

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2013
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|---|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 12,517 | 4,755 | 1,863 | 912 | 253 | 167 | 269 | 168 | 458 | 1,421 | 2,253 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 12,517 | 6,834 | 3,753 | 958 | 324 | 139 | 88 | 56 | 65 | 154 | 146 |
| Investment interest per income concept..... | 12,517 | 10,472 | 1,330 | 176 | 91 | 70 | 50 | 43 | 43 | 135 | 105 |
| Taxes paid deduction..... | 12,517 | 5,380 | 4,867 | 1,099 | 571 | 218 | 104 | 62 | 43 | 64 | 109 |
| Charitable contributions deduction..... | 12,517 | 7,011 | 3,666 | 495 | 214 | 258 | 197 | 652 | 0 | 3 | 21 |
| Medical and dental expense deduction..... | 12,517 | 11,002 | 580 | 127 | 69 | 51 | 75 | 107 | 133 | 268 | 104 |
| Net casualty or theft loss deduction..... | 12,517 | 12,191 | 4 | 7 | 9 | 5 | 8 | 13 | 13 | 98 | 169 |
| Net limited miscellaneous deduction per income concept..... | 12,517 | 10,095 | 1,275 | 553 | 235 | 121 | 76 | 38 | 26 | 51 | 47 |
| Non-limited miscellaneous deduction..... | 12,517 | 10,583 | 598 | 40 | 11 | 13 | 24 | 20 | 22 | 554 | 652 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 12,517 | 3,829 | 216 | 126 | 109 | 120 | 194 | 262 | 367 | 5,378 | 1,916 |
| Foreign tax credit..... | 12,517 | 4,265 | 319 | 35 | 22 | 32 | 110 | 200 | 308 | 5,314 | 1,913 |
| General business credit..... | 12,517 | 12,161 | 78 | 40 | 39 | 40 | 64 | 54 | 26 | 13 | 0 |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 12,517 | 12,508 | 5 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 12,517 | 10,102 | 1,527 | 268 | 166 | 92 | 59 | 39 | 33 | 87 | 145 |
| Nontaxable Social Security benefits..... | 12,517 | 10,328 | 2,183 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 12,517 | 10,526 | 535 | 545 | 533 | 377 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 25,926 | 9,430 | 3,393 | 3,334 | 1,670 | 1,399 | 840 | 1,684 | 901 | 1,796 | 1,479 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 25,926 | 18,489 | 5,268 | 1,828 | 234 | 44 | 16 | 4 | 8 | 19 | 16 |
| Investment interest per income concept..... | 25,926 | 22,369 | 3,207 | 202 | 55 | 26 | 15 | 12 | 9 | 9 | 23 |
| Taxes paid deduction..... | 25,926 | 10,159 | 9,868 | 3,120 | 1,221 | 631 | 301 | 76 | 39 | 384 | 127 |
| Charitable contributions deduction..... | 25,926 | 12,317 | 9,170 | 2,158 | 798 | 486 | 794 | 157 | 8 | 17 | 22 |
| Medical and dental expense deduction..... | 25,926 | 18,122 | 4,105 | 995 | 651 | 298 | 253 | 268 | 291 | 781 | 161 |
| Net casualty or theft loss deduction..... | 25,926 | 25,567 | 16 | 11 | 12 | 10 | 12 | 14 | 21 | 96 | 167 |
| Net limited miscellaneous deduction per income concept..... | 25,926 | 17,033 | 5,941 | 1,551 | 337 | 567 | 42 | 23 | 20 | 66 | 346 |
| Non-limited miscellaneous deduction..... | 25,926 | 24,541 | 1,309 | 45 | 11 | 7 | 0 | 3 | 3 | 0 | 5 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 25,926 | 12,160 | 786 | 398 | 365 | 465 | 655 | 1,321 | 2,050 | 7,704 | 23 |
| Foreign tax credit..... | 25,926 | 12,800 | 804 | 226 | 248 | 371 | 571 | 1,246 | 1,997 | 7,643 | 20 |
| General business credit..... | 25,926 | 25,485 | 136 | 57 | 47 | 45 | 62 | 58 | 24 | 10 | 3 |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 25,926 | 25,916 | 5 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 25,926 | 13,661 | 1,710 | 904 | 850 | 1,147 | 1,266 | 1,080 | 870 | 3,780 | 657 |
| Nontaxable Social Security benefits..... | 25,926 | 18,165 | 7,740 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 25,926 | 19,132 | 3,205 | 1,594 | 1,619 | 376 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, July 2016.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2012
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|---|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 20,304 | 6,373 | 3,710 | 1,859 | 515 | 320 | 196 | 274 | 498 | 2,733 | 3,824 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 20,304 | 10,134 | 6,777 | 1,540 | 536 | 253 | 182 | 181 | 124 | 350 | 227 |
| Investment interest per income concept..... | 20,304 | 16,048 | 2,751 | 316 | 192 | 161 | 154 | 116 | 108 | 289 | 168 |
| Taxes paid deduction..... | 20,304 | 7,585 | 9,022 | 2,285 | 634 | 338 | 133 | 92 | 53 | 75 | 86 |
| Charitable contributions deduction..... | 20,304 | 9,708 | 7,554 | 710 | 339 | 414 | 340 | ** 1,179 | ** | 7 | 52 |
| Medical and dental expense deduction..... | 20,304 | 18,012 | 613 | 168 | 102 | 105 | 105 | 137 | 182 | 575 | 304 |
| Net casualty or theft loss deduction..... | 20,304 | 19,355 | 7 | 5 | 20 | 17 | 24 | 33 | 54 | 338 | 451 |
| Net limited miscellaneous deduction per income concept..... | 20,304 | 15,821 | 2,688 | 883 | 399 | 191 | 108 | 62 | 36 | 57 | 58 |
| Non-limited miscellaneous deduction..... | 20,304 | 17,073 | 1,200 | 87 | 35 | 44 | 45 | 42 | 51 | 1,016 | 711 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 20,304 | 6,360 | 378 | 240 | 231 | 290 | 559 | 644 | 527 | 7,606 | 3,467 |
| Foreign tax credit..... | 20,304 | 7,137 | 713 | 109 | 72 | 139 | 404 | 547 | 408 | 7,315 | 3,459 |
| General business credit..... | 20,304 | 19,569 | 180 | 63 | 76 | 79 | 85 | 63 | 169 | 14 | 5 |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 20,304 | 19,983 | 173 | 13 | 17 | 11 | 19 | 3 | 43 | 41 | 0 |
| Tax preferences excluded from adjusted gross income..... | 20,304 | 15,378 | 3,221 | 496 | 289 | 178 | 128 | 106 | 64 | 157 | 286 |
| Nontaxable Social Security benefits..... | 20,304 | 16,287 | 4,007 | ** 10 | ** | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 20,304 | 16,766 | 1,376 | 1,102 | 809 | 250 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 32,326 | 11,677 | 5,612 | 3,945 | 2,081 | 1,552 | 1,261 | 1,103 | 1,002 | 2,221 | 1,871 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 32,326 | 21,646 | 8,212 | 1,852 | 439 | 103 | 24 | 10 | 8 | 21 | 11 |
