2-Aug-19

2016 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction [3]		Investment interest expense deduction [1,3]		Taxes paid deduction [3]		Charitable contributions deduction		Medical and dental expense deduction [3]		Net casualty or theft loss deduction		Total miscellaneous deductions [3]		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [2]		Tax-exempt interest [2]		AMT tax preference [2]		Nontaxable social security benefits [2]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**6,625,035**	**100.0**	**788,392**	**11.9**	**24,923**	**0.4**	**4,556,184**	**68.8**	**532,217**	**8.0**	**51,205**	**0.8**	**4,391**	**0.1**	**198,745**	**3.0**	**217,228**	**3.3**	**48,832**	**0.7**	**84,664**	**1.3**	**118,254**	**1.8**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	2,773,230	41.9	0	0.0	1,923	7.7	2,638,256	57.9	61,357	11.5	3,537	6.9	450	10.2	24,021	12.1	15,145	7.0	6,669	13.7	11,135	13.2	10,834	9.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	55,235	0.8	1,921	0.2	0	0.0	41,305	0.9	4,267	0.8	0	0.0	0	0.0	3,147	1.6	1,571	0.7	908	1.9	214	0.3	1,806	1.5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,488,317	22.5	727,165	92.2	15,381	61.7	0	0.0	415,165	78.0	29,927	58.4	2,387	54.3	135,117	68.0	53,062	24.4	28,145	57.6	33,491	39.6	48,477	41.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,419,422	21.4	40,793	5.2	3,108	12.5	1,328,738	29.2	0	0.0	** 5,646	** 11.0	** 326	** 7.4	** 21,259	** 10.7	** 3,674	** 1.7	4,166	8.5	1,486	1.8	** 10,278	** 8.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	39,360	0.6	1,699	0.2	0	0.0	26,322	0.6	4,710	0.9	0	0.0	**	**	2,889	1.5	200	0.1	305	0.6	310	0.4	** 3,470	** 2.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	1,861	[4]	0	0.0	0	0.0	613	[4]	446	0.1	**	**	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	312,146	4.7	12,105	1.5	2,000	8.0	255,104	5.6	21,681	4.1	4,560	8.9	349	7.9	0	0.0	5,132	2.4	1,050	2.1	71	0.1	10,696	9.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	107,334	1.6	0	0.0	617	2.5	81,015	1.8	2,312	0.4	643	1.3	0	0.0	2,910	1.5	0	0.0	2,402	4.9	6,691	7.9	10,345	8.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	30,348	0.5	580	0.1	528	2.1	22,749	0.5	2,986	0.6	0	0.0	0	0.0	** 676	** 0.3	** 1,578	** 0.7	0	0.0	732	0.9	518	0.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	72,731	1.1	2,394	0.3	0	0.0	57,754	1.3	3,422	0.6	0	0.0	0	0.0	599	0.3	4,686	2.2	743	1.5	0	0.0	2,601	2.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	61,868	0.9	** 1,113	** 0.1	** 1,366	** 5.5	25,240	0.6	14,765	2.8	6,892	13.5	880	20.0	8,057	4.1	3,254	1.5	256	0.5	579	0.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	263,184	4.0	** 622	** 0.1	**	**	79,087	1.7	1,104	0.2	0	0.0	0	0.0	70	[4]	128,927	59.4	4,189	8.6	29,956	35.4	19,229	16.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**6,728,427**	**100.0**	**780,134**	**11.6**	**0**	**0.0**	**4,430,329**	**65.8**	**528,394**	**7.9**	**49,664**	**0.7**	**4,049**	**0.1**	**57,842**	**0.9**	**150,158**	**2.2**	**48,126**	**0.7**	**78,157**	**1.2**	**117,514**	**1.7**	**34,011**	**0.5**	**257,439**	**3.8**	**8,064**	**0.1**	**184,546**	**2.7**	**162,144**	**2.7**
Interest paid deduction	2,764,473	41.1	0	0.0	0	0.0	2,629,628	59.4	62,911	11.9	3,723	7.5	0	0.0	2,342	4.0	11,348	7.6	7,420	15.4	10,310	13.2	11,065	9.4	3,062	9.0	5,559	2.2	0	0.0	16,649	9.0	13,824	8.5
Tax-exempt interest [2]	252,345	3.8	652	0.1	0	0.0	169,610	3.8	19,410	3.7	4,126	8.3	592	14.6	9,789	16.9	12,074	8.0	1,895	3.9	2,482	3.2	9,754	8.3	655	1.9	0	0.0	684	8.5	21,076	11.4	21,290	13.1
Taxes paid deduction	1,499,823	22.3	726,413	93.1	0	0.0	0	0.0	405,291	76.7	24,428	49.2	2,203	54.4	31,201	53.9	41,657	27.7	26,990	56.1	30,560	39.1	42,048	35.8	5,679	16.7	109,040	42.4	5,592	69.3	48,722	26.4	41,088	25.3
Charitable contributions deduction	1,269,994	18.9	41,550	5.3	0	0.0	1,177,526	26.6	0	0.0	** 4,400	** 8.9	** 326	** 8.1	** 5,984	** 10.3	** 2,186	** 1.5	4,084	8.5	1,711	2.2	** 9,324	** 7.9	1,314	3.9	20,063	7.8	342	4.2	1,791	1.0	163	0.1
Medical and dental expense deduction	34,067	0.5	1,395	0.2	0	0.0	19,442	0.4	3,174	0.6	0	0.0	**	**	1,568	2.7	167	0.1	305	0.6	0	0.0	** 2,722	** 2.3	84	0.2	4,653	1.8	0	0.0	0	0.0	303	0.2
Net casualty or theft loss deduction	1,438	[4]	0	0.0	0	0.0	613	[4]	443	0.1	**	**	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	134,417	2.0	2,429	0.3	0	0.0	89,632	2.0	10,371	2.0	2,829	5.7	0	0.0	0	0.0	1,896	1.3	381	0.8	0	0.0	9,469	8.1	140	0.4	17,595	6.8	0	0.0	0	0.0	303	0.2
Foreign tax credit	135,789	2.0	352	[4]	0	0.0	56,693	1.3	1,431	0.3	0	0.0	0	0.0	852	1.5	0	0.0	798	1.7	3,866	4.9	3,569	3.0	15,020	44.2	29,472	11.4	383	4.7	23,028	12.5	20,782	12.8
General business credit	29,033	0.4	581	0.1	0	0.0	21,713	0.5	2,915	0.6	0	0.0	0	0.0	** 164	** 0.3	** 513	** 0.3	0	0.0	604	0.8	596	0.5	18	0.1	1,091	0.4	308	3.8	529	0.3	716	0.4
All other tax credits	75,203	1.1	2,865	0.4	0	0.0	54,559	1.2	** 3,141	** 0.6	**	**	0	0.0	0	0.0	2,928	2.0	673	1.4	0	0.0	2,457	2.1	457	1.3	2,721	1.1	570	7.1	4,523	2.5	1,541	1.0
Foreign-earned income exclusion [2]	27,744	0.4	36	[4]	0	0.0	630	[4]	** 139	** [4]	**	**	0	0.0	0	0.0	26,543	17.7	0	0.0	0	0.0	250	0.2	0	0.0	58	[4]	0	0.0	0	0.0	0	0.0
AMT tax preference [2]	2,217	[4]	0	0.0	0	0.0	1,477	[4]	139	[4]	0	0.0	0	0.0	0	0.0	26	[4]	12	[4]	118	0.2	68	0.1	0	0.0	336	0.1	0	0.0	0	0.0	146	0.1
Nontaxable Social Security benefits [2]	186,649	2.8	2,297	0.3	0	0.0	111,485	2.5	5,420	1.0	3,604	7.3	48	1.2	725	1.3	2,685	1.8	2,073	4.3	1,948	2.5	19,763	16.8	431	1.3	36,905	14.3	35	0.4	0	0.0	0	0.0
Capital gains taxed at 0 percent	72,215	1.1	982	0.1	0	0.0	22,239	0.5	12,699	2.4	6,552	13.2	880	21.7	5,221	9.0	2,539	1.7	253	0.5	579	0.7	0	0.0	1,557	4.6	18,274	7.1	51	0.6	391	0.2	1,059	0.7
No second largest item	243,022	3.6	583	0.1	0	0.0	75,081	1.7	910	0.2	0	0.0	0	0.0	0	0.0	45,597	30.4	3,241	6.7	25,979	33.2	6,431	5.5	5,594	16.4	11,671	4.5	99	1.2	67,836	36.8	60,930	37.6
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**11,775**	**100.0**	**128**	**1.1**	**354**	**3.0**	**818**	**6.9**	**928**	**7.9**	**860**	**7.3**	**609**	**5.2**	**1,439**	**12.2**	**5,745**	**48.8**	**212**	**1.8**	**221**	**1.9**	**461**	**3.9**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,438	12.2	0	0.0	45	12.7	62	7.6	95	10.2	55	6.4	** 59	** 9.7	189	13.1	803	14.0	37	17.4	51	23.1	** 42	** 9.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	243	2.1	8	6.3	0	0.0	50	6.1	57	6.1	17	2.0	** 3	** 0.5	35	2.4	25	0.4	4	1.9	6	2.7	** 38	** 8.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	2,662	22.6	51	39.8	119	33.6	0	0.0	227	24.5	308	35.8	446	73.2	813	56.5	472	8.2	74	35.0	68	30.8	84	18.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,022	8.7	31	24.2	74	20.9	156	19.1	0	0.0	129	15.0	** 51	** 8.4	196	13.6	234	4.1	32	15.1	32	14.5	** 87	** 18.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	217	1.8	11	8.6	17	4.8	33	4.0	60	6.5	0	0.0	** 7	** 1.1	40	2.8	15	0.3	3	1.4	5	2.3	** 30	** 6.5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	25	0.2	**	**	**	**	**	**	** 3	** 0.3	** 3	** 0.3	0	0.0	10	0.7	0	0.0	0	0.0	0	0.0	5	1.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	956	8.1	** 7	** 5.5	** 47	** 13.3	** 430	** 52.6	129	13.9	** 142	** 16.5	** 26	** 4.3	0	0.0	** 110	** 1.9	8	3.8	12	5.4	** 49	** 10.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	70	0.6	**	**	5	1.4	** 6	** 0.7	19	2.0	**	**	0	0.0	7	0.5	0	0.0	0	0.0	0	0.0	** 29	** 6.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	** 111	** 0.9	**	**	** 3	** 0.8	** 22	** 2.7	** 21	** 2.3	**	**	**	**	** 11	** 0.8	** 5	** 0.1	**	**	** 6	** 2.7	** 38	** 8.2	**	**	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	190	1.6	** 6	** 4.7	** 4	** 1.1	11	1.3	23	2.5	7	0.8	3	0.5	26	1.8	52	0.9	17	8.0	0	0.0	46	10.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	815	6.9	** 14	** 10.9	** 40	** 11.3	** 47	** 5.7	** 294	** 31.7	** 199	** 23.1	** 14	** 2.3	42	2.9	99	1.7	** 37	** 17.4	** 41	** 18.5	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	4,026	34.2	**	**	0	0.0	**	**	**	**	**	**	**	**	70	4.9	3,931	68.4	**	**	**	**	** 13	** 2.8	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**23,397**	**100.0**	**161**	**0.7**	**0**	**0.0**	**761**	**3.3**	**1,209**	**5.2**	**1,841**	**7.9**	**618**	**2.6**	**466**	**2.0**	**7,177**	**30.7**	**217**	**0.9**	**220**	**0.9**	**739**	**3.2**	**3,015**	**12.9**	**6,925**	**29.6**	**7**	**[4]**	**** 39**	**** 0.2**	**** 9**	**** [4]**
Interest paid deduction	1,370	5.9	0	0.0	0	0.0	95	12.5	84	6.9	55	3.0	59	9.5	** 28	** 6.0	565	7.9	36	16.6	50	22.7	63	8.5	121	4.0	203	2.9	4	57.1	** 16	** 41.0	** 4	** 44.4
Tax-exempt interest [2]	1,423	6.1	14	8.7	0	0.0	194	25.5	184	15.2	625	33.9	17	2.8	** 123	** 26.4	49	0.7	8	3.7	7	3.2	175	23.7	22	0.7	**	**	0	0.0	**	**	**	**
Taxes paid deduction	3,615	15.5	49	30.4	0	0.0	0	0.0	256	21.2	360	19.6	437	70.7	145	31.1	381	5.3	77	35.6	67	30.4	105	14.2	98	3.2	** 1,636	** 23.6	0	0.0	**	**	**	**
Charitable contributions deduction	2,836	12.1	35	21.7	0	0.0	168	22.1	0	0.0	154	8.4	** 53	** 8.6	92	19.7	179	2.5	** 35	** 16.1	36	16.4	** 108	** 14.6	41	1.4	** 1,928	** 27.8	0	0.0	** 11	** 28.2	** 5	** 55.6
Medical and dental expense deduction	1,261	5.4	17	10.6	0	0.0	46	6.0	80	6.6	0	0.0	** 7	** 1.1	26	5.6	7	0.1	**	**	5	2.3	** 58	** 7.8	35	1.2	** 980	** 14.2	0	0.0	**	**	**	**
Net casualty or theft loss deduction	48	0.2	4	2.5	0	0.0	0	0.0	**	**	** 8	** 0.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	11	1.5	0	0.0	21	0.3	0	0.0	0	0.0	**	**
Total miscellaneous deductions	1,409	6.0	15	9.3	0	0.0	153	20.1	** 155	** 12.8	** 231	** 12.5	11	1.8	0	0.0	25	0.3	5	2.3	5	2.3	63	8.5	** 8	** 0.3	** 740	** 10.7	0	0.0	4	10.3	**	**
Foreign tax credit	2,184	9.3	**	**	0	0.0	0	0.0	19	1.6	**	**	0	0.0	**	**	0	0.0	0	0.0	0	0.0	** 36	** 4.9	** 2,110	** 70.0	** 7	** 0.1	0	0.0	**	**	**	**
General business credit	** 111	** 0.5	**	**	0	0.0	** 20	** 2.6	** 23	** 1.9	** 3	** 0.2	**	**	**	**	** 5	** 0.1	**	**	**	**	** 38	** 5.1	**	**	** 9	** 0.1	**	**	**	**	**	**
All other tax credits	209	0.9	** 6	** 3.7	0	0.0	9	1.2	24	2.0	6	0.3	**	**	0	0.0	** 46	** 0.6	** 18	** 8.3	0	0.0	51	6.9	12	0.4	** 40	** 0.6	**	**	**	**	**	**
Foreign-earned income exclusion [2]	3,044	13.0	**	**	0	0.0	4	0.5	4	0.3	0	0.0	**	**	**	**	3,027	42.2	0	0.0	0	0.0	** 3	** 0.4	0	0.0	0	0.0	**	**	0	0.0	**	**
AMT tax preference [2]	11	[4]	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	**	**	0	0.0	5	0.1	0	0.0	0	0.0	**	**
Nontaxable Social Security benefits [2]	630	2.7	7	4.3	0	0.0	12	1.6	** 46	** 3.8	114	6.2	**	**	**	**	** 67	** 0.9	**	**	0	0.0	** 21	** 2.8	8	0.3	** 338	** 4.9	0	0.0	**	**	**	**
Capital gains taxed at 0 percent	1,776	7.6	** 14	** 8.7	0	0.0	60	7.9	334	27.6	** 285	** 15.5	** 34	** 5.5	52	11.2	87	1.2	** 38	** 17.5	** 50	** 22.7	**	**	37	1.2	** 828	** 12.0	3	42.9	** 8	** 20.5	**	**
No second largest item	3,469	14.8	**	**	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	2,739	38.2	**	**	**	**	** 7	** 0.9	524	17.4	190	2.7	0	0.0	0	0.0	**	**

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

[3] For taxable returns only, this does not include any possible effect on AMT.

[4] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

Source: IRS, Statistics of Income Division, June 2019

2015 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction [3]		Investment interest expense deduction [1,3]		Taxes paid deduction [3]		Charitable contributions deduction		Medical and dental expense deduction [3]		Net casualty or theft loss deduction		Total miscellaneous deductions [3]		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [2]		Tax-exempt interest [2]		AMT tax preference [2]		Nontaxable social security benefits [2]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**6,492,512**	**100.0**	**831,301**	**12.8**	**31,637**	**0.5**	**4,382,412**	**67.5**	**531,964**	**8.2**	**49,777**	**0.8**	**1,582**	**[4]**	**202,888**	**3.1**	**213,347**	**3.3**	**39,805**	**0.6**	**78,111**	**1.2**	**129,688**	**2.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	2,661,208	41.0	0	0.0	2,546	8.0	2,516,497	57.4	70,834	13.3	4,879	9.8	147	9.3	27,078	13.3	14,474	6.8	5,295	13.3	10,857	13.9	8,630	6.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	55,894	0.9	2,001	0.2	0	0.0	43,019	1.0	4,124	0.8	0	0.0	0	0.0	2,374	1.2	1,225	0.6	885	2.2	136	0.2	2,101	1.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,504,933	23.2	758,965	91.3	19,802	62.6	0	0.0	407,208	76.5	31,984	64.3	1,415	89.5	132,993	65.5	48,492	22.7	22,571	56.7	29,714	38.0	56,013	43.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,408,308	21.7	50,990	6.1	3,719	11.8	1,304,199	29.8	0	0.0	**	**	**	**	** 22,166	** 10.9	** 5,163	** 2.4	3,067	7.7	2,210	2.8	** 12,879	** 9.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	37,788	0.6	1,978	0.2	0	0.0	27,233	0.6	3,566	0.7	0	0.0	**	**	2,611	1.3	808	0.4	10	[4]	0	0.0	** 2,118	** 1.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	1,127	[4]	0	0.0	0	0.0	0	0.0	0	0.0	**	**	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	299,331	4.6	12,918	1.6	2,228	7.0	242,079	5.5	21,437	4.0	4,546	9.1	20	1.2	0	0.0	4,009	1.9	203	0.5	527	0.7	12,027	9.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	114,595	1.8	0	0.0	994	3.1	82,474	1.9	2,618	0.5	599	1.2	0	0.0	3,666	1.8	0	0.0	1,856	4.7	8,423	10.8	13,586	10.5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	23,501	0.4	0	0.0	582	1.8	16,950	0.4	2,890	0.5	0	0.0	0	0.0	** 723	** 0.4	** 1,507	** 0.7	0	0.0	214	0.3	482	0.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	66,885	1.0	2,438	0.3	517	1.6	54,985	1.3	2,049	0.4	19	[4]	0	0.0	514	0.3	4,269	2.0	848	2.1	0	0.0	1,400	1.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	69,915	1.1	** 1,274	** 0.2	** 1,250	** 3.9	28,944	0.7	17,238	3.2	7,750	15.6	0	0.0	10,236	5.0	2,645	1.2	492	1.2	131	0.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	249,027	3.8	** 737	** 0.1	**	**	66,031	1.5	0	0.0	0	0.0	0	0.0	527	0.3	130,756	61.3	4,577	11.5	25,901	33.2	20,453	15.8	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**6,581,483**	**100.0**	**820,393**	**12.5**	**0**	**0.0**	**4,241,859**	**64.5**	**521,633**	**7.9**	**49,045**	**0.7**	**1,425**	**[4]**	**56,462**	**0.9**	**153,937**	**2.3**	**39,391**	**0.6**	**73,813**	**1.1**	**125,529**	**1.9**	**33,781**	**0.5**	**273,961**	**4.2**	**11,858**	**0.2**	**178,394**	**2.7**	**162,144**	**2.7**
Interest paid deduction	2,641,140	40.1	0	0.0	0	0.0	2,502,048	59.0	71,385	13.7	4,419	9.0	144	10.1	1,953	3.5	9,591	6.2	4,995	12.7	10,916	14.8	9,152	7.3	1,914	5.7	4,002	1.5	705	5.9	19,916	11.2	13,824	8.5
Tax-exempt interest [2]	255,541	3.9	829	0.1	0	0.0	174,829	4.1	19,346	3.7	3,797	7.7	9	0.6	8,522	15.1	10,955	7.1	1,554	3.9	2,829	3.8	9,155	7.3	380	1.1	0	0.0	341	2.9	22,995	12.9	21,290	13.1
Taxes paid deduction	1,519,261	23.1	756,671	92.2	0	0.0	0	0.0	391,163	75.0	25,228	51.4	1,272	89.3	29,958	53.1	38,662	25.1	21,998	55.8	27,300	37.0	47,172	37.6	5,793	17.1	122,582	44.7	10,026	84.6	41,936	23.5	41,088	25.3
Charitable contributions deduction	1,248,065	19.0	51,765	6.3	0	0.0	1,143,063	26.9	0	0.0	** 4,009	** 8.2	**	**	** 6,509	** 11.5	** 3,511	** 2.3	3,063	7.8	1,760	2.4	** 11,187	** 8.9	877	2.6	21,308	7.8	0	0.0	962	0.5	163	0.1
Medical and dental expense deduction	36,711	0.6	2,583	0.3	0	0.0	22,809	0.5	2,999	0.6	0	0.0	**	**	1,969	3.5	764	0.5	0	0.0	0	0.0	** 2,622	** 2.1	0	0.0	3,053	1.1	0	0.0	0	0.0	303	0.2
Net casualty or theft loss deduction	972	[4]	0	0.0	0	0.0	0	0.0	0	0.0	**	**	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	156	0.1	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	133,607	2.0	1,863	0.2	0	0.0	84,395	2.0	10,762	2.1	3,272	6.7	0	0.0	0	0.0	1,761	1.1	116	0.3	413	0.6	11,564	9.2	638	1.9	19,319	7.1	155	1.3	0	0.0	303	0.2
Foreign tax credit	134,942	2.1	0	0.0	0	0.0	53,972	1.3	1,589	0.3	0	0.0	0	0.0	1,893	3.4	0	0.0	1,374	3.5	4,869	6.6	4,633	3.7	15,378	45.5	30,153	11.0	174	1.5	20,731	11.6	20,782	12.8
General business credit	23,222	0.4	0	0.0	0	0.0	16,652	0.4	2,866	0.5	0	0.0	0	0.0	** 75	** 0.1	** 756	** 0.5	0	0.0	204	0.3	514	0.4	0	0.0	1,618	0.6	9	0.1	333	0.2	716	0.4
All other tax credits	68,059	1.0	2,591	0.3	0	0.0	52,996	1.2	** 1,997	** 0.4	**	**	0	0.0	120	0.2	1,757	1.1	782	2.0	0	0.0	913	0.7	0	0.0	2,703	1.0	57	0.5	3,865	2.2	1,541	1.0
Foreign-earned income exclusion [2]	31,817	0.5	0	0.0	0	0.0	635	[4]	** 271	** 0.1	**	**	0	0.0	0	0.0	30,488	19.8	0	0.0	0	0.0	86	0.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
AMT tax preference [2]	2,878	[4]	0	0.0	0	0.0	1,630	[4]	186	[4]	0	0.0	0	0.0	351	0.6	12	[4]	0	0.0	410	0.6	0	0.0	0	0.0	248	0.1	0	0.0	62	[4]	146	0.1
Nontaxable Social Security benefits [2]	181,284	2.8	2,115	0.3	0	0.0	104,625	2.5	4,823	0.9	1,818	3.7	0	0.0	349	0.6	4,132	2.7	1,682	4.3	2,304	3.1	19,934	15.9	416	1.2	39,620	14.5	58	0.5	0	0.0	0	0.0
Capital gains taxed at 0 percent	77,636	1.2	1,975	0.2	0	0.0	25,093	0.6	14,219	2.7	6,503	13.3	0	0.0	4,763	8.4	1,743	1.1	488	1.2	127	0.2	0	0.0	1,753	5.2	19,792	7.2	49	0.4	1,613	0.9	1,059	0.7
No second largest item	226,348	3.4	0	0.0	0	0.0	59,111	1.4	26	[4]	0	0.0	0	0.0	0	0.0	49,805	32.4	3,341	8.5	22,681	30.7	8,598	6.8	6,631	19.6	9,408	3.4	283	2.4	65,981	37.0	60,930	37.6
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**11,072**	**100.0**	**139**	**1.3**	**359**	**3.2**	**386**	**3.5**	**785**	**7.1**	**802**	**7.2**	**229**	**2.1**	**1,449**	**13.1**	**6,264**	**56.6**	**123**	**1.1**	**183**	**1.7**	**353**	**3.2**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,693	15.3	0	0.0	45	12.5	46	11.9	87	11.1	55	6.9	** 61	** 26.6	217	15.0	1,089	17.4	28	22.8	37	20.2	** 33	** 9.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	223	2.0	9	6.5	0	0.0	35	9.1	53	6.8	12	1.5	**	**	46	3.2	35	0.6	0	0.0	0	0.0	** 28	** 7.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	2,309	20.9	57	41.0	127	35.4	0	0.0	178	22.7	293	36.5	113	49.3	821	56.7	542	8.7	36	29.3	75	41.0	67	19.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	961	8.7	15	10.8	76	21.2	149	38.6	0	0.0	131	16.3	** 20	** 8.7	174	12.0	301	4.8	21	17.1	22	12.0	** 62	** 17.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	166	1.5	10	7.2	13	3.6	22	5.7	49	6.2	0	0.0	** 8	** 3.5	38	2.6	0	0.0	0	0.0	0	0.0	** 16	** 4.5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	17	0.2	**	**	** 4	** 1.1	**	**	** 3	** 0.4	**	**	0	0.0	4	0.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	584	5.3	** 20	** 14.4	** 49	** 13.6	** 89	** 23.1	110	14.0	** 119	** 14.8	** 16	** 7.0	0	0.0	** 139	** 2.2	4	3.3	10	5.5	** 39	** 11.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	60	0.5	**	**	6	1.7	** 4	** 1.0	11	1.4	**	**	0	0.0	9	0.6	0	0.0	0	0.0	0	0.0	** 25	** 7.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	** 77	** 0.7	** 4	** 2.9	** 4	** 1.1	** 7	** 1.8	** 15	** 1.9	**	**	**	**	** 12	** 0.8	**	**	**	**	** 7	** 3.8	** 25	** 7.1	**	**	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	161	1.5	** 8	** 5.8	**	**	10	2.6	15	1.9	6	0.7	0	0.0	25	1.7	45	0.7	3	2.4	0	0.0	48	13.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	732	6.6	** 16	** 11.5	** 35	** 9.7	** 24	** 6.2	** 264	** 33.6	** 186	** 23.2	** 10	** 4.4	38	2.6	113	1.8	** 31	** 25.2	** 22	** 12.0	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	4,088	36.9	**	**	0	0.0	**	**	**	**	**	**	**	**	65	4.5	4,000	63.9	**	**	** 10	** 5.5	** 10	** 2.8	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**22,292**	**100.0**	**173**	**0.8**	**0**	**0.0**	**550**	**2.5**	**1,018**	**4.6**	**1,770**	**7.9**	**241**	**1.1**	**413**	**1.9**	**8,108**	**36.4**	**124**	**0.6**	**191**	**0.9**	**571**	**2.6**	**3,135**	**14.1**	**5,955**	**26.7**	**11**	**[4]**	**** 31**	**** 0.1**	**** 9**	**** [4]**
Interest paid deduction	1,494	6.7	0	0.0	0	0.0	55	10.0	71	7.0	59	3.3	58	24.1	** 25	** 6.1	756	9.3	26	21.0	34	17.8	47	8.2	120	3.8	234	3.9	0	0.0	** 9	** 29.0	** 4	** 44.4
Tax-exempt interest [2]	1,291	5.8	11	6.4	0	0.0	155	28.2	150	14.7	645	36.4	17	7.1	** 118	** 28.6	45	0.6	4	3.2	7	3.7	115	20.2	17	0.5	**	**	4	36.4	** 3	** 9.7	**	**
Taxes paid deduction	3,231	14.5	67	38.7	0	0.0	0	0.0	214	21.0	314	17.7	112	46.5	115	27.8	427	5.3	36	29.0	76	39.8	99	17.3	86	2.7	** 1,682	** 28.2	0	0.0	**	**	**	**
Charitable contributions deduction	1,766	7.9	19	11.0	0	0.0	147	26.7	0	0.0	173	9.8	** 18	** 7.5	91	22.0	207	2.6	** 22	** 17.7	24	12.6	** 82	** 14.4	35	1.1	** 944	** 15.9	3	27.3	** 4	** 12.9	** 5	** 55.6
Medical and dental expense deduction	1,193	5.4	18	10.4	0	0.0	19	3.5	62	6.1	0	0.0	** 6	** 2.5	20	4.8	0	0.0	**	**	0	0.0	** 49	** 8.6	22	0.7	** 982	** 16.5	0	0.0	** 6	** 19.4	**	**
Net casualty or theft loss deduction	32	0.1	5	2.9	0	0.0	0	0.0	** 5	** 0.5	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	1.6	0	0.0	8	0.1	0	0.0	0	0.0	**	**
Total miscellaneous deductions	1,156	5.2	16	9.2	0	0.0	111	20.2	** 125	** 12.3	** 171	** 9.7	8	3.3	0	0.0	40	0.5	3	2.4	7	3.7	42	7.4	** 11	** 0.4	** 640	** 10.7	0	0.0	3	9.7	**	**
Foreign tax credit	2,379	10.7	**	**	0	0.0	0	0.0	12	1.2	**	**	0	0.0	** 4	** 1.0	0	0.0	0	0.0	0	0.0	** 30	** 5.3	** 2,317	** 73.9	** 9	** 0.2	0	0.0	**	**	**	**
General business credit	** 79	** 0.4	** 4	** 2.3	0	0.0	** 7	** 1.3	** 16	** 1.6	**	**	**	**	**	**	**	**	**	**	**	**	** 27	** 4.7	**	**	** 12	** 0.2	**	**	**	**	**	**
All other tax credits	186	0.8	** 9	** 5.2	0	0.0	0	0.0	17	1.7	7	0.4	**	**	0	0.0	** 40	** 0.5	** 3	** 2.4	0	0.0	50	8.8	9	0.3	** 49	** 0.8	**	**	**	**	**	**
Foreign-earned income exclusion [2]	3,723	16.7	**	**	0	0.0	15	2.7	0	0.0	0	0.0	** 5	** 2.1	** 3	** 0.7	3,701	45.6	0	0.0	7	3.7	**	**	0	0.0	7	0.1	**	**	0	0.0	**	**
AMT tax preference [2]	13	0.1	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	**	**	0	0.0	8	0.1	0	0.0	0	0.0	**	**
Nontaxable Social Security benefits [2]	579	2.6	5	2.9	0	0.0	11	2.0	** 43	** 4.2	121	6.8	** 10	** 4.1	** 8	** 1.9	** 66	** 0.8	**	**	0	0.0	** 14	** 2.5	8	0.3	** 298	** 5.0	0	0.0	**	**	**	**
Capital gains taxed at 0 percent	1,707	7.7	** 19	** 11.0	0	0.0	30	5.5	303	29.8	** 280	** 15.8	** 7	** 2.9	29	7.0	95	1.2	** 30	** 24.2	** 36	** 18.8	**	**	54	1.7	** 827	** 13.9	4	36.4	** 6	** 19.4	**	**
No second largest item	3,462	15.5	**	**	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	2,731	33.7	**	**	**	**	** 7	** 1.2	456	14.5	255	4.3	0	0.0	0	0.0	**	**

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

[3] For taxable returns only, this does not include any possible effect on AMT.

[4] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

Source: IRS, Statistics of Income Division, June 2018

2014 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction [3]		Investment interest expense deduction [1,3]		Taxes paid deduction [3]		Charitable contributions deduction		Medical and dental expense deduction [3]		Net casualty or theft loss deduction		Total miscellaneous deductions [3]		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [2]		Tax-exempt interest [2]		AMT tax preference [2]		Nontaxable social security benefits [2]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**5,971,780**	**100.0**	**762,903**	**12.8**	**31,954**	**0.5**	**3,987,525**	**66.8**	**495,761**	**8.3**	**47,350**	**0.8**	**1,313**	**[4]**	**186,943**	**3.1**	**226,214**	**3.8**	**37,499**	**0.6**	**318**	**[4]**	**67,144**	**1.1**	**126,855**	**2.1**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	2,444,004	40.9	0	0.0	3,978	12.4	2,300,335	57.7	65,994	13.3	3,546	7.5	13	1.0	24,071	12.9	18,466	8.2	5,577	14.9	0	0.0	10,475	15.6	11,550	9.1	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	61,895	1.0	3,128	0.4	0	0.0	45,202	1.1	5,287	1.1	508	1.1	4	0.3	3,099	1.7	1,913	0.8	945	2.5	0	0.0	313	0.5	1,498	1.2	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,379,753	23.1	694,248	91.0	18,783	58.8	0	0.0	369,627	74.6	25,362	53.6	1,060	80.7	123,960	66.3	51,197	22.6	19,018	50.7	3	1.0	23,528	35.0	52,968	41.8	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,283,304	21.5	45,157	5.9	3,665	11.5	1,192,698	29.9	0	0.0	** 4,868	** 10.3	** 50	** 3.8	** 17,373	** 9.3	** 4,620	** 2.0	1,835	4.9	15	4.6	** 2,254	** 3.4	10,770	8.5	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	30,371	0.5	1,161	0.2	79	0.2	17,952	0.5	3,576	0.7	0	0.0	**	**	3,101	1.7	308	0.1	0	0.0	0	0.0	**	**	4,228	3.3	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	528	[4]	0	0.0	0	0.0	348	[4]	0	0.0	**	**	0	0.0	** 137	** 0.1	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	279,857	4.7	14,064	1.8	2,501	7.8	217,678	5.5	22,873	4.6	4,897	10.3	0	0.0	0	0.0	3,837	1.7	0	0.0	0	0.0	952	1.4	12,539	9.9	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	106,645	1.8	778	0.1	797	2.5	75,821	1.9	3,340	0.7	350	0.7	6	0.5	3,572	1.9	0	0.0	3,209	8.6	253	79.7	6,356	9.5	13,217	10.4	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	21,632	0.4	918	0.1	377	1.2	14,445	0.4	2,928	0.6	3	[4]	0	0.0	** 484	** 0.3	** 923	** 0.4	0	0.0	0	0.0	407	0.6	1,151	0.9	0	0.0	0	0.0	0	0.0	0	0.0
Refundable tax credits used to offset tax before credits	828	[4]	0	0.0	0	0.0	784	[4]	13	[4]	3	[4]	0	0.0	**	**	** 22	** [4]	0	0.0	0	0.0	3	[4]	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	56,067	0.9	1,457	0.2	332	1.0	41,271	1.0	3,176	0.6	320	0.7	0	0.0	636	0.3	6,053	2.7	0	0.0	0	0.0	0	0.0	2,292	1.8	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	67,739	1.1	** 1,698	** 0.2	** 1,137	** 3.6	24,664	0.6	18,948	3.8	7,494	15.8	180	13.7	9,859	5.3	2,715	1.2	718	1.9	0	0.0	486	0.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	239,157	4.0	** 294	** [4]	** 306	** 1.0	56,327	1.4	0	0.0	0	0.0	0	0.0	652	0.3	136,160	60.2	6,197	16.5	47	14.7	22,371	33.3	16,645	13.1	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**6,085,488**	**100.0**	**758,422**	**12.5**	**0**	**0.0**	**3,858,228**	**63.4**	**485,824**	**8.0**	**47,763**	**0.8**	**1,018**	**[4]**	**52,797**	**0.9**	**158,800**	**2.6**	**35,643**	**0.6**	**275**	**[4]**	**63,095**	**1.0**	**121,721**	**2.0**	**34,567**	**0.6**	**293,742**	**4.8**	**11,449**	**0.2**	**162,144**	**2.7**
Interest paid deduction	2,425,047	39.8	0	0.0	0	0.0	2,287,068	59.3	67,841	14.0	4,135	8.7	13	1.3	3,335	6.3	12,197	7.7	5,538	15.5	0	0.0	10,448	16.6	10,008	8.2	3,840	11.1	5,743	2.0	1,056	9.2	13,824	8.5
Tax-exempt interest [2]	250,309	4.1	1,908	0.3	0	0.0	163,622	4.2	20,373	4.2	4,673	9.8	11	1.1	8,405	15.9	11,369	7.2	2,263	6.3	148	53.6	2,244	3.6	12,910	10.6	929	2.7	0	0.0	165	1.4	21,290	13.1
Taxes paid deduction	1,407,242	23.1	700,833	92.4	0	0.0	0	0.0	353,609	72.8	20,959	43.9	757	74.4	27,835	52.7	40,145	25.3	18,279	51.3	3	1.1	21,439	34.0	44,506	36.6	4,766	13.8	126,269	43.0	6,755	59.0	41,088	25.3
Charitable contributions deduction	1,133,080	18.6	46,785	6.2	0	0.0	1,031,534	26.7	0	0.0	** 5,809	** 12.2	** 50	** 4.9	** 4,862	** 9.2	** 3,285	** 2.1	1,865	5.2	15	5.4	** 1,703	** 2.7	9,594	7.9	814	2.4	26,544	9.0	210	1.8	163	0.1
Medical and dental expense deduction	29,028	0.5	1,161	0.2	0	0.0	14,710	0.4	2,971	0.6	0	0.0	**	**	2,074	3.9	150	0.1	0	0.0	0	0.0	**	**	3,896	3.2	314	0.9	3,445	1.2	0	0.0	303	0.2
Net casualty or theft loss deduction	540	[4]	0	0.0	0	0.0	348	[4]	41	[4]	** 9	** [4]	0	0.0	** 137	** 0.3	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	127,985	2.1	1,760	0.2	0	0.0	80,107	2.1	10,158	2.1	2,803	5.9	0	0.0	0	0.0	1,141	0.7	0	0.0	0	0.0	542	0.9	10,370	8.5	4	[4]	20,203	6.9	451	3.9	303	0.2
Foreign tax credit	136,081	2.2	629	0.1	0	0.0	52,566	1.4	2,665	0.5	349	0.7	0	0.0	1,490	2.8	0	0.0	568	1.6	110	39.9	4,482	7.1	4,935	4.1	15,171	43.9	32,137	10.9	196	1.7	20,782	12.8
General business credit	21,773	0.4	929	0.1	0	0.0	13,827	0.4	2,786	0.6	6	[4]	0	0.0	** 57	** 0.1	** 594	** 0.4	0	0.0	0	0.0	340	0.5	846	0.7	3	[4]	1,663	0.6	10	0.1	716	0.4
Refundable tax credits used to offset tax before credits	633	[4]	0	0.0	0	0.0	590	[4]	10	[4]	0	0.0	0	0.0	**	**	** 15	** [4]	0	0.0	0	0.0	3	[4]	0	0.0	0	0.0	9	[4]	0	0.0	0	0.0
All other tax credits	55,252	0.9	1,847	0.2	0	0.0	39,006	1.0	** 3,272	** 0.7	** 180	** 0.4	4	0.4	160	0.3	2,987	1.9	529	1.5	0	0.0	0	0.0	1,591	1.3	275	0.8	2,615	0.9	1,250	10.9	1,541	1.0
Foreign-earned income exclusion [2]	31,740	0.5	0	0.0	0	0.0	238	[4]	** 17	** [4]	**	**	0	0.0	11	[4]	31,463	19.8	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	7	[4]	0	0.0	0	0.0
AMT tax preference [2]	3,967	0.1	186	[4]	0	0.0	2,319	0.1	149	[4]	0	0.0	0	0.0	6	[4]	236	0.1	24	0.1	0	0.0	48	0.1	470	0.4	0	0.0	384	0.1	0	0.0	146	0.1
Nontaxable Social Security benefits [2]	171,532	2.8	628	0.1	0	0.0	96,331	2.5	5,714	1.2	1,956	4.1	0	0.0	0	0.0	5,344	3.4	1,709	4.8	0	0.0	1,402	2.2	15,147	12.4	304	0.9	42,485	14.5	198	1.7	0	0.0
Capital gains taxed at 0 percent	75,765	1.2	1,463	0.2	0	0.0	21,190	0.5	16,111	3.3	6,884	14.4	182	17.9	4,425	8.4	1,817	1.1	364	1.0	0	0.0	476	0.8	0	0.0	1,622	4.7	20,454	7.0	36	0.3	1,059	0.7
No second largest item	215,513	3.5	293	[4]	0	0.0	54,771	1.4	107	[4]	0	0.0	0	0.0	0	0.0	48,058	30.3	4,505	12.6	0	0.0	19,967	31.6	7,449	6.1	6,525	18.9	11,781	4.0	1,122	9.8	60,930	37.6
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**10,901**	**100.0**	**106**	**1.0**	**378**	**3.5**	**316**	**2.9**	**787**	**7.2**	**713**	**6.5**	**219**	**2.0**	**1,214**	**11.1**	**6,560**	**60.2**	**162**	**1.5**	**0**	**0.0**	**158**	**1.5**	**287**	**2.6**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,717	15.7	0	0.0	54	14.3	53	16.8	84	10.7	46	6.4	** 55	** 25.1	205	16.9	1,131	17.2	22	13.5	0	0.0	** 30	** 19.1	42	14.5	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	225	2.1	4	3.9	0	0.0	40	12.8	53	6.7	11	1.6	**	**	27	2.2	56	0.9	7	4.5	0	0.0	**	**	21	7.3	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	2,138	19.6	47	44.1	117	30.9	0	0.0	175	22.2	236	33.1	107	48.8	697	57.4	617	9.4	53	32.7	0	0.0	48	30.3	42	14.5	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	915	8.4	17	15.7	85	22.5	117	37.2	0	0.0	112	15.7	** 29	** 13.3	126	10.4	334	5.1	24	14.7	0	0.0	** 30	** 19.1	46	15.9	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	152	1.4	3	2.9	17	4.4	12	4.0	52	6.6	0	0.0	**	**	31	2.6	14	0.2	0	0.0	0	0.0	**	**	22	7.6	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	17	0.2	**	**	**	**	**	**	**	**	** 3	** 0.4	0	0.0	0	0.0	3	[4]	0	0.0	0	0.0	0	0.0	7	2.5	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	522	4.8	** 7	** 6.9	** 60	** 15.9	** 47	** 14.8	103	13.1	** 111	** 15.6	** 15	** 6.6	0	0.0	** 156	** 2.4	3	1.9	0	0.0	** 8	** 5.3	16	5.4	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	57	0.5	**	**	10	2.7	** 5	** 1.6	16	2.0	**	**	0	0.0	3	0.3	0	0.0	0	0.0	0	0.0	**	**	19	6.5	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	** 95	** 0.9	** 5	** 4.9	** 7	** 1.9	** 9	** 3.0	** 20	** 2.5	** 4	** 0.6	**	**	** 12	** 1.0	** 4	** 0.1	**	**	**	**	** 4	** 2.6	** 28	** 9.8	0	0.0	0	0.0	0	0.0	0	0.0
Refundable tax credits used to offset tax before credits	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	122	1.1	** 5	** 4.9	**	**	5	1.6	12	1.6	3	0.4	0	0.0	11	0.9	46	0.7	8	5.1	0	0.0	0	0.0	27	9.4	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	778	7.1	** 18	** 16.7	** 28	** 7.4	** 26	** 8.2	** 272	** 34.6	** 186	** 26.1	** 14	** 6.2	36	3.0	138	2.1	** 45	** 27.6	**	**	** 25	** 15.8	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	4,165	38.2	**	**	0	0.0	**	**	**	**	**	**	**	**	64	5.3	4,062	61.9	**	**	**	**	** 12	** 7.9	19	6.5	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**21,052**	**100.0**	**120**	**0.6**	**0**	**0.0**	**420**	**2.0**	**940**	**4.5**	**1,551**	**7.4**	**223**	**1.1**	**214**	**1.0**	**8,348**	**39.7**	**167**	**0.8**	**0**	**0.0**	**163**	**0.8**	**436**	**2.1**	**2,905**	**13.8**	**5,550**	**26.4**	**** 7**	**** [4]**	**** 9**	**** [4]**
Interest paid deduction	1,505	7.1	0	0.0	0	0.0	58	13.9	62	6.6	46	3.0	46	20.6	** 14	** 6.3	818	9.8	28	16.7	0	0.0	29	17.8	50	11.5	151	5.2	207	3.7	**	**	** 4	** 44.4
Tax-exempt interest [2]	1,063	5.0	0	0.0	0	0.0	105	25.0	139	14.8	563	36.3	16	7.0	** 62	** 29.1	52	0.6	0	0.0	0	0.0	0	0.0	90	20.8	** 23	** 0.8	0	0.0	**	**	**	**
Taxes paid deduction	2,966	14.1	53	44.3	0	0.0	0	0.0	194	20.7	264	17.0	100	44.9	55	25.7	496	5.9	57	34.1	0	0.0	52	31.8	52	11.9	** 93	** 3.2	1,552	28.0	** 3	** 42.9	**	**
Charitable contributions deduction	1,569	7.5	15	12.2	0	0.0	115	27.5	0	0.0	122	7.8	** 26	** 11.7	39	18.4	256	3.1	** 25	** 14.9	0	0.0	** 29	** 17.8	70	16.0	** 14	** 0.5	862	15.5	**	**	** 5	** 55.6
Medical and dental expense deduction	1,134	5.4	5	4.3	0	0.0	18	4.2	64	6.9	0	0.0	**	**	16	7.3	10	0.1	**	**	0	0.0	**	**	34	7.9	** 18	** 0.6	963	17.4	**	**	**	**
Net casualty or theft loss deduction	33	0.2	0	0.0	0	0.0	0	0.0	** 3	** 0.3	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	12	2.9	0	0.0	10	0.2	0	0.0	**	**
Total miscellaneous deductions	968	4.6	9	7.5	0	0.0	56	13.3	** 95	** 10.1	** 183	** 11.8	8	3.7	0	0.0	33	0.4	0	0.0	0	0.0	3	1.9	** 21	** 4.8	** 11	** 0.4	553	10.0	0	0.0	**	**
Foreign tax credit	2,149	10.2	**	**	0	0.0	5	1.2	14	1.4	** 6	** 0.4	0	0.0	** 3	** 1.4	0	0.0	0	0.0	0	0.0	** 5	** 3.1	** 21	** 4.8	** 2,098	** 72.2	8	0.1	**	**	**	**
General business credit	** 94	** 0.4	** 5	** 4.3	0	0.0	** 10	** 2.5	** 20	** 2.1	**	**	**	**	**	**	** 4	** [4]	**	**	**	**	**	**	** 30	** 6.9	**	**	** 12	** 0.2	**	**	**	**
Refundable tax credits used to offset tax before credits	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	167	0.8	** 9	** 7.5	0	0.0	8	1.9	15	1.5	4	0.3	** 7	** 3.1	0	0.0	** 41	** 0.5	** 8	** 5.0	0	0.0	0	0.0	27	6.2	** 12	** 0.4	** 48	** 0.9	** 4	** 57.1	**	**
Foreign-earned income exclusion [2]	3,699	17.6	**	**	0	0.0	0	0.0	3	0.3	0	0.0	**	**	** 4	** 1.9	3,674	44.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	** 5	** 0.1	0	0.0	**	**
AMT tax preference [2]	17	0.1	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	**	**	3	0.7	0	0.0	7	0.1	0	0.0	**	**
Nontaxable Social Security benefits [2]	573	2.7	0	0.0	0	0.0	12	3.0	** 43	** 4.5	103	6.6	** 8	** 3.7	** 5	** 2.3	** 74	** 0.9	** 3	** 1.8	0	0.0	** 5	** 3.1	12	2.9	** 5	** 0.2	306	5.5	**	**	**	**
Capital gains taxed at 0 percent	1,627	7.7	** 23	** 19.1	0	0.0	31	7.4	288	30.6	** 260	** 16.8	** 11	** 5.1	16	7.5	120	1.4	** 46	** 27.5	**	**	** 40	** 24.5	0	0.0	** 53	** 1.8	755	13.6	**	**	**	**
No second largest item	3,489	16.6	**	**	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	2,770	33.2	**	**	**	**	**	**	12	2.9	427	14.7	262	4.7	0	0.0	**	**

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

[3] For taxable returns only, this does not include any possible effect on AMT.

