2-Mar-23

| State | All returns with deduction | Size of adjusted gross income |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \$ 1 \text { under } \\ & \$ 10,000 \end{aligned}$ | $\begin{gathered} \$ 10,000 \text { under } \\ \$ 25,000 \end{gathered}$ | $\begin{array}{\|c\|} \$ 25,000 \text { under } \\ \$ 50,000 \end{array}$ | $\begin{array}{\|c\|} \$ 50,000 \text { under } \\ \$ 75,000 \end{array}$ | $\begin{array}{\|c\|} \$ 75,000 \text { under } \\ \$ 100,000 \end{array}$ | $\begin{gathered} \$ 100,000 \\ \text { under } \\ \$ 200,000 \end{gathered}$ | \$200,000 under \$500,000 | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \end{gathered}$ | $\begin{gathered} \$ 1,000,000 \text { or } \\ \text { more } \end{gathered}$ |
| Number of returns with deduction |  |  |  |  |  |  |  |  |  |  |
| $\overline{\text { United States, total }}$ | 3,666,480 | 3.2\%/ | 7.5\%/ |  |  | 12.0\% | 24.1\% | 16.5\% | 4.1\% | 2.2\% |
| Alabama | 25,220 | 4.5\% | 11.9\% |  | $19.3 \%$$12.8 \%$ |  | 20.2\% | - $\begin{array}{r}5.9 \% \\ 21.1 \%\end{array}$ | [ $\begin{aligned} & 1.0 \% \\ & 4.0 \%\end{aligned}$ | 0.6\% |
| Alaska | 5,250 | 1.0\% | 2.9\% | 7.6\% |  | $\begin{aligned} & 13.6 \% \\ & 14.5 \% \\ & 1320 \end{aligned}$ | 34.7\% |  |  | 1.7\% |
| Arizona | 60,870 | 5.0\% | 11.3\% | 20.1\% | $18.8 \%$$18.4 \%$ |  | ( $\begin{aligned} & 2.14 \% \\ & 15.2 \%\end{aligned}$ | 21.1\% $\begin{array}{r}\text { 7.9\% }\end{array}$ |  |  |
| Arkansas | 10,940 | 5.5\% | 14.1\% | 24.0\% |  | ($13.2 \%$ <br> $11.6 \%$ <br>  <br>  <br> 1 |  | 7\% | \% | 1.3\%0.8\% |
| Califoria | 450,350 | 5.2\% | 11.7\% | 23.4\% | $18.7 \%$$16.8 \%$ | - $\begin{aligned} & 11.9 \% \\ & 10.7 \%\end{aligned}$ | 17.4\% |  | 1.9\% |  |
| Colorado | 26,550 | 6.7\% | 13.4\% | 20.5\% |  |  | $17.6 \%$$16.7 \%$ | - $10.0 \%$ \% |  | $0.8 \%$ $1.7 \%$ $10 \%$ |
| Connecticut | 16,420 | 8.3\% | 15.0\% | 19.2\% | 16.8\% 11.1 | \% $\begin{array}{r}\text { \% } \\ \hline 14.9 \% \\ 14.3 \% \\ \hline\end{array}$ |  | 15.6\% ${ }_{\text {9.5\% }}$ | 2.6\% | 1.9\%$1.2 \%$ |
| Delaware | 840 | 3.6\% | 10.7\% | 19.0\% | 20.2\%$14.7 \%$ |  | 20.2\% |  | 4.2\% <br> $1.2 \%$ |  |
| District of Columbia | 3,120 | 5.8\% | 11.5\% | 18.6\% |  | \% $\%$ \% $\begin{array}{r}\text { 9.9\% } \\ 12.5 \% \\ \hline\end{array}$ | $17.9 \%$$26.2 \%$ | 14.4\% | 4.8\% | 1.2\% |