| Investment interest per income concept..... | 32,326 | 27,082 | 4,558 | 275 | 128 | 64 | 56 | 30 | 16 | 51 | 66 |
| Taxes paid deduction..... | 32,326 | 13,026 | 13,719 | 3,762 | 965 | 368 | 158 | 94 | 53 | 83 | 96 |
| Charitable contributions deduction..... | 32,326 | 15,610 | 12,244 | 1,672 | 893 | 699 | 731 | 293 | 47 | 80 | 57 |
| Medical and dental expense deduction..... | 32,326 | 24,678 | 3,981 | 784 | 458 | 412 | 337 | 366 | 342 | 678 | 290 |
| Net casualty or theft loss deduction..... | 32,326 | 31,309 | 32 | 18 | 31 | 16 | 28 | 44 | 52 | 344 | 452 |
| Net limited miscellaneous deduction per income concept..... | 32,326 | 22,896 | 6,206 | 1,919 | 697 | 292 | 118 | 52 | 47 | 51 | 48 |
| Non-limited miscellaneous deduction..... | 32,326 | 30,460 | 1,692 | 65 | 30 | 8 | 10 | 11 | 12 | 10 | 28 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 32,326 | 12,131 | 989 | 449 | 477 | 668 | 1,152 | 1,671 | 3,210 | 11,555 | 23 |
| Foreign tax credit..... | 32,326 | 13,094 | 1,263 | 229 | 288 | 508 | 997 | 1,564 | 3,003 | 11,362 | 17 |
| General business credit..... | 32,326 | 31,538 | 221 | 85 | 79 | 68 | 86 | 203 | 30 | 11 | 5 |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 32,326 | 31,932 | 210 | 15 | 56 | 11 | 14 | 6 | 0 | 81 | 0 |
| Tax preferences excluded from adjusted gross income..... | 32,326 | 19,072 | 3,253 | 899 | 818 | 911 | 974 | 1,090 | 1,170 | 3,538 | 601 |
| Nontaxable Social Security benefits..... | 32,326 | 23,727 | 8,582 | ** 17 | ** | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 32,326 | 24,720 | 3,842 | 2,182 | 1,245 | 337 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, May 2015.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2011
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|---|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 19,563 | 5,548 | 3,402 | 1,738 | 615 | 321 | 260 | 524 | 503 | 2,709 | 3,944 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 19,563 | 9,165 | 6,435 | 1,632 | 770 | 347 | 225 | 192 | 142 | 375 | 280 |
| Investment interest per income concept..... | 19,563 | 14,908 | 2,939 | 364 | 240 | 189 | 156 | 133 | 115 | 306 | 212 |
| Taxes paid deduction..... | 19,563 | 6,606 | 8,981 | 2,049 | 1,002 | 348 | 203 | 94 | 66 | 92 | 123 |
| Charitable contributions deduction..... | 19,563 | 8,579 | 7,271 | 872 | 497 | 489 | 353 | 1,386 | 0 | 49 | 66 |
| Medical and dental expense deduction..... | 19,563 | 17,239 | 647 | 158 | 100 | 101 | 122 | 205 | 148 | 556 | 287 |
| Net casualty or theft loss deduction..... | 19,563 | 19,251 | 8 | 5 | 3 | 5 | 10 | 10 | 16 | 90 | 165 |
| Net limited miscellaneous deduction per income concept | 19,563 | 14,936 | 2,389 | 977 | 453 | 264 | 151 | 123 | 59 | 120 | 90 |
| Non-limited miscellaneous deduction..... | 19,563 | 15,768 | 1,626 | 77 | 48 | 41 | 45 | 42 | 64 | 1,094 | 758 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 19,563 | 6,233 | 492 | 429 | 267 | 377 | 620 | 577 | 491 | 6,503 | 3,574 |
| Foreign tax credit..... | 19,563 | 7,595 | 800 | 90 | 92 | 124 | 448 | 453 | 349 | 6,050 | 3,562 |
| General business credit..... | 19,563 | 18,660 | 252 | 254 | 108 | 73 | 75 | 59 | 51 | 25 | 5 |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 19,563 | 18,814 | 236 | 62 | 60 | ** 46 | ** | 9 | 9 | 326 | 0 |
| All other refundable credits used to offset income tax before credits..... | 19,563 | 19,534 | 4 | 3 | 0 | 0 | 16 | 3 | 0 | 3 | 0 |
| Tax preferences excluded from adjusted gross income..... | 19,563 | 14,064 | 3,415 | 568 | 352 | 220 | 142 | 105 | 153 | 194 | 349 |
| Nontaxable Social Security benefits..... | 19,563 | 15,621 | 3,934 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 19,563 | 15,870 | 1,485 | 1,046 | 939 | 223 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 32,902 | 10,639 | 5,453 | 4,166 | 2,533 | 1,836 | 1,544 | 1,448 | 1,222 | 2,291 | 1,769 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 32,902 | 21,613 | 8,069 | 2,197 | 784 | 139 | 37 | 16 | 9 | 28 | 9 |
| Investment interest per income concept..... | 32,902 | 26,715 | 5,260 | 414 | 147 | 95 | 61 | 44 | 26 | 52 | 87 |
| Taxes paid deduction..... | 32,902 | 11,843 | 14,698 | 3,873 | 1,342 | 472 | 207 | 120 | 75 | 106 | 165 |
| Charitable contributions deduction..... | 32,902 | 14,368 | 13,107 | 2,080 | 1,173 | 842 | 728 | 355 | 50 | 131 | 67 |
| Medical and dental expense deduction..... | 32,902 | 23,986 | 5,005 | 847 | 510 | 457 | 388 | 398 | 322 | 731 | 257 |
| Net casualty or theft loss deduction..... | 32,902 | 32,551 | 25 | 14 | 9 | 5 | 7 | 11 | 21 | 95 | 164 |
| Net limited miscellaneous deduction per income concept | 32,902 | 21,786 | 6,898 | 2,353 | 920 | 405 | 184 | 143 | 51 | 90 | 72 |
| Non-limited miscellaneous deduction..... | 32,902 | 30,163 | 2,515 | 85 | 34 | 24 | 14 | 11 | 7 | 17 | 31 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 32,902 | 13,363 | 1,378 | 644 | 494 | 784 | 1,159 | 1,501 | 2,676 | 10,888 | 16 |
| Foreign tax credit..... | 32,902 | 15,111 | 1,415 | 245 | 276 | 538 | 997 | 1,379 | 2,510 | 10,417 | 14 |
| General business credit..... | 32,902 | 31,940 | 311 | 248 | 97 | 65 | 84 | 68 | 54 | ** 34 | ** |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 32,902 | 31,960 | 429 | 79 | 74 | 9 | 5 | 10 | 8 | 327 | 0 |
| All other refundable credits used to offset income tax before credits..... | 32,902 | 32,875 | 5 | 0 | 0 | 0 | 16 | 3 | 0 | 3 | 0 |
| Tax preferences excluded from adjusted gross income..... | 32,902 | 17,088 | 3,443 | 1,000 | 892 | 1,009 | 1,169 | 1,418 | 1,402 | 4,641 | 840 |
| Nontaxable Social Security benefits..... | 32,902 | 23,369 | 9,515 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 32,902 | 24,638 | 4,284 | 2,310 | 1,359 | 311 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, May 2014.

