

State and Local Income Tax Deduction by State, Tax Year 2021

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
United States, total	10,834,380	100.0%	6.8%	\$253,189,201,000	100.0%	\$23,369	100.0%	1.7%
Alabama	120,920	1.1%	5.6%	\$1,374,648,000	0.5%	\$11,368	0.9%	0.9%
Alaska	5,650	0.1%	1.6%	\$19,573,000	0.0%	\$3,464	0.2%	0.1%
Arizona	223,280	2.1%	6.6%	\$2,958,774,000	1.2%	\$13,251	1.8%	1.1%
Arkansas	62,310	0.6%	4.8%	\$1,257,310,000	0.5%	\$20,178	0.6%	1.3%
California	2,362,390	21.8%	12.5%	\$82,950,244,000	32.8%	\$35,113	16.1%	3.9%
Colorado	301,940	2.8%	10.2%	\$4,192,976,000	1.7%	\$13,887	2.1%	1.4%
Connecticut	194,750	1.8%	10.7%	\$5,742,497,000	2.3%	\$29,487	1.8%	2.6%
Delaware	43,650	0.4%	8.8%	\$623,601,000	0.2%	\$14,286	0.3%	1.5%
District of Columbia	65,340	0.6%	18.9%	\$1,766,161,000	0.7%	\$27,030	0.4%	3.9%
Florida	107,000	1.0%	1.0%	\$5,773,740,000	2.3%	\$53,960	7.4%	0.6%
Georgia	475,400	4.4%	9.6%	\$5,778,342,000	2.3%	\$12,155	2.6%	1.4%
Hawaii	69,260	0.6%	10.0%	\$1,143,098,000	0.5%	\$16,504	0.3%	2.0%
Idaho	59,270	0.5%	6.8%	\$1,061,327,000	0.4%	\$17,907	0.4%	1.4%
Illinois	437,290	4.0%	7.1%	\$7,992,259,000	3.2%	\$18,277	4.1%	1.3%
Indiana	153,290	1.4%	4.7%	\$2,197,508,000	0.9%	\$14,336	1.4%	0.9%
Iowa	75,480	0.7%	5.1%	\$1,048,697,000	0.4%	\$13,894	0.6%	0.9%
Kansas	72,930	0.7%	5.3%	\$1,394,216,000	0.6%	\$19,117	0.7%	1.2%
Kentucky	93,360	0.9%	4.7%	\$1,365,749,000	0.5%	\$14,629	0.7%	1.0%
Louisiana	104,500	1.0%	5.2%	\$1,194,748,000	0.5%	\$11,433	0.8%	0.9%
Maine	37,180	0.3%	5.2%	\$648,284,000	0.3%	\$17,436	0.3%	1.2%
Maryland	573,080	5.3%	18.8%	\$8,534,519,000	3.4%	\$14,892	2.0%	2.9%
Massachusetts	397,160	3.7%	11.2%	\$8,942,162,000	3.5%	\$22,515	3.5%	2.0%
Michigan	255,010	2.4%	5.2%	\$3,434,452,000	1.4%	\$13,468	2.3%	0.9%
Minnesota	234,920	2.2%	8.2%	\$5,102,017,000	2.0%	\$21,718	1.7%	1.9%
Mississippi	57,820	0.5%	4.5%	\$572,341,000	0.2%	\$9,899	0.4%	0.8%
Missouri	147,430	1.4%	5.1%	\$2,007,666,000	0.8%	\$13,618	1.3%	0.9%
Montana	39,570	0.4%	7.2%	\$659,378,000	0.3%	\$16,664	0.3%	1.5%
Nebraska	43,850	0.4%	4.7%	\$410,198,000	0.2%	\$9,355	0.5%	0.5%
Nevada	19,820	0.2%	1.3%	\$1,042,977,000	0.4%	\$52,622	1.0%	0.7%
New Hampshire	28,870	0.3%	4.0%	\$422,568,000	0.2%	\$14,637	0.5%	0.5%
New Jersey	503,770	4.6%	11.0%	\$11,510,784,000	4.5%	\$22,849	3.7%	2.3%
New Mexico	49,020	0.5%	5.0%	\$459,415,000	0.2%	\$9,372	0.3%	0.7%
New York	836,310	7.7%	8.5%	\$40,191,667,000	15.9%	\$48,058	8.3%	3.8%
North Carolina	341,690	3.2%	7.0%	\$4,998,920,000	2.0%	\$14,630	2.4%	1.3%
North Dakota	12,070	0.1%	3.3%	\$145,361,000	0.1%	\$12,043	0.2%	0.4%
Ohio	258,890	2.4%	4.5%	\$3,721,201,000	1.5%	\$14,374	2.6%	0.9%
Oklahoma	92,150	0.9%	5.3%	\$965,359,000	0.4%	\$10,476	0.7%	0.8%
Oregon	232,590	2.1%	11.4%	\$3,981,524,000	1.6%	\$17,118	1.1%	2.2%
Pennsylvania	372,970	3.4%	5.8%	\$5,416,689,000	2.1%	\$14,523	3.5%	1.0%
Rhode Island	43,900	0.4%	7.8%	\$556,156,000	0.2%	\$12,669	0.3%	1.2%
South Carolina	159,490	1.5%	6.5%	\$2,199,724,000	0.9%	\$13,792	1.1%	1.2%
South Dakota	2,980	0.0%	0.7%	\$66,598,000	0.0%	\$22,348	0.2%	0.2%
Tennessee	26,670	0.2%	0.8%	\$600,602,000	0.2%	\$22,520	1.6%	0.2%
Texas	74,830	0.7%	0.6%	\$2,032,285,000	0.8%	\$27,159	7.9%	0.2%
Utah	186,690	1.7%	12.6%	\$2,568,756,000	1.0%	\$13,759	0.9%	1.8%
Vermont	18,010	0.2%	5.4%	\$342,219,000	0.1%	\$19,002	0.2%	1.3%
Virginia	518,970	4.8%	12.6%	\$7,345,271,000	2.9%	\$14,154	2.7%	1.8%
Washington	40,520	0.4%	1.1%	\$839,982,000	0.3%	\$20,730	3.1%	0.2%
West Virginia	24,570	0.2%	3.1%	\$353,211,000	0.1%	\$14,376	0.2%	0.7%
Wisconsin	162,670	1.5%	5.5%	\$2,580,932,000	1.0%	\$15,866	1.4%	1.1%
Wyoming	3,070	0.0%	1.1%	\$200,235,000	0.1%	\$65,223	0.2%	0.6%
Other Areas	9,820	0.1%	1.2%	\$500,280,000	0.2%	\$50,945	0.4%	0.6%

