

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 2019
 [All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Total	No deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income								
			Under 10 percent	10 percent under 20 percent	20 percent under 30 percent	30 percent under 40 percent	40 percent under 50 percent	50 percent under 60 percent	60 percent under 70 percent	70 percent under 100 percent	100 percent or more
Adjusted gross income concept											
Total itemized deductions.....	15,958	9,439	1,006	914	516	254	172	290	528	1,159	1,680
Interest paid deduction:											
Total.....	15,958	11,253	2,887	945	195	116	95	62	73	177	156
Investment interest expense deduction per income.....	15,958	14,326	878	142	88	84	61	56	48	153	123
Taxes paid deduction.....	15,958	9,852	6,045	35	7	3	** 4	**	3	3	6
Charitable contributions deduction.....	15,958	10,883	3,253	518	240	195	174	344	334	5	13
Medical and dental expense deduction.....	15,958	14,309	476	154	71	61	60	69	156	386	216
Net casualty or theft loss deduction.....	15,958	15,917	** 3	**	0	0	** 5	**	**	12	21
Nonlimited miscellaneous deduction.....	15,958	14,126	481	44	18	17	20	29	33	511	679
Deduction equivalent of of.....											
Total credits.....	15,958	2,718	434	320	231	265	274	415	544	9,081	1,677
Foreign tax credit.....	15,958	4,550	725	83	45	35	61	186	213	8,393	1,668
General business credit.....	15,958	14,912	104	77	87	96	132	253	238	** 59	**
Child and other dependent credit.....	15,958	12,008	3,057	626	174	67	16	** 11	**	0	0
Tax preferences excluded from adjusted gross income.....	15,958	14,037	1,354	211	99	67	47	33	23	39	49
Nontaxable Social Security benefits.....	15,958	13,976	1,971	** 11	**	0	0	0	0	0	0
Capital gains taxed at 0 percent.....	15,958	13,631	535	410	512	871	0	0	0	0	0
Deduction equivalent of section 965 future installments.....	15,958	** 15,958	**	**	**	**	**	**	**	**	**
Disaster loss deduction.....	15,958	15,945	0	0	0	0	** 4	**	**	4	5
Qualified business income deduction.....	15,958	12,799	2,318	706	16	8	10	60	3	38	0
Section 199A deduction.....	15,958	15,954	** 4	**	0	0	0	0	**	0	0
Expanded income concept											
Total itemized deductions.....	23,970	15,684	1,341	1,737	1,033	855	462	538	679	1,041	602
Interest paid deduction:											
Total.....	23,970	19,714	2,928	1,118	124	29	13	8	7	16	13
Investment interest expense deduction per income.....	23,970	21,975	1,722	138	44	17	26	8	9	9	23
Taxes paid deduction.....	23,970	16,016	7,811	48	29	29	13	14	4	4	3
Charitable contributions deduction.....	23,970	17,006	4,124	853	718	362	388	346	134	24	16
Medical and dental expense deduction.....	23,970	19,739	1,646	420	192	186	182	253	281	706	366
Net casualty or theft loss deduction.....	23,970	23,927	** 5	0	0	**	**	**	3	11	24
Nonlimited miscellaneous deduction.....	23,970	23,371	560	22	** 11	**	**	0	0	**	6
Deduction equivalent of of.....											
Total credits.....	23,970	5,358	951	686	524	613	762	1,607	2,032	11,389	49
Foreign tax credit.....	23,970	7,356	1,388	334	265	344	581	1,365	1,638	10,659	41
General business credit.....	23,970	22,836	138	89	105	104	132	264	237	** 65	**
Child and other dependent credit.....	23,970	18,846	4,078	756	197	66	17	** 11	**	0	0
Tax preferences excluded from adjusted gross income.....	23,970	18,246	1,694	556	418	370	625	335	337	1,096	294
Nontaxable Social Security benefits.....	23,970	19,543	4,388	33	** 7	**	0	0	0	0	0
Capital gains taxed at 0 percent.....	23,970	18,488	2,064	1,463	984	971	0	0	0	0	0
Deduction equivalent of section 965 future installments.....	23,970	** 23,970	**	**	**	**	**	**	**	**	**
Disaster loss deduction.....	23,970	23,957	0	0	0	0	** 4	**	**	4	5
Qualified business income deduction.....	23,970	19,907	3,211	717	15	8	9	61	4	38	0
Section 199A deduction.....	23,970	23,965	** 5	**	**	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, Individual High Income Tax Returns, March 2023.