

## Mortgage Interest 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)
<b>United States, total</b>	<b>11,408,350</b>	<b>100.0%</b>	<b>7.2%</b>	<b>\$136,145,747,000</b>	<b>100.0%</b>	<b>\$11,934</b>	<b>100.0%</b>	<b>0.9%</b>
Alabama	107,140	0.9%	5.0%	\$1,034,386,000	0.8%	\$9,655	0.9%	0.7%
Alaska	15,690	0.1%	4.5%	\$186,207,000	0.1%	\$11,868	0.2%	0.6%
Arizona	220,450	1.9%	6.5%	\$2,579,665,000	1.9%	\$11,702	1.8%	0.9%
Arkansas	50,320	0.4%	3.9%	\$454,708,000	0.3%	\$9,036	0.6%	0.5%
California	2,325,750	20.4%	12.4%	\$34,694,802,000	25.5%	\$14,918	16.1%	1.6%
Colorado	279,180	2.4%	9.5%	\$3,648,756,000	2.7%	\$13,070	2.1%	1.2%
Connecticut	167,120	1.5%	9.2%	\$1,911,216,000	1.4%	\$11,436	1.8%	0.9%
Delaware	37,800	0.3%	7.6%	\$400,574,000	0.3%	\$10,597	0.3%	1.0%
District of Columbia	55,280	0.5%	16.0%	\$788,472,000	0.6%	\$14,263	0.4%	1.7%
Florida	561,260	4.9%	5.2%	\$6,858,247,000	5.0%	\$12,219	7.4%	0.7%
Georgia	413,430	3.6%	8.4%	\$4,058,514,000	3.0%	\$9,817	2.6%	1.0%
Hawaii	67,200	0.6%	9.7%	\$1,084,614,000	0.8%	\$16,140	0.3%	1.9%
Idaho	54,610	0.5%	6.3%	\$599,628,000	0.4%	\$10,980	0.4%	0.8%
Illinois	404,330	3.5%	6.6%	\$4,012,218,000	2.9%	\$9,923	4.1%	0.7%
Indiana	113,230	1.0%	3.5%	\$1,008,724,000	0.7%	\$8,909	1.4%	0.4%
Iowa	57,180	0.5%	3.8%	\$469,258,000	0.3%	\$8,207	0.6%	0.4%
Kansas	58,500	0.5%	4.3%	\$529,643,000	0.4%	\$9,054	0.7%	0.5%
Kentucky	77,620	0.7%	3.9%	\$685,853,000	0.5%	\$8,836	0.7%	0.5%
Louisiana	84,310	0.7%	4.2%	\$858,907,000	0.6%	\$10,187	0.8%	0.6%
Maine	30,860	0.3%	4.3%	\$308,353,000	0.2%	\$9,992	0.3%	0.6%
Maryland	496,060	4.3%	16.3%	\$5,490,907,000	4.0%	\$11,069	2.0%	1.8%
Massachusetts	348,980	3.1%	9.8%	\$4,470,234,000	3.3%	\$12,809	3.5%	1.0%
Michigan	207,010	1.8%	4.2%	\$1,875,923,000	1.4%	\$9,062	2.3%	0.5%
Minnesota	196,210	1.7%	6.9%	\$2,015,666,000	1.5%	\$10,273	1.7%	0.8%
Mississippi	50,180	0.4%	3.9%	\$420,810,000	0.3%	\$8,386	0.4%	0.6%
Missouri	123,650	1.1%	4.3%	\$1,131,055,000	0.8%	\$9,147	1.3%	0.5%
Montana	31,310	0.3%	5.7%	\$340,993,000	0.3%	\$10,891	0.3%	0.8%
Nebraska	37,730	0.3%	4.0%	\$317,398,000	0.2%	\$8,412	0.5%	0.4%
Nevada	97,030	0.9%	6.2%	\$1,209,292,000	0.9%	\$12,463	1.0%	0.8%
New Hampshire	44,040	0.4%	6.0%	\$481,395,000	0.4%	\$10,931	0.5%	0.6%
New Jersey	483,170	4.2%	10.6%	\$5,552,214,000	4.1%	\$11,491	3.7%	1.1%
New Mexico	41,250	0.4%	4.2%	\$417,002,000	0.3%	\$10,109	0.3%	0.7%
New York	768,170	6.7%	7.8%	\$9,725,660,000	7.1%	\$12,661	8.3%	0.9%
North Carolina	291,040	2.6%	5.9%	\$3,048,647,000	2.2%	\$10,475	2.4%	0.8%
North Dakota	10,080	0.1%	2.7%	\$112,750,000	0.1%	\$11,186	0.2%	0.3%
Ohio	212,500	1.9%	3.7%	\$1,829,381,000	1.3%	\$8,609	2.6%	0.4%
Oklahoma	71,950	0.6%	4.2%	\$648,870,000	0.5%	\$9,018	0.7%	0.5%
Oregon	197,710	1.7%	9.7%	\$2,192,873,000	1.6%	\$11,091	1.1%	1.2%
Pennsylvania	321,050	2.8%	5.0%	\$3,258,690,000	2.4%	\$10,150	3.5%	0.6%
Rhode Island	39,110	0.3%	7.0%	\$389,681,000	0.3%	\$9,964	0.3%	0.8%
South Carolina	138,510	1.2%	5.7%	\$1,447,041,000	1.1%	\$10,447	1.1%	0.8%
South Dakota	11,240	0.1%	2.5%	\$119,889,000	0.1%	\$10,666	0.2%	0.3%
Tennessee	128,460	1.1%	4.0%	\$1,490,983,000	1.1%	\$11,607	1.6%	0.6%
Texas	731,960	6.4%	5.4%	\$8,044,151,000	5.9%	\$10,990	7.9%	0.7%
Utah	162,030	1.4%	10.9%	\$1,753,437,000	1.3%	\$10,822	0.9%	1.2%
Vermont	14,110	0.1%	4.2%	\$138,878,000	0.1%	\$9,843	0.2%	0.5%
Virginia	462,750	4.1%	11.2%	\$5,706,810,000	4.2%	\$12,332	2.7%	1.4%
Washington	341,020	3.0%	9.1%	\$4,778,029,000	3.5%	\$14,011	3.1%	1.1%
West Virginia	18,550	0.2%	2.4%	\$176,457,000	0.1%	\$9,513	0.2%	0.4%
Wisconsin	130,890	1.1%	4.5%	\$1,129,635,000	0.8%	\$8,630	1.4%	0.5%
Wyoming	9,770	0.1%	3.5%	\$119,543,000	0.1%	\$12,236	0.2%	0.4%
Other Areas	9,570	0.1%	1.2%	\$138,708,000	0.1%	\$14,494	0.4%	0.2%

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 mortgage interest paid (N19300), and Mortgage interest paid amount (A19300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Mortgage Interest 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)
<b>United States, total</b>	<b>12,210,830</b>	<b>100.0%</b>	<b>7.4%</b>	<b>\$154,872,300,000</b>	<b>100.0%</b>	<b>\$12,683</b>	<b>100.0%</b>	<b>1.2%</b>
Alabama	113,690	0.9%	5.1%	\$1,168,737,000	0.8%	\$10,280	0.9%	0.9%
Alaska	17,230	0.1%	4.8%	\$220,332,000	0.1%	\$12,788	0.2%	0.8%
Arizona	240,710	2.0%	7.0%	\$3,006,280,000	1.9%	\$12,489	1.8%	1.2%
Arkansas	52,780	0.4%	3.9%	\$512,755,000	0.3%	\$9,715	0.5%	0.6%
California	2,450,350	20.1%	12.5%	\$39,011,339,000	25.2%	\$15,921	16.0%	2.2%
Colorado	302,470	2.5%	10.3%	\$4,228,992,000	2.7%	\$13,982	2.0%	1.7%
Connecticut	182,140	1.5%	9.8%	\$2,183,395,000	1.4%	\$11,987	1.8%	1.2%
Delaware	41,610	0.3%	8.2%	\$472,750,000	0.3%	\$11,361	0.3%	1.3%
District of Columbia	56,470	0.5%	16.0%	\$863,685,000	0.6%	\$15,295	0.4%	2.2%
Florida	601,680	4.9%	5.4%	\$7,787,948,000	5.0%	\$12,944	7.5%	0.9%
Georgia	445,220	3.6%	8.8%	\$4,634,597,000	3.0%	\$10,410	2.5%	1.3%
Hawaii	70,820	0.6%	10.0%	\$1,200,201,000	0.8%	\$16,947	0.3%	2.4%
Idaho	57,070	0.5%	6.6%	\$665,732,000	0.4%	\$11,665	0.4%	1.1%
Illinois	444,690	3.6%	7.1%	\$4,764,933,000	3.1%	\$10,715	4.0%	1.0%
Indiana	121,360	1.0%	3.6%	\$1,175,777,000	0.8%	\$9,688	1.4%	0.6%
Iowa	61,730	0.5%	4.0%	\$552,676,000	0.4%	\$8,953	0.7%	0.5%
Kansas	64,530	0.5%	4.6%	\$628,127,000	0.4%	\$9,734	0.7%	0.6%
Kentucky	83,720	0.7%	4.0%	\$804,766,000	0.5%	\$9,613	0.8%	0.7%
Louisiana	83,510	0.7%	4.0%	\$879,837,000	0.6%	\$10,536	0.8%	0.7%
Maine	33,780	0.3%	4.7%	\$358,736,000	0.2%	\$10,620	0.3%	0.8%
Maryland	530,340	4.3%	16.9%	\$6,300,724,000	4.1%	\$11,881	2.1%	2.4%
Massachusetts	383,630	3.1%	10.5%	\$5,196,737,000	3.4%	\$13,546	3.4%	1.4%
Michigan	224,030	1.8%	4.5%	\$2,201,996,000	1.4%	\$9,829	2.4%	0.7%
Minnesota	219,130	1.8%	7.6%	\$2,426,987,000	1.6%	\$11,076	1.7%	1.1%
Mississippi	52,440	0.4%	3.9%	\$464,750,000	0.3%	\$8,863	0.4%	0.7%
Missouri	135,990	1.1%	4.5%	\$1,346,717,000	0.9%	\$9,903	1.4%	0.7%
Montana	32,600	0.3%	5.9%	\$377,114,000	0.2%	\$11,568	0.3%	1.0%
Nebraska	40,530	0.3%	4.3%	\$370,341,000	0.2%	\$9,137	0.5%	0.6%
Nevada	101,660	0.8%	6.4%	\$1,344,705,000	0.9%	\$13,227	1.0%	1.1%
New Hampshire	49,860	0.4%	6.7%	\$579,062,000	0.4%	\$11,614	0.5%	0.9%
New Jersey	520,660	4.3%	11.1%	\$6,294,501,000	4.1%	\$12,089	3.8%	1.5%
New Mexico	44,040	0.4%	4.4%	\$479,460,000	0.3%	\$10,887	0.4%	0.9%
New York	793,330	6.5%	7.8%	\$10,265,739,000	6.6%	\$12,940	8.3%	1.2%
North Carolina	319,390	2.6%	6.3%	\$3,587,581,000	2.3%	\$11,233	2.4%	1.1%
North Dakota	10,990	0.1%	2.9%	\$132,827,000	0.1%	\$12,086	0.2%	0.5%
Ohio	229,030	1.9%	3.9%	\$2,114,212,000	1.4%	\$9,231	2.6%	0.6%
Oklahoma	75,640	0.6%	4.2%	\$733,082,000	0.5%	\$9,692	0.7%	0.7%
Oregon	212,880	1.7%	10.2%	\$2,550,289,000	1.6%	\$11,980	1.1%	1.7%
Pennsylvania	351,530	2.9%	5.4%	\$3,806,106,000	2.5%	\$10,827	3.6%	0.8%
Rhode Island	42,720	0.3%	7.4%	\$456,074,000	0.3%	\$10,676	0.3%	1.1%
South Carolina	150,750	1.2%	6.0%	\$1,699,604,000	1.1%	\$11,274	1.1%	1.1%
South Dakota	12,070	0.1%	2.7%	\$139,539,000	0.1%	\$11,561	0.2%	0.4%
Tennessee	136,290	1.1%	4.1%	\$1,687,059,000	1.1%	\$12,378	1.6%	0.8%
Texas	766,240	6.3%	5.6%	\$8,912,408,000	5.8%	\$11,631	7.9%	0.9%
Utah	168,240	1.4%	11.2%	\$1,958,515,000	1.3%	\$11,641	0.8%	1.7%
Vermont	15,490	0.1%	4.5%	\$161,066,000	0.1%	\$10,398	0.2%	0.7%
Virginia	511,070	4.2%	12.0%	\$6,824,649,000	4.4%	\$13,354	2.8%	1.9%
Washington	369,230	3.0%	9.6%	\$5,480,709,000	3.5%	\$14,844	3.1%	1.5%
West Virginia	20,380	0.2%	2.5%	\$209,142,000	0.1%	\$10,262	0.3%	0.5%
Wisconsin	143,670	1.2%	4.8%	\$1,344,123,000	0.9%	\$9,356	1.4%	0.6%
Wyoming	10,560	0.1%	3.7%	\$137,393,000	0.1%	\$13,011	0.2%	0.5%
Other Areas	10,000	0.1%	1.3%	\$155,564,000	0.1%	\$15,556	0.3%	0.2%

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.