Source: IRS, Statistics of Income Division, Historical Table 2, February 2024; 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 from 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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

State and Local Income Tax Deduction by State, Tax Year 2020

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
United States, total	11,333,000	100.0%	6.9%	\$208,972,366,000	100.0%	\$18,439	100.0%	1.7%
Alabama	125,540	1.1%	5.6%	\$1,239,429,000	0.6%	\$9,873	0.9%	0.9%
Alaska	6,130	0.1%	1.7%	\$18,195,000	0.0%	\$2,968	0.2%	0.1%
Arizona	236,260	2.1%	6.8%	\$2,569,176,000	1.2%	\$10,874	1.8%	1.1%
Arkansas	62,690	0.6%	4.6%	\$923,364,000	0.4%	\$14,729	0.5%	1.1%
California	2,433,800	21.5%	12.4%	\$66,237,838,000	31.7%	\$27,216	16.0%	3.7%
Colorado	322,100	2.8%	11.0%	\$3,699,954,000	1.8%	\$11,487	2.0%	1.5%
Connecticut	208,590	1.8%	11.2%	\$5,027,136,000	2.4%	\$24,101	1.8%	2.7%
Delaware	47,060	0.4%	9.2%	\$539,510,000	0.3%	\$11,464	0.3%	1.5%
District of Columbia	66,960	0.6%	18.9%	\$1,498,235,000	0.7%	\$22,375	0.4%	3.8%
Florida	103,800	0.9%	0.9%	\$4,719,224,000	2.3%	\$45,465	7.5%	0.5%
Georgia	499,100	4.4%	9.8%	\$5,280,225,000	2.5%	\$10,579	2.5%	1.5%
Hawaii	71,380	0.6%	10.1%	\$1,147,368,000	0.5%	\$16,074	0.3%	2.3%
Idaho	59,900	0.5%	6.9%	\$887,300,000	0.4%	\$14,813	0.4%	1.5%
Illinois	472,900	4.2%	7.5%	\$6,689,259,000	3.2%	\$14,145	4.0%	1.3%
Indiana	158,470	1.4%	4.7%	\$1,927,698,000	0.9%	\$12,164	1.4%	0.9%
Iowa	77,960	0.7%	5.0%	\$933,864,000	0.4%	\$11,979	0.7%	0.9%
Kansas	77,380	0.7%	5.5%	\$1,158,592,000	0.6%	\$14,973	0.7%	1.2%
Kentucky	98,010	0.9%	4.7%	\$1,281,470,000	0.6%	\$13,075	0.8%	1.1%
Louisiana	100,010	0.9%	4.8%	\$963,331,000	0.5%	\$9,632	0.8%	0.8%
Maine	39,510	0.3%	5.5%	\$524,589,000	0.3%	\$13,277	0.3%	1.1%
Maryland	607,860	5.4%	19.4%	\$8,359,916,000	4.0%	\$13,753	2.1%	3.2%
Massachusetts	426,270	3.8%	11.7%	\$7,219,656,000	3.5%	\$16,937	3.4%	1.9%
Michigan	265,320	2.3%	5.3%	\$3,011,756,000	1.4%	\$11,351	2.4%	0.9%
Minnesota	255,020	2.3%	8.8%	\$4,399,367,000	2.1%	\$17,251	1.7%	1.9%
Mississippi	58,190	0.5%	4.4%	\$507,459,000	0.2%	\$8,721	0.4%	0.7%
Missouri	157,720	1.4%	5.2%	\$1,838,063,000	0.9%	\$11,654	1.4%	0.9%
Montana	40,070	0.4%	7.3%	\$569,173,000	0.3%	\$14,204	0.3%	1.5%
Nebraska	45,760	0.4%	4.8%	\$390,316,000	0.2%	\$8,530	0.5%	0.6%
Nevada	18,220	0.2%	1.1%	\$750,577,000	0.4%	\$41,195	1.0%	0.6%
New Hampshire	31,800	0.3%	4.3%	\$327,186,000	0.2%	\$10,289	0.5%	0.5%
New Jersey	530,780	4.7%	11.3%	\$9,968,386,000	4.8%	\$18,781	3.8%	2.3%
New Mexico	50,210	0.4%	5.0%	\$463,277,000	0.2%	\$9,227	0.4%	0.8%
New York	851,990	7.5%	8.4%	\$28,580,445,000	13.7%	\$33,546	8.3%	3.3%
North Carolina	363,880	3.2%	7.2%	\$4,445,168,000	2.1%	\$12,216	2.4%	1.3%
North Dakota	12,310	0.1%	3.3%	\$118,533,000	0.1%	\$9,629	0.2%	0.4%
Ohio	270,600	2.4%	4.6%	\$3,440,885,000	1.6%	\$12,716	2.6%	0.9%
Oklahoma	92,980	0.8%	5.2%	\$896,213,000	0.4%	\$9,639	0.7%	0.9%
Oregon	245,420	2.2%	11.8%	\$3,534,130,000	1.7%	\$14,400	1.1%	2.3%
Pennsylvania	400,500	3.5%	6.1%	\$4,904,985,000	2.3%	\$12,247	3.6%	1.0%
Rhode Island	46,990	0.4%	8.2%	\$556,475,000	0.3%	\$11,842	0.3%	1.3%
South Carolina	168,330	1.5%	6.7%	\$2,073,292,000	1.0%	\$12,317	1.1%	1.3%
South Dakota	2,840	0.0%	0.6%	\$61,016,000	0.0%	\$21,485	0.2%	0.2%
Tennessee	27,690	0.2%	0.8%	\$531,744,000	0.3%	\$19,203	1.6%	0.2%
Texas	70,710	0.6%	0.5%	\$1,563,754,000	0.7%	\$22,115	7.9%	0.2%
Utah	189,600	1.7%	12.7%	\$2,260,445,000	1.1%	\$11,922	0.8%	1.9%
Vermont	19,270	0.2%	5.6%	\$310,653,000	0.1%	\$16,121	0.2%	1.3%
Virginia	563,100	5.0%	13.3%	\$6,749,296,000	3.2%	\$11,986	2.8%	1.9%
Washington	39,880	0.4%	1.0%	\$718,740,000	0.3%	\$18,023	3.1%	0.2%
West Virginia	26,120	0.2%	3.2%	\$341,947,000	0.2%	\$13,091	0.3%	0.8%
Wisconsin	172,740	1.5%	5.8%	\$2,304,234,000	1.1%	\$13,339	1.4%	1.1%
Wyoming	2,970	0.0%	1.0%	\$133,477,000	0.1%	\$44,942	0.2%	0.5%
Other Areas	9,480	0.1%	1.2%	\$340,577,000	0.2%	\$35,926	0.3%	0.5%