[4] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

Source: IRS, Statistics of Income Division, January 2017

2013 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**5,343,921**	**100.0**	**776,018**	**14.5**	**32,150**	**0.6**	**3,551,077**	**66.5**	**413,187**	**7.7**	**35,394**	**0.7**	**2,654**	**[3]**	**158,815**	**3.0**	**188,271**	**3.5**	**37,584**	**0.7**	**386**	**[3]**	**59,451**	**1.1**	**88,934**	**1.7**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	2,184,237	40.9	0	0.0	4,703	14.6	2,057,193	57.9	60,407	14.6	2,248	6.4	1,057	39.8	20,400	12.8	16,273	8.6	5,828	15.5	0	0.0	7,598	12.8	8,530	9.6	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	54,714	1.0	2,793	0.4	0	0.0	39,402	1.1	5,011	1.2	507	1.4	3	0.1	2,914	1.8	1,933	1.0	957	2.5	31	7.9	343	0.6	820	0.9	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,282,726	24.0	705,884	91.0	17,418	54.2	0	0.0	310,013	75.0	19,029	53.8	1,432	54.0	106,568	67.1	48,691	25.9	20,141	53.6	138	35.9	20,050	33.7	33,361	37.5	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,126,605	21.1	46,101	5.9	4,348	13.5	1,038,326	29.2	0	0.0	** 4,400	** 12.4	** 24	** 0.9	** 15,129	** 9.5	** 4,314	** 2.3	2,857	7.6	0	0.0	** 2,499	** 4.2	8,615	9.7	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	27,853	0.5	1,423	0.2	22	0.1	19,966	0.6	2,578	0.6	0	0.0	**	**	2,371	1.5	162	0.1	3	[3]	0	0.0	**	**	1,324	1.5	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	1,002	[3]	299	[3]	0	0.0	692	[3]	6	[3]	**	**	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	243,919	4.6	14,168	1.8	1,655	5.1	192,956	5.4	16,920	4.1	4,307	12.2	123	4.6	0	0.0	4,203	2.2	260	0.7	0	0.0	111	0.2	9,216	10.4	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	91,736	1.7	721	0.1	933	2.9	68,500	1.9	1,875	0.5	154	0.4	0	0.0	3,429	2.2	0	0.0	2,749	7.3	17	4.5	5,535	9.3	7,823	8.8	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	31,035	0.6	911	0.1	635	2.0	23,386	0.7	2,573	0.6	20	0.1	9	0.4	** 544	** 0.3	** 1,350	** 0.7	0	0.0	0	0.0	926	1.6	696	0.8	0	0.0	0	0.0	0	0.0	0	0.0
Refundable tax credits used to offset tax before credits	118	[3]	0	0.0	0	0.0	67	[3]	0	0.0	0	0.0	0	0.0	**	**	**	**	31	0.1	0	0.0	0	0.0	6	[3]	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	49,536	0.9	2,127	0.3	214	0.7	36,492	1.0	2,197	0.5	139	0.4	0	0.0	773	0.5	4,659	2.5	1,080	2.9	0	0.0	0	0.0	1,856	2.1	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	53,130	1.0	** 1,590	** 0.2	** 2,223	** 6.9	24,843	0.7	11,298	2.7	4,291	12.1	5	0.2	6,235	3.9	1,792	1.0	307	0.8	0	0.0	556	0.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	197,310	3.7	**	**	**	**	49,255	1.4	310	0.1	299	0.8	0	0.0	452	0.3	104,894	55.7	3,371	9.0	199	51.7	21,833	36.7	16,687	18.8	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**5,445,883**	**100.0**	**764,682**	**14.0**	**0**	**0.0**	**3,426,130**	**62.9**	**400,002**	**7.3**	**35,677**	**0.7**	**2,654**	**[3]**	**43,065**	**0.8**	**145,268**	**2.7**	**35,968**	**0.7**	**343**	**[3]**	**56,090**	**1.0**	**85,315**	**1.6**	**38,637**	**0.7**	**282,892**	**5.2**	**9,999**	**0.2**	**119,160**	**2.2**
Interest paid deduction	2,156,514	39.6	0	0.0	0	0.0	2,032,410	59.3	61,343	15.3	2,532	7.1	1,061	40.0	1,927	4.5	11,054	7.6	6,039	16.8	0	0.0	7,408	13.2	8,279	9.7	5,888	15.2	6,530	2.3	710	7.1	11,332	9.5
Tax-exempt interest [2]	238,664	4.4	841	0.1	0	0.0	162,411	4.7	19,408	4.9	3,398	9.5	23	0.9	7,875	18.3	9,275	6.4	2,241	6.2	0	0.0	2,906	5.2	11,078	13.0	777	2.0	0	0.0	371	3.7	18,060	15.2
Taxes paid deduction	1,300,120	23.9	705,781	92.3	0	0.0	0	0.0	288,994	72.2	16,207	45.4	1,517	57.2	23,463	54.5	38,714	26.7	18,788	52.2	135	39.5	18,559	33.1	26,498	31.1	6,442	16.7	125,517	44.4	5,491	54.9	24,014	20.2
Charitable contributions deduction	1,002,016	18.4	46,802	6.1	0	0.0	902,491	26.3	0	0.0	** 3,891	** 10.9	** 22	** 0.8	** 4,634	** 10.8	** 3,564	** 2.5	2,387	6.6	0	0.0	** 2,363	** 4.2	7,191	8.4	660	1.7	27,151	9.6	796	8.0	72	0.1
Medical and dental expense deduction	29,483	0.5	1,423	0.2	0	0.0	17,888	0.5	2,531	0.6	0	0.0	**	**	349	0.8	158	0.1	3	[3]	0	0.0	**	**	2,075	2.4	139	0.4	4,912	1.7	0	0.0	0	0.0
Net casualty or theft loss deduction	1,638	[3]	298	[3]	0	0.0	725	[3]	5	[3]	**	**	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	303	0.8	303	0.1	0	0.0	0	0.0
Total miscellaneous deductions	97,170	1.8	2,407	0.3	0	0.0	60,121	1.8	7,046	1.8	2,655	7.4	10	0.4	0	0.0	1,220	0.8	13	[3]	0	0.0	55	0.1	4,970	5.8	101	0.3	18,552	6.6	20	0.2	0	0.0
Foreign tax credit	107,839	2.0	511	0.1	0	0.0	45,674	1.3	1,315	0.3	15	[3]	0	0.0	916	2.1	0	0.0	1,352	3.8	8	2.4	2,521	4.5	3,090	3.6	15,103	39.1	25,423	9.0	182	1.8	11,729	9.8
General business credit	29,330	0.5	911	0.1	0	0.0	21,182	0.6	2,551	0.6	20	0.1	9	0.4	** 23	** 0.1	** 377	** 0.3	0	0.0	0	0.0	784	1.4	681	0.8	0	0.0	1,647	0.6	11	0.1	1,148	1.0
Refundable tax credits used to offset tax before credits	144	[3]	0	0.0	0	0.0	52	[3]	0	0.0	0	0.0	0	0.0	**	**	**	**	31	0.1	0	0.0	0	0.0	6	[3]	0	0.0	40	[3]	3	[3]	0	0.0
All other tax credits	51,781	1.0	2,719	0.4	0	0.0	33,935	1.0	** 2,023	** 0.5	** 4	** [3]	0	0.0	202	0.5	1,775	1.2	1,167	3.2	0	0.0	0	0.0	974	1.1	312	0.8	3,488	1.2	1,403	14.0	3,803	3.2
Foreign-earned income exclusion [2]	33,115	0.6	0	0.0	0	0.0	561	[3]	**	**	**	**	0	0.0	25	0.1	32,325	22.3	0	0.0	0	0.0	14	[3]	41	[3]	0	0.0	84	[3]	40	0.4	0	0.0
AMT tax preference [2]	2,302	[3]	0	0.0	0	0.0	874	[3]	633	0.2	0	0.0	0	0.0	100	0.2	330	0.2	4	[3]	0	0.0	87	0.2	13	[3]	0	0.0	213	0.1	0	0.0	49	[3]
Nontaxable Social Security benefits [2]	148,263	2.7	1,398	0.2	0	0.0	82,618	2.4	4,709	1.2	3,250	9.1	7	0.2	5	[3]	2,511	1.7	866	2.4	0	0.0	1,545	2.8	15,174	17.8	304	0.8	35,558	12.6	320	3.2	0	0.0
Capital gains taxed at 0 percent	63,897	1.2	1,582	0.2	0	0.0	21,396	0.6	9,136	2.3	3,705	10.4	5	0.2	3,503	8.1	1,125	0.8	269	0.7	0	0.0	519	0.9	0	0.0	1,492	3.9	20,964	7.4	20	0.2	179	0.2
No second largest item	183,606	3.4	10	[3]	0	0.0	43,793	1.3	308	0.1	0	0.0	0	0.0	43	0.1	42,840	29.5	2,807	7.8	199	58.1	19,329	34.5	5,245	6.1	7,116	18.4	12,510	4.4	630	6.3	48,774	40.9
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**12,513**	**100.0**	**138**	**1.1**	**387**	**3.1**	**381**	**3.0**	**796**	**6.4**	**694**	**5.5**	**301**	**2.4**	**1,481**	**11.8**	**7,825**	**62.5**	**145**	**1.2**	**4**	**[3]**	**98**	**0.8**	**263**	**2.1**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	2,175	17.4	0	0.0	57	14.7	54	14.3	96	12.0	55	7.9	** 83	** 27.5	274	18.5	1,472	18.8	33	22.6	0	0.0	** 23	** 23.3	34	12.9	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	268	2.1	12	8.7	0	0.0	46	12.0	63	7.9	11	1.6	**	**	47	3.1	57	0.7	8	5.3	0	0.0	**	**	22	8.3	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	2,512	20.1	39	28.4	127	32.8	0	0.0	171	21.5	250	36.0	157	52.2	812	54.9	828	10.6	45	30.8	0	0.0	40	41.1	44	16.6	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,015	8.1	34	24.4	71	18.5	119	31.2	0	0.0	108	15.5	** 25	** 8.3	155	10.5	431	5.5	13	9.0	0	0.0	** 17	** 17.7	48	18.3	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	179	1.4	10	7.1	9	2.3	30	8.0	43	5.3	0	0.0	**	**	44	2.9	16	0.2	0	0.0	0	0.0	**	**	21	7.9	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	15	0.1	**	**	**	**	**	**	**	**	**	**	0	0.0	4	0.3	0	0.0	0	0.0	0	0.0	0	0.0	3	1.2	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	618	4.9	** 19	** 13.4	** 69	** 17.8	** 78	** 20.5	120	15.1	** 121	** 17.4	** 22	** 7.2	0	0.0	** 188	** 2.4	4	3.0	0	0.0	** 4	** 4.5	16	6.2	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	73	0.6	**	**	10	2.5	**	**	26	3.3	**	**	0	0.0	11	0.7	0	0.0	0	0.0	0	0.0	**	**	16	6.2	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	** 86	** 0.7	** 8	** 5.5	** 4	** 1.1	** 12	** 3.1	** 23	** 2.9	**	**	**	**	** 16	** 1.1	**	**	**	**	**	**	**	**	** 16	** 6.2	0	0.0	0	0.0	0	0.0	0	0.0
Refundable tax credits used to offset tax before credits	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	132	1.1	**	**	**	**	9	2.3	10	1.2	5	0.8	3	1.1	10	0.7	50	0.6	4	3.0	0	0.0	0	0.0	36	13.7	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	731	5.8	** 17	** 12.6	** 35	** 9.0	** 33	** 8.6	** 245	** 30.8	** 145	** 20.9	** 11	** 3.6	39	2.7	170	2.2	** 38	** 26.3	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	4,709	37.6	**	**	5	1.4	**	**	**	**	**	**	**	**	69	4.6	4,613	58.9	**	**	** 4	** 100.0	** 13	** 13.4	7	2.5	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**25,923**	**100.0**	**121**	**0.5**	**0**	**0.0**	**853**	**3.3**	**1,356**	**5.2**	**1,707**	**6.6**	**307**	**1.2**	**516**	**2.0**	**10,079**	**38.9**	**144**	**0.6**	**4**	**[3]**	**100**	**0.4**	**330**	**1.3**	**2,885**	**11.1**	**7,505**	**29.0**	**** 14**	**** 0.1**	****	****
Interest paid deduction	1,946	7.5	0	0.0	0	0.0	349	40.9	66	4.9	50	2.9	75	24.5	**	**	971	9.6	34	23.5	0	0.0	21	20.6	27	8.3	122	4.2	221	2.9	**	**	**	**
Tax-exempt interest [2]	1,536	5.9	7	5.4	0	0.0	241	28.3	430	31.7	594	34.8	24	7.8	** 79	** 15.4	73	0.7	9	6.1	0	0.0	7	6.5	52	15.8	** 181	** 6.3	0	0.0	** 9	** 64.3	**	**
Taxes paid deduction	4,237	16.3	39	32.5	0	0.0	0	0.0	214	15.8	266	15.6	150	48.9	360	69.7	540	5.4	42	29.5	0	0.0	39	39.1	44	13.2	**	**	2,412	32.1	**	**	**	**
Charitable contributions deduction	1,765	6.8	26	21.6	0	0.0	111	13.0	0	0.0	112	6.6	** 25	** 8.2	40	7.7	285	2.8	** 15	** 10.6	0	0.0	** 16	** 16.3	88	26.7	**	**	1,033	13.8	**	**	**	**
Medical and dental expense deduction	1,694	6.5	7	5.4	0	0.0	26	3.1	46	3.4	0	0.0	**	**	12	2.3	11	0.1	**	**	0	0.0	**	**	20	5.9	**	**	1,554	20.7	**	**	**	**
Net casualty or theft loss deduction	28	0.1	0	0.0	0	0.0	4	0.5	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	4	1.3	0	0.0	14	0.2	0	0.0	**	**
Total miscellaneous deductions	1,040	4.0	11	9.0	0	0.0	54	6.3	** 254	** 18.8	** 100	** 5.8	10	3.2	0	0.0	51	0.5	0	0.0	0	0.0	0	0.0	**	**	**	**	550	7.3	0	0.0	**	**
Foreign tax credit	2,230	8.6	**	**	0	0.0	3	0.4	26	1.9	**	**	0	0.0	**	**	0	0.0	0	0.0	0	0.0	**	**	** 34	** 10.2	** 2,157	** 74.8	17	0.2	**	**	**	**
General business credit	** 95	** 0.4	** 7	** 5.4	0	0.0	** 11	** 1.3	** 24	** 1.8	** 4	** 0.3	**	**	** 4	** 0.8	**	**	**	**	**	**	** 3	** 3.3	** 17	** 5.3	**	**	** 26	** 0.4	**	**	**	**
Refundable tax credits used to offset tax before credits	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	165	0.6	** 4	** 3.6	0	0.0	10	1.1	9	0.6	4	0.3	** 4	** 1.4	0	0.0	** 39	** 0.4	** 5	** 3.8	0	0.0	0	0.0	27	8.3	** 68	** 2.3	** 53	** 0.7	** 5	** 35.7	**	**
Foreign-earned income exclusion [2]	4,980	19.2	**	**	0	0.0	4	0.5	0	0.0	4	0.3	**	**	**	**	4,955	49.2	0	0.0	0	0.0	**	**	4	1.3	0	0.0	**	**	0	0.0	**	**
AMT tax preference [2]	16	0.1	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	**	**	0	0.0	0	0.0	10	0.1	0	0.0	**	**
Nontaxable Social Security benefits [2]	627	2.4	8	6.3	0	0.0	4	0.5	** 53	** 3.9	74	4.3	** 9	** 2.8	** 7	** 1.3	** 75	** 0.7	**	**	0	0.0	** 3	** 3.3	7	2.0	**	**	393	5.2	**	**	**	**
Capital gains taxed at 0 percent	1,884	7.3	** 13	** 10.8	0	0.0	35	4.1	233	17.2	** 497	** 29.1	**	**	14	2.7	136	1.3	** 38	** 26.5	**	**	** 11	** 10.9	0	0.0	**	**	856	11.4	**	**	**	**
No second largest item	3,681	14.2	**	**	0	0.0	0	0.0	0	0.0	**	**	** 10	** 3.2	0	0.0	2,943	29.2	**	**	** 4	** 100.0	**	**	5	1.7	358	12.4	366	4.9	0	0.0	**	**

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2012 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total			Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**5,079,039**	**100.0**	**887,301**	**17.5**	**27,906**	**0.5**	**3,222,909**	**63.5**	**423,512**	**8.3**	**34,679**	**0.7**	**8,643**	**0.2**	**137,377**	**2.7**	**159,372**	**3.1**	**28,110**	**0.6**	**7,014**	**0.1**	**41,571**	**0.8**	**100,646.0**	**2.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	2,015,159	39.7	0	0.0	4,033	14.5	1,864,617	57.9	74,243	17.5	3,714	10.7	2,300	26.6	24,273	17.7	19,657	12.3	3,637	12.9	1,356	19.3	6,442	15.5	10,888.0	10.8	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	51,198	1.0	4,218	0.5	0	0.0	36,264	1.1	4,165	1.0	635	1.8	346	4.0	1,941	1.4	1,675	1.1	364	1.3	87	1.2	74	0.2	1,429.0	1.4	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,365,366	26.9	810,404	91.3	14,679	52.6	0	0.0	307,268	72.6	17,074	49.2	5,287	61.2	85,600	62.3	47,475	29.8	16,066	57.2	3,557	50.7	17,249	41.5	40,706.0	40.4	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,057,624.0	20.8	52,870.0	6.0	3,149.0	11.3	963,504.0	29.9	0.0	0.0	3,740.0	10.8	514.0	6.0	13,637.0	9.9	6,051.0	3.8	2,622.0	9.3	387.0	5.5	1,414.0	3.4	9,737.0	9.7	0.0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	23,630.0	0.5	1,381.0	0.2	20.0	0.1	17,450.0	0.5	1,600.0	0.4	0.0	0.0	0.0	0.0	1,963.0	1.4	4.0	[3]	9.0	[3]	8.0	0.1	0.0	0.0	1,194.0	1.2	0.0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	1,985.0	[3]	8.0	[3]	0.0	0.0	1,626.0	0.1	43.0	[3]	0.0	0.0	0.0	0.0	299.0	0.2	8.0	[3]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	205,371.0	4.0	13,363.0	1.5	2,154.0	7.7	156,208.0	4.8	16,875.0	4.0	4,187.0	12.1	17.0	0.2	0.0	0.0	3,751.0	2.4	180.0	0.6	83.0	1.2	77.0	0.2	8,476.0	8.4	0.0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	89,774.0	1.8	985.0	0.1	698.0	2.5	69,376.0	2.2	2,599.0	0.6	272.0	0.8	0.0	0.0	2,854.0	2.1	0.0	0.0	1,437.0	5.1	355.0	5.1	1,914.0	4.6	9,284.0	9.2	0.0	0.0	0	0.0	0	0.0	0	0.0
General business credit	24,411.0	0.5	1,726.0	0.2	689.0	2.5	16,805.0	0.5	3,012.0	0.7	39.0	0.1	0.0	0.0	448.0	0.3	328.0	0.2	0.0	0.0	18.0	0.3	547.0	1.3	797.0	0.8	0.0	0.0	0	0.0	0	0.0	0	0.0
Refundable tax credits used to offset tax before credits	9,749.0	0.2	63.0	[3]	22.0	0.1	8,255.0	0.3	573.0	0.1	3.0	[3]	0.0	0.0	144.0	0.1	191.0	0.1	306.0	1.1	0.0	0.0	79.0	0.2	112.0	0.1	0.0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	36,232.0	0.7	1,055.0	0.1	91.0	0.3	27,727.0	0.9	1,449.0	0.3	0.0	0.0	**	**	55.0	[3]	4,364.0	2.7	439.0	1.6	**	**	0.0	0.0	1,042.0	1.0	0.0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	47,821.0	0.9	1,228.0	0.1	2,232.0	8.0	18,392.0	0.6	11,641.0	2.7	5,016.0	14.5	** 178	** 2.1	5,858.0	4.3	2,352.0	1.5	501.0	1.8	** 237	** 3.4	196.0	0.5	0.0	0.0	0.0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	150,719.0	3.0	0.0	0.0	139.0	0.5	42,685.0	1.3	42.0	[3]	0.0	0.0	0.0	0.0	304.0	0.2	73,515.0	46.1	2,550.0	9.1	926.0	13.2	13,578.0	32.7	16,981.0	16.9	0.0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**5,169,155**	**100.0**	**880,212**	**17.0**	**0**	**0.0**	**3,103,152**	**60.0**	**405,270**	**7.8**	**35,733**	**0.7**	**8,213**	**0.2**	**37,398**	**0.7**	**125,233**	**2.4**	**27,177**	**0.5**	**6,310**	**0.1**	**40,028**	**0.8**	**97,560.0**	**1.9**	**34,902**	**0.7**	**261,206**	**5.1**	**4,924**	**0.1**	**101,837**	**2.0**
Interest paid deduction	1,976,385	38.2	0	0.0	0	0.0	1,838,931	59.3	73,879	18.2	3,309	9.3	1,742	21.2	2,807	7.5	11,978	9.6	3,819	14.1	1,177	18.7	6,517	16.3	10,548.0	10.8	6,059	17.4	6,492	2.5	823	16.7	8,301	8.2
Tax-exempt interest [2]	222,903	4.3	1,765	0.2	0	0.0	159,756	5.1	18,813	4.6	5,072	14.2	228	2.8	6,571	17.6	5,136	4.1	1,194	4.4	27	0.4	1,832	4.6	9,698.0	9.9	821	2.4	0	0.0	182	3.7	11,808	11.6
Taxes paid deduction	1,404,394	27.2	814,646	92.6	0	0.0	0	0.0	286,323	70.6	14,743	41.3	5,285	64.3	18,387	49.2	35,757	28.6	14,859	54.7	3,187	50.5	15,331	38.3	34,747.0	35.6	5,593	16.0	125,103	47.9	2,927	59.4	27,504	27.0
Charitable contributions deduction	938,313	18	54,331	6	0	0	824,782	27	0	0	3,497	10	808	10	4,146	11	4,453	4	2,554	9	370	6	1,640	4	8,522	9	359	1	32,036	12	603	12	213	0
Medical and dental expense deduction	24,598	1	1,815	0	0	0	15,264	1	1,331	0	0	0	0	0	994	3	** 19	** [3]	9	[3]	8	0	0	0	** 1,649	** 1.7	0	0	3,517	1	0	0	0	0
Net casualty or theft loss deduction	1,632	[3]	8	[3]	0	0	1,440	[3]	43	[3]	0	0	0	0	0	0	**	**	0	0	0	0	0	0	**	**	0	0	132	0	0	0	0	0
Total miscellaneous deductions	82,616	2	1,232	0	0	0	47,104	2	5,887	2	2,918	8	10	0	0	0	827	1	151	1	22	0	20	0	6,269	6	166	1	17,705	7	3	0	301	0
Foreign tax credit	97,259	2	846	0	0	0	46,173	2	1,401	0	0	0	0	0	860	2	0	0	1,071	4	349	6	1,633	4	3,827	4	15,724	45	15,742	6	7	0	9,627	10
General business credit	23,699	1	1,782	0	0	0	15,481	1	2,814	1	39	0	0	0	54	0	90	0	0	0	19	0	550	1	706	1	314	1	898	0	11	0	940	1
Refundable tax credits used to offset tax before credits	9,399	0	63	[3]	0	0	7,229	0	508	0	3	[3]	**	**	**	**	139	0	306	1	0	0	39	0	240	0	0	0	532	0	9	0	327	0
All other tax credits	34,359	1	1,098	0	0	0	25,240	1	1,410	0	0	0	**	**	**	**	1,416	1	296	1	9	0	0	0	864	1	614	2	1,286	1	48	1	2,056	2
Foreign-earned income exclusion [2]	29,657	1	** 12	** [3]	0	0	472	[3]	36	[3]	0	0	0	0	184	1	28,814	23	** 4	** [3]	0	0	0	0	8	[3]	0	0	137	0	0	0	0	0
AMT tax preference [2]	2,949	0	**	**	0	0	2,167	0	216	0	0	0	0	0	35	0	13	[3]	**	**	125	2	59	0	298	0	0	0	17	[3]	0	0	8	[3]
Nontaxable Social Security benefits [2]	124,325	2	1,280	0	0	0	65,980	2	2,858	1	1,191	3	0	0	9	[3]	5,220	4	989	4	186	3	1,364	3	14,732	15	4	[3]	30,506	12	5	0	0	0
Capital gains taxed at 0 percent	55,918	1	1,334	0	0	0	14,222	1	9,752	2	4,960	14	** 139	** 1.7	** 3,350	** 9.0	1,758	1	414	2	91	1	176	0	0	0	1,253	4	18,058	7	154	3	281	0
No second largest item	140,748	3	0	0	0	0	38,912	1	0	0	0	0	0	0	0	0	29,612	24	1,509	6	738	12	10,865	27	5,451	6	3,995	11	9,045	4	152	3	40,470	40
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**20,300**	**100.0**	**155**	**0.8**	**861**	**4.2**	**420**	**2.1**	**1,438**	**7.1**	**1,311**	**6.5**	**898**	**4.4**	**2,155**	**10.6**	**12,184**	**60.0**	**334**	**1.6**	**111**	**0.5**	**224**	**1.1**	**208.0**	**1.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	3,856	19.0	0	0.0	145	16.8	46	11.0	153	10.6	71	5.4	175	19.5	442	20.5	2,546	20.9	192	57.5	0	0.0	53	23.7	33.0	15.9	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	492	2	23	15	0	0	44	11	133	9	16	1	11	1	74	3	156	1	8	2	0	0	7	3	20	10	0	0	0	0	0	0	0	0
Taxes paid deduction	4,443	22	41	27	245	28	0	0	355	25	425	32	585	65	1,130	52	1,443	12	41	12	83	75	74	33	20	10	0	0	0	0	0	0	0	0
Charitable contributions deduction	2,069	10	22	14	189	22	156	37	0	0	273	21	47	5	253	12	1,031	9	27	8	6	6	29	13	35	17	0	0	0	0	0	0	0	0
Medical and dental expense deduction	302	2	9	6	25	3	19	5	130	9	0	0	10	1	45	2	43	0	**	**	0	0	**	**	17	8	0	0	0	0	0	0	0	0
Net casualty or theft loss deduction	44	0	**	**	3	0	4	1	3	0	9	1	0	0	18	1	**	**	**	**	0	0	**	**	**	**	0	0	0	0	0	0	0	0
Total miscellaneous deductions	1,127	6	** 12	** 7.7	110	13	75	18	211	15	294	22	42	5	0	0	** 360	** 3.0	** 11	** 3.3	**	**	** 11	** 4.9	** 12	** 5.8	0	0	0	0	0	0	0	0
Foreign tax credit	192	1	8	5	23	3	22	5	86	6	** 11	** 0.8	** 4	** 0.4	22	1	0	0	**	**	** 9	** 8.3	** 6	** 2.7	11	5	0	0	0	0	0	0	0	0
General business credit	140	1	9	6	18	2	17	4	32	2	**	**	**	**	25	1	10	0	0	0	0	0	**	**	24	12	0	0	0	0	0	0	0	0
Refundable tax credits used to offset tax before credits	12	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All other tax credits	214	1	4	3	7	1	9	2	27	2	**	**	**	**	14	1	125	1	5	2	0	0	0	0	18	9	0	0	0	0	0	0	0	0
Capital gains taxed at 0 percent	1,345	7	27	17	** 96	** 11.1	27	6	** 308	** 21.4	208	16	** 24	** 2.7	57	3	510	4	43	13	12	11	37	17	0	0	0	0	0	0	0	0	0	0
No second largest item	6,063	30	0	0	**	**	0	0	**	**	4	0	**	**	67	3	5,960	49	3	1	0	0	7	3	18	9	0	0	0	0	0	0	0	0
Returns with expanded income of $200,000 or more																																		
Total	**32,323**	**100**	**201**	**1**	**0**	**0**	**494**	**2**	**1,460**	**5**	**1,953**	**6**	**920**	**3**	**319**	**1**	**15,591**	**48**	**333**	**1**	**110**	**0**	**224**	**1**	**303**	**1**	**2,723**	**8**	**7,633**	**24**	**46**	**0**	**13**	**[3]**
Interest paid deduction	2,629	8	0	0	0	0	60	12	138	10	0	0	174	19	27	9	1,440	9	188	56	0	0	55	25	37	12	120	4	334	4	0	0	0	0
Tax-exempt interest [2]	1,599	5	22	11	0	0	112	23	224	15	819	42	84	9	100	31	174	1	7	2	3	3	26	12	85	28	18	1	0	0	5	11	7	54
Taxes paid deduction	4,694	15	57	28	0	0	0	0	331	23	317	16	554	60	66	21	1,044	7	43	13	80	73	67	30	0	0	102	4	2,010	26	0	0	0	0
Charitable contributions deduction	2,584	8	30	15	0	0	144	29	0	0	224	12	41	5	78	24	678	4	30	9	17	16	27	12	50	17	18	1	1,256	17	0	0	6	46
Medical and dental expense deduction	1,677	5	14	7	0	0	28	6	124	9	0	0	12	1	10	3	31	0	0	0	0	0	0	0	24	8	24	1	1,406	18	0	0	0	0
Net casualty or theft loss deduction	70	0	3	2	0	0	3	1	7	1	9	1	0	0	0	0	0	0	0	0	0	0	0	0	10	3	0	0	32	0	0	0	0	0
Total miscellaneous deductions	1,533	5	14	7	0	0	56	11	160	11	255	13	16	2	0	0	116	1	8	2	9	8	9	4	17	6	9	0	886	12	0	0	0	0
Foreign tax credit	2,315	7	9	5	0	0	20	4	78	5	5	0	0	0	7	2	0	0	0	0	0	0	0	0	14	5	2,155	79	14	0	0	0	0	0
General business credit	132	0	9	5	0	0	16	3	32	2	0	0	0	0	4	1	7	[3]	0	0	0	0	0	0	25	8	0	0	30	0	0	0	0	0
Refundable tax credits used to offset tax before credits	57	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	5	2	0	0	0	0	0	0	0	0	7	0	41	89	0	0
All other tax credits	198	1	5	2	0	0	9	2	22	2	0	0	0	0	6	2	62	0	6	2	0	0	0	0	18	6	13	1	58	1	0	0	0	0
Foreign-earned income exclusion [2]	8,322	26	0	0	0	0	9	2	8	1	7	0	6	1	0	0	8,285	53	0	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0
AMT tax preference [2]	17	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	0	0	0	0	0
Nontaxable Social Security benefits [2]	686	2	5	3	0	0	4	1	40	3	106	5	12	1	3	1	125	1	0	0	0	0	0	0	10	3	0	0	381	5	0	0	0	0
Capital gains taxed at 0 percent	2,015	6	33	16	0	0	33	7	286	20	211	11	21	2	18	6	404	3	46	14	0	0	35	16	0	0	49	2	875	12	0	0	0	0
No second largest item	3,794	12	0	0	0	0	0	0	3	0	0	0	0	0	0	0	3,224	21	0	1	0	0	5	2	13	4	215	8	328	4	0	0	0	0