[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 mortgage interest paid (N19300), and Mortgage interest paid amount (A19300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Mortgage Interest Deduction by State, Tax Year 2019

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)
<b>United States, total</b>	<b>13,597,570</b>	<b>100.0%</b>	<b>8.6%</b>	<b>\$178,769,119,000</b>	<b>100.0%</b>	<b>\$13,147</b>	<b>100.0%</b>	<b>1.5%</b>
Alabama	125,770	0.9%	5.9%	\$1,334,234,000	0.7%	\$10,609	0.9%	1.0%
Alaska	20,350	0.1%	5.7%	\$267,235,000	0.1%	\$13,132	0.2%	1.0%
Arizona	273,920	2.0%	8.3%	\$3,531,796,000	2.0%	\$12,894	1.7%	1.6%
Arkansas	59,790	0.4%	4.6%	\$588,524,000	0.3%	\$9,843	0.5%	0.8%
California	2,665,550	19.6%	14.3%	\$44,572,295,000	24.9%	\$16,722	15.5%	2.7%
Colorado	330,810	2.4%	11.5%	\$4,824,758,000	2.7%	\$14,585	2.0%	2.0%
Connecticut	206,830	1.5%	11.5%	\$2,597,058,000	1.5%	\$12,556	1.8%	1.4%
Delaware	45,750	0.3%	9.4%	\$536,617,000	0.3%	\$11,729	0.3%	1.5%
District of Columbia	60,220	0.4%	17.1%	\$965,147,000	0.5%	\$16,027	0.4%	2.6%
Florida	660,930	4.9%	6.2%	\$8,865,962,000	5.0%	\$13,414	7.0%	1.1%
Georgia	485,410	3.6%	10.2%	\$5,241,029,000	2.9%	\$10,797	2.5%	1.6%
Hawaii	80,820	0.6%	11.3%	\$1,415,106,000	0.8%	\$17,509	0.3%	2.9%
Idaho	59,400	0.4%	7.2%	\$700,654,000	0.4%	\$11,796	0.4%	1.3%
Illinois	514,240	3.8%	8.3%	\$5,783,180,000	3.2%	\$11,246	4.1%	1.2%
Indiana	137,890	1.0%	4.3%	\$1,372,077,000	0.8%	\$9,951	1.4%	0.7%
Iowa	70,080	0.5%	4.7%	\$641,582,000	0.4%	\$9,155	0.7%	0.6%
Kansas	72,820	0.5%	5.3%	\$728,754,000	0.4%	\$10,008	0.7%	0.8%
Kentucky	94,590	0.7%	4.8%	\$933,053,000	0.5%	\$9,864	0.8%	0.8%
Louisiana	102,900	0.8%	5.0%	\$1,129,236,000	0.6%	\$10,974	0.9%	0.9%
Maine	37,290	0.3%	5.5%	\$403,924,000	0.2%	\$10,832	0.3%	0.9%
Maryland	579,190	4.3%	19.0%	\$7,238,084,000	4.0%	\$12,497	2.1%	2.8%
Massachusetts	421,470	3.1%	12.1%	\$5,896,607,000	3.3%	\$13,991	3.4%	1.7%
Michigan	261,800	1.9%	5.4%	\$2,652,827,000	1.5%	\$10,133	2.4%	0.8%
Minnesota	248,990	1.8%	8.8%	\$2,846,916,000	1.6%	\$11,434	1.8%	1.3%
Mississippi	60,280	0.4%	4.7%	\$547,220,000	0.3%	\$9,078	0.4%	0.8%
Missouri	154,190	1.1%	5.4%	\$1,571,232,000	0.9%	\$10,190	1.4%	0.8%
Montana	35,230	0.3%	6.6%	\$411,908,000	0.2%	\$11,692	0.2%	1.2%
Nebraska	46,590	0.3%	5.0%	\$435,342,000	0.2%	\$9,344	0.4%	0.7%
Nevada	116,370	0.9%	7.6%	\$1,583,241,000	0.9%	\$13,605	0.9%	1.5%
New Hampshire	55,900	0.4%	7.7%	\$666,957,000	0.4%	\$11,931	0.5%	1.1%
New Jersey	584,790	4.3%	13.0%	\$7,467,421,000	4.2%	\$12,769	3.9%	1.8%
New Mexico	50,440	0.4%	5.2%	\$560,975,000	0.3%	\$11,122	0.4%	1.0%
New York	888,020	6.5%	9.1%	\$11,915,842,000	6.7%	\$13,418	8.6%	1.4%
North Carolina	356,050	2.6%	7.4%	\$4,107,690,000	2.3%	\$11,537	2.4%	1.3%
North Dakota	12,720	0.1%	3.4%	\$155,124,000	0.1%	\$12,195	0.2%	0.6%
Ohio	269,180	2.0%	4.7%	\$2,539,183,000	1.4%	\$9,433	2.7%	0.7%
Oklahoma	86,490	0.6%	5.1%	\$843,351,000	0.5%	\$9,751	0.7%	0.8%
Oregon	236,570	1.7%	11.6%	\$2,918,209,000	1.6%	\$12,335	1.1%	2.0%
Pennsylvania	405,840	3.0%	6.4%	\$4,534,782,000	2.5%	\$11,174	3.7%	1.0%
Rhode Island	48,050	0.4%	8.7%	\$529,312,000	0.3%	\$11,016	0.3%	1.3%
South Carolina	165,190	1.2%	7.0%	\$1,915,493,000	1.1%	\$11,596	1.1%	1.3%
South Dakota	13,440	0.1%	3.1%	\$159,315,000	0.1%	\$11,854	0.2%	0.5%
Tennessee	148,040	1.1%	4.7%	\$1,870,189,000	1.0%	\$12,633	1.5%	0.9%
Texas	869,110	6.4%	6.5%	\$10,301,045,000	5.8%	\$11,852	8.2%	1.1%
Utah	176,840	1.3%	12.4%	\$2,129,805,000	1.2%	\$12,044	0.8%	2.0%
Vermont	17,160	0.1%	5.2%	\$183,240,000	0.1%	\$10,678	0.2%	0.8%
Virginia	566,590	4.2%	13.9%	\$7,920,542,000	4.4%	\$13,979	2.8%	2.3%
Washington	405,590	3.0%	10.8%	\$6,234,052,000	3.5%	\$15,370	3.0%	1.8%
West Virginia	23,380	0.2%	3.0%	\$248,653,000	0.1%	\$10,635	0.3%	0.6%
Wisconsin	162,840	1.2%	5.6%	\$1,571,285,000	0.9%	\$9,649	1.5%	0.8%
Wyoming	12,290	0.1%	4.4%	\$164,211,000	0.1%	\$13,361	0.2%	0.7%
Other Areas	12,650	0.1%	1.6%	\$204,438,000	0.1%	\$16,161	0.4%	0.3%

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 mortgage interest paid (N19300), and Mortgage interest paid amount (A19300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Mortgage Interest 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)
<b>United States, total</b>	<b>13,742,470</b>	<b>100.0%</b>	<b>9.0%</b>	<b>\$172,519,562,000</b>	<b>100.0%</b>	<b>\$12,554</b>	<b>100.0%</b>	<b>1.5%</b>
Alabama	129,230	0.9%	6.3%	\$1,297,268,000	0.8%	\$10,038	0.9%	1.0%
Alaska	21,540	0.2%	6.2%	\$270,784,000	0.2%	\$12,571	0.2%	1.1%
Arizona	268,820	2.0%	8.7%	\$3,293,068,000	1.9%	\$12,250	1.6%	1.6%
Arkansas	60,660	0.4%	4.9%	\$563,924,000	0.3%	\$9,296	0.5%	0.7%
California	2,678,350	19.5%	14.7%	\$43,298,147,000	25.1%	\$16,166	15.6%	2.7%
Colorado	316,940	2.3%	11.5%	\$4,341,581,000	2.5%	\$13,698	2.0%	1.9%
Connecticut	215,200	1.6%	12.2%	\$2,633,174,000	1.5%	\$12,236	1.9%	1.5%
Delaware	45,600	0.3%	9.7%	\$516,496,000	0.3%	\$11,327	0.3%	1.6%
District of Columbia	61,190	0.4%	17.5%	\$941,698,000	0.5%	\$15,390	0.4%	2.6%
Florida	648,250	4.7%	6.3%	\$8,284,426,000	4.8%	\$12,780	6.8%	1.1%
Georgia	501,780	3.7%	11.0%	\$5,120,956,000	3.0%	\$10,206	2.5%	1.6%
Hawaii	80,650	0.6%	11.6%	\$1,367,391,000	0.8%	\$16,955	0.3%	2.9%
Idaho	55,350	0.4%	7.1%	\$603,676,000	0.3%	\$10,907	0.3%	1.2%
Illinois	535,400	3.9%	8.8%	\$5,830,969,000	3.4%	\$10,891	4.4%	1.2%
Indiana	139,510	1.0%	4.4%	\$1,306,858,000	0.8%	\$9,367	1.4%	0.7%
Iowa	71,760	0.5%	4.9%	\$618,704,000	0.4%	\$8,622	0.7%	0.6%
Kansas	74,230	0.5%	5.6%	\$699,459,000	0.4%	\$9,423	0.7%	0.8%
Kentucky	96,170	0.7%	5.0%	\$895,123,000	0.5%	\$9,308	0.8%	0.8%
Louisiana	106,810	0.8%	5.4%	\$1,111,392,000	0.6%	\$10,405	0.9%	0.9%
Maine	37,630	0.3%	5.6%	\$381,443,000	0.2%	\$10,137	0.3%	0.9%
Maryland	586,040	4.3%	19.5%	\$7,141,935,000	4.1%	\$12,187	2.1%	2.9%
Massachusetts	424,190	3.1%	12.2%	\$5,638,716,000	3.3%	\$13,293	3.5%	1.6%
Michigan	271,970	2.0%	5.7%	\$2,597,120,000	1.5%	\$9,549	2.5%	0.8%
Minnesota	249,230	1.8%	8.9%	\$2,742,031,000	1.6%	\$11,002	1.8%	1.3%
Mississippi	62,620	0.5%	5.1%	\$538,016,000	0.3%	\$8,592	0.4%	0.9%
Missouri	158,570	1.2%	5.6%	\$1,529,248,000	0.9%	\$9,644	1.4%	0.8%
Montana	33,530	0.2%	6.6%	\$369,297,000	0.2%	\$11,014	0.2%	1.2%
Nebraska	46,650	0.3%	5.1%	\$410,186,000	0.2%	\$8,793	0.4%	0.7%
Nevada	110,840	0.8%	7.6%	\$1,423,077,000	0.8%	\$12,839	0.9%	1.3%
New Hampshire	56,330	0.4%	7.9%	\$634,266,000	0.4%	\$11,260	0.5%	1.1%
New Jersey	601,940	4.4%	13.5%	\$7,408,134,000	4.3%	\$12,307	3.9%	1.8%
New Mexico	50,950	0.4%	5.5%	\$545,952,000	0.3%	\$10,715	0.4%	1.0%
New York	919,740	6.7%	9.4%	\$11,938,367,000	6.9%	\$12,980	9.0%	1.4%
North Carolina	369,770	2.7%	8.0%	\$3,994,429,000	2.3%	\$10,802	2.4%	1.3%
North Dakota	12,220	0.1%	3.4%	\$143,153,000	0.1%	\$11,715	0.2%	0.5%
Ohio	278,050	2.0%	4.9%	\$2,473,352,000	1.4%	\$8,895	2.7%	0.7%
Oklahoma	89,690	0.7%	5.5%	\$831,901,000	0.5%	\$9,275	0.7%	0.8%
Oregon	232,130	1.7%	11.8%	\$2,703,455,000	1.6%	\$11,646	1.1%	1.9%
Pennsylvania	418,310	3.0%	6.7%	\$4,468,886,000	2.6%	\$10,683	3.7%	1.0%
Rhode Island	47,580	0.3%	8.8%	\$502,007,000	0.3%	\$10,551	0.3%	1.3%
South Carolina	168,270	1.2%	7.4%	\$1,832,448,000	1.1%	\$10,890	1.0%	1.3%
South Dakota	13,270	0.1%	3.2%	\$149,465,000	0.1%	\$11,263	0.2%	0.5%
Tennessee	149,440	1.1%	4.9%	\$1,753,417,000	1.0%	\$11,733	1.5%	0.9%
Texas	855,810	6.2%	6.8%	\$9,513,816,000	5.5%	\$11,117	7.9%	1.0%
Utah	165,370	1.2%	12.1%	\$1,871,621,000	1.1%	\$11,318	0.7%	1.9%
Vermont	17,420	0.1%	5.3%	\$176,100,000	0.1%	\$10,109	0.2%	0.8%
Virginia	587,210	4.3%	14.7%	\$7,887,534,000	4.6%	\$13,432	2.8%	2.4%
Washington	405,590	3.0%	11.2%	\$5,808,284,000	3.4%	\$14,321	2.9%	1.8%
West Virginia	24,130	0.2%	3.2%	\$243,387,000	0.1%	\$10,086	0.3%	0.6%
Wisconsin	163,310	1.2%	5.7%	\$1,492,744,000	0.9%	\$9,141	1.5%	0.8%
Wyoming	12,190	0.1%	4.5%	\$154,494,000	0.1%	\$12,674	0.2%	0.7%
Other Areas	14,040	0.1%	1.9%	\$212,630,000	0.1%	\$15,145	0.4%	0.3%

