10-Mar-23

2019 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 [1]		Investment interest expense deduction [1, 2]		Taxes paid deduction [1]		Charitable contributions deduction		Medical and dental expense deduction [1]		Net casualty or theft loss deduction		Total miscellaneous deductions [1]		Foreign tax credit		General business credit		Child and other dependent tax credit		All other tax credits		Capital gains taxed at 0 percent		Section 965 future installments		Disaster loss 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	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	**7,971,741**	**100.0**	**1,698,472**	**21.3**	**59,989**	**0.8**	**203,874**	**2.6**	**712,100**	**8.9**	**82,323**	**1.0**	**98**	**[4]**	**76,995**	**1.0**	**851,821**	**10.7**	**63,656**	**0.8**	**2,152,294**	**27.0**	**245,527**	**3.1**	**158,684**	**2.0**	**** 18**	**** [4]**	******	******
Interest paid deduction [1]	1,340,117	16.8	0	0.0	13,388	22.3	30,829	15.1	212,625	29.9	13,984	17.0	** 48	** 48.7	18,279	23.7	44,333	5.2	9,014	14.2	** 616,417	** 28.6	50,626	20.6	16,536	10.4	** 0	** 0.0	**	**
Investment interest expense deduction [1, 2]	56,535	0.7	14,479	0.9	0	0.0	912	0.4	15,784	2.2	511	0.6	0	0.0	473	0.6	5,785	0.7	654	1.0	**	**	1,751	0.7	2,907	1.8	** 0	** 0.0	**	**
Taxes paid deduction [1]	1,815,218	22.8	1,343,647	79.1	15,754	26.3	0	0.0	294,007	41.3	32,831	39.9	**	**	29,999	39.0	18,754	2.2	1,085	1.7	17,126	0.8	5,033	2.0	7,951	5.0	** 0	** 0.0	**	**
Charitable contributions deduction	554,276	7.0	180,600	10.6	12,109	20.2	157,019	77.0	0	0.0	** 12,799	** 15.5	**	**	** 8,401	** 10.9	** 15,316	** 1.8	** 2,626	** 4.1	** 32,304	** 1.5	7,306	3.0	14,647	9.2	**	**	**	**
Medical and dental expense deduction [1]	35,434	0.4	7,980	0.5	** 82	** 0.1	8,731	4.3	** 8,296	** 1.2	0	0.0	**	**	** 1,084	** 1.4	** 727	** 0.1	**	**	**	**	665	0.3	** 5,116	** 3.2	** 0	** 0.0	**	**
Net casualty or theft loss deduction	311	[4]	0	0.0	**	**	0	0.0	**	**	0	0.0	**	**	**	**	**	**	0	0.0	0	0.0	0	0.0	**	**	** 0	** 0.0	**	**
Total miscellaneous deductions [1]	19,948	0.3	5,253	0.3	712	1.2	3,000	1.5	3,640	0.5	346	0.4	**	**	0	0.0	1,825	0.2	86	0.1	**	**	226	0.1	382	0.2	** 0	** 0.0	**	**
Foreign tax credit	594,146	7.5	4,917	0.3	5,575	9.3	** 1,052	** 0.5	25,371	3.6	** 4,848	** 5.9	**	**	1,178	1.5	0	0.0	4,261	6.7	** 198,032	** 9.2	35,132	14.3	41,256	26.0	** 18	** 100.0	**	**
General business credit	64,929	0.8	1,403	0.1	664	1.1	**	**	3,665	0.5	** **	** **	0	0.0	** 309	** 0.4	** 4,022	** 0.5	0	0.0	3,428	0.2	1,033	0.4	871	0.5	** 0	** 0.0	**	**
Child and other dependent credit	523,469	6.6	89,280	5.3	185	0.3	**	**	43,158	6.1	**	**	0	0.0	2,696	3.5	27,326	3.2	5,753	9.0	0	0.0	51,425	20.9	10,479	6.6	** 0	** 0.0	**	**