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2011 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]					
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total			Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total				
Returns with U.S. income tax																																						
Returns with adjusted gross income of $200,000 or more																																						
Total	**4,577,487**	**100.0**	**952,888**	**20.8**	**21,561**	**0.5**	**2,768,969**	**60.5**	**349,027**	**7.6**	**30,804**	**0.7**	**2,130**	**[2]**	**110,357**	**2.4**	**119,353**	**2.6**	**27,990**	**0.6**	**6,808**	**0.1**	**1,350**	**[2]**	**33,333.0**	**0.7**	**93,846**	**2.1**	**59,070**	**1.3**	**0**	**0.0**	**0**	**0.0**	0	0	0	0
Interest paid deduction	1,768,333	38.6	0	0.0	4,043	18.8	1,631,172	58.9	59,135	16.9	2,322	7.5	341	16.0	20,556	18.6	14,457	12.1	5,544	19.8	589	8.6	600	44.5	5,028.0	15.1	16,132	17.2	8,414	14.2	0	0.0	0	0.0	0	0	0	0
Investment interest expense deduction [1]	39,277	0.9	3,484	0.4	0	0.0	27,177	1.0	2,883	0.8	628	2.0	0	0.0	1,396	1.3	755	0.6	166	0.6	146	2.1	**	**	**	**	2,190	2.3	372	0.6	0	0.0	0	0.0	0	0	0	0
Taxes paid deduction	1,345,413	29.4	861,766	90.4	11,768	54.6	0	0.0	252,640	72.4	17,802	57.8	1,600	75.1	65,392	59.3	40,648	34.1	13,288	47.5	4,533	66.6	** 147	** 10.9	** 11,174	** 33.5	42,173	44.9	22,564	38.2	0	0.0	0	0.0	0	0	0	0
Charitable contributions deduction	880,117.0	19.2	55,947.0	5.9	2,063.0	9.6	784,516.0	28.3	0.0	0.0	3,201.0	10.4	11.0	0.5	11,054.0	10.0	3,531.0	3.0	1,746.0	6.2	443.0	6.5	300.0	22.2	801.0	2.4	9,176.0	9.8	7,327	12.4	0	0.0	0	0.0	0	0	0	0
Medical and dental expense deduction	20,596.0	0.4	1,839.0	0.2	409.0	1.9	13,585.0	0.5	1,381.0	0.4	0.0	0.0	0.0	0.0	2,115.0	1.9	81.0	0.1	8.0	[2]	3.0	[2]	0.0	0.0	3.0	[2]	253.0	0.3	918	1.6	0	0.0	0	0.0	0	0	0	0
Net casualty or theft loss deduction	950.0	[2]	340.0	[2]	3.0	[2]	546.0	[2]	43.0	[2]	0.0	0.0	0.0	0.0	0.0	0.0	17.0	[2]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0
Total miscellaneous deductions	166,804.0	3.6	15,847.0	1.7	1,076.0	5.0	124,897.0	4.5	13,962.0	4.0	2,210.0	7.2	138.0	6.5	0.0	0.0	1,939.0	1.6	93.0	0.3	49.0	0.7	0.0	0.0	662.0	2.0	3,546.0	3.8	2,386	4.0	0	0.0	0	0.0	0	0	0	0
Foreign tax credit	68,887.0	1.5	371.0	[2]	451.0	2.1	48,644.0	1.8	2,127.0	0.6	299.0	1.0	41.0	1.9	3,094.0	2.8	0.0	0.0	1,328.0	4.7	193.0	2.8	0.0	0.0	3,839.0	11.5	4,626.0	4.9	3,873	6.6	0	0.0	0	0.0	0	0	0	0
General business credit	25,037.0	0.5	1,747.0	0.2	94.0	0.4	18,456.0	0.7	1,775.0	0.5	183.0	0.6	0.0	0.0	119.0	0.1	979.0	0.8	0.0	0.0	47.0	0.7	0.0	0.0	253.0	0.8	1,156.0	1.2	228	0.4	0	0.0	0	0.0	0	0	0	0
Refundable prior-year minimum tax credit used to offset income before credits	10,478.0	0.2	338.0	[2]	11.0	0.1	8,611.0	0.3	269.0	0.1	0.0	0.0	0.0	0.0	111.0	0.1	660.0	0.6	11.0	[2]	0.0	0.0	0.0	0.0	16.0	[2]	407.0	0.4	44	0.1	0	0.0	0	0.0	0	0	0	0
All other refundable tax credits used to offset income tax before credits	624.0	[2]	0.0	0.0	0.0	0.0	4.0	[2]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	316.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	304	0.5	0	0.0	0	0.0	0	0	0	0
All other tax credits	32,197.0	0.7	3,025.0	0.3	387.0	1.8	21,776.0	0.8	1,806.0	0.5	0.0	0.0	0.0	0.0	554.0	0.5	1,790.0	1.5	495.0	1.8	306.0	4.5	300.0	22.2	0.0	0.0	892.0	0.9	866	1.5	0	0.0	0	0.0	0	0	0	0
Partnership and S corporation net losses	56,174.0	1.2	5,934.0	0.6	1,085.0	5.0	36,778.0	1.3	3,997.0	1.1	28.0	0.1	0.0	0.0	2,581.0	2.3	2,501.0	2.1	462.0	1.7	22.0	0.3	0.0	0.0	303.0	0.9	0.0	0.0	2,484	4.2	0	0.0	0	0.0	0	0	0	0
Capital gains taxed at 0 percent	44,685.0	1.0	2,244.0	0.2	170.0	0.8	15,445.0	0.6	8,941.0	2.6	4,132.0	13.4	0.0	0.0	3,192.0	2.9	2,059.0	1.7	1,144.0	4.1	10.0	0.2	0.0	0.0	166.0	0.5	7,182.0	7.7	0	0.0	0	0.0	0	0.0	0	0	0	0
No second largest item	117,917.0	2.6	6.0	[2]	0.0	0.0	37,361.0	1.3	67.0	[2]	0.0	0.0	0.0	0.0	192.0	0.2	49,621.0	41.6	3,704.0	13.2	468.0	6.9	3.0	0.2	11,089.0	33.3	6,115.0	6.5	9,291	15.7	0	0.0	0	0.0	0	0	0	0
Returns with expanded income of $200,000 or more																																						
Total	**4,655,018**	**100.0**	**939,691**	**20.2**	**0**	**0.0**	**2,668,334**	**57.3**	**334,652**	**7.2**	**30,287**	**0.7**	**2,116**	**[2]**	**29,616**	**0.6**	**97,663**	**2.1**	**26,308**	**0.6**	**5,695**	**0.1**	**1,350**	**[2]**	**29,587.0**	**0.6**	**89,004**	**1.9**	**53,898**	**1.2**	**32,843**	**0.7**	**240,589**	**5.2**	5,802	0.1	67,582	1.5
Interest paid deduction	1,737,111	37.3	0	0.0	0	0.0	1,607,840	60.3	59,046	17.6	2,310	7.6	341	16.1	2,742	9.3	8,746	9.0	5,223	19.9	589	10.3	600	44.5	5,757.0	19.5	16,146	18.1	7,752	14.4	6,439	19.6	8,217	3.4	161	2.8	5,202	7.7
Tax-exempt interest [3]	194,986	4.2	2,301	0.2	0	0.0	142,889	5.4	16,362	4.9	3,407	11.2	146	6.9	5,762	19.5	4,511	4.6	905	3.4	142	2.5	0	0.0	1,067.0	3.6	6,010	6.8	5,092	9.4	837	2.5	0	0.0	43	0.7	5,510	8.2
Taxes paid deduction	1,381,519	29.7	861,306	91.7	0	0.0	0	0.0	234,311	70.0	15,754	52.0	1,577	74.5	12,919	43.6	30,713	31.4	11,648	44.3	4,351	76.4	147	10.9	10,414.0	35.2	39,008	43.8	17,425	32.3	6,671	20.3	117,781	49.0	4,644	80	12,849	19
Charitable contributions deduction	771,334	17	57,260	6	0	0	662,770	25	0	0	2,538	8	11	1	3,140	11	2,496	3	1,687	6	341	6	300	22	783	3	8,568	10	5,654	11	1,087	3	24,198	10	432	7.4	71	0.1
Medical and dental expense deduction	22,132	1	1,839	0	0	0	11,250	0	1,253	0	0	0	0	0	675	2	15	[2]	0	0	3	0	0	0	3	[2]	206	0	443	1	169	1	6,274	3	3	0.1	0	0
Net casualty or theft loss deduction	948	[2]	381	[2]	0	0	503	[2]	43	[2]	0	0	0	0	0	0	3	[2]	0	0	0	0	0	0	0	0	0	0	0	0	12	[2]	7	[2]	0	0	0	0
Total miscellaneous deductions	62,974	1	1,489	0	0	0	32,721	1	5,072	2	2,102	7	0	0	0	0	616	1	22	0	11	0	0	0	330	1	1,905	2	1,244	2	164	1	17,275	7	25	0.4	0	0
Foreign tax credit	70,826	2	305	[2]	0	0	32,060	1	1,108	0	139	1	41	2	1,035	4	0	0	1,103	4	** 52	** 0.9	0	0	1,710	6	2,266	3	1,438	3	11,479	35	10,250	4	** 33	** 0.6	7,813	11.6
General business credit	24,293	1	1,803	0	0	0	16,657	1	1,632	1	183	1	0	0	26	0	180	0	0	0	**	**	0	0	57	0	1,314	2	221	0	31	0	1,819	1	**	**	366	0.5
Refundable prior-year minimum tax credit used to offset income before credits	10,336	0	341	[2]	0	0	** 7,640	** 0.3	222	0	0	0	0	0	147	1	** 284	** 0.3	51	0	0	0	0	0	15	0	449	1	44	0	3	[2]	391	0	157	2.7	599	0.9
All other refundable tax credits used to offset income tax before credits	311	[2]	0	0	0	0	**	**	0	0	0	0	0	0	0	0	**	**	0	0	0	0	0	0	0	0	0	0	304	1	0	0	0	0	0	0	0	0
All other tax credits	35,588	1	3,308	0	0	0	20,616	1	1,807	1	0	0	0	0	47	0	544	1	478	2	165	3	300	22	0	0	883	1	718	1	413	1	3,045	1	17	0.3	3,247	4.8
Partnership and S corporation net losses	56,242	1	6,282	1	0	0	33,745	1	3,507	1	27	0	0	0	1,053	4	1,010	1	452	2	15	0	0	0	178	1	0	0	2,249	4	232	1	5,080	2	147	2.5	2,265	3.4
Foreign-earned income exclusion [3]	29,005	1	183	[2]	0	0	593	[2]	134	[2]	12	[2]	0	0	24	0	27,721	28	0	0	0	0	0	0	4	[2]	58	0	162	0	0	0	110	[2]	3	[2]	0	0
AMT tax preference [3]	3,136	0	3	[2]	0	0	2,556	0	56	[2]	0	0	0	0	6	[2]	200	0	3	[2]	8	0	0	0	13	[2]	166	0	0	0	72	0	50	[2]	0	0	3	[2]
Nontaxable Social Security benefits [3]	93,909	2	948	0	0	0	50,493	2	1,963	1	706	2	0	0	302	1	3,518	4	1,034	4	4	0	0	0	667	2	1,510	2	7,497	14	416	1	24,811	10	40	0.7	0	0
Capital gains taxed at 0 percent	51,028	1	1,942	0	0	0	12,390	1	8,122	2	3,110	10	0	0	1,599	5	1,900	2	1,020	4	10	0	0	0	165	1	7,162	8	0	0	579	2	12,974	5	55	0.9	0	0
No second largest item	109,340	2	0	0	0	0	33,613	1	12	[2]	0	0	0	0	140	1	15,206	16	2,682	10	3	0	3	0	8,425	29	3,353	4	3,656	7	4,239	13	8,306	4	43	0.7	29,658	43.9
Returns without U.S. income tax																																						
Returns with adjusted gross income of $200,000 or more																																						
Total	**19,563**	**100.0**	**166**	**0.8**	**716**	**3.7**	**375**	**1.9**	**1,444**	**7.4**	**1,257**	**6.4**	**285**	**1.5**	**2,349**	**12.0**	**10,860**	**55.5**	**162**	**0.8**	**339**	**1.7**	**22**	**0.1**	**277.0**	**1.4**	**1,024**	**5.2**	**287**	**1.5**	**0**	**0.0**	**0**	**0.0**	0	0	0	0
Interest paid deduction	3,527	18.0	0	0.0	93	13.0	41	10.9	172	11.9	68	5.4	81	28.4	463	19.7	2,308	21.3	58	35.7	0	0.0	0	0.0	48.0	17.3	33	3.2	162	56.4	0	0.0	0	0.0	0	0	0	0
Investment interest expense deduction [1]	762	4	11	7	0	0	29	8	117	8	18	1	6	2	58	3	151	1	3	2	140	41	0	0	8	3	210	21	11	4	0	0	0	0	0	0	0	0
Taxes paid deduction	3,499	18	53	32	143	20	0	0	276	19	397	32	110	39	979	42	1,208	11	39	24	0	0	6	27	75	27	189	19	23	8	0	0	0	0	0	0	0	0
Charitable contributions deduction	2,093	11	26	16	119	17	85	23	0	0	301	24	22	8	249	11	856	8	** 22	** 13.5	144	42	0	0	** 33	** 11.9	214	21	26	9	0	0	0	0	0	0	0	0
Medical and dental expense deduction	301	2	7	4	14	2	15	4	116	8	0	0	8	3	89	4	30	0	**	**	0	0	0	0	**	**	12	1	6	2	0	0	0	0	0	0	0	0
Net casualty or theft loss deduction	19	0	0	0	0	0	**	**	0	0	**	**	0	0	7	0	**	**	0	0	0	0	0	0	**	**	**	**	5	2	0	0	0	0	0	0	0	0
Total miscellaneous deductions	1,184	6	17	10	76	11	** 53	** 14.1	196	14	** 288	** 22.9	** 32	** 11.2	0	0	** 326	** 3.0	** 13	** 8.0	** 14	** 4.1	0	0	** 49	** 17.8	** 128	** 12.5	12	4	0	0	0	0	0	0	0	0
Foreign tax credit	195	1	3	2	8	1	20	5	75	5	5	0	**	**	22	1	0	0	**	**	0	0	0	0	**	**	51	5	7	2	0	0	0	0	0	0	0	0
General business credit	186	1	9	5	** 9	** 1.3	23	6	** 51	** 3.5	**	**	0	0	20	1	**	**	0	0	**	**	0	0	** 11	** 4.0	53	5	12	4	0	0	0	0	0	0	0	0
Refundable prior-year minimum tax credit used to offset income before credits	71	0	0	0	**	**	0	0	**	**	0	0	0	0	0	0	48	0	0	0	0	0	0	0	**	**	12	1	0	0	0	0	0	0	0	0	0	0
All other refundable tax credits used to offset income tax before credits	3	[2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	[2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All other tax credits	259	1	9	5	6	1	7	2	33	2	5	0	0	0	13	1	113	1	0	0	** 41	** 12.2	0	0	0	0	19	2	** 16	** 5.6	0	0	0	0	0	0	0	0
Partnership and S corporation net losses	1,159	6	11	7	180	25	82	22	149	10	25	2	11	4	314	13	350	3	7	4	**	**	11	50	15	5	0	0	**	**	0	0	0	0	0	0	0	0
Capital gains taxed at 0 percent	1,186	6	20	12	68	10	20	5	** 259	** 18.0	150	12	11	4	67	3	429	4	** 20	** 12.3	0	0	5	22	38	14	103	10	0	0	0	0	0	0	0	0	0	0
No second largest item	5,119	26	0	0	0	0	0	0	**	**	0	0	4	1	67	3	5,037	46	**	**	0	0	0	0	0	0	0	0	7	2	0	0	0	0	0	0	0	0
Returns with expanded income of $200,000 or more																																						
Total	**32,902**	**100**	**184**	**1**	**0**	**0**	**513**	**2**	**1,472**	**5**	**1,908**	**6**	**292**	**1**	**380**	**1**	**14,073**	**43**	**172**	**1**	**339**	**1**	**22**	**0**	**276**	**1**	**1,187**	**4**	**389**	**1**	**2,367**	**7**	**9,307**	**28**	**6**	**[2]**	**12**	**[2]**
Interest paid deduction	2,413	7	0	0	0	0	55	11	161	11	57	3	83	28	18	5	1,182	8	60	35	6	2	0	0	46	17	23	2	169	43	111	5	439	5	0	0	4	33
Tax-exempt interest [3]	2,028	6	17	9	0	0	116	23	251	17	823	43	23	8	85	22	129	1	8	5	41	12	0	0	63	23	395	33	61	16	11	1	0	0	0	0	0	0
Taxes paid deduction	4,426	14	56	30	0	0	0	0	265	18	300	16	103	35	52	14	797	6	40	24	140	41	6	27	73	26	209	18	30	8	72	3	2,283	25	0	0	0	0
Charitable contributions deduction	2,786	9	31	17	0	0	96	19	0	0	219	11	19	7	83	22	527	4	23	13	144	42	0	0	28	10	206	17	33	8	34	1	1,366	15	6	100	8	67
Medical and dental expense deduction	1,925	6	8	4	0	0	23	4	106	7	0	0	8	3	72	19	20	0	0	0	0	0	0	0	4	1	15	1	20	5	11	0	1,640	18	0	0	0	0
Net casualty or theft loss deduction	35	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	1	0	0	18	0	0	0	0	0
Total miscellaneous deductions	1,860	6	18	10	0	0	47	9	140	10	245	13	21	7	0	0	91	1	10	6	7	2	0	0	4	1	86	7	18	5	7	0	1,169	13	0	0	0	0
Foreign tax credit	2,159	7	3	2	0	0	17	3	61	4	0	0	0	0	5	1	0	0	0	0	0	0	0	0	0	0	55	5	15	4	1,979	84	15	0	0	0	0	0
General business credit	188	1	7	4	0	0	26	5	44	3	0	0	0	0	3	1	4	[2]	0	0	0	0	0	0	11	4	57	5	13	3	0	0	24	0	0	0	0	0
Refundable prior-year minimum tax credit used to offset income before credits	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	1	0	0	0	0	0	0	0	0	0	0
All other refundable tax credits used to offset income tax before credits	3	[2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	[2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All other tax credits	227	1	8	4	0	0	7	1	27	2	0	0	0	0	4	1	55	0	0	0	0	0	0	0	0	0	21	2	15	4	12	1	73	1	0	0	0	0
Partnership and S corporation net losses	1,529	5	7	4	0	0	90	18	131	9	20	1	11	4	41	11	235	2	8	5	0	0	11	50	12	4	0	0	5	1	0	0	949	10	0	0	0	0
Foreign-earned income exclusion [3]	8,192	25	5	3	0	0	3	1	5	0	3	0	0	0	0	0	8,165	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0
AMT tax preference [3]	12	[2]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0
Nontaxable Social Security benefits [3]	492	2	0	0	0	0	10	2	29	2	81	4	10	3	3	1	84	1	0	0	0	0	0	0	3	1	0	0	7	2	0	0	262	3	0	0	0	0
Capital gains taxed at 0 percent	1,892	6	24	13	0	0	23	5	251	17	157	8	10	3	14	4	354	3	23	13	0	0	5	22	32	12	101	8	0	0	30	1	886	10	0	0	0	0
No second largest item	2,719	8	0	0	0	0	0	0	0	0	0	0	4	1	0	0	2,428	17	0	0	0	0	0	0	0	0	0	0	0	0	100	4	178	2	0	0	0	0

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2010 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total			Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**4,184,154**	**100.0**	**996,356**	**23.8**	**24,279**	**0.6**	**2,380,316**	**56.9**	**323,762**	**7.7**	**29,660**	**0.7**	**1,820**	**[2]**	**103,456**	**2.5**	**102,278**	**2.4**	**23,826**	**0.6**	**45,711**	**1.1**	**83,360**	**2.0**	**55,656.0**	**1.3**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,545,075	36.9	0	0.0	4,547	18.7	1,397,652	58.7	59,162	18.3	5,777	19.5	560	30.8	21,907	21.2	14,834	14.5	5,000	21.0	7,482	16.4	16,282	19.5	8,721.0	15.7	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	36,300	0.9	3,745	0.4	0	0.0	22,295	0.9	3,982	1.2	23	0.1	51	2.8	1,319	1.3	787	0.8	200	0.8	191	0.4	2,946	3.5	741.0	1.3	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,348,970	32.2	913,875	91.7	13,219	54.4	0	0.0	222,611	68.8	14,714	49.6	1,104	60.7	58,534	56.6	34,619	33.8	13,073	54.9	16,522	36.1	32,627	39.1	19,389.0	34.8	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	752,725	18.0	47,632	4.8	2,415	9.9	668,166	28.1	0	0.0	4,178	14.1	82	4.5	10,746	10.4	3,982	3.9	1,702	7.1	1,525	3.3	8,238	9.9	3,901.0	7.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	23,967	0.6	** 3,212	** 0.3	** 4	** [2]	13,814	0.6	1,686	0.5	0	0.0	0	0.0	1,480	1.4	** 57	** 0.1	0	0.0	0	0.0	** ** 407	** ** 0.5	** 3,321.0	** 6.0	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	1,216	[2]	**	**	**	**	309	[2]	758	0.2	0	0.0	0	0.0	0	0.0	** 136	** 0.1	0	0.0	0	0.0	** **	** **	**	**	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	138,812	3.3	13,839	1.4	1,501	6.2	99,567	4.2	12,788	3.9	1,827	6.2	0	0.0	0	0.0	1,791	1.8	81	0.3	728	1.6	4,187	5.0	2,285.0	4.1	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	56,523	1.4	506	0.1	288	1.2	37,966	1.6	1,711	0.5	485	1.6	0	0.0	1,631	1.6	0	0.0	1,293	5.4	3,897	8.5	3,628	4.4	5,032.0	9.0	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	22,451	0.5	1,735	0.2	63	0.3	17,308	0.7	1,792	0.6	191	0.6	8	0.4	99	0.1	468	0.5	0	0.0	61	0.1	653	0.8	67.0	0.1	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	48,314	1.2	2,702	0.3	43	0.2	35,828	1.5	2,518	0.8	3	[2]	0	0.0	115	0.1	2,201	2.2	1,147	4.8	0	0.0	1,814	2.2	1,370.0	2.5	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	58,750	1.4	** 5,824	** 0.6	1,662	6.8	35,031	1.5	** 6,624	** 2.0	427	1.4	8	0.5	4,081	3.9	1,783	1.7	434	1.8	265	0.6	0	0.0	2,519.0	4.5	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	39,884	1.0	** 2,466	** 0.2	** 512	** 2.1	12,074	0.5	** 9,442	** 2.9	** 1,857	** 6.3	6	0.3	3,094	3.0	1,104	1.1	148	0.6	825	1.8	8,348	10.0	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	96,789	2.3	**	**	**	**	30,223	1.3	**	**	**	**	0	0.0	40	[2]	39,280	38.4	743	3.1	13,460	29.4	4,071	4.9	8,290.0	14.9	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**4,256,713**	**100.0**	**984,929**	**23.1**	**0**	**0.0**	**2,283,344**	**53.6**	**306,370**	**7.2**	**29,848**	**0.7**	**1,674**	**[2]**	**22,778**	**0.5**	**85,291**	**2.0**	**22,971**	**0.5**	**41,524**	**1.0**	**81,859**	**1.9**	**50,967.0**	**1.2**	**29,588**	**0.7**	**242,223**	**5.7**	**5,520**	**0.1**	**54,775**	**1.3**
Interest paid deduction	1,510,499	35.5	0	0.0	0	0.0	1,374,474	60.2	59,707	19.5	5,482	18.4	** 570	** 34.1	1,603	7.0	8,842	10.4	4,808	20.9	7,406	17.8	16,818	20.5	8,381.0	16.4	6,946	23.5	7,743	3.2	968	17.5	3,737	6.8
Tax-exempt interest [3]	177,972	4.2	2,914	0.3	0	0.0	127,493	5.6	16,941	5.5	3,776	12.6	**	**	3,721	16.3	3,026	3.5	1,229	5.3	2,030	4.9	4,198	5.1	3,954.0	7.8	1,078	3.6	0	0.0	177	3.2	7,321	13.4
Taxes paid deduction	1,385,714	32.6	913,270	92.7	0	0.0	0	0.0	204,448	66.7	12,502	41.9	967	57.8	10,116	44.4	26,207	30.7	11,223	48.9	13,512	32.5	31,992	39.1	15,850.0	31.1	5,456	18.4	119,256	49.2	2,527	45.8	9,917	18.1
Charitable contributions deduction	658,517	15.5	48,159	4.9	0	0.0	556,414	24.4	0	0.0	3,768	12.6	82	4.9	2,731	12.0	2,761	3.2	1,704	7.4	1,630	3.9	8,528	10.4	3,897.0	7.6	631	2.1	28,022	11.6	76	1.4	3	[2]
Medical and dental expense deduction	27,005	0.6	** 2,994	** 0.3	0	0.0	12,822	0.6	1,326	0.4	0	0.0	0	0.0	506	2.2	** 49	** 0.1	0	0.0	0	0.0	** ** 392	** ** 0.5	** 2,570.0	** 5.0	136	0.5	6,120	2.5	8	0.1	136	0.2
Net casualty or theft loss deduction	1,093	[2]	**	**	0	0.0	309	[2]	449	0.1	0	0.0	0	0.0	0	0.0	** 136	** 0.2	0	0.0	0	0.0	** **	** **	**	**	0	0.0	146	0.1	0	0.0	0	0.0
Total miscellaneous deductions	52,268	1.2	948	0.1	0	0.0	24,861	1.1	4,208	1.4	906	3.0	0	0.0	0	0.0	627	0.7	** 18	** 0.1	7	[2]	2,385	2.9	991.0	1.9	6	[2]	17,122	7.1	** 9	** 0.2	0	0.0
Foreign tax credit	57,908	1.4	511	0.1	0	0.0	24,841	1.1	851	0.3	41	0.1	0	0.0	784	3.4	0	0.0	** 738	** 3.2	1,539	3.7	1,740	2.1	1,520.0	3.0	10,160	34.3	9,314	3.8	** 23	** 0.4	5,806	10.6
General business credit	20,725	0.5	1,744	0.2	0	0.0	14,524	0.6	1,823	0.6	183	0.6	8	0.5	55	0.2	235	0.3	0	0.0	24	0.1	692	0.8	67.0	0.1	0	0.0	842	0.3	0	0.0	521	1.0
All other tax credits	48,072	1.1	2,678	0.3	0	0.0	31,286	1.4	2,458	0.8	0	0.0	0	0.0	51	0.2	946	1.1	969	4.2	0	0.0	1,571	1.9	788.0	1.5	85	0.3	3,750	1.5	174	3.1	2,742	5.0
Partnership and S corporation net losses	55,348	1.3	6,453	0.7	0	0.0	31,640	1.4	** 5,757	** 1.9	285	1.0	0	0.0	** 1,936	** 8.5	811	1.0	417	1.8	249	0.6	0	0.0	2,278.0	4.5	350	1.2	4,399	1.8	91	1.6	607	1.1
Foreign-earned income exclusion [3]	27,974	0.7	0	0.0	0	0.0	312	[2]	**	**	0	0.0	0	0.0	**	**	26,232	30.8	0	0.0	144	0.3	49	0.1	136.0	0.3	0	0.0	104	[2]	981	17.8	0	0.0
AMT tax preference [3]	2,723	0.1	451	[2]	0	0.0	1,367	0.1	435	0.1	**	**	0	0.0	**	**	24	[2]	** **	** **	17	[2]	61	0.1	**	**	0	0.0	319	0.1	0	0.0	0	0.0
Nontaxable Social Security benefits [3]	86,940	2.0	** 1,663	** 0.2	0	0.0	41,270	1.8	1,064	0.3	** 302	** 1.0	0	0.0	** 552	** 2.4	1,289	1.5	** ** 1,060	** ** 4.6	2,713	6.5	1,804	2.2	** 8,605	** 16.9	928	3.1	25,674	10.6	3	0.1	0	0.0
Capital gains taxed at 0 percent	45,913	1.1	** 2,321	** 0.2			8,613	0.4	6,542	2.1	2,423	8.1	47	2.8	** 689	** 3.0	1,009	1.2	** 148	** 0.6	514	1.2	8,470	10.3	0.0	0.0	677	2.3	14,167	5.8	140	2.5	141	0.3
No second largest item	86,377	2.0	**	**	0	0.0	25,320	1.1	3	[2]	3	[2]	0	0.0	**	**	12,171	14.3	653	2.8	11,134	26.8	3,008	3.7	1,919.0	3.8	3,135	10.6	4,812	2.0	300	5.4	23,544	43.0
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**19,000**	**100.0**	**227**	**1.2**	**844**	**4.4**	**323**	**1.7**	**1,494**	**7.9**	**1,151**	**6.1**	**277**	**1.5**	**2,534**	**13.3**	**9,613**	**50.6**	**134**	**0.7**	**** 302**	**** 1.6**	**1,187**	**6.2**	**148.0**	**0.8**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	3,533	18.6	0	0.0	128	15.2	40	12.4	177	11.8	81	7.0	102	36.8	600	23.7	2,180	22.7	58	43.3	** 86	** 28.5	47	4.0	31.0	20.9	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	851	4.5	16	7.0	0	0.0	33	10.2	259	17.3	16	1.4	** 7	** 2.5	76	3.0	127	1.3	** **	** **	**	**	300	25.3	12.0	8.1	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	3,699	19.5	63	27.7	163	19.3	0	0.0	232	15.5	337	29.3	98	35.4	** 980	** 38.7	939	9.8	** 20	** 14.9	** 85	** 28.1	184	15.5	18.0	12.2	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	2,054	10.8	41	18.0	151	17.9	88	27.2	0	0.0	248	21.5	23	8.3	** 294	** 11.6	727	7.6	** 15	** 11.2	** 31	** 10.3	266	22.4	26.0	17.6	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	228	1.2	8	3.5	9	1.1	13	4.0	101	6.8	0	0.0	5	1.8	39	1.5	21	0.2	** 7	** 5.2	** 5	** 1.7	16	1.3	8.0	5.4	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	23	0.1	** **	** **	**	**	**	**	** **	** **	4	0.3	0	0.0	** 6	** 0.2	** **	** **	0	0.0	** 0	** 0.0	**	**	3.0	2.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	1,188	6.3	** 26	** 11.4	** 75	** 8.9	** 48	** 14.9	** 231	** 15.5	** 269	** 23.4	22	7.9	0	0.0	** 274	** 2.9	5	3.7	** 13	** 4.3	** 184	** 15.5	13.0	8.8	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	176	0.9	7	3.1	12	1.4	** 14	** 4.3	54	3.6	**	**	0	0.0	17	0.7	0	0.0	**	**	** 4	** 1.3	57	4.8	8.0	5.4	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	160	0.8	** ** 21	** ** 9.2	** 8	** 0.9	11	3.4	** 46	** 3.1	5	0.4	0	0.0	** ** 29	** ** 1.1	** 6	** 0.1	0	0.0	** ** 3	** ** 1.0	30	2.5	8.0	5.4	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	249	1.3	7	3.1	3	0.4	** 3	** 0.9	43	2.9	** 3	** 0.3	** **	** **	27	1.1	118	1.2	** **	** **	** 0	** 0.0	27	2.3	14.0	9.5	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	1,110	5.8	7	3.1	240	28.4	33	10.2	** 95	** 6	23	2.0	** 14	** 5.1	332	13.1	336	3.5	** 9	** 6.7	** 22	** 7.3	0	0.0	** 7	** 4.7	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	1,000	5.3	31	13.6	55	6.5	11	3.4	242	16.2	161	14.0	6	2.2	66	2.6	297	3.1	20	14.9	** 46	** 15.2	65	5.5	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	4,263	22.4	**	**	**	** 0.0	0	0.0	**	**	** 4	** 0.3	** **	** **	68	2.7	4,180	43.5	0	0.0	** ** 7	** ** 2.3	0	0.0	**	**	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**32,441**	**100.0**	**244**	**0.8**	**0**	**0.0**	**401**	**1.2**	**1,494**	**4.6**	**1,798**	**5.5**	**281**	**0.9**	**415**	**1.3**	**12,693**	**39.1**	**137**	**0.4**	**** 286**	**** 0.9**	**** 1,316**	**** 4.1**	**345.0**	**1.1**	**1,912**	**5.9**	**** 10,344**	**** 31.9**	**** ****	**** ****	**** 11**	**** [2]**
Interest paid deduction	2,427	7.5	0	0.0	0	0.0	50	12.4	151	10.1	66	3.7	101	35.9	29	7.0	992	7.8	55	40.1	** 81	** 28.3	** 39	** 3.0	177.0	51.3	105	5.5	** 578	** 5.6	** **	** **	** 3	** 27
Tax-exempt interest [3]	2,192	6.8	36	14.7	0	0.0	109	27.2	** 247	** 16.5	818	45.5	28	10.0	121	29.2	129	1.0	** 8	** 6	** 21	** 7.3	** 484	** 36.8	41.0	11.9	** 7	** 0.4	** 0	** 0.0	** **	** **	**	**
Taxes paid deduction	4,575	14.1	57	23.3	0	0.0	0	0.0	214	14.3	240	13.3	87	31.0	64	15.4	624	4.9	17	12.4	** 75	** 26.2	** 180	** 13.7	20.0	5.8	56	2.9	** 2,502	** 24.2	** **	** **	**	**
Charitable contributions deduction	2,934	9.0	40	16.4	0	0.0	** 77	** 19.2	0	0.0	200	11.1	** 18	** 6.4	87	21.0	425	3.3	** 16	** 11.7	** 29	** 10.1	** 262	** 19.9	35.0	10.1	** 20	** 1.0	** 1,584	** 15.3	** **	** **	**	**
Medical and dental expense deduction	1,864	5.7	** 12	** 4.9	0	0.0	** 19	** 4.7	** 79	** 5.3	0	0.0	** 7	** 2.5	** 23	** 5.5	** 15	** 0.1	6	4.4	**	**	** 16	** 1.2	** 15	** 4.3	** 15	** 0.8	** 1,662	** 16.1	** **	** **	** **	** **
Net casualty or theft loss deduction	32	0.1	** **	** **	0	0.0	**	**	** **	** **	3	0.2	0	0.0	0	0.0	**	**	0	0.0	** 0	** 0.0	** **	** **	** **	** **	**	**	** 20	** 0	** **	** **	**	**
Total miscellaneous deductions	1,991	6.1	** ** 27	** ** 11.1	0	0.0	32	8.0	156	10.5	** ** 223	** ** 12.4	8	2.8	0	0.0	** 107	** 0.8	** 3	** 2.2	** 12	** 4.2	** 120	** 9.1	17.0	4.9	** 4	** 0	** 1,257	** 12.2	** **	** **	** ** 4	** ** 36.4
Foreign tax credit	1,738	5.4	** **	** **	0	0.0	11	2.7	47	3.1	**	**	**	**	** 7	** 1.7	0	0.0	**	**	**	**	** 64	** 4.9	7.0	2.0	1,573	82.3	** 19	** 0.2	** **	** **	** **	** **
General business credit	162	0.5	** 14	** 6	0	0.0	13	3.2	** 47	** 3.2	** 6	** 0	0	0.0	3	0.7	**	**	0	0.0	** **	** **	** 43	** 3.3	9.0	2.6	0	0.0	** ** 24	** ** 0.2	** **	** **	**	**
All other tax credits	248	0.8	7	2.9	0	0.0	3	0.7	39	2.6	4	0.2	** 3	** 1.1	** **	** **	51	0.4	**	**	** 0	** 0.0	** 29	** 2.2	16.0	4.6	9	0.5	** 84	** 0.8	** **	** **	**	**
Partnership and S corporation net losses	1,745	5.4	8	3.3	0	0.0	30	7.5	234	15.7	19	1.1	** 16	** 5.7	** 56	** 13.5	211	1.7	** 12	** 8.8	** 21	** 7.3	** 0	** 0.0	3.0	0.9	6	0.3	** 1,135	** 11.0	** **	** **	** **	** **
Foreign-earned income exclusion [3]	8,065	24.9	** 5	** 2.0	** 0	** 0.0	** 4	** 1	** 6	** 0.4	**	**	** **	** **	** ** 3	** ** 0.7	** ** 8,033	** ** 63.3	** **	** **	** ** 0	** ** 0.0	** ** 10	** ** 0.8	** 0.0	** 0.0	** 0	** 0.0	** ** 10	** ** 0.1	** **	** **	**	**
AMT tax preference [3]	11	[2]	**	**	**	**	**	**	**	**	**	**	**	**	** **	** **	** **	** **	** **	** **	** ** 0	** ** 0.0	** **	** **	**	**	**	**	** **	** **	** **	** **	**	**
Nontaxable Social Security benefits [3]	445	1.4	5	2.0	0	0.0	3	0.7	31	2.1	55	3.1	6	2.1	**	**	51	0.4	0	0.0	** 4	** 1.4	**	**	** 5	** 1.4	**	**	** 282	** 2.7	** **	** **	**	**
Capital gains taxed at 0 percent	1,844	5.7	27	11.1	0	0.0	21	5.2	229	15.3	160	8.9	** 7	** 2.5	** 22	** 5.3	236	1.9	20	14.6	** 38	** 13.3	** 69	** 5.2	0.0	0.0	** 26	** 1.4	** 995	** 9.6	** **	** **	** ** 4	** ** 27.3
No second largest item	1,978	6.1	**	**	0	0.0	0	0.0	0	0.0	** 4	** 0.2	**	**	**	**	1,681	13.2	0	0.0	** 5	** 1.7	** 0	** 0.0	**	**	** 91	** 5	** 192	** 1.9	** **	** **	** **	** **

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2009 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total			Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**3,821,715**	**100.0**	**1,020,832**	**26.7**	**22,465**	**0.6**	**2,110,173**	**55.2**	**267,772**	**7.0**	**24,285**	**0.6**	**1,967**	**0.1**	**91,892**	**2.4**	**95,882**	**2.5**	**14,780**	**0.4**	**41,161**	**1.1**	**82,182**	**2.2**	**48,325.0**	**1.3**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,370,492	35.9	0	0.0	4,786	21.3	1,235,961	58.6	51,612	19.3	3,283	13.5	1,234	62.7	21,844	23.8	16,132	16.8	2,835	19.2	7,658	18.6	17,782	21.6	7,365.0	15.2	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	35,649	0.9	4,848	0.5	0	0.0	23,639	1.1	2,456	0.9	55	0.2	1	0.1	1,542	1.7	638	0.7	294	2.0	105	0.3	1,903	2.3	169.0	0.4	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,298,537	34.0	928,077	90.9	10,366	46.1	0	0.0	190,852	71.3	14,694	60.5	535	27.2	53,228	57.9	27,585	28.8	7,608	51.5	12,674	30.8	36,767	44.7	16,151.0	33.4	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	693,741	18.2	52,665	5.2	2,885	12.8	607,945	28.8	0	0.0	2,555	10.5	181	9.2	9,198	10.0	2,611	2.7	1,134	7.7	1,449	3.5	7,579	9.2	5,538.0	11.5	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	16,038	0.4	2,784	0.3	** 90	** 0.4	9,572	0.5	1,495	0.6	0	0.0	0	0.0	499	0.5	** 279	** 0.3	0	0.0	40	0.1	** 347	** 0.4	** 931.0	** 1.9	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	982	[2]	80	[2]	**	**	881	[2]	19	[2]	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	** 2	** [2]	**	**	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	115,270	3.0	16,916	1.7	1,793	8.0	81,353	3.9	7,849	2.9	895	3.7	0	0.0	0	0.0	1,990	2.1	85	0.6	333	0.8	2,406	2.9	1,648.0	3.4	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	55,104	1.4	546	0.1	422	1.9	38,128	1.8	1,393	0.5	342	1.4	8	0.4	1,231	1.3	0	0.0	534	3.6	5,818	14.1	2,968	3.6	3,713.0	7.7	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	10,805	0.3	1,209	0.1	195	0.9	7,700	0.4	738	0.3	0	0.0	0	0.0	118	0.1	198	0.2	0	0.0	46	0.1	423	0.5	179.0	0.4	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	55,333	1.4	4,749	0.5	85	0.4	40,840	1.9	2,156	0.8	300	1.2	8	0.4	72	0.1	2,835	3.0	1,090	7.4	0	0.0	1,926	2.3	1,271.0	2.6	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	52,210	1.4	** 7,645	** 0.7	1,172	5.2	30,351	1.4	** 3,477	** 1.3	343	1.4	0	0.0	2,427	2.6	2,707	2.8	105	0.7	570	1.4	0	0.0	3,412.0	7.1	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	29,574	0.8	** 1,302	** 0.1	670	3.0	11,924	0.6	** 5,685	** 2.1	1,809	7.4	0	0.0	1,728	1.9	407	0.4	41	0.3	57	0.1	5,953	7.2	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	87,981	2.3	** 11	** [2]	0	0.0	21,879	1.0	** 41	** [2]	9	[2]	0	0.0	4	[2]	40,498	42.2	1,054	7.1	12,410	30.1	4,128	5.0	7,946.0	16.4	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**3,884,934**	**100.0**	**1,010,843**	**26.0**	**0**	**0.0**	**2,022,500**	**52.1**	**256,159**	**6.6**	**23,345**	**0.6**	**1,822**	**[2]**	**15,357**	**0.4**	**80,475**	**2.1**	**14,686**	**0.4**	**36,491**	**0.9**	**79,745**	**2.1**	**46,976.0**	**1.2**	**27,846**	**0.7**	**221,454**	**5.7**	**2,793**	**0.1**	**44,440**	**1.1**
Interest paid deduction	1,326,354	34.1	0	0.0	0	0.0	1,208,503	59.8	52,894	20.6	3,272	14.0	1,234	67.7	1,674	10.9	9,523	11.8	2,897	19.7	8,007	21.9	17,323	21.7	6,749.0	14.4	4,888	17.6	6,706	3.0	450	16.1	2,231	5.0
Tax-exempt interest [3]	173,463	4.5	4,236	0.4	0	0.0	127,585	6.3	12,123	4.7	2,476	10.6	1	0.1	2,490	16.2	3,651	4.5	639	4.3	1,662	4.6	5,012	6.3	6,604.0	14.1	1,319	4.7	0	0.0	102	3.6	5,565	12.5
Taxes paid deduction	1,336,735	34.4	929,705	92.0	0	0.0	0	0.0	175,459	68.5	12,204	52.3	391	21.5	6,793	44.2	20,453	25.4	7,501	51.1	10,401	28.5	35,059	44.0	11,586.0	24.7	3,584	12.9	113,514	51.3	1,882	67.4	8,202	18.5
Charitable contributions deduction	596,150	15.3	54,905	5.4	0	0.0	498,422	24.6	0	0.0	1,841	7.9	180	9.9	2,380	15.5	1,241	1.5	1,050	7.1	1,536	4.2	7,580	9.5	4,360.0	9.3	983	3.5	21,509	9.7	156	5.6	8	[2]
Medical and dental expense deduction	18,089	0.5	3,085	0.3	0	0.0	7,418	0.4	1,114	0.4	0	0.0	0	0.0	64	0.4	**	** 0.0	0	0.0	40	0.1	** 173	** 0.2	** 931.0	** 2.0	0	0.0	5,262	2.4	1	[2]	0	0.0
Net casualty or theft loss deduction	1,081	[2]	80	[2]	0	0.0	836	[2]	19	[2]	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	** 2	** [2]	**	**	0	0.0	145	0.1	0	0.0	0	0.0
Total miscellaneous deductions	41,383	1.1	1,694	0.2	0	0.0	19,252	1.0	2,834	1.1	404	1.7	0	0.0	0	0.0	713	0.9	** 43	** 0.3	6	[2]	1,287	1.6	1,007.0	2.1	144	0.5	13,996	6.3	** 2	** 0.1	0	0.0
Foreign tax credit	60,177	1.5	724	0.1	0	0.0	25,334	1.3	646	0.3	3	[2]	8	0.4	583	3.8	0	0.0	** 458	** 3.1	2,163	5.9	1,551	1.9	1,812.0	3.9	12,525	45.0	11,508	5.2	** 43	** 1.5	2,818	6.3
General business credit	10,511	0.3	1,272	0.1	0	0.0	7,008	0.3	696	0.3	0	0.0	0	0.0	47	0.3	69	0.1	0	0.0	44	0.1	700	0.9	179.0	0.4	0	0.0	352	0.2	5	0.2	139	0.3
All other tax credits	57,148	1.5	4,695	0.5	0	0.0	36,461	1.8	2,040	0.8	300	1.3	8	0.4	60	0.4	884	1.1	1,038	7.1	0	0.0	1,904	2.4	1,429.0	3.0	299	1.1	4,713	2.1	25	0.9	3,294	7.4
Partnership and S corporation net losses	48,086	1.2	7,824	0.8	0	0.0	25,119	1.2	2,885	1.1	339	1.5	0	0.0	927	6.0	1,520	1.9	97	0.7	408	1.1	0	0.0	3,232.0	6.9	12	[2]	4,513	2.0	76	2.7	1,134	2.6
Foreign-earned income exclusion [3]	28,437	0.7	140	[2]	0	0.0	473	[2]	63	[2]	0	0.0	0	0.0	15	0.1	27,678	34.4	0	0.0	40	0.1	18	[2]	0.0	0.0	0	0.0	10	[2]	0	0.0	0	0.0
AMT tax preference [3]	1,909	[2]	609	0.1	0	0.0	690	[2]	64	[2]	0	0.0	0	0.0	** 1	** [2]	192	0.2	** 3	** [2]	6	[2]	188	0.2	3.0	[2]	0	0.0	9	[2]	0	0.0	145	0.3
Nontaxable Social Security benefits [3]	69,855	1.8	** 680	** 0.1	0	0.0	36,072	1.8	1,285	0.5	452	1.9	0	0.0	** 32	** 0.2	438	0.5	** 379	** 2.6	2,150	5.9	1,205	1.5	7,496.0	16.0	0	0.0	19,627	8.9	39	1.4	0	0.0
Capital gains taxed at 0 percent	37,242	1.0	** 1,183	** 0.1			9,862	0.5	4,036	1.6	2,046	8.8	0	0.0	** 284	** 1.9	167	0.2	** 41	** 0.3	58	0.2	5,682	7.1	0.0	0.0	745	2.7	12,824	5.8	8	0.3	307	0.7
No second largest item	78,315	2.0	** 11	** [2]	0	0.0	19,466	1.0	2	[2]	9	[2]	0	0.0	** 6	** [2]	13,946	17.3	541	3.7	9,970	27.3	2,061	2.6	1,589.0	3.4	3,346	12.0	6,769	3.1	3	0.1	20,597	46.3
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**16,430**	**100.0**	**308**	**1.9**	**1,000**	**6.1**	**454**	**2.8**	**1,359**	**8.3**	**1,112**	**6.8**	**390**	**2.4**	**3,322**	**20.2**	**6,731**	**41.0**	**112**	**0.7**	**347**	**2.1**	**1,154**	**7.0**	**141.0**	**0.9**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	3,349	20.4	0	0.0	173	17.3	70	15.4	184	13.5	77	6.9	144	36.9	765	23.0	1,693	25.2	45	40.2	110	31.7	53	4.6	35.0	24.8	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	829	5.0	28	9.1	0	0.0	59	13.0	142	10.4	26	2.3	** 5	** 1.3	131	3.9	123	1.8	** 3	** 2.7	5	1.4	293	25.4	14.0	9.9	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	3,365	20.5	93	30.2	193	19.3	0	0.0	276	20.3	330	29.7	134	34.4	** 1,288	** 38.8	714	10.6	** 21	** 18.8	114	32.9	187	16.2	15.0	10.6	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,852	11.3	49	15.9	172	17.2	125	27.5	0	0.0	235	21.1	34	8.7	** 391	** 11.8	518	7.7	** 11	** 9.8	31	8.9	256	22.2	29.0	20.6	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	260	1.6	10	3.2	18	1.8	17	3.7	108	7.9	0	0.0	13	3.3	54	1.6	16	0.2	0	0.0	3	0.9	13	1.1	8.0	5.7	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	22	0.1	** 2	** 0.6	2	0.2	2	0.4	** 3	** 0.2	1	0.1	0	0.0	** 9	** 0.3	** 1	** [2]	0	0.0	0	0.0	1	0.1	1.0	0.7	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	1,127	6.9	32	10.4	105	10.5	77	17.0	223	16.4	279	25.1	26	6.7	0	0.0	162	2.4	6	5.4	7	2.0	202	17.5	8.0	5.7	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	178	1.1	12	3.9	11	1.1	** 16	** 3.5	45	3.3	3	0.3	2	0.5	12	0.4	0	0.0	** 1	** 0.9	2	0.6	68	5.9	6.0	4.3	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	101	0.6	** 9	** 2.9	** 8	** 0.8	6	1.3	** 28	** 2.1	0	0.0	0	0.0	** 9	** 0.3	** 7	** 0.1	0	0.0	** 4	** 1.2	21	1.8	9.0	6.4	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	225	1.4	10	3.2	3	0.3	** 15	** 3.3	18	1.3	** 3	** 0.3	** 2	** 0.5	17	0.5	121	1.8	** 5	** 4.5	0	0.0	22	1.9	9.0	6.4	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	1,253	7.6	21	6.8	238	23.8	47	10.4	83	6.1	23	2.1	23	5.9	506	15.2	278	4.1	7	6.3	22	6.3	0	0.0	5.0	3.5	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	957	5.8	42	13.6	76	7.6	20	4.4	247	18.2	130	11.7	5	1.3	69	2.1	275	4.1	13	11.6	42	12.1	38	3.3	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	2,912	17.7	**	**	** 1	** 0.1	0	0.0	2	0.1	** 5	** 0.4	** 2	** 0.5	70	2.1	2,823	41.9	0	0.0	** 7	** 2.0	0	0.0	2.0	1.4	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**30,351**	**100.0**	**335**	**1.1**	**0**	**0.0**	**691**	**2.3**	**1,392**	**4.6**	**1,818**	**6.0**	**403**	**1.3**	**491**	**1.6**	**9,230**	**30.4**	**106**	**0.3**	**342**	**1.1**	**1,259**	**4.1**	**219.0**	**0.7**	**1,613**	**5.3**	**** 12,426**	**** 40.9**	**** 3**	**** [2]**	**** 23**	**** 0**
Interest paid deduction	2,295	7.6	0	0.0	0	0.0	69	10.0	161	11.6	71	3.9	142	35.2	38	7.7	742	8.0	41	38.7	106	31.0	51	4.1	33.0	15.1	100	6.2	** 735	** 5.9	** 1	** 33	** 5	** 22
Tax-exempt interest [3]	2,322	7.6	54	16.1	0	0.0	264	38.2	** 276	** 19.8	856	47.1	26	6.5	143	29.1	126	1.4	** 4	** 4	12	3.5	491	39.0	60.0	27.4	** 10	** 0.6	** 0	** 0.0	**	**	**	**
Taxes paid deduction	5,085	16.8	99	29.6	0	0.0	0	0.0	257	18.5	244	13.4	126	31.3	80	16.3	489	5.3	23	21.7	114	33.3	170	13.5	17.0	7.8	51	3.2	** 3,414	** 27.5	**	**	** 1	** 4
Charitable contributions deduction	2,969	9.8	42	12.5	0	0.0	** 119	** 17.2	0	0.0	212	11.7	** 34	** 8.4	126	25.7	279	3.0	** 8	** 7.5	30	8.8	232	18.4	40.0	18.3	** 16	** 1.0	** 1,828	** 14.7	**	**	** 2	** 9
Medical and dental expense deduction	2,035	6.7	10	3.0	0	0.0	22	3.2	87	6.3	0	0.0	** 15	** 3.7	** 21	** 4.3	12	0.1	0	0.0	3	0.9	15	1.2	17.0	7.8	** 14	** 0.9	** 1,815	** 14.6	**	**	** 4	** 17
Net casualty or theft loss deduction	30	0.1	** 2	** 1	0	0.0	1	0.1	** 3	** 0.2	3	0.2	0	0.0	1	0.2	0	0.0	0	0.0	0	0.0	** 1	** 0	** 2	** 1	**	**	** 17	** 0	**	**	**	**
Total miscellaneous deductions	2,180	7.2	** 31	** 9	0	0.0	79	11.4	167	12.0	** 203	** 11.2	19	4.7	0	0.0	42	0.5	4	3.8	2	0.6	120	9.5	15.0	6.8	** 4	** 0	** 1,492	** 12.0	**	**	** 2	** 9
Foreign tax credit	1,521	5.0	** 12	** 3.6	0	0.0	16	2.3	43	3.1	3	0.2	** 2	** 0.5	** 2	** 0.4	0	0.0	1	0.9	1	0.3	73	5.8	6.0	2.7	1,340	83.1	** 22	** 0.2	**	**	**	**
General business credit	98	0.3	** 7	** 2	0	0.0	7	1.0	** 29	** 2.1	**	**	0	0.0	0	0.0	4	[2]	0	0.0	** 4	** 1.2	24	1.9	7.0	3.2	0	0.0	** 16	** 0.1	**	**	**	**
All other tax credits	225	0.7	14	4.2	0	0.0	15	2.2	18	1.3	3	0.2	** 2	** 0.5	** 4	** 0.8	52	0.6	4	3.8	0	0.0	23	1.8	9.0	4.1	6	0.4	** 74	** 0.6	** 1	** 33	**	**
Partnership and S corporation net losses	1,823	6.0	21	6.3	0	0.0	62	9.0	76	5.5	23	1.3	23	5.7	57	11.6	178	1.9	8	7.5	21	6.1	0	0.0	7.0	3.2	7	0.4	** 1,338	** 10.8	**	**	** 2	** 9
Foreign-earned income exclusion [3]	6,002	19.8	** 6	** 1.8	** 0	** 0.0	** 5	** 1	** 6	** 0.4	** 4	** 0	** 2	** 0.5	** 3.0	** 0.6	** 5,965	** 64.6	** 0	** 0.0	**	**	** 2	** 0.2	** 0.0	** 0.0	** 0	** 0.0	** 9	** 0	**	**	**	**
AMT tax preference [3]	15	[2]	** 1	** 0	**	**	**	**	**	**	** 2	** 0	**	**	**	**	** 3	** [2]	**	**	** 1	** 0	** 3	** 0	**	**	** 1	** 0	** 4	** [2]	**	**	**	**
Nontaxable Social Security benefits [3]	432	1.4	4	1.2	0	0.0	2	0.3	37	2.7	53	2.9	6	1.5	3	0.6	48	0.5	0	0.0	3	0.9	5	0.4	4.0	1.8	1	0.1	** 265	** 2.1	** 1	** 33	**	**
Capital gains taxed at 0 percent	1,990	6.6	32	9.6	0	0.0	30	4.3	229	16.5	139	7.6	5	1.2	13	2.6	225	2.4	13	12.3	39	11.4	49	3.9	0.0	0.0	14	0.9	** 1,201	** 9.7	**	**	** 1	** 4
No second largest item	1,330	4.4	**	**	0	0.0	0	0.0	3	0.2	** 2	** 0.1	1	0.2	0	0.0	1,065	11.5	0	0.0	6	1.8	0	0.0	2.0	0.9	** 49	** 3	** 196	** 1.6	**	**	** 6	** 26