9-May-14

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2010
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|---|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 19,003 | 4,947 | 2,968 | 2,016 | 487 | 264 | 267 | 315 | 490 | 3,110 | 4,140 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 19,003 | 8,178 | 6,332 | 1,533 | 1,013 | 461 | 279 | 219 | 236 | 453 | 298 |
| Investment interest per income concept..... | 19,003 | 13,871 | 2,940 | 444 | 407 | 231 | 190 | 214 | 129 | 346 | 231 |
| Taxes paid deduction..... | 19,003 | 5,896 | 8,991 | 2,408 | 804 | 351 | 166 | 127 | 63 | 92 | 104 |
| Charitable contributions deduction..... | 19,003 | 7,928 | 7,327 | 771 | 439 | 537 | 382 | ** 1,560 | ** | 10 | 48 |
| Medical and dental expense deduction..... | 19,003 | 16,858 | 614 | 166 | 98 | 115 | 88 | 128 | 146 | 527 | 263 |
| Net casualty or theft loss deduction..... | 19,003 | 18,696 | 10 | 8 | 3 | 9 | 6 | 8 | 20 | 88 | 155 |
| Net limited miscellaneous deduction per income concept | 19,003 | 14,189 | 2,379 | 1,068 | 481 | 298 | 169 | 101 | 86 | 113 | 119 |
| Non-limited miscellaneous deduction..... | 19,003 | 14,868 | 1,751 | 76 | 73 | 43 | 48 | 61 | 76 | 1,165 | 841 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 19,003 | 6,621 | 539 | 372 | 255 | 282 | 512 | 550 | 359 | 5,730 | 3,782 |
| Foreign tax credit..... | 19,003 | 8,046 | 1,056 | 87 | 73 | 132 | 325 | 355 | 281 | 4,884 | 3,764 |
| General business credit..... | 19,003 | 8,046 | 281 | 134 | 85 | 71 | 77 | 71 | 24 | 10 | 3 |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 19,003 | 8,046 | 677 | 39 | 13 | 15 | 40 | 33 | 3 | ** 720 | ** |
| All other refundable credits used to offset income tax before credits..... | 19,003 | 8,046 | 0 | 0 | 0 | 0 | ** | 0 | 0 | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 19,003 | 8,046 | 3,774 | 693 | 350 | 275 | 181 | 134 | 120 | 208 | 389 |
| Nontaxable Social Security benefits..... | 19,003 | 8,046 | 3,778 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 19,003 | 8,046 | 1,463 | 1,035 | 735 | 188 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 32,441 | 9,335 | 5,253 | 4,638 | 2,531 | 2,150 | 1,649 | 1,460 | 1,195 | 2,592 | 1,638 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 32,441 | 20,393 | 8,400 | 2,349 | 979 | 207 | 37 | 17 | 18 | 28 | 13 |
| Investment interest per income concept..... | 32,441 | 25,909 | 5,352 | 452 | 177 | 238 | 83 | 52 | 44 | 49 | 85 |
| Taxes paid deduction..... | 32,441 | 10,761 | 14,868 | 4,513 | 1,271 | 428 | 183 | 145 | 71 | 116 | 84 |
| Charitable contributions deduction..... | 32,441 | 13,215 | 13,539 | 2,154 | 1,258 | 836 | 739 | 350 | 205 | 95 | 51 |
| Medical and dental expense deduction..... | 32,441 | 23,514 | 5,105 | 950 | 501 | 418 | 379 | 321 | 306 | 687 | 261 |
| Net casualty or theft loss deduction..... | 32,441 | 32,095 | 34 | 12 | 5 | 8 | 11 | 15 | 20 | 96 | 145 |
| Net limited miscellaneous deduction per income concept | 32,441 | 20,400 | 7,253 | 2,557 | 1,155 | 471 | 223 | 120 | 66 | 104 | 93 |
| Non-limited miscellaneous deduction..... | 32,441 | 29,395 | 2,827 | 87 | 27 | 25 | 10 | 13 | 8 | 15 | 34 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 32,441 | 14,251 | 1,601 | 563 | 440 | 607 | 1,001 | 1,222 | 2,599 | 10,141 | 15 |
| Foreign tax credit..... | 32,441 | 16,095 | 1,759 | 231 | 244 | 413 | 778 | 1,107 | 2,380 | 9,421 | 13 |
| General business credit..... | 32,441 | 31,648 | 341 | 111 | 78 | 65 | 86 | 76 | 23 | ** 13 | ** |
| Refundable prior-year minimum tax credit used to offset income tax before credits..... | 32,441 | 30,925 | 656 | 44 | 17 | 36 | 40 | 4 | 140 | 579 | 0 |
| All other refundable credits used to offset income tax before credits..... | 32,441 | 32,296 | ** 145 | 0 | 0 | 0 | ** | 0 | 0 | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 32,441 | 15,170 | 3,522 | 1,075 | 1,099 | 1,115 | 1,272 | 1,460 | 1,655 | 5,118 | 954 |
| Nontaxable Social Security benefits..... | 32,441 | 22,777 | 9,651 | ** 14 | ** | ** | ** | 0 | 0 | ** | 0 |
| Capital gains taxed at 0 percent..... | 32,441 | 24,424 | 4,296 | 2,219 | 1,144 | 358 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, January 2013.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2009
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 16,438 | 3,198 | 2,120 | 1,139 | 455 | 245 | 215 | 252 | 473 | 2,941 | 5,399 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 16,438 | 6,109 | 5,282 | 1,701 | 943 | 556 | 382 | 297 | 260 | 552 | 356 |
| Investment interest per income concept..... | 16,438 | 11,204 | 2,791 | 504 | 362 | 273 | 257 | 210 | 178 | 402 | 256 |
| Taxes paid deduction..... | 16,438 | 3,967 | 7,769 | 2,461 | 1,005 | 432 | 244 | 163 | 90 | 142 | 164 |
| Charitable contributions deduction..... | 16,438 | 5,785 | 6,797 | 816 | 478 | 603 | 407 | 1,484 | 1 | 4 | 63 |
| Medical and dental expense deduction..... | 16,438 | 14,239 | 670 | 188 | 107 | 100 | 118 | 129 | 132 | 483 | 271 |
| Net casualty or theft loss deduction..... | 16,438 | 16,005 | 15 | 9 | 9 | 7 | 13 | 15 | 15 | 121 | 229 |
| Net limited miscellaneous deduction per income concept..... | 16,438 | 11,424 | 2,406 | 980 | 512 | 342 | 219 | 139 | 83 | 157 | 175 |
| Non-limited miscellaneous deduction..... | 16,438 | 11,608 | 1,743 | 103 | 45 | 39 | 86 | 68 | 84 | 1,325 | 1,336 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 16,438 | 7,896 | 599 | 253 | 164 | 228 | 407 | 439 | 340 | 3,570 | 2,541 |
| Foreign tax credit..... | 16,438 | 8,794 | 632 | 78 | 59 | 91 | 263 | 323 | 253 | 3,414 | 2,530 |
| General business credit..... | 16,438 | 15,940 | 177 | 78 | 43 | 58 | 58 | 53 | 21 | 9 | 1 |
| Tax preferences excluded from adjusted gross income..... | 16,438 | 10,315 | 3,612 | 597 | 398 | 256 | 182 | 171 | 127 | 270 | 510 |
| Nontaxable Social Security benefits..... | 16,438 | 12,533 | 3,899 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 16,438 | 13,124 | 1,430 | 953 | 749 | 181 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 30,353 | 7,052 | 4,039 | 4,281 | 2,983 | 2,362 | 1,831 | 1,570 | 1,315 | 2,599 | 2,320 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 30,353 | 18,890 | 7,049 | 2,656 | 1,267 | 311 | 62 | 37 | 21 | 44 | 15 |
| Investment interest per income concept..... | 30,353 | 23,269 | 5,810 | 506 | 251 | 141 | 92 | 42 | 35 | 82 | 125 |
| Taxes paid deduction..... | 30,353 | 7,956 | 13,966 | 5,158 | 1,593 | 711 | 269 | 187 | 106 | 161 | 246 |
| Charitable contributions deduction..... | 30,353 | 10,198 | 14,000 | 2,519 | 1,366 | 922 | 745 | 344 | 86 | 103 | 70 |
| Medical and dental expense deduction..... | 30,353 | 20,291 | 6,064 | 1,126 | 494 | 415 | 395 | 380 | 317 | 592 | 278 |
| Net casualty or theft loss deduction..... | 30,353 | 29,781 | 32 | 16 | 10 | 113 | 16 | 16 | 19 | 117 | 232 |