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 mortgage interest paid (N19300), and Mortgage interest paid amount (A19300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Mortgage Interest 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)
<b>United States, total</b>	<b>33,390,710</b>	<b>100.0%</b>	<b>21.9%</b>	<b>\$287,021,778,000</b>	<b>100.0%</b>	<b>\$8,596</b>	<b>100.0%</b>	<b>2.6%</b>
Alabama	390,500	1.2%	19.0%	\$2,758,095,000	1.0%	\$7,063	0.9%	2.3%
Alaska	66,000	0.2%	18.9%	\$624,530,000	0.2%	\$9,463	0.2%	2.6%
Arizona	689,200	2.1%	22.8%	\$6,018,295,000	2.1%	\$8,732	1.6%	3.1%
Arkansas	196,300	0.6%	15.9%	\$1,271,811,000	0.4%	\$6,479	0.6%	1.7%
California	4,408,040	13.2%	24.4%	\$54,755,153,000	19.1%	\$12,422	14.8%	3.6%
Colorado	736,750	2.2%	27.1%	\$7,233,499,000	2.5%	\$9,818	1.9%	3.4%
Connecticut	537,300	1.6%	30.4%	\$4,495,666,000	1.6%	\$8,367	1.8%	2.6%
Delaware	121,830	0.4%	26.3%	\$1,029,569,000	0.4%	\$8,451	0.3%	3.3%
District of Columbia	80,650	0.2%	23.2%	\$1,030,849,000	0.4%	\$12,782	0.4%	3.0%
Florida	1,690,000	5.1%	16.6%	\$15,251,834,000	5.3%	\$9,025	7.4%	2.1%
Georgia	1,115,130	3.3%	24.5%	\$8,413,721,000	2.9%	\$7,545	2.5%	2.8%
Hawaii	146,560	0.4%	21.2%	\$1,862,831,000	0.6%	\$12,710	0.4%	4.1%
Idaho	174,830	0.5%	22.9%	\$1,308,317,000	0.5%	\$7,483	0.3%	2.9%
Illinois	1,460,430	4.4%	23.8%	\$10,939,212,000	3.8%	\$7,490	4.2%	2.4%
Indiana	556,800	1.7%	17.8%	\$3,489,771,000	1.2%	\$6,268	1.5%	1.9%
Iowa	317,120	0.9%	21.8%	\$1,821,420,000	0.6%	\$5,744	0.7%	2.0%
Kansas	249,760	0.7%	18.7%	\$1,620,789,000	0.6%	\$6,489	0.7%	1.9%
Kentucky	388,310	1.2%	20.2%	\$2,358,755,000	0.8%	\$6,074	0.8%	2.2%
Louisiana	321,720	1.0%	16.3%	\$2,408,087,000	0.8%	\$7,485	0.9%	2.1%
Maine	138,370	0.4%	21.0%	\$947,900,000	0.3%	\$6,850	0.3%	2.4%
Maryland	977,570	2.9%	32.7%	\$9,426,332,000	3.3%	\$9,643	2.1%	4.0%
Massachusetts	968,330	2.9%	28.0%	\$8,932,532,000	3.1%	\$9,225	3.4%	2.7%
Michigan	980,030	2.9%	20.6%	\$6,286,939,000	2.2%	\$6,415	2.5%	2.1%
Minnesota	758,030	2.3%	27.3%	\$5,735,201,000	2.0%	\$7,566	1.8%	2.8%
Mississippi	190,370	0.6%	15.4%	\$1,193,386,000	0.4%	\$6,269	0.4%	2.0%
Missouri	557,830	1.7%	19.8%	\$3,651,965,000	1.3%	\$6,547	1.4%	2.1%
Montana	108,460	0.3%	21.4%	\$818,072,000	0.3%	\$7,543	0.2%	2.7%
Nebraska	181,520	0.5%	20.0%	\$1,093,204,000	0.4%	\$6,022	0.5%	1.9%
Nevada	276,580	0.8%	19.5%	\$2,597,816,000	0.9%	\$9,393	0.9%	2.8%
New Hampshire	178,220	0.5%	25.2%	\$1,422,455,000	0.5%	\$7,981	0.5%	2.6%
New Jersey	1,270,360	3.8%	28.6%	\$11,261,502,000	3.9%	\$8,865	4.0%	2.9%
New Mexico	155,350	0.5%	16.8%	\$1,202,128,000	0.4%	\$7,738	0.4%	2.4%
New York	1,978,280	5.9%	20.4%	\$17,181,292,000	6.0%	\$8,685	8.8%	2.1%
North Carolina	1,016,020	3.0%	22.2%	\$7,654,266,000	2.7%	\$7,534	2.3%	2.7%
North Dakota	48,400	0.1%	13.3%	\$391,110,000	0.1%	\$8,081	0.2%	1.6%
Ohio	1,114,830	3.3%	19.8%	\$6,629,300,000	2.3%	\$5,946	2.7%	1.9%
Oklahoma	267,280	0.8%	16.4%	\$1,792,710,000	0.6%	\$6,707	0.8%	1.8%
Oregon	541,160	1.6%	27.9%	\$4,580,647,000	1.6%	\$8,464	1.1%	3.5%
Pennsylvania	1,358,450	4.1%	21.8%	\$9,579,636,000	3.3%	\$7,052	3.7%	2.2%
Rhode Island	139,770	0.4%	26.0%	\$1,032,587,000	0.4%	\$7,388	0.3%	2.9%
South Carolina	477,810	1.4%	21.3%	\$3,550,609,000	1.2%	\$7,431	1.0%	2.7%
South Dakota	52,290	0.2%	12.5%	\$387,275,000	0.1%	\$7,406	0.2%	1.5%
Tennessee	450,270	1.3%	14.8%	\$3,639,918,000	1.3%	\$8,084	1.5%	2.0%
Texas	2,206,520	6.6%	17.6%	\$17,438,240,000	6.1%	\$7,903	8.4%	2.0%
Utah	377,220	1.1%	28.5%	\$3,160,730,000	1.1%	\$8,379	0.7%	3.5%
Vermont	69,020	0.2%	21.0%	\$476,456,000	0.2%	\$6,903	0.2%	2.3%
Virginia	1,147,490	3.4%	29.0%	\$11,456,827,000	4.0%	\$9,984	2.8%	3.7%
Washington	895,780	2.7%	25.1%	\$9,247,171,000	3.2%	\$10,323	2.8%	3.1%
West Virginia	98,830	0.3%	12.9%	\$659,719,000	0.2%	\$6,675	0.3%	1.6%
Wisconsin	685,310	2.1%	23.9%	\$4,139,240,000	1.4%	\$6,040	1.5%	2.2%
Wyoming	44,940	0.1%	16.6%	\$398,554,000	0.1%	\$8,869	0.2%	1.9%
Other Areas	32,790	0.1%	4.2%	\$363,855,000	0.1%	\$11,097	0.4%	0.6%