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2008 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Capital gains taxed at 0 percent		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total			Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**4,257,915**	**100.0**	**1,167,362**	**27.4**	**35,890**	**0.8**	**2,276,417**	**53.5**	**300,717**	**7.1**	**27,929**	**0.7**	**6,287**	**0.1**	**97,538**	**2.3**	**127,187**	**3.0**	**17,502**	**0.4**	**24,010**	**0.6**	**110,304**	**2.6**	**66,771.7**	**1.6**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,454,069	34.1	0	0.0	6,540	18.2	1,302,031	57.2	61,675	20.5	3,282	11.8	1,225	19.5	25,429	26.1	17,792	14.0	3,916	22.4	3,680	15.3	16,080	14.6	12,417.9	18.6	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	57,045	1.3	6,494	0.6	0	0.0	37,598	1.7	3,497	1.2	161	0.6	84	1.3	1,243	1.3	1,889	1.5	247	1.4	239	1.0	4,044	3.7	1,549.7	2.3	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,467,576	34.5	1,051,933	90.1	17,912	49.9	0	0.0	202,769	67.4	15,988	57.2	3,380	53.8	54,402	55.8	33,950	26.7	7,938	45.4	7,341	30.6	50,941	46.2	21,022.7	31.5	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	772,772	18.1	65,820	5.6	4,564	12.7	668,799	29.4	0	0.0	3,278	11.7	735	11.7	8,775	9.0	4,293	3.4	1,504	8.6	1,658	6.9	8,690	7.9	4,657.0	7.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	18,592	0.4	3,540	0.3	** 169	** 0.5	10,403	0.5	1,976	0.7	0	0.0	0	0.0	1,054	1.1	** 328	** 0.3	0	0.0	0	0.0	** 515	** 0.5	** 607.5	** 0.9	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	3,637	0.1	284	[2]	** 15	** [2]	1,927	0.1	635	0.2	0	0.0	0	0.0	360	0.4	** 305	** 0.2	0	0.0	7	[2]	** 93	** 0.1	** 11.4	** [2]	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	147,289	3.5	21,980	1.9	2,249	6.3	100,379	4.4	11,065	3.7	1,655	5.9	639	10.2	0	0.0	2,356	1.9	44	0.3	64	0.3	3,776	3.4	3,394.9	5.1	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	65,786	1.5	813	0.1	725	2.0	46,639	2.0	1,756	0.6	0	0.0	0	0.0	1,580	1.6	0	0.0	679	3.9	2,269	9.5	5,938	5.4	5,073.6	7.6	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	13,285	0.3	852	0.1	262	0.7	9,195	0.4	1,003	0.3	0	0.0	3	[2]	138	0.1	261	0.2	0	0.0	289	1.2	978	0.9	304.3	0.5	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	24,766	0.6	2,165	0.2	178	0.5	13,847	0.6	1,401	0.5	0	0.0	139	2.2	70	0.1	4,978	3.9	330	1.9	0	0.0	1,134	1.0	524.7	0.8	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	70,960	1.7	** 10,980	** 0.9	1,801	5.0	38,235	1.7	** 6,576	** 2.2	158	0.6	28	0.4	2,690	2.8	4,288	3.4	712	4.1	361	1.5	0	0.0	5,131.2	7.7	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	47,688	1.1	** 2,494	** 0.2	1,476	4.1	19,441	0.9	** 8,311	** 2.8	3,407	12.2	55	0.9	1,797	1.8	1,516	1.2	5	[2]	13	0.1	9,182	8.3	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	114,450	2.7	** 8	** [2]	0	0.0	27,924	1.2	** 53	** [2]	0	0.0	0	0.0	0	0.0	55,230	43.4	2,128	12.2	8,088	33.7	8,934	8.1	12,076.9	18.1	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**4,325,785**	**100.0**	**1,145,684**	**26.5**	**0**	**0.0**	**2,179,063**	**50.4**	**290,732**	**6.7**	**28,160**	**0.7**	**5,562**	**0.1**	**16,400**	**0.4**	**97,800**	**2.3**	**16,589**	**0.4**	**23,641**	**0.5**	**103,995**	**2.4**	**64,544.9**	**1.5**	**26,154**	**0.6**	**263,228**	**6.1**	**5,306**	**0.1**	**58,925**	**1.4**
Interest paid deduction	1,411,387	32.6	0	0.0	0	0.0	1,272,991	58.4	62,121	21.4	3,290	11.7	1,207	21.7	1,948	11.9	10,243	10.5	4,084	24.6	3,937	16.7	16,514	15.9	12,992.6	20.1	4,738	18.1	11,648	4.4	1,242	23.4	4,431	7.5
Tax-exempt interest [3]	222,345	5.1	2,993	0.3	0	0.0	165,812	7.6	15,721	5.4	2,779	9.9	198	3.6	3,440	21.0	5,736	5.9	1,224	7.4	1,931	8.2	7,194	6.9	5,374.6	8.3	1,237	4.7	0	0.0	406	7.7	8,300	14.1
Taxes paid deduction	1,523,464	35.2	1,050,970	91.7	0	0.0	0	0.0	186,887	64.3	13,546	48.1	3,153	56.7	8,498	51.8	27,611	28.2	7,292	44.0	7,391	31.3	48,027	46.2	18,536.0	28.7	3,861	14.8	136,353	51.8	2,400	45.2	8,939	15.2
Charitable contributions deduction	650,356	15.0	66,570	5.8	0	0.0	536,542	24.6	0	0.0	2,578	9.2	729	13.1	768	4.7	2,737	2.8	1,412	8.5	1,547	6.5	8,007	7.7	4,118.4	6.4	986	3.8	23,768	9.0	553	10.4	42	0.1
Medical and dental expense deduction	19,106	0.4	4,018	0.4	0	0.0	8,081	0.4	1,704	0.6	0	0.0	0	0.0	18	0.1	** 154	** 0.2	0	0.0	0	0.0	** 556	** 0.5	** 604.5	** 0.9	300	1.1	3,636	1.4	34	0.6	0	0.0
Net casualty or theft loss deduction	3,413	0.1	281	[2]	0	0.0	1,778	0.1	643	0.2	0	0.0	0	0.0	0	0.0	** 305	** 0.3	0	0.0	0	0.0	** 93	** 0.1	**	**	0	0.0	307	0.1	0	0.0	0	0.0
Total miscellaneous deductions	54,554	1.3	2,536	0.2	0	0.0	29,126	1.3	4,258	1.5	818	2.9	47	0.8	0	0.0	759	0.8	** 4	** [2]	6	[2]	2,238	2.2	1,505.0	2.3	13	[2]	13,240	5.0	**	**	8	[2]
Foreign tax credit	73,291	1.7	665	0.1	0	0.0	27,638	1.3	901	0.3	300	1.1	0	0.0	542	3.3	0	0.0	** 282	** 1.7	957	4.0	3,287	3.2	882.3	1.4	12,362	47.3	17,946	6.8	** 166	** 3.1	7,361	12.5
General business credit	12,940	0.3	835	0.1	0	0.0	7,697	0.4	987	0.3	0	0.0	3	0.1	3	[2]	147	0.2	0	0.0	283	1.2	881	0.8	307.4	0.5	0	0.0	1,324	0.5	0	0.0	472	0.8
All other tax credits	23,094	0.5	2,308	0.2	0	0.0	12,386	0.6	1,297	0.4	0	0.0	139	2.5	9	0.1	1,327	1.4	183	1.1	0	0.0	968	0.9	523.7	0.8	0	0.0	3,256	1.2	78	1.5	620	1.1
Partnership and S corporation net losses	68,485	1.6	10,904	1.0	0	0.0	33,429	1.5	6,296	2.2	155	0.6	36	0.6	503	3.1	1,247	1.3	692	4.2	361	1.5	0	0.0	5,433.1	8.4	499	1.9	6,212	2.4	174	3.3	2,554	4.3
Foreign-earned income exclusion [3]	31,740	0.7	0	0.0	0	0.0	584	[2]	77	[2]	0	0.0	0	0.0	55	0.3	30,615	31.3	0	0.0	7	[2]	295	0.3	48.9	0.1	0	0.0	17	[2]	41	0.8	0	0.0
AMT tax preference [3]	2,307	0.1	341	[2]	0	0.0	1,331	0.1	66	[2]	0	0.0	0	0.0	**	**	96	0.1	** 12	** 0.1	28	0.1	363	0.3	0.0	0.0	0	0.0	61	[2]	0	0.0	8	[2]
Nontaxable Social Security benefits [3]	92,976	2.1	** 803	** 0.1	0	0.0	43,126	2.0	1,664	0.6	961	3.4	0	0.0	** 144	** 0.9	1,756	1.8	** 578	** 3.5	222	0.9	2,836	2.7	10,320.8	16.0	0	0.0	30,362	11.5	194	3.7	0	0.0
Capital gains taxed at 0 percent	50,258	1.2	** 2,461	** 0.2			15,005	0.7	8,023	2.8	3,732	13.3	52	0.9	** 472	** 2.9	1,113	1.1	** 5	** [2]	56	0.2	9,092	8.7	0.0	0.0	308	1.2	9,020	3.4	11	0.2	913	1.5
No second largest item	86,069	2.0	**	**	0	0.0	23,537	1.1	86	[2]	0	0.0	0	0.0	**	**	13,954	14.3	820	4.9	6,915	29.2	3,646	3.5	3,897.8	6.0	1,849	7.1	6,078	2.3	6	0.1	25,277	42.9
Returns without U.S. income tax																																		
Returns with adjusted gross income of $200,000 or more																																		
Total	**18,741**	**100.0**	**447**	**2.4**	**1,325**	**7.1**	**709**	**3.8**	**1,172**	**6.3**	**1,102**	**5.9**	**654**	**3.5**	**4,128**	**22.0**	**7,085**	**37.8**	**96**	**0.5**	**237**	**1.3**	**1,692**	**9.0**	**93.0**	**0.5**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	3,922	20.9	0	0.0	226	17.1	91	12.8	190	16.2	74	6.7	213	32.6	960	23.3	1,945	27.5	38	39.6	61	25.7	91	5.4	33.0	35.5	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	1,342	7.2	36	8.1	0	0.0	92	13.0	135	11.5	20	1.8	** 29	** 4.4	207	5.0	304	4.3	** 5	** 5.2	13	5.5	494	29.2	7.0	7.5	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	4,242	22.6	184	41.2	271	20.5	0	0.0	276	23.5	365	33.1	248	37.9	** 1,753	** 42.5	720	10.2	** 17	** 17.7	72	30.4	320	18.9	16.0	17.2	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	1,835	9.8	54	12.1	187	14.1	184	26.0	0	0.0	235	21.3	51	7.8	** 341	** 8.3	458	6.5	** 9	** 9.4	21	8.9	281	16.6	14.0	15.1	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	235	1.3	14	3.1	18	1.4	25	3.5	83	7.1	0	0.0	9	1.4	38	0.9	29	0.4	0	0.0	4	1.7	12	0.7	8.0	8.6	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	49	0.3	**	** 0.0	0	0.0	5	0.7	** 4	** 0.3	0	0.0	0	0.0	** 20	** 0.5	** 4	** 0.1	0	0.0	0	0.0	11	0.7	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	1,246	6.6	43	9.6	154	11.6	135	19.0	159	13.6	234	21.2	42	6.4	0	0.0	166	2.3	3	3.1	6	2.5	306	18.1	3.0	3.2	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	189	1.0	10	2.2	28	2.1	** 14	** 2.0	41	3.5	3	0.3	4	0.6	6	0.1	0	0.0	** 3	** 3.1	3	1.3	75	4.4	9.0	9.7	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	101	0.5	** 8	** 1.8	** 6	** 0.5	7	1.0	** 17	** 1.5	4	0.4	0	0.0	** 13	** 0.3	**	** 0.0	0	0.0	**	**	42	2.5	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	146	0.8	10	2.2	8	0.6	**	**	8	0.7	**	** 0.0	**	**	11	0.3	85	1.2	**	** 0.0	0	0.0	17	1.0	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	1,554	8.3	31	6.9	341	25.7	133	18.8	79	6.7	18	1.6	42	6.4	594	14.4	294	4.1	8	8.3	11	4.6	0	0.0	3.0	3.2	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	994	5.3	57	12.8	86	6.5	23	3.2	180	15.4	146	13.2	16	2.4	115	2.8	277	3.9	13	13.5	42	17.7	43	2.5	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	2,886	15.4	**	**	**	** 0.0	0	0.0	0	0.0	** 3	** 0.3	**	**	70	1.7	2,804	39.6	0	0.0	** 4	** 1.7	0	0.0	0.0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																																		
Total	**27,394**	**100.0**	**471**	**1.7**	**0**	**0.0**	**1,098**	**4.0**	**1,205**	**4.4**	**1,789**	**6.5**	**674**	**2.5**	**501**	**1.8**	**9,470**	**34.6**	**87**	**0.3**	**239**	**0.9**	**1,772**	**6.5**	**141.0**	**0.5**	**1,554**	**5.7**	**** 8,348**	**** 30.5**	**** 6**	**** [2]**	**** 38**	**** 0**
Interest paid deduction	2,197	8.0	0	0.0	0	0.0	98	8.9	187	15.5	70	3.9	213	31.6	47	9.4	681	7.2	35	40.2	64	26.8	73	4.1	33.0	23.4	77	5.0	** 620	** 7.4	**	**	**	**
Tax-exempt interest [3]	2,535	9.3	49	10.4	0	0.0	445	40.5	** 196	** 16.3	781	43.7	75	11.1	120	24.0	111	1.2	**	**	10	4.2	710	40.1	34.0	24.1	**	**	** 0	** 0.0	** 6**	** 100**	** 4	** 11
Taxes paid deduction	4,263	15.6	192	40.8	0	0.0	0	0.0	261	21.7	305	17.0	234	34.7	131	26.1	391	4.1	17	19.5	74	31.0	324	18.3	17.0	12.1	35	2.3	** 2,282	** 27.3	**	**	**	**
Charitable contributions deduction	2,289	8.4	57	12.1	0	0.0	** 175	** 15.9	0	0.0	178	9.9	** 53	** 7.9	80	16.0	245	2.6	** 10	** 11.5	26	10.9	261	14.7	20.0	14.2	** 18	** 1.2	** 1,172	** 14.0	**	**	**	**
Medical and dental expense deduction	1,378	5.0	18	3.8	0	0.0	28	2.5	87	7.2	0	0.0	**	**	** 17	** 3.4	16	0.2	0	0.0	0	0.0	17	1.0	12.0	8.5	** 9	** 0.6	** 1,169	** 14.0	**	**	**	**
Net casualty or theft loss deduction	53	0.2	**	**	0	0.0	6	0.5	** 3	** 0.2	3	0.2	0	0.0	0	0.0	3	[2]	0	0.0	0	0.0	** 11	** 1	**	**	**	**	** 24	** 0	**	**	**	**
Total miscellaneous deductions	1,754	6.4	** 29	** 6	0	0.0	138	12.6	117	9.7	** 206	** 11.5	25	3.7	0	0.0	56	0.6	0	0.0	3	1.3	193	10.9	4.0	2.8	**	**	** 981	** 11.8	**	**	**	**
Foreign tax credit	1,561	5.7	** 6	** 1.3	0	0.0	10	0.9	35	2.9	3	0.2	** 4	** 0.6	**	**	0	0.0	3	3.4	5	2.1	76	4.3	7.0	5.0	1,395	89.8	** 22	** 0.3	**	**	**	**
General business credit	94	0.3	** 8	** 2	0	0.0	6	0.5	** 18	** 1.5	** 4	** 0	0	0.0	3	0.6	0	0.0	0	0.0	**	** 0.0	44	2.5	0.0	0.0	0	0.0	** 7	** 0.1	**	**	**	**
All other tax credits	112	0.4	10	2.1	0	0.0	4	0.4	8	0.7	0	0.0	**	**	**	** 0.0	32	0.3	0	0.0	0	0.0	17	1.0	5.0	3.5	5	0.3	** 30	** 0.4	**	**	**	**
Partnership and S corporation net losses	1,721	6.3	34	7.2	0	0.0	152	13.8	80	6.6	18	1.0	41	6.1	85	17.0	205	2.2	9	10.3	14	5.9	0	0.0	4.0	2.8	0	0.0	** 1,077	** 12.9	**	**	**	**
Foreign-earned income exclusion [3]	6,658	24.3	** 7	** 1.5	** 0	** 0.0	** 6	** 1	** 4	** 0.3	** 3	** 0	** 6	** 0.9	** 0	** 0.0	** 6,629	** 70.0	** 0	** 0.0	**	**	** 7	** 0.4	** 0.0	** 0.0	** 0	** 0.0	** 3	** [2]	**	**	**	**
AMT tax preference [3]	6	[2]	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	316	1.2	4	0.8	0	0.0	3	0.3	28	2.3	61	3.4	9	1.3	3	0.6	36	0.4	0	0.0	0	0.0	0	0.0	5.0	3.5	0	0.0	** 165	** 2.0	**	**	**	**
Capital gains taxed at 0 percent	1,473	5.4	57	12.1	0	0.0	27	2.5	181	15.0	157	8.8	14	2.1	15	3.0	246	2.6	13	14.9	39	16.3	39	2.2	0.0	0.0	10	0.6	** 675	** 8.1	**	**	**	**
No second largest item	984	3.6	**	**	0	0.0	0	0.0	0	0.0	**	** 0.0	0	0.0	0	0.0	819	8.6	0	0.0	4	1.7	0	0.0	0.0	0.0	** 5	** 0	** 122	** 1.5	**	**	** 34	** 90

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

27-Dec-10

2007 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect																											
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax Returns with adjusted gross income of $200,000 or more																														
Total	**4,394,741**	**100.0**	**1,171,501**	**26.7**	**62,180**	**1.4**	**2,301,758**	**52.4**	**347,613**	**7.9**	**35,398**	**0.8**	**872**	**[2]**	**119,430**	**2.7**	**166,088**	**3.8**	**8,482**	**0.2**	**43,321**	**1.0**	**138,098**	**3.1**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	1,456,094	33.1	0	0.0	12,020	19.3	1,291,036	56.1	67,036	19.3	3,101	8.8	656	75.3	32,550	27.3	14,576	8.8	1,375	16.2	5,009	11.6	28,734	20.8	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	70,645	1.6	8,860	0.8	0	0.0	43,528	1.9	6,766	1.9	187	0.5	42	4.8	1,752	1.5	2,305	1.4	203	2.4	656	1.5	6,346	4.6	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,536,112	35.0	1,059,021	90.4	34,132	54.9	0	0.0	243,844	70.1	21,972	62.1	109	12.5	62,804	52.6	37,670	22.7	3,238	38.2	15,133	34.9	58,188	42.1	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	797,577	18.1	63,518	5.4	6,932	11.1	689,779	30.0	0	0.0	3,941	11.1	9	1.1	13,090	11.0	3,734	2.2	409	4.8	1,396	3.2	14,768	10.7	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	20,425	0.5	2,518	0.2	** 26	** [2]	12,208	0.5	3,864	1.1	0	0.0	0	0.0	1,314	1.1	** 53	** [2]	0	0.0	142	0.3	** 305	** 0.2	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	1,184	[2]	620	0.1	**	**	67	[2]	12	[2]	0	0.0	0	0.0	438	0.4	**	**	41	0.5	0	0.0	**	**	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	167,863	3.8	21,488	1.8	3,896	6.3	115,608	5.0	14,862	4.3	5,153	14.6	0	0.0	0	0.0	1,958	1.2	57	0.7	397	0.9	4,445	3.2	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	83,132	1.9	1,628	0.1	852	1.4	55,069	2.4	2,467	0.7	587	1.7	50	5.7	3,713	3.1	0	0.0	368	4.3	7,426	17.1	10,972	7.9	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	8,271	0.2	558	[2]	439	0.7	4,987	0.2	600	0.2	0	0.0	3	0.3	81	0.1	282	0.2	0	0.0	898	2.1	424	0.3	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	35,907	0.8	3,263	0.3	796	1.3	19,661	0.9	1,552	0.4	7	[2]	0	0.0	98	0.1	6,159	3.7	1,108	13.1	0	0.0	3,264	2.4	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	66,983	1.5	** 10,027	** 0.9	2,932	4.7	38,536	1.7	** 5,611	** 1.9	451	1.3	3	0.4	3,121	2.6	4,639	2.8	138	1.6	623	1.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	150,547	3.4	**	**	154	0.2	31,278	1.4	**	**	0	0.0	0	0.0	470	0.4	94,713	57.0	1,544	18.2	11,641	26.9	10,650	7.7	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																														
Total	**4,493,195**	**100.0**	**1,152,011**	**25.6**	**0**	**0.0**	**2,156,510**	**48.0**	**330,533**	**7.4**	**33,544**	**0.7**	**1,507**	**[2]**	**26,883**	**0.6**	**105,111**	**2.3**	**8,591**	**0.2**	**36,878**	**0.8**	**132,526**	**2.9**	**24,743**	**0.6**	**373,766**	**8.3**	**13,126**	**0.3**	**97,466**	**2.2**
Interest paid deduction	1,402,047	31.2	0	0.0	0	0.0	1,250,715	58.0	67,884	20.5	2,268	6.8	649	43.1	3,195	11.9	7,983	7.6	1,599	18.6	4,556	12.4	28,799	21.7	6,005	24.3	20,809	5.6	2,155	16.4	5,429	5.6
Tax-exempt interest [3]	261,204	5.8	5,634	0.5	0	0.0	178,621	8.3	24,539	7.4	5,976	17.8	555	36.8	4,831	18.0	8,018	7.6	478	5.6	3,033	8.2	12,846	9.7	1,228	5.0	0	0.0	838	6.4	14,607	15.0
Taxes paid deduction	1,597,387	35.6	1,055,547	91.6	0	0.0	0	0.0	216,624	65.5	14,187	42.3	101	6.7	11,448	42.6	23,963	22.8	3,087	35.9	13,374	36.3	53,238	40.2	3,081	12.5	181,578	48.6	8,255	62.9	12,903	13.2
Charitable contributions deduction	651,698	14.5	65,645	5.7	0	0.0	528,687	24.5	0	0.0	3,183	9.5	145	9.6	3,491	13.0	2,265	2.2	345	4.0	1,382	3.7	14,416	10.9	557	2.3	30,632	8.2	607	4.6	343	0.4
Medical and dental expense deduction	24,622	0.5	2,654	0.2	0	0.0	9,437	0.4	2,702	0.8	0	0.0	0	0.0	423	1.6	** 12	** [2]	0	0.0	151	0.4	** 342	** 0.3	0	0.0	8,595	2.3	8	0.1	302	0.3
Net casualty or theft loss deduction	742	[2]	620	0.1	0	0.0	56	[2]	12	[2]	0	0.0	0	0.0	0	0.0	**	**	41	0.5	0	0.0	**	**	0	0.0	8	[2]	0	0.0	0	0.0
Total miscellaneous deductions	67,347	1.5	2,855	0.2	0	0.0	33,575	1.6	5,953	1.8	3,091	9.2	0	0.0	0	0.0	600	0.6	**	**	18	[2]	2,115	1.6	15	0.1	19,119	5.1	**	**	0	0.0
Foreign tax credit	98,059	2.2	1,376	0.1	0	0.0	29,583	1.4	1,531	0.5	189	0.6	9	0.6	1,841	6.8	0	0.0	** 191	** 2.2	2,846	7.7	5,600	4.2	8,869	35.8	30,662	8.2	** 8	** 0.1	15,360	15.8
General business credit	8,137	0.2	708	0.1	0	0.0	4,226	0.2	449	0.1	0	0.0	3	0.2	49	0.2	122	0.1	0	0.0	834	2.3	262	0.2	0	0.0	1,172	0.3	8	0.1	305	0.3
All other tax credits	32,782	0.7	3,287	0.3	0	0.0	15,816	0.7	1,835	0.6	0	0.0	0	0.0	18	0.1	682	0.6	1,176	13.7	0	0.0	2,671	2.0	323	1.3	3,314	0.9	558	4.3	3,103	3.2
Partnership and S corporation net losses	65,865	1.5	11,399	1.0	0	0.0	33,468	1.6	5,927	1.8	435	1.3	3	0.2	922	3.4	1,435	1.4	177	2.1	438	1.2	0	0.0	463	1.9	9,121	2.4	155	1.2	1,923	2.0
Foreign-earned income exclusion [3]	35,152	0.8	518	[2]	0	0.0	242	[2]	71	[2]	0	0.0	0	0.0	357	1.3	33,853	32.2	0	0.0	3	[2]	51	[2]	0	0.0	17	[2]	41	0.3	0	0.0
AMT tax preference [3]	4,114	0.1	186	[2]	0	0.0	1,829	0.1	393	0.1	302	0.9	41	2.7	**	**	324	0.3	**	**	67	0.2	419	0.3	0	0.0	373	0.1	0	0.0	177	0.2
Nontaxable Social Security benefits [3]	125,214	2.8	** 1,581	** 0.1	0	0.0	45,476	2.1	2,564	0.8	3,913	11.7	0	0.0	** 308	** 1.1	4,801	4.6	** 783	** 9.1	2,161	5.9	5,534	4.2	315	1.3	57,774	15.5	12	0.1	0	0.0
No second largest item	118,823	2.6	**	**	0	0.0	24,780	1.1	49	[2]	0	0.0	0	0.0	**	**	21,053	20.0	712	8.3	8,016	21.7	6,234	4.7	3,887	15.7	10,592	2.8	482	3.7	43,014	44.1
Returns without U.S. income tax Returns with adjusted gross income of $200,000 or more																														
Total	**10,464**	**100.0**	**340**	**3.2**	**1,050**	**10.0**	**253**	**2.4**	**395**	**3.8**	**518**	**5.0**	**323**	**3.1**	**1,805**	**17.3**	**4,863**	**46.5**	**11**	**0.1**	**288**	**2.8**	**618**	**5.9**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	3,082	29.5	0	0.0	260	24.8	160	63.2	102	25.8	52	10.0	151	46.7	786	43.5	1,437	29.6	3	27.3	97	33.7	34	5.5	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	749	7.2	39	11.5	0	0.0	29	11.5	90	22.8	13	2.5	** 10	** 3.1	43	2.4	205	4.2	** 4	** 36.4	20	6.9	301	48.7	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	1,808	17.3	172	50.6	195	18.6	0	0.0	77	19.5	162	31.3	91	28.2	** 629	** 34.8	394	8.1	**	**	93	32.3	71	11.5	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	960	9.2	66	19.4	184	17.5	20	7.9	0	0.0	135	26.1	26	8.0	**	**	338	7.0	**	**	22	7.6	90	14.6	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	115	1.1	6	1.8	20	1.9	7	2.8	25	6.3	0	0.0	8	2.5	24	1.3	20	0.4	0	0.0	0	0.0	5	0.8	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	7	0.1	** 4	** 1.2	0	0.0	0	0.0	** 3	** 0.8	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	440	4.2	14	4.1	71	6.8	8	3.2	26	6.6	134	25.9	23	7.1	0	0.0	108	2.2	0	0.0	14	4.9	42	6.8	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	142	1.4	3	0.9	34	3.2	** 8	** 3.2	36	9.1	9	1.7	0	0.0	7	0.4	0	0.0	**	**	5	1.7	42	6.8	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	18	0.2	**	**	**	**	0	0.0	**	**	0	0.0	0	0.0	** 6	** 0.3	** 3	** [2]	0	0.0	**	**	5	0.8	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	175	1.7	17	5.0	15	1.4	**	**	15	3.8	** 7	** 1.3	**	**	11	0.6	76	1.6	** 4	** 36.4	0	0.0	28	4.5	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S corporation net losses	803	7.7	19	5.6	267	25.4	21	8.3	21	5.3	6	1.2	14	4.3	212	11.7	216	4.4	0	0.0	27	9.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	2,165	20.7	**	**	** 4	** 0.4	0	0.0	0	0.0	**	**	**	**	87	4.8	2,066	42.5	0	0.0	** 10	** 3.5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more																														
Total	**13,142**	**100.0**	**294**	**2.2**	**0**	**0.0**	**274**	**2.1**	**413**	**3.1**	**822**	**6.3**	**317**	**2.4**	**45**	**0.3**	**7,009**	**53.3**	**10**	**0.1**	**300**	**2.3**	**448**	**3.4**	**998**	**7.6**	**** 2,212**	**** 16.8**	******	******	******	******
Interest paid deduction	1,346	10.2	0	0.0	0	0.0	161	58.8	115	27.8	54	6.6	148	46.7	5	11.1	462	6.6	3	30.0	104	34.7	31	6.9	50	5.0	** 213	** 9.6	**	**	**	**
Tax-exempt interest [3]	812	6.2	10	3.4	0	0.0	42	15.3	** 43	** 10.4	413	50.2	22	6.9	18	40.0	88	1.3	**	**	25	8.3	151	33.7	**	**	** 0	** 0.0	**	**	**	**
Taxes paid deduction	1,522	11.6	165	56.1	0	0.0	0	0.0	107	25.9	98	11.9	83	26.2	10	22.2	283	4.0	0	0.0	93	31.0	69	15.4	20	2.0	** 594	** 26.9	**	**	**	**
Charitable contributions deduction	790	6.0	62	21.1	0	0.0	** 20	** 7.3	0	0.0	122	14.8	** 37	** 11.7	5	11.1	171	2.4	** 3	** 30.0	25	8.3	92	20.6	** 10	** 1.0	** 256	** 11.6	**	**	**	**
Medical and dental expense deduction	604	4.6	8	2.7	0	0.0	12	4.4	33	8.0	0	0.0	**	**	**	**	11	0.2	0	0.0	0	0.0	6	1.3	** 8	** 0.8	** 531	** 24.0	**	**	**	**
Net casualty or theft loss deduction	15	0.1	**	**	0	0.0	0	0.0	**	**	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	**	**	**	**	**	**	**	**	**	**
Total miscellaneous deductions	322	2.4	**	**	0	0.0	9	3.3	25	6.1	** 97	** 11.8	6	1.9	0	0.0	41	0.6	0	0.0	7	2.3	19	4.2	**	**	** 118	** 5.3	**	**	**	**
Foreign tax credit	1,012	7.7	** 7	** 2.4	0	0.0	5	1.8	28	6.8	8	1.0	**	**	**	**	0	0.0	0	0.0	5	1.7	44	9.8	903	90.5	** 13	** 0.6	**	**	**	**
General business credit	22	0.2	**	**	0	0.0	0	0.0	**	**	**	**	0	0.0	0	0.0	0	0.0	0	0.0	** 4	** 1.3	6	1.3	0	0.0	** 10	** 0.5	**	**	**	**
All other tax credits	141	1.1	17	5.8	0	0.0	3	1.1	19	4.6	3	0.4	**	**	** 4	** 8.9	21	0.3	4	40.0	0	0.0	27	6.0	3	0.3	** 42	** 1.9	**	**	**	**
Partnership and S corporation net losses	575	4.4	19	6.5	0	0.0	22	8.0	33	8.0	5	0.6	14	4.4	3	6.7	140	2.0	0	0.0	30	10.0	0	0.0	4	0.4	** 305	** 13.8	**	**	**	**
Foreign-earned income exclusion [3]	5,177	39.4	** 6	** 2.0	** 0	** 0.0	**	**	** 7	** 1.7	**	**	** 3	** 0.9	** 0	** 0.0	** 5,156	** 73.6	** 0	** 0.0	**	**	** 3	** 0.7	** 0	** 0.0	**	**	**	**	**	**
AMT tax preference [3]	4	[2]	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	151	1.1	0	0.0	0	0.0	0	0.0	3	0.7	19	2.3	4	1.3	0	0.0	63	0.9	0	0.0	3	1.0	0	0.0	0	0.0	** 59	** 2.7	**	**	**	**
No second largest item	649	4.9	**	**	0	0.0	0	0.0	0	0.0	** 3	** 0.4	0	0.0	0	0.0	573	8.2	0	0.0	4	1.3	0	0.0	**	**	** 71	** 3.2	**	**	**	**

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.
NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
Source: IRS, Statistics of Income Division, January 2010.

