that include all recipients of third round EIPs, see: <https://www.irs.gov/statistics/soi-tax-stats-coronavirus-aid-relief-and-economic-security-act-cares-act-statistics>

[19] Section 6428B of the Internal Revenue Code (Code) directed the IRS to use information from tax year 2020 returns to determine eligibility for and the amount of the third round EIP. In contrast, this table is based primarily on information from tax year 2021 returns. Income, location, and household composition may have changed between the 2020 return used for the third round EIP and the 2021 return used for this table. Many taxpayers who would have been ineligible to claim the 2021 recovery rebate credit on their

2021 return because their 2021 income exceeded the phaseout region for the credit were, nevertheless, eligible for a third round EIP on the basis of their 2020 income. Section 6428B of the Code did not include any provisions for otherwise eligible taxpayers who had income in the eligible range in 2020 but whose income exceeded the eligible range in 2021 to pay back any of the third round EIP. For details on eligibility criteria, amount, and phaseout structure of the third round EIP, see: <https://www.irs.gov/statistics/soi-tax-stats-coronavirus-aid-relief-and-economic-security-act-cares-act-statistics>

[20] “Total tax liability” differs from “Income tax”, in that “Total tax liability” includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRA's), social security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain other taxes listed in the Form 1040 instructions.

[21] Reflects payments to or withholdings made to "Total tax liability". This is the amount the tax filer owes when the income tax return is filed.

[22] The amount of overpayments the tax filer requested to have refunded.