| Net limited miscellaneous deduction per income concept..... | 30,353 | 16,641 | 8,453 | 2,853 | 1,178 | 475 | 252 | 152 | 95 | 140 | 113 |
| Non-limited miscellaneous deduction..... | 30,353 | 26,984 | 3,107 | 108 | 40 | 21 | 13 | 11 | 2 | 21 | 46 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 30,353 | 16,951 | 1,475 | 465 | 317 | 502 | 798 | 1,052 | 1,941 | 6,834 | 17 |
| Foreign tax credit..... | 30,353 | 18,090 | 1,384 | 188 | 190 | 367 | 669 | 936 | 1,851 | 6,662 | 15 |
| General business credit..... | 30,353 | 29,774 | 254 | 86 | 50 | 54 | 49 | 53 | 21 | 10 | 2 |
| Tax preferences excluded from adjusted gross income..... | 30,353 | 11,326 | 3,055 | 963 | 994 | 1,284 | 1,513 | 1,856 | 2,187 | 6,153 | 1,021 |
| Nontaxable Social Security benefits..... | 30,353 | 19,072 | 11,268 | 5 | 1 | 0 | 0 | 2 | 2 | 2 | 0 |
| Capital gains taxed at 0 percent..... | 30,353 | 21,939 | 4,620 | 2,330 | 1,216 | 248 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, January 2012.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2008
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 18,783 | 3,162 | 2,506 | 1,156 | 378 | 225 | 210 | 207 | 399 | 3,085 | 7,455 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 18,783 | 5,935 | 6,044 | 2,072 | 1,171 | 757 | 485 | 412 | 404 | 921 | 582 |
| Investment interest per income concept..... | 18,783 | 11,667 | 3,505 | 733 | 488 | 428 | 323 | 311 | 290 | 617 | 421 |
| Taxes paid deduction..... | 18,783 | 3,981 | 8,631 | 2,785 | 1,252 | 628 | 389 | 235 | 171 | 289 | 422 |
| Charitable contributions deduction..... | 18,783 | 6,046 | 8,547 | 971 | 631 | 678 | 458 | 1,386 | 0 | 9 | 57 |
| Medical and dental expense deduction..... | 18,783 | 16,562 | 717 | 167 | 112 | 106 | 98 | 112 | 149 | 494 | 266 |
| Net casualty or theft loss deduction..... | 18,783 | 18,018 | 53 | 14 | 12 | 15 | 18 | 29 | 26 | 184 | 414 |
| Net limited miscellaneous deduction per income concept..... | 18,783 | 12,769 | 2,793 | 1,108 | 604 | 448 | 276 | 197 | 113 | 202 | 273 |
| Non-limited miscellaneous deduction..... | 18,783 | 12,726 | 1,980 | 144 | 86 | 76 | 61 | 84 | 124 | 1,430 | 2,072 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 18,783 | 10,126 | 581 | 232 | 181 | 205 | 460 | 450 | 298 | 3,165 | 3,085 |
| Foreign tax credit..... | 18,783 | 10,825 | 567 | 89 | 101 | 119 | 349 | 354 | 247 | 3,057 | 3,075 |
| General business credit..... | 18,783 | 18,280 | 215 | 63 | 53 | 46 | 47 | 43 | 21 | 11 | 4 |
| Tax preferences excluded from adjusted gross income..... | 18,783 | 11,289 | 4,570 | 759 | 446 | 348 | 231 | 187 | 139 | 306 | 508 |
| Nontaxable Social Security benefits..... | 18,783 | 14,216 | 4,563 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains taxed at 0 percent..... | 18,783 | 15,335 | 1,556 | 1,058 | 722 | 111 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 27,399 | 6,712 | 3,936 | 2,982 | 1,995 | 1,589 | 1,497 | 1,274 | 1,256 | 3,005 | 3,153 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 27,399 | 15,955 | 6,552 | 2,859 | 1,331 | 378 | 91 | 39 | 40 | 108 | 46 |
| Investment interest per income concept..... | 27,399 | 20,586 | 5,040 | 635 | 332 | 200 | 139 | 94 | 51 | 122 | 200 |
| Taxes paid deduction..... | 27,399 | 7,693 | 11,179 | 4,205 | 1,711 | 787 | 448 | 312 | 208 | 339 | 517 |
| Charitable contributions deduction..... | 27,399 | 9,878 | 12,049 | 2,035 | 1,233 | 828 | 724 | 361 | 80 | 126 | 85 |
| Medical and dental expense deduction..... | 27,399 | 19,979 | 3,966 | 754 | 424 | 377 | 334 | 320 | 320 | 665 | 260 |
| Net casualty or theft loss deduction..... | 27,399 | 26,573 | 87 | 18 | 14 | 20 | 21 | 38 | 38 | 177 | 413 |
| Net limited miscellaneous deduction per income concept..... | 27,399 | 16,079 | 6,109 | 2,494 | 1,174 | 541 | 306 | 184 | 101 | 204 | 207 |
| Non-limited miscellaneous deduction..... | 27,399 | 24,090 | 2,934 | 128 | 49 | 37 | 19 | 17 | 19 | 23 | 83 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 27,399 | 14,423 | 1,089 | 628 | 302 | 464 | 834 | 1,009 | 1,728 | 6,909 | 14 |
| Foreign tax credit..... | 27,399 | 15,315 | 894 | 476 | 210 | 385 | 718 | 936 | 1,665 | 6,791 | 10 |
| General business credit..... | 27,399 | 26,861 | 252 | 67 | 61 | 42 | 40 | 43 | 20 | 10 | 3 |
| Tax preferences excluded from adjusted gross income..... | 27,399 | 11,623 | 3,310 | 995 | 1,041 | 1,140 | 1,320 | 1,494 | 1,558 | 4,127 | 791 |
| Nontaxable Social Security benefits..... | 27,399 | 18,826 | 8,564 | ** 9 | 0 | 0 | 0 | ** | 0 | ** | 0 |
| Capital gains taxed at 0 percent..... | 27,399 | 20,638 | 3,727 | 1,904 | 995 | 135 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, January 2011.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2007
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 10,465 | 2,238 | 1,496 | 814 | 417 | 147 | 123 | 98 | 69 | 1,211 | 3,852 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 10,465 | 3,600 | 2,967 | 1,000 | 710 | 241 | 197 | 184 | 201 | 791 | 574 |
| Investment interest per income concept..... | 10,465 | 6,982 | 1,572 | 196 | 150 | 143 | 165 | 182 | 152 | 553 | 370 |
| Taxes paid deduction..... | 10,465 | 3,004 | 5,373 | 1,127 | 382 | 151 | 226 | 55 | 30 | 50 | 67 |
| Charitable contributions deduction..... | 10,465 | 4,485 | 4,435 | 395 | 199 | 229 | 156 | ** 492 | 0 | ** | 73 |
| Medical and dental expense deduction..... | 10,465 | 9,517 | 280 | 62 | 35 | 31 | 29 | 42 | 34 | 231 | 204 |
| Net casualty or theft loss deduction..... | 10,465 | 10,129 | 4 | 3 | 3 | 3 | 9 | 5 | 15 | 89 | 205 |
| Net limited miscellaneous deduction per income concept | 10,465 | 8,386 | 1,283 | 480 | 140 | 65 | 36 | 17 | 13 | 21 | 24 |
| Non-limited miscellaneous deduction..... | 10,465 | 7,979 | 602 | 47 | 26 | 23 | 21 | 29 | 48 | 1,049 | 641 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 10,465 | 4,418 | 544 | 94 | 104 | 147 | 313 | 396 | 249 | 2,286 | 1,915 |
| Foreign tax credit..... | 10,465 | 4,841 | 586 | 50 | 57 | 83 | 232 | 275 | 207 | 2,236 | 1,899 |
| General business credit..... | 10,465 | 10,294 | 107 | 33 | 12 | ** 13 | ** | 3 | 3 | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 10,465 | 8,114 | 1,684 | 226 | 121 | 68 | 52 | 39 | 20 | 53 | 88 |
| Nontaxable Social Security benefits..... | 10,465 | 8,670 | 1,792 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 13,142 | 4,748 | 2,455 | 1,710 | 703 | 434 | 346 | 297 | 188 | 932 | 1,329 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 13,142 | 7,706 | 3,295 | 1,096 | 581 | 148 | 59 | 33 | 28 | 129 | 67 |
| Investment interest per income concept..... | 13,142 | 10,648 | 1,875 | 165 | 93 | 83 | 53 | 29 | 25 | 51 | 120 |
| Taxes paid deduction..... | 13,142 | 5,554 | 5,529 | 1,159 | 343 | 137 | 210 | 46 | 33 | 43 | 88 |
| Charitable contributions deduction..... | 13,142 | 6,838 | 4,848 | 467 | 253 | 187 | 199 | 125 | 47 | 89 | 89 |