2006 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																
Returns with adjusted gross income of $200,000 or more																																
Total	**3,937,370**	**100.0**	**1,019,884**	**25.9**	**56,804**	**1.4**	**2,110,829**	**53.6**	**325,886**	**8.3**	**27,900**	**0.7**	**4,891**	**0.1**	**104,497**	**2.7**	**118,228**	**3.0**	**12,059**	**0.3**	**33,886**	**0.9**	**122,505**	**3.1**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Interest paid deduction	1,343,711	34.1	--	--	9,878	17.4	1,203,672	57.0	58,960	18.1	5,125	18.4	1,430	29.3	24,436	23.4	11,060	9.4	2,170	18.0	3,149	9.3	23,831	19.5	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	72,465	1.8	12,973	1.3	--	--	41,461	2.0	6,781	2.1	238	0.9	14	0.3	1,641	1.6	1,274	1.1	293	2.4	1,111	3.3	6,678	5.5	--	--	--	--	--	--	--	--
Taxes paid deduction	1,356,975	34.5	912,419	89.5	31,474	55.4	--	--	234,123	71.8	15,357	55.0	1,551	31.7	62,328	59.6	30,489	25.8	4,944	41.0	10,445	30.8	53,845	44.0	--	--	--	--	--	--	--	--
Charitable contributions deduction	736,171	18.7	58,876	5.8	6,452	11.4	641,774	30.4	--	--	2,576	9.2	482	9.9	10,903	10.4	2,348	2.0	**1,297	**10.8	**1,223	**3.6	10,259	8.4	--	--	--	--	--	--	--	--
Medical and dental expense deduction	15,426	0.4	2,050	0.2	127	0.2	9,846	0.5	1,866	0.6	--	--	--	--	1,292	1.2	152	0.1	--	--	--	--	93	0.1	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	1,827	[2]	825	0.1	45	0.1	592	[2]	171	0.1	--	--	--	--	14	[2]	33	[2]	**	**	**	**	128	0.1	--	--	--	--	--	--	--	--
Total miscellaneous deductions	142,129	3.6	20,322	2.0	3,097	5.5	98,203	4.7	12,180	3.7	2,563	9.2	311	6.4	--	--	2,306	2.0	31	0.3	71	0.2	3,043	2.5	--	--	--	--	--	--	--	--
Foreign tax credit	61,513	1.6	927	0.1	1,231	2.2	39,534	1.9	3,076	0.9	1,046	3.7	307	6.3	1,474	1.4	--	--	562	4.7	3,408	10.1	9,947	8.1	--	--	--	--	--	--	--	--
General business credit	11,370	0.3	1,498	0.1	242	0.4	6,378	0.3	991	0.3	139	0.5	427	8.7	53	0.1	530	0.4	--	--	608	1.8	506	0.4	--	--	--	--	--	--	--	--
All other tax credits	28,609	0.7	1,608	0.2	777	1.4	15,215	0.7	1,592	0.5	345	1.2	14	0.3	94	0.1	5,144	4.4	1,044	8.7	--	--	2,777	2.3	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	59,210	1.5	8,380	0.8	3,477	6.1	33,635	1.6	6,100	1.9	373	1.3	353	7.2	2,255	2.2	3,214	2.7	559	4.6	865	2.6	--	--	--	--	--	--	--	--	--	--
No second largest item	107,964	2.7	5	[2]	4	[2]	20,520	1.0	47	[2]	139	0.5	--	--	8	[2]	61,680	52.2	1,159	9.6	13,005	38.4	11,397	9.3	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more																																
Total	**4,020,112**	**100.0**	**1,007,490**	**25.1**	**--**	**--**	**1,981,242**	**49.3**	**310,890**	**7.7**	**28,284**	**0.7**	**4,178**	**0.1**	**22,059**	**0.5**	**81,623**	**2.0**	**11,204**	**0.3**	**30,434**	**0.8**	**118,670**	**3.0**	**18,495**	**0.5**	**308,949**	**7.7**	**10,058**	**0.3**	**86,537**	**2.2**
Interest paid deduction	1,302,227	32.4	--	--	--	--	1,171,036	59.1	60,797	19.6	4,597	16.3	1,434	34.3	2,240	10.2	5,668	6.9	2,446	21.8	3,792	12.5	25,221	21.3	3,152	17.0	15,350	5.0	2,694	26.8	3,802	4.4
Tax-exempt interest [3]	225,385	5.6	7,754	0.8	--	--	151,932	7.7	25,504	8.2	5,627	19.9	55	1.3	4,855	22.0	4,207	5.2	1,419	12.7	2,109	6.9	10,881	9.2	904	4.9	--	--	428	4.3	9,710	11.2
Taxes paid deduction	1,418,217	35.3	918,790	91.2	--	--	--	--	206,916	66.6	10,494	37.1	1,252	30.0	11,240	51.0	20,869	25.6	4,088	36.5	9,771	32.1	50,510	42.6	2,660	14.4	160,763	52.0	5,591	55.6	15,275	17.7
Charitable contributions deduction	607,898	15.1	60,984	6.1	--	--	496,587	25.1	--	--	1,851	6.5	308	7.4	2,443	11.1	1,372	1.7	**814	**7.3	**1,130	**3.7	9,699	8.2	599	3.2	31,720	10.3	237	2.4	177	0.2
Medical and dental expense deduction	15,479	0.4	2,613	0.3	--	--	6,579	0.3	1,438	0.5	--	--	--	--	239	1.1	3	[2]	--	--	--	--	74	0.1	30	0.2	4,462	1.4	--	--	40	[2]
Net casualty or theft loss deduction	2,244	0.1	825	0.1	--	--	603	[2]	188	0.1	--	--	--	--	--	--	--	--	**	**	**	**	129	0.1	12	0.1	456	0.1	8	0.1	--	--
Total miscellaneous deductions	51,998	1.3	2,473	0.2	--	--	27,087	1.4	4,278	1.4	1,475	5.2	43	1.0	--	--	1,272	1.6	9	0.1	47	0.2	1,468	1.2	85	0.5	13,758	4.5	6	0.1	--	--
Foreign tax credit	75,689	1.9	1,053	0.1	--	--	21,860	1.1	2,015	0.6	549	1.9	307	7.3	567	2.6	--	--	256	2.3	1,932	6.3	4,460	3.8	8,255	44.6	21,959	7.1	345	3.4	12,132	14.0
General business credit	11,137	0.3	1,514	0.2	--	--	5,356	0.3	918	0.3	139	0.5	429	10.3	41	0.2	384	0.5	--	--	382	1.3	460	0.4	30	0.2	1,334	0.4	13	0.1	137	0.2
All other tax credits	28,225	0.7	1,368	0.1	--	--	13,373	0.7	1,223	0.4	348	1.2	14	0.3	12	0.1	1,129	1.4	1,016	9.1	--	--	2,357	2.0	294	1.6	3,068	1.0	287	2.9	3,735	4.3
Partnership and S corporation net losses	56,307	1.4	9,085	0.9	--	--	27,764	1.4	5,424	1.7	315	1.1	337	8.1	358	1.6	1,654	2.0	414	3.7	844	2.8	--	--	250	1.4	7,350	2.4	168	1.7	2,344	2.7
Foreign-earned income exclusion [3]	27,381	0.7	132	[2]	--	--	311	[2]	98	[2]	27	0.1	--	--	23	0.1	26,594	32.6	3	[2]	22	0.1	38	[2]	--	--	88	[2]	42	0.4	3	[2]
AMT tax preference [3]	3,140	0.1	177	[2]	--	--	1,864	0.1	265	0.1	--	--	--	--	--	--	182	0.2	14	0.1	43	0.1	191	0.2	68	0.4	184	0.1	--	--	151	0.2
Nontaxable Social Security benefits [3]	93,294	2.3	722	0.1	--	--	39,279	2.0	1,822	0.6	2,863	10.1	--	--	41	0.2	2,339	2.9	264	2.4	1,373	4.5	7,295	6.1	166	0.9	37,100	12.0	30	0.3	--	--
No second largest item	101,492	2.5	--	--	--	--	17,610	0.9	4	[2]	--	--	--	--	--	--	15,951	19.5	461	4.1	8,990	29.5	5,888	5.0	1,992	10.8	11,356	3.7	208	2.1	39,031	45.1
Returns without U.S. income tax																																
Returns with adjusted gross income of $200,000 or more																																
Total	**8,252**	**100.0**	**228**	**2.8**	**742**	**9.0**	**115**	**1.4**	**273**	**3.3**	**440**	**5.3**	**616**	**7.5**	**1,489**	**18.0**	**3,641**	**44.1**	**4**	**[2]**	**290**	**3.5**	**414**	**5.0**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Interest paid deduction	2,218	26.9	--	--	175	23.6	12	10.4	70	25.6	30	6.8	217	35.2	633	42.5	**1,400	**38.4	**4	**100.0	98	33.8	18	4.3	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	496	6.0	20	8.8	--	--	20	17.4	56	20.5	15	3.4	15	2.4	32	2.1	134	3.7	--	--	11	3.8	193	46.6	--	--	--	--	--	--	--	--
Taxes paid deduction	1,586	19.2	120	52.6	116	15.6	--	--	38	13.9	134	30.5	217	35.2	469	31.5	347	9.5	--	--	110	37.9	35	8.5	--	--	--	--	--	--	--	--
Charitable contributions deduction	902	10.9	48	21.1	162	21.8	26	22.6	--	--	123	28.0	62	10.1	77	5.2	**	**	**	**	33	11.4	80	19.3	--	--	--	--	--	--	--	--
Medical and dental expense deduction	92	1.1	6	2.6	**20	**2.7	**6	**5.2	24	8.8	--	--	9	1.5	10	0.7	15	0.4	--	--	**	**	5	1.2	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	25	0.3	3	1.3	**	**	--	--	**	**	**	**	--	--	10	0.7	**	**	--	--	--	--	6	1.4	--	--	--	--	--	--	--	--
Total miscellaneous deductions	394	4.8	10	4.4	51	6.9	13	11.3	27	9.9	116	26.4	55	8.9	--	--	93	2.5	--	--	6	2.1	23	5.6	--	--	--	--	--	--	--	--
Foreign tax credit	137	1.7	6	2.6	18	2.4	17	14.8	33	12.1	7	1.6	3	0.5	6	0.4	--	--	--	--	9	3.1	38	9.2	--	--	--	--	--	--	--	--
General business credit	33	0.4	**3	**1.3	**	**	**	**	**6	**2.2	**4	**0.9	**13	**2.1	6	0.4	4	0	--	--	**3	**1.0	3	0.7	--	--	--	--	--	--	--	--
All other tax credits	142	1.7	4	1.8	11	1.5	5	4	10	3.7	4	0.9	--	--	6	0.4	89	2	--	--	--	--	13	3.1	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	572	6.9	8	3.5	189	25.5	16	13.9	9	3.3	7	1.6	25	4.1	155	10.4	**	**	**	**	16	5.5	--	--	--	--	--	--	--	--	--	--
No second largest item	1,655	20.1	**	**	**	**	--	--	**	**	**	**	**	**	85	5.7	1,559	42.8	--	--	4	1.4	--	--	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more																																
Total	**11,014**	**100.0**	**214**	**1.9**	**--**	**--**	**149**	**1.4**	**293**	**2.7**	**711**	**6.5**	**604**	**5.5**	**36**	**0.3**	**5,327**	**48.4**	**4**	**[2]**	**288**	**2.6**	**341**	**3.1**	**800**	**7.3**	**2,248**	**20.4**	**--**	**--**	**--**	**--**
Interest paid deduction	1,000	9.1	--	--	--	--	12	8.1	84	28.7	25	3.5	216	35.8	5	13.9	288	5.4	**4	**100.0	95	33.0	14	4.1	**47	**5.9	**219	**9.7	**	**	--	--
Tax-exempt interest [3]	782	7.1	6	2.8	--	--	60	40.3	32	10.9	386	54.3	50	8.3	6	16.7	72	1.4	--	--	36	12.5	131	38.4	3	0.4	**0	**0.0	**	**	--	--
Taxes paid deduction	1,477	13.4	114	53.3	--	--	--	--	57	19.5	86	12.1	211	34.9	10	27.8	228	4.3	--	--	91	31.6	40	11.7	20	2.5	**620	**27.6	**	**	--	--
Charitable contributions deduction	763	6.9	51	23.8	--	--	19	12.8	--	--	103	14.5	53	8.8	**12	**33.3	140	2.6	**	**	31	10.8	74	21.7	**	**	**275	**12.2	**	**	--	--
Medical and dental expense deduction	568	5.2	5	2.3	--	--	**6	**4.0	21	7.2	--	--	10	1.7	**	**	11	0.2	**	**	**	**	6	1.8	3	0.4	**506	**22.5	**	**	--	--
Net casualty or theft loss deduction	26	0.2	**	**	--	--	**	**	3	1.0	**	**	--	--	--	--	--	--	--	--	--	--	6	1.8	**	**	**10	**0.4	**	**	--	--
Total miscellaneous deductions	307	2.8	**9	**4.2	--	--	8	5.4	20	6.8	79	11.1	12	2.0	--	--	29	0.5	--	--	4	1.4	13	3.8	**9	**1.1	**134	**6.0	**	**	--	--
Foreign tax credit	830	7.5	5	2.3	--	--	6	4.0	31	10.6	4	0.6	3	0.5	3	8.3	--	--	--	--	7	2.4	40	11.7	718	89.8	**13	**0.6	**	**	--	--
General business credit	29	0.3	**	**	--	--	**	**	5	1.7	--	--	12	2.0	--	--	**4	**0.1	--	--	**6	**2.1	**	**	--	--	**5	**0.2	**	**	--	--
All other tax credits	105	1.0	4	1.9	--	--	5	3.4	11	3.8	--	--	--	--	**	**	20	0.4	--	--	--	--	12	3.5	**	**	**48	**2.1	**	**	--	--
Partnership and S corporation net losses	480	4.4	9	4.2	--	--	19	12.8	25	8.5	7	1.0	**28	**4.6	**	**	92	1.7	**	**	13	4.5	--	--	--	--	**288	**12.8	**	**	--	--
Foreign-earned income exclusion [3]	4,107	37.3	6	2.8	--	--	14	9.4	**	**	**6	**0.8	**	**	--	--	4,073	76.4	--	--	5	1.7	**5	**1.5	--	--	**	**	**	**	--	--
AMT tax preference [3]	9	0.1	--	--	--	--	--	--	**4	**1.4	--	--	**	**	--	--	**	**	--	--	**	**	**	**	--	--	**3	**0.1	**	**	--	--
Nontaxable Social Security benefits [3]	128	1.2	**5	**2.3	--	--	--	--	**	**	15	2.1	9	1.5	--	--	44	0.8	--	--	**	**	--	--	**	**	**55	**2.4	**	**	--	--
No second largest item	404	3.7	**	**	--	--	--	--	--	--	**	**	**	**	--	--	326	6.1	--	--	**	**	--	--	--	--	**72	**3.2	**	**	--	--

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.
NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
Source: IRS, Statistics of Income Division, March 2009

11-Aug-08

2005 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
Returns with U.S. income tax																																
Returns with adjusted gross income of $200,000 or more																																
Total	**3,383,626**	**100.0**	**752,092**	**22.2**	**47,802**	**1.4**	**1,910,897**	**56.5**	**311,094**	**9.2**	**23,449**	**0.7**	**18,489**	**0.5**	**94,918**	**2.8**	**67,835**	**2.0**	**9,665**	**0.3**	**23,389**	**0.7**	**123,996**	**3.7**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Interest paid deduction	1,291,173	38.2	--	--	10,396	21.7	1,118,882	58.6	62,666	20.1	1,778	7.6	4,863	26.3	23,083	24.3	14,796	21.8	2,667	27.6	5,916	25.3	46,127	37.2	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	72,320	2.1	13,842	1.8	--	--	39,648	2.1	6,492	2.1	383	1.6	359	1.9	2,322	2.4	1,133	1.7	401	4.1	553	2.4	7,187	5.8	--	--	--	--	--	--	--	--
Taxes paid deduction	1,078,640	31.9	667,960	88.8	24,743	51.8	--	--	219,151	70.4	14,707	62.7	10,238	55.4	55,296	58.3	21,388	31.5	3,649	37.8	9,788	41.8	51,719	41.7	--	--	--	--	--	--	--	--
Charitable contributions deduction	670,012	19.8	43,872	5.8	4,906	10.3	593,445	31.1	--	--	2,133	9.1	1,514	8.2	9,334	9.8	2,374	3.5	827	8.6	1,051	4.5	10,557	8.5	--	--	--	--	--	--	--	--
Medical and dental expense deduction	8,592	0.3	656	0.1	233	0.5	4,821	0.3	1,483	0.5	--	--	141	0.8	811	0.9	226	0.3	--	--	--	--	222	0.2	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	10,079	0.3	1,973	0.3	272	0.6	3,534	0.2	2,091	0.7	41	0.2	--	--	545	0.6	525	0.8	503	5.2	44	0.2	551	0.4	--	--	--	--	--	--	--	--
Total miscellaneous deductions	119,250	3.5	15,393	2.0	3,260	6.8	81,266	4.3	11,095	3.6	3,632	15.5	489	2.6	--	--	1,247	1.8	37	0.4	32	0.1	2,799	2.3	--	--	--	--	--	--	--	--
Foreign tax credit	18,999	0.6	151	[2]	182	0.4	15,052	0.8	718	0.2	140	0.6	18	0.1	255	0.3	--	--	428	4.4	761	3.3	1,295	1.0	--	--	--	--	--	--	--	--
General business credit	6,889	0.2	856	0.1	146	0.3	3,384	0.2	500	0.2	--	--	640	3.5	190	0.2	389	0.6	--	--	195	0.8	589	0.5	--	--	--	--	--	--	--	--
All other tax credits	14,484	0.4	851	0.1	485	[2]	7,997	0.4	655	0.2	8	[2]	10	0.1	176	0.2	3,586	5.3	151	1.6	--	--	564	0.5	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	54,402	1.6	6,530	0.9	3,178	6.6	33,384	1.7	6,151	2.0	626	2.7	214	1.2	2,754	2.9	1,401	2.1	47	0.5	118	0.5	--	--	--	--	--	--	--	--	--	--
No second largest item	38,785	1.1	8	[2]	3	[2]	9,485	0.5	91	[2]	--	--	3	[2]	151	0.2	20,770	30.6	954	9.9	4,932	21.1	2,387	1.9	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more																																
Total	**3,487,683**	**100.0**	**737,702**	**21.2**	**--**	**--**	**1,822,100**	**52.2**	**297,961**	**8.5**	**23,227**	**0.7**	**17,211**	**0.5**	**17,586**	**0.5**	**60,668**	**1.7**	**9,328**	**0.3**	**22,803**	**0.7**	**116,907**	**3.4**	**18,188**	**0.5**	**236,480**	**6.8**	**13,256**	**0.4**	**94,268**	**2.7**
Interest paid deduction	1,307,387	37.5	--	--	--	--	1,095,706	60.1	63,853	21.4	2,173	9.4	4,355	25.3	2,170	12.3	4,553	7.5	2,204	23.6	4,943	21.7	34,741	29.7	5,068	27.9	28,867	12.2	2,057	15.5	56,696	60.1
Tax-exempt interest [3]	165,405	4.7	8,341	1.1	--	--	106,462	5.8	20,236	6.8	3,188	13.7	1,478	8.6	1,437	8.2	2,199	3.6	737	7.9	1,944	8.5	8,817	7.5	253	1.4	--	--	928	7.0	9,384	10.0
Taxes paid deduction	1,108,125	31.8	670,053	90.8	--	--	--	--	195,934	65.8	10,592	45.6	8,629	50.1	10,763	61.2	14,855	24.5	3,590	38.5	9,554	41.9	49,053	42.0	2,438	13.4	112,923	47.8	9,010	68.0	10,733	11.4
Charitable contributions deduction	584,258	16.8	45,340	6.1	--	--	492,572	27.0	--	--	2,168	9.3	1,590	9.2	1,932	11.0	571	0.9	848	9.1	1,072	4.7	10,302	8.8	72	0.4	27,145	11.5	469	3.5	177	0.2
Medical and dental expense deduction	12,054	0.3	656	0.1	--	--	4,334	0.2	1,155	0.4	--	--	141	0.8	185	1.1	45	0.1	3	[2]	--	--	222	0.2	--	--	5,172	2.2	--	--	141	0.1
Net casualty or theft loss deduction	9,799	0.3	1,969	0.3	--	--	3,398	0.2	1,467	0.5	41	0.2	--	--	124	0.7	524	0.9	498	5.3	3	[2]	455	0.4	--	--	1,271	0.5	41	0.3	8	[2]
Total miscellaneous deductions	49,075	1.4	1,733	0.2	--	--	25,066	1.4	5,248	1.8	2,233	9.6	49	0.3	--	--	495	0.8	**	**	**10	[2]	**1,872	**1.6	**189	**1.0	12,164	5.1	13	0.1	--	--
Foreign tax credit	33,172	1.0	148	[2]	--	--	12,473	0.7	463	0.2	436	1.9	17	0.1	179	1.0	--	--	**271	**2.9	**713	**3.1	**514	**0.4	**8,697	**47.8	6,180	2.6	43	0.3	3,040	3.2
General business credit	6,964	0.2	875	0.1	--	--	2,936	0.2	503	0.2	--	--	640	3.7	--	--	233	0.4	--	--	181	0.8	578	0.5	--	--	1,005	0.4	3	[2]	8	[2]
All other tax credits	12,726	0.4	843	0.1	--	--	7,927	0.4	696	0.2	--	--	6	[2]	--	--	341	0.6	138	1.5	--	--	691	0.6	140	0.8	1,608	0.7	166	1.2	170	0.2
Partnership and S corporation net losses	52,463	1.5	6,765	0.9	--	--	28,303	1.6	5,254	1.8	604	2.6	194	1.1	**650	**3.7	**842	**1.4	**	**	**151	**0.7	--	--	151	0.8	6,807	2.9	82	0.6	2,659	2.8
Foreign-earned income exclusion [3]	28,277	0.8	--	--	--	--	613	[2]	60	[2]	--	--	--	--	**	**	**27,512	**45.3	--	--	**8	[2]	**66	0.1	--	--	**	**	17	0.1	--	--
AMT tax preference [3]	2,756	0.1	19	[2]	--	--	1,346	0.1	181	0.1	--	--	--	--	**4	[2]	**144	**0.2	4	[2]	**105	**0.5	268	0.2	--	--	345	0.1	--	--	340	0.4
Nontaxable Social Security benefits [3]	77,216	2.2	951	0.1	--	--	32,707	1.8	2,864	1.0	1,793	7.7	107	0.6	**	**	**780	**1.3	426	4.6	**207	**0.9	**7,730	**6.6	**	**	**29,331	**12.4	353	2.7	--	--
No second largest item	38,006	1.1	8	[2]	--	--	8,257	0.5	47	[2]	--	--	3	[2]	141	0.8	7,574	12.5	608	6.5	3,911	17.2	**1,598	**1.4	**1,179	**6.5	**3,663	**1.5	72	0.5	10,912	11.6
Returns without U.S. income tax																																
Returns with adjusted gross income of $200,000 or more																																
Total	**7,389**	**100.0**	**95**	**1.3**	**519**	**7.0**	**85**	**1.2**	**962**	**13.0**	**412**	**5.6**	**877**	**11.9**	**1,127**	**15.3**	**2,693**	**36.4**	**4**	**0.1**	**303**	**4.1**	**312**	**4.2**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Interest paid deduction	1,935	26.2	--	--	89	17.1	12	14.1	94	9.8	19	4.6	302	34.4	399	35.4	**983	**36.5	**4	**100.0	**12	**4.0	**23	**7.4	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	413	5.6	12	12.6	--	--	11	12.9	102	10.6	16	3.9	30	3.4	21	1.9	85	3.2	--	--	23	7.6	113	36.2	--	--	--	--	--	--	--	--
Taxes paid deduction	1,824	24.7	39	41.1	95	18.3	--	--	413	42.9	127	30.8	343	39.1	369	32.7	281	10.4	**	**	**156	**51.5	**	**	--	--	--	--	--	--	--	--
Charitable contributions deduction	785	10.6	18	18.9	101	19.5	27	31.8	--	--	127	30.8	91	10.4	70	6.2	231	8.6	--	--	36	11.9	84	26.9	--	--	--	--	--	--	--	--
Medical and dental expense deduction	127	1.7	4	4.2	14	2.7	**3	3.5	64	6.7	--	--	15	1.7	19	1.7	7	0.3	--	--	--	--	**	**	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	57	0.8	3	3.2	3	0.6	--	--	4	0.4	4	1.0	--	--	32	2.8	11	0.4	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total miscellaneous deductions	461	6.2	6	6.3	54	10.4	10	11.8	146	15.2	109	26.5	48	5.5	--	--	58	2.2	--	--	7	2.3	23	7.4	--	--	--	--	--	--	--	--
Foreign tax credit	100	1.4	**	**	21	4.0	8	9.4	39	4.1	**	**	4	0.5	7	0.6	--	--	--	--	--	--	20	6.4	--	--	--	--	--	--	--	--
General business credit	27	0.4	**	**	**	**	**	**	7	0.7	**	**	6	0.7	**	**	**	**	--	--	4	1.3	4	1.3	--	--	--	--	--	--	--	--
All other tax credits	129	1.7	**9	**9.5	**10	**1.9	**	**	18	1.9	**3	**0.7	**	**	**8	**0.7	**	**	--	--	**43	**14.2	45	14.4	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	532	7.2	4	4.2	132	25.4	11	12.9	75	7.8	7	1.7	**38	**4.3	**132	**11.7	**113	**4.2	**	**	**22	**7.3	--	--	--	--	--	--	--	--	--	--
No second largest item	999	13.5	**	**	**	**	**3	**3.5	--	--	--	--	**	**	**70	**6.2	924	34.3	--	--	**	**	--	--	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more																																
Total	**10,680**	**100.0**	**85**	**0.8**	**--**	**--**	**102**	**1.0**	**970**	**9.1**	**698**	**6.5**	**875**	**8.2**	**48**	**0.4**	**3,612**	**33.8**	**5**	**[2]**	**303**	**2.8**	**302**	**2.8**	**1,072**	**10.0**	**2,608**	**24.4**	**--**	**--**	**--**	**--**
Interest paid deduction	1,031	9.7	--	--	--	--	13	12.7	96	9.9	19	2.7	296	33.8	5	10.4	223	6.2	5	100.0	100	33.0	9	3.0	46	4.3	219	8.4	--	--	--	--
Tax-exempt interest [3]	1,025	9.6	6	7.1	--	--	29	28.4	335	34.5	372	53.3	85	9.7	9	18.8	40	1.1	--	--	18	5.9	**127	**42.0	**4	**0.4	--	--	--	--	--	--
Taxes paid deduction	1,719	16.1	34	40.0	--	--	--	--	269	27.7	81	11.6	325	37.1	**	**	**178	**4.9	**	**	**107	**35.3	42	13.9	**33	**3.1	650	24.9	--	--	--	--
Charitable contributions deduction	945	8.8	19	22.4	--	--	22	21.6	--	--	118	16.9	76	8.7	**19	**39.6	107	3.0	--	--	**37	**12.2	77	25.5	**	--	470	18.0	--	--	--	--
Medical and dental expense deduction	631	5.9	3	3.5	--	--	5	4.9	54	5.6	--	--	14	1.6	**	**	**12	**0.3	--	--	--	--	--	--	**	--	543	20.8	--	--	--	--
Net casualty or theft loss deduction	59	0.6	3	3.5	--	--	--	--	4	0.4	4	0.6	--	--	--	--	8	0.2	--	--	--	--	--	--	--	--	40	1.5	--	--	--	--
Total miscellaneous deductions	407	3.8	**	**	--	--	**8	**7.8	86	8.9	71	10.2	9	1.0	--	--	22	0.6	--	--	5	1.6	**13	**4.3	**	**	193	7.4	--	--	--	--
Foreign tax credit	1,060	9.9	3	3.5	--	--	5	4.9	30	3.1	--	--	3	0.3	**	**	**	**	--	--	--	--	**19	**6.3	986	92.0	14	0.5	--	--	--	--
General business credit	29	0.3	3	3.5	--	--	--	--	5	0.5	**	**	**7	**0.8	--	--	**	**	--	--	4	1.3	**5	**1.7	--	--	**5	**0.2	--	--	--	--
All other tax credits	87	0.8	**	**	--	--	4	3.9	16	1.6	--	--	**	**	--	--	**16	**0.4	--	--	--	--	**6	**2.0	3	0.3	**42	**1.6	--	--	--	--
Partnership and S corporation net losses	534	5.0	**6	**7.1	--	--	**11	**10.8	65	6.7	6	0.9	35	4.0	**15	**31.3	**66	**1.8	**	**	**23	**7.6	--	--	--	--	307	11.8	--	--	--	--
Foreign-earned income exclusion [3]	2,770	25.9	4	4.7	--	--	5	4.9	5	0.5	--	--	6	0.7	--	--	**2,750	**76.1	--	--	--	--	**	**	--	--	**	**	--	--	--	--
AMT tax preference [3]	10	0.1	--	--	--	--	--	--	**	**	--	--	**3	**0.3	--	--	**	**	--	--	**3	**1.0	**4	**1.3	--	--	**	**	--	--	--	--
Nontaxable Social Security benefits [3]	145	1.4	4	4.7	--	--	--	--	**5	**0.5	**27	**3.9	**16	**1.8	--	--	37	1.0	--	--	6	2.0	--	--	--	--	50	1.9	--	--	--	--
No second largest item	228	2.1	--	--	--	--	--	--	--	--	--	--	--	--	--	--	**153	**4.2	--	--	--	--	--	--	--	--	75	2.9	--	--	--	--

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.
NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
Source: IRS, Statistics of Income Division, March 2008

29-Jun-07

2004 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**2,878,126**	**100.0**	**598,668**	**20.8**	**35,203**	**1.2**	**1,692,739**	**58.8**	**256,887**	**8.9**
Interest paid deduction	1,125,744	39.1	--	--	6,944	19.7	991,624	58.6	48,322	18.8
Investment interest expense deduction [1]	57,630	2.0	8,712	1.5	--	--	34,983	2.1	4,598	1.8
Taxes paid deduction	867,286	30.1	532,928	89.0	19,412	55.1	--	--	183,358	71.4
Charitable contributions deduction	597,718	20.8	37,507	6.3	3,633	10.3	531,325	31.4	--	--
Medical and dental expense deduction	10,606	0.4	1,062	0.2	311	0.9	5,798	0.3	1,590	0.6
Net casualty or theft loss deduction	358	[2]	80	[2]	**	**	197	[2]	20	[2]
Total miscellaneous deductions	100,024	3.5	12,900	2.2	1,846	5.2	68,360	4.0	11,839	4.6
Foreign tax credit	15,561	0.5	51	[2]	**	**	12,897	0.8	260	0.1
General business credit	7,141	0.2	226	[2]	83	0.2	4,503	0.3	1,097	0.4
All other tax credits	14,002	0.5	214	[2]	302	0.6	9,819	0.6	904	0.4
Partnership and S corporation net losses	42,516	1.5	4,634	0.8	2,672	7.6	22,010	1.3	4,888	1.9
No second largest item	39,541	1.4	355	0.1	**	**	11,223	0.7	11	[2]
Returns with expanded income of $200,000 or more										
Total	**2,991,054**	**100.0**	**586,941**	**19.6**	**--**	**--**	**1,617,890**	**54.1**	**247,567**	**8.3**
Interest paid deduction	1,138,282	38.1	--	--	--	--	983,550	60.8	50,195	20.3
Tax-exempt interest [3]	141,796	4.7	6,526	1.1	--	--	87,535	5.4	16,107	6.5
Taxes paid deduction	909,024	30.4	534,183	91.0	--	--	--	--	165,610	66.9
Charitable contributions deduction	520,417	17.4	37,856	6.4	--	--	436,911	27.0	--	--
Medical and dental expense deduction	13,403	0.4	910	0.2	--	--	5,671	0.4	1,322	0.5
Net casualty or theft loss deduction	456	[2]	80	[2]	--	--	159	[2]	11	[2]
Total miscellaneous deductions	38,657	1.3	2,233	0.4	--	--	16,776	1.0	5,712	2.3
Foreign tax credit	29,024	1.0	42	[2]	--	--	9,873	0.6	181	0.1
General business credit	6,000	0.2	235	[2]	--	--	3,522	0.2	884	0.4
All other tax credits	12,068	0.4	270	[2]	--	--	9,085	0.6	885	0.4
Partnership and S corporation net losses	45,344	1.5	3,859	0.7	--	--	24,941	1.5	4,124	1.7
Foreign-earned income exclusion [3]	25,293	0.8	41	[2]	--	--	239	[2]	3	[2]
AMT tax preference [3]	2,151	0.1	190	[2]	--	--	1,028	0.1	199	0.1
Nontaxable Social Security benefits [3]	72,542	2.4	159	[2]	--	--	33,177	2.1	2,320	0.9
No second largest item	36,595	1.2	355	0.1	--	--	5,422	0.3	14	[2]
Returns without U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**2,833**	**100.0**	**69**	**2.4**	**367**	**13.0**	**43**	**1.5**	**142**	**5.0**
Interest paid deduction	663	23.4	--	--	57	15.5	7	16.3	46	32.4
Investment interest expense deduction [1]	183	6.5	**	**	**	**	3	7.0	20	14.1
Taxes paid deduction	774	27.3	39	56.5	74	20.2	--	--	**	**
Charitable contributions deduction	390	13.8	9	13.0	87	23.7	14	32.6	13	9.2
Medical and dental expense deduction	49	1.7	4	5.8	8	2.1	**	**	18	12.7
Net casualty or theft loss deduction	12	0.4	--	--	**	**	**	**	**	**
Total miscellaneous deductions	203	7.2	6	8.7	29	7.9	7	16.3	6	4.2
Foreign tax credit	13	0.5	--	--	4	1.1	**	**	--	--
General business credit	15	0.5	4	5.8	--	--	--	--	4	2.8
All other tax credits	66	2.3	**	**	10	2.7	6	14.0	25	17.6
Partnership and S corporation net losses	270	9.5	4	5.8	95	25.9	6	14.0	10	7.0
No second largest item	195	6.9	3	4.3	3	0.8	**	**	--	--
Returns with expanded income of $200,000 or more										
Total	**5,028**	**100.0**	**69**	**1.4**	**--**	**--**	**59**	**1.2**	**154**	**3.1**
Interest paid deduction	510	10.1	--	--	--	--	**	**	37	24.0
Tax-exempt interest [3]	613	12.2	5	7.2	--	--	31	52.5	19	12.3
Taxes paid deduction	1,093	21.7	35	50.7	--	--	--	--	20	13.0
Charitable contributions deduction	574	11.4	12	17.4	--	--	7	11.9	--	--
Medical and dental expense deduction	616	12.3	3	4.3	--	--	--	--	24	15.6
Net casualty or theft loss deduction	26	0.5	--	--	--	--	--	--	--	--
Total miscellaneous deductions	364	7.2	4	5.8	--	--	5	8.5	11	7.1
Foreign tax credit	198	3.9	--	--	--	--	**	**	--	--
General business credit	22	0.4	**	**	--	--	5	8.5	4	2.6
All other tax credits	107	2.1	3	4.3	--	--	4	6.8	25	16.2
Partnership and S corporation net losses	473	9.4	4	5.8	--	--	7	11.9	14	9.1
Foreign-earned income exclusion [3]	226	4.5	3	4.3	--	--	--	--	--	--
AMT tax preference [3]	12	0.2	--	--	--	--	--	--	--	--
Nontaxable Social Security benefits [3]	77	1.5	**	**	--	--	--	--	--	--
No second largest item	117	2.3	--	--	--	--	--	--	--	--

Tax status, item with the second largest tax effect	Item with the largest tax effect--continued: Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns with U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**21,327**	**0.7**	**3,682**	**0.1**	**86,120**	**3.0**	**58,897**	**2.0**	**6,369**	**0.2**
Interest paid deduction	2,753	12.9	1,581	42.9	22,423	26.0	15,447	26.2	903	14.2
Investment interest expense deduction [1]	**	**	**	**	1,862	2.2	963	1.6	121	1.9
Taxes paid deduction	13,659	64.0	1,315	35.7	50,073	58.1	12,802	21.7	3,248	51.0
Charitable contributions deduction	1,869	8.8	--	--	9,071	10.5	1,690	2.9	617	9.7
Medical and dental expense deduction	--	--	732	19.9	652	0.8	144	0.2	--	--
Net casualty or theft loss deduction	--	--	--	--	52	0.1	--	--	--	--
Total miscellaneous deductions	1,865	8.7	--	--	--	--	808	1.4	17	0.3
Foreign tax credit	**	**	--	--	218	0.3	--	--	245	3.8
General business credit	--	--	**	**	502	0.6	440	0.7	--	--
All other tax credits	433	2.0	--	--	308	0.4	1,682	2.9	121	1.9
Partnership and S corporation net losses	748	3.5	54	1.5	896	1.0	1,561	2.7	104	1.6
No second largest item	--	--	--	--	63	0.1	23,359	39.7	993	15.6
Returns with expanded income of $200,000 or more										
Total	**20,159**	**0.7**	**3,576**	**0.1**	**19,165**	**0.6**	**51,735**	**1.7**	**5,875**	**0.2**
Interest paid deduction	2,015	10.0	986	27.6	2,000	10.4	4,665	9.0	765	13.0
Tax-exempt interest [3]	3,403	16.9	1,043	29.2	2,775	14.5	2,917	5.6	349	5.9
Taxes paid deduction	10,083	50.0	**	**	**	**	19,909	38.5	**	**
Charitable contributions deduction	763	3.8	--	--	2,594	13.5	879	1.7	574	9.8
Medical and dental expense deduction	--	--	676	18.9	287	1.5	144	0.3	--	--
Net casualty or theft loss deduction	--	--	--	--	41	0.2	--	--	--	--
Total miscellaneous deductions	905	4.5	--	--	--	--	274	0.5	**	**
Foreign tax credit	7	[2]	--	--	99	0.5	4	[2]	2,979	50.7
General business credit	--	--	**	**	**	**	168	0.3	--	--
All other tax credits	151	0.7	--	--	--	--	372	0.7	117	2.0
Partnership and S corporation net losses	507	2.5	871	24.4	437	2.3	78	0.2	90	1.5
Foreign-earned income exclusion [3]	--	--	--	--	10,885	56.8	14,109	27.3	6	0.1
AMT tax preference [3]	--	--	--	--	--	--	189	0.4	--	--
Nontaxable Social Security benefits [3]	2,325	11.5	--	--	46	0.2	336	0.7	53	0.9
No second largest item	--	--	--	--	--	--	7,691	14.9	942	16.0
Returns without U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**319**	**11.3**	**285**	**10.1**	**901**	**31.8**	**159**	**5.6**	**8**	**0.3**
Interest paid deduction	17	5.3	100	35.1	296	32.9	**	**	**	**
Investment interest expense deduction [1]	--	--	4	1.4	80	8.9	4	2.5	--	--
Taxes paid deduction	87	27.3	107	37.5	308	34.2	41	25.8	**	**
Charitable contributions deduction	94	29.5	37	13.0	**	**	**	**	8	100.0
Medical and dental expense deduction	--	--	5	1.8	14	1.6	--	--	--	--
Net casualty or theft loss deduction	4	1.3	--	--	5	0.6	--	--	--	--
Total miscellaneous deductions	106	33.2	14	4.9	--	--	3	1.9	--	--
Foreign tax credit	**	**	5	1.8	--	--	--	--	--	--
General business credit	--	--	--	--	**	**	--	--	--	--
All other tax credits	3	0.9	--	--	4	0.4	3	1.9	**	**
Partnership and S corporation net losses	8	2.5	10	3.5	112	12.4	6	3.8	--	--
No second largest item	**	**	3	1.1	82	9.1	102	64.2	--	--
Returns with expanded income of $200,000 or more										
Total	**601**	**12.0**	**294**	**5.8**	**51**	**1.0**	**262**	**5.2**	**8**	**0.2**
Interest paid deduction	14	2.3	101	32.0	**	**	3	1.1	3	37.5
Tax-exempt interest [3]	358	59.6	24	10.5	29	56.9	**	**	--	--
Taxes paid deduction	41	6.8	102	34.7	4	7.8	4	1.5	5	62.5
Charitable contributions deduction	96	16.0	33	11.2	12	23.5	**	**	**	**
Medical and dental expense deduction	--	--	**	**	**	**	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--	--	--
Total miscellaneous deductions	71	11.8	8	2.7	--	--	--	--	--	--
Foreign tax credit	--	--	**	**	3	5.9	--	--	--	--
General business credit	--	--	--	--	--	--	--	--	--	--
All other tax credits	**	**	--	--	--	--	6	2.3	**	**
Partnership and S corporation net losses	6	1.0	10	3.4	3	5.9	4	1.5	--	--
Foreign-earned income exclusion [3]	3	0.5	5	1.7	--	--	215	82.1	--	--
AMT tax preference [3]	--	--	5	1.7	--	--	--	--	--	--
Nontaxable Social Security benefits [3]	12	1.2	6	2.0	--	--	**	**	**	**
No second largest item	--	--	--	--	--	--	30	11.5	--	--

Tax status, item with the second largest tax effect	Item with the largest tax effect--continued: All other tax credits		Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns with U.S. income tax												
Returns with adjusted gross income of $200,000 or more												
Total	**16,400**	**0.6**	**101,834**	**3.5**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Interest paid deduction	4,013	24.5	31,735	31.2	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	303	1.8	6,087	6.0	--	--	--	--	--	--	--	--
Taxes paid deduction	5,052	30.8	45,439	44.6	--	--	--	--	--	--	--	--
Charitable contributions deduction	1,423	8.7	10,584	10.4	--	--	--	--	--	--	--	--
Medical and dental expense deduction	6	[2]	311	0.3	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	9	[2]	--	--	--	--	--	--	--	--
Total miscellaneous deductions	168	1.0	2,219	2.2	--	--	--	--	--	--	--	--
Foreign tax credit	482	2.9	1,408	1.4	--	--	--	--	--	--	--	--
General business credit	**	**	291	0.3	--	--	--	--	--	--	--	--
All other tax credits	5	[2]	214	0.2	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	4,948	30.2	--	--	--	--	--	--	--	--	--	--
No second largest item	**	**	3,537	3.5	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more												
Total	**16,127**	**0.5**	**95,993**	**3.2**	**17,855**	**0.6**	**221,359**	**7.4**	**17,855**	**0.6**	**68,956**	**2.3**
Interest paid deduction	2,936	18.2	23,381	24.4	4,176	23.4	24,695	11.2	3,717	20.8	35,203	51.1
Tax-exempt interest [3]	2,115	13.1	7,864	8.2	578	3.2	--	--	633	3.5	9,952	14.4
Taxes paid deduction	5,042	31.3	43,570	45.4	**	**	109,368	49.4	11,643	65.2	9,617	13.9
Charitable contributions deduction	1,389	8.6	10,180	10.6	375	2.1	28,090	12.7	800	4.5	6	[2]
Medical and dental expense deduction	6	[2]	296	0.3	--	--	3,695	1.7	41	0.2	356	0.5
Net casualty or theft loss deduction	8	0.1	9	[2]	--	--	144	0.1	3	[2]	--	--
Total miscellaneous deductions	151	0.9	1,567	1.6	**	**	11,033	5.0	5	[2]	--	--
Foreign tax credit	216	1.3	643	0.7	12,186	68.2	768	0.3	91	0.5	1,934	2.8
General business credit	116	0.7	298	0.3	--	--	730	0.3	3	[2]	43	0.1
All other tax credits	--	--	170	0.2	--	--	802	0.4	85	0.5	131	0.2
Partnership and S corporation net losses	92	0.6	--	--	70	0.4	7,551	3.4	789	4.4	1,934	2.8
Foreign-earned income exclusion [3]	--	--	4	[2]	--	--	5	[2]	--	--	--	--
AMT tax preference [3]	48	0.3	140	0.1	--	--	200	0.1	--	--	158	0.2
Nontaxable Social Security benefits [3]	304	1.9	4,946	5.2	--	--	28,855	13.0	21	0.1	--	--
No second largest item	3,703	23.0	2,926	3.0	470	2.6	5,423	2.5	25	0.1	9,623	14.0
Returns without U.S. income tax												
Returns with adjusted gross income of $200,000 or more												
Total	**303**	**10.7**	**237**	**8.4**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Interest paid deduction	140	46.2	**	**	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	22	7.3	46	19.4	--	--	--	--	--	--	--	--
Taxes paid deduction	80	26.4	38	16.0	--	--	--	--	--	--	--	--
Charitable contributions deduction	26	8.6	102	43.0	--	--	--	--	--	--	--	--
Medical and dental expense deduction	**	**	**	**	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	--	--	3	1.3	--	--	--	--	--	--	--	--
Total miscellaneous deductions	5	1.7	27	11.4	--	--	--	--	--	--	--	--
Foreign tax credit	**	**	4	1.7	--	--	--	--	--	--	--	--
General business credit	**	**	5	2.1	--	--	--	--	--	--	--	--
All other tax credits	5	1.7	12	5.1	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	19	6.3	--	--	--	--	--	--	--	--	--	--
No second largest item	6	2.0	--	--	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more												
Total	**301**	**6.0**	**244**	**4.9**	**229**	**4.6**	**2,756**	**54.8**	******	******	******	******
Interest paid deduction	102	33.9	8	3.3	21	9.2	221	8.0	**	**	**	**
Tax-exempt interest [3]	28	9.3	119	48.4	**	**	--	--	**	**	**	**
Taxes paid deduction	103	34.2	32	13.1	4	1.7	743	27.0	**	**	**	**
Charitable contributions deduction	35	11.6	47	19.3	7	3.1	325	11.8	**	**	**	**
Medical and dental expense deduction	--	--	**	**	6	2.6	583	21.2	**	**	**	**
Net casualty or theft loss deduction	--	--	5	2.0	**	**	21	0.8	**	**	**	**
Total miscellaneous deductions	7	2.3	6	2.5	--	--	252	9.1	**	**	**	**
Foreign tax credit	**	**	5	2.0	186	81.2	4	0.1	**	**	**	**
General business credit	**	**	6	2.5	--	--	7	0.3	**	**	**	**
All other tax credits	**	**	12	4.9	5	2.2	52	1.9	**	**	**	**
Partnership and S corporation net losses	15	5.0	--	--	**	**	410	14.9	**	**	**	**
Foreign-earned income exclusion [3]	--	--	**	**	--	--	**	**	**	**	**	**
AMT tax preference [3]	3	1.0	4	1.6	--	--	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	5	1.7	--	--	--	--	54	2.0	**	**	**	**
No second largest item	3	1.0	--	--	--	--	84	3.0	**	**	**	**

