

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2015

[Money amounts are in thousands of dollars]

Item	All returns	Size of adjusted gross income									
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
VERMONT											
Number of returns	326,090	5,660	51,150	63,140	82,250	45,760	29,920	37,810	8,750	1,160	490
Number of single returns	170,400	3,530	43,040	44,050	50,370	17,940	5,960	4,340	960	140	70
Number of joint returns	121,960	1,770	4,720	9,820	19,030	23,000	22,380	32,310	7,560	980	400
Number of head of household returns	28,130	240	2,870	8,210	10,600	3,800	1,290	910	180	20	20
Number with paid preparer's signature	155,190	3,650	19,480	26,630	35,800	23,890	16,290	21,480	6,470	1,040	470
Number of exemptions	567,710	8,180	45,320	89,340	133,370	92,360	71,450	99,650	23,600	3,150	1,300
Number of dependent exemptions	142,230	1,000	7,240	20,470	32,460	23,620	19,180	29,550	7,290	1,020	410
Total number of volunteer prepared returns [2]	9,980	90	4,040	2,900	2,190	520	150	** 90	**	**	**
Number of volunteer income tax assistance (VITA) prepared returns	3,590	30	1,160	1,160	1,090	140	** 20	**	0	**	**
Number of military volunteer prepared returns	** 20	0	**	** 20	**	0	0	**	**	**	**
Number of tax counseling for the elderly (TCE) prepared returns	6,370	60	2,880	1,730	1,100	380	130	** 90	**	**	**
Number of volunteer prepared returns with Earned Income Credit	1,290	**	** 650	430	** 210	**	0	0	0	**	**
Number of refund anticipation loan returns	90	0	10	40	** 30	**	**	**	0	0	0
Number of refund anticipation check returns	36,370	110	4,170	10,490	13,180	4,600	2,130	1,600	** 100	0	**
Number of elderly returns [3]	92,480	3,010	13,480	16,270	18,310	14,230	10,040	12,940	3,550	470	190
Adjusted gross income (AGI) [4]	19,007,885	-304,630	251,388	1,096,154	2,981,370	2,812,820	2,592,210	5,013,498	2,472,709	774,681	1,317,685
Total income: [5] [6] Number	324,820	4,400	51,150	63,140	82,250	45,760	29,920	37,810	8,750	1,160	490
Amount	19,399,945	-297,946	260,984	1,120,621	3,040,221	2,867,030	2,639,217	5,108,188	2,531,149	790,243	1,340,238
Salaries and wages in AGI: Number	266,960	1,390	36,030	49,280	71,920	39,870	26,320	33,410	7,410	950	380
Amount	13,013,526	29,835	187,478	804,040	2,396,817	2,122,937	1,914,348	3,551,980	1,409,872	341,350	254,869
Taxable interest: Number	115,560	1,940	10,670	13,850	21,500	19,090	15,490	24,270	7,190	1,080	480
Amount	156,589	6,104	4,286	9,391	14,991	15,027	13,861	31,382	26,399	11,032	24,116
Ordinary dividends: Number	76,630	1,490	6,600	8,870	13,110	11,900	9,950	17,270	6,040	960	450
Amount	659,235	7,900	8,894	21,265	41,464	51,084	52,486	147,691	143,631	64,234	120,586
Qualified dividends: [7] Number	71,940	1,380	6,040	8,160	12,190	11,150	9,350	16,460	5,830	940	440
Amount	528,365	5,501	6,073	14,357	29,317	37,644	39,735	117,821	119,540	55,690	102,687
State and local income tax refunds: Number	49,250	150	540	1,770	7,360	10,290	9,370	16,140	3,020	360	260
Amount	52,019	499	308	948	3,663	6,752	7,235	16,378	6,812	2,330	7,094
Business or profession net income (less loss): Number	57,640	1,980	6,450	10,160	11,710	8,920	6,440	8,850	2,620	360	140
Amount	821,275	-14,177	23,461	90,197	135,303	109,616	96,265	196,735	139,070	27,040	17,765
Net capital gain (less loss) in AGI: Number	63,800	1,990	5,180	6,860	10,220	9,550	8,020	14,720	5,830	980	450
Amount	1,268,783	30,493	3,490	15,217	35,609	49,338	55,850	186,007	239,677	129,598	523,504
Taxable individual retirement arrangements distributions: Number	39,320	540	3,640	6,230	7,600	6,480	5,130	7,360	2,000	250	90
Amount	586,253	5,016	12,599	40,160	68,251	78,376	84,237	184,620	93,244	15,581	4,169