| Florida | 645,170 | 1.6\% | 4.7\% | 13.8\% | 15.1\% |  |  | $\begin{array}{r} 18.0 \% \\ 8.5 \% \end{array}$ | 5.0\% | 2.2\% $3.2 \%$ $15 \%$ |
| Georgia | 55,430 | 4.6\% | 11.7\% | 23.0\% | $17.6 \%$$18.3 \%$ | 12.2\% | $18.3 \% \%$$22.5 \%$ |  |  | 1.5\% |
| Hawaii | 10,670 | 6.9\% | 11.6\% | 18.3\% |  | 14.2\% |  | $\begin{aligned} & 6.8 \% \\ & 9.5 \% \end{aligned}$ | 1.0\% |  |
| Idaho Nlinois | 10,340 | 5.5\% | 12.7\% | 20.8\% | 17.6\% |  | 18.4\% |  | 2.1\% | 1.3\%0.8\%1.8\% |
| Illinois | ${ }^{90,630}$ | 4.9\% | 10.4\% | 16.7\% | $\begin{aligned} & 17.2 \% \\ & 14.2 \% \end{aligned}$ | $14.1 \%$ <br> $9.3 \%$ | 23.5\% | -9.5\% ${ }^{\text {10.2\% }}$ |  |  |
| Indiana | 9,350 | 11.9\% | 20.6\% | 18.9\% |  |  | 13.3\% | $7.9 \%$$8.7 \%$ | 2.6\% | 0.8\% |
| ${ }_{\text {lowa }}^{\text {Kansas }}$ | 16,520 16,770 | 6.8\% | 17.5\% | 24.3\% | 17.3\% | ${ }_{9}^{9.3 \%}$ |  |  |  | $1.4 \%$$1.2 \%$ |
| Kansas | 16,770 | 6.3\% | 15.4\% | 22.5\% | $18.1 \%$$20.3 \%$ | 10.7\% | 14.7\% | 8.3\% | 2.7\% |  |
| Kentucky | 10,730 | 5.9\% | 13.6\% | 21.5\% |  | $\begin{aligned} & 12.8 \% \\ & 12.8 \% \end{aligned}$ | $\begin{aligned} & 17.0 \% \\ & 17.6 \% \end{aligned}$ | 6.2\% 6 | $1.8 \%$$1.2 \%$ | 1.2\% |
| Louisiana | 16,910 | 4.0\% | 12.4\% | 25.0\% | 20.3\% |  |  |  |  | 0.7\% 0 |
| Maine | ${ }^{3,650}$ | 10.7\% | 18.9\% | 24.1\% | 15.2\% |  | 12.9\% | 7.7\% | 1.6\% |  |
| Maryland Massachusetts | 34,180 | 6.2\% | 14.4\% | 20.9\% |  |  | 17.7\%$15.3 \%$ | 12.0\%$14.6 \%$ | 4.1\% | 0.5\% |
| Massachusetts | 32,680 | 10.4\% | 14.4\% | 16.3\% | 14.2\% | 9.0\% |  |  |  | 1.7\% |
| Michigan Minnesota | 32,320 | 7.3\% | 15.6\% | 22.1\% | 16.9\% | 11.0\% | 14.9\% | $14.6 \%$ <br> $8.6 \%$ | 2.4\% |  |
| $\underset{\text { Misississippi }}{\text { Minnesta }}$ | 19,590 18,050 | 8.1\% | $18.9 \%$ $10.1 \%$ | ${ }^{22.9 \%}$ | 21.2\% | $8.0 \%$ <br> $14.3 \%$ | $\begin{aligned} & 12.3 \% \\ & 21.2 \% \end{aligned}$ | $\begin{array}{r} 10.7 \% \\ 6.1 \% \end{array}$ | 3.7\% | 1.1\% |
| Missouri | 28,030 | 6.5\% | 13.7\% | 19.9\% | $15.8 \%$$16.5 \%$ | 9.0\% ${ }_{\text {9.9\% }}$ | 13.0\% | 12.6\% | 5.6\% | 1.2\% $0.4 \%$ $4.0 \%$ |
| Montana | 910 | 4.4\% | 7.7\% | 14.3\% |  |  |  |  | 11.0\% | 4.0\% |