| Medical and dental expense deduction..... | 13,142 | 10,654 | 1,069 | 204 | 133 | 133 | 140 | 124 | 111 | 391 | 183 |
| Net casualty or theft loss deduction..... | 13,142 | 12,794 | 14 | 5 | 4 | 7 | 10 | 4 | 15 | 86 | 203 |
| Net limited miscellaneous deduction per income concept | 13,142 | 10,278 | 2,011 | 543 | 150 | 56 | 29 | 27 | 10 | 20 | 18 |
| Non-limited miscellaneous deduction..... | 13,142 | 12,528 | 538 | 29 | 7 | 6 | 5 | 6 | 5 | 4 | 14 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 13,142 | 3,853 | 729 | 154 | 164 | 346 | 643 | 1,053 | 1,631 | 4,559 | 10 |
| Foreign tax credit..... | 13,142 | 4,358 | 689 | 100 | 131 | 288 | 556 | 946 | 1,585 | 4,481 | 8 |
| General business credit..... | 13,142 | 12,979 | 105 | 31 | 9 | 10 | ** 4 | ** | 4 | 0 | 0 |
| Tax preferences excluded from adjusted gross income.... | 13,142 | 8,545 | 1,430 | 275 | 222 | 172 | 197 | 231 | 283 | 1,468 | 319 |
| Nontaxable Social Security benefits..... | 13,142 | 10,502 | ** 2,640 | ** | 0 | 0 | 0 | ** | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, January 2010.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2006
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 8,252 | 1,698 | 1,192 | 652 | 247 | 131 | 82 | 60 | 46 | 784 | 3,360 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 8,252 | 2,950 | 2,771 | 753 | 264 | 164 | 146 | 140 | 148 | 534 | 383 |
| Investment interest per income concept..... | 8,252 | 5,787 | 1,140 | 134 | 107 | 116 | 101 | 120 | 130 | 370 | 247 |
| Taxes paid deduction..... | 8,252 | 2,204 | 4,572 | 833 | 284 | 129 | 59 | 44 | 23 | 46 | 58 |
| Charitable contributions deduction..... | 8,252 | 3,280 | 3,730 | 312 | 186 | 202 | 113 | 404 | 0 | 7 | 18 |
| Medical and dental expense deduction..... | 8,252 | 7,485 | 205 | 47 | 28 | 23 | 28 | 36 | 25 | 188 | 187 |
| Net casualty or theft loss deduction..... | 8,252 | 7,593 | 14 | 5 | **7 | ** | 11 | 15 | 24 | 151 | 432 |
| Net limited miscellaneous deduction per income concept..... | 8,252 | 6,661 | 1,047 | 264 | 130 | 46 | 40 | 19 | 12 | 20 | 14 |
| Non-limited miscellaneous deduction..... | 8,252 | 6,244 | 461 | 44 | 28 | 15 | 9 | 19 | 25 | 833 | 574 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 8,252 | 3,792 | 281 | 70 | 76 | 106 | 267 | 321 | 173 | 1,721 | 1,446 |
| Foreign tax credit..... | 8,252 | 4,125 | 335 | 38 | 52 | 63 | 168 | 233 | 141 | 1,658 | 1,440 |
| General business credit..... | 8,252 | 8,117 | 96 | 23 | 6 | 4 | 3 | **3 | 0 | ** | 0 |
| Tax preferences excluded from adjusted gross income..... | 8,252 | 6,219 | 1,473 | 168 | 90 | 59 | 52 | 38 | 24 | 48 | 82 |
| Nontaxable Social Security benefits..... | 8,252 | 6,820 | **1,433 | ** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 11,014 | 3,618 | 2,060 | 1,384 | 678 | 418 | 310 | 258 | 218 | 674 | 1,397 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 11,014 | 6,488 | 2,968 | 895 | 313 | 94 | 59 | 35 | 25 | 91 | 47 |
| Investment interest per income concept..... | 11,014 | 9,000 | 1,540 | 141 | 81 | 43 | 37 | 28 | 15 | 41 | 88 |
| Taxes paid deduction..... | 11,014 | 4,219 | 5,103 | 1,030 | 276 | 133 | 63 | 26 | 35 | 36 | 94 |
| Charitable contributions deduction..... | 11,014 | 5,198 | 4,498 | 490 | 266 | 161 | 144 | 119 | 32 | 60 | 46 |
| Medical and dental expense deduction..... | 11,014 | 8,698 | 1,032 | 195 | 130 | 112 | 148 | 99 | 131 | 301 | 168 |
| Net casualty or theft loss deduction..... | 11,014 | 10,351 | 22 | 12 | 5 | 9 | 10 | 12 | 25 | 141 | 427 |
| Net limited miscellaneous deduction per income concept..... | 11,014 | 8,433 | 1,913 | 380 | 142 | 45 | 27 | 24 | 12 | 27 | 11 |
| Non-limited miscellaneous deduction..... | 11,014 | 10,478 | 455 | 29 | 23 | 7 | 6 | **5 | ** | 3 | 8 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 11,014 | 3,915 | 495 | 125 | 182 | 260 | 510 | 814 | 1,028 | 3,681 | 4 |
| Foreign tax credit..... | 11,014 | 4,332 | 462 | 90 | 164 | 215 | 412 | 730 | 992 | 3,613 | 4 |
| General business credit..... | 11,014 | 10,904 | 83 | 18 | **4 | ** | **5 | 0 | ** | ** | 0 |
| Tax preferences excluded from adjusted gross income..... | 11,014 | 6,639 | 1,236 | 212 | 215 | 202 | 198 | 233 | 306 | 1,459 | 315 |
| Nontaxable Social Security benefits..... | 11,014 | 8,581 | 2,431 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, March 2009.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2005
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|--------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 7,389 | 1,327 | 908 | 490 | 194 | 96 | 54 | 51 | 45 | 610 | 3,614 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 7,389 | 2,788 | 2,646 | 729 | 230 | 132 | 114 | 91 | 100 | 300 | 259 |
| Investment interest per income concept..... | 7,389 | 5,139 | 1,239 | 150 | 101 | 90 | 83 | 89 | 91 | 228 | 179 |
| Taxes paid deduction..... | 7,389 | 1,690 | 4,363 | 817 | 229 | 104 | 55 | 39 | 20 | 29 | 43 |
| Charitable contributions deduction..... | 7,389 | 2,464 | 3,107 | 291 | 127 | 181 | 109 | 364 | 47 | 308 | 391 |
| Medical and dental expense deduction..... | 7,389 | 6,640 | 189 | 52 | 37 | 31 | 31 | 33 | 36 | 151 | 189 |
| Net casualty or theft loss deduction..... | 7,389 | 6,390 | 67 | 17 | 14 | 12 | 12 | 11 | 38 | 232 | 596 |
| Net limited miscellaneous deduction per income concept..... | 7,389 | 5,605 | 1,205 | 293 | 128 | 56 | 29 | 22 | 11 | 15 | 25 |
| Non-limited miscellaneous deduction..... | 7,389 | 5,758 | 462 | 37 | 15 | 16 | 12 | 12 | 25 | 532 | 520 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 7,389 | 3,852 | 301 | 70 | 70 | 81 | 223 | 277 | 164 | 2,345 | 6 |
| Foreign tax credit..... | 7,389 | 4,225 | 347 | 29 | 38 | 47 | 125 | 182 | 122 | 2,268 | 6 |
| General business credit..... | 7,389 | 7,259 | 90 | 17 | 11 | **12 | ** | ** | ** | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 7,389 | 5,248 | 1,367 | 213 | 131 | 87 | 60 | 52 | 36 | 73 | 122 |
| Nontaxable Social Security benefits..... | 7,389 | 5,660 | 1,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 10,680 | 2,917 | 1,602 | 1,367 | 670 | 435 | 317 | 290 | 257 | 936 | 1,889 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 10,680 | 6,394 | 2,996 | 866 | 252 | 72 | 30 | 14 | 7 | 25 | 24 |
| Investment interest per income concept..... | 10,680 | 8,470 | 1,740 | 147 | 76 | 56 | 33 | 28 | 16 | 42 | 72 |
| Taxes paid deduction..... | 10,680 | 3,348 | 5,630 | 1,117 | 271 | 117 | 56 | 35 | 21 | 41 | 44 |
| Charitable contributions deduction..... | 10,680 | 4,069 | 4,427 | 554 | 304 | 197 | 195 | 160 | 121 | 531 | 122 |
| Medical and dental expense deduction..... | 10,680 | 8,210 | 1,128 | 241 | 149 | 130 | 139 | 121 | 86 | 286 | 190 |
| Net casualty or theft loss deduction..... | 10,680 | 9,637 | 99 | 26 | 19 | 15 | 6 | 15 | 35 | 237 | 591 |
| Net limited miscellaneous deduction per income concept..... | 10,680 | 7,482 | 2,382 | 479 | 163 | 63 | 38 | 21 | 11 | 19 | 22 |