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 mortgage interest paid (N19300), and Mortgage interest paid amount (A19300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Mortgage Interest 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	32.7	100.0	21.8	278.5	100.0	8,523	19.4	2.7
Alabama	0.4	1.2	19.0	2.7	1.0	7,071	20.1	2.4
Alaska	0.1	0.2	19.0	0.6	0.2	9,495	19.1	2.7
Arizona	0.7	2.0	22.6	5.8	2.1	8,679	25.1	3.2
Arkansas	0.2	0.6	16.0	1.3	0.5	6,468	15.5	1.9
California	4.3	13.3	24.3	53.2	19.1	12,277	24.9	3.8
Colorado	0.7	2.2	27.1	6.9	2.5	9,572	24.7	3.5
Connecticut	0.5	1.6	30.5	4.5	1.6	8,420	16.4	2.8
Delaware	0.1	0.4	26.3	1.0	0.4	8,509	27.1	3.5
District of Columbia	0.1	0.2	23.1	1.0	0.4	12,490	17.6	3.1
Florida	1.5	4.7	15.8	13.4	4.8	8,749	15.2	2.2
Georgia	1.1	3.3	24.3	8.0	2.9	7,414	23.1	3.0
Hawaii	0.1	0.4	21.0	1.8	0.7	12,665	35.0	4.3
Idaho	0.2	0.5	22.7	1.2	0.4	7,425	26.0	3.0
Illinois	1.4	4.4	23.4	10.8	3.9	7,581	16.9	2.5
Indiana	0.6	1.7	17.9	3.5	1.2	6,252	16.0	2.0
Iowa	0.3	1.0	21.5	1.8	0.6	5,749	16.9	2.0
Kansas	0.2	0.8	18.7	1.6	0.6	6,504	15.0	1.9
Kentucky	0.4	1.2	20.3	2.3	0.8	6,069	19.3	2.3
Louisiana	0.3	1.0	16.5	2.4	0.9	7,409	16.6	2.2
Maine	0.1	0.4	21.2	0.9	0.3	6,808	21.6	2.5
Maryland	1.0	2.9	32.7	9.3	3.3	9,649	29.9	4.1
Massachusetts	1.0	2.9	28.0	8.7	3.1	9,121	17.7	2.9
Michigan	1.0	3.0	20.6	6.2	2.2	6,423	16.4	2.2
Minnesota	0.8	2.3	27.4	5.7	2.0	7,589	21.4	2.9
Mississippi	0.2	0.6	15.4	1.2	0.4	6,280	18.5	2.0
Missouri	0.6	1.7	20.0	3.6	1.3	6,555	17.3	2.2
Montana	0.1	0.3	21.1	0.8	0.3	7,513	23.9	2.8
Nebraska	0.2	0.6	20.2	1.1	0.4	5,986	15.9	2.0
Nevada	0.3	0.8	19.1	2.4	0.9	9,258	18.8	2.7
New Hampshire	0.2	0.5	25.3	1.4	0.5	7,999	19.1	2.7
New Jersey	1.3	3.8	28.7	11.2	4.0	8,875	19.1	3.0
New Mexico	0.2	0.5	17.0	1.2	0.4	7,811	22.6	2.6
New York	2.0	6.0	20.5	17.0	6.1	8,649	13.5	2.2
North Carolina	1.0	3.1	22.7	7.6	2.7	7,458	22.2	2.8
North Dakota	0.0	0.1	12.9	0.4	0.1	7,998	11.4	1.6
Ohio	1.1	3.4	20.0	6.6	2.4	5,962	16.1	2.0
Oklahoma	0.3	0.8	16.6	1.8	0.6	6,669	16.0	1.9
Oregon	0.5	1.6	27.7	4.4	1.6	8,353	28.2	3.6
Pennsylvania	1.4	4.1	21.9	9.6	3.4	7,055	17.2	2.4
Rhode Island	0.1	0.4	26.0	1.0	0.4	7,399	22.6	3.0
South Carolina	0.5	1.4	21.4	3.5	1.3	7,384	23.3	2.8
South Dakota	0.1	0.2	12.3	0.4	0.1	7,349	11.0	1.5
Tennessee	0.4	1.4	15.0	3.6	1.3	7,940	15.3	2.0
Texas	2.0	6.3	16.9	15.8	5.7	7,726	14.4	2.0
Utah	0.4	1.1	28.5	3.0	1.1	8,232	29.8	3.6
Vermont	0.1	0.2	21.1	0.5	0.2	6,934	20.6	2.5
Virginia	1.1	3.5	29.0	11.3	4.1	9,972	27.7	3.9
Washington	0.9	2.6	24.8	8.8	3.2	10,182	21.5	3.2
West Virginia	0.1	0.3	12.9	0.7	0.2	6,672	15.9	1.7
Wisconsin	0.7	2.1	23.8	4.1	1.5	6,087	18.1	2.3
Wyoming	0.0	0.1	16.8	0.4	0.1	8,856	14.8	2.1
Other Areas [2]	0.0	0.1	4.2	0.4	0.1	11,415	4.8	0.6

[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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

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

## Mortgage Interest 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	32.3	100.0	21.5	277.8	100.0	8,612	19.2	2.7
Alabama	0.4	1.2	18.8	2.8	1.0	7,191	21.0	2.5
Alaska	0.1	0.2	18.3	0.6	0.2	9,612	17.9	2.5
Arizona	0.6	2.0	22.0	5.6	2.0	8,795	25.5	3.3
Arkansas	0.2	0.6	15.7	1.3	0.5	6,543	16.1	1.9
California	4.3	13.3	24.1	52.6	18.9	12,283	25.0	3.8
Colorado	0.7	2.2	26.5	6.6	2.4	9,551	24.6	3.5
Connecticut	0.5	1.7	30.5	4.6	1.7	8,589	15.9	2.8
Delaware	0.1	0.4	25.7	1.0	0.4	8,668	27.4	3.5
District of Columbia	0.1	0.2	22.9	1.0	0.4	12,424	17.7	3.1
Florida	1.5	4.6	15.6	13.5	4.9	9,003	14.4	2.2
Georgia	1.1	3.3	24.2	8.1	2.9	7,570	23.6	3.1
Hawaii	0.1	0.4	20.6	1.8	0.7	12,752	36.2	4.3
Idaho	0.2	0.5	22.0	1.2	0.4	7,496	26.4	3.0
Illinois	1.4	4.5	23.3	11.0	4.0	7,690	16.9	2.5
Indiana	0.5	1.7	17.7	3.5	1.3	6,350	16.5	2.0
Iowa	0.3	0.9	21.0	1.8	0.6	5,802	16.8	2.0
Kansas	0.2	0.8	18.5	1.6	0.6	6,574	14.9	1.9
Kentucky	0.4	1.2	20.0	2.3	0.8	6,160	19.7	2.3
Louisiana	0.3	1.0	15.6	2.3	0.8	7,436	16.1	2.1
Maine	0.1	0.4	21.4	0.9	0.3	6,809	23.2	2.6
Maryland	1.0	3.0	32.4	9.4	3.4	9,807	30.8	4.2
Massachusetts	0.9	2.9	27.8	8.6	3.1	9,142	17.6	2.9
Michigan	1.0	3.0	20.3	6.2	2.2	6,530	17.3	2.3
Minnesota	0.7	2.3	27.0	5.7	2.0	7,729	21.6	2.9
Mississippi	0.2	0.6	15.1	1.2	0.4	6,377	19.0	2.0
Missouri	0.5	1.7	19.7	3.7	1.3	6,667	17.6	2.2
Montana	0.1	0.3	20.6	0.8	0.3	7,559	23.2	2.8
Nebraska	0.2	0.6	19.9	1.1	0.4	6,050	15.8	2.0
Nevada	0.2	0.8	18.4	2.3	0.8	9,348	19.7	2.8
New Hampshire	0.2	0.5	25.0	1.4	0.5	8,122	20.0	2.8
New Jersey	1.3	3.9	28.6	11.3	4.1	9,008	19.5	3.1
New Mexico	0.2	0.5	16.9	1.2	0.4	7,992	23.2	2.7
New York	2.0	6.1	20.5	17.2	6.2	8,727	13.2	2.2
North Carolina	1.0	3.1	22.4	7.5	2.7	7,542	22.9	2.9
North Dakota	0.0	0.1	12.4	0.4	0.1	7,856	9.9	1.4
Ohio	1.1	3.5	20.0	6.8	2.4	6,054	16.6	2.1
Oklahoma	0.3	0.8	16.7	1.8	0.7	6,661	15.0	1.9
Oregon	0.5	1.6	27.3	4.3	1.5	8,364	29.1	3.6
Pennsylvania	1.3	4.2	21.7	9.7	3.5	7,173	17.3	2.4
Rhode Island	0.1	0.4	25.9	1.0	0.4	7,569	23.5	3.1
South Carolina	0.5	1.4	21.0	3.4	1.2	7,448	24.1	2.8
South Dakota	0.0	0.2	11.7	0.4	0.1	7,383	10.5	1.4
Tennessee	0.4	1.4	14.7	3.5	1.3	7,997	15.8	2.1
Texas	2.0	6.2	16.5	15.7	5.7	7,820	13.0	1.9
Utah	0.4	1.1	28.0	2.9	1.1	8,268	31.1	3.7
Vermont	0.1	0.2	20.8	0.5	0.2	7,006	21.0	2.5
Virginia	1.1	3.5	28.9	11.5	4.1	10,147	28.3	4.0
Washington	0.8	2.6	24.5	8.6	3.1	10,256	22.6	3.3
West Virginia	0.1	0.3	12.7	0.7	0.2	6,737	15.3	1.7
Wisconsin	0.7	2.1	23.6	4.1	1.5	6,181	18.7	2.4
Wyoming	0.0	0.1	16.5	0.4	0.1	8,943	13.2	2.0
Other Areas [2]	0.0	0.1	4.0	0.4	0.1	11,792	3.3	0.5

[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 2016, including any returns filed for tax years preceding 2015.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2014

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	32.1	100.0	21.7	279.1	100.0	8,691	20.5	2.9
Alabama	0.4	1.2	19.1	2.8	1.0	7,294	22.8	2.6
Alaska	0.1	0.2	18.5	0.6	0.2	9,595	18.8	2.6
Arizona	0.6	1.9	22.0	5.6	2.0	8,927	27.4	3.4
Arkansas	0.2	0.6	16.3	1.3	0.5	6,570	17.0	2.0
California	4.2	13.1	24.2	52.2	18.7	12,398	27.2	4.1
Colorado	0.7	2.1	26.8	6.5	2.3	9,570	25.5	3.6
Connecticut	0.5	1.7	30.7	4.7	1.7	8,762	16.5	2.9
Delaware	0.1	0.4	26.1	1.0	0.4	8,886	29.8	3.7
District of Columbia	0.1	0.2	23.1	1.0	0.3	12,352	19.0	3.2
Florida	1.5	4.6	15.6	13.3	4.8	9,105	15.6	2.3
Georgia	1.1	3.3	24.4	8.2	2.9	7,714	25.4	3.2
Hawaii	0.1	0.4	20.6	1.8	0.6	12,795	39.0	4.5
Idaho	0.2	0.5	21.9	1.2	0.4	7,623	28.2	3.2
Illinois	1.5	4.6	24.3	11.5	4.1	7,708	18.6	2.7
Indiana	0.6	1.7	18.1	3.6	1.3	6,422	18.1	2.2
Iowa	0.3	0.9	20.9	1.8	0.6	5,887	17.5	2.1
Kansas	0.3	0.8	18.8	1.7	0.6	6,622	15.3	2.0
Kentucky	0.4	1.2	20.1	2.4	0.9	6,255	21.4	2.4
Louisiana	0.3	1.0	15.7	2.4	0.8	7,518	15.4	2.1
Maine	0.1	0.4	21.5	1.0	0.3	6,941	25.0	2.8
Maryland	1.0	3.0	32.4	9.5	3.4	9,978	32.7	4.4
Massachusetts	0.9	2.9	28.0	8.6	3.1	9,212	18.7	3.0
Michigan	1.0	3.0	20.5	6.4	2.3	6,679	18.8	2.4
Minnesota	0.7	2.3	27.4	5.8	2.1	7,855	23.4	3.1
Mississippi	0.2	0.6	15.2	1.2	0.4	6,476	19.9	2.1
Missouri	0.5	1.7	19.8	3.7	1.3	6,816	19.0	2.4
Montana	0.1	0.3	20.3	0.8	0.3	7,583	23.1	2.8
Nebraska	0.2	0.6	20.1	1.1	0.4	6,067	15.8	2.0
Nevada	0.2	0.8	18.2	2.3	0.8	9,501	21.1	2.9
New Hampshire	0.2	0.5	25.4	1.4	0.5	8,297	21.9	3.0
New Jersey	1.3	3.9	28.8	11.5	4.1	9,148	20.7	3.2
New Mexico	0.2	0.5	17.3	1.3	0.5	8,166	24.0	2.8
New York	2.0	6.1	20.6	17.3	6.2	8,815	13.9	2.3
North Carolina	1.0	3.1	22.6	7.6	2.7	7,659	25.2	3.1
North Dakota	0.0	0.1	11.8	0.3	0.1	7,629	8.1	1.2
Ohio	1.1	3.5	20.5	7.0	2.5	6,154	18.0	2.2
Oklahoma	0.3	0.9	16.8	1.8	0.7	6,667	14.7	1.9
Oregon	0.5	1.5	27.2	4.2	1.5	8,464	31.9	3.9
Pennsylvania	1.4	4.2	22.0	9.9	3.5	7,283	18.7	2.5
Rhode Island	0.1	0.4	26.0	1.0	0.4	7,706	24.4	3.2
South Carolina	0.4	1.4	20.9	3.3	1.2	7,476	26.2	3.0
South Dakota	0.0	0.2	12.0	0.4	0.1	7,351	10.9	1.5
Tennessee	0.4	1.4	15.1	3.6	1.3	8,031	17.3	2.2
Texas	2.0	6.2	16.5	15.4	5.5	7,799	12.7	1.9
Utah	0.3	1.1	28.1	2.8	1.0	8,299	33.0	3.8
Vermont	0.1	0.2	21.1	0.5	0.2	7,096	21.9	2.6
Virginia	1.1	3.5	29.1	11.6	4.1	10,272	30.1	4.1
Washington	0.8	2.6	24.7	8.5	3.1	10,334	24.4	3.5
West Virginia	0.1	0.3	12.8	0.7	0.2	6,823	15.6	1.7
Wisconsin	0.7	2.1	24.1	4.3	1.5	6,306	20.7	2.6
Wyoming	0.0	0.1	16.5	0.4	0.1	9,017	12.7	1.9
Other Areas [2]	0.0	0.1	4.1	0.3	0.1	11,671	5.8	0.6