| Nebraska | 14.530 | 4.3\% | 10.1\% | 13.2\% | 9.9\% | 6.2\% | 15.4\% | 26.5.6\% |  | $\begin{aligned} & 7.2 \% \\ & \text { 2.3\% } \end{aligned}$ |
| Nevada | 99,710 | 1.3\% | 3.9\% | 13.4\% |  | $13.9 \%$$10.5 \%$ | 29.2\% 25 | 16.3\% | 3.8\% |  |
| New Hampshire | 1,240 | 4.8\% | 8.1\% | 12.9\% | 14.5\% |  |  | 18.5\% | 3.2\% | $\begin{aligned} & 2.3 \% \\ & 1.6 \% \end{aligned}$ |
| New Jersey | 113,970 | 6.7\% | 13.3\% | 20.9\% | $17.8 \%$$17.1 \%$ | 12.4\% | 16.8\% | 9.6\% | 1.8\% | 0.7\% |
| New Mexico | 7,240 | 7.0\% | 14.6\% | 23.9\% |  | 11.3\% | 15.7\% | 7.7\% | 1.8\% | 0.8\% |
| New York | 156,380 | 5.5\% | 11.8\% | 17.3\% | 16.5\% | 13.8\% | 23.2\% | 9.4\% | 1.6\% | 0.9\% |
| North Carolina | 40,020 | 7.1\% | 15.9\% | 21.9\% | 17.3\% | 11.2\% | 16.0\% | 7.5\% | 2.3\% | 0.9\% |
| North Dakota | 5,190 | 3.7\% | 11.0\% | 20.0\% | 20.2\% | 12.5\% | 19.7\% | 9.6\% | 2.5\% | 0.8\% |
| Ohio | 38,780 | 5.8\% | 14.8\% | 22.7\% | 17.2\% | 10.8\% | 15.9\% | 9.5\% | 2.3\% | 1.0\% |
| Oklahoma | 16.530 | 5.1\% | 13.9\% | 23.6\% | 18.7\% | 11.5\% | 15.8\% | 7.9\% | 2.1\% | ${ }^{1.3 \%}$ |
| Oregon | 2,670 | 4.9\% | 9.4\% | 17.2\% | 16.9\% | 12.7\% | 21.7\% | 13.1\% | 3.4\% | 1.1\% |
| Pennsylvania | 59,730 | 5.4\% | 11.5\% | 18.3\% | 17.8\% | 14.4\% | 20.9\% | 9.1\% | 1.9\% | 0.7\% |
| Rhode Island | ${ }^{3,600}$ | 9.7\% | 17.5\% | 20.0\% | 13.1\% | 8.6\% | 14.4\% | 11.7\% | 3.3\% | 1.9\% |
| South Carolina | 21,450 | 6.0\% | 13.5\% | 22.5\% | 18.6\% | 11.4\% | 16.9\% | 7.9\% | 2.2\% | 1.0\% |
| South Dakota | 16,070 | 1.7\% | 4.8\% | 11.9\% | 14.3\% | 11.4\% | 25.9\% | 20.2\% | 6.4\% | 3.4\% |
| Tennessee | ${ }^{132,270}$ | 1.2\% | 3.8\% | 10.6\% | 12.8\% | 11.0\% | 27.4\% | 23.6\% | ${ }^{6.6 \%}$ | 3.0\% |
| Texas | 828,060 | 1.1\% | 3.1\% | 10.2\% | 13.4\% | 11.7\% | 28.9\% | 22.8\% | 5.6\% | 3.2\% |
| Utah | 11.510 | 5.6\% | 12.3\% | 18.9\% | 14.8\% | 11.0\% | 19.9\% | 12.2\% | 3.1\% | ${ }^{2.3 \%}$ |
| Vermont | 1,670 | 11.4\% | 18.0\% | 20.4\% | 14.4\% | 9.0\% | 13.8\% | 9.6\% | 2.4\% | 0.6\% |
| Virginia | 43,650 | 5.0\% | 11.0\% | 17.4\% | 13.9\% | 9.7\% | 19.4\% | 18.7\% | 3.7\% | 1.3\% |
| Washington | 364,730 | 1.0\% | 2.7\% | 7.1\% | 11.4\% | 11.9\% | 30.9\% | 25.8\% | 6.3\% | 2.7\% |
