

2017 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		Capital gains taxed at 0 percent	
	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	7,410,950	100.0	828,960	11.2	34,450	0.5	5,064,022	68.3	610,710	8.0	68,420	0.9	4,121	0.1	249,993	3.4	240,244	3.2	60,584	0.8	87,538	1.2	156,000	2.1
Interest paid deduction	3,077,821	41.5	0	0.0	2,730	7.9	2,919,382	57.6	73,884	11.5	4,703	6.9	0	0.0	29,079	11.6	14,887	6.2	7,930	13.1	12,328	14.1	12,568	8.1
Investment interest expense deduction [1]	58,550	0.8	946	0.1	0	0.0	46,489	0.9	4,125	0.8	18	[3]	622	15.1	2,327	0.9	1,579	0.7	955	1.6	310	0.4	1,439	0.9
Taxes paid deduction	1,646,199	22.2	760,535	91.7	21,965	63.8	0	0.0	467,135	78.0	37,854	55.3	2,505	60.8	166,674	66.7	55,440	23.1	32,197	53.1	35,663	40.7	65,863	42.2
Charitable contributions deduction	1,582,732	21.4	40,276	4.9	3,767	10.9	1,472,630	29.1	0	0.0	** 10,920	** 16.0	** 756	** 18.3	** 29,195	** 11.7	** 3,378	** 1.4	3,984	6.6	2,543	2.9	15,668	10.0
Medical and dental expense deduction	58,516	0.8	4,093	0.5	90	0.3	39,779	0.8	5,590	0.9	0	0.0	**	**	3,876	1.6	815	0.3	0	0.0	0	0.0	4,304	2.8
Net casualty or theft loss deduction	1,181	[3]	0	0.0	0	0.0	377	[3]	0	0.1	**	**	0	0.0	**	**	** 314	** 0.1	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	351,029	4.7	18,320	2.2	2,930	8.5	274,947	5.4	24,865	4.1	7,014	10.3	84	2.0	0	0.0	4,593	1.9	783	1.3	311	0.4	17,036	10.9
Foreign tax credit	136,823	1.8	0	0.0	1,047	3.0	95,062	1.9	4,545	0.4	99	0.1	0	0.0	4,657	1.9	0	0.0	4,287	7.1	9,132	10.4	15,951	10.2
General business credit	32,423	0.4	1,060	0.1	440	1.3	22,853	0.5	2,854	0.6	0	0.0	0	0.0	** 1,225	** 0.5	** 1,944	** 0.8	0	0.0	1,021	1.2	649	0.4
All other tax credits	79,324	1.1	2,733	0.3	201	0.6	63,673	1.3	4,598	0.6	19	[4]	154	3.7	1,147	0.5	3,433	1.4	1,533	2.5	0	0.0	1,502	1.0
Capital gains taxed at 0 percent	83,173	1.1	** 996	** 0.1	** 1,259	** 3.7	34,152	0.7	22,986	2.8	7,793	11.4	0	0.0	11,813	4.7	2,341	1.0	957	1.6	1,294	1.5	0	0.0
Section 965 future installments	835.97	[3]	0	0.0	3	[3]	123.21	[3]	82.98	0	0	0.0	0	0.0	0	0.0	610.44	0.3	7.2	[3]	0	0.0	0	0.0
Disaster loss deduction	689.79	[3]	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	214.59	0.1	0	0.0	0	0.0	319.66	0.2
No second largest item	301,654	4.1	**	**	** 18	** 0.1	94,554	1.9	44	0.2	0	0.0	0	0.0	0	0.0	150,694	62.7	7,942	13.1	24,937	28.5	20,701	13.3
Returns with expanded income of \$200,000 or more																								
Total	7,483,870	100.0	812,522	10.9	0	0.0	4,926,797	65.8	603,924	8.1	69,786	0.9	3,779	0.1	71,634	1.0	158,604	2.1	60,963	0.7	86,199	1.2	151,931	2.0
Interest paid deduction	3,078,350	41.1	0	0.0	0	0.0	2,915,114	59.2	78,242	13.0	4,097	5.9	352	9.3	3,504	4.9	10,968	6.9	8,410	15.4	13,291	15.4	12,405	8.2
Tax-exempt interest [2]	290,120	3.9	909	0.1	0	0.0	196,667	4.0	19,591	3.2	4,931	7.1	0	0.0	9,674	13.5	11,840	7.5	3,410	3.9	2,566	3.0	12,904	8.5
Taxes paid deduction	1,623,849	21.7	756,445	93.1	0	0.0	0	0.0	448,917	74.3	34,878	50.0	2,511	66.4	39,007	54.5	42,865	27.0	31,537	56.1	35,121	40.7	57,975	38.2
Charitable contributions deduction	1,411,630	18.9	42,609	5.2	0	0.0	1,301,039	26.4	0	0.0	** 9,999	** 14.3	** 762	** 20.2	** 9,680	** 13.5	** 3,016	** 1.9	3,904	8.5	2,168	2.5	14,456	9.5
Medical and dental expense deduction	51,965	0.7	3,789	0.5	0	0.0	33,381	0.7	6,106	1.0	0	0.0	**	**	1,180	1.6	0	0.0	0	0.6	0	0.0	3,860	2.5