[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 2015, including any returns filed for tax years preceding 2014.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017



## Mortgage Interest Deduction by State, Tax Year 2013

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	22.5	293.9	100.0	8,898	23.9	3.2
Alabama	0.4	1.2	19.9	3.1	1.0	7,493	26.1	2.9
Alaska	0.1	0.2	19.3	0.7	0.2	9,735	21.6	2.9
Arizona	0.6	1.9	22.8	5.9	2.0	9,177	31.5	3.9
Arkansas	0.2	0.6	16.8	1.4	0.5	6,697	19.7	2.2
California	4.3	12.9	24.8	53.9	18.4	12,682	31.8	4.6
Colorado	0.7	2.1	27.8	6.8	2.3	9,696	30.2	4.1
Connecticut	0.6	1.7	31.5	4.9	1.7	8,987	18.7	3.2
Delaware	0.1	0.4	27.1	1.1	0.4	9,145	34.2	4.2
District of Columbia	0.1	0.2	23.7	1.0	0.3	12,423	21.5	3.6
Florida	1.5	4.6	16.3	14.3	4.9	9,379	19.0	2.7
Georgia	1.1	3.3	25.2	8.8	3.0	7,963	30.2	3.7
Hawaii	0.1	0.4	21.2	1.9	0.6	12,996	44.4	5.0
Idaho	0.2	0.5	22.6	1.2	0.4	7,857	32.6	3.6
Illinois	1.5	4.6	25.1	12.1	4.1	7,889	21.6	3.0
Indiana	0.6	1.7	18.9	3.8	1.3	6,559	20.5	2.4
Iowa	0.3	0.9	21.5	1.8	0.6	5,952	19.3	2.2
Kansas	0.3	0.8	20.1	1.8	0.6	6,673	17.8	2.3
Kentucky	0.4	1.2	20.9	2.5	0.9	6,386	24.7	2.7
Louisiana	0.3	1.0	16.3	2.5	0.9	7,745	17.8	2.3
Maine	0.1	0.4	22.4	1.0	0.3	7,112	28.6	3.1
Maryland	1.0	2.9	32.9	10.0	3.4	10,314	37.0	4.9
Massachusetts	0.9	2.9	28.7	8.9	3.0	9,371	21.6	3.4
Michigan	1.0	3.0	21.3	6.8	2.3	6,889	21.8	2.7
Minnesota	0.8	2.3	28.5	6.1	2.1	8,006	26.8	3.5
Mississippi	0.2	0.6	15.8	1.3	0.4	6,633	22.4	2.3
Missouri	0.6	1.7	20.9	4.0	1.4	6,955	22.2	2.7
Montana	0.1	0.3	20.9	0.8	0.3	7,684	27.5	3.1
Nebraska	0.2	0.6	20.8	1.1	0.4	6,183	18.5	2.2
Nevada	0.2	0.8	19.0	2.4	0.8	9,796	23.7	3.2
New Hampshire	0.2	0.5	26.3	1.5	0.5	8,514	25.8	3.4
New Jersey	1.3	3.9	29.5	12.0	4.1	9,397	23.3	3.6
New Mexico	0.2	0.5	18.1	1.4	0.5	8,422	27.9	3.1
New York	2.0	6.1	21.2	18.0	6.1	9,003	16.2	2.6
North Carolina	1.1	3.2	24.6	8.2	2.8	7,691	30.3	3.5
North Dakota	0.0	0.1	12.6	0.3	0.1	7,283	9.0	1.3
Ohio	1.2	3.6	21.6	7.6	2.6	6,316	21.3	2.6
Oklahoma	0.3	0.9	17.5	1.9	0.7	6,740	16.8	2.1
Oregon	0.5	1.5	28.0	4.4	1.5	8,695	36.8	4.3
Pennsylvania	1.4	4.2	22.6	10.4	3.6	7,491	21.6	2.8
Rhode Island	0.1	0.4	26.9	1.1	0.4	7,958	28.3	3.6
South Carolina	0.5	1.4	21.9	4.5	1.5	9,736	38.0	4.2
South Dakota	0.1	0.2	12.4	0.4	0.1	7,368	12.7	1.6
Tennessee	0.5	1.4	16.2	3.8	1.3	8,123	20.4	2.5
Texas	2.0	6.1	17.0	16.0	5.5	7,936	15.1	2.2
Utah	0.3	1.0	28.8	2.9	1.0	8,440	37.9	4.2
Vermont	0.1	0.2	21.6	0.5	0.2	7,279	25.3	2.9
Virginia	1.1	3.5	30.0	12.0	4.1	10,456	33.9	4.6
Washington	0.8	2.6	25.7	8.9	3.0	10,526	28.9	4.0
West Virginia	0.1	0.3	13.4	0.7	0.2	6,983	18.2	1.9
Wisconsin	0.7	2.2	25.5	4.6	1.6	6,385	23.5	2.9
Wyoming	0.0	0.1	17.0	0.4	0.1	9,053	14.5	2.1
Other Areas [2]	0.0	0.1	5.3	0.5	0.2	12,269	8.4	0.8

[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 2014, including any returns filed for tax years preceding 2013.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2012

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	34.4	100.0	23.7	327.8	100.0	9,524	27.5	3.6
Alabama	0.4	1.3	21.3	3.5	1.1	7,952	29.9	3.3
Alaska	0.1	0.2	20.4	0.8	0.2	10,226	24.9	3.3
Arizona	0.7	2.0	24.5	6.8	2.1	9,973	36.8	4.4
Arkansas	0.2	0.6	17.8	1.5	0.5	7,107	22.4	2.5
California	4.3	12.6	25.6	60.3	18.4	13,925	36.9	5.1
Colorado	0.7	2.1	29.5	7.6	2.3	10,447	34.5	4.6
Connecticut	0.6	1.6	32.5	5.5	1.7	9,712	21.6	3.5
Delaware	0.1	0.4	28.5	1.2	0.4	9,774	38.2	4.7
District of Columbia	0.1	0.2	24.2	1.1	0.3	13,274	23.2	3.7
Florida	1.6	4.7	17.6	16.3	5.0	10,037	22.3	3.1
Georgia	1.2	3.3	26.5	9.9	3.0	8,609	35.0	4.2
Hawaii	0.1	0.4	22.0	2.0	0.6	13,750	50.2	5.5
Idaho	0.2	0.5	24.4	1.4	0.4	8,521	38.6	4.2
Illinois	1.6	4.6	26.2	13.6	4.2	8,540	24.7	3.4
Indiana	0.6	1.8	20.5	4.3	1.3	7,006	24.2	2.8
Iowa	0.3	0.9	22.7	2.1	0.6	6,403	21.6	2.5
Kansas	0.3	0.9	22.2	2.1	0.6	7,028	21.4	2.6
Kentucky	0.4	1.2	22.2	2.8	0.9	6,824	28.3	3.0
Louisiana	0.3	1.0	17.3	2.8	0.9	8,162	20.1	2.6
Maine	0.1	0.4	23.7	1.1	0.3	7,574	32.4	3.5
Maryland	1.0	2.9	34.4	10.9	3.3	11,042	40.5	5.3
Massachusetts	1.0	2.8	29.6	9.9	3.0	10,207	25.5	3.8
Michigan	1.1	3.1	23.0	8.0	2.4	7,474	25.6	3.2
Minnesota	0.8	2.3	30.1	6.8	2.1	8,652	30.9	4.0
Mississippi	0.2	0.6	16.8	1.5	0.5	7,078	25.7	2.7
Missouri	0.6	1.8	22.4	4.6	1.4	7,478	25.9	3.1
Montana	0.1	0.3	21.9	0.9	0.3	8,206	30.0	3.5
Nebraska	0.2	0.6	22.2	1.3	0.4	6,662	20.7	2.5
Nevada	0.3	0.8	20.6	2.8	0.9	10,618	29.0	3.8
New Hampshire	0.2	0.5	27.7	1.7	0.5	9,183	29.8	3.8
New Jersey	1.3	3.8	30.3	13.2	4.0	10,129	27.0	4.0
New Mexico	0.2	0.5	19.3	1.6	0.5	8,975	32.0	3.6
New York	2.1	6.0	21.9	19.7	6.0	9,583	18.8	2.8
North Carolina	1.1	3.2	26.0	9.2	2.8	8,196	35.0	4.0
North Dakota	0.0	0.1	13.8	0.4	0.1	7,446	10.0	1.4
Ohio	1.3	3.7	23.2	8.7	2.6	6,778	24.5	2.9
Oklahoma	0.3	0.9	18.5	2.1	0.6	7,084	18.6	2.3
Oregon	0.5	1.5	29.1	4.8	1.5	9,382	42.8	4.9
Pennsylvania	1.5	4.2	23.7	11.5	3.5	7,956	24.2	3.1
Rhode Island	0.1	0.4	27.9	1.2	0.4	8,567	32.4	4.0
South Carolina	0.5	1.4	23.0	3.9	1.2	8,202	34.8	3.8
South Dakota	0.1	0.2	13.5	0.4	0.1	7,805	14.7	1.8
Tennessee	0.5	1.5	17.7	4.4	1.3	8,601	24.0	2.9
Texas	2.1	6.1	18.1	17.6	5.4	8,393	17.1	2.4
Utah	0.4	1.0	30.1	3.2	1.0	9,106	43.0	4.7
Vermont	0.1	0.2	22.7	0.6	0.2	7,774	29.0	3.3
Virginia	1.2	3.4	31.0	13.3	4.1	11,277	37.6	5.0
Washington	0.9	2.6	27.4	10.0	3.0	11,243	33.9	4.5
West Virginia	0.1	0.3	14.2	0.8	0.3	7,409	20.3	2.2
Wisconsin	0.7	2.2	27.0	5.2	1.6	6,910	27.4	3.3
Wyoming	0.1	0.2	17.2	0.5	0.2	9,595	14.2	1.7
Other Areas [2]	0.0	0.1	5.9	0.5	0.2	12,475	8.7	0.8

[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 2013, including any returns filed for tax years preceding 2012.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2011

