

**Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2015**  
 [All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Total	No deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income								
			Under 10 percent	10 percent under 20 percent	20 percent under 30 percent	30 percent under 40 percent	40 percent under 50 percent	50 percent under 60 percent	60 percent under 70 percent	70 percent under 100 percent	100 percent or more
<b>Adjusted gross income concept</b>											
Total itemized deductions.....	11,784	4,071	1,042	657	272	191	163	276	659	1,619	2,834
Interest paid deduction:											
Total.....	11,784	6,656	3,394	896	285	109	71	57	45	154	117
Investment interest per income concept.....	11,784	9,951	1,157	168	108	61	50	48	33	127	81
Taxes paid deduction.....	11,784	4,444	4,430	1,331	535	245	133	83	58	389	136
Charitable contributions deduction.....	11,784	5,946	3,376	803	296	345	259	754	0	**	5
Medical and dental expense deduction.....	11,784	9,761	820	177	93	90	97	126	164	314	141
Net casualty or theft loss deduction.....	11,784	11,153	6	0	6	10	11	16	17	101	464
Net limited miscellaneous deduction per income concept	11,784	8,637	1,348	654	662	171	101	40	38	71	62
Non-limited miscellaneous deduction.....	11,784	9,588	957	38	19	18	25	18	35	433	652
Deduction equivalent of:											
Total credits.....	11,784	4,830	236	169	146	144	201	220	245	4,281	1,312
Foreign tax credit.....	11,784	5,491	444	25	22	24	72	118	132	4,149	1,307
General business credit.....	11,784	11,313	80	54	51	57	74	63	51	37	4
Tax preferences excluded from adjusted gross income.....	11,784	9,100	1,608	372	209	110	77	58	38	77	135
Nontaxable Social Security benefits.....	11,784	9,293	2,482	9	0	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	11,784	9,285	581	564	678	676	0	0	0	0	0
<b>Expanded income concept</b>											
Total itemized deductions.....	23,400	8,056	2,065	2,268	2,588	1,281	1,251	1,194	1,140	1,923	1,634
Interest paid deduction:											
Total.....	23,400	17,277	4,525	1,332	173	23	12	12	4	24	18
Investment interest per income concept.....	23,400	19,272	3,797	184	59	24	9	13	8	10	24
Taxes paid deduction.....	23,400	8,483	9,639	3,137	1,052	436	186	115	70	107	175
Charitable contributions deduction.....	23,400	10,579	7,875	2,487	862	688	674	194	11	14	15
Medical and dental expense deduction.....	23,400	15,475	4,669	749	369	322	305	325	358	577	250
Net casualty or theft loss deduction.....	23,400	22,737	19	11	10	12	9	17	18	102	465
Net limited miscellaneous deduction per income concept	23,400	14,343	5,388	2,034	887	313	167	75	38	81	74
Non-limited miscellaneous deduction.....	23,400	22,056	1,268	37	12	4	4	3	3	0	13
Deduction equivalent of:											
Total credits.....	23,400	12,229	817	474	342	404	607	1,181	1,419	5,894	33
Foreign tax credit.....	23,400	13,054	986	236	188	283	483	1,071	1,319	5,754	27
General business credit.....	23,400	22,860	128	64	52	63	74	68	48	37	5
Tax preferences excluded from adjusted gross income.....	23,400	11,796	2,081	1,076	963	917	882	886	877	3,522	399
Nontaxable Social Security benefits.....	23,400	16,112	7,262	26	0	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	23,400	16,327	2,829	1,939	1,449	856	0	0	0	0	0