| Non-limited miscellaneous deduction..... | 10,680 | 7,482 | 2,382 | 479 | 163 | 63 | 38 | 21 | 11 | 19 | 22 |
| Non-limited miscellaneous deduction..... | 10,680 | 10,037 | 565 | 34 | 11 | 13 | **8 | ** | ** | 4 | 8 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 10,680 | 4,928 | 585 | 188 | 196 | 285 | 607 | 1,155 | 969 | **1,767 | ** |
| Foreign tax credit..... | 10,680 | 5,424 | 517 | 137 | 171 | 252 | 516 | 1,051 | 925 | **1,687 | ** |
| General business credit..... | 10,680 | 10,547 | 90 | 22 | 8 | 6 | 7 | ** | ** | 0 | 0 |
| Tax preferences excluded from adjusted gross income..... | 10,680 | 5,736 | 1,250 | 315 | 238 | 253 | 262 | 299 | 350 | 1,648 | 329 |
| Nontaxable Social Security benefits..... | 10,680 | 7,662 | **3,018 | ** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, March 2008.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2004
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|-------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 2,833 | 150 | 118 | 118 | 68 | 35 | 23 | 32 | 16 | 306 | 1,967 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 2,833 | 792 | 982 | 267 | 107 | 88 | 52 | 46 | 58 | 241 | 200 |
| Investment interest per income concept..... | 2,833 | 1,768 | 439 | 55 | 53 | 46 | 41 | 49 | 57 | 183 | 142 |
| Taxes paid deduction..... | 2,833 | 262 | 1,821 | 427 | 131 | 57 | 34 | 28 | 22 | 22 | 29 |
| Charitable contributions deduction..... | 2,833 | 673 | 1,488 | 153 | 89 | 114 | 65 | 251 | 0 | 0 | 0 |
| Medical and dental expense deduction..... | 2,833 | 2,351 | 89 | 28 | 15 | 10 | 23 | 25 | 28 | 136 | 128 |
| Net casualty or theft loss deduction..... | 2,833 | 2,530 | 6 | ** | ** | 4 | 3 | 9 | 13 | 84 | 184 |
| Net limited miscellaneous deduction per income concept..... | 2,833 | 1,943 | 518 | 166 | 85 | 31 | 19 | 20 | 12 | 16 | 23 |
| Non-limited miscellaneous deduction..... | 2,833 | 1,768 | 153 | 9 | 6 | 4 | 8 | 10 | 23 | 412 | 440 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 2,833 | 2,110 | 121 | 38 | 32 | 40 | 84 | 107 | 56 | 245 | ** |
| Foreign tax credit..... | 2,833 | 2,421 | 239 | 7 | 3 | 0 | 3 | 7 | 4 | 149 | 0 |
| General business credit..... | 2,833 | 2,744 | 52 | 12 | 6 | 10 | 9 | 0 | ** | ** | 0 |
| Tax preferences excluded from adjusted gross income..... | 2,833 | 1,906 | 571 | 83 | 58 | 42 | 36 | 19 | 25 | 29 | 64 |
| Nontaxable Social Security benefits..... | 2,833 | 2,057 | 773 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 5,028 | 765 | 501 | 800 | 552 | 369 | 275 | 246 | 198 | 472 | 850 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 5,028 | 3,086 | 1,185 | 472 | 155 | 51 | 15 | 8 | 6 | 37 | 13 |
| Investment interest per income concept..... | 5,028 | 3,750 | 1,027 | 92 | 39 | 28 | 13 | 11 | 9 | 20 | 39 |
| Taxes paid deduction..... | 5,028 | 816 | 2,968 | 824 | 210 | 73 | 44 | 22 | 16 | 17 | 38 |
| Charitable contributions deduction..... | 5,028 | 1,209 | 2,814 | 439 | 219 | 117 | 106 | 65 | 14 | 31 | 14 |
| Medical and dental expense deduction..... | 5,028 | 2,717 | 1,081 | 236 | 140 | 131 | 120 | 113 | 114 | 244 | 132 |
| Net casualty or theft loss deduction..... | 5,028 | 4,680 | 25 | 12 | 8 | 6 | 7 | 6 | 12 | 90 | 182 |
| Net limited miscellaneous deduction per income concept..... | 5,028 | 2,395 | 1,847 | 436 | 173 | 79 | 25 | 21 | 10 | 17 | 25 |
| Non-limited miscellaneous deduction..... | 5,028 | 4,699 | 294 | 12 | 3 | 6 | ** | ** | 4 | 3 | 7 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 5,028 | 3,593 | 513 | 122 | 73 | 70 | 120 | 204 | 116 | 217 | 0 |
| Foreign tax credit..... | 5,028 | 4,105 | 456 | 76 | 42 | 25 | 41 | 96 | 64 | 123 | 0 |
| General business credit..... | 5,028 | 4,927 | 65 | 12 | 4 | 10 | 6 | 4 | ** | ** | 0 |
| Tax preferences excluded from adjusted gross income..... | 5,028 | 1,159 | 409 | 125 | 147 | 193 | 181 | 272 | 356 | 1,805 | 381 |
| Nontaxable Social Security benefits..... | 5,028 | 2,909 | 2,116 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, June 2007.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2003
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|-------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 2,824 | 139 | 193 | 168 | 96 | 47 | 39 | 34 | 16 | 263 | 1,829 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 2,824 | 765 | 913 | 262 | 141 | 93 | 76 | 56 | 69 | 219 | 230 |
| Investment interest per income concept..... | 2,824 | 1,596 | 531 | 87 | 62 | 42 | 48 | 58 | 47 | 178 | 175 |
| Taxes paid deduction..... | 2,824 | 353 | 1,634 | 441 | 172 | 74 | 49 | 23 | 16 | 33 | 29 |
| Charitable contributions deduction..... | 2,824 | 566 | 1,460 | 158 | 87 | 152 | 82 | 319 | - | - | - |
| Medical and dental expense deduction..... | 2,824 | 2,366 | 70 | 27 | 9 | 19 | 22 | 23 | 33 | 122 | 133 |
| Net casualty or theft loss deduction..... | 2,824 | 2,631 | 3 | 3 | 3 | ** | ** | ** | 5 | 54 | 119 |
| Net limited miscellaneous deduction per income concept..... | 2,824 | 1,842 | 515 | 179 | 95 | 50 | 45 | 23 | 15 | 22 | 38 |
| Non-limited miscellaneous deduction..... | 2,824 | 2,062 | 51 | 6 | 3 | 5 | 5 | 7 | 9 | 320 | 356 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 2,824 | 1,939 | 126 | ** | ** | 51 | 105 | 134 | 113 | 307 | ** |
| Foreign tax credit..... | 2,824 | 2,417 | 262 | 9 | ** | ** | 3 | ** | 4 | 123 | - |
| General business credit..... | 2,824 | 2,736 | 50 | 13 | 5 | 6 | 6 | ** | ** | ** | - |
| Tax preferences excluded from adjusted gross income..... | 2,824 | 1,780 | 639 | 99 | 63 | 48 | 27 | 23 | 21 | 31 | 93 |
| Nontaxable social security benefits..... | 2,824 | 2,083 | 741 | - | - | - | - | - | - | - | - |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 5,839 | 788 | 596 | 1,033 | 655 | 511 | 379 | 294 | 231 | 511 | 840 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 5,839 | 3,453 | 1,406 | 577 | 249 | 77 | 13 | 8 | 10 | 24 | 21 |
| Investment interest per income concept..... | 5,839 | 4,233 | 1,273 | 123 | 54 | 29 | 21 | 20 | 9 | 27 | 49 |
| Taxes paid deduction..... | 5,839 | 957 | 3,420 | 958 | 223 | 107 | 41 | 28 | 20 | 45 | 39 |
| Charitable contributions deduction..... | 5,839 | 1,239 | 3,346 | 562 | 263 | 140 | 126 | 77 | 29 | 37 | 19 |
| Medical and dental expense deduction..... | 5,839 | 3,325 | 1,221 | 222 | 181 | 157 | 116 | 132 | 103 | 241 | 140 |
| Net casualty or theft loss deduction..... | 5,839 | 5,627 | 9 | 6 | 6 | ** | ** | ** | 10 | 48 | 124 |
| Net limited miscellaneous deduction per income concept..... | 5,839 | 2,482 | 2,266 | 606 | 216 | 99 | 51 | 34 | 20 | 29 | 35 |
| Non-limited miscellaneous deduction..... | 5,839 | 5,692 | 116 | 10 | 4 | 3 | ** | ** | ** | ** | 8 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 5,839 | 4,274 | 543 | 111 | ** | ** | 126 | 206 | 168 | 271 | ** |