| West Virginia | 1,350 | 10.4\% | 22.2\% | 23.0\% | 14.8\% | 8.1\% | 13.3\% | ${ }^{6.7 \%}$ | 0.7\% | 1.5\% |
| Wisconsin | 21,220 | 8.8\% | 20.0\% | 23.0\% | 14.9\% | 8.9\% | 12.4\% | ${ }^{8.4 \%}$ | 2.4\% | 1.1\% |
| Wyoming | $\begin{array}{r}11,220 \\ \hline\end{array}$ | $1.7 \%$ $4.4 \%$ | 4.4\% | 9.9\% | 13.4\% | 13.1\% | $28.7 \%$ $27.9 \%$ | $20.1 \%$ $19.6 \%$ | $5.6 \%$ $5.9 \%$ | 4.1\% |
| Other Areas | 2.040 | 4.4\% | 4.4\% | Amount | 10.8\% | 11.3\% | 27.9\% | 19.6\% | 5.9\% | 4.4\% |
| United States, total | \$7,880, 13,000 | 1.0\% | 3.1\% | 10.2\% | 12.3\% | 10.9\% | 26.4\% | 23.4\% | 6.5\% | 6.3\% |
| Alabama | \$48,018,000 | 1.9\% | 6.6\% | 17.4\% | 17.3\% | 14.6\% | 28.3\% | 10.4\% | 2.5\% | 1.0\% |
| Alaska | \$7,008,000 | 0.6\% | 1.3\% | 4.9\% | 9.2\% | 11.9\% | 34.3\% | 29.3\% | 5.6\% | 2.8\% |
| Arizona | \$130,589,000 | 1.8\% | 5.0\% | 13.6\% | 16.5\% | 13.9\% | 31.1\% | 14.3\% | 2.6\% | 1.1\% |
| Arkansas | \$23,935,000 | 2.4\% | 6.5\% | 16.4\% | 16.3\% | 12.4\% | 23.7\% | 16.3\% | 3.7\% | 2.4\% |
| California | \$863,488,000 | 1.8\% | 5.1\% | 15.9\% | 18.2\% | 14.4\% | 25.3\% | 13.9\% | 3.2\% | 2.2\% |
| Colorado | \$44,352,000 | 2.1\% | 5.2\% | 12.9\% | 14.1\% | 12.2\% | 26.7\% | 19.7\% | 4.0\% | 3.1\% |
| Connecticut | \$23,740,000 | 2.7\% | 5.8\% | 12.7\% | 10.3\% | 8.3\% | 20.6\% | 23.0\% | 6.3\% | 10.2\% |
| Delaware | \$2,329,000 | 0.9\% | 2.9\% | 10.8\% | 13.1\% | 12.7\% | 24.7\% | 20.6\% | 0.9\% | 13.4\% |
| District of Columbia | \$6,243,000 | 1.2\% | 6.3\% | 17.0\% | 14.7\% | 9.6\% | 24.5\% | 19.8\% | 4.7\% | 2.1\% |
| Florida | \$1,445,827,000 | 0.5\% | 2.4\% | 10.6\% | 11.9\% | 10.3\% | 24.5\% | 21.3\% | 6.5\% | 12.0\% |
| Georgia | \$101,611,000 | 1.6\% | 6.1\% | 22.1\% | 17.5\% | 12.2\% | 22.9\% | 11.9\% | 3.4\% | 2.3\% |
| Hawai | \$13,953,000 | 2.8\% | 6.0\% | 13.1\% | 17.0\% | 14.3\% | 30.3\% | ${ }^{13.1 \%}$ | 2.3\% | 1.0\% |
| Idaho | \$19,001,000 | 2.2\% | 6.1\% | 13.8\% | 15.0\% | 13.4\% | 26.8\% | 16.9\% | 3.9\% | 2.0\% |
| 1 llinois | \$149,779,000 | 1.9\% | 5.4\% | 13.3\% | 16.4\% | 14.7\% | 27.8\% | 14.8\% | 3.1\% | 2.5\% |
| Indiana | \$18,590,000 | 4.0\% | 9.0\% | 14.2\% | 16.3\% | 12.9\% | 22.6\% | 12.7\% | 4.1\% | 4.3\% |
| ${ }^{\text {lowa }}$ | \$22,010,000 | 2.9\% | 9.2\% | 16.1\% | 14.5\% | 11.8\% | 16.2\% | 16.0\% | 7.9\% | 5.4\% |