All other tax credits	439,387	5.5	8,985	0.5	1,455	2.4	**	**	7,569	1.1	1,106	1.3	0	0.0	726	0.9	14,701	1.7	2,084	3.3	360,443	16.7	0	0.0	3,305	2.1	** 0	** 0.0	**	**
Capital gains taxed at 0 percent	61,046	0.8	1,211	0.1	4,024	6.7	53	[4]	31,852	4.5	9,771	11.9	0	0.0	** 2,499	** 3.2	** 5,268	** 0.6	1,165	1.8	1,786	0.1	1,706	0.7	0	0.0	** 0	** 0.0	**	**
Section 965 future installments	44	[4]	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	44	[4]	0	0.0	0	0.0	0	0.0	0	0.0	** 0	** 0.0	**	**
Disaster loss deduction	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	**	**
Qualified business income deduction	913,582	11.5	40,233	2.4	6,002	10.0	878	0.4	65,553	9.2	** 6,127	** 7.4	** 50	** 51.3	10,267	13.3	408,210	47.9	** 34,097	** 53.6	290,117	13.5	** 31,515	** 12.8	** 20,547	** 12.9	**	**	**	**
Section 199A deduction	166	[4]	0	0.0	0	0.0	0	0.0	8	[4]	0	0.0	0	0.0	0	0.0	148	[4]	**	**	0	0.0	**	**	**	**	** 0	** 0.0	**	**
No second largest item	1,553,133	19.5	** 484	** [4]	** 39	** 0.1	1,399	0.7	571	0.1	**	**	**	**	1,083	1.4	305,362	35.8	2,832	4.4	632,642	29.4	59,109	24.1	34,687	21.9	**	**	**	**
Returns with expanded income of $200,000 or more																														
Total	**8,399,588**	**100.0**	**1,615,229**	**19.2**	**0**	**0.0**	**157,379**	**1.9**	**688,323**	**8.2**	**85,681**	**1.0**	**99**	**[4]**	**96**	**[4]**	**438,571**	**5.2**	**62,259**	**0.7**	**2,120,105**	**25.2**	**224,042**	**2.7**	**150,387**	**1.8**	**** 18**	**** [4]**	******	******
Interest paid deduction [1]	1,322,522	15.7	0	0.0	0	0.0	30,676	19.5	207,829	30.2	13,363	15.6	**	**	0	0.0	27,901	6.4	8,567	13.8	606,332	28.6	45,882	20.5	15,645	10.4	** 0	** 0.0	**	**
Tax-exempt interest [3]	484,325	5.8	10,752	0.7	0	0.0	955	0.6	49,815	7.2	9,238	10.8	0	0.0	**	**	67,038	15.3	2,861	4.6	68,182	3.2	13,750	6.1	20,602	13.7	** 0	** 0.0	**	**
Taxes paid deduction [1]	1,669,959	19.9	1,272,046	78.8	0	0.0	0	0.0	261,027	37.9	28,740	33.5	** 49	** 49.2	** 25	** 25.7	4,388	1.0	888	1.4	15,000	0.7	3,163	1.4	4,667	3.1	** 0	** 0.0	**	**
Charitable contributions deduction	520,236	6.2	178,930	11.1	0	0.0	116,565	74.1	0	0.0	** 11,521	** 13.4	** **	** **	** **	** **	** 11,590	** 2.6	** 2,424	** 3.9	** 32,168	** 1.5	7,061	3.2	14,421	9.6	**	**	**	**
Medical and dental expense deduction [1]	33,408	0.4	7,982	0.5	0	0.0	5,550	3.5	** 7,857	** 1.1	0	0.0	**	**	0	0.0	** 534	** 0.1	**	**	**	**	611	0.3	** 3,982	** 2.6	** 0	** 0.0	**	**
Net casualty or theft loss deduction	12	[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	**	**
Total miscellaneous deductions [1]	165	[4]	0	0.0	0	0.0	19	[4]	**	**	0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0	0	0.0	**	**	** 0	** 0.0	**	**
