

**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 2017**

[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.....	13,249	4,652	1,018	683	300	235	218	290	734	2,007	3,112
Interest paid deduction:											
Total.....	13,249	7,279	3,997	1,030	312	135	91	78	45	157	125
Investment interest per income concept.....	13,249	11,119	1,371	201	121	87	63	44	33	125	85
Taxes paid deduction.....	13,249	5,063	5,172	1,683	611	255	111	89	62	75	128
Charitable contributions deduction.....	13,249	6,577	4,331	562	334	360	253	783	0	42	7
Medical and dental expense deduction.....	13,249	11,050	810	222	115	106	112	133	157	391	153
Net casualty or theft loss deduction.....	13,249	12,884	11	7	4	6	10	12	15	104	196
Net limited miscellaneous deduction per income concept	13,249	10,039	1,727	742	339	142	81	49	28	41	61
Non-limited miscellaneous deduction.....	13,249	10,300	639	55	37	35	41	55	82	827	1,178
Deduction equivalent of:											
Total credits.....	13,249	5,509	323	231	170	182	247	268	243	4,752	1,324
Foreign tax credit.....	13,249	6,308	578	36	22	26	72	140	146	4,603	1,318
General business credit.....	13,249	12,651	113	79	53	74	113	74	54	32	6
Tax preferences excluded from adjusted gross income.....	13,249	10,317	1,935	397	175	117	68	50	44	51	95
Nontaxable Social Security benefits.....	13,249	10,185	3,051	13	0	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	13,249	10,306	663	673	766	841	0	0	0	0	0
Deduction equivalent of section 965 future installments.....	13,249	13,242	0	4	3	0	0	0	0	0	0
Disaster loss deduction.....	13,249	13,207	0	0	0	3	0	0	0	13	26
<b>Expanded income concept</b>											
Total itemized deductions.....	22,266	9,073	1,926	1,996	1,406	1,169	1,080	1,152	1,127	1,934	1,402
Interest paid deduction:											
Total.....	22,266	16,411	4,316	1,247	185	27	10	9	3	29	28
Investment interest per income concept.....	22,266	19,273	2,624	184	80	33	10	16	11	8	26
Taxes paid deduction.....	22,266	9,499	7,779	2,953	1,040	380	167	133	59	97	158
Charitable contributions deduction.....	22,266	11,366	7,161	1,313	739	646	751	201	16	61	11
Medical and dental expense deduction.....	22,266	15,586	3,354	740	316	316	315	325	355	715	244
Net casualty or theft loss deduction.....	22,266	21,890	18	12	7	8	11	13	10	105	192
Net limited miscellaneous deduction per income concept	22,266	15,080	4,235	1,729	671	217	114	60	33	66	60
Non-limited miscellaneous deduction.....	22,266	21,065	1,095	61	16	6	5	3	5	5	5
Deduction equivalent of:											
Total credits.....	22,266	10,151	756	483	397	425	658	1,213	1,517	6,633	32
Foreign tax credit.....	22,266	11,030	1,047	218	194	266	489	1,099	1,411	6,485	26
General business credit.....	22,266	21,635	136	85	62	70	114	67	56	35	6
Tax preferences excluded from adjusted gross income.....	22,266	12,762	2,364	1,007	837	732	684	724	760	2,015	380
Nontaxable Social Security benefits.....	22,266	15,338	6,890	37	0	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	22,266	15,518	2,517	1,790	1,425	1,016	0	0	0	0	0
Deduction equivalent of section 965 future installments.....	22,266	22,259	**	4	3	0	0	0	0	0	0
Disaster loss deduction.....	22,266	22,223	4	**	0	0	0	0	0	16	23

\*\* 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, Individual High Income Tax Returns, February 2022