Pensions and annuities in AGI: Number	63,580	620	6,230	10,750	13,120	10,750	8,230	11,160	2,380	250	100
Amount	1,286,010	5,662	26,217	105,859	199,750	221,682	208,884	380,128	118,582	12,534	6,732
Number of farm returns	4,370	510	370	660	860	670	470	620	170	40	20
Unemployment compensation: [8] Number	16,730	60	940	4,560	5,650	2,680	1,510	1,220	100	** 10	**
Amount	63,115	268	2,323	14,726	22,389	11,065	6,232	5,478	537	** 97	**
Taxable social security benefits: Number	48,580	**	** 120	5,420	13,810	10,700	7,330	8,720	2,100	250	120
Amount	672,723	**	** 502	9,520	91,509	158,878	145,561	203,009	54,021	6,630	3,093
Partnership/S-corp net income (less loss): Number	21,460	890	770	1,570	2,790	2,840	2,650	5,670	3,190	710	370
Amount	862,086	-54,943	-1,993	4,335	15,113	25,899	33,003	145,337	243,757	157,834	293,744
Total statutory adjustments: [9] Number	101,960	1,480	7,590	15,220	25,170	17,670	12,410	17,600	3,890	650	300
Amount	392,060	6,684	9,596	24,467	58,851	54,210	47,007	94,690	58,440	15,562	22,553
Educator expenses: Number	8,910	20	60	380	1,610	1,900	1,810	2,810	300	** 20	**
Amount	2,260	5	12	83	369	469	476	768	74	** 4	**
Self-employed (Keogh) retirement plans: Number	2,940	10	20	90	300	310	340	1,020	690	120	50
Amount	48,810	56	130	475	2,445	3,042	3,830	15,859	17,167	3,672	2,134
Self-employed health insurance deduction: Number	13,020	300	650	1,510	2,640	1,980	1,460	2,610	1,410	290	160
Amount	78,360	1,207	1,649	3,857	9,901	10,486	9,641	21,383	14,660	3,655	1,921
Individual retirement arrangement payments: Number	10,540	40	170	930	2,810	2,370	1,700	2,220	240	40	20
Amount	51,346	202	622	3,304	11,579	11,427	9,023	12,305	2,360	337	187
Student loan interest deduction: Number	41,140	280	1,430	5,520	13,320	8,290	5,680	6,610	0	0	0
Amount	44,380	332	1,295	5,230	14,556	9,144	6,655	7,168	0	0	0
Tuition and fees deduction: Number	3,210	230	700	380	380	460	160	890	0	0	0
Amount	8,235	866	2,378	1,058	932	921	342	1,738	0	0	0
Domestic production activities deduction: Number	2,570	150	80	170	310	320	290	630	370	120	110
Amount	29,122	1,998	698	875	1,070	1,276	1,426	3,930	4,451	3,009	10,389
Total itemized deductions: [10] Number	89,150	0	1,720	4,360	12,750	16,040	14,520	29,650	8,510	1,130	470
Amount	2,188,672	0	26,700	69,749	188,133	258,488	273,544	703,617	381,091	108,801	178,549
State and local income taxes: Number	82,610	0	600	2,470	11,100	15,210	14,120	29,140	8,390	1,120	460
Amount	591,865	0	1,035	2,904	16,129	37,242	47,910	178,408	148,499	59,618	100,120
State and local general sales taxes: Number	4,980	0	820	1,570	1,340	600	260	300	80	** 10	**
Amount	3,595	0	231	691	901	653	412	560	130	** 17	**
Real estate taxes: Number	83,090	0	1,300	3,590	11,240	14,890	13,850	28,540	8,170	1,090	440
Amount	496,332	0	5,634	13,869	42,774	63,347	70,132	190,739	82,427	17,091	10,319
Total taxes paid: Number	88,910	0	1,640	4,300	12,690	16,010	14,520	29,650	8,500	1,130	470
Amount	1,103,162	0	7,006	17,857	61,094	102,839	120,089	373,699	232,636	76,988	110,954
Home mortgage interest paid: Number	67,680	0	870	2,370	9,100	12,490	11,740	24,080	6,090	720	230
Amount	474,171	0	5,106	13,649	51,491	75,676	80,326	176,343	58,825	9,651	3,104
Charitable contributions: Number	64,970	0	840	2,570	7,270	10,320	10,400	24,240	7,800	1,080	450
Amount	289,348	0	787	3,921	13,051	19,847	23,452	70,795	55,930	20,582	80,983
Taxable income: Number	255,410	0	5,810	45,760	80,340	45,540	29,830	37,750	8,740	1,150	490
Amount	13,367,137	0	10,280	313,889	1,693,872	1,874,453	1,847,745	3,811,620	2,010,554	665,812	1,138,912
Income tax before credits: Number	252,300	60	5,410	44,770	79,310	45,190	29,610	37,580	8,740	1,150	490