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	35.8	100.0	24.4	360.6	100.0	10,084	34.1	4.3
Alabama	0.5	1.3	22.0	3.8	1.1	8,281	34.7	3.8
Alaska	0.1	0.2	21.0	0.8	0.2	10,693	29.6	3.8
Arizona	0.7	2.0	25.8	7.6	2.1	10,628	46.5	5.4
Arkansas	0.2	0.6	18.3	1.7	0.5	7,444	27.7	2.9
California	4.5	12.5	26.1	66.2	18.4	14,843	46.9	6.2
Colorado	0.8	2.1	31.1	8.3	2.3	11,101	43.4	5.5
Connecticut	0.6	1.6	33.2	6.0	1.7	10,389	26.3	4.1
Delaware	0.1	0.4	29.4	1.3	0.4	10,311	46.0	5.4
District of Columbia	0.1	0.2	24.4	1.1	0.3	14,179	29.2	4.5
Florida	1.7	4.8	17.9	18.4	5.1	10,595	29.1	3.8
Georgia	1.2	3.4	25.8	11.0	3.1	9,112	42.8	4.9
Hawaii	0.1	0.4	22.6	2.2	0.6	14,430	59.1	6.3
Idaho	0.2	0.5	26.0	1.6	0.4	8,942	50.0	5.1
Illinois	1.7	4.6	27.1	15.3	4.2	9,186	31.3	4.1
Indiana	0.7	1.8	21.8	4.9	1.3	7,398	30.1	3.3
Iowa	0.3	0.9	23.6	2.3	0.6	6,808	27.7	3.0
Kansas	0.3	0.9	23.2	2.3	0.6	7,446	26.6	3.1
Kentucky	0.4	1.2	23.1	3.2	0.9	7,255	34.2	3.6
Louisiana	0.3	1.0	17.0	2.9	0.8	8,326	24.9	2.9
Maine	0.2	0.4	24.8	1.2	0.3	7,939	39.0	4.1
Maryland	1.0	2.8	35.5	11.9	3.3	11,815	47.9	6.1
Massachusetts	1.0	2.8	30.4	10.6	3.0	10,746	30.2	4.4
Michigan	1.1	3.2	24.3	9.0	2.5	7,923	33.3	3.8
Minnesota	0.8	2.3	31.4	7.5	2.1	9,210	38.9	4.8
Mississippi	0.2	0.6	16.8	1.6	0.4	7,305	31.2	3.0
Missouri	0.6	1.8	23.6	5.1	1.4	7,912	32.4	3.7
Montana	0.1	0.3	22.7	0.9	0.3	8,588	38.7	4.2
Nebraska	0.2	0.6	23.0	1.4	0.4	7,071	27.1	3.0
Nevada	0.3	0.8	22.2	3.3	0.9	11,386	39.5	4.9
New Hampshire	0.2	0.5	28.9	1.9	0.5	9,737	35.7	4.5
New Jersey	1.3	3.8	31.1	14.5	4.0	10,820	32.0	4.6
New Mexico	0.2	0.5	20.3	1.7	0.5	9,410	38.9	4.2
New York	2.1	5.9	22.4	21.4	5.9	10,151	22.5	3.3
North Carolina	1.2	3.2	27.0	10.0	2.8	8,618	42.4	4.6
North Dakota	0.1	0.1	14.7	0.4	0.1	7,585	14.1	1.8
Ohio	1.3	3.8	24.5	9.6	2.7	7,149	30.5	3.5
Oklahoma	0.3	0.9	19.4	2.3	0.6	7,383	23.2	2.7
Oregon	0.5	1.5	30.2	5.3	1.5	9,958	52.9	5.8
Pennsylvania	1.5	4.2	24.2	12.6	3.5	8,411	29.1	3.6
Rhode Island	0.1	0.4	28.9	1.4	0.4	9,112	38.4	4.6
South Carolina	0.5	1.4	23.8	4.3	1.2	8,608	42.7	4.4
South Dakota	0.1	0.2	14.4	0.5	0.1	8,203	19.6	2.3
Tennessee	0.5	1.5	18.6	4.9	1.3	8,999	30.3	3.5
Texas	2.2	6.1	19.0	19.0	5.3	8,781	21.4	2.9
Utah	0.4	1.0	31.2	3.5	1.0	9,686	56.7	5.7
Vermont	0.1	0.2	23.6	0.6	0.2	8,140	33.8	3.8
Virginia	1.2	3.4	31.9	14.5	4.0	11,978	44.7	5.8
Washington	0.9	2.6	28.8	11.0	3.1	11,927	42.9	5.5
West Virginia	0.1	0.3	14.7	0.9	0.3	7,745	22.8	2.4
Wisconsin	0.8	2.2	28.2	5.8	1.6	7,372	34.5	3.9
Wyoming	0.1	0.2	18.7	0.5	0.2	9,956	23.6	3.0
Other Areas [2]	0.0	0.1	3.6	0.5	0.1	13,065	9.2	0.9

[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 2012, including any returns filed for tax years preceding 2011.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2010

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	36.7	100.0	25.5	390.7	100.0	10,640	39.0	4.8
Alabama	0.5	1.3	22.4	4.1	1.0	8,610	37.6	4.1
Alaska	0.1	0.2	21.7	0.9	0.2	11,120	32.8	4.2
Arizona	0.8	2.1	28.0	8.6	2.2	11,282	56.8	6.1
Arkansas	0.2	0.6	18.8	1.8	0.5	7,764	31.2	3.1
California	4.6	12.4	27.4	71.9	18.4	15,755	53.9	7.0
Colorado	0.8	2.1	32.8	9.1	2.3	11,746	51.2	6.4
Connecticut	0.6	1.6	34.3	6.5	1.7	10,970	28.7	4.5
Delaware	0.1	0.4	30.6	1.4	0.4	10,811	52.5	5.9
District of Columbia	0.1	0.2	25.3	1.2	0.3	14,976	33.0	5.1
Florida	1.9	5.1	19.4	20.9	5.3	11,163	34.9	4.5
Georgia	1.2	3.4	27.2	12.0	3.1	9,590	48.5	5.5
Hawaii	0.2	0.4	23.3	2.3	0.6	14,955	65.1	6.8
Idaho	0.2	0.5	27.4	1.7	0.4	9,461	58.5	5.8
Illinois	1.7	4.5	27.5	16.6	4.2	9,969	35.4	4.6
Indiana	0.7	1.8	22.8	5.3	1.3	7,757	34.7	3.7
Iowa	0.3	0.9	24.4	2.5	0.6	7,177	32.4	3.4
Kansas	0.3	0.9	24.1	2.5	0.6	7,846	30.8	3.5
Kentucky	0.4	1.2	23.9	3.4	0.9	7,553	37.7	3.9
Louisiana	0.4	1.0	17.8	3.2	0.8	9,009	27.3	3.3
Maine	0.2	0.4	25.7	1.3	0.3	8,297	43.7	4.4
Maryland	1.0	2.8	36.8	12.8	3.3	12,448	54.0	6.7
Massachusetts	1.0	2.7	31.4	11.4	2.9	11,366	34.4	4.9
Michigan	1.2	3.3	26.0	10.0	2.6	8,324	39.3	4.4
Minnesota	0.8	2.3	32.7	8.2	2.1	9,757	44.9	5.4
Mississippi	0.2	0.6	17.2	1.7	0.4	7,649	30.2	3.2
Missouri	0.7	1.8	24.9	5.6	1.4	8,332	36.9	4.1
Montana	0.1	0.3	23.4	1.0	0.3	8,973	44.2	4.6
Nebraska	0.2	0.6	23.8	1.5	0.4	7,479	30.7	3.4
Nevada	0.3	0.8	24.6	3.8	1.0	12,192	45.0	5.7
New Hampshire	0.2	0.5	30.3	2.1	0.5	10,206	40.7	5.0
New Jersey	1.4	3.8	32.1	15.7	4.0	11,411	36.1	5.1
New Mexico	0.2	0.5	21.0	1.9	0.5	9,858	43.0	4.6
New York	2.1	5.8	23.0	22.7	5.8	10,639	24.9	3.6
North Carolina	1.2	3.2	28.2	10.7	2.7	9,050	48.3	5.2
North Dakota	0.0	0.1	15.0	0.4	0.1	7,920	17.4	2.1
Ohio	1.4	3.8	25.6	10.5	2.7	7,551	35.9	3.9
Oklahoma	0.3	0.9	20.1	2.4	0.6	7,645	27.6	3.1
Oregon	0.5	1.5	31.4	5.8	1.5	10,533	61.9	6.5
Pennsylvania	1.5	4.1	24.8	13.4	3.4	8,835	32.6	3.9
Rhode Island	0.2	0.4	29.7	1.5	0.4	9,626	43.5	5.1
South Carolina	0.5	1.4	24.8	4.6	1.2	9,021	48.5	4.9
South Dakota	0.1	0.2	15.5	0.5	0.1	8,580	23.1	2.7
Tennessee	0.6	1.5	19.5	5.2	1.3	9,419	34.2	3.8
Texas	2.2	5.9	19.9	19.9	5.1	9,109	24.8	3.2
Utah	0.4	1.0	32.6	3.8	1.0	10,204	65.4	6.4
Vermont	0.1	0.2	24.4	0.7	0.2	8,502	39.3	4.2
Virginia	1.2	3.4	33.2	15.6	4.0	12,591	50.0	6.4
Washington	1.0	2.6	30.2	12.1	3.1	12,615	50.6	6.3
West Virginia	0.1	0.3	15.0	1.0	0.2	8,132	26.3	2.7
Wisconsin	0.8	2.2	29.3	6.3	1.6	7,793	39.3	4.4
Wyoming	0.1	0.2	20.2	0.6	0.1	10,392	25.4	3.3
Other Areas [2]	0.0	0.1	3.8	0.6	0.1	13,804	9.1	1.0

[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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2009

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	36.9	100.0	26.1	425.4	100.0	11,535	46.4	5.5
Alabama	0.5	1.3	23.1	4.3	1.0	9,077	44.1	4.5
Alaska	0.1	0.2	22.2	0.9	0.2	11,737	36.9	4.6
Arizona	0.8	2.2	29.8	10.0	2.3	12,514	70.6	7.4
Arkansas	0.2	0.6	18.7	1.9	0.4	8,230	34.4	3.4
California	4.7	12.6	28.4	80.1	18.8	17,199	66.5	8.0
Colorado	0.8	2.1	33.7	10.0	2.3	12,696	62.3	7.3
Connecticut	0.6	1.6	34.7	7.0	1.7	11,835	34.5	5.2
Delaware	0.1	0.4	31.1	1.5	0.4	11,543	58.7	6.4
District of Columbia	0.1	0.2	26.4	1.3	0.3	15,826	36.2	5.6
Florida	2.0	5.4	22.4	24.5	5.8	12,278	44.6	5.4
Georgia	1.3	3.5	28.9	13.3	3.1	10,356	59.2	6.3
Hawaii	0.2	0.4	24.0	2.5	0.6	15,917	69.3	7.4
Idaho	0.2	0.5	27.8	1.9	0.4	10,193	68.3	6.2
Illinois	1.7	4.5	27.8	18.3	4.3	10,945	42.2	5.2
Indiana	0.7	1.8	22.6	5.6	1.3	8,366	39.8	4.0
Iowa	0.3	0.9	23.0	2.5	0.6	7,772	35.9	3.6
Kansas	0.3	0.8	23.4	2.6	0.6	8,421	35.0	3.8
Kentucky	0.4	1.2	23.5	3.5	0.8	8,124	43.0	4.2
Louisiana	0.4	1.0	18.2	3.3	0.8	9,156	30.3	3.4
Maine	0.2	0.4	25.1	1.4	0.3	8,952	49.5	4.8
Maryland	1.0	2.8	37.5	13.7	3.2	13,302	62.3	7.5
Massachusetts	1.0	2.7	31.6	12.3	2.9	12,230	41.5	5.6
Michigan	1.2	3.3	26.9	11.0	2.6	9,053	48.7	5.0
Minnesota	0.8	2.3	32.8	8.8	2.1	10,518	53.8	6.0
Mississippi	0.2	0.6	17.7	1.8	0.4	8,100	37.9	3.5
Missouri	0.7	1.8	24.6	5.9	1.4	8,987	41.6	4.5
Montana	0.1	0.3	23.0	1.1	0.2	9,756	49.6	5.0
Nebraska	0.2	0.5	22.9	1.6	0.4	8,007	35.2	3.6
Nevada	0.3	0.9	27.3	4.6	1.1	13,658	56.6	6.9
New Hampshire	0.2	0.5	30.1	2.2	0.5	11,013	48.6	5.6
New Jersey	1.4	3.8	32.9	17.1	4.0	12,280	42.1	5.7
New Mexico	0.2	0.5	21.1	2.0	0.5	10,556	44.5	5.0
New York	2.1	5.8	23.3	24.5	5.7	11,498	29.2	4.1
North Carolina	1.2	3.2	28.5	11.5	2.7	9,728	56.1	5.7
North Dakota	0.0	0.1	14.1	0.4	0.1	8,320	20.3	2.3
Ohio	1.4	3.7	25.3	11.2	2.6	8,155	41.7	4.3
Oklahoma	0.3	0.9	20.3	2.6	0.6	7,982	31.0	3.3
Oregon	0.6	1.5	32.0	6.3	1.5	11,326	73.3	7.3
Pennsylvania	1.5	4.0	24.4	14.0	3.3	9,473	37.1	4.3
Rhode Island	0.2	0.4	30.2	1.6	0.4	10,339	51.2	5.8
South Carolina	0.5	1.4	25.3	5.0	1.2	9,658	56.7	5.4
South Dakota	0.1	0.2	14.7	0.5	0.1	9,283	25.1	2.8
Tennessee	0.6	1.5	19.7	5.6	1.3	10,093	39.8	4.3
Texas	2.1	5.8	19.8	20.7	4.9	9,712	28.8	3.5
Utah	0.4	1.0	32.9	4.1	1.0	11,069	74.3	7.0
Vermont	0.1	0.2	23.9	0.7	0.2	9,096	43.6	4.5
Virginia	1.2	3.4	33.6	16.6	3.9	13,449	58.5	7.1
Washington	1.0	2.6	30.5	13.1	3.1	13,621	59.5	7.0
West Virginia	0.1	0.3	14.7	1.0	0.2	8,672	28.8	2.8
Wisconsin	0.8	2.1	28.9	6.6	1.6	8,420	44.8	4.8
Wyoming	0.1	0.1	19.8	0.6	0.1	11,224	30.6	3.7
Other Areas [2]	0.0	0.1	3.9	0.6	0.1	14,704	11.5	1.2