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign--earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2003 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Charitable contributions deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**2,427,312**	**100.0**	**540,273**	**22.3**	**30,276**	**1.2**	**1,372,919**	**56.6**	**215,385**	**8.9**
Interest paid deduction	901,432	37.1	-	-	4,266	14.1	802,371	58.4	49,337	22.9
Investment interest expense deduction [1]	40,708	1.7	6,237	1.2	-	-	23,056	1.7	4,171	1.9
Taxes paid deduction	726,886	29.9	461,456	85.4	15,834	52.3	-	-	143,171	66.5
Charitable contributions deduction	507,352	20.9	52,676	9.7	4,534	15.0	424,841	30.9	-	-
Medical and dental expense deduction	8,505	0.4	427	0.1	164	0.5	5,487	0.4	1,046	0.5
Net casualty or theft loss deduction	207	[2]	-	-	-	-	42	[2]	-	-
Total miscellaneous deductions	86,690	3.6	15,232	2.8	2,195	7.3	55,225	4.0	9,684	4.5
Foreign tax credit	26,891	1.1	412	0.1	392	1.3	16,568	1.2	938	0.4
General business credit	5,758	0.2	681	0.1	125	0.4	3,456	0.3	758	0.4
All other tax credits	13,095	0.5	503	0.1	273	0.9	7,417	0.5	765	0.4
Partnership and S corporation net losses	36,932	1.5	2,632	0.5	2,483	8.2	23,680	1.7	4,741	2.2
No second largest item	72,857	3.0	16	[2]	10	[2]	10,775	0.8	773	0.4
Returns with expanded income of $200,000 or more										
Total	**2,507,991**	**100.0**	**528,024**	**21.1**	**-**	**-**	**1,309,143**	**52.2**	**202,606**	**8.1**
Interest paid deduction	890,746	35.5	-	-	-	-	794,007	60.7	51,468	25.4
Tax-exempt interest [3]	116,878	4.7	3,516	0.7	-	-	75,145	5.7	15,016	7.4
Taxes paid deduction	753,906	30.1	464,932	88.1	-	-	-	-	122,073	60.3
Charitable contributions deduction	448,807	17.9	52,830	10.0	-	-	351,574	26.9	-	-
Medical and dental expense deduction	9,890	0.4	619	0.1	-	-	4,245	0.3	892	0.4
Net casualty or theft loss deduction	50	[2]	-	-	-	-	42	[2]	-	-
Total miscellaneous deductions	29,750	1.2	1,903	0.4	-	-	10,238	0.8	4,734	2.3
Foreign tax credit	45,354	1.8	448	0.1	-	-	12,124	0.9	567	0.3
General business credit	5,199	0.2	686	0.1	-	-	2,601	0.2	367	0.2
All other tax credits	11,328	0.5	502	0.1	-	-	6,459	0.5	428	0.2
Partnership and S corporation net losses	38,889	1.6	2,379	0.5	-	-	20,822	1.6	4,309	2.1
Foreign-earned income exclusion [3]	24,444	1.0	-	-	-	-	113	[2]	89	[2]
AMT tax preference [3]	1,524	0.1	**	**	-	-	684	0.1	226	0.1
Nontaxable Social Security benefits [3]	51,160	2.0	209	[2]	-	-	21,604	1.7	1,971	1.0
No second largest item	80,066	3.2	**	**	-	-	9,485	0.7	466	0.2
Returns without U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**2,824**	**100.0**	**71**	**2.5**	**348**	**12.3**	**52**	**1.8**	**154**	**5.5**
Interest paid deduction	546	19.3	-	-	56	16.1	6	11.5	33	21.4
Investment interest expense deduction [1]	234	8.3	4	5.6	-	-	8	15.4	41	26.6
Taxes paid deduction	677	24.0	32	45.1	61	17.5	-	-	11	7.1
Charitable contributions deduction	477	16.9	23	32.4	88	25.3	11	21.2	-	-
Medical and dental expense deduction	47	1.7	3	4.2	5	1.4	3	5.8	25	16.2
Net casualty or theft loss deduction	9	0.3	-	-	-	-	-	-	**	**
Total miscellaneous deductions	215	7.6	5	7.0	27	7.8	5	9.6	14	9.1
Foreign tax credit	18	0.6	-	-	**	**	**	**	-	-
General business credit	14	0.5	**	**	-	-	**	**	**	**
All other tax credits	58	2.1	**	**	**	**	13	25.0	16	10.4
Partnership and S corporation net losses	294	10.4	6	8.5	111	31.9	6	11.5	14	9.1
No second largest item	235	8.3	-	-	-	-	-	-	-	-
Returns with expanded income of $200,000 or more										
Total	**5,839**	**100.0**	**69**	**1.2**	**-**	**-**	**76**	**1.3**	**164**	**2.8**
Interest paid deduction	637	10.9	-	-	-	-	6	7.9	30	18.3
Tax-exempt interest [3]	646	11.1	7	10.1	-	-	34	44.7	27	16.5
Taxes paid deduction	1,183	20.3	31	44.9	-	-	-	-	28	17.1
Charitable contributions deduction	755	12.9	24	34.8	-	-	8	10.5	-	-
Medical and dental expense deduction	704	12.1	**	**	-	-	3	3.9	18	11.0
Net casualty or theft loss deduction	13	0.2	-	-	-	-	-	-	**	**
Total miscellaneous deductions	572	9.8	**	**	-	-	6	7.9	22	13.4
Foreign tax credit	172	2.9	-	-	-	-	**	**	**	**
General business credit	18	0.3	**	**	-	-	**	**	7	4.3
All other tax credits	115	2.0	**	**	-	-	9	11.8	17	10.4
Partnership and S corporation net losses	594	10.2	7	10.1	-	-	6	7.9	15	9.1
Foreign-earned income exclusion [3]	201	3.4	**	**	-	-	4	5.3	-	-
AMT tax preference [3]	13	0.2	-	-	-	-	-	-	-	-
Nontaxable Social Security benefits [3]	88	1.5	-	-	-	-	-	-	-	-
No second largest item	127	2.2	-	-	-	-	-	-	-	-

Tax status, item with the second largest tax effect	Item with the largest tax effect--continued: Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Foreign tax credit		General business credit	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns with U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**11,463**	**0.5**	**1,068**	**[2]**	**65,816**	**2.7**	**80,018**	**3.3**	**7,020**	**0.3**
Interest paid deduction	404	3.5	156	14.6	15,534	23.6	8,576	10.7	1,492	21.3
Investment interest expense deduction [1]	65	0.6	-	-	1,350	2.1	1,295	1.6	182	2.6
Taxes paid deduction	7,807	68.1	400	37.4	36,752	55.8	17,340	21.7	2,836	40.4
Charitable contributions deduction	2,038	17.8	164	15.4	8,726	13.3	2,296	2.9	1,142	16.3
Medical and dental expense deduction	-	-	-	-	1,255	1.9	43	0.1	-	-
Net casualty or theft loss deduction	-	-	-	-	-	-	157	0.2	-	-
Total miscellaneous deductions	878	7.7	349	32.6	-	-	1,098	1.4	7	0.1
Foreign tax credit	109	0.9	-	-	746	1.1	-	-	392	5.6
General business credit	3	[2]	-	-	48	0.1	109	0.1	-	-
All other tax credits	148	1.3	-	-	21	[2]	2,725	3.4	136	1.9
Partnership and S corporation net losses	12	0.1	-	-	1,188	1.8	1,639	2.0	150	2.1
No second largest item	-	-	-	-	195	0.3	44,742	55.9	683	9.7
Returns with expanded income of $200,000 or more										
Total	**10,313**	**0.4**	**720**	**[2]**	**10,063**	**0.4**	**63,168**	**2.5**	**6,402**	**0.3**
Interest paid deduction	404	3.9	156	21.7	1,139	11.3	4,369	6.9	1,311	20.5
Tax-exempt interest [3]	3,033	29.4	40	5.5	2,010	20.0	2,427	3.8	526	8.2
Taxes paid deduction	4,260	41.3	360	50.0	4,524	45.0	13,733	21.7	2,646	41.3
Charitable contributions deduction	1,070	10.4	164	22.8	1,394	13.8	479	0.8	1,106	17.3
Medical and dental expense deduction	-	-	-	-	326	3.2	42	0.1	-	-
Net casualty or theft loss deduction	-	-	-	-	-	-	-	-	-	-
Total miscellaneous deductions	407	3.9	-	-	-	-	434	0.7	**	**
Foreign tax credit	50	0.5	-	-	261	2.6	-	-	100	1.6
General business credit	3	[2]	-	-	40	0.4	76	0.1	-	-
All other tax credits	148	1.4	-	-	9	[2]	185	0.3	133	2.1
Partnership and S corporation net losses	8	0.1	-	-	319	3.2	328	0.5	101	1.6
Foreign-earned income exclusion [3]	-	-	-	-	-	-	24,153	38.2	**	**
AMT tax preference [3]	8	0.1	-	-	**	**	77	0.1	**	**
Nontaxable Social Security benefits [3]	921	8.9	-	-	40	0.4	2,016	3.2	70	1.1
No second largest item	-	-	-	-	**	**	14,849	23.5	410	6.4
Returns without U.S. income tax										
Returns with adjusted gross income of $200,000 or more										
Total	**313**	**11.1**	**179**	**6.3**	**748**	**26.5**	**129**	**4.6**	**11**	**0.4**
Interest paid deduction	24	7.7	121	67.6	118	15.8	22	17.1	6	54.5
Investment interest expense deduction [1]	**	**	**	**	23	3.1	4	3.1	**	**
Taxes paid deduction	67	21.4	**	**	280	37.4	6	4.7	**	**
Charitable contributions deduction	99	31.6	29	16.2	92	12.3	9	7.0	-	-
Medical and dental expense deduction	-	-	**	**	5	0.7	-	-	-	-
Net casualty or theft loss deduction	-	-	-	-	9	1.2	-	-	-	-
Total miscellaneous deductions	112	35.8	15	8.4	-	-	**	**	-	-
Foreign tax credit	-	-	-	-	-	-	-	-	-	-
General business credit	-	-	-	-	7	0.9	-	-	-	-
All other tax credits	**	**	-	-	4	0.5	**	**	5	45.5
Partnership and S corporation net losses	7	2.2	11	6.1	96	12.8	4	3.1	-	-
No second largest item	4	1.3	3	1.7	114	15.2	84	65.1	-	-
Returns with expanded income of $200,000 or more										
Total	**602**	**10.3**	**184**	**3.2**	**64**	**1.1**	**213**	**3.6**	**11**	**0.2**
Interest paid deduction	21	3.5	60	32.6	5	7.8	**	**	**	**
Tax-exempt interest [3]	345	57.3	20	10.9	18	28.1	-	-	**	**
Taxes paid deduction	45	7.5	56	30.4	6	9.4	21	9.9	8	72.7
Charitable contributions deduction	98	16.3	22	12.0	21	32.8	**	**	**	**
Medical and dental expense deduction	-	-	3	1.6	5	7.8	-	-	-	-
Net casualty or theft loss deduction	-	-	-	-	-	-	-	-	-	-
Total miscellaneous deductions	77	12.8	9	4.9	-	-	**	**	-	-
Foreign tax credit	-	-	-	-	-	-	-	-	-	-
General business credit	-	-	-	-	-	-	-	-	-	-
All other tax credits	**	**	-	-	-	-	**	**	3	27.3
Partnership and S corporation net losses	**	**	14	7.6	9	14.1	3	1.4	-	-
Foreign-earned income exclusion [3]	-	-	**	**	-	-	189	88.7	-	-
AMT tax preference [3]	-	-	-	-	-	-	-	-	-	-
Nontaxable Social Security benefits [3]	16	2.7	**	**	-	-	**	**	-	-
No second largest item	-	-	**	**	-	-	**	**	-	-

Tax status, item with the second largest tax effect	Item with the largest tax effect--continued: All other tax credits		Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns with U.S. income tax												
Returns with adjusted gross income of $200,000 or more												
Total	**20,932**	**0.9**	**82,141**	**3.4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Interest paid deduction	4,372	20.9	14,925	18.2	-	-	-	-	-	-	-	-
Investment interest expense deduction [1]	538	2.6	3,814	4.6	-	-	-	-	-	-	-	-
Taxes paid deduction	6,312	30.2	34,979	42.6	-	-	-	-	-	-	-	-
Charitable contributions deduction	939	4.5	9,997	12.2	-	-	-	-	-	-	-	-
Medical and dental expense deduction	8	[2]	74	0.1	-	-	-	-	-	-	-	-
Net casualty or theft loss deduction	-	-	8	[2]	-	-	-	-	-	-	-	-
Total miscellaneous deductions	32	0.2	1,988	2.4	-	-	-	-	-	-	-	-
Foreign tax credit	2,727	13.0	4,606	5.6	-	-	-	-	-	-	-	-
General business credit	264	1.3	314	0.4	-	-	-	-	-	-	-	-
All other tax credits	-	-	1,106	1.3	-	-	-	-	-	-	-	-
Partnership and S corporation net losses	407	1.9	-	-	-	-	-	-	-	-	-	-
No second largest item	5,333	25.5	10,329	12.6	-	-	-	-	-	-	-	-
Returns with expanded income of $200,000 or more												
Total	**19,590**	**0.8**	**77,808**	**3.1**	**14,887**	**0.6**	**199,466**	**8.0**	**16,803**	**0.7**	**48,997**	**2.0**
Interest paid deduction	4,173	21.3	15,974	20.5	2,539	17.1	9,642	4.8	4,448	26.5	1,114	2.3
Tax-exempt interest [3]	799	4.1	6,499	8.4	1,054	7.1	-	-	302	1.8	6,513	13.3
Taxes paid deduction	6,315	32.2	31,769	40.8	1,234	8.3	89,198	44.7	8,782	52.3	4,078	8.3
Charitable contributions deduction	886	4.5	9,689	12.5	325	2.2	27,883	14.0	1,052	6.3	359	0.7
Medical and dental expense deduction	8	[2]	20	[2]	-	-	3,587	1.8	-	-	150	0.3
Net casualty or theft loss deduction	-	-	8	[2]	-	-	-	-	-	-	-	-
Total miscellaneous deductions	26	0.1	1,057	1.4	**	**	10,949	5.5	**	**	-	-
Foreign tax credit	1,660	8.5	2,158	2.8	9,076	61.0	12,893	6.5	32	0.2	5,983	12.2
General business credit	221	1.1	370	0.5	**	**	790	0.4	**	**	41	0.1
All other tax credits	-	-	1,136	1.5	46	0.3	1,554	0.8	169	1.0	562	1.1
Partnership and S corporation net losses	318	1.6	-	-	370	2.5	8,083	4.1	416	2.5	1,447	3.0
Foreign-earned income exclusion [3]	9	[2]	60	0.1	-	-	11	[2]	**	**	-	-
AMT tax preference [3]	298	1.5	132	0.2	-	-	91	[2]	-	-	-	-
Nontaxable Social Security benefits [3]	367	1.9	3,400	4.4	-	-	20,390	10.2	201	1.2	-	-
No second largest item	4,509	23.0	5,537	7.1	242	1.6	14,394	7.2	1,401	8.3	28,748	58.7
Returns without U.S. income tax												
Returns with adjusted gross income of $200,000 or more												
Total	**517**	**18.3**	**302**	**10.7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Interest paid deduction	145	28.0	15	5.0	-	-	-	-	-	-	-	-
Investment interest expense deduction [1]	46	8.9	108	35.8	-	-	-	-	-	-	-	-
Taxes paid deduction	182	35.2	38	12.6	-	-	-	-	-	-	-	-
Charitable contributions deduction	56	10.8	70	23.2	-	-	-	-	-	-	-	-
Medical and dental expense deduction	**	**	6	2.0	-	-	-	-	-	-	-	-
Net casualty or theft loss deduction	-	-	**	**	-	-	-	-	-	-	-	-
Total miscellaneous deductions	**	**	38	12.6	-	-	-	-	-	-	-	-
Foreign tax credit	11	2.1	7	2.3	-	-	-	-	-	-	-	-
General business credit	7	1.4	**	**	-	-	-	-	-	-	-	-
All other tax credits	-	-	20	6.6	-	-	-	-	-	-	-	-
Partnership and S corporation net losses	40	7.7	-	-	-	-	-	-	-	-	-	-
No second largest item	30	5.8	-	-	-	-	-	-	-	-	-	-
Returns with expanded income of $200,000 or more												
Total	**507**	**8.7**	**319**	**5.5**	**189**	**3.2**	**3,436**	**58.9**	**4**	**0.1**	**-**	**-**
Interest paid deduction	156	30.8	9	2.8	24	12.7	326	9.5	-	-	-	-
Tax-exempt interest [3]	41	8.1	154	48.3	**	**	-	-	-	-	-	-
Taxes paid deduction	143	28.2	36	11.3	6	3.2	803	23.4	-	-	-	-
Charitable contributions deduction	55	10.8	65	20.4	**	**	462	13.4	-	-	-	-
Medical and dental expense deduction	**	**	9	2.8	3	1.6	663	19.3	-	-	-	-
Net casualty or theft loss deduction	-	-	**	**	-	-	13	0.4	-	-	-	-
Total miscellaneous deductions	7	1.4	18	5.6	-	-	433	12.6	-	-	-	-
Foreign tax credit	20	3.9	3	0.9	146	77.2	3	0.1	-	-	-	-
General business credit	**	**	5	1.6	-	-	6	0.2	-	-	-	-
All other tax credits	-	-	20	6.3	**	**	62	1.8	4	100.0	-	-
Partnership and S corporation net losses	36	7.1	-	-	**	**	504	14.7	-	-	-	-
Foreign-earned income exclusion [3]	4	0.8	-	-	-	-	4	0.1	-	-	-	-
AMT tax preference [3]	**	**	**	**	10	5.3	3	[2]	-	-	-	-
Nontaxable Social Security benefits [3]	6	1.2	-	-	-	-	66	1.9	-	-	-	-
No second largest item	39	7.7	-	-	-	-	88	2.6	-	-	-	-

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT minimum tax preference, and Nontaxable social security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2002 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Tax status, item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction		Item with the largest tax effect–continued: Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions		Item with the largest tax effect–continued: Foreign tax credit		General business credit		All other tax credits		Partnership and S corporation net losses		Item with the largest tax effect–continued: Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable social security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns with U.S. income tax																																
Returns with adjusted gross income of $200,000 or more																																
Total	**2,324,918**	**100.0**	**580,732**	**25.0**	**31,635**	**1.4**	**1,262,035**	**54.3**	**203,859**	**8.8**	**9,490**	**0.4**	**2,353**	**0.1**	**69,734**	**3.0**	**66,774**	**2.9**	**6,437**	**0.3**	**18,438**	**0.8**	**73,432**	**3.2**	--	--	--	--	--	--	--	--
Interest paid deduction	827,164	35.6	--	--	6,933	21.9	725,174	57.5	50,370	24.7	671	7.1	704	29.9	19,103	27.4	6,863	10.3	1,098	17.1	3,217	17.4	13,030	17.7	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	41,780	1.8	5,555	1.0	--	--	25,632	2.0	3,592	1.8	430	4.5	--	--	1,020	1.5	934	1.4	415	6.4	1,085	5.9	3,117	4.2	--	--	--	--	--	--	--	--
Taxes paid deduction	747,717	32.2	499,890	86.1	14,267	45.1	--	--	129,784	63.7	6,093	64.2	1,453	61.8	39,320	56.4	14,123	21.2	3,342	51.9	6,623	35.9	32,821	44.7	--	--	--	--	--	--	--	--
Charitable contributions deduction	470,309	20.2	52,551	9.0	6,223	19.7	392,312	31.1	--	--	646	6.8	189	8.0	8,659	12.4	1,286	1.9	337	5.2	1,031	5.6	7,074	9.6	--	--	--	--	--	--	--	--
Medical and dental expense deduction	4,850	0.2	196	[2]	30	0.1	3,443	0.3	927	0.5	--	--	--	--	201	0.3	--	--	--	--	--	--	52	0.1	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	896	[2]	--	--	--	--	195	[2]	698	0.3	--	--	--	--	--	--	--	--	--	--	--	--	3	[2]	--	--	--	--	--	--	--	--
Total miscellaneous deductions	88,736	3.8	13,561	2.3	1,433	4.5	60,309	4.8	8,300	4.1	1,050	11.1	6	0.3	--	--	1,540	2.3	26	0.4	88	0.5	2,424	3.3	--	--	--	--	--	--	--	--
Foreign tax credit	23,365	1.0	1,020	0.2	532	1.7	15,991	1.3	835	0.4	235	2.5	--	--	270	0.4	--	--	256	4.0	1,368	7.4	2,857	3.9	--	--	--	--	--	--	--	--
General business credit	8,614	0.4	1,337	0.2	105	0.3	5,426	0.4	768	0.4	--	--	--	--	12	[2]	284	0.4	--	--	206	1.1	477	0.6	--	--	--	--	--	--	--	--
All other tax credits	15,233	0.7	2,463	0.4	526	1.7	6,552	0.5	2,435	1.2	19	0.2	--	--	51	0.1	1,988	3.0	114	1.8	--	--	1,084	1.5	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	31,963	1.4	4,008	0.7	1,566	4.9	18,177	1.4	4,850	2.4	156	1.6	--	--	1,028	1.5	1,686	2.5	154	2.4	337	1.8	--	--	--	--	--	--	--	--	--	--
No second largest item	64,293	2.8	150	[2]	19	0.1	8,823	0.7	1,301	0.6	190	2.0	--	--	69	0.1	38,070	57.0	695	10.8	4,484	24.3	10,492	14.3	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more																																
Total	**2,406,766**	**100.0**	**574,024**	**23.9**	**--**	**--**	**1,202,808**	**50.0**	**190,374**	**7.9**	**10,362**	**0.4**	**2,004**	**0.1**	**12,614**	**0.5**	**53,153**	**2.2**	**6,060**	**0.3**	**17,510**	**0.7**	**67,302**	**2.8**	**13,724**	**0.6**	**202,801**	**8.4**	**13,716**	**0.6**	**40,314**	**1.7**
Interest paid deduction	807,333	33.5	--	--	--	--	711,382	59.1	51,444	27.0	703	6.8	704	35.1	1,400	11.1	3,675	6.9	1,031	17.0	3,432	19.6	13,611	20.2	1,793	13.1	13,705	6.8	3,200	23.3	1,253	3.1
Tax-exempt interest [3]	120,117	5.0	3,023	0.5	--	--	82,335	6.8	15,604	8.2	2,222	21.4	--	--	2,672	21.2	1,887	3.6	624	10.3	859	4.9	3,967	5.9	872	6.4	--	--	438	3.2	5,614	13.9
Taxes paid deduction	779,443	32.4	506,187	88.2	--	--	--	--	108,201	56.8	3,672	35.4	1,104	55.1	6,055	48.0	10,930	20.6	3,073	50.7	6,857	39.2	30,758	45.7	1,087	7.9	91,165	45.0	7,343	53.5	3,012	7.5
Charitable contributions deduction	416,251	17.3	53,295	9.3	--	--	321,571	26.7	--	--	1,039	10.0	189	9.4	1,784	14.1	965	1.8	363	6.0	1,025	5.9	6,437	9.6	583	4.2	27,266	13.4	723	5.3	1,012	2.5
Medical and dental expense deduction	7,928	0.3	423	0.1	--	--	2,584	0.2	873	0.5	--	--	--	--	23	0.2	--	--	--	--	--	--	8	[2]	30	0.2	3,946	1.9	40	0.3	--	--
Net casualty or theft loss deduction	1,243	0.1	--	--	--	--	195	[2]	696	0.4	--	--	--	--	--	--	--	--	--	--	--	--	4	[2]	--	--	--	--	348	2.5	--	--
Total miscellaneous deductions	30,404	1.3	1,674	0.3	--	--	13,401	1.1	2,652	1.4	1,134	10.9	6	0.3	--	--	152	0.3	31	0.5	17	0.1	1,028	1.5	--	--	10,300	5.1	8	0.1	--	--
Foreign tax credit	38,723	1.6	1,016	0.2	--	--	10,996	0.9	343	0.2	--	--	--	--	93	0.7	--	--	298	4.9	683	3.9	1,941	2.9	8,177	59.6	11,843	5.8	36	0.3	3,296	8.2
General business credit	8,491	0.4	1,329	0.2	--	--	4,387	0.4	651	0.3	--	--	--	--	--	--	111	0.2	--	--	247	1.4	450	0.7	--	--	1,298	0.6	3	[2]	16	[2]
All other tax credits	15,181	0.6	2,470	0.4	--	--	6,156	0.5	2,392	1.3	8	0.1	--	--	11	0.1	366	0.7	120	2.0	--	--	1,741	2.6	--	--	1,416	0.7	326	2.4	176	0.4
Partnership and S corporation net losses	37,921	1.6	4,201	0.7	--	--	16,261	1.4	4,635	2.4	156	1.5	--	--	528	4.2	697	1.3	155	2.6	173	1.0	--	--	467	3.4	8,875	4.4	214	1.6	1,559	3.9
Foreign-earned income exclusion [3]	22,998	1.0	--	--	--	--	105	[2]	6	[2]	--	--	--	--	--	--	22,704	42.7	--	--	--	--	--	--	--	--	17	[2]	166	1.2	--	--
AMT tax preference [3]	1,084	[2]	40	[2]	--	--	402	[2]	191	0.1	--	--	--	--	5	[2]	55	0.1	--	--	126	0.7	178	0.3	--	--	86	[2]	--	--	--	--
Nontaxable Social Security benefits [3]	54,541	2.3	217	[2]	--	--	25,539	2.1	1,712	0.9	1,387	13.4	--	--	41	0.3	313	0.6	102	1.7	139	0.8	3,050	4.5	3	[2]	21,683	10.7	353	2.6	--	--
No second largest item	65,109	2.7	149	[2]	--	--	7,494	0.6	974	0.5	41	0.4	--	--	--	--	11,300	21.3	261	4.3	3,952	22.6	4,128	6.1	712	5.2	11,202	5.5	518	3.8	24,377	60.5
Returns without U.S. income tax																																
Returns with adjusted gross income of $200,000 or more																																
Total	**2,959**	**100.0**	**75**	**2.5**	**562**	**19.0**	**62**	**2.1**	**157**	**5.3**	**278**	**9.4**	**125**	**4.2**	**738**	**24.9**	**149**	**5.0**	**5**	**0.2**	**525**	**17.7**	**283**	**9.6**	--	--	--	--	--	--	--	--
Interest paid deduction	582	19.7	--	--	74	13.2	**	**	27	17.2	17	6.1	45	36.0	194	26.3	27	18.1	**	**	179	34.1	12	4.2	--	--	--	--	--	--	--	--
Investment interest expense deduction [1]	338	11.4	16	21.3	--	--	14	22.6	53	33.8	9	3.2	4	3.2	43	5.8	4	2.7	--	--	65	12.4	130	45.9	--	--	--	--	--	--	--	--
Taxes paid deduction	686	23.2	33	44.0	89	15.8	--	--	16	10.2	50	18.0	41	32.8	223	30.2	6	4.0	--	--	198	37.7	30	10.6	--	--	--	--	--	--	--	--
Charitable contributions deduction	442	14.9	9	12.0	149	26.5	11	17.7	--	--	111	39.9	16	12.8	71	9.6	**	**	**	**	26	5.0	45	15.9	--	--	--	--	--	--	--	--
Medical and dental expense deduction	51	1.7	**	**	8	1.4	**	**	22	14.0	--	--	3	2.4	15	2.0	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	5	0.2	**	**	--	--	**	**	**	**	--	--	--	--	**	**	--	--	--	--	**	**	**	**	--	--	--	--	--	--	--	--
Total miscellaneous deductions	240	8.1	7	9.3	64	11.4	7	11.3	22	14.0	83	29.9	8	6.4	--	--	**	**	--	--	**	**	35	12.4	--	--	--	--	--	--	--	--
Foreign tax credit	15	0.5	**	**	**	**	--	--	**	**	--	--	--	--	--	--	--	--	--	--	6	1.1	3	1.1	--	--	--	--	--	--	--	--
General business credit	8	0.3	**	**	**	**	--	--	--	--	--	--	--	--	**	**	--	--	--	--	**	**	**	**	--	--	--	--	--	--	--	--
All other tax credits	67	2.3	**	**	5	0.9	**	**	11	7.0	--	--	--	--	5	0.7	6	4.0	**	**	--	--	26	9.2	--	--	--	--	--	--	--	--
Partnership and S corporation net losses	317	10.7	3	4.0	163	29.0	11	17.7	3	1.9	4	1.4	5	4.0	99	13.4	8	5.4	--	--	21	4.0	--	--	--	--	--	--	--	--	--	--
No second largest item	208	7.0	--	--	**	**	**	**	--	--	4	1.4	3	2.4	85	11.5	95	63.8	--	--	16	3.0	--	--	--	--	--	--	--	--	--	--
Returns with expanded income of $200,000 or more																																
Total	**5,650**	**100.0**	**68**	**1.2**	**--**	**--**	**73**	**1.3**	**151**	**2.7**	**553**	**9.8**	**127**	**2.2**	**91**	**1.6**	**226**	**4.0**	**6**	**0.1**	**523**	**9.3**	**303**	**5.4**	**146**	**2.6**	**3,370**	**59.6**	**13**	**0.2**	**--**	**--**
Interest paid deduction	711	12.6	--	--	--	--	**	**	28	18.5	15	2.7	47	37.0	7	7.7	**	**	**	**	193	36.9	13	4.3	17	11.6	372	11.0	**	**	--	--
Tax-exempt interest [3]	617	10.9	4	5.9	--	--	**	**	17	11.3	327	59.1	14	11.0	28	30.8	--	--	--	--	32	6.1	162	53.5	**	**	--	--	**	**	--	--
Taxes paid deduction	1,141	20.2	36	52.9	--	--	--	--	32	21.2	22	4.0	34	26.8	9	9.9	7	3.1	--	--	200	38.2	23	7.6	5	3.4	773	22.9	--	--	--	--
Charitable contributions deduction	664	11.8	10	14.7	--	--	10	13.7	--	--	100	18.1	14	11.0	24	26.4	--	--	**	**	30	5.7	56	18.5	**	**	417	12.4	--	--	--	--
Medical and dental expense deduction	672	11.9	**	**	--	--	**	**	21	13.9	--	--	3	2.4	7	7.7	--	--	--	--	--	--	**	**	**	**	635	18.8	--	--	--	--
Net casualty or theft loss deduction	11	0.2	--	--	--	--	**	**	--	--	--	--	--	--	--	--	--	--	--	--	--	--	**	**	--	--	9	0.3	--	--	--	--
Total miscellaneous deductions	578	10.2	6	8.8	--	--	6	8.2	24	15.9	68	12.3	**	**	--	--	--	--	--	--	9	1.7	19	6.3	3	2.1	440	13.1	--	--	--	--
Foreign tax credit	129	2.3	**	**	--	--	--	--	**	**	--	--	--	--	--	--	--	--	--	--	5	1.0	3	1.0	117	80.1	**	**	--	--	--	--
General business credit	7	0.1	**	**	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	**	**	**	**	--	--	4	0.1	--	--	--	--
All other tax credits	84	1.5	3	4.4	--	--	7	9.6	**	**	--	--	--	--	--	--	**	**	**	**	--	--	24	7.9	--	--	26	0.8	**	**	--	--
Partnership and S corporation net losses	637	11.3	**	**	--	--	6	8.2	18	11.9	6	1.1	5	3.9	14	15.4	4	1.8	--	--	23	4.4	--	--	--	--	555	16.5	**	**	--	--
Foreign-earned income exclusion [3]	193	3.4	--	--	--	--	--	--	--	--	**	**	**	**	**	**	187	82.7	--	--	**	**	--	--	--	--	**	**	--	--	--	--
AMT tax preference [3]	13	0.2	--	--	--	--	--	--	--	--	**	**	--	--	--	--	--	--	--	--	9	1.7	--	--	--	--	3	0.1	--	--	--	--
Nontaxable Social Security benefits [3]	77	1.4	**	**	--	--	--	--	--	--	10	1.8	6	4.7	**	**	--	--	--	--	**	**	--	--	--	--	58	1.7	--	--	--	--
No second largest item	116	2.1	--	--	--	--	**	**	--	--	3	0.5	--	--	--	--	19	8.4	--	--	**	**	--	--	--	--	74	2.2	--	--	--	--

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

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

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**2,481,841**	**100.0**	**647,800**	**26.1**	**39,670**	**1.6**	**1,318,807**	**53.1**
Interest paid deduction	857,005	34.5	--	--	8,419	21.2	752,222	57.0
Investment interest expense deduction [1]	55,796	2.2	7,382	1.1	--	--	34,439	2.6
Taxes paid deduction	811,465	32.7	554,694	85.6	20,221	51.0	--	--
Charitable contributions deduction	486,484	19.6	60,468	9.3	5,311	13.4	398,455	30.2
Medical and dental expense deduction	8,087	0.3	854	0.1	42	0.1	4,951	0.4
Net casualty or theft loss deduction	222	[2]	8	[2]	--	--	166	[2]
Total miscellaneous deductions	96,108	3.9	17,553	2.7	1,578	4.0	62,292	4.7
Foreign tax credit	23,856	1.0	588	0.1	802	2.0	13,937	1.1
General business credit	8,090	0.3	492	0.1	714	1.8	4,957	0.4
All other tax credits	25,350	1.0	992	0.2	875	2.2	14,212	1.1
Partnership and S corporation net losses	40,274	1.6	4,619	0.7	1,538	3.9	24,432	1.9
No second largest item	69,105	2.8	150	[2]	170	0.4	8,743	0.7
Returns with expanded income of $200,000 or more								
Total	**2,530,086**	**100.0**	**641,455**	**25.4**	**--**	**--**	**1,265,823**	**50.0**
Interest paid deduction	844,308	33.4	--	--	--	--	751,814	59.4
Tax-exempt interest [3]	133,152	5.3	4,720	0.7	--	--	92,724	7.3
Taxes paid deduction	848,757	33.5	561,065	87.5	--	--	--	--
Charitable contributions deduction	457,800	18.1	65,762	10.3	--	--	344,797	27.2
Medical and dental expense deduction	7,844	0.3	854	0.1	--	--	3,935	0.3
Net casualty or theft loss deduction	236	[2]	8	[2]	--	--	165	[2]
Total miscellaneous deductions	33,086	1.3	1,493	0.2	--	--	14,860	1.2
Foreign tax credit	39,572	1.6	408	0.1	--	--	9,877	0.8
General business credit	8,185	0.3	542	0.1	--	--	4,169	0.3
All other tax credits	22,321	0.9	841	0.1	--	--	12,982	1.0
Partnership and S corporation net losses	42,015	1.7	5,490	0.9	--	--	20,563	1.6
Foreign-earned income exclusion [3]	23,779	0.9	122	[2]	--	--	288	[2]
No second largest item	69,030	2.7	151	[2]	--	--	9,648	0.8

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**3,385**	**100.0**	**83**	**2.5**	**703**	**20.8**	**141**	**4.2**
Interest paid deduction	665	19.6	--	--	124	17.6	29	20.6
Investment interest expense deduction [1]	409	12.1	19	22.9	--	--	23	16.3
Taxes paid deduction	923	27.3	32	38.6	139	19.8	--	--
Charitable contributions deduction	495	14.6	18	21.7	177	25.2	20	14.2
Medical and dental expense deduction	44	1.3	**	**	10	1.4	**	**
Net casualty or theft loss deduction	6	0.2	**	**	--	--	--	--
Total miscellaneous deductions	197	5.8	3	3.6	60	8.5	14	9.9
Foreign tax credit	24	0.7	--	--	**	**	--	--
General business credit	10	0.3	--	--	**	**	--	--
All other tax credits	118	3.5	**	**	7	1.0	43	30.5
Partnership and S corporation net losses	285	8.4	3	3.6	168	23.9	9	6.4
No second largest item	209	6.2	--	--	6	0.9	**	**
Returns with expanded income of $200,000 or more								
Total	**4,910**	**100.0**	**77**	**1.6**	**--**	**--**	**186**	**3.8**
Interest paid deduction	680	13.9	--	--	--	--	26	14.1
Tax-exempt interest [3]	590	12.0	8	10.4	--	--	72	38.9
Taxes paid deduction	1,178	24.0	35	45.5	--	--	--	--
Charitable contributions deduction	565	11.5	19	24.7	--	--	23	12.4
Medical and dental expense deduction	515	10.5	3	3.9	--	--	**	**
Net casualty or theft loss deduction	7	0.1	--	--	--	--	--	--
Total miscellaneous deductions	329	6.7	**	**	--	--	9	4.9
Foreign tax credit	117	2.4	--	--	--	--	--	--
General business credit	6	0.1	--	--	--	--	--	--
All other tax credits	113	2.3	5	6.5	--	--	44	23.8
Partnership and S corporation net losses	436	8.9	**	**	--	--	9	4.9
Foreign-earned income exclusion [3]	220	4.5	**	**	--	--	--	--
No second largest item	154	3.1	--	--	--	--	**	**

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**202,470**	**8.2**	**13,264**	**0.5**	**1,234**	**[2]**
Interest paid deduction	45,533	22.5	1,282	9.7	485	39.3
Investment interest expense deduction [1]	4,900	2.4	204	1.5	56	4.5
Taxes paid deduction	132,073	65.2	7,602	57.3	156	12.7
Charitable contributions deduction	--	--	1,634	12.3	380	30.8

Medical and dental expense deduction	1,573	0.8	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	9,177	4.5	2,405	18.1	157	12.8
Foreign tax credit	636	0.3	54	0.4	--	--
General business credit	785	0.4	--	--	--	--
All other tax credits	1,017	0.5	83	0.6	--	--
Partnership and S corporation net losses	4,495	2.2	--	--	--	--
No second largest item	2,281	1.1	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**190,810**	**7.5**	**12,476**	**0.5**	**1,231**	**[2]**
Interest paid deduction	48,888	25.6	1,322	10.6	485	39.4
Tax-exempt interest [3]	14,839	7.8	2,184	17.5	93	7.6
Taxes paid deduction	112,711	59.1	5,607	44.9	83	6.7
Charitable contributions deduction	--	--	1,246	10.0	416	33.8
Medical and dental expense deduction	851	0.4	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	3,937	2.1	2,018	16.2	154	12.5
Foreign tax credit	463	0.2	4	[2]	--	--
General business credit	1,485	0.8	--	--	--	--
All other tax credits	897	0.5	83	0.7	--	--
Partnership and S corporation net losses	4,660	2.4	--	--	--	--
Foreign-earned income exclusion [3]	90	[2]	12	0.1	--	--
No second largest item	1,989	1.0	--	--	--	--

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**129**	**3.8**	**250**	**7.4**	**138**	**4.1**
Interest paid deduction	30	23.3	10	4.0	47	34.1
Investment interest expense deduction [1]	44	34.1	6	2.4	14	10.1
Taxes paid deduction	7	5.4	50	20.0	39	28.3
Charitable contributions deduction	--	--	115	46.0	25	18.1
Medical and dental expense deduction	16	12.4	--	--	**	**
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	17	13.2	63	25.2	6	4.3
Foreign tax credit	**	**	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	9	7.0	**	**	--	--
Partnership and S corporation net losses	4	3.1	**	**	**	**
No second largest item	--	--	--	--	**	**
Returns with expanded income of $200,000 or more						