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 from sources outside Puerto Rico or with income earned as U.S. government employees.

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United States, total	12,557,720	100.0%	8.0%	\$212,402,528,000	100.0%	\$16,914	100.0%	1.8%
Alabama	137,170	1.1%	6.4%	\$1,258,167,000	0.6%	\$9,172	0.9%	1.0%
Alaska	6,820	0.1%	1.9%	\$16,054,000	0.0%	\$2,354	0.2%	0.1%
Arizona	264,900	2.1%	8.1%	\$2,484,566,000	1.2%	\$9,379	1.7%	1.1%
Arkansas	70,430	0.6%	5.5%	\$1,036,502,000	0.5%	\$14,717	0.5%	1.4%
California	2,665,400	21.2%	14.3%	\$63,281,247,000	29.8%	\$23,742	15.5%	3.8%
Colorado	349,420	2.8%	12.2%	\$3,756,166,000	1.8%	\$10,750	2.0%	1.6%
Connecticut	233,730	1.9%	13.0%	\$5,139,848,000	2.4%	\$21,991	1.8%	2.9%
Delaware	51,520	0.4%	10.6%	\$552,784,000	0.3%	\$10,730	0.3%	1.6%
District of Columbia	71,300	0.6%	20.3%	\$1,444,609,000	0.7%	\$20,261	0.4%	3.8%
Florida	101,680	0.8%	1.0%	\$3,592,380,000	1.7%	\$35,330	7.0%	0.5%
Georgia	537,030	4.3%	11.3%	\$5,555,517,000	2.6%	\$10,345	2.5%	1.7%
Hawaii	81,820	0.7%	11.4%	\$1,057,314,000	0.5%	\$12,922	0.3%	2.2%
Idaho	61,500	0.5%	7.5%	\$769,772,000	0.4%	\$12,517	0.4%	1.4%
Illinois	540,930	4.3%	8.8%	\$7,276,253,000	3.4%	\$13,451	4.1%	1.5%
Indiana	176,050	1.4%	5.5%	\$2,067,412,000	1.0%	\$11,743	1.4%	1.0%
Iowa	88,350	0.7%	5.9%	\$1,034,499,000	0.5%	\$11,709	0.7%	1.0%
Kansas	86,370	0.7%	6.3%	\$1,248,371,000	0.6%	\$14,454	0.7%	1.3%
Kentucky	108,980	0.9%	5.5%	\$1,393,022,000	0.7%	\$12,782	0.8%	1.2%
Louisiana	120,600	1.0%	5.9%	\$1,129,121,000	0.5%	\$9,363	0.9%	0.9%
Maine	43,030	0.3%	6.3%	\$543,636,000	0.3%	\$12,634	0.3%	1.3%
Maryland	661,670	5.3%	21.7%	\$8,434,369,000	4.0%	\$12,747	2.1%	3.3%
Massachusetts	465,870	3.7%	13.4%	\$7,409,923,000	3.5%	\$15,906	3.4%	2.1%
Michigan	305,700	2.4%	6.3%	\$3,240,236,000	1.5%	\$10,599	2.4%	1.0%
Minnesota	287,520	2.3%	10.1%	\$4,764,157,000	2.2%	\$16,570	1.8%	2.1%
Mississippi	66,440	0.5%	5.2%	\$561,463,000	0.3%	\$8,451	0.4%	0.9%
Missouri	176,240	1.4%	6.1%	\$2,008,961,000	0.9%	\$11,399	1.4%	1.1%
Montana	43,160	0.3%	8.1%	\$524,896,000	0.2%	\$12,162	0.2%	1.5%
Nebraska	52,570	0.4%	5.6%	\$448,963,000	0.2%	\$8,540	0.4%	0.7%
Nevada	19,510	0.2%	1.3%	\$644,087,000	0.3%	\$33,013	0.9%	0.6%
New Hampshire	34,470	0.3%	4.8%	\$303,232,000	0.1%	\$8,797	0.5%	0.5%
New Jersey	596,160	4.7%	13.2%	\$10,495,163,000	4.9%	\$17,605	3.9%	2.5%
New Mexico	56,520	0.5%	5.9%	\$468,740,000	0.2%	\$8,293	0.4%	0.8%
New York	963,860	7.7%	9.9%	\$31,424,550,000	14.8%	\$32,603	8.6%	3.7%
North Carolina	402,630	3.2%	8.4%	\$4,688,522,000	2.2%	\$11,645	2.4%	1.5%
North Dakota	14,130	0.1%	3.8%	\$119,169,000	0.1%	\$8,434	0.2%	0.4%
Ohio	312,790	2.5%	5.4%	\$3,745,829,000	1.8%	\$11,976	2.7%	1.0%
Oklahoma	106,160	0.8%	6.2%	\$1,047,788,000	0.5%	\$9,870	0.7%	1.0%
Oregon	271,760	2.2%	13.3%	\$3,845,680,000	1.8%	\$14,151	1.1%	2.6%
Pennsylvania	457,210	3.6%	7.2%	\$5,311,367,000	2.5%	\$11,617	3.7%	1.2%
Rhode Island	52,490	0.4%	9.5%	\$574,408,000	0.3%	\$10,943	0.3%	1.5%
South Carolina	183,280	1.5%	7.8%	\$2,144,141,000	1.0%	\$11,699	1.1%	1.4%
South Dakota	2,930	0.0%	0.7%	\$62,369,000	0.0%	\$21,286	0.2%	0.2%
Tennessee	28,580	0.2%	0.9%	\$468,895,000	0.2%	\$16,406	1.5%	0.2%
Texas	75,810	0.6%	0.6%	\$1,439,791,000	0.7%	\$18,992	8.2%	0.1%
Utah	198,700	1.6%	13.9%	\$2,077,778,000	1.0%	\$10,457	0.8%	1.9%
Vermont	21,190	0.2%	6.4%	\$309,956,000	0.1%	\$14,627	0.2%	1.4%
Virginia	620,410	4.9%	15.3%	\$6,986,035,000	3.3%	\$11,260	2.8%	2.1%
Washington	42,670	0.3%	1.1%	\$702,353,000	0.3%	\$16,460	3.0%	0.2%
West Virginia	29,770	0.2%	3.8%	\$373,567,000	0.2%	\$12,548	0.3%	0.9%
Wisconsin	194,540	1.5%	6.7%	\$2,603,473,000	1.2%	\$13,383	1.5%	1.3%
Wyoming	3,080	0.0%	1.1%	\$130,894,000	0.1%	\$42,498	0.2%	0.6%
Other Areas	12,070	0.1%	1.5%	\$373,950,000	0.2%	\$30,982	0.4%	0.5%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; 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 from 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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