Foreign tax credit	642,476	7.6	3,214	0.2	0	0.0	452	0.3	12,932	1.9	1,425	1.7	0	0.0	** 10	** 10.7	0	0.0	2,176	3.5	148,391	7.0	14,612	6.5	12,539	8.3	** 18	** 100.0	**	**
General business credit	59,880	0.7	1,593	0.1	0	0.0	**	**	3,466	0.5	26	[4]	0	0.0	0	0.0	2,896	0.7	0	0.0	3,130	0.1	1,194	0.5	840	0.6	** 0	** 0.0	**	**
Child and other dependent credit	552,134	6.6	89,139	5.5	0	0.0	**	**	42,321	6.1	2,797	3.3	0	0.0	0	0.0	20,020	4.6	5,835	9.4	0	0.0	49,960	22.3	7,922	5.3	** 0	** 0.0	**	**
All other tax credits	443,547	5.3	7,858	0.5	0	0.0	** 437	** 0.3	6,549	1.0	915	1.1	0	0.0	0	0.0	8,908	2.0	1,785	2.9	356,524	16.8	0	0.0	2,586	1.7	** 0	** 0.0	**	**
Capital gains taxed at 0 percent	79,796	0.9	1,287	0.1	0	0.0	**	**	26,883	3.9	9,792	11.4	0	0.0	**	**	2,997	0.7	1,235	2.0	1,786	0.1	1,924	0.9	0	0.0	** 0	** 0.0	**	**
Section 965 future installments	44	[4]	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	44	[4]	0	0.0	0	0.0	0	0.0	0	0.0	** 0	** 0.0	**	**
Disaster loss deduction	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	**	**
Qualified business income deduction	746,126	8.9	39,272	2.4	0	0.0	** 987	** 0.6	62,015	9.0	5,688	6.6	** 50	** 50.8	** 61	** 63.6	100,846	23.0	** 31,803	** 51.1	276,926	13.1	22,625	10.1	9,416	6.3	**	**	**	**
Section 199A deduction	25	[4]	0	0.0	0	0.0	0	0.0	7	[4]	0	0.0	0	0.0	**	**	** 7	** [4]	**	**	0	0.0	**	**	**	**	** 0	** 0.0	**	**
Foreign-earned income exclusion [3]	27,106	0.3	0	0.0	0	0.0	**	**	** 123	** [4]	**	**	0	0.0	0	0.0	26,604	6.1	0	0.0	0	0.0	** 42	** [4]	** 102	** 0.1	** 0	** 0.0	**	**
AMT tax preference [3]	2,150	[4]	0	0.0	0	0.0	0	0.0	** 169	** [4]	**	**	0	0.0	0	0.0	34	[4]	12	[4]	0	0.0	687	0.3	56	[4]	** 0	** 0.0	**	**
Nontaxable Social Security benefits [3]	436,015	5.2	2,665	0.2	0	0.0	376	0.2	6,739	1.0	** 2,176	** 2.5	**	**	**	**	21,007	4.8	2,512	4.0	21,932	1.0	16,688	7.4	46,404	30.9	** 0	** 0.0	**	**
No second largest item	1,379,661	16.4	491	[4]	0	0.0	1,361	0.9	590	0.1	**	**	0	0.0	0	0.0	143,756	32.8	2,162	3.5	589,734	27.8	45,841	20.5	11,207	7.5	**	**	**	**
Returns without U.S. income tax																														
Returns with adjusted gross income of $200,000 or more																														
Total	**15,948**	**100.0**	**68**	**0.4**	**482**	**3.0**	**14**	**0.1**	**901**	**5.6**	**897**	**5.6**	**38**	**0.2**	**1,286**	**8.1**	**10,470**	**65.6**	**666**	**4.2**	**28**	**0.2**	**545**	**3.4**	**** 413**	**** 2.6**	******	******	**13**	**0.1**
Interest paid deduction	1,707	10.7	0	0.0	95	19.7	** 4	** 28.6	84	9.3	91	10.1	** 10	** 26.3	241	18.7	982	9.4	77	11.6	0	0.0	91	16.7	** 26	** 6.3	**	**	0	0.0
Investment interest expense deduction [2]	198	1.2	3	4.4	0	0.0	**	**	65	7.2	10	1.1	**	**	18	1.4	44	0.4	** 6	** 0.9	0	0.0	7	1.3	** 45	** 10.9	**	**	0	0.0