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

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

Source: IRS, Statistics of Income Division, June 2019

**Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2015**  
 [All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Total	No deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income								
			Under 10 percent	10 percent under 20 percent	20 percent under 30 percent	30 percent under 40 percent	40 percent under 50 percent	50 percent under 60 percent	60 percent under 70 percent	70 percent under 100 percent	100 percent or more
<b>Adjusted gross income concept</b>											
Total itemized deductions.....	11,082	4,230	1,278	730	267	139	122	195	537	1,468	2,116
Interest paid deduction:											
Total.....	11,082	6,343	3,158	725	280	123	71	53	47	140	142
Investment interest per income concept.....	11,082	9,339	1,123	139	93	59	42	41	35	104	107
Taxes paid deduction.....	11,082	4,686	4,208	1,139	464	185	99	72	41	81	107
Charitable contributions deduction.....	11,082	5,982	3,318	399	247	273	200	650	0	4	9
Medical and dental expense deduction.....	11,082	9,573	457	126	82	70	90	121	132	296	135
Net casualty or theft loss deduction.....	11,082	10,834	5	4	6	0	4	8	10	64	147
Net limited miscellaneous deduction per income concept	11,082	8,577	1,242	577	303	157	58	39	27	46	56
Non-limited miscellaneous deduction.....	11,082	9,283	520	34	20	26	14	19	35	502	629
Deduction equivalent of:											
Total credits.....	11,082	3,898	226	106	96	132	163	185	224	4,584	1,468
Foreign tax credit.....	11,082	4,374	362	22	15	20	71	117	148	4,490	1,463
General business credit.....	11,082	10,768	65	44	26	46	51	34	33	11	4
Tax preferences excluded from adjusted gross income.....	11,082	8,814	1,409	305	158	91	53	51	34	65	102
Nontaxable Social Security benefits.....	11,082	8,900	2,173	6	0	0	0	0	0	0	3
Capital gains taxed at 0 percent.....	11,082	8,948	497	480	580	577	0	0	0	0	0
<b>Expanded income concept</b>											
Total itemized deductions.....	22,297	8,802	2,413	2,377	1,554	1,187	1,085	995	1,018	1,715	1,150
Interest paid deduction:											
Total.....	22,297	16,283	4,555	1,151	198	32	17	7	0	31	23
Investment interest per income concept.....	22,297	19,336	2,679	163	56	16	12	5	6	9	15
Taxes paid deduction.....	22,297	9,315	8,356	2,796	950	349	158	103	61	97	111
Charitable contributions deduction.....	22,297	11,169	7,706	1,315	746	574	589	159	8	21	9
Medical and dental expense deduction.....	22,297	15,804	3,444	638	358	287	321	317	334	574	220
Net casualty or theft loss deduction.....	22,297	22,028	11	8	6	3	6	6	11	70	148
Net limited miscellaneous deduction per income concept	22,297	14,961	4,333	1,717	687	287	102	57	36	59	58
Non-limited miscellaneous deduction.....	22,297	21,208	1,005	36	16	6	8	4	6	0	8
Deduction equivalent of:											
Total credits.....	22,297	10,327	724	381	271	386	603	1,422	1,502	6,639	41
Foreign tax credit.....	22,297	10,965	861	188	152	265	502	1,352	1,425	6,548	38
General business credit.....	22,297	21,917	113	60	29	45	48	38	34	10	3
Tax preferences excluded from adjusted gross income.....	22,297	12,321	1,801	893	784	797	868	857	883	2,654	439
Nontaxable Social Security benefits.....	22,297	15,195	7,082	14	3	0	0	3	0	0	0
Capital gains taxed at 0 percent.....	22,297	15,821	2,660	1,787	1,278	751	0	0	0	0	0