State and Local Income Tax Deduction by State, Tax Year 2018

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
United States, total	12,785,290	100.0%	8.3%	\$201,495,204,000	100.0%	\$15,760	100.0%	1.7%
Alabama	141,500	1.1%	6.9%	\$1,198,748,000	0.6%	\$8,472	0.9%	1.0%
Alaska	7,140	0.1%	2.0%	\$14,527,000	0.0%	\$2,035	0.2%	0.1%
Arizona	254,730	2.0%	8.2%	\$2,191,725,000	1.1%	\$8,604	1.6%	1.0%
Arkansas	71,240	0.6%	5.8%	\$978,703,000	0.5%	\$13,738	0.5%	1.3%
California	2,685,070	21.0%	14.8%	\$59,546,561,000	29.6%	\$22,177	15.6%	3.7%
Colorado	333,710	2.6%	12.1%	\$3,358,065,000	1.7%	\$10,063	2.0%	1.5%
Connecticut	244,150	1.9%	13.8%	\$4,926,241,000	2.4%	\$20,177	1.9%	2.8%
Delaware	51,600	0.4%	11.0%	\$520,821,000	0.3%	\$10,093	0.3%	1.6%
District of Columbia	73,560	0.6%	21.0%	\$1,343,744,000	0.7%	\$18,267	0.4%	3.6%
Florida	98,250	0.8%	1.0%	\$2,846,503,000	1.4%	\$28,972	6.8%	0.4%
Georgia	557,800	4.4%	12.2%	\$5,539,602,000	2.7%	\$9,931	2.5%	1.8%
Hawaii	82,090	0.6%	11.8%	\$947,705,000	0.5%	\$11,545	0.3%	2.0%
Idaho	57,150	0.4%	7.3%	\$627,574,000	0.3%	\$10,981	0.3%	1.3%
Illinois	563,290	4.4%	9.2%	\$7,338,432,000	3.6%	\$13,028	4.4%	1.5%
Indiana	179,320	1.4%	5.7%	\$1,989,009,000	1.0%	\$11,092	1.4%	1.0%
Iowa	90,940	0.7%	6.2%	\$1,051,908,000	0.5%	\$11,567	0.7%	1.1%
Kansas	87,500	0.7%	6.6%	\$1,137,604,000	0.6%	\$13,001	0.7%	1.2%
Kentucky	109,150	0.9%	5.7%	\$1,430,808,000	0.7%	\$13,109	0.8%	1.2%
Louisiana	123,640	1.0%	6.3%	\$1,054,050,000	0.5%	\$8,525	0.9%	0.9%
Maine	43,710	0.3%	6.6%	\$482,759,000	0.2%	\$11,045	0.3%	1.2%
Maryland	674,440	5.3%	22.4%	\$8,003,376,000	4.0%	\$11,867	2.1%	3.2%
Massachusetts	473,330	3.7%	13.6%	\$7,047,647,000	3.5%	\$14,889	3.5%	2.0%
Michigan	319,340	2.5%	6.7%	\$3,302,540,000	1.6%	\$10,342	2.5%	1.0%
Minnesota	288,230	2.3%	10.3%	\$4,420,143,000	2.2%	\$15,335	1.8%	2.0%
Mississippi	69,200	0.5%	5.6%	\$533,312,000	0.3%	\$7,707	0.4%	0.8%
Missouri	182,010	1.4%	6.5%	\$2,029,162,000	1.0%	\$11,149	1.4%	1.1%
Montana	41,700	0.3%	8.2%	\$437,023,000	0.2%	\$10,480	0.2%	1.4%
Nebraska	54,060	0.4%	5.9%	\$466,326,000	0.2%	\$8,626	0.4%	0.8%
Nevada	18,480	0.1%	1.3%	\$442,158,000	0.2%	\$23,926	0.9%	0.4%
New Hampshire	34,520	0.3%	4.8%	\$261,585,000	0.1%	\$7,578	0.5%	0.5%
New Jersey	615,500	4.8%	13.8%	\$10,020,206,000	5.0%	\$16,280	3.9%	2.5%
New Mexico	55,920	0.4%	6.0%	\$423,006,000	0.2%	\$7,564	0.4%	0.8%
New York	1,014,470	7.9%	10.4%	\$30,885,167,000	15.3%	\$30,445	9.0%	3.5%
North Carolina	418,940	3.3%	9.0%	\$4,507,185,000	2.2%	\$10,759	2.4%	1.5%
North Dakota	13,250	0.1%	3.6%	\$103,939,000	0.1%	\$7,844	0.2%	0.4%
Ohio	323,960	2.5%	5.8%	\$3,635,236,000	1.8%	\$11,221	2.7%	1.0%
Oklahoma	108,780	0.9%	6.6%	\$1,013,233,000	0.5%	\$9,315	0.7%	1.0%
Oregon	268,300	2.1%	13.6%	\$3,576,094,000	1.8%	\$13,329	1.1%	2.5%
Pennsylvania	472,170	3.7%	7.5%	\$5,144,824,000	2.6%	\$10,896	3.7%	1.1%
Rhode Island	52,400	0.4%	9.7%	\$525,739,000	0.3%	\$10,033	0.3%	1.4%
South Carolina	185,870	1.5%	8.2%	\$1,953,005,000	1.0%	\$10,507	1.0%	1.4%
South Dakota	2,940	0.0%	0.7%	\$45,351,000	0.0%	\$15,426	0.2%	0.2%
Tennessee	28,210	0.2%	0.9%	\$373,950,000	0.2%	\$13,256	1.5%	0.2%
Texas	72,670	0.6%	0.6%	\$1,171,389,000	0.6%	\$16,119	7.9%	0.1%
Utah	185,560	1.5%	13.6%	\$1,704,067,000	0.8%	\$9,183	0.7%	1.7%
Vermont	21,160	0.2%	6.4%	\$268,339,000	0.1%	\$12,681	0.2%	1.3%
Virginia	649,290	5.1%	16.3%	\$6,824,434,000	3.4%	\$10,511	2.8%	2.1%
Washington	41,410	0.3%	1.1%	\$563,281,000	0.3%	\$13,603	2.9%	0.2%
West Virginia	30,770	0.2%	4.0%	\$357,311,000	0.2%	\$11,612	0.3%	0.8%
Wisconsin	195,810	1.5%	6.8%	\$2,476,268,000	1.2%	\$12,646	1.5%	1.3%
Wyoming	2,820	0.0%	1.0%	\$73,684,000	0.0%	\$26,129	0.2%	0.3%
Other Areas	13,470	0.1%	1.8%	\$363,659,000	0.2%	\$26,998	0.4%	0.5%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; 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 from 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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