| Kansas Kentucky | $\$ 34,883,000$ $\$ 14,784,000$ | 2.7\% | $7.8 \%$ $7.1 \%$ | $15.6 \%$ $15.4 \%$ | $16.7 \%$ $16.9 \%$ | $11.8 \%$ $15.3 \%$ | $21.0 \%$ $25.2 \%$ | $16.3 \%$ $12.2 \%$ | $5.9 \%$ $3.3 \%$ | ${ }_{2.2 \%}{ }^{2.1 \%}$ |
| Louisiana | \$43,939,000 | 1.2\% | 5.7\% | 19.0\% | 18.8\% | 14.3\% | 26.0\% | 11.8\% | 1.9\% | 1.2\% |
| Maine | \$4,045,000 | 3.6\% | 8.5\% | 18.0\% | 13.9\% | 12.0\% | 25.5\% | 15.1\% | 2.6\% | 0.9\% |
| Maryland | \$60,309,000 | 1.6\% | 5.5\% | 13.7\% | 14.7\% | 12.7\% | 26.8\% | 18.6\% | 3.8\% | 2.6\% |
| Massachusetts | \$40,162,000 | 3.7\% | ${ }^{6.6 \%}$ | 11.1\% | 12.2\% | 10.6\% | 20.9\% | 22.9\% | ${ }^{6.9 \%}$ | 5.1\% |
| Michigan Minnesota | $\$ 49,613,000$ $\$ 30,205,000$ | 2.5\% | 6.7\% $8.8 \%$ | $14.3 \%$ $17.2 \%$ | $14.7 \%$ $14.6 \%$ | $11.4 \%$ <br> $9.8 \%$ | $18.8 \%$ $19.1 \%$ | 13.6\% $18.1 \%$ | $4.2 \%$ $6.8 \%$ | 13.8\% 2.6\% |
| Mississippi | \$42,333,000 | 1.1\% | ${ }^{8.3 \%}$ | 18.8\% | 21.0\% | 14.6\% | 26.5\% | 10.6\% | 6.8\% 1.5\% | ${ }^{2.5 \%}$ |
| Missouri | \$46,973,000 | 2.2\% | 6.0\% | 13.1\% | 14.2\% | 9.6\% | 18.0\% | 20.0\% | 9.7\% | 7.3\% |
| Montana | \$2,115,000 | 1.0\% | 2.6\% | 8.3\% | 11.8\% | 7.7\% | 35.4\% | 25.0\% | 6.4\% | 1.8\% |
| Nebraska | \$227,743,000 | 1.3\% | 3.7\% | 7.1\% | 6.1\% | 5.4\% | 16.2\% | 32.5\% | $16.8 \%$ $4.9 \%$ | 10.8\% |
| Nevada New Hampshire | $\$ 264,342,000$ $\$ 4,059,000$ | 0.4\% 0 | 1.9\% | 9.7\% $4.2 \%$ | $11.6 \%$ <br> $5.7 \%$ | $11.0 \%$ <br> $4.7 \%$ | $28.2 \%$ $13.0 \%$ | 20.1\% 12.7 | 4.9\% $1.8 \%$ | 12.1\% 55.9\% |
| New Jersey | \$131,774,000 | 3.0\% | 7.4\% | 15.5\% | 15.8\% | 12.4\% | 21.5\% | 17.3\% | 4.4\% | 2.6\% |
| New Mexico | \$15,439,000 | 2.4\% | 6.3\% | 17.6\% | 17.3\% | 14.4\% | 26.2\% | 12.5\% | 2.4\% | 1.1\% |
| New York North Carolina | \$197,574,000 | 2.5\% | 6.5\% | 13.1\% | 14.8\% | 14.5\% | 27.4\% | 14.2\% | 3.6\% | 3.3\% |
| North Carolina | $\$ 59,243,000$ $\$ 5,34,000$ | 2.8\% $1.4 \%$ | $8.2 \%$ $5.8 \%$ | $16.3 \%$ $12.9 \%$ | $16.2 \%$ $16.6 \%$ | $12.5 \%$ $13.2 \%$ | 22.6\% | $15.1 \%$ $17.4 \%$ | ${ }^{4.4 \%}$ | 1.8\% |
| Ohio | \$52,440,000 | 2.4\% | 7.7\% | 15.7\% | 15.9\% | 11.6\% | 21.9\% | 16.1\% | 4.3\% | 4.4\% |