| Foreign tax credit..... | 5,839 | 4,935 | 514 | 82 | 36 | 17 | 28 | 69 | 61 | 96 | - |
| General business credit..... | 5,839 | 5,733 | 64 | 18 | ** | 6 | 5 | ** | 3 | ** | - |
| Tax preferences excluded from adjusted gross income..... | 5,839 | 1,148 | 474 | 143 | 149 | 165 | 223 | 316 | 432 | 2,331 | 457 |
| Nontaxable social security benefits..... | 5,839 | 3,449 | 2,389 | - | - | - | - | - | - | - | - |

** Data deleted to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Spring 2006 Bulletin, Publication 1136, July 2006.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2002
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|-------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 2,959 | 128 | 200 | 180 | 101 | 52 | 41 | 25 | 20 | 276 | 1,936 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 2,959 | 651 | 869 | 272 | 123 | 99 | 111 | 88 | 105 | 351 | 290 |
| Investment interest per income concept..... | 2,959 | 1,359 | 596 | 85 | 68 | 84 | 102 | 89 | 81 | 283 | 212 |
| Taxes paid deduction..... | 2,959 | 298 | 1,737 | 501 | 183 | 82 | 45 | 33 | 17 | 27 | 36 |
| Charitable contributions deduction..... | 2,959 | 547 | 1,538 | 163 | 135 | 160 | 105 | 311 | -- | -- | -- |
| Medical and dental expense deduction..... | 2,959 | 2,533 | 82 | 16 | 11 | 16 | 21 | 17 | 38 | 108 | 117 |
| Net casualty or theft loss deduction..... | 2,959 | 2,825 | 3 | ** | ** | ** | ** | 5 | 5 | 35 | 80 |
| Net limited miscellaneous deduction per income concept..... | 2,959 | 1,801 | 570 | 214 | 88 | 70 | 58 | 38 | 22 | 55 | 43 |
| Nonlimited miscellaneous deduction..... | 2,959 | 2,222 | 66 | 9 | 8 | 3 | 6 | 8 | 8 | 276 | 353 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 2,959 | 2,045 | 112 | 39 | 26 | 36 | 51 | 142 | 177 | 329 | ** |
| Foreign tax credit..... | 2,959 | 2,552 | 247 | 5 | ** | ** | ** | 4 | 4 | 141 | ** |
| General business credit..... | 2,959 | 2,871 | 58 | 13 | 8 | 5 | -- | ** | ** | ** | -- |
| Tax preferences excluded from adjusted gross income..... | 2,959 | 1,806 | 676 | 112 | 64 | 39 | 38 | 27 | 28 | 41 | 128 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 5,650 | 754 | 612 | 911 | 643 | 495 | 378 | 325 | 229 | 517 | 786 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 5,650 | 3,209 | 1,379 | 601 | 269 | 101 | 24 | 15 | 13 | 23 | 16 |
| Investment interest per income concept..... | 5,650 | 3,751 | 1,443 | 144 | 80 | 41 | 26 | 20 | 22 | 42 | 81 |
| Taxes paid deduction..... | 5,650 | 897 | 3,260 | 926 | 280 | 105 | 43 | 38 | 21 | 38 | 42 |
| Charitable contributions deduction..... | 5,650 | 1,182 | 3,282 | 536 | 257 | 127 | 109 | 53 | 20 | 49 | 35 |
| Medical and dental expense deduction..... | 5,650 | 3,252 | 1,166 | 223 | 168 | 161 | 127 | 118 | 101 | 212 | 122 |
| Net casualty or theft loss deduction..... | 5,650 | 5,497 | 8 | 8 | ** | 5 | 3 | ** | 7 | 37 | 83 |
| Net limited miscellaneous deduction per income concept..... | 5,650 | 2,331 | 2,191 | 555 | 241 | 104 | 71 | 36 | 32 | 51 | 38 |
| Nonlimited miscellaneous deduction..... | 5,650 | 5,480 | 128 | 11 | 10 | 3 | -- | 3 | ** | ** | 11 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 5,650 | 4,322 | 318 | 89 | 65 | 57 | 56 | 183 | 261 | 298 | ** |
| Foreign tax credit..... | 5,650 | 4,924 | 369 | 47 | 38 | 19 | 14 | 58 | 70 | 111 | -- |
| General business credit..... | 5,650 | 5,560 | 64 | 13 | 5 | ** | ** | ** | ** | ** | -- |
| Tax preferences excluded from adjusted gross income..... | 5,650 | 1,064 | 428 | 140 | 123 | 171 | 192 | 305 | 413 | 2,300 | 514 |

** Data deleted to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Spring Bulletin, Publication 1136, June 2005.

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2001
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | | | | | | |
|--|-------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Adjusted gross income concept | | | | | | | | | | | |
| Total itemized deductions..... | 3,385 | 156 | 281 | 282 | 160 | 97 | 57 | 42 | 22 | 246 | 2,042 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 3,385 | 700 | 1,032 | 293 | 123 | 96 | 103 | 105 | 96 | 450 | 387 |
| Investment interest per income concept..... | 3,385 | 1,543 | 638 | 115 | 73 | 75 | 89 | 103 | 95 | 369 | 285 |
| Taxes paid deduction..... | 3,385 | 336 | 1,824 | 586 | 262 | 112 | 81 | 42 | 23 | 46 | 73 |
| Charitable contributions deduction..... | 3,385 | 710 | 1,790 | 181 | 136 | 197 | 103 | 268 | -- | -- | -- |
| Medical and dental expense deduction..... | 3,385 | 3,011 | 61 | 18 | 13 | 7 | 26 | 27 | 30 | 99 | 93 |
| Net casualty or theft loss deduction..... | 3,385 | 3,236 | 4 | -- | 4 | -- | -- | ** | ** | 36 | 100 |
| Net limited miscellaneous deduction per income concept..... | 3,385 | 2,225 | 613 | 231 | 98 | 64 | 31 | 22 | 19 | 42 | 40 |
| Non-limited miscellaneous deduction..... | 3,385 | 2,737 | 51 | 15 | 9 | 6 | 7 | 3 | 10 | 241 | 306 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 3,385 | 2,148 | 105 | 28 | ** | 53 | 107 | 190 | 265 | 462 | ** |
| Foreign tax credit..... | 3,385 | 3,044 | 180 | ** | ** | 3 | ** | ** | 5 | 147 | ** |
| General business credit..... | 3,385 | 3,319 | 49 | ** | ** | 3 | ** | ** | ** | -- | -- |
| Tax preferences excluded from adjusted gross income..... | 3,385 | 2,241 | 669 | 115 | 77 | 44 | 26 | 25 | 28 | 53 | 107 |
| Expanded income concept | | | | | | | | | | | |
| Total itemized deductions..... | 4,910 | 644 | 583 | 751 | 528 | 395 | 287 | 248 | 211 | 457 | 806 |
| Interest paid deduction: | | | | | | | | | | | |
| Total..... | 4,910 | 2,569 | 1,351 | 492 | 264 | 116 | 51 | 16 | 12 | 31 | 8 |
| Investment interest per income concept..... | 4,910 | 3,463 | 999 | 140 | 71 | 37 | 24 | 18 | 12 | 44 | 102 |
| Taxes paid deduction..... | 4,910 | 786 | 2,569 | 818 | 304 | 124 | 76 | 50 | 33 | 50 | 100 |
| Charitable contributions deduction..... | 4,910 | 1,164 | 2,726 | 417 | 203 | 125 | 102 | 60 | 20 | 56 | 37 |
| Medical and dental expense deduction..... | 4,910 | 3,145 | 746 | 147 | 140 | 138 | 112 | 106 | 83 | 206 | 87 |
| Net casualty or theft loss deduction..... | 4,910 | 4,751 | 11 | ** | ** | ** | ** | ** | 3 | ** | 96 |
| Net limited miscellaneous deduction per income concept..... | 4,910 | 2,495 | 1,584 | 433 | 160 | 80 | 47 | 28 | 18 | 32 | 33 |
| Non-limited miscellaneous deduction..... | 4,910 | 4,810 | 68 | 10 | ** | 5 | 5 | ** | ** | ** | 3 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits..... | 4,910 | 3,368 | 225 | 70 | 72 | ** | 116 | 241 | 319 | 434 | ** |
| Foreign tax credit..... | 4,910 | 4,322 | 235 | ** | 36 | 19 | 17 | 72 | 61 | 114 | ** |
| General business credit..... | 4,910 | 4,842 | 50 | 8 | 3 | ** | ** | -- | ** | -- | -- |
| Tax preferences excluded from adjusted gross income..... | 4,910 | 1,387 | 417 | 138 | 140 | 148 | 191 | 246 | 329 | 1,535 | 379 |

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.

