

10 Largest Tax Expenditure Items (2013-2017)

- 1. Exclusion of Health Care Benefits**
 - 2. Tax Deferred Retirement Savings Plans**
 - 3. Reduced Tax Rates on Long-term Capital Gains & Dividends**
 - 4. Deduction of State Taxes**
 - 5. Deduction for Mortgage Interest**
 - 6. Exclusion of Medicare Benefits**
 - 7. Earned Income Tax Credit**
 - 8. Healthcare Premium Tax Credit**
 - 9. Child Tax Credit**
 - 10. Exclusion of Capital Gains at Death**
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Source: Joint Committee on Taxation, "Estimates Of Federal Tax Expenditures For Fiscal Years 2012-2017," February 1, 2013. <https://www.jct.gov/publications.html?func=startdown&id=4503>