| Oklahoma | \$30,174,000 | 2.2\% | 6.7\% | 16.6\% | 16.7\% | 12.6\% | 21.6\% | 12.3\% | 3.5\% | 7.7\% |
| ${ }^{\text {Oregon }}$ Pegnsyuan | $\$ 6,738,000$ $\$ 66,043,000$ | 1.9\% | ${ }^{3.2 \%}$ | 11.2\% | ${ }^{13.8 \%}$ | 13.2\% | 28.5\% | 21.8\% | 5.3\% | 1.0\% |
| Pennsylvania Rhode | $\$ 66,043,000$ $\$ 4734000$ | 2.3\% | 6.0\% | 13.9\% | 15.6\% | 14.8\% | 25.6\% | 16.3\% | 4.0\% | $1.5 \%$ $2.9 \%$ |
| South Carolina | \$32,924,000 | 2.5\% | 7.0\% | $16.9 \%$ $16.5 \%$ | $12.2 \%$ $16.4 \%$ | 19.9\%\% | 18.4\% | 20.3\% $14.2 \%$ | $6.2 \%$ $4.8 \%$ | 2.9\% |
| South Dakota | \$35,496,000 | 0.7\% | 1.9\% | 6.6\% | 9.3\% | 8.3\% | 25.5\% | 27.3\% | 9.7\% | 10.7\% |
| Tennessee | \$397,019,000 | 0.4\% | 1.8\% | 7.1\% | 9.4\% | 8.8\% | 26.8\% | 31.4\% | 9.8\% | 4.6\% |
| Texas | \$2,001,888,000 | 0.4\% | 1.7\% | 7.8\% | 10.9\% | 9.8\% | 27.7\% | 28.2\% | 7.7\% | 5.7\% |
| Utah | \$26,225,000 | 1.5\% | 4.3\% | 11.2\% | 12.6\% | 12.1\% | 29.8\% | 21.3\% | 4.1\% | 3.0\% |
| Vermont | \$1,509,000 | 4.8\% | 9.7\% | 15.3\% | 15.4\% | 10.5\% | 24.0\% | 16.0\% | 3.4\% | 1.0\% |
| Virginia | \$71,485,000 | 1.3\% | 3.9\% | 10.8\% | 11.0\% | 9.9\% | 24.8\% | 24.7\% | 5.4\% | 8.2\% |
| Washington | \$1,078,237,000 | 0.3\% | 1.1\% | 3.8\% | 7.2\% | 8.8\% | 29.8\% | 34.2\% | 9.5\% | 5.3\% |
| West Virginia | \$2,315,000 | 3.8\% | 9.7\% | 15.7\% | 14.0\% | 9.3\% | 18.8\% | 25.9\% | 1.3\% | 1.5\% |
| Wisconsin | \$22,856,000 | 3.7\% | 10.9\% | 17.2\% | 14.7\% | 10.6\% | 19.3\% | 16.4\% | 5.0\% | 2.2\% |
| Wyoming | \$25,753,000 | 0.5\% | 1.2\% | 3.8\% | 6.4\% | 7.5\% | 21.7\% | 19.8\% | 6.4\% | 32.6\% |
| Other Areas | \$7,906,000 | 0.5\% | 1.2\% | 3.9\% | 9.2\% | 5.8\% | 15.7\% | 15.0\% | 5.2\% | 43.5\% |

Source: IRS, Statistics of Income Division, Historical Table 2, December 2022; Tax Policy Center analysis.
Notes: [1]] "Other Areas" include returns filed from Army Post Office and fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto
Rico and by residents of Puerto Rico with income trom sources outside Puerto Rico or with income earned as U.S. government employees.
[2] Data presented in this table includes the following variables: Number of returns with State and local general sales tax (N18450) and State and local general sales tax amount (A18450). The IRS documentation guide is