Taxes paid deduction	1,087	6.8	16	23.5	60	12.5	0	0.0	63	7.0	311	34.7	13	34.2	563	43.8	52	0.5	**	**	0	0.0	6	1.1	**	**	**	**	0	0.0
Charitable contributions deduction	989	6.2	14	20.6	162	33.6	**	**	0	0.0	151	16.8	** 6	** 15.8	121	9.4	324	3.1	69	10.4	8	28.6	54	9.9	** 73	** 17.7	**	**	0	0.0
Medical and dental expense deduction	** 162	** 1.0	** 5	** 7.4	** 26	** 5.4	** 0	** 0.0	** 55	** 6.1	** 0	** 0.0	** ** 0	** ** 0	** 34.0	** 2.6	** 8	** 0.1	** 8	** 1.2	** 0	** 0.0	** 10	** 1.8	** 16	** 3.9	**	**	** 0	** 0.0
Net casualty or theft loss deduction	**	**	**	**	**	**	**	**	**	**	**	**	** **	** **	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Total miscellaneous deductions	75	0.5	**	**	9	1.9	**	**	5	0.6	12	1.3	** **	** **	0	0.0	31	0.3	3	0.5	**	**	**	**	** 4	** 1.0	**	**	0	0.0
Foreign tax credit	118	0.7	** 4	** 5.9	11	2.3	** 6	** 42.9	23	2.6	3	0.3	**	**	5	0.4	0	0.0	7	1.1	0	0.0	** 13	** 2.4	** 54	** 13.1	**	**	0	0.0
General business credit	175	1.1	4	5.9	10	2.1	0	0.0	47	5.2	7	0.8	**	**	21	1.6	4	[4]	0	0.0	**	**	12	2.2	** 66	** 16.0	**	**	0	0.0
Child and other dependent credit	2,480	15.6	4	5.9	4	0.8	0	0.0	94	10.4	22	2.5	** **	** **	129	10.0	1,944	18.6	101	15.2	0	0.0	139	25.5	** 29	** 7.0	**	**	**	**
All other tax credits	662	4.2	8	11.8	18	3.7	0	0.0	50	5.5	20	2.2	** ** 5	** ** 13.2	29	2.3	413	3.9	34	5.1	** 8	** 28.6	0	0.0	** 81	** 19.6	**	**	** 4	** 30.8
Capital gains taxed at 0 percent	1,186	7.4	** 10	** 14.7	84	17.4	** 4	** 28.6	411	45.6	** 270	** 30.1	** 4	** 10.5	30	2.3	175	1.7	71	10.7	3	10.7	51	9.4	** 0	** 0.0	**	**	** 9	** 69.2
Section 965 future installments	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
Disaster loss deduction	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
Qualified business income deduction	** 910	** 5.7	** ** 0	** ** 0.0	** **	** **	** ** 0	** ** 0.0	** **	** **	** ** 0	** ** 0.0	** 0	** 0.0	**	**	** 452	** 4.3	** 290	** 43.5	** 9	** 32.1	** 140	** 25.7	** 12	** 2.9	**	**	** 0	** 0.0
Section 199A deduction	**	**	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
No second largest item	6,199	38.9	** **	** **	** ** 3	** ** 0.6	** **	** **	** ** 4	** ** 0.4	** **	** **	0	0.0	** 95	** 7.4	6,041	57.7	0	0.0	0	0.0	22	4.0	** 7	** 1.7	**	**	**	**
Returns with expanded income of $200,000 or more																														
Total	**23,962**	**100.0**	**78**	**0.3**	**0**	**0.0**	**28**	**0.1**	**1,055**	**4.4**	**1,748**	**7.3**	**** 45**	**** 0.2**	******	******	**12,137**	**50.6**	**688**	**2.9**	**27**	**0.1**	**566**	**2.4**	**** 515**	**** 2.1**	******	******	**** 13**	**** 0.1**