Total	**153**	**3.1**	**486**	**9.9**	**136**	**2.8**
Interest paid deduction	33	21.6	12	2.5	48	35.3
Tax-exempt interest [3]	20	13.1	269	55.3	21	15.4
Taxes paid deduction	29	19.0	36	7.4	37	27.2
Charitable contributions deduction	--	--	109	22.4	20	14.7
Medical and dental expense deduction	18	11.8	--	--	**	**
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	20	13.1	53	10.9	**	**
Foreign tax credit	**	**	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	11	7.2	4	0.8	--	--
Partnership and S corporation net losses	19	12.4	**	**	4	2.9
Foreign-earned income exclusion [3]	--	--	**	**	--	--
No second largest item	--	--	--	--	**	**

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**65,775**	**2.7**	**67,042**	**2.7**	**8,668**	**0.3**	**39,367**	**1.6**
Interest paid deduction	20,243	30.8	7,783	11.6	1,665	19.2	4,811	12.2
Investment interest expense deduction [1]	1,274	1.9	1,127	1.7	444	5.1	1,235	3.1
Taxes paid deduction	33,590	51.1	13,922	20.8	3,298	38.0	11,380	28.9
Charitable contributions deduction	7,534	11.5	2,351	3.5	509	5.9	2,164	5.5
Medical and dental expense deduction	397	0.6	30	[2]	--	--	163	0.4
Net casualty or theft loss deduction	--	--	--	--	40	0.5	--	--
Total miscellaneous deductions	--	--	1,261	1.9	69	0.8	177	0.4
Foreign tax credit	359	0.5	--	--	702	8.1	3,000	7.6
General business credit	19	[2]	223	0.3	--	--	144	0.4
All other tax credits	648	1.0	4,463	6.7	538	6.2	--	--
Partnership and S corporation net losses	1,474	2.2	2,222	3.3	441	5.1	1,052	2.7
No second largest item	237	0.4	33,659	50.2	961	11.1	15,240	38.7
Returns with expanded income of $200,000 or more								
Total	**10,940**	**0.4**	**59,912**	**2.4**	**8,670**	**0.3**	**37,855**	**1.5**
Interest paid deduction	1,821	16.6	3,712	6.2	1,742	20.1	5,194	13.7
Tax-exempt interest [3]	2,210	20.2	3,922	6.5	1,419	16.4	2,265	6.0
Taxes paid deduction	4,377	40.0	10,149	16.9	2,940	33.9	11,531	30.5
Charitable contributions deduction	2,157	19.7	1,299	2.2	644	7.4	1,574	4.2
Medical and dental expense deduction	53	0.5	4	[2]	--	--	155	0.4
Net casualty or theft loss deduction	--	--	--	--	40	0.5	--	--
Total miscellaneous deductions	--	--	465	0.8	18	0.2	12	[2]
Foreign tax credit	81	0.7	--	--	403	4.6	2,169	5.7

General business credit	9	0.1	101	0.2	--	--	107	0.3
All other tax credits	18	0.2	830	1.4	468	5.4	--	--
Partnership and S corporation net losses	158	1.4	1,429	2.4	466	5.4	955	2.5
Foreign-earned income exclusion [3]	22	0.2	23,124	38.6	--	--	22	0.1
No second largest item	36	0.3	14,879	24.8	531	6.1	13,873	36.6

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(19)	(20)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**620**	**18.3**	**153**	**4.5**	**4**	**0.1**	**842**	**24.9**
Interest paid deduction	171	27.6	27	17.7	**	**	208	24.7
Investment interest expense deduction [1]	30	4.8	9	5.9	--	--	90	10.7
Taxes paid deduction	194	31.3	5	3.3	--	--	422	50.1
Charitable contributions deduction	59	9.5	**	**	**	**	39	4.6
Medical and dental expense deduction	**	**	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--
Total miscellaneous deductions	--	--	**	**	--	--	**	**
Foreign tax credit	--	0.0	--	--	--	--	12	1.4
General business credit	**	**	--	--	--	--	**	**
All other tax credits	3	0.5	19	12.4	--	--	--	--
Partnership and S corporation net losses	68	11.0	5	3.3	**	**	22	2.6
No second largest item	81	13.1	80	52.3	--	--	40	4.8
Returns with expanded income of $200,000 or more								
Total	**66**	**1.3**	**241**	**4.9**	**4**	**0.1**	**836**	**17.0**
Interest paid deduction	**	**	8	3.3	**	**	233	27.9
Tax-exempt interest [3]	**	**	**	**	--	--	31	3.7
Taxes paid deduction	12	18.2	**	**	--	--	447	53.5
Charitable contributions deduction	19	28.8	**	**	**	**	43	5.1
Medical and dental expense deduction	**	**	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	--	--	**	**
Foreign tax credit	--	0.0	--	--	--	--	8	1.0
General business credit	--	0.0	--	--	--	--	--	--
All other tax credits	--	0.0	**	**	--	--	--	--
Partnership and S corporation net losses	4	6.1	4	1.7	**	**	25	3.0
Foreign-earned income exclusion [3]	**	**	211	87.5	--	--	**	**
No second largest item	--	--	12	5.0	--	--	42	5.0

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**77,744**	**3.1**	**--**	**--**	**--**	**--**
Interest paid deduction	14,563	18.7	--	--	--	--
Investment interest expense deduction [1]	4,734	6.1	--	--	--	--
Taxes paid deduction	34,528	44.4	--	--	--	--
Charitable contributions deduction	7,677	9.9	--	--	--	--
Medical and dental expense deduction	77	0.1	--	--	--	--
Net casualty or theft loss deduction	8	[2]	--	--	--	--
Total miscellaneous deductions	1,440	1.9	--	--	--	--
Foreign tax credit	3,777	4.9	--	--	--	--
General business credit	756	1.0	--	--	--	--
All other tax credits	2,522	3.2	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	7,662	9.9	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**74,093**	**2.9**	**14,916**	**0.6**	**211,904**	**8.4**
Interest paid deduction	14,751	19.9	1,042	7.0	13,538	6.4
Tax-exempt interest [3]	7,519	10.1	1,258	8.4	--	--
Taxes paid deduction	32,699	44.1	1,953	13.1	105,645	49.9
Charitable contributions deduction	7,260	9.8	300	2.0	32,346	15.3
Medical and dental expense deduction	110	0.1	24	0.2	1,859	0.9
Net casualty or theft loss deduction	8	[2]	12	0.1	3	[2]
Total miscellaneous deductions	809	1.1	106	0.7	9,213	4.3
Foreign tax credit	1,676	2.3	9,005	60.4	15,487	7.3
General business credit	564	0.8	21	0.1	1,188	0.6
All other tax credits	2,583	3.5	330	2.2	3,290	1.6
Partnership and S corporation net losses	--	--	60	0.4	8,234	3.9
Foreign-earned income exclusion [3]	45	0.1	--	--	54	[2]
No second largest item	6,069	8.2	806	5.4	21,048	9.9

Footnotes at end of table.

2001 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns without U.S. income tax						
Returns with adjusted gross income						

of $200,000 or more						
Total	**322**	**9.5**	**--**	**--**	**--**	**--**
Interest paid deduction	**	**	--	--	--	--
Investment interest expense deduction [1]	174	54.0	--	--	--	--
Taxes paid deduction	35	10.9	--	--	--	--
Charitable contributions deduction	36	11.2	--	--	--	--
Medical and dental expense deduction	**	**	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	23	7.1	--	--	--	--
Foreign tax credit	**	**	--	--	--	--
General business credit	3	0.9	--	--	--	--
All other tax credits	28	8.7	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	--	--	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**292**	**5.9**	**125**	**2.5**	**2,308**	**47.0**
Interest paid deduction	11	3.8	16	12.8	284	12.3
Tax-exempt interest [3]	148	50.7	--	--	--	--
Taxes paid deduction	40	13.7	**	**	539	23.4
Charitable contributions deduction	42	14.4	**	**	285	12.3
Medical and dental expense deduction	**	**	--	--	486	21.1
Net casualty or theft loss deduction	**	**	--	--	3	0.1
Total miscellaneous deductions	16	5.5	**	**	220	9.5
Foreign tax credit	**	**	103	82.4	**	**
General business credit	**	**	--	--	**	**
All other tax credits	26	8.9	**	**	21	0.9
Partnership and S corporation net losses	--	--	--	--	366	15.9
Foreign-earned income exclusion [3]	--	--	--	--	**	**
No second largest item	--	--	--	--	97	4.2

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest and foreign-earned income exclusion only have an effect when using the expanded income concept.
NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
Source: IRS Statistics of Income Bulletin, Summer 2004, Publication 1136 (Rev. 09-2004.)

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**2,651,389**	**100.0**	**607,630**	**22.9**	**69,492**	**2.6**	**1,446,727**	**54.6**
Interest paid deduction	932,740	35.2	--	--	17,168	24.7	809,845	56.0
Investment interest expense deduction [1]	76,357	2.9	10,923	1.8	--	--	46,598	3.2
Taxes paid deduction	817,604	30.8	516,419	85.0	35,465	51.0	--	--
Charitable contributions deduction	526,118	19.8	56,018	9.2	8,898	12.8	442,701	30.6
Medical and dental expense deduction	6,652	0.3	510	0.1	19	[2]	4,092	0.3
Net casualty or theft loss deduction	62	[2]	42	[2]	--	--	--	--
Total miscellaneous deductions	101,570	3.8	12,885	2.1	2,375	3.4	70,093	4.8
Foreign tax credit	32,123	1.2	1,053	0.2	690	1.0	20,170	1.4
General business credit	12,200	0.5	1,226	0.2	437	0.6	6,949	0.5
All other tax credits	16,654	0.6	829	0.1	917	1.3	9,744	0.7
Partnership and S corporation net losses	42,140	1.6	7,069	1.2	3,323	4.8	22,560	1.6
No second largest item	87,172	3.3	655	0.1	198	0.3	13,974	1.0
Returns with expanded income of $200,000 or more								
Total	**2,704,567**	**100.0**	**599,058**	**22.1**	**--**	**--**	**1,373,171**	**50.8**
Interest paid deduction	916,544	33.9	--	--	--	--	813,015	59.2
Tax-exempt interest [3]	162,242	6.0	5,779	1.0	--	--	109,228	8.0
Taxes paid deduction	859,571	31.8	520,669	86.9	--	--	--	--
Charitable contributions deduction	469,149	17.3	58,054	9.7	--	--	366,591	26.7
Medical and dental expense deduction	8,355	0.3	510	0.1	--	--	3,578	0.3
Net casualty or theft loss deduction	62	[2]	42	[2]	--	--	8	[2]
Total miscellaneous deductions	42,519	1.6	3,612	0.6	--	--	19,169	1.4
Foreign tax credit	62,620	2.3	603	0.1	--	--	12,429	0.9
General business credit	10,681	0.4	1,034	0.2	--	--	5,540	0.4
All other tax credits	17,326	0.6	879	0.1	--	--	9,018	0.7
Partnership and S corporation net losses	43,942	1.6	7,070	1.2	--	--	18,933	1.4
Foreign-earned income exclusion [3]	23,585	0.9	151	[2]	--	--	127	[2]
No second largest item	87,971	3.3	655	0.1	--	--	15,535	1.1

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**2,299**	**100.0**	**86**	**3.7**	**721**	**31.4**	**76**	**3.3**
Interest paid deduction	413	18.0	--	--	177	24.5	14	18.4
Investment interest expense deduction [1]	272	11.8	16	18.6	--	--	28	36.8
Taxes paid deduction	469	20.4	22	25.6	159	22.1	--	--
Charitable contributions deduction	301	13.1	9	10.5	178	24.7	17	22.4
Medical and dental expense deduction	47	2.0	**	**	9	1.2	**	**
Net casualty or theft loss deduction	127	5.5	**	**	--	--	--	--
Total miscellaneous deductions	120	5.2	**	**	39	5.4	10	13.2
Foreign tax credit	13	0.6	**	**	**	**	--	--
General business credit								
All other tax credits	37	1.6	**	**	5	0.7	**	**
Partnership and S corporation net losses	313	13.6	28	32.6	144	20.0	**	**
No second largest item	187	8.1	--	--	**	**	--	--
Returns with expanded income of $200,000 or more								
Total	**2,766**	**100.0**	**45**	**1.6**	**--**	**--**	**74**	**2.7**
Interest paid deduction	294	10.6	--	--	--	--	6	8.1
Tax-exempt interest [3]	204	7.4	19	42.2	--	--	37	50.0
Taxes paid deduction	499	18.0	14	31.1	--	--	--	--
Charitable contributions deduction	214	7.7	5	11.1	--	--	13	17.6
Medical and dental expense deduction	402	14.5	--	--	--	--	**	**
Net casualty or theft loss deduction	253	9.1	--	--	--	--	--	--
Total miscellaneous deductions	174	6.3	**	**	--	--	6	8.1
Foreign tax credit	68	2.5	--	--	--	--	--	--
General business credit								
All other tax credits	83	3.0	**	**	--	--	**	**
Partnership and S corporation net losses	199	7.2	**	**	--	--	5	6.8
Foreign-earned income exclusion [3]	291	10.5	**	**	--	--	**	**
No second largest item	85	3.1	--	--	--	--	--	--

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**231,603**	**8.7**	**13,862**	**0.5**	**1,082**	**[2]**
Interest paid deduction	52,264	22.6	1,342	9.7	392	36.2
Investment interest expense deduction [1]	7,274	3.1	48	0.3	5	0.5
Taxes paid deduction	149,546	64.6	7,915	57.1	677	62.5
Charitable contributions deduction	--	--	1,034	7.5	--	--

Medical and dental expense deduction	1,619	0.7	--	--	--	--
Net casualty or theft loss deduction	8	[2]	--	--	--	--
Total miscellaneous deductions	10,233	4.4	1,977	14.3	8	0.7
Foreign tax credit	1,771	0.8	1,017	7.3	--	--
General business credit	2,505	1.1	--	--	--	--
All other tax credits	955	0.4	189	1.4	--	--
Partnership and S corporation net losses	4,997	2.2	340	2.5	--	--
No second largest item	430	0.2	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**219,806**	**8.1**	**13,165**	**0.5**	**1,091**	**[2]**
Interest paid deduction	53,240	24.2	1,156	8.8	392	36.0
Tax-exempt interest [3]	25,403	11.6	3,306	25.1	--	--
Taxes paid deduction	126,464	57.5	6,026	45.8	678	62.2
Charitable contributions deduction	--	--	897	6.8	4	0.4
Medical and dental expense deduction	1,092	0.5	--	--	--	--
Net casualty or theft loss deduction	8	[2]	--	--	--	--
Total miscellaneous deductions	5,011	2.3	1,100	8.4	16	1.5
Foreign tax credit	1,286	0.6	151	1.1	--	--
General business credit	1,553	0.7	--	--	--	--
All other tax credits	941	0.4	189	1.4	--	--
Partnership and S corporation net losses	4,348	2.0	340	2.6	--	--
Foreign-earned income exclusion [3]	356	0.2	--	--	--	--
No second largest item	104	[2]	--	--	--	--

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**81**	**3.5**	**182**	**7.9**	**90**	**3.9**
Interest paid deduction	14	17.3	4	2.2	21	23.3
Investment interest expense deduction [1]	20	24.7	**	**	4	4.4
Taxes paid deduction	6	7.4	10	5.5	19	21.1
Charitable contributions deduction	--	--	25	13.7	8	8.9
Medical and dental expense deduction	27	33.3	--	--	**	**
Net casualty or theft loss deduction	--	--	**	**	--	--
Total miscellaneous deductions	**	**	13	7.1	33	36.7
Foreign tax credit	**	**	--	--	--	--
General business credit						
All other tax credits	**	**	--	--	--	--
Partnership and S corporation net losses	**	**	**	**	3	3.3
No second largest item	--	--	**	**	**	**
Returns with expanded income of $200,000 or more						

Total	**108**	**3.9**	**363**	**13.1**	**101**	**3.7**
Interest paid deduction	19	17.6	4	1.1	21	20.8
Tax-exempt interest [3]	6	5.6	68	18.7	8	7.9
Taxes paid deduction	11	10.2	9	2.5	15	14.9
Charitable contributions deduction	--	--	18	5.0	7	6.9
Medical and dental expense deduction	47	43.5	--	--	**	**
Net casualty or theft loss deduction	--	--	248	68.3	--	--
Total miscellaneous deductions	10	9.3	**	**	**	**
Foreign tax credit	**	**	--	--	--	--
General business credit						
All other tax credits	4	3.7	--	--	--	--
Partnership and S corporation net losses	6	5.6	**	**	**	**
Foreign-earned income exclusion [3]	**	**	**	**	--	--
No second largest item	--	--	**	**	**	**

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**71,517**	**2.7**	**88,160**	**3.3**	**8,615**	**0.3**	**23,796**	**0.9**
Interest paid deduction	19,121	26.7	8,933	10.1	1,611	18.7	3,273	13.8
Investment interest expense deduction [1]	1,536	2.1	1,542	1.7	362	4.2	2,142	9.0
Taxes paid deduction	39,351	55.0	17,989	20.4	3,659	42.5	10,589	44.5
Charitable contributions deduction	7,942	11.1	1,562	1.8	295	3.4	946	4.0
Medical and dental expense deduction	309	0.4	16	[2]	--	--	--	--
Net casualty or theft loss deduction	8	[2]	--	--	--	--	--	--
Total miscellaneous deductions	--	--	820	0.9	177	2.1	131	0.5
Foreign tax credit	437	0.6	--	--	597	6.9	1,324	5.6
General business credit	180	0.3	156	0.2	--	--	125	0.5
All other tax credits	203	0.3	1,657	1.9	231	2.7	--	--
Partnership and S corporation net losses	1,457	2.0	1,664	1.9	441	5.1	289	1.2
No second largest item	973	1.4	53,821	61.0	1,243	14.4	4,976	20.9
Returns with expanded income of $200,000 or more								
Total	**15,232**	**0.6**	**68,544**	**2.5**	**7,865**	**0.3**	**22,483**	**0.8**
Interest paid deduction	1,884	12.4	3,742	5.5	1,546	19.7	4,141	18.4
Tax-exempt interest [3]	2,803	18.4	2,648	3.9	888	11.3	2,064	9.2
Taxes paid deduction	7,160	47.0	13,551	19.8	3,308	42.1	10,903	48.5
Charitable contributions deduction	2,393	15.7	675	1.0	249	3.2	887	3.9
Medical and dental expense deduction	155	1.0	16	[2]	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	382	0.6	5	0.1	65	0.3
Foreign tax credit	253	1.7	--	--	378	4.8	559	2.5

General business credit	17	0.1	77	0.1	--	--	138	0.6
All other tax credits	18	0.1	442	0.6	198	2.5	--	--
Partnership and S corporation net losses	479	3.1	839	1.2	320	4.1	286	1.3
Foreign-earned income exclusion [3]	--	--	22,721	33.1	--	--	10	[2]
No second largest item	70	0.5	23,451	34.2	972	12.4	3,431	15.3

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Total miscellaneous deductions		Foreign tax credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**423**	**18.4**	**157**	**6.8**	**276**	**12.0**
Interest paid deduction	79	18.7	28	17.8	63	23.0
Investment interest expense deduction [1]	14	3.3	14	8.9	43	15.7
Taxes paid deduction	117	27.7	**	**	107	39.1
Charitable contributions deduction	21	5.0	**	**	20	7.2
Medical and dental expense deduction	5	1.2	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	--	--	3	1.9	3	1.1
Foreign tax credit	--	--	--	--	**	**
General business credit						
All other tax credits	4	0.9	**	**	**	**
Partnership and S corporation net losses	109	25.8	7	4.5	15	5.5
No second largest item	74	17.5	91	58.0	15	5.5
Returns with expanded income of $200,000 or more						
Total	**28**	**1.0**	**229**	**8.3**	**274**	**9.9**
Interest paid deduction	**	**	6	2.6	81	29.7
Tax-exempt interest [3]	6	21.4	**	**	16	5.9
Taxes paid deduction	**	**	**	**	119	43.6
Charitable contributions deduction	6	21.4	**	**	21	7.7
Medical and dental expense deduction	**	**	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	**	**
Foreign tax credit	--	--	--	--	5	1.8
General business credit						
All other tax credits	--	--	**	**	**	**
Partnership and S corporation net losses	5	17.9	**	**	13	4.8
Foreign-earned income exclusion [3]	--	--	200	87.3	--	--
No second largest item	--	--	14	6.1	15	5.5

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**88,906**	**3.4**	**--**	**--**	**--**	**--**
Interest paid deduction	18,790	21.1	--	--	--	--
Investment interest expense deduction [1]	5,926	6.7	--	--	--	--
Taxes paid deduction	35,994	40.5	--	--	--	--
Charitable contributions deduction	6,721	7.6	--	--	--	--
Medical and dental expense deduction	86	0.1	--	--	--	--
Net casualty or theft loss deduction	3	[2]	--	--	--	--
Total miscellaneous deductions	2,873	3.2	--	--	--	--
Foreign tax credit	5,062	5.7	--	--	--	--
General business credit	622	0.7	--	--	--	--
All other tax credits	1,927	2.2	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	10,901	12.3	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**85,252**	**3.2**	**20,399**	**0.8**	**278,502**	**10.3**
Interest paid deduction	19,439	22.8	772	3.8	17,216	6.2
Tax-exempt interest [3]	8,884	10.4	1,240	6.1	--	--
Taxes paid deduction	34,307	40.2	1,806	8.9	134,700	48.4
Charitable contributions deduction	6,872	8.1	536	2.6	31,993	11.5
Medical and dental expense deduction	86	0.1	151	0.7	2,768	1.0
Net casualty or theft loss deduction	3	[2]	--	--	--	--
Total miscellaneous deductions	953	1.1	159	0.8	12,046	4.3
Foreign tax credit	2,693	3.2	14,088	69.1	30,180	10.8
General business credit	663	0.8	--	--	1,658	0.6
All other tax credits	2,120	2.5	49	0.2	3,474	1.2
Partnership and S corporation net losses	--	--	346	1.7	10,980	3.9
Foreign-earned income exclusion [3]	167	0.2	--	--	53	(2)
No second largest item	9,067	10.6	1,252	6.1	33,435	12.0

Footnotes at end of table.

2000 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns without U.S. income tax						
Returns with adjusted gross income						

of $200,000 or more						
Total	**207**	**9.0**	**--**	**--**	**--**	**--**
Interest paid deduction	13	6.3	--	--	--	--
Investment interest expense deduction [1]	131	63.3	--	--	--	--
Taxes paid deduction	**	**	--	--	--	--
Charitable contributions deduction	15	7.2	--	--	--	--
Medical and dental expense deduction	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	**	**	--	--	--	--
Foreign tax credit	--	--	--	--	--	--
General business credit						
All other tax credits	12	5.8	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	--	--	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**209**	**7.6**	**80**	**2.9**	**1,255**	**45.4**
Interest paid deduction	**	**	12	15.0	134	10.7
Tax-exempt interest [3]	41	19.6	**	**	--	--
Taxes paid deduction	9	4.3	6	7.5	310	24.7
Charitable contributions deduction	12	5.7	**	**	130	10.4
Medical and dental expense deduction	--	--	--	--	350	27.9
Net casualty or theft loss deduction	--	--	--	--	5	0.4
Total miscellaneous deductions	**	**	--	--	97	7.7
Foreign tax credit	**	**	59	73.8	**	**
General business credit						
All other tax credits	53	25.4	--	--	8	0.6
Partnership and S corporation net losses	--	--	**	**	160	12.7
Foreign-earned income exclusion [3]	**	**	--	--	**	**
No second largest item	--	--	--	--	53	4.2

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest and foreign-earned income exclusion only have an effect when using the expanded income concept.
NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
SOURCE: IRS, Statistics of Income Bulletin, Spring 2003, Publication 1136 (Revised 6-03).

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**2,317,389**	**100.0**	**507,626**	**21.9**	**60,033**	**2.6**	**1,275,712**	**55.0**
Interest paid deduction	808,114	34.9	--	--	13,108	21.8	702,629	55.1
Investment interest expense deduction [1]	65,305	2.8	8,671	1.7	--	--	40,420	3.2
Taxes paid deduction	701,932	30.3	426,104	83.9	31,606	52.6	--	--
Charitable contributions deduction	474,265	20.5	48,584	9.6	6,965	11.6	398,875	31.3
Medical and dental expense deduction	7,806	0.3	1,192	0.2	11	[2]	2,689	0.2
Net casualty or theft loss deduction	57	[2]	--	--	--	--	42	[2]
Total miscellaneous deductions	89,174	3.8	12,895	2.5	2,504	4.2	58,790	4.6
Foreign tax credit	28,609	1.2	1,288	0.3	1,234	2.1	17,802	1.4
General business credit	14,499	0.6	2,011	0.4	418	0.7	8,082	0.6
All other tax credits	16,478	0.7	1,576	0.3	645	1.1	9,119	0.7
Partnership and S corporation net losses	39,369	1.7	5,296	1.0	3,437	5.7	21,584	1.7
No second largest item	71,783	3.1	9	[2]	104	0.2	15,680	1.2
Returns with expanded income of $200,000 or more								
Total	**2,383,541**	**100.0**	**509,892**	**21.4**	**--**	**--**	**1,209,837**	**50.8**
Interest paid deduction	798,535	33.5	--	--	--	--	704,660	58.2
Tax-exempt interest [3]	151,499	6.4	4,653	0.9	--	--	100,768	8.3
Taxes paid deduction	748,073	31.4	436,054	85.5	--	--	--	--
Charitable contributions deduction	427,938	18.0	54,926	10.8	--	--	327,921	27.1
Medical and dental expense deduction	8,498	0.4	1,544	0.3	--	--	1,273	0.1
Net casualty or theft loss deduction	54	[2]	--	--	--	--	42	[2]
Total miscellaneous deductions	35,060	1.5	2,508	0.5	--	--	16,722	1.4
Foreign tax credit	47,040	2.0	1,283	0.3	--	--	11,238	0.9
General business credit	14,812	0.6	2,003	0.4	--	--	6,876	0.6
All other tax credits	16,209	0.7	1,721	0.3	--	--	7,990	0.7
Partnership and S corporation net losses	38,653	1.6	5,139	1.0	--	--	17,877	1.5
Foreign-earned income exclusion [3]	18,243	0.8	--	--	--	--	286	[2]
No second largest item	78,925	3.3	60	[2]	--	--	14,185	1.2

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,579**	**100.0**	**46**	**2.9**	**487**	**30.8**	**23**	**1.5**
Interest paid deduction	275	17.4	--	--	101	20.7	**	**
Investment interest expense deduction [1]	**	**	7	15.2	--	--	6	26.1
Taxes paid deduction	322	20.4	5	10.9	115	23.6	--	--
Charitable contributions deduction	209	13.2	4	8.7	126	25.9	10	43.5
Medical and dental expense deduction	37	2.3	3	6.5	**	**	--	--
Net casualty or theft loss deduction	88	5.6	**	**	--	--	--	--
Total miscellaneous deductions	86	5.4	--	--	30	6.2	--	--
Foreign tax credit	13	0.8	**	**	6	1.2	--	--
General business credit	**	**	--	--	--	--	**	**
All other tax credits	22	1.4	**	**	**	**	**	**
Partnership and S corporation net losses	228	14.4	23	50.0	107	22.0	3	13.0
No second largest item	135	8.5	--	--	--	--	--	--
Returns with expanded income of $200,000 or more								
Total	**2,409**	**100.0**	**68**	**2.8**	**--**	**--**	**111**	**4.6**
Interest paid deduction	224	9.3	--	--	--	--	29	26.1
Tax-exempt interest [3]	122	5.1	13	19.1	--	--	14	12.6
Taxes paid deduction	456	18.9	35	51.5	--	--	--	--
Charitable contributions deduction	209	8.7	10	14.7	--	--	29	26.1
Medical and dental expense deduction	387	16.1	**	**	--	--	--	--
Net casualty or theft loss deduction	207	8.6	--	--	--	--	--	--
Total miscellaneous deductions	131	5.4	--	--	--	--	**	**
Foreign tax credit	66	2.7	--	--	--	--	--	--
General business credit	10	0.4	--	--	--	--	**	**
All other tax credits	25	1.0	**	**	--	--	**	**
Partnership and S corporation net losses	202	8.4	4	5.9	--	--	10	9.0
Foreign-earned income exclusion [3]	253	10.5	**	**	--	--	**	**
No second largest item	117	4.9	**	**	--	--	23	20.7

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**208,226**	**9.0**	**8,924**	**0.4**	**746**	**[2]**
Interest paid deduction	44,824	21.5	740	8.3	155	20.8
Investment interest expense deduction [1]	6,447	3.1	44	0.5	86	11.6
Taxes paid deduction	133,142	63.9	6,141	68.8	346	46.5
Charitable contributions deduction	--	--	543	6.1	3	0.4

Medical and dental expense deduction	2,365	1.1	--	--	--	--
Net casualty or theft loss deduction	8	[2]	3	[2]	--	--
Total miscellaneous deductions	10,997	5.3	1,108	12.4	--	--
Foreign tax credit	1,184	0.6	150	1.7	--	--
General business credit	2,171	1.0	41	0.5	--	--
All other tax credits	1,002	0.5	--	--	--	--
Partnership and S corporation net losses	5,297	2.5	--	--	155	20.8
No second largest item	789	0.4	152	1.7	--	--
Returns with expanded income of $200,000 or more						
Total	**195,484**	**8.2**	**8,705**	**0.4**	**746**	**[2]**
Interest paid deduction	45,393	23.2	699	8.0	155	20.8
Tax-exempt interest [3]	22,618	11.6	3,020	34.7	41	5.6
Taxes paid deduction	111,848	57.2	3,772	43.3	388	52.1
Charitable contributions deduction	--	--	560	6.4	3	0.4
Medical and dental expense deduction	1,867	1.0	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	4,765	2.4	493	5.7	3	0.4
Foreign tax credit	948	0.5	--	--	--	--
General business credit	1,533	0.8	--	--	--	--
All other tax credits	743	0.4	--	--	--	--
Partnership and S corporation net losses	4,777	2.4	--	--	155	20.8
Foreign-earned income exclusion [3]	**	**	**	**	--	--
No second largest item	958	0.5	**	**	--	--

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**60**	**3.8**	**118**	**7.5**	**94**	**6.0**
Interest paid deduction	7	11.7	**	**	28	29.8
Investment interest expense deduction [1]	14	23.3	**	**	--	--
Taxes paid deduction	4	6.7	6	5.1	18	19.1
Charitable contributions deduction	--	--	12	10.2	7	7.4
Medical and dental expense deduction	30	50.0	--	--	**	**
Net casualty or theft loss deduction	--	--	**	**	--	--
Total miscellaneous deductions	**	**	**	**	35	37.2
Foreign tax credit	**	**	**	**	--	--
General business credit	--	--	--	--	--	--
All other tax credits	--	--	**	**	--	--
Partnership and S corporation net losses	--	--	--	--	4	4.3
No second largest item	--	--	--	--	**	**
Returns with expanded income of $200,000 or more						

Total	**99**	**4.1**	**279**	**11.6**	**102**	**4.2**
Interest paid deduction	12	12.1	5	1.8	19	18.6
Tax-exempt interest [3]	8	8.1	44	15.8	8	7.8
Taxes paid deduction	8	8.1	5	1.8	18	17.6
Charitable contributions deduction	--	--	11	3.9	6	5.9
Medical and dental expense deduction	54	54.5	--	--	**	**
Net casualty or theft loss deduction	--	--	**	**	--	--
Total miscellaneous deductions	**	**	7	2.5	47	46.1
Foreign tax credit	**	**	--	--	--	--
General business credit	--	--	--	--	--	--
All other tax credits	**	**	**	**	--	--
Partnership and S corporation net losses	4	4.0	**	**	**	**
Foreign-earned income exclusion [3]	**	**	--	--	**	**
No second largest item	--	--	--	--	**	**

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**62,355**	**2.7**	**71,263**	**3.1**	**13,238**	**0.6**	**23,496**	**1.0**
Interest paid deduction	14,325	23.0	7,928	11.1	2,822	21.3	5,459	23.2
Investment interest expense deduction [1]	1,951	3.1	949	1.3	541	4.1	573	2.4
Taxes paid deduction	35,521	57.0	16,824	23.6	6,162	46.5	8,513	36.2
Charitable contributions deduction	6,847	11.0	1,562	2.2	392	3.0	1,533	6.5
Medical and dental expense deduction	1,339	2.1	8	[2]	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--
Total miscellaneous deductions	--	--	1,359	1.9	8	0.1	107	0.5
Foreign tax credit	370	0.6	--	--	637	4.8	1,762	7.5
General business credit	208	0.3	84	0.1	--	--	590	2.5
All other tax credits	**	**	2,224	3.1	520	3.9	--	--
Partnership and S corporation net losses	1,292	2.1	1,825	2.6	235	1.8	247	1.1
No second largest item	431	0.7	38,498	54.0	1,921	14.5	4,711	20.1
Returns with expanded income of $200,000 or more								
Total	**14,043**	**0.6**	**54,057**	**2.3**	**12,384**	**0.5**	**22,538**	**0.9**
Interest paid deduction	1,754	12.5	1,841	3.4	2,552	20.6	4,793	21.3
Tax-exempt interest [3]	2,047	14.6	1,943	3.6	1,731	14.0	2,684	11.9
Taxes paid deduction	5,761	41.0	13,110	24.3	4,904	39.6	7,696	34.1
Charitable contributions deduction	3,448	24.6	414	0.8	549	4.4	1,124	5.0
Medical and dental expense deduction	194	1.4	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--
Total miscellaneous deductions	--	--	701	1.3	12	0.1	3	[2]
Foreign tax credit	56	0.4	--	--	252	2.0	1,476	6.5

General business credit	193	1.4	51	0.1	--	--	594	2.6
All other tax credits	**	**	1,033	1.9	474	3.8	--	--
Partnership and S corporation net losses	387	2.8	747	1.4	150	1.2	245	1.1
Foreign-earned income exclusion [3]	--	--	17,569	32.5	--	--	50	0.2
No second largest item	198	1.4	16,649	30.8	1,759	14.2	3,874	17.2

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**342**	**21.7**	**123**	**7.8**	**	**	**	**
Interest paid deduction	63	18.4	24	19.5	**	**	39	26.9
Investment interest expense deduction [1]	15	4.4	11	8.9	--	--	19	13.1
Taxes paid deduction	98	28.7	3	2.4	--	--	60	41.4
Charitable contributions deduction	19	5.6	5	4.1	--	--	15	10.3
Medical and dental expense deduction	**	**	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--
Total miscellaneous deductions	--	--	4	3.3	--	--	**	**
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	**	**	--	--	--	--	--	--
All other tax credits	3	0.9	3	2.4	**	**	--	--
Partnership and S corporation net losses	81	23.7	3	2.4	--	--	7	4.8
No second largest item	60	17.5	70	56.9	--	--	**	**
Returns with expanded income of $200,000 or more								
Total	**19**	**0.8**	**197**	**8.2**	**4**	**0.2**	**146**	**6.1**
Interest paid deduction	**	**	7	3.6	**	**	44	30.1
Tax-exempt interest [3]	**	**	--	--	--	--	**	**
Taxes paid deduction	3	15.8	3	1.5	**	**	64	43.8
Charitable contributions deduction	5	26.3	**	**	--	--	14	9.6
Medical and dental expense deduction	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	--	--	--	--
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	--	--	--	--	--	--	**	**
All other tax credits	--	--	**	**	**	**	--	--
Partnership and S corporation net losses	7	36.8	--	--	--	--	8	5.5
Foreign-earned income exclusion [3]	--	--	159	80.7	--	--	--	--
No second largest item	--	--	25	12.7	--	--	9	6.2

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**85,772**	**3.7**	**--**	**--**	**--**	**--**
Interest paid deduction	16,124	18.8	--	--	--	--
Investment interest expense deduction [1]	5,622	6.6	--	--	--	--
Taxes paid deduction	37,571	43.8	--	--	--	--
Charitable contributions deduction	8,960	10.4	--	--	--	--
Medical and dental expense deduction	202	0.2	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	1,406	1.6	--	--	--	--
Foreign tax credit	4,180	4.9	--	--	--	--
General business credit	893	1.0	--	--	--	--
All other tax credits	**	**	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	9,488	11.1	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**82,870**	**3.5**	**15,000**	**0.6**	**257,986**	**10.8**
Interest paid deduction	16,357	19.7	2,221	14.8	18,111	7.0
Tax-exempt interest [3]	10,510	12.7	1,483	9.9	--	--
Taxes paid deduction	35,498	42.8	1,079	7.2	127,962	49.6
Charitable contributions deduction	9,034	10.9	352	2.3	29,607	11.5
Medical and dental expense deduction	**	**	**	**	3,418	1.3
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	597	0.7	42	0.3	9,212	3.6
Foreign tax credit	1,751	2.1	7,832	52.2	22,203	8.6
General business credit	652	0.8	3	[2]	2,906	1.1
All other tax credits	973	1.2	**	**	3,270	1.3
Partnership and S corporation net losses	--	--	175	1.2	9,002	3.5
Foreign-earned income exclusion [3]	**	**	--	--	13	[2]
No second largest item	7,007	8.5	1,801	12.0	32,281	12.5

Footnotes at end of table.

1999 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns without U.S. income tax						
Returns with adjusted gross income						

of $200,000 or more						
Total	**138**	**8.7**	**--**	**--**	**--**	**--**
Interest paid deduction	6	4.3	--	--	--	--
Investment interest expense deduction [1]	87	63.0	--	--	--	--
Taxes paid deduction	13	9.4	--	--	--	--
Charitable contributions deduction	11	8.0	--	--	--	--
Medical and dental expense deduction	**	**	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	6	4.3	--	--	--	--
Foreign tax credit	**	**	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	10	7.2	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	--	--	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**190**	**7.9**	**67**	**2.8**	**1,127**	**46.8**
Interest paid deduction	11	5.8	7	10.4	86	7.6
Tax-exempt interest [3]	26	13.7	**	**	--	--
Taxes paid deduction	22	11.6	**	**	296	26.3
Charitable contributions deduction	13	6.8	**	**	119	10.6
Medical and dental expense deduction	**	**	--	--	330	29.3
Net casualty or theft loss deduction	--	--	--	--	**	**
Total miscellaneous deductions	**	**	--	--	68	6.0
Foreign tax credit	3	1.6	57	85.1	**	**
General business credit	3	1.6	--	--	4	0.4
All other tax credits	10	5.3	--	--	7	0.6
Partnership and S corporation net losses	--	--	--	--	167	14.8
Foreign-earned income exclusion [3]	88	46.3	--	--	**	**
No second largest item	11	5.8	--	--	45	4.0

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest and foreign-earned income exclusion only have an effect when using the expanded income concept.
NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
SOURCE: IRS, Statistics of Income Bulletin, Spring 2002, Publication 1136 (Revised 6-02).