[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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2008

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	38.5	100.0	26.8	470.6	100.0	12,221	45.3	5.8
Alabama	0.5	1.3	24.0	4.6	1.0	9,267	42.4	4.7
Alaska	0.1	0.2	22.4	1.0	0.2	11,994	35.5	4.6
Arizona	0.9	2.2	31.5	11.7	2.5	13,616	72.6	8.2
Arkansas	0.2	0.6	19.2	2.0	0.4	8,365	33.6	3.6
California	4.8	12.5	29.2	91.0	19.3	18,876	68.0	8.8
Colorado	0.8	2.1	34.5	10.8	2.3	13,300	59.7	7.5
Connecticut	0.6	1.6	35.1	7.7	1.6	12,509	32.7	5.3
Delaware	0.1	0.4	31.8	1.6	0.3	12,006	57.0	6.7
District of Columbia	0.1	0.2	26.9	1.4	0.3	16,720	38.1	6.1
Florida	2.2	5.7	24.9	29.6	6.3	13,375	47.4	6.3
Georgia	1.3	3.4	31.1	14.4	3.1	10,844	58.3	6.7
Hawaii	0.2	0.4	24.2	2.7	0.6	16,730	71.4	7.8
Idaho	0.2	0.5	29.1	2.1	0.4	10,587	65.7	6.7
Illinois	1.8	4.6	28.8	20.4	4.3	11,593	40.4	5.4
Indiana	0.7	1.9	24.0	6.3	1.3	8,637	39.9	4.3
Iowa	0.3	0.7	20.3	2.3	0.5	8,104	30.6	3.3
Kansas	0.3	0.8	23.8	2.7	0.6	8,647	32.6	3.9
Kentucky	0.5	1.2	24.6	3.8	0.8	8,345	43.0	4.5
Louisiana	0.4	1.0	18.7	3.5	0.8	9,526	25.6	3.3
Maine	0.2	0.4	25.8	1.6	0.3	9,798	52.9	5.4
Maryland	1.1	2.7	37.9	14.9	3.2	14,162	64.6	8.1
Massachusetts	1.0	2.6	31.7	13.0	2.8	12,805	39.8	5.7
Michigan	1.3	3.4	28.0	12.3	2.6	9,505	46.9	5.3
Minnesota	0.9	2.2	33.7	9.5	2.0	11,016	51.7	6.3
Mississippi	0.2	0.6	18.4	1.9	0.4	8,301	36.5	3.7
Missouri	0.7	1.8	25.5	6.5	1.4	9,303	40.2	4.7
Montana	0.1	0.3	23.4	1.1	0.2	9,890	48.1	5.2
Nebraska	0.2	0.5	23.1	1.6	0.3	8,233	33.3	3.7
Nevada	0.4	1.0	29.5	5.8	1.2	15,502	66.3	8.2
New Hampshire	0.2	0.5	30.7	2.5	0.5	12,142	49.3	6.2
New Jersey	1.4	3.7	33.3	19.0	4.0	13,215	41.4	6.0
New Mexico	0.2	0.5	21.5	2.2	0.5	10,969	47.7	5.2
New York	2.2	5.7	23.7	26.7	5.7	12,206	27.9	4.2
North Carolina	1.2	3.2	29.4	12.5	2.6	10,122	55.0	6.0
North Dakota	0.0	0.1	14.6	0.4	0.1	8,372	19.6	2.3
Ohio	1.5	3.9	26.7	12.6	2.7	8,475	41.8	4.7
Oklahoma	0.3	0.9	21.3	2.7	0.6	7,992	27.4	3.3
Oregon	0.6	1.5	32.5	6.8	1.4	11,885	70.6	7.6
Pennsylvania	1.5	4.0	25.1	14.9	3.2	9,728	36.0	4.5
Rhode Island	0.2	0.4	30.7	1.7	0.4	10,951	50.7	6.1
South Carolina	0.5	1.4	26.2	5.3	1.1	9,959	55.9	5.7
South Dakota	0.1	0.2	14.8	0.5	0.1	9,404	23.7	2.9
Tennessee	0.6	1.5	20.7	6.1	1.3	10,349	39.3	4.5
Texas	2.2	5.7	20.4	21.9	4.6	9,955	24.6	3.4
Utah	0.4	1.0	33.2	4.4	0.9	11,683	71.9	7.4
Vermont	0.1	0.2	24.9	0.7	0.2	9,299	42.2	4.6
Virginia	1.3	3.3	33.6	17.7	3.8	14,094	58.7	7.4
Washington	1.0	2.6	31.0	14.1	3.0	14,262	57.4	7.3
West Virginia	0.1	0.3	15.2	1.1	0.2	8,870	28.7	3.0
Wisconsin	0.8	2.2	29.9	7.2	1.5	8,739	44.6	5.0
Wyoming	0.1	0.1	20.1	0.6	0.1	11,350	23.9	3.5
Other Areas [2]	0.1	0.2	4.9	1.3	0.3	14,796	11.4	1.5

[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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2007

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	41.7	100.0	27.0	542.6	100.0	13,006	48.8	6.3
Alabama	0.5	1.3	22.6	5.2	1.0	9,724	44.6	5.0
Alaska	0.1	0.2	23.6	1.0	0.2	11,972	40.7	5.2
Arizona	0.9	2.2	32.1	13.5	2.5	14,556	73.3	8.7
Arkansas	0.3	0.6	18.0	2.2	0.4	8,697	35.9	4.0
California	5.2	12.5	29.7	107.5	19.8	20,594	72.4	9.7
Colorado	0.9	2.1	35.4	12.1	2.2	13,943	61.8	8.0
Connecticut	0.7	1.6	34.8	8.9	1.6	13,720	33.5	5.6
Delaware	0.1	0.3	31.6	1.8	0.3	12,327	57.0	6.9
District of Columbia	0.1	0.2	27.2	1.5	0.3	17,725	40.8	6.4
Florida	2.5	6.0	25.9	36.9	6.8	14,699	51.0	7.0
Georgia	1.4	3.4	31.1	17.2	3.2	12,078	62.6	7.5
Hawaii	0.2	0.4	24.6	2.9	0.5	17,009	72.7	8.2
Idaho	0.2	0.5	29.0	2.3	0.4	11,174	64.9	7.0
Illinois	1.9	4.5	28.9	23.2	4.3	12,242	42.8	5.9
Indiana	0.8	2.0	25.2	7.2	1.3	8,778	42.0	4.7
Iowa	0.4	0.9	23.6	2.9	0.5	8,002	37.0	4.0
Kansas	0.3	0.8	24.4	3.0	0.6	8,875	35.0	4.2
Kentucky	0.5	1.2	23.3	4.2	0.8	8,480	44.4	4.8
Louisiana	0.4	0.9	17.0	3.7	0.7	10,072	34.4	4.0
Maine	0.2	0.4	24.5	1.7	0.3	9,316	50.8	5.3
Maryland	1.1	2.7	37.8	16.2	3.0	14,602	64.9	8.4
Massachusetts	1.1	2.6	31.7	14.6	2.7	13,251	40.3	6.0
Michigan	1.5	3.6	29.9	15.1	2.8	10,084	53.1	6.1
Minnesota	0.9	2.2	34.1	11.1	2.0	11,914	57.6	7.1
Mississippi	0.2	0.6	17.1	2.1	0.4	8,428	39.5	4.0
Missouri	0.8	1.8	25.3	7.4	1.4	9,759	45.0	5.2
Montana	0.1	0.3	23.7	1.2	0.2	9,883	49.8	5.4
Nebraska	0.2	0.5	23.9	1.9	0.3	8,437	35.9	4.1
Nevada	0.4	1.0	30.5	7.5	1.4	18,191	70.4	9.3
New Hampshire	0.2	0.5	30.7	2.6	0.5	11,753	47.3	6.1
New Jersey	1.5	3.6	33.1	20.7	3.8	13,694	42.6	6.3
New Mexico	0.2	0.5	21.7	2.3	0.4	10,975	49.1	5.5
New York	2.3	5.6	23.7	32.0	5.9	13,614	30.5	4.7
North Carolina	1.3	3.2	28.6	13.8	2.5	10,464	55.1	6.3
North Dakota	0.1	0.1	14.7	0.4	0.1	8,441	23.5	2.7
Ohio	1.6	3.9	26.9	14.2	2.6	8,650	44.0	5.0
Oklahoma	0.4	0.9	21.2	3.1	0.6	8,213	31.2	3.8
Oregon	0.6	1.5	32.1	7.4	1.4	12,079	69.0	7.7
Pennsylvania	1.7	4.0	24.8	16.3	3.0	9,801	37.1	4.7
Rhode Island	0.2	0.4	29.7	1.9	0.4	11,334	52.0	6.4
South Carolina	0.6	1.4	25.3	5.9	1.1	10,264	55.3	5.9
South Dakota	0.1	0.2	15.4	0.6	0.1	9,803	26.7	3.3
Tennessee	0.6	1.5	20.4	7.5	1.4	11,617	43.4	5.2
Texas	2.3	5.5	20.4	24.1	4.4	10,462	29.3	4.0
Utah	0.4	1.0	33.8	4.8	0.9	11,851	69.7	7.5
Vermont	0.1	0.2	25.1	0.8	0.2	9,400	42.7	4.8
Virginia	1.3	3.2	33.3	20.5	3.8	15,375	65.1	8.3
Washington	1.1	2.5	31.5	16.0	2.9	15,063	58.8	7.7
West Virginia	0.1	0.3	13.6	1.1	0.2	9,004	32.1	3.3
Wisconsin	0.9	2.1	30.2	7.9	1.5	8,868	46.2	5.3
Wyoming	0.1	0.1	20.2	0.7	0.1	12,661	26.5	3.8
Other Areas [2]	0.1	0.3	5.9	1.9	0.3	17,756	17.2	2.3

[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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2006