	2,386,019	323	1,036	33,091	210,911	259,903	264,136	635,483	465,013	188,184	327,939
Amount											
Alternative minimum tax: Number	8,060	**	**	** 20	10	30	70	1,040	6,000	740	160
Amount	61,752	**	**	** 319	35	55	227	2,777	36,330	12,000	10,009
Excess advance premium tax credit repayment: Number	10,210	50	260	1,760	5,030	1,990	660	410	** 60	**	**
Amount	11,335	17	91	728	3,789	3,150	1,730	1,575	** 255	**	**
Total tax credits: [11] Number	97,430	20	450	11,410	28,120	18,810	13,870	19,230	4,360	780	380
Amount	139,545	143	36	3,795	22,117	24,852	22,520	27,749	8,824	5,487	24,022
Foreign tax credit: Number	22,900	**	** 310	1,030	3,390	3,730	3,290	6,900	3,260	660	340
Amount	29,569	**	** 9	59	283	492	526	2,251	3,890	2,391	19,668
Child care credit: Number	13,830	0	**	** 580	2,760	2,550	2,770	4,330	750	70	20
Amount	7,334	0	**	** 197	1,405	1,328	1,592	2,371	389	39	13
Nonrefundable education credits: Number	16,320	**	** 60	2,620	4,350	2,930	2,700	3,660	0	0	0
Amount	19,734	**	** 14	1,644	4,649	3,982	3,782	5,663	0	0	0
Retirement savings contributions credit: Number	19,160	**	** 20	4,810	11,080	3,260	0	0	0	0	0
Amount	3,556	**	** 7	788	2,188	573	0	0	0	0	0
Child tax credit: Number	42,460	**	** 20	2,820	13,100	10,490	8,300	** 7,730	**	0	0
Amount	52,635	**	** 9	1,003	12,417	15,768	13,368	** 10,070	**	0	0
Residential energy tax credit: Number	8,500	0	**	** 290	1,490	1,870	1,690	2,550	540	50	30
Amount	12,099	0	**	** 79	896	1,861	2,358	4,616	1,802	259	228
Self-employment tax: Number	46,990	770	5,490	8,910	9,470	6,990	5,110	7,180	2,510	390	160
Amount	137,570	1,318	4,168	15,103	24,025	19,826	16,844	33,187	17,867	3,032	2,200
Total premium tax credit: Number	13,880	290	900	3,940	6,780	1,600	340	30	0	0	0
Amount	50,529	1,661	3,600	14,834	22,422	6,801	1,137	74	0	0	0
Advance premium tax credit: Number	15,710	300	920	3,980	6,970	2,330	730	430	** 60	**	**
Amount	58,613	1,266	3,164	14,056	25,236	9,904	3,006	1,698	** 283	**	**
Health care individual responsibility payment: Number	12,880	**	** 40	4,080	6,020	1,750	550	370	70	** 10	**
Amount	6,104	**	** 9	1,087	2,386	1,191	560	618	205	** 48	**
Total tax payments: [12] Number	304,430	2,320	40,930	58,350	80,330	45,060	29,620	37,520	8,680	1,150	490
Amount	2,860,522	8,258	32,673	151,899	350,514	324,667	308,279	697,017	483,268	188,753	315,194
Earned income credit: [13] Number	45,920	590	13,970	17,600	13,610	140	0	0	0	0	0
Amount	88,414	543	12,539	48,105	27,169	58	0	0	0	0	0
Excess earned income credit (refundable): [14] Number	36,570	360	11,610	14,170	10,340	90	0	0	0	0	0
Amount	74,373	349	10,815	42,059	21,114	36	0	0	0	0	0
Additional child credit: Number	24,160	150	3,030	10,420	8,880	1,350	220	100	0	0	0
Amount	29,477	214	1,815	13,170	11,999	1,781	343	155	0	0	0
Refundable education credit: [15] Number	13,760	220	1,210	2,260	2,690	2,110	1,910	3,360	0	0	0
Amount	13,347	221	1,075	1,964	2,479	2,127	1,961	3,520	0	0	0
Net premium tax credit: Number	5,580	240	620	2,200	2,080	370	** 70	**	0	0	0
Amount	6,348	490	652	1,995	2,364	688	** 159	**	0	0	0
Income tax: [16] Number	234,700	50	5,290	38,570	70,250	43,550	29,270	37,360	8,720	1,150	490
Amount	2,253,153	180	1,000	29,296	188,794	235,051	241,617	607,770	456,190	182,697	310,558
Total tax liability: [17] Number	251,560	900	11,010	44,300	73,700	44,300	29,460	37,500	8,740	1,150	490

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Amount	2,441,103	1,749	5,401	46,100	217,028	258,334	261,184	646,635	484,778	193,868	326,026
Total additional medicare tax: Number	4,090	** 10	**	** 10	**	** 10	**	170	2,990	660	240
Amount	6,004	** 46	**	** 7	**	** 11	**	49	2,216	1,820	1,855
Net investment income tax: Number	5,960	** 10	**	**	** 10	**	**	100	4,380	1,020	440
Amount	29,539	** 17	**	**	** 48	**	**	110	5,923	5,881	17,560
Tax due at time of filing: [18] Number	61,490	550	4,370	7,340	12,540	10,780	7,860	13,230	4,060	560	210
Amount	279,879	676	2,006	8,038	19,232	23,046	21,521	60,211	59,408	27,833	57,908
Overpayments refunded: [19] Number	240,310	1,880	37,790	52,670	67,840	33,560	20,790	22,240	3,200	240	90
Amount	600,099	6,379	28,784	112,458	149,157	85,783	64,317	95,103	30,854	7,426	19,838