State and Local Income Tax Deduction by State, Tax Year 2017

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
United States, total	34,132,100	100.0%	22.4%	\$368,945,149,000	100.0%	\$10,809	100.0%	3.4%
Alabama	438,980	1.3%	21.3%	\$2,437,976,000	0.7%	\$5,554	0.9%	2.1%
Alaska	20,420	0.1%	5.8%	\$31,023,000	0.0%	\$1,519	0.2%	0.1%
Arizona	673,530	2.0%	22.3%	\$4,076,544,000	1.1%	\$6,053	1.6%	2.1%
Arkansas	234,550	0.7%	19.0%	\$2,056,600,000	0.6%	\$8,768	0.6%	2.8%
California	5,292,570	15.5%	29.2%	\$91,787,200,000	24.9%	\$17,343	14.8%	6.0%
Colorado	806,950	2.4%	29.7%	\$6,038,425,000	1.6%	\$7,483	1.9%	2.9%
Connecticut	671,660	2.0%	38.0%	\$9,291,078,000	2.5%	\$13,833	1.8%	5.3%
Delaware	143,590	0.4%	30.9%	\$1,061,007,000	0.3%	\$7,389	0.3%	3.4%
District of Columbia	134,720	0.4%	38.7%	\$1,975,966,000	0.5%	\$14,667	0.4%	5.8%
Florida	210,680	0.6%	2.1%	\$4,666,480,000	1.3%	\$22,150	7.4%	0.6%
Georgia	1,352,540	4.0%	29.8%	\$10,256,000,000	2.8%	\$7,583	2.5%	3.4%
Hawaii	178,740	0.5%	25.8%	\$1,722,412,000	0.5%	\$9,636	0.4%	3.8%
Idaho	184,570	0.5%	24.2%	\$1,545,594,000	0.4%	\$8,374	0.3%	3.4%
Illinois	1,640,440	4.8%	26.8%	\$12,296,668,000	3.3%	\$7,496	4.2%	2.7%
Indiana	682,080	2.0%	21.8%	\$4,776,484,000	1.3%	\$7,003	1.5%	2.6%
Iowa	395,160	1.2%	27.1%	\$2,992,166,000	0.8%	\$7,572	0.7%	3.2%
Kansas	276,160	0.8%	20.7%	\$2,091,253,000	0.6%	\$7,573	0.7%	2.4%
Kentucky	449,110	1.3%	23.4%	\$3,897,102,000	1.1%	\$8,677	0.8%	3.6%
Louisiana	388,890	1.1%	19.7%	\$2,255,386,000	0.6%	\$5,800	0.9%	2.0%
Maine	163,310	0.5%	24.7%	\$1,286,305,000	0.3%	\$7,876	0.3%	3.3%
Maryland	1,308,210	3.8%	43.8%	\$13,326,959,000	3.6%	\$10,187	2.1%	5.7%
Massachusetts	1,218,910	3.6%	35.3%	\$13,118,304,000	3.6%	\$10,762	3.4%	4.0%
Michigan	1,149,260	3.4%	24.1%	\$7,686,608,000	2.1%	\$6,688	2.5%	2.6%
Minnesota	914,030	2.7%	33.0%	\$9,508,893,000	2.6%	\$10,403	1.8%	4.6%
Mississippi	223,160	0.7%	18.1%	\$1,191,012,000	0.3%	\$5,337	0.4%	2.0%
Missouri	652,780	1.9%	23.2%	\$5,081,583,000	1.4%	\$7,785	1.4%	3.0%