NOTE: Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Bulletin, Summer 2004, Publication 1136 (Rev. 09-2004.)

Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2000
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Total | No deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income | | | |
|--|-------|--|---|-----------------------------------|-----------------------------------|-----------------------------------|
| | | | Under 10 percent | 10 percent under 20 percent | 20 percent under 30 percent | 30 percent under 40 percent |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Adjusted gross income concept | | | | | | |
| Total itemized deductions..... | 2,328 | 126 | 133 | 98 | 48 | 25 |
| Interest paid deduction: | | | | | | |
| Total..... | 2,328 | 504 | 533 | 123 | 71 | 54 |
| Investment interest per income concept | 2,328 | 894 | 349 | 60 | 47 | 65 |
| Taxes paid deduction..... | 2,328 | 279 | 1,382 | 356 | 114 | 58 |
| Charitable contributions deduction..... | 2,328 | 515 | 1,186 | 167 | 89 | 128 |
| Medical and dental expense deduction..... | 2,328 | 2,042 | 45 | 14 | 6 | 4 |
| Net casualty or theft loss deduction..... | 2,328 | 2,226 | ** | ** | - | ** |
| Net limited miscellaneous deduction per income concept..... | 2,328 | 1,536 | 478 | 156 | 53 | 37 |
| Non-limited miscellaneous deduction..... | 2,328 | 1,824 | 46 | 7 | 11 | 6 |
| Deduction equivalent of: | | | | | | |
| Total credits..... | 2,328 | 1,726 | 103 | 28 | 14 | 14 |
| Foreign tax credit..... | 2,328 | 2,023 | 139 | ** | 3 | ** |
| General business credit..... | 2,328 | 2,278 | 33 | 8 | 4 | ** |
| Tax preferences excluded from adjusted gross income..... | 2,328 | 1,485 | 549 | 87 | 47 | 32 |
| Expanded income concept | | | | | | |
| Total itemized deductions..... | 2,766 | 445 | 348 | 413 | 241 | 140 |
| Interest paid deduction: | | | | | | |
| Total..... | 2,766 | 1,655 | 635 | 234 | 123 | 62 |
| Investment interest per income concept | 2,766 | 1,906 | 549 | 79 | 49 | 29 |
| Taxes paid deduction..... | 2,766 | 542 | 1,561 | 404 | 94 | 43 |
| Charitable contributions deduction..... | 2,766 | 760 | 1,448 | 201 | 115 | 68 |
| Medical and dental expense deduction..... | 2,766 | 1,642 | 406 | 99 | 99 | 80 |
| Net casualty or theft loss deduction..... | 2,766 | 2,654 | 3 | 3 | ** | ** |
| Net limited miscellaneous deduction per income concept..... | 2,766 | 1,449 | 926 | 219 | 75 | 35 |
| Non-limited miscellaneous deduction..... | 2,766 | 2,697 | 49 | 8 | 4 | ** |
| Deduction equivalent of: | | | | | | |
| Total credits..... | 2,766 | 1,957 | 146 | 33 | 69 | 28 |
| Foreign tax credit..... | 2,766 | 2,321 | 146 | 12 | 13 | 17 |
| General business credit..... | 2,766 | 2,711 | 37 | 8 | 5 | ** |
| Tax preferences excluded from adjusted gross income..... | 2,766 | 724 | 272 | 81 | 77 | 87 |

Footnotes at end of table.

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Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and
Tax Preferences, as Percentages of Income, Tax Year 2000—Continued
[All figures are estimates based on samples]

| Income concept and type of deduction, credit, or tax preference | Number of returns on which income was reduced by percentages of income— continued | | | | |
|--|--|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|
| | 40 percent under 50 percent | 50 percent under 60 percent | 60 percent under 70 percent | 70 percent under 100 percent | 100 percent or more |
| | (7) | (8) | (9) | (10) | (11) |
| Adjusted gross income concept | | | | | |
| Total itemized deductions..... | 13 | 10 | 12 | 206 | 1,657 |
| Interest paid deduction: | | | | | |
| Total..... | 57 | 78 | 88 | 422 | 398 |
| Investment interest per income concept | 67 | 75 | 96 | 391 | 284 |
| Taxes paid deduction..... | 33 | 17 | 13 | 33 | 43 |
| Charitable contributions deduction..... | 86 | 157 | — | — | — |
| Medical and dental expense deduction..... | 16 | 15 | 26 | 70 | 90 |
| Net casualty or theft loss deduction..... | — | ** | — | 26 | 71 |
| Net limited miscellaneous deduction per income concept..... | 19 | 9 | 9 | 16 | 15 |
| Non-limited miscellaneous deduction..... | 4 | 6 | 6 | 166 | 252 |
| Deduction equivalent of: | | | | | |
| Total credits..... | 25 | 67 | 95 | 256 | — |
| Foreign tax credit..... | ** | 5 | 14 | 138 | — |
| General business credit..... | ** | — | — | — | — |
| Tax preferences excluded from adjusted gross income..... | 16 | 15 | 15 | 27 | 55 |
| Expanded income concept | | | | | |
| Total itemized deductions..... | 147 | 122 | 133 | 282 | 495 |
| Interest paid deduction: | | | | | |
| Total..... | 15 | 9 | 6 | 20 | 7 |
| Investment interest per income concept | 21 | 18 | 14 | 26 | 75 |
| Taxes paid deduction..... | 21 | 11 | 7 | 32 | 51 |
| Charitable contributions deduction..... | 55 | 38 | 18 | 36 | 27 |
| Medical and dental expense deduction..... | 83 | 69 | 76 | 126 | 86 |
| Net casualty or theft loss deduction..... | ** | ** | ** | 21 | 78 |
| Net limited miscellaneous deduction per income concept..... | 18 | 12 | 5 | 14 | 13 |
| Non-limited miscellaneous deduction..... | ** | — | — | — | 4 |
| Deduction equivalent of: | | | | | |
| Total credits..... | 51 | 104 | 146 | 232 | — |
| Foreign tax credit..... | 29 | 48 | 67 | 113 | — |
| General business credit..... | ** | — | — | — | — |
| Tax preferences excluded from adjusted gross income..... | 109 | 194 | 140 | 848 | 234 |

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Bulletin, Spring 2003, Publication 1136 (Revised 6-03).

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