Interest paid deduction	1,396	5.8	0	0.0	0	0.0	0	0.0	91	8.6	100	5.7	** 9	** 20.0	** **	** **	807	6.6	76	11.0	0	0.0	89	15.7	** 27	** 5.2	**	**	**	**
Tax-exempt interest [3]	1,010	4.2	3	3.8	0	0.0	**	**	114	10.8	609	34.8	**	**	** **	** **	111	0.9	17	2.5	0	0.0	22	3.9	** ** 95	** ** 18.4	**	**	**	**
Taxes paid deduction	671	2.8	19	24.4	0	0.0	0	0.0	71	6.7	301	17.2	**	**	**	**	38	0.3	0	0.0	0	0.0	**	**	** 0	** ** 0.0	**	**	**	**
Charitable contributions deduction	1,215	5.1	17	21.8	0	0.0	** 11	** 39.3	0	0.0	** 170	** 9.7	** ** 25	** ** 55.6	**	**	** 301	** 2.5	** 74	** 10.8	** 10	** 37.0	** 57	** 10.1	** ** 101	** ** 19.6	**	**	**	**
Medical and dental expense deduction	** 683	** 2.9	** 6	** 7.7	0	0.0	** 0	** 0.0	** 85	** 8.1	** 0	** 0.0	** **	** **	**	**	**	**	** ** 10	** ** 1.5	** 0	** 0.0	** 11	** 1.9	** ** 29	** ** 5.6	**	**	** ** 0	** ** 0.0
Net casualty or theft loss deduction	**	**	**	**	0	0.0	**	**	** **	** **	** **	** **	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Total miscellaneous deductions	7	[4]	**	**	0	0.0	**	**	**	**	**	**	**	**	**	**	**	**	0	0.0	0	0.0	**	**	** ** 0	** ** 0.0	**	**	0	0.0
Foreign tax credit	3,007	12.5	** **	** **	0	0.0	**	**	23	2.2	** **	** **	0	0.0	** **	** **	0	0.0	6	0.9	0	0.0	** **	** **	** ** 56	** ** 10.9	**	**	**	**
General business credit	** 175	** 0.7	** ** 6	** ** 7.7	0	0.0	**	**	** 47	** 4.5	** 8	** 0.5	** ** 0.0	** ** 0.0	** **	** **	** **	** **	**	**	** **	** **	** ** 18	** ** 3.2	** ** 68	** ** 13.2	** **	** **	**	**
Child and other dependent credit	** 2,508	** 10.5	** 5	** 6.4	0	0.0	**	**	** 92	** 8.7	** 22	** 1.3	** **	** **	** **	** **	** 1,826	** 15.0	** 100	** 14.5	**	**	** 141	** 24.9	** ** 30	** ** 5.8	** **	** **	** **	** **
All other tax credits	** 703	** 2.9	** 7	** 9.0	0	0.0	**	**	** 56	** 5.3	** 22	** 1.3	** **	** **	** **	** **	** 409	** 3.4	** 33	** 4.8	** ** 8	** ** 29.6	**	**	** ** 84	** ** 16.3	** **	** **	** ** 5	** ** 38.5
Capital gains taxed at 0 percent	** 2,245	** 9.4	** ** 15	** ** 19.2	0	0.0	** 3	** 10.7	** ** 460	** ** 43.6	** ** 389	** ** 22.3	** ** 11	** ** 24.4	** **	** **	** 154	** 1.3	** 68	** 9.9	** **	** **	** 54	** 9.5	** ** 0	** ** 0.0	** **	** **	** **	** **
Section 965 future installments	**	**	**	**	0	0.0	**	**	**	**	**	**	** ** 0.0	** ** 0.0	** **	** **	**	**	**	**	**	**	**	**	** ** 0	** ** 0.0	** **	** **	**	**
Disaster loss deduction	**	**	**	**	0	0.0	**	**	**	**	**	**	** ** 0.0	** ** 0.0	** **	** **	**	**	**	**	**	**	**	**	** ** 0	** ** 0.0	** **	** **	**	**
Qualified business income deduction	** ** 837	** ** 3.5	** ** 0	** ** 0.0	0	0.0	** ** 0	** ** 0.0	** **	** **	** ** 0	** ** 0.0	** **	** **	** **	** **	** ** 366	** ** 3.0	** ** 301	** ** 43.8	** ** 9	** ** 33.3	** ** 143	** ** 25.3	** ** 13	** ** 2.5	** **	** **	** ** 0	** ** 0.0