Montana	139,490	0.4%	27.5%	\$990,194,000	0.3%	\$7,099	0.2%	3.3%
Nebraska	225,160	0.7%	24.9%	\$1,756,252,000	0.5%	\$7,800	0.5%	3.0%
Nevada	36,010	0.1%	2.5%	\$720,776,000	0.2%	\$20,016	0.9%	0.8%
New Hampshire	99,630	0.3%	14.1%	\$588,942,000	0.2%	\$5,911	0.5%	1.1%
New Jersey	1,575,670	4.6%	35.5%	\$18,389,821,000	5.0%	\$11,671	4.0%	4.7%
New Mexico	174,800	0.5%	19.0%	\$987,456,000	0.3%	\$5,649	0.4%	2.0%
New York	2,993,140	8.8%	30.9%	\$56,723,417,000	15.4%	\$18,951	8.8%	6.8%
North Carolina	1,186,630	3.5%	25.9%	\$8,956,686,000	2.4%	\$7,548	2.3%	3.1%
North Dakota	48,140	0.1%	13.3%	\$206,805,000	0.1%	\$4,296	0.2%	0.9%
Ohio	1,317,430	3.9%	23.4%	\$9,333,918,000	2.5%	\$7,085	2.7%	2.7%
Oklahoma	321,270	0.9%	19.7%	\$2,090,084,000	0.6%	\$6,506	0.8%	2.1%
Oregon	682,370	2.0%	35.2%	\$6,863,780,000	1.9%	\$10,059	1.1%	5.2%
Pennsylvania	1,588,170	4.7%	25.5%	\$12,104,504,000	3.3%	\$7,622	3.7%	2.8%
Rhode Island	166,560	0.5%	31.0%	\$1,254,505,000	0.3%	\$7,532	0.3%	3.5%
South Carolina	546,220	1.6%	24.4%	\$4,085,129,000	1.1%	\$7,479	1.0%	3.1%
South Dakota	7,610	0.0%	1.8%	\$92,526,000	0.0%	\$12,158	0.2%	0.4%
Tennessee	64,100	0.2%	2.1%	\$710,381,000	0.2%	\$11,082	1.5%	0.4%
Texas	159,980	0.5%	1.3%	\$1,947,077,000	0.5%	\$12,171	8.4%	0.2%
Utah	435,940	1.3%	32.9%	\$3,131,554,000	0.8%	\$7,183	0.7%	3.5%
Vermont	84,260	0.2%	25.7%	\$628,854,000	0.2%	\$7,463	0.2%	3.1%
Virginia	1,390,890	4.1%	35.1%	\$11,383,739,000	3.1%	\$8,184	2.8%	3.7%
Washington	88,070	0.3%	2.5%	\$1,058,181,000	0.3%	\$12,015	2.8%	0.4%
West Virginia	125,650	0.4%	16.4%	\$1,002,930,000	0.3%	\$7,982	0.3%	2.5%
Wisconsin	826,070	2.4%	28.8%	\$6,605,707,000	1.8%	\$7,997	1.5%	3.6%
Wyoming	6,930	0.0%	2.6%	\$145,019,000	0.0%	\$20,926	0.2%	0.7%
Other Areas	36,920	0.1%	4.7%	\$731,884,000	0.2%	\$19,824	0.4%	1.2%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; 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 from 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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