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,953,705**	**100.0**	**457,330**	**23.4**	**46,504**	**2.4**	**1,079,623**	**55.3**
Interest paid deduction	702,032	35.9	--	--	9,076	19.5	599,966	55.6
Investment interest expense deduction [1]	54,926	2.8	7,700	1.7	--	--	33,061	3.1
Taxes paid deduction	607,790	31.1	381,231	83.4	24,345	52.3	--	--
Charitable contributions deduction	421,389	21.6	48,833	10.7	6,587	14.2	348,363	32.3
Medical and dental expense deduction	5,579	0.3	6	[2]	150	0.3	1,966	0.2
Net casualty or theft loss deduction	44	[2]	40	[2]	**	**	--	--
Total miscellaneous deductions	79,665	4.1	13,569	3.0	2,335	5.0	50,732	4.7
Foreign tax credit	10,780	0.6	138	[2]	189	0.4	8,469	0.8
General business credit	7,289	0.4	423	0.1	128	0.3	5,496	0.5
All other tax credits	7,529	0.4	512	0.1	229	0.5	5,030	0.5
Partnership and S corporation net losses	38,083	1.9	4,877	1.1	3,414	7.3	22,182	2.1
No second largest item	18,598	1.0	--	--	**	**	4,358	0.4
Returns with expanded income of $200,000 or more								
Total	**2,034,390**	**100.0**	**455,768**	**22.4**	**--**	**--**	**1,013,375**	**49.8**
Interest paid deduction	720,753	35.4	--	--	--	--	590,250	58.2
Tax-exempt interest [3]	130,977	6.4	6,181	1.4	--	--	90,219	8.9
Taxes paid deduction	656,356	32.3	388,829	85.3	--	--	--	--
Charitable contributions deduction	371,762	18.3	52,393	11.5	--	--	278,435	27.5
Medical and dental expense deduction	6,426	0.3	6	[2]	--	--	1,017	0.1
Net casualty or theft loss deduction	43	[2]	40	[2]	--	--	--	--
Total miscellaneous deductions	28,975	1.4	2,703	0.6	--	--	11,036	1.1
Foreign tax credit	21,537	1.1	140	[2]	--	--	8,032	0.8
General business credit	6,606	0.3	268	0.1	--	--	4,478	0.4
All other tax credits	8,613	0.4	678	0.1	--	--	5,455	0.5
Partnership and S corporation net losses	40,429	2.0	4,380	1.0	--	--	19,630	1.9
Foreign-earned income exclusion [3]	20,103	1.0	--	--	--	--	386	[2]
No second largest item	21,810	1.1	150	[2]	--	--	4,437	0.4

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,467**	**100.0**	**26**	**1.8**	**447**	**30.5**	**14**	**1.0**
Interest paid deduction	291	19.8	--	--	77	17.2	**	**
Investment interest expense deduction [1]	167	11.4	4	15.4	--	--	3	21.4
Taxes paid deduction	307	20.9	11	42.3	79	17.7	--	--
Charitable contributions deduction	236	16.1	5	19.2	109	24.4	4	28.6
Medical and dental expense deduction	24	1.6	--	--	**	**	**	**
Net casualty or theft loss deduction	4	0.3	**	**	**	**	--	--
Total miscellaneous deductions	96	6.5	--	--	30	6.7	**	**
Foreign tax credit	5	0.3	**	**	**	**	--	--
General business credit	9	0.6	--	--	**	**	--	--
All other tax credits	16	1.1	--	--	**	**	--	--
Partnership and S corporation net losses	205	14.0	3	11.5	139	31.1	3	21.4
No second largest item	107	7.3	**	**	**	**	--	--
Returns with expanded income of $200,000 or more								
Total	**2,124**	**100.0**	**69**	**3.2**	**--**	**--**	**83**	**3.9**
Interest paid deduction	270	12.7	--	--	--	--	**	**
Tax-exempt interest [3]	284	13.4	**	**	--	--	9	10.8
Taxes paid deduction	397	18.7	48	69.6	--	--	--	--
Charitable contributions deduction	246	11.6	10	14.5	--	--	17	20.5
Medical and dental expense deduction	321	15.1	--	--	--	--	**	**
Net casualty or theft loss deduction	6	0.3	**	**	--	--	--	--
Total miscellaneous deductions	88	4.1	--	--	--	--	**	**
Foreign tax credit	52	2.4	--	--	--	--	--	--
General business credit	4	0.2	--	--	--	--	--	--
All other tax credits	18	0.8	--	--	--	--	--	--
Partnership and S corporation net losses	176	8.3	4	5.8	--	--	4	4.8
Foreign-earned income exclusion [3]	155	7.3	**	**	--	--	--	--
No second largest item	107	5.0	**	**	--	--	20	24.1

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**175,109**	**9.0**	**7,648**	**0.4**	**664**	**[2]**
Interest paid deduction	35,371	20.2	458	6.0	346	52.0
Investment interest expense deduction [1]	5,382	3.1	40	0.5	3	0.5
Taxes paid deduction	115,139	65.8	4,220	55.2	214	32.2
Charitable contributions deduction	--	--	1,792	23.4	43	6.5

Medical and dental expense deduction	2,480	1.4	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	9,468	5.4	786	10.3	--	--
Foreign tax credit	513	0.3	42	0.5	--	--
General business credit	530	0.3	40	0.5	--	--
All other tax credits	468	0.3	--	--	--	--
Partnership and S corporation net losses	5,352	3.1	270	3.5	58	8.8
No second largest item	406	0.2	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**164,358**	**8.1**	**7,006**	**0.3**	**665**	**[2]**
Interest paid deduction	36,395	22.1	608	8.7	338	50.7
Tax-exempt interest [3]	18,562	11.3	617	8.8	51	7.7
Taxes paid deduction	95,295	58.0	2,833	40.4	217	32.6
Charitable contributions deduction	--	--	1,584	22.6	43	6.5
Medical and dental expense deduction	1,915	1.2	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	5,375	3.3	**	**	--	--
Foreign tax credit	404	0.2	**	**	--	--
General business credit	484	0.3	40	0.6	--	--
All other tax credits	605	0.4	--	--	--	--
Partnership and S corporation net losses	4,797	2.9	310	4.4	16	2.4
Foreign-earned income exclusion [3]	225	0.1	--	--	--	--
No second largest item	300	0.2	--	--	--	--

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	******	******	**135**	**9.2**	**118**	**8.0**
Interest paid deduction	10	17.5	**	**	49	41.5
Investment interest expense deduction [1]	21	36.8	**	**	7	5.9
Taxes paid deduction	5	8.8	26	19.3	37	31.4
Charitable contributions deduction	--	--	46	34.1	11	9.3
Medical and dental expense deduction	11	19.3	--	--	4	3.4
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	4	7.0	53	39.3	**	**
Foreign tax credit	**	**	--	--	--	--
General business credit	--	--	--	--	--	--
All other tax credits	4	7.0	--	--	--	--
Partnership and S corporation net losses	**	**	4	3.0	7	5.9
No second largest item	--	--	**	**	**	**
Returns with expanded income of $200,000 or more						

Total	**93**	**4.4**	**267**	**12.6**	**121**	**5.7**
Interest paid deduction	18	19.4	5	1.9	49	40.5
Tax-exempt interest [3]	14	15.1	156	58.4	17	14.0
Taxes paid deduction	22	23.7	15	5.6	31	25.6
Charitable contributions deduction	--	--	53	19.9	11	9.1
Medical and dental expense deduction	15	16.1	--	--	5	4.1
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	9	9.7	33	12.4	**	**
Foreign tax credit	**	**	--	--	--	--
General business credit	--	--	--	--	--	--
All other tax credits	**	**	--	--	--	--
Partnership and S corporation net losses	9	9.7	**	**	6	5.0
Foreign-earned income exclusion [3]	--	--	--	--	--	--
No second largest item	--	--	**	**	**	**

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**54,456**	**2.8**	**37,944**	**1.9**	**7,542**	**0.4**	**12,642**	**0.6**
Interest paid deduction	12,350	22.7	14,036	37.0	2,537	33.6	3,669	29.0
Investment interest expense deduction [1]	916	1.7	621	1.6	363	4.8	666	5.3
Taxes paid deduction	33,197	61.0	10,323	27.2	3,232	42.8	4,990	39.5
Charitable contributions deduction	6,249	11.5	1,325	3.5	191	2.5	774	6.1
Medical and dental expense deduction	745	1.4	8	[2]	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	693	1.8	11	0.1	49	0.4
Foreign tax credit	15	[2]	--	--	195	2.6	216	1.7
General business credit	161	0.3	244	0.6	--	--	26	0.2
All other tax credits	219	0.4	411	1.1	260	3.4	--	--
Partnership and S corporation net losses	597	1.1	813	2.1	295	3.9	225	1.8
No second largest item	9	[2]	9,470	25.0	459	6.1	2,027	16.0
Returns with expanded income of $200,000 or more								
Total	**12,340**	**0.6**	**37,360**	**1.8**	**6,754**	**0.3**	**11,995**	**0.6**
Interest paid deduction	1,401	11.3	4,694	12.6	1,757	26.0	3,578	29.8
Tax-exempt interest [3]	2,326	18.9	596	1.6	777	11.5	797	6.6
Taxes paid deduction	6,424	52.1	7,882	21.1	3,175	47.0	4,849	40.4
Charitable contributions deduction	1,433	11.6	203	0.5	175	2.6	639	5.3
Medical and dental expense deduction	471	3.8	--	--	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	203	0.5	**	**	6	0.1
Foreign tax credit	12	0.1	--	--	**	**	11	0.1

General business credit	3	[2]	66	0.2	--	--	31	0.3
All other tax credits	50	0.4	33	0.1	204	3.0	--	--
Partnership and S corporation net losses	69	0.6	282	0.8	245	3.6	223	1.9
Foreign-earned income exclusion [3]	152	1.2	18,912	50.6	--	--	--	--
No second largest item	--	--	4,489	12.0	316	4.7	1,860	15.5

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**288**	**19.6**	**110**	**7.5**	**	**	**120**	**8.2**
Interest paid deduction	54	18.8	54	49.1	--	--	37	30.8
Investment interest expense deduction [1]	**	**	10	9.1	--	--	14	11.7
Taxes paid deduction	84	29.2	4	3.6	--	--	45	37.5
Charitable contributions deduction	27	9.4	5	4.5	--	--	11	9.2
Medical and dental expense deduction	4	1.4	--	--	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--	--	--
Total miscellaneous deductions	--	--	**	**	--	--	--	--
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	5	1.7	--	--	--	--	**	**
All other tax credits	**	**	--	--	**	**	--	--
Partnership and S corporation net losses	34	11.8	3	2.7	--	--	**	**
No second largest item	69	24.0	**	**	--	--	--	--
Returns with expanded income of $200,000 or more								
Total	**5**	**0.2**	**176**	**8.3**	**6**	**0.3**	**121**	**5.7**
Interest paid deduction	--	--	14	8.0	**	**	41	33.9
Tax-exempt interest [3]	**	**	--	--	--	--	6	5.0
Taxes paid deduction	**	**	**	**	**	**	46	38.0
Charitable contributions deduction	**	**	**	**	--	--	13	10.7
Medical and dental expense deduction	**	**	--	--	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	--	--	--	--
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	--	--	--	--	--	--	**	**
All other tax credits	--	--	--	--	**	**	--	--
Partnership and S corporation net losses	--	--	**	**	--	--	12	9.9
Foreign-earned income exclusion [3]	--	--	151	85.8	--	--	--	--
No second largest item	**	**	7	4.0	3	50.0	**	**

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**74,244**	**3.8**	**--**	**--**	**--**	**--**
Interest paid deduction	24,224	32.6	--	--	--	--
Investment interest expense deduction [1]	6,174	8.3	--	--	--	--
Taxes paid deduction	30,900	41.6	--	--	--	--
Charitable contributions deduction	7,232	9.7	--	--	--	--
Medical and dental expense deduction	224	0.3	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	2,024	2.7	--	--	--	--
Foreign tax credit	1,004	1.4	--	--	--	--
General business credit	240	0.3	--	--	--	--
All other tax credits	400	0.5	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	**	**	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**68,945**	**3.4**	**15,560**	**0.8**	**240,265**	**11.8**
Interest paid deduction	21,768	31.6	3,044	19.6	56,920	23.7
Tax-exempt interest [3]	9,120	13.2	1,730	11.1	--	--
Taxes paid deduction	27,376	39.7	859	5.5	118,618	49.4
Charitable contributions deduction	6,730	9.8	250	1.6	29,879	12.4
Medical and dental expense deduction	55	0.1	--	--	2,962	1.2
Net casualty or theft loss deduction	3	[2]	--	--	--	--
Total miscellaneous deductions	832	1.2	45	0.3	7,802	3.2
Foreign tax credit	515	0.7	9,220	59.3	3,058	1.3
General business credit	184	0.3	--	--	1,052	0.4
All other tax credits	331	0.5	155	1.0	1,102	0.5
Partnership and S corporation net losses	--	--	63	0.4	10,412	4.3
Foreign-earned income exclusion [3]	161	0.2	--	--	267	0.1
No second largest item	1,871	2.7	195	1.3	8,192	3.4

Footnotes at end of table.

1998 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns without U.S. income tax						
Returns with adjusted gross income						

of $200,000 or more						
Total	**151**	**10.3**	**--**	**--**	**--**	**--**
Interest paid deduction	6	4.0	--	--	--	--
Investment interest expense deduction [1]	97	64.2	--	--	--	--
Taxes paid deduction	16	10.6	--	--	--	--
Charitable contributions deduction	18	11.9	--	--	--	--
Medical and dental expense deduction	**	**	--	--	--	--
Net casualty or theft loss deduction	**	**	--	--	--	--
Total miscellaneous deductions	4	2.6	--	--	--	--
Foreign tax credit	**	**	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	6	4.0	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	--	--	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**170**	**8.0**	**58**	**2.7**	**955**	**45.0**
Interest paid deduction	18	10.6	8	13.8	88	9.2
Tax-exempt interest [3]	78	45.9	**	**	--	--
Taxes paid deduction	23	13.5	--	--	209	21.9
Charitable contributions deduction	30	17.6	**	**	109	11.4
Medical and dental expense deduction	**	**	--	--	296	31.0
Net casualty or theft loss deduction	**	**	--	--	**	**
Total miscellaneous deductions	**	**	--	--	41	4.3
Foreign tax credit	**	**	48	82.8	**	**
General business credit	**	**	--	--	**	**
All other tax credits	5	2.9	--	--	8	0.8
Partnership and S corporation net losses	--	--	--	--	135	14.1
Foreign-earned income exclusion [3]	**	**	--	--	**	**
No second largest item	9	5.3	--	--	62	6.5

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest and foreign-earned income exclusion only have an effect when using the expanded income concept.
NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
SOURCE: IRS, Statistics of Income Bulletin, Winter 2000-2001, Publication 1136 (Rev. 2-2001).

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,729,419**	**100.0**	**392,310**	**22.7**	**43,635**	**2.5**	**951,756**	**55.0**
Interest paid deduction	580,521	33.6	--	--	7,964	18.3	514,468	54.1
Investment interest expense deduction [1]	54,529	3.2	9,693	2.5	--	--	31,235	3.3
Taxes paid deduction	522,716	30.2	321,950	82.1	22,103	50.7	--	--
Charitable contributions deduction	361,787	20.9	40,732	10.4	6,765	15.5	298,063	31.3
Medical and dental expense deduction	4,950	0.3	516	0.1	9	[2]	3,342	0.4
Net casualty or theft loss deduction	66	[2]	**	**	--	--	**	**
Total miscellaneous deductions	67,882	3.9	13,095	3.3	1,291	3.0	42,745	4.5
Foreign tax credit	21,914	1.3	**	**	522	1.2	**	**
General business credit	11,482	0.7	1,198	0.3	640	1.5	7,232	0.8
All other tax credits	10,806	0.6	794	0.2	599	1.4	6,777	0.7
Partnership and S corporation net losses	39,193	2.3	3,866	1.0	3,525	8.1	23,164	2.4
No second largest item	53,574	3.1	--	--	217	0.5	10,029	1.1
Returns with expanded income of $200,000 or more								
Total	**1,792,943**	**100.0**	**385,243**	**21.5**	**--**	**--**	**883,171**	**49.3**
Interest paid deduction	572,593	31.9	--	--	--	--	509,789	57.7
Tax-exempt interest [3]	122,120	6.8	4,451	1.2	--	--	82,089	9.3
Taxes paid deduction	572,690	31.9	328,990	85.4	--	--	--	--
Charitable contributions deduction	309,951	17.3	40,705	10.6	--	--	231,588	26.2
Medical and dental expense deduction	7,358	0.4	516	0.1	--	--	2,158	0.2
Net casualty or theft loss deduction	47	[2]	**	**	--	--	3	[2]
Total miscellaneous deductions	25,323	1.4	3,906	1.0	--	--	8,285	0.9
Foreign tax credit	37,769	2.1	373	0.1	--	--	9,932	1.1
General business credit	9,879	0.6	913	0.2	--	--	5,920	0.7
All other tax credits	10,433	0.6	**	**	--	--	5,637	0.6
Partnership and S corporation net losses	38,977	2.2	3,997	1.0	--	--	18,552	2.1
Foreign-earned income exclusion [3]	21,620	1.2	347	0.1	--	--	345	[2]
No second largest item	64,184	3.6	**	**	--	--	8,873	1.0

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,189**	**100.0**	**23**	**1.9**	**426**	**35.8**	**15**	**1.3**
Interest paid deduction	209	17.6	--	--	97	22.8	3	20.0
Investment interest expense deduction [1]	129	10.8	6	26.1	--	--	5	33.3
Taxes paid deduction	198	16.7	6	26.1	63	14.8	--	--
Charitable contributions deduction	144	12.1	5	21.7	87	20.4	**	**
Medical and dental expense deduction	23	1.9	--	--	3	0.7	--	--
Net casualty or theft loss deduction	77	6.5	--	--	**	**	--	--
Total miscellaneous deductions	75	6.3	--	--	23	5.4	**	**
Foreign tax credit	4	0.3	**	**	**	**	--	--
General business credit	5	0.4	--	--	**	**	--	--
All other tax credits	29	2.4	**	**	8	1.9	--	--
Partnership and S corporation net losses	191	16.1	4	17.4	134	31.5	3	20.0
No second largest item	105	8.8	--	--	5	1.2	--	--
Returns with expanded income of $200,000 or more								
Total	**1,732**	**100.0**	**103**	**5.9**	**--**	**--**	**69**	**4.0**
Interest paid deduction	200	11.5	--	--	--	--	19	27.5
Tax-exempt interest [3]	89	5.1	12	11.7	--	--	7	10.1
Taxes paid deduction	336	19.4	24	23.3	--	--	--	--
Charitable contributions deduction	149	8.6	7	6.8	--	--	15	21.7
Medical and dental expense deduction	297	17.1	24	23.3	--	--	**	**
Net casualty or theft loss deduction	143	8.3	4	3.9	--	--	--	--
Total miscellaneous deductions	55	3.2	**	**	--	--	**	**
Foreign tax credit	44	2.5	--	--	--	--	--	--
General business credit	7	0.4	--	--	--	--	--	--
All other tax credits	32	1.8	**	**	--	--	--	--
Partnership and S corporation net losses	127	7.3	25	24.3	--	--	6	8.7
Foreign-earned income exclusion [3]	163	9.4	4	3.9	--	--	--	--
No second largest item	90	5.2	**	**	--	--	20	29.0

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**142,248**	**8.2**	**8,401**	**0.5**	**720**	**[2]**
Interest paid deduction	25,274	17.8	1,457	17.3	171	23.8
Investment interest expense deduction [1]	5,698	4.0	12	0.1	3	0.4
Taxes paid deduction	96,204	67.6	3,650	43.4	529	73.5
Charitable contributions deduction	--	--	1,438	17.1	--	--

Medical and dental expense deduction	673	0.5	--	--	--	--
Net casualty or theft loss deduction	--	--	3	[2]	--	--
Total miscellaneous deductions	7,219	5.1	1,596	19.0	--	--
Foreign tax credit	921	0.6	51	0.6	8	1.2
General business credit	1,074	0.8	--	--	--	--
All other tax credits	612	0.4	--	--	--	--
Partnership and S corporation net losses	4,192	2.9	194	2.3	8	1.2
No second largest item	380	0.3	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**129,472**	**7.2**	**8,181**	**0.5**	**677**	**[2]**
Interest paid deduction	26,453	20.4	1,457	17.8	183	27.0
Tax-exempt interest [3]	16,865	13.0	1,485	18.2	161	23.8
Taxes paid deduction	76,636	59.2	2,997	36.6	325	48.0
Charitable contributions deduction	--	--	1,138	13.9	--	--
Medical and dental expense deduction	322	0.2	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	3,248	2.5	716	8.8	--	--
Foreign tax credit	738	0.6	--	--	--	--
General business credit	645	0.5	--	--	--	--
All other tax credits	511	0.4	--	--	--	--
Partnership and S corporation net losses	3,620	2.8	194	2.4	--	--
Foreign-earned income exclusion [3]	12	[2]	194	2.4	8	1.2
No second largest item	422	0.3	--	--	--	--

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**30**	**2.5**	**100**	**8.4**	**79**	**6.6**
Interest paid deduction	3	10.0	**	**	21	26.6
Investment interest expense deduction [1]	7	23.3	--	--	3	3.8
Taxes paid deduction	**	**	3	3.0	13	16.5
Charitable contributions deduction	--	--	10	10.0	4	5.1
Medical and dental expense deduction	16	53.3	--	--	**	**
Net casualty or theft loss deduction	--	--	**	**	--	--
Total miscellaneous deductions	--	--	7	7.0	34	43.0
Foreign tax credit	**	**	--	--	--	--
General business credit	--	--	--	--	--	--
All other tax credits	**	**	--	--	--	--
Partnership and S corporation net losses	**	**	--	--	**	**
No second largest item	--	--	**	**	**	**
Returns with expanded income of $200,000 or more						

Total	**54**	**3.1**	**187**	**10.8**	**75**	**4.3**
Interest paid deduction	5	9.3	**	**	22	29.3
Tax-exempt interest [3]	**	**	39	20.9	7	9.3
Taxes paid deduction	7	13.0	3	1.6	11	14.7
Charitable contributions deduction	--	--	8	4.3	6	8.0
Medical and dental expense deduction	**	**	--	--	--	--
Net casualty or theft loss deduction	--	--	132	70.6	--	--
Total miscellaneous deductions	--	--	**	**	26	34.7
Foreign tax credit	**	**	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	**	**	--	--	--	--
Partnership and S corporation net losses	4	7.4	--	--	**	**
Foreign-earned income exclusion [3]	--	--	--	--	**	**
No second largest item	**	**	--	--	**	**

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**47,716**	**2.8**	**52,105**	**3.0**	**12,011**	**0.7**	**16,119**	**0.9**
Interest paid deduction	11,034	23.1	6,128	11.8	1,462	12.2	1,819	11.3
Investment interest expense deduction [1]	1,085	2.3	398	0.8	351	2.9	1,638	10.2
Taxes paid deduction	27,476	57.6	11,015	21.1	4,037	33.6	7,426	46.1
Charitable contributions deduction	6,117	12.8	2,000	3.8	476	4.0	1,140	7.1
Medical and dental expense deduction	183	0.4	--	--	8	0.1	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	639	1.2	173	1.4	68	0.4
Foreign tax credit	215	0.5	--	--	1,006	8.4	728	4.5
General business credit	160	0.3	218	0.4	--	--	389	2.4
All other tax credits	30	0.1	654	1.3	335	2.8	--	--
Partnership and S corporation net losses	493	1.0	1,723	3.3	1,532	12.8	496	3.1
No second largest item	922	1.9	29,329	56.3	2,631	21.9	2,414	15.0
Returns with expanded income of $200,000 or more								
Total	**10,289**	**0.6**	**44,752**	**2.5**	**11,720**	**0.7**	**15,802**	**0.9**
Interest paid deduction	1,500	14.6	2,845	6.4	1,744	14.9	2,030	12.8
Tax-exempt interest [3]	1,292	12.6	2,527	5.6	3,196	27.3	1,223	7.7
Taxes paid deduction	5,255	51.1	7,202	16.1	3,531	30.1	7,925	50.2
Charitable contributions deduction	1,251	12.2	434	1.0	523	4.5	960	6.1
Medical and dental expense deduction	158	1.5	--	--	8	0.1	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	182	0.4	8	0.1	13	0.1
Foreign tax credit	27	0.3	--	--	531	4.5	427	2.7

General business credit	3	[2]	96	0.2	--	--	302	1.9
All other tax credits	**	**	252	0.6	287	2.5	--	--
Partnership and S corporation net losses	92	0.9	443	1.0	638	5.4	295	1.9
Foreign-earned income exclusion [3]	155	1.5	20,266	45.3	--	--	6	[2]
No second largest item	**	**	10,507	23.5	1,254	10.7	2,621	16.6

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**196**	**16.5**	**94**	**7.9**	**4**	**[2]**	**95**	**8.0**
Interest paid deduction	33	16.8	21	22.3	**	**	23	24.2
Investment interest expense deduction [1]	5	2.6	8	8.5	--	--	12	12.6
Taxes paid deduction	58	29.6	3	3.2	--	--	42	44.2
Charitable contributions deduction	13	6.6	**	**	--	--	10	10.5
Medical and dental expense deduction	**	**	**	**	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	--	--	**	**
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	**	**	--	--	--	--	--	--
All other tax credits	**	**	3	3.2	**	**	--	--
Partnership and S corporation net losses	40	20.4	**	**	--	--	5	5.3
No second largest item	44	22.4	52	55.3	--	--	**	**
Returns with expanded income of $200,000 or more								
Total	**6**	**0.3**	**150**	**8.7**	**5**	**[2]**	**92**	**5.3**
Interest paid deduction	**	**	**	**	**	**	24	26.1
Tax-exempt interest [3]	**	**	3	2.0	--	--	4	4.3
Taxes paid deduction	**	**	3	2.0	--	--	42	45.7
Charitable contributions deduction	--	--	**	**	--	--	**	**
Medical and dental expense deduction	--	--	--	--	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	--	--	--	--
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	--	--	--	--	--	--	--	--
All other tax credits	--	--	--	--	**	**	--	--
Partnership and S corporation net losses	**	**	**	**	--	--	6	6.5
Foreign-earned income exclusion [3]	--	--	124	82.7	--	--	**	**
No second largest item	--	--	15	10.0	**	**	7	7.6

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**62,398**	**3.6**	**--**	**--**	**--**	**--**
Interest paid deduction	10,744	17.2	--	--	--	--
Investment interest expense deduction [1]	4,415	7.1	--	--	--	--
Taxes paid deduction	28,325	45.4	--	--	--	--
Charitable contributions deduction	5,056	8.1	--	--	--	--
Medical and dental expense deduction	219	0.4	--	--	--	--
Net casualty or theft loss deduction	8	[2]	--	--	--	--
Total miscellaneous deductions	1,055	1.7	--	--	--	--
Foreign tax credit	3,350	5.4	--	--	--	--
General business credit	570	0.9	--	--	--	--
All other tax credits	1,004	1.6	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	7,652	12.3	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**57,649**	**3.2**	**12,005**	**0.7**	**233,982**	**13.1**
Interest paid deduction	10,393	18.0	1,925	16.0	14,275	6.1
Tax-exempt interest [3]	8,576	14.9	253	2.1	--	--
Taxes paid deduction	24,961	43.3	515	4.3	114,352	48.9
Charitable contributions deduction	4,817	8.4	54	0.4	28,482	12.2
Medical and dental expense deduction	45	0.1	152	1.3	3,999	1.7
Net casualty or theft loss deduction	--	--	--	--	42	[2]
Total miscellaneous deductions	456	0.8	--	--	8,509	3.6
Foreign tax credit	1,446	2.5	7,717	64.3	16,578	7.1
General business credit	689	1.2	--	--	1,311	0.6
All other tax credits	1,115	1.9	--	--	1,594	0.7
Partnership and S corporation net losses	--	--	85	0.7	11,063	4.7
Foreign-earned income exclusion [3]	108	0.2	--	--	179	0.1
No second largest item	5,043	8.7	1,303	10.9	33,598	14.4

Footnotes at end of table.

1997 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns without U.S. income tax						
Returns with adjusted gross income						

of $200,000 or more						
Total	**127**	**10.7**	**--**	**--**	**--**	**--**
Interest paid deduction	4	3.1	--	--	--	--
Investment interest expense deduction [1]	83	65.4	--	--	--	--
Taxes paid deduction	**	**	--	--	--	--
Charitable contributions deduction	10	7.9	--	--	--	--
Medical and dental expense deduction	--	--	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	8	6.3	--	--	--	--
Foreign tax credit	--	--	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	12	9.4	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	--	--	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**97**	**5.6**	**52**	**3.0**	**842**	**48.6**
Interest paid deduction	6	6.2	6	11.5	110	13.1
Tax-exempt interest [3]	14	14.4	**	**	--	--
Taxes paid deduction	14	14.4	3	5.8	228	27.1
Charitable contributions deduction	10	10.3	**	**	93	11.0
Medical and dental expense deduction	--	--	--	--	239	28.4
Net casualty or theft loss deduction	--	--	**	**	**	**
Total miscellaneous deductions	**	**	--	--	24	2.9
Foreign tax credit	**	**	40	76.9	**	**
General business credit	**	**	--	--	**	**
All other tax credits	15	15.5	--	--	12	1.4
Partnership and S corporation net losses	--	--	--	--	81	9.6
Foreign-earned income exclusion [3]	32	33.0	--	--	**	**
No second largest item	3	3.1	--	--	41	4.9

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest and foreign-earned income exclusion only have an effect when using the expanded income concept.
NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
SOURCE: IRS, Statistics of Income Bulletin, Winter 1999/2000, Publication 1136, Rev. 2/00.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[All figures are estimates based on samples]

Item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,460,895**	**100.0**	**333,540**	**22.8**	**42,503**	**2.9**	**798,423**	**54.7**
Interest paid deduction	488,972	33.5	--	--	10,761	25.3	427,589	53.6
Investment interest expense deduction [1]	43,139	3.0	6,700	2.0	--	--	25,012	3.1
Taxes paid deduction	457,117	31.3	285,748	85.7	21,183	49.8	--	--
Charitable contributions deduction	301,145	20.6	28,865	8.7	5,305	12.5	255,098	32.0
Medical and dental expense deduction	2,623	0.2	216	0.1	58	0.1	1,027	0.1
Net casualty or theft loss deduction	65	[2]	--	--	3	[2]	8	[2]
Total miscellaneous deductions	52,960	3.6	7,815	2.3	1,150	2.7	35,978	4.5
Foreign tax credit	15,706	1.1	412	0.1	504	1.2	9,818	1.2
General business credit	9,564	0.7	462	0.1	529	1.2	7,348	0.9
All other tax credits	10,768	0.7	327	0.1	603	1.4	6,109	0.8
Partnership and S corporation net losses	31,613	2.2	2,995	0.9	2,171	5.1	20,406	2.6
No second largest item	47,223	3.2	--	--	237	0.6	10,029	1.3
Returns with expanded income of $200,000 or more								
Total	**1,523,340**	**100.0**	**331,980**	**21.8**	**--**	**--**	**743,474**	**48.8**
Interest paid deduction	469,440	30.8	--	--	--	--	421,591	56.7
Tax-exempt interest [3]	109,081	7.2	3,058	0.9	--	--	76,690	10.3
Taxes paid deduction	511,700	33.6	294,495	88.7	--	--	--	--
Charitable contributions deduction	256,597	16.8	28,734	8.7	--	--	193,651	26.0
Medical and dental expense deduction	3,770	0.2	216	0.1	--	--	669	0.1
Net casualty or theft loss deduction	112	[2]	--	--	--	--	49	[2]
Total miscellaneous deductions	19,677	1.3	1,272	0.4	--	--	8,864	1.2
Foreign tax credit	27,943	1.8	307	0.1	--	--	7,349	1.0
General business credit	10,102	0.7	469	0.1	--	--	6,521	0.9
All other tax credits	8,490	0.6	282	0.1	--	--	4,350	0.6
Partnership and S corporation net losses	34,242	2.2	3,084	0.9	--	--	14,955	2.0
Foreign-earned income exclusion [3]	17,169	1.1	63	[2]	--	--	166	[2]
No second largest item	55,018	3.6	--	--	--	--	8,617	1.2

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Total		Item with the largest tax effect: Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,044**	**100.0**	**22**	**2.1**	**393**	**37.6**	**	**
Interest paid deduction	172	16.5	--	--	69	17.6	**	**
Investment interest expense deduction [1]	145	13.9	7	31.8	--	--	**	**
Taxes paid deduction	163	15.6	5	22.7	43	10.9	--	--
Charitable contributions deduction	167	16.0	4	18.2	99	25.2	**	**
Medical and dental expense deduction	20	1.9	**	**	6	1.5	--	--
Net casualty or theft loss deduction	**	**	**	**	**	**	--	--
Total miscellaneous deductions	66	6.3	**	**	26	6.6	**	**
Foreign tax credit	**	**	--	--	**	**	--	--
General business credit	6	0.6	--	--	**	**	--	--
All other tax credits	17	1.6	--	--	5	1.3	--	--
Partnership and S corporation net losses	164	15.7	**	**	132	33.6	--	--
No second largest item	117	11.2	--	--	8	2.0	--	--
Returns with expanded income of $200,000 or more								
Total	**1,746**	**100.0**	**44**	**2.5**	**--**	**--**	**42**	**2.4**
Interest paid deduction	169	9.7	--	--	--	--	12	28.6
Tax-exempt interest [3]	231	13.2	**	**	--	--	**	**
Taxes paid deduction	261	14.9	24	54.5	--	--	--	--
Charitable contributions deduction	196	11.2	**	**	--	--	6	14.3
Medical and dental expense deduction	305	17.5	**	**	--	--	**	**
Net casualty or theft loss deduction	7	0.4	**	**	--	--	--	--
Total miscellaneous deductions	67	3.8	--	--	--	--	**	**
Foreign tax credit	25	1.4	--	--	--	--	--	--
General business credit	12	0.7	**	**	--	--	--	--
All other tax credits	24	1.4	**	**	--	--	--	--
Partnership and S corporation net losses	216	12.4	**	**	--	--	**	**
Foreign-earned income exclusion [3]	70	4.0	--	--	--	--	--	--
No second largest item	164	9.4	**	**	--	--	15	35.7

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**118,353**	**8.1**	**5,453**	**0.4**	**237**	**[2]**
Interest paid deduction	20,576	17.4	363	6.7	154	65.0
Investment interest expense deduction [1]	4,303	3.6	12	0.2	--	--
Taxes paid deduction	82,559	69.8	2,200	40.3	62	26.1
Charitable contributions deduction	--	--	1,241	22.8	12	4.9

Medical and dental expense deduction	736	0.6	--	--	--	--
Net casualty or theft loss deduction	--	--	41	0.7	--	--
Total miscellaneous deductions	4,921	4.2	1,387	25.4	--	--
Foreign tax credit	**	**	**	**	--	--
General business credit	489	0.4	--	--	**	**
All other tax credits	857	0.7	--	--	--	--
Partnership and S corporation net losses	2,621	2.2	203	3.7	**	**
No second largest item	**	**	**	**	--	--
Returns with expanded income of $200,000 or more						
Total	**102,760**	**6.7**	**4,430**	**0.3**	**187**	**[2]**
Interest paid deduction	20,631	20.1	369	8.3	154	82.0
Tax-exempt interest [3]	12,687	12.3	1,507	34.0	--	--
Taxes paid deduction	63,126	61.4	1,380	31.2	21	11.3
Charitable contributions deduction	--	--	569	12.8	**	**
Medical and dental expense deduction	360	0.4	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	1,904	1.9	547	12.4	--	--
Foreign tax credit	323	0.3	--	--	--	--
General business credit	292	0.3	--	--	8	4.5
All other tax credits	727	0.7	--	--	--	--
Partnership and S corporation net losses	2,129	2.1	42	0.9	**	**
Foreign-earned income exclusion [3]	65	0.1	12	0.3	--	--
No second largest item	516	0.5	4	0.1	--	--

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued					
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)
Returns without U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**38**	**3.6**	**92**	**8.8**	**73**	**7.0**
Interest paid deduction	11	28.9	**	**	26	35.6
Investment interest expense deduction [1]	17	44.7	**	**	**	**
Taxes paid deduction	**	**	16	17.4	21	28.8
Charitable contributions deduction	--	--	26	28.3	6	8.2
Medical and dental expense deduction	**	**	--	--	**	**
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	**	**	27	29.3	3	4.1
Foreign tax credit	**	**	--	--	--	--
General business credit	--	--	--	--	--	--
All other tax credits	**	**	**	**	**	**
Partnership and S corporation net losses	--	--	**	**	4	5.5
No second largest item	--	--	15	16.3	7	9.6
Returns with expanded income of $200,000 or more						

Total	**50**	**2.9**	**207**	**11.9**	**77**	**4.4**
Interest paid deduction	14	28.0	**	**	25	32.5
Tax-exempt interest [3]	4	8.0	137	66.2	10	13.0
Taxes paid deduction	14	28.0	9	4.3	21	27.3
Charitable contributions deduction	--	--	**	**	7	9.1
Medical and dental expense deduction	8	16.0	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	**	**	16	7.7	**	**
Foreign tax credit	**	**	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	**	**	--	--	**	**
Partnership and S corporation net losses	**	**	3	1.4	4	5.2
Foreign-earned income exclusion [3]	--	--	--	--	--	--
No second largest item	**	**	9	4.3	6	7.8

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**38,158**	**2.6**	**41,361**	**2.8**	**8,255**	**0.6**	**14,607**	**1.0**
Interest paid deduction	12,219	32.0	4,760	11.5	1,516	18.4	1,799	12.3
Investment interest expense deduction [1]	839	2.2	587	1.4	137	1.7	927	6.3
Taxes paid deduction	20,876	54.7	7,260	17.6	3,233	39.2	5,699	39.0
Charitable contributions deduction	2,979	7.8	884	2.1	346	4.2	1,265	8.7
Medical and dental expense deduction	365	1.0	169	0.4	--	--	--	--
Net casualty or theft loss deduction	--	--	13	[2]	--	--	--	--
Total miscellaneous deductions	--	--	754	1.8	--	--	80	0.5
Foreign tax credit	105	0.3	--	--	821	9.9	544	3.7
General business credit	**	**	164	0.4	--	--	112	0.8
All other tax credits	381	1.0	1,469	3.6	396	4.8	--	--
Partnership and S corporation net losses	**	**	1,377	3.3	951	11.5	558	3.8
No second largest item	10	[2]	23,925	57.8	856	10.4	3,624	24.8
Returns with expanded income of $200,000 or more								
Total	**5,150**	**0.3**	**36,288**	**2.4**	**7,869**	**0.5**	**14,493**	**1.0**
Interest paid deduction	423	8.2	1,752	4.8	1,731	22.0	1,275	8.8
Tax-exempt interest [3]	831	16.1	1,616	4.5	1,723	21.9	1,682	11.6
Taxes paid deduction	2,750	53.4	4,469	12.3	2,510	31.9	6,037	41.7
Charitable contributions deduction	**	**	219	0.6	388	4.9	1,073	7.4
Medical and dental expense deduction	154	3.0	164	0.5	--	--	--	--
Net casualty or theft loss deduction	--	--	11	[2]	--	--	--	--
Total miscellaneous deductions	--	--	342	0.9	**	**	**	**
Foreign tax credit	16	0.3	--	--	**	**	**	**

General business credit	--	--	114	0.3	--	--	129	0.9
All other tax credits	--	--	470	1.3	302	3.8	--	--
Partnership and S corporation net losses	**	**	568	1.6	505	6.4	285	2.0
Foreign-earned income exclusion [3]	11	0.2	16,766	46.2	--	--	4	[2]
No second largest item	--	--	9,798	27.0	486	6.2	3,703	25.5

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued							
	Total miscellaneous deductions		Foreign tax credit		General business credit		All other tax credits	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**161**	**15.4**	**55**	**5.3**	******	******	**59**	**5.7**
Interest paid deduction	35	21.7	9	16.4	--	--	12	20.3
Investment interest expense deduction [1]	6	3.7	**	**	--	--	5	8.5
Taxes paid deduction	**	**	**	**	--	--	23	39.0
Charitable contributions deduction	15	9.3	--	--	**	**	**	**
Medical and dental expense deduction	5	3.1	--	--	--	--	**	**
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	**	**	--	--	--	--
Foreign tax credit	**	**	--	--	--	--	--	--
General business credit	**	**	--	--	--	--	**	**
All other tax credits	--	--	**	**	--	--	--	--
Partnership and S corporation net losses	10	6.2	**	**	**	**	10	16.9
No second largest item	47	29.2	37	67.3	--	--	3	5.1
Returns with expanded income of $200,000 or more								
Total	******	******	**87**	**5.0**	******	******	**55**	**3.1**
Interest paid deduction	**	**	**	**	--	--	12	21.8
Tax-exempt interest [3]	**	**	**	**	--	--	**	**
Taxes paid deduction	**	**	**	**	--	--	20	36.4
Charitable contributions deduction	**	**	--	--	**	**	**	**
Medical and dental expense deduction	--	--	--	--	--	--	**	**
Net casualty or theft loss deduction	--	--	--	--	--	--	--	--
Total miscellaneous deductions	--	--	--	--	--	--	--	--
Foreign tax credit	--	--	--	--	--	--	--	--
General business credit	--	--	--	--	--	--	**	**
All other tax credits	--	--	**	**	--	--	--	--
Partnership and S corporation net losses	**	**	**	**	**	**	10	18.2
Foreign-earned income exclusion [3]	--	--	**	**	--	--	**	**
No second largest item	--	--	11	12.7	--	--	**	**

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns with U.S. income tax						
Returns with adjusted gross income of $200,000 or more						
Total	**60,006**	**4.1**	**--**	**--**	**--**	**--**
Interest paid deduction	9,236	15.4	--	--	--	--
Investment interest expense deduction [1]	4,620	7.7	--	--	--	--
Taxes paid deduction	28,299	47.2	--	--	--	--
Charitable contributions deduction	5,152	8.6	--	--	--	--
Medical and dental expense deduction	52	0.1	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	875	1.5	--	--	--	--
Foreign tax credit	2,657	4.4	--	--	--	--
General business credit	399	0.7	--	--	--	--
All other tax credits	627	1.0	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	8,088	13.5	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**54,902**	**3.6**	**9,299**	**0.6**	**212,509**	**14.0**
Interest paid deduction	8,982	16.4	836	9.0	11,695	5.5
Tax-exempt interest [3]	8,793	16.0	495	5.3	--	--
Taxes paid deduction	25,447	46.3	917	9.9	110,546	52.0
Charitable contributions deduction	4,280	7.8	145	1.6	26,675	12.6
Medical and dental expense deduction	49	0.1	11	0.1	2,147	1.0
Net casualty or theft loss deduction	--	--	--	--	52	[2]
Total miscellaneous deductions	487	0.9	33	0.4	6,220	2.9
Foreign tax credit	1,226	2.2	6,021	64.7	12,182	5.7
General business credit	215	0.4	13	0.1	2,340	1.1
All other tax credits	456	0.8	31	0.3	1,871	0.9
Partnership and S corporation net losses	--	--	76	0.8	12,493	5.9
Foreign-earned income exclusion [3]	33	0.1	--	--	49	[2]
No second largest item	4,934	9.0	721	7.8	26,238	12.3

Footnotes at end of table.

1996 Individual Income Tax Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect

[continued]

Item with the second largest tax effect	Item with the largest tax effect--continued: Partnership and S corporation net losses		Foreign-earned income exclusion [3]		Tax-exempt interest [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(23)	(24)	(25)	(26)	(27)	(28)
Returns without U.S. income tax						
Returns with adjusted gross income						

of $200,000 or more						
Total	**143**	**13.7**	**--**	**--**	**--**	**--**
Interest paid deduction	4	2.8	--	--	--	--
Investment interest expense deduction [1]	102	71.3	--	--	--	--
Taxes paid deduction	11	7.7	--	--	--	--
Charitable contributions deduction	10	7.0	--	--	--	--
Medical and dental expense deduction	**	**	--	--	--	--
Net casualty or theft loss deduction	--	--	--	--	--	--
Total miscellaneous deductions	5	3.5	--	--	--	--
Foreign tax credit	--	--	--	--	--	--
General business credit	**	**	--	--	--	--
All other tax credits	7	4.9	--	--	--	--
Partnership and S corporation net losses	--	--	--	--	--	--
No second largest item	--	--	--	--	--	--
Returns with expanded income of $200,000 or more						
Total	**123**	**7.1**	**32**	**1.9**	**1,013**	**58.0**
Interest paid deduction	**	**	**	**	89	8.8
Tax-exempt interest [3]	64	51.9	--	--	--	--
Taxes paid deduction	10	8.1	--	--	160	15.8
Charitable contributions deduction	23	18.6	--	--	111	11.0
Medical and dental expense deduction	**	**	--	--	292	28.8
Net casualty or theft loss deduction	--	--	--	--	**	**
Total miscellaneous deductions	**	**	--	--	41	4.0
Foreign tax credit	**	**	**	**	--	--
General business credit	4	3.2	--	--	**	**
All other tax credits	8	6.5	--	--	10	1.0
Partnership and S corporation net losses	--	--	--	--	188	18.6
Foreign-earned income exclusion [3]	--	--	--	--	**	**
No second largest item	6	4.9	--	--	110	10.8

** Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.
[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[2] Less than 0.05 percent.
[3] Tax-exempt interest and foreign-earned income exclusion only have an effect when using the expanded income concept.
NOTES: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.
SOURCE: IRS, Statistics of Income Bulletin, Winter 1998/99, Publication 1136, Rev. 2/99.