Section 199A deduction	** **	** **	** **	** **	0	0.0	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **	** **
Foreign-earned income exclusion [3]	** 3,537	** 14.8	**	**	0	0.0	** 10	** 35.7	** **	** **	** **	** **	** ** 0.0	** ** 0.0	** **	** **	** 3,514	** 29.0	**	**	**	**	**	**	** **	** **	** **	** **	**	**
AMT tax preference [3]	** 7	** [4]	**	**	0	0.0	**	**	** **	** **	**	**	** ** 0.0	** ** 0.0	** **	** **	** **	** **	** **	** **	**	**	**	**	** **	** **	** **	** **	**	**
Nontaxable Social Security benefits [3]	** 528	** 2.2	** **	** **	0	0.0	** ** 4.0	** ** 14.3	** ** 16.0	** ** 1.5	** ** 127.0	** ** 7.3	** **	** **	** **	** **	** ** 131	** ** 1.1	** ** 3	** ** 0.4	**	**	** 16	** 2.8	** ** 12	** ** 2.3	** **	** **	** 4	** 30.8
No second largest item	** 5,432	** 22.7	** **	** **	0	0.0	** **	** **	** **	** **	** **	** **	** ** 0.0	** ** 0.0	** **	** **	** 4,480	** 36.9	**	**	**	**	** 15	** 2.6	** **	** **	** **	** **	** 4	** 30.8

** Data combined to avoid disclosure of information for specific taxpayers.
[1] For taxable returns only, this does not include any possible effect on AMT.
[2] Investment interest expense deduction only has an effect when using the adjusted gross income concept.
[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.
[4] Less than 0.05 percent.
Note: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Individual High-Income Tax Returns Table 7, March 2022.

Qualified business income deduction		Section 199A deduction		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
1,665,525	**21**	**365**	**[4]**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
314,133	19	** 11	** 3.0	0	0.0	0	0.0	0	0.0	0	0.0
13,217	1	**	**	0	0.0	0	0.0	0	0.0	0	0.0
48,986	3	**	**	0	0.0	0	0.0	0	0.0	0	0.0
111,527	7	**	**	0	0.0	0	0.0	0	0.0	0	0.0
2,665	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
4,168	0	**	**	0	0.0	0	0.0	0	0.0	0	0.0
275,756	17	** 354	** 97.0	0	0.0	0	0.0	0	0.0	0	0.0
49,415	3	**	**	0	0.0	0	0.0	0	0.0	0	0.0
290,042	17	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
38,999	2	**	**	0	0.0	0	0.0	0	0.0	0	0.0
1,711	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	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
514,907	31	**	**	0	0.0	0	0.0	0	0.0	0	0.0
1,477,390	**17.6**	**364**	**[4]**	**32,695**	**0.4**	**653,848**	**7.8**	**12,300**	**0.1**	**680,802**	**8.1**
269,243	18.2	**	**	1,676	5.1	40,477	6.2	2,229	18.1	52,682	7.7
117,858	8.0	**	**	**	**	0	0.0	743	6.0	121,875	17.9
34,370	2.3	** 22	** 5.9	** 1,075	** 3.3	23,295	3.6	661	5.4	21,217	3.1
104,056	7.0	17	4.8	822	2.5	38,767	5.9	** 1,035	** 8.4	**	**