State and Local Income Tax Deduction by State, Tax Year 2016

State	Number of returns with deduction (millions)	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (billions of dollars)	Share of total amount claimed (percent)	Average amount claimed (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	33.4	100.0	22.3	337.5	100.0	10,109	23.5	3.3
Alabama	0.4	1.3	21.1	2.3	0.7	5,336	16.9	2.0
Alaska	0.0	0.1	6.0	0.0	0.0	1,307	0.8	0.1
Arizona	0.6	1.9	21.9	3.7	1.1	5,666	15.9	2.1
Arkansas	0.2	0.7	19.0	1.9	0.6	8,120	23.1	2.8
California	5.1	15.3	28.7	82.4	24.4	16,103	38.6	5.8
Colorado	0.8	2.3	29.5	5.4	1.6	6,953	19.6	2.8
Connecticut	0.7	2.0	37.8	8.6	2.6	12,978	31.3	5.3
Delaware	0.1	0.4	30.7	1.0	0.3	7,100	26.4	3.4
District of Columbia	0.1	0.4	38.1	1.8	0.5	13,956	32.6	5.7
Florida	0.2	0.6	2.0	3.5	1.0	17,737	4.0	0.6
Georgia	1.3	3.9	29.4	9.0	2.7	6,874	25.9	3.3
Hawaii	0.2	0.5	25.4	1.6	0.5	9,291	31.1	3.8
Idaho	0.2	0.5	23.9	1.4	0.4	7,805	28.7	3.3
Illinois	1.6	4.8	26.0	10.6	3.2	6,703	16.6	2.4
Indiana	0.7	2.0	21.8	4.5	1.3	6,724	20.9	2.6
Iowa	0.4	1.2	26.6	2.7	0.8	7,114	25.9	3.1
Kansas	0.3	0.8	20.0	1.8	0.5	6,802	16.8	2.2
Kentucky	0.4	1.3	23.3	3.7	1.1	8,408	30.8	3.6
Louisiana	0.4	1.2	19.9	2.1	0.6	5,425	14.6	1.9
Maine	0.2	0.5	24.8	1.2	0.4	7,420	27.5	3.2
Maryland	1.3	3.9	43.6	12.7	3.7	9,842	40.6	5.6
Massachusetts	1.2	3.6	34.9	12.0	3.6	10,076	24.4	4.0
Michigan	1.1	3.4	23.9	7.4	2.2	6,520	19.3	2.6
Minnesota	0.9	2.7	32.9	8.9	2.6	9,922	33.5	4.6
Mississippi	0.2	0.7	17.8	1.2	0.3	5,280	17.9	1.9
Missouri	0.6	1.9	23.3	4.9	1.4	7,500	23.0	2.9
Montana	0.1	0.4	27.0	0.9	0.3	6,763	27.4	3.3
Nebraska	0.2	0.7	24.8	1.7	0.5	7,542	24.6	3.0
Nevada	0.0	0.1	2.5	0.6	0.2	16,469	4.4	0.6
New Hampshire	0.1	0.3	14.0	0.6	0.2	5,743	7.6	1.1
New Jersey	1.5	4.6	35.0	17.2	5.1	11,230	29.5	4.7
New Mexico	0.2	0.5	19.1	0.9	0.3	5,309	17.2	2.0
New York	2.9	8.8	30.5	50.4	14.9	17,224	40.1	6.6
North Carolina	1.2	3.6	26.3	8.8	2.6	7,441	25.8	3.3
North Dakota	0.0	0.1	13.1	0.2	0.1	4,282	6.2	0.8
Ohio	1.3	3.9	23.5	9.1	2.7	6,930	22.0	2.8
Oklahoma	0.3	1.0	19.7	2.0	0.6	6,184	17.7	2.1
Oregon	0.7	2.0	34.6	6.2	1.8	9,454	39.7	5.0
Pennsylvania	1.6	4.7	25.5	11.5	3.4	7,292	20.6	2.8
Rhode Island	0.2	0.5	30.9	1.2	0.3	7,162	26.0	3.5
South Carolina	0.5	1.6	24.3	3.9	1.1	7,235	25.9	3.1
South Dakota	0.0	0.0	1.8	0.1	0.0	11,795	2.6	0.4
Tennessee	0.1	0.2	2.2	0.6	0.2	9,731	2.7	0.4
Texas	0.2	0.5	1.3	1.5	0.4	9,866	1.4	0.2
Utah	0.4	1.3	32.7	2.8	0.8	6,594	27.4	3.3
Vermont	0.1	0.3	25.7	0.6	0.2	7,285	26.4	3.2
Virginia	1.4	4.1	34.9	10.7	3.2	7,830	26.1	3.7
Washington	0.1	0.3	2.6	1.0	0.3	10,638	2.3	0.3
West Virginia	0.1	0.4	16.3	1.0	0.3	7,703	23.2	2.5
Wisconsin	0.8	2.4	28.6	6.4	1.9	7,906	28.2	3.6
Wyoming	0.0	0.0	2.5	0.1	0.0	17,717	4.4	0.6
Other Areas [2]	0.0	0.1	4.6	1.2	0.4	34,711	15.9	1.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2017, including any returns filed for tax years preceding 2016.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

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SOURCE: IRS, Statistics of Income Division, Historical Table 2, August 2018.