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

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

Source: IRS, Statistics of Income Division, June 2018

**Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2014**  
 [All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Total	No deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income								
			Under 10 percent	10 percent under 20 percent	20 percent under 30 percent	30 percent under 40 percent	40 percent under 50 percent	50 percent under 60 percent	60 percent under 70 percent	70 percent under 100 percent	100 percent or more
<b>Adjusted gross income concept</b>											
Total itemized deductions.....	10,905	4,243	1,457	805	250	150	148	198	502	1,354	1,800
Interest paid deduction:											
Total.....	10,905	6,107	3,199	732	263	114	89	58	59	164	119
Investment interest per income concept.....	10,905	9,217	1,038	153	84	56	59	39	34	134	90
Taxes paid deduction.....	10,905	4,702	4,352	1,003	374	189	88	49	33	46	68
Charitable contributions deduction.....	10,905	6,055	3,191	404	191	241	194	610	0	4	14
Medical and dental expense deduction.....	10,905	9,580	393	90	84	72	82	112	132	255	104
Net casualty or theft loss deduction.....	10,905	10,673	0	9	3	5	0	6	12	64	131
Net limited miscellaneous deduction per income concept	10,905	8,746	1,225	478	194	103	56	31	17	32	23
Non-limited miscellaneous deduction.....	10,905	9,301	464	35	28	28	14	17	27	440	551
Deduction equivalent of:											
Total credits.....	10,905	3,450	191	141	86	112	196	225	238	4,804	1,459
Foreign tax credit.....	10,905	3,926	329	28	16	29	82	162	170	4,708	1,455
General business credit.....	10,905	10,526	66	59	34	44	78	51	26	17	4
Refundable prior-year minimum tax credit used to offset income tax before credits.....	10,905	10,905	0	0	0	0	0	0	0	0	0
Tax preferences excluded from adjusted gross income.....	10,905	8,917	1,272	253	121	79	34	32	34	60	102
Nontaxable Social Security benefits.....	10,905	8,929	1,966	10	0	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	10,905	8,885	449	482	573	515	0	0	0	0	0
<b>Expanded income concept</b>											
Total itemized deductions.....	21,052	8,403	2,711	2,569	1,480	1,015	876	836	859	1,433	872
Interest paid deduction:											
Total.....	21,052	15,056	4,556	1,120	217	37	10	10	8	23	12
Investment interest per income concept.....	21,052	18,278	2,476	163	58	12	17	8	5	11	24
Taxes paid deduction.....	21,052	8,988	8,369	2,344	742	255	104	69	44	54	84
Charitable contributions deduction.....	21,052	10,894	7,236	1,109	587	507	482	178	12	28	17
Medical and dental expense deduction.....	21,052	15,217	3,166	538	307	271	272	316	294	495	176
Net casualty or theft loss deduction.....	21,052	20,807	10	7	8	0	6	7	20	61	125
Net limited miscellaneous deduction per income concept	21,052	14,853	4,054	1,309	446	184	87	41	21	31	27
Non-limited miscellaneous deduction.....	21,052	20,129	849	41	10	7	5	3	3	4	0
Deduction equivalent of:											
Total credits.....	21,052	9,082	743	420	304	424	627	1,170	1,662	6,588	32
Foreign tax credit.....	21,052	9,711	844	239	198	334	507	1,109	1,588	6,493	28
General business credit.....	21,052	20,610	124	64	32	43	81	52	29	12	4
Refundable prior-year minimum tax credit used to offset income tax before credits.....	21,052	21,049	3	0	0	0	0	0	0	0	0
Tax preferences excluded from adjusted gross income.....	21,052	12,244	1,552	672	619	632	700	711	766	2,688	467
Nontaxable Social Security benefits.....	21,052	14,907	6,130	11	4	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	21,052	15,239	2,508	1,515	1,164	626	0	0	0	0	0

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

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

Source: IRS, Statistics of Income Division, March 2017

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

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

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

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

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

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 [All figures are estimates based on samples]

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

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

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

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

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 [All figures are estimates based on samples]

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

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

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

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

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

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

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

Note: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, January 2013.

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

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

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

Note: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, January 2012.



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

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

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

Note: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, January 2011.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or  
More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and  
Tax Preferences, as Percentages of Income, Tax Year 2003**

[All figures are estimates based on samples]

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

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

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

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

**Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2002**

[All figures are estimates based on samples]

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

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

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

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

**Individual Income Tax Returns Without U.S. Income Tax and With Income of \$200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2001**

[All figures are estimates based on samples]

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

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

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

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



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

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

Footnotes at end of table.

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

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

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

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

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

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