Net casualty or theft loss deduction	1,174	[3]	0	0.0	0	0.0	329	[3]	0	0.0	**	**	0	0.0	**	**	** 314	** 0.2	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	152,869	2.0	2,560	0.3	0	0.0	93,271	1.9	13,012	2.2	3,876	5.6	0	0.0	0	0.0	2,691	1.7	290	0.8	61	0.1	14,672	9.7
Foreign tax credit	162,812	2.2	0	0.0	0	0.0	59,114	1.2	3,237	0.5	0	0.0	0	0.0	1,788	2.5	0	0.0	2,339	1.7	6,455	7.5	5,468	3.6
General business credit	31,312	0.4	1,077	0.1	0	0.0	22,138	0.4	2,754	0.5	0	0.0	0	0.0	**	**	** 880	** 0.6	0	0.0	1,040	1.2	492	0.3
All other tax credits	82,501	1.1	3,036	0.4	0	0.0	63,493	1.3	** 4,479	** 0.7	** 152	** 0.2	** 0.2	0.0	136	0.2	2,221	1.4	1,234	1.4	0	0.0	1,471	1.0
Foreign-earned income exclusion [2]	23,377	0.3	0	0.0	0	0.0	0	0.0	** 314	** 0.1	** 275	** 0.1	** 0	0.0	21	[4]	22,577	14.2	0	0.0	0	0.0	0	0.0
AMT tax preference [2]	4,170	0.1	0	0.0	0	0.0	3,035	0.1	252	[3]	0	0.0	0	0.0	21	[4]	0	0.0	199	[4]	55	0.1	167	0.1
Nontaxable Social Security benefits [2]	208,411	2.8	1,103	0.1	0	0.0	126,200	2.6	5,939	1.0	3,458	5.0	0	0.0	598	0.8	4,471	2.8	2,202	4.3	3,321	3.9	20,390	13.4
Capital gains taxed at 0 percent	95,832	1.3	995	0.1	0	0.0	30,166	0.6	21,080	3.5	8,396	12.0	154	4.1	6,026	8.4	2,192	1.4	999	0.5	1,326	1.5	0	0.0
No second largest item	263,483	3.5	0	0.0	0	0.0	82,444	1.7	0	0.0	0	0.0	0	0.0	0	0.0	53,807	33.9	6,359	6.7	20,796	24.1	7,352	4.8
Returns without U.S. income tax																								
Returns with adjusted gross income of \$200,000 or more																								
Total	13,228	100.0	149	1.1	393	3.0	545	4.1	1,036	7.8	1,005	7.6	335	2.5	2,472	18.7	6,242	47.2	245	1.9	233	1.8	532	4.0
Interest paid deduction	1,695	12.8	0	0.0	46	11.7	74	13.6	110	10.6	76	7.6	** 59	** 17.6	458	18.5	747	12.0	33	13.5	49	21.0	40	7.5
Investment interest expense deduction [1]	313	2.4	5	3.4	0	0.0	57	10.5	78	7.5	18	1.8	** 5	** 1.5	51	2.1	43	0.7	7	2.9	3	1.3	46	8.6
Taxes paid deduction	3,050	23.1	61	40.9	125	31.8	0	0.0	260	25.1	343	34.1	183	54.6	1,322	53.5	479	7.7	98	40.0	87	37.3	92	17.3
Charitable contributions deduction	1,158	8.8	25	16.8	77	19.6	195	35.8	0	0.0	140	13.9	** 31	** 9.3	306	12.4	224	3.6	28	11.4	37	15.9	95	17.9
Medical and dental expense deduction	261	2.0	13	8.7	22	5.6	31	5.7	65	6.3	0	0.0	** 14	** 4.2	69	2.8	18	0.3	4	1.6	5	2.1	25	4.7
Net casualty or theft loss deduction	29	0.2	**	**	** 6	** 1.5	**	**	**	**	** 3	** 0.3	** 0	** 0.0	11	0.4	0	0.0	0	0.0	0	0.0	4	0.8
Total miscellaneous deductions	684	5.2	** 15	** 10.1	** 69	** 18.3	** 100	** 18.3	125	12.1	** 165	** 16.4	** 30	** 9.0	0	0.0	** 116	** 1.9	7	2.9	11	4.7	49	9.2
Foreign tax credit	81	0.6	**	**	3	0.8	** 7	** 1.3	17	1.6	**	**	0	0.0	11	0.4	0	0.0	3	1.2	5	2.1	32	6.0
General business credit	** 156	** 1.2	** 4	** 2.7	** 7	** 1.8	** 24	** 4.4	** 32	** 3.1	**	**	**	**	** 24	** 1.0	**	**	**	**	** 5	** 2.1	** 54	** 10.2
All other tax credits	234	1.8	** 5	** 3.4	**	** 13	** 2.4	** 5	** 0.8	** 11	** 1.1	** 0	** 0.0	22	0.9	61	1.0	8	3.3	0	0.0	87	16.4	
Capital gains taxed at 0 percent	964	7.3	** 21	** 14.1	** 38	** 9.7	** 44	** 8.1	** 323	** 31.2	** 249	** 24.8	** 8	** 2.4	95	3.8	115	1.8	** 57	** 23.3	** 21	** 9.0	0	0.0
No second largest item	4,601	34.8	**	**	0	0.0	**	**	**	**	**	**	** 3	** 0.9	103	4.2	4,439	71.1	**	**	** 10	** 4.3	8	1.5
Returns with expanded income of \$200,000 or more																								
Total	22,252	100.0	174	0.8	0 </																			