State and Local Income Tax Deduction by State, Tax Year 2015

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	33.0	100.0	22.0	334.4	100.0	10,146	23.2	3.3
Alabama	0.4	1.3	21.0	2.2	0.7	5,175	16.8	2.0
Alaska	0.0	0.1	5.7	0.0	0.0	1,224	0.7	0.1
Arizona	0.6	1.9	21.5	3.5	1.0	5,552	15.7	2.0
Arkansas	0.2	0.7	18.8	1.9	0.6	8,154	24.0	2.8
California	5.0	15.2	28.2	79.9	23.9	15,977	38.1	5.8
Colorado	0.8	2.3	29.0	5.2	1.6	6,912	19.5	2.8
Connecticut	0.7	2.0	37.6	8.8	2.6	13,222	30.3	5.2
Delaware	0.1	0.4	30.0	1.0	0.3	7,062	26.1	3.3
District of Columbia	0.1	0.4	37.8	1.8	0.5	14,041	33.0	5.7
Florida	0.2	0.5	1.7	3.6	1.1	21,313	3.8	0.6
Georgia	1.3	3.9	29.2	8.9	2.7	6,858	25.7	3.3
Hawaii	0.2	0.5	24.9	1.6	0.5	9,133	31.3	3.7
Idaho	0.2	0.5	23.3	1.2	0.4	7,393	27.6	3.2
Illinois	1.6	4.9	26.3	11.6	3.5	7,176	17.7	2.6
Indiana	0.7	2.0	21.6	4.4	1.3	6,593	21.0	2.6
Iowa	0.4	1.2	26.3	2.7	0.8	7,160	25.9	3.1
Kansas	0.3	0.8	19.8	1.8	0.5	6,804	16.6	2.2
Kentucky	0.4	1.3	23.0	3.6	1.1	8,252	30.5	3.5
Louisiana	0.4	1.2	19.3	2.1	0.6	5,445	14.6	1.9
Maine	0.2	0.5	25.1	1.2	0.4	7,518	30.1	3.4
Maryland	1.3	3.9	43.1	12.5	3.7	9,793	40.9	5.6
Massachusetts	1.2	3.6	34.6	12.0	3.6	10,202	24.5	4.0
Michigan	1.1	3.4	23.5	6.9	2.1	6,233	19.2	2.5
Minnesota	0.9	2.7	32.4	8.8	2.6	9,924	33.3	4.5
Mississippi	0.2	0.7	17.6	1.1	0.3	5,170	17.9	1.9
Missouri	0.6	1.9	23.0	4.7	1.4	7,383	22.8	2.9
Montana	0.1	0.4	26.5	0.9	0.3	6,888	27.2	3.3
Nebraska	0.2	0.7	24.8	1.7	0.5	7,559	24.6	3.0
Nevada	0.0	0.1	2.0	0.5	0.1	17,848	4.2	0.6
New Hampshire	0.1	0.3	13.6	0.5	0.2	5,822	7.8	1.1
New Jersey	1.5	4.6	34.8	16.8	5.0	10,998	28.9	4.6
New Mexico	0.2	0.5	19.1	0.9	0.3	5,288	17.3	2.0
New York	2.9	8.9	30.4	51.7	15.5	17,696	39.7	6.6
North Carolina	1.2	3.5	26.1	8.5	2.5	7,262	25.7	3.2
North Dakota	0.1	0.2	13.6	0.3	0.1	5,188	7.2	1.0
Ohio	1.3	4.0	23.5	9.5	2.8	7,192	23.3	2.9
Oklahoma	0.3	1.0	20.2	2.2	0.7	6,718	18.4	2.3
Oregon	0.6	1.9	34.0	5.9	1.8	9,340	40.5	5.0
Pennsylvania	1.6	4.8	25.3	11.3	3.4	7,209	20.3	2.8
Rhode Island	0.2	0.5	30.8	1.2	0.3	7,138	26.4	3.5
South Carolina	0.5	1.6	23.9	3.6	1.1	7,037	26.0	3.1
South Dakota	0.0	0.0	1.7	0.1	0.0	9,344	1.9	0.3
Tennessee	0.1	0.2	1.9	0.6	0.2	10,477	2.7	0.4
Texas	0.1	0.4	1.1	1.4	0.4	10,717	1.2	0.2
Utah	0.4	1.2	32.1	2.6	0.8	6,422	27.7	3.3
Vermont	0.1	0.3	25.3	0.6	0.2	7,165	26.3	3.1
Virginia	1.4	4.1	34.6	10.5	3.1	7,743	25.9	3.6
Washington	0.1	0.2	2.2	0.8	0.2	9,979	2.0	0.3
West Virginia	0.1	0.4	16.0	1.0	0.3	7,884	22.6	2.5
Wisconsin	0.8	2.4	28.2	6.2	1.9	7,759	28.1	3.6
Wyoming	0.0	0.0	2.3	0.1	0.0	18,920	3.9	0.6
Other Areas [2]	0.0	0.1	4.4	1.9	0.6	56,504	17.6	2.4

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

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