2,647	0.2	0	0.0	0	0.0	** 4,000	** 0.6	**	**	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
107,357	7.3	0	0.0	12,623	38.6	208,522	31.9	653	5.3	** 118,819	** 17.5
44,019	3.0	**	**	**	**	1,904	0.3	148	1.2	560	0.1
284,449	19.3	0	0.0	**	**	20,143	3.1	3,214	26.1	20,380	3.0
33,911	2.3	** 9	** 2.6	** 5,849	** 17.9	14,130	2.2	807	6.6	9,337	1.4
808	0.1	0	0.0	2,197	6.7	27,045	4.1	74	0.6	3,706	0.5
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	** 315	** 86.7	** 2,472	** 7.6	** 87,003	** 13.3	1,222	9.9	106,301	15.6
0	0.0	0	0.0	0	0.0	**	**	0	0.0	0	0.0
90	[4]	0	0.0	0	0.0	**	**	0	0.0	0	0.0
646	[4]	0	0.0	0	0.0	363	0.1	0	0.0	183	[4]
168,702	11.4	**	**	**	**	146,142	22.4	19	0.2	0	0.0
309,234	20.9	0	0.0	5,981	18.3	42,058	6.4	1,495	12.2	225,741	33.2
**** 127**	**** 0.8**	****	****	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
** 16	** 12.6	**	**	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	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	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
** 13	** 10.2	**	**	0	0.0	0	0.0	0	0.0	0	0.0
** 75	** 59.1	**	**	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
** 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
** 23	** 18.1	**	**	0	0.0	0	0.0	0	0.0	0	0.0
**** ** 128**	**** ** 0.5**	**** **	**** **	**** 4,141**	**** 17.3**	**** 2,771**	**** 11.6**	**** ** 23**	**** ** 0.1**	**** ** **	**** ** **
** ** 11	** ** 8.6	** **	** **	** 44	** 1.1	** 143	** 5.2	** ** 6	** ** 26.1	** **	** **
** **	** **	** **	** **	** 28	** 0.7	**	**	** **	** **	** **	** **
** ** 0	** ** 0.0	** **	** **	** 68	** 1.6	** 150	** 5.4	** ** 3	** ** 13.0	** **	** **
** ** 6	** ** 4.7	** **	** **	** 5	** 0.1	** 482	** 17.4	** ** 0	** ** 0.0	** **	** **
** ** 0	** ** 0.0	** **	** **	** ** 10	** ** 0.2	** ** 529	** ** 19.1	** ** 0	** ** 0.0	** **	** **
** **	** **	**	**	**	**	**	**	**	**	**	**
** ** 0	** ** 0.0	**	**	0	0.0	**	**	** 0	** 0.0	**	**
** ** 0	** ** 0.0	** **	** **	** 2,894	** 69.9	** 14	** 0.5	** ** 3	** ** 13.0	** **	** **
** **	** **	** **	** **	** **	** **	** 27	** 1.0	** ** 0	** ** 0.0	** **	** **
** ** 12	** ** 9.4	** **	** **	** ** 255	** ** 6.2	** 23	** 0.8	** **	** **	** **	** **
** **	** **	** **	** **	** 10	** 0.2	** 71	** 2.6	** ** 3	** ** 13.0	** **	** **
** ** 78	** ** 61.0	** **	** **	** 91	** 2.2	** 931	** 33.6	** ** 8	** ** 34.8	** **	** **
** ** 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	** **	** **
** ** 0	** ** 0.0	** **	** **	** **	** **	** **	** **	** ** 0	** ** 0.0	** **	** **
** ** 6	** ** 4.7	** **	** **	** ** 10	** ** 0.2	** ** 219	** ** 7.9	** ** 0	** ** 0.0	** **	** **
** ** 15	** ** 11.7	** **	** **	** 726	** 17.5	** 182	** 6.6	** **	** **	** **	** **