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	40.5	100.0	29.1	481.0	100.0	11,870	47.0	6.1
Alabama	0.5	1.3	25.1	4.5	0.9	8,885	41.2	4.7
Alaska	0.1	0.2	24.2	0.9	0.2	10,882	39.7	5.0
Arizona	0.9	2.2	34.1	11.3	2.3	12,724	62.6	7.6
Arkansas	0.2	0.6	20.1	1.9	0.4	8,093	35.5	3.8
California	5.2	12.7	32.2	98.7	20.5	19,153	71.9	9.5
Colorado	0.8	2.1	37.8	10.9	2.3	12,993	60.6	7.9
Connecticut	0.6	1.6	37.3	7.9	1.6	12,359	34.1	5.6
Delaware	0.1	0.3	33.5	1.5	0.3	11,138	51.0	6.4
District of Columbia	0.1	0.2	28.6	1.4	0.3	16,552	41.2	6.4
Florida	2.4	6.0	27.9	30.2	6.3	12,529	42.5	5.9
Georgia	1.4	3.4	33.4	14.3	3.0	10,528	55.4	6.6
Hawaii	0.2	0.4	25.7	2.5	0.5	15,504	67.4	7.7
Idaho	0.2	0.5	30.9	1.9	0.4	9,751	55.4	6.1
Illinois	1.8	4.6	30.8	21.6	4.5	11,700	44.1	6.0
Indiana	0.8	2.0	26.8	6.6	1.4	8,246	41.2	4.6
Iowa	0.3	0.9	25.4	2.6	0.5	7,518	37.0	4.0
Kansas	0.3	0.8	25.4	2.7	0.6	8,259	34.3	4.1
Kentucky	0.5	1.2	26.5	3.8	0.8	7,931	43.7	4.6
Louisiana	0.4	0.9	19.0	4.2	0.9	11,552	36.4	4.5
Maine	0.2	0.4	27.3	1.5	0.3	8,564	48.0	5.0
Maryland	1.1	2.7	40.0	15.3	3.2	14,077	65.7	8.5
Massachusetts	1.1	2.7	34.3	13.2	2.7	12,247	41.4	5.9
Michigan	1.5	3.7	32.2	14.1	2.9	9,383	52.4	6.0
Minnesota	0.9	2.3	35.8	9.7	2.0	10,638	54.5	6.7
Mississippi	0.2	0.6	19.3	1.9	0.4	7,983	37.4	3.8
Missouri	0.7	1.8	26.8	6.5	1.4	8,930	43.2	5.0
Montana	0.1	0.3	24.9	1.0	0.2	8,831	47.3	5.0
Nebraska	0.2	0.5	25.4	1.7	0.3	7,878	35.8	4.1
Nevada	0.4	1.0	32.8	6.6	1.4	16,532	62.9	8.5
New Hampshire	0.2	0.5	32.8	2.4	0.5	10,873	45.5	5.9
New Jersey	1.5	3.7	35.1	18.2	3.8	12,260	41.8	6.0
New Mexico	0.2	0.5	22.7	2.0	0.4	9,983	45.3	5.1
New York	2.3	5.7	25.7	28.0	5.8	12,162	31.2	4.6
North Carolina	1.3	3.1	31.3	11.7	2.4	9,348	51.1	5.8
North Dakota	0.0	0.1	14.8	0.4	0.1	7,705	22.8	2.5
Ohio	1.6	4.0	29.6	13.3	2.8	8,132	44.0	5.0
Oklahoma	0.4	0.9	23.9	2.8	0.6	7,670	31.4	3.8
Oregon	0.6	1.5	35.1	6.5	1.3	10,847	65.0	7.3
Pennsylvania	1.6	4.0	26.8	14.5	3.0	8,955	36.3	4.5
Rhode Island	0.2	0.4	32.1	1.7	0.4	10,358	49.6	6.1
South Carolina	0.6	1.4	28.3	5.2	1.1	9,351	51.9	5.6
South Dakota	0.1	0.1	15.9	0.5	0.1	8,970	25.1	3.0
Tennessee	0.6	1.5	22.4	6.0	1.3	9,803	36.9	4.5
Texas	2.2	5.4	21.8	21.7	4.5	9,866	28.3	3.8
Utah	0.4	0.9	35.4	3.8	0.8	9,887	60.1	6.5
Vermont	0.1	0.2	26.5	0.7	0.2	8,575	41.1	4.6
Virginia	1.3	3.2	35.5	17.3	3.6	13,463	58.6	7.5
Washington	1.0	2.5	33.5	13.2	2.7	13,038	54.7	7.1
West Virginia	0.1	0.3	15.5	1.0	0.2	8,289	30.4	3.1
Wisconsin	0.9	2.2	32.0	7.2	1.5	8,199	43.8	5.1
Wyoming	0.1	0.1	20.0	0.6	0.1	11,433	23.3	3.5
Other Areas [2]	0.1	0.2	5.8	1.4	0.3	15,640	16.3	2.1

[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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017



## Mortgage Interest Deduction by State, Tax Year 2005

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	39.3	100.0	29.1	414.0	100.0	10,530	44.1	5.6
Alabama	0.5	1.2	25.0	4.1	1.0	8,333	41.4	4.6
Alaska	0.1	0.2	22.9	0.8	0.2	9,842	37.6	4.7
Arizona	0.8	2.1	34.0	9.2	2.2	10,996	56.2	6.8
Arkansas	0.2	0.6	19.7	1.7	0.4	7,621	34.4	3.6
California	5.1	12.9	32.5	82.5	19.9	16,284	64.0	8.5
Colorado	0.8	2.1	38.0	9.6	2.3	11,713	60.0	7.6
Connecticut	0.6	1.6	37.2	6.9	1.7	11,011	32.0	5.2
Delaware	0.1	0.3	33.0	1.3	0.3	9,821	44.0	5.6
District of Columbia	0.1	0.2	28.6	1.2	0.3	14,863	40.3	6.1
Florida	2.3	5.8	27.2	25.8	6.2	11,269	38.3	5.3
Georgia	1.3	3.3	33.5	12.6	3.1	9,633	53.5	6.3
Hawaii	0.2	0.4	25.8	2.2	0.5	13,597	61.1	7.0
Idaho	0.2	0.5	30.7	1.6	0.4	8,553	52.8	5.7
Illinois	1.8	4.6	30.7	17.6	4.2	9,810	39.3	5.2
Indiana	0.8	2.0	26.9	6.6	1.6	8,509	44.5	4.9
Iowa	0.3	0.9	25.0	2.3	0.6	6,905	36.0	3.8
Kansas	0.3	0.8	25.3	2.4	0.6	7,637	34.4	4.0
Kentucky	0.5	1.2	26.3	3.4	0.8	7,270	41.4	4.4
Louisiana	0.3	0.9	19.2	2.6	0.6	7,521	30.3	3.3
Maine	0.2	0.4	27.0	1.3	0.3	7,619	44.0	4.6
Maryland	1.1	2.7	40.0	12.3	3.0	11,502	56.5	7.2
Massachusetts	1.1	2.7	34.2	11.5	2.8	10,939	39.2	5.6
Michigan	1.5	3.8	32.5	13.0	3.1	8,791	49.6	5.8
Minnesota	0.9	2.3	36.5	8.7	2.1	9,743	52.0	6.3
Mississippi	0.2	0.6	19.8	1.6	0.4	6,976	37.2	3.6
Missouri	0.7	1.8	26.9	5.6	1.4	8,031	40.3	4.6
Montana	0.1	0.3	24.5	0.9	0.2	7,841	45.4	4.7
Nebraska	0.2	0.5	24.9	1.5	0.4	7,497	36.7	4.0
Nevada	0.4	1.0	32.6	5.2	1.3	13,923	51.7	7.2
New Hampshire	0.2	0.5	32.1	2.1	0.5	9,830	42.9	5.5
New Jersey	1.5	3.7	35.2	15.8	3.8	10,809	38.8	5.6
New Mexico	0.2	0.5	23.0	1.7	0.4	9,013	45.1	4.9
New York	2.3	5.8	26.0	24.7	6.0	10,931	30.8	4.5
North Carolina	1.2	3.1	31.0	11.1	2.7	9,197	53.4	5.9
North Dakota	0.0	0.1	14.2	0.3	0.1	7,136	22.3	2.4
Ohio	1.6	4.1	29.5	12.1	2.9	7,498	42.7	4.8
Oklahoma	0.4	0.9	24.3	2.6	0.6	7,051	33.1	3.8
Oregon	0.6	1.5	35.3	5.5	1.3	9,544	62.0	6.8
Pennsylvania	1.6	4.0	26.8	12.8	3.1	8,149	34.7	4.3
Rhode Island	0.2	0.4	32.4	1.5	0.4	9,122	45.8	5.6
South Carolina	0.5	1.3	28.1	4.4	1.1	8,344	49.1	5.2
South Dakota	0.1	0.1	15.2	0.5	0.1	8,162	24.2	2.8
Tennessee	0.6	1.5	22.0	5.2	1.3	8,902	35.9	4.2
Texas	2.1	5.3	21.6	19.2	4.6	9,124	28.4	3.8
Utah	0.4	0.9	35.0	3.4	0.8	9,312	61.6	6.6
Vermont	0.1	0.2	26.0	0.6	0.2	7,733	38.5	4.2
Virginia	1.2	3.2	35.1	14.3	3.5	11,514	51.7	6.7
Washington	1.0	2.5	33.2	11.3	2.7	11,589	52.5	6.7
West Virginia	0.1	0.3	14.9	0.8	0.2	7,416	27.2	2.8
Wisconsin	0.9	2.2	32.2	6.3	1.5	7,384	42.0	4.8
Wyoming	0.0	0.1	19.0	0.5	0.1	10,140	24.4	3.3
Other Areas [2]	0.1	0.2	5.3	1.2	0.3	14,617	16.2	2.0

[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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Mortgage Interest Deduction by State, Tax Year 2004

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	38.1	100.0	28.7	372.3	100.0	9,763	44.7	5.5
Alabama	0.5	1.2	24.5	3.5	0.9	7,414	40.4	4.3
Alaska	0.1	0.2	22.2	0.7	0.2	9,344	38.1	4.6
Arizona	0.8	2.1	33.6	7.8	2.1	9,741	57.6	6.6
Arkansas	0.2	0.6	19.2	1.5	0.4	6,832	33.1	3.4
California	5.0	13.0	32.4	71.4	19.2	14,393	62.7	8.1
Colorado	0.8	2.1	37.9	9.6	2.6	11,976	68.5	8.4
Connecticut	0.6	1.6	36.7	6.0	1.6	9,872	31.3	5.0
Delaware	0.1	0.3	32.3	1.1	0.3	8,946	43.8	5.4
District of Columbia	0.1	0.2	28.2	0.9	0.3	12,092	35.5	5.3
Florida	2.1	5.6	26.2	21.9	5.9	10,195	39.5	5.3
Georgia	1.3	3.3	33.5	13.3	3.6	10,482	63.8	7.3
Hawaii	0.2	0.4	25.6	2.0	0.5	12,622	63.0	7.0
Idaho	0.2	0.5	30.4	1.5	0.4	8,156	59.7	5.9
Illinois	1.7	4.6	30.3	16.6	4.5	9,489	40.7	5.3
Indiana	0.8	2.0	26.4	5.7	1.5	7,597	41.3	4.5
Iowa	0.3	0.9	24.7	2.2	0.6	6,568	36.6	3.7
Kansas	0.3	0.8	25.0	2.3	0.6	7,324	36.5	4.0
Kentucky	0.5	1.2	25.8	3.1	0.8	6,873	41.5	4.3
Louisiana	0.3	0.9	17.4	3.2	0.8	9,714	41.2	4.3
Maine	0.2	0.4	26.3	1.1	0.3	6,892	41.5	4.3
Maryland	1.0	2.8	39.8	10.5	2.8	10,022	52.6	6.6
Massachusetts	1.0	2.7	33.6	10.4	2.8	10,082	38.4	5.4
Michigan	1.5	3.8	32.1	12.1	3.3	8,273	48.3	5.5
Minnesota	0.9	2.3	36.0	7.8	2.1	9,009	50.7	6.1
Mississippi	0.2	0.6	18.3	1.4	0.4	6,754	37.3	3.4
Missouri	0.7	1.8	26.2	5.1	1.4	7,565	40.6	4.5
Montana	0.1	0.3	24.0	0.8	0.2	7,257	47.1	4.6
Nebraska	0.2	0.5	24.5	1.4	0.4	6,987	36.3	3.9
Nevada	0.4	0.9	32.7	4.2	1.1	11,802	49.7	6.7
New Hampshire	0.2	0.5	31.3	1.8	0.5	8,989	41.3	5.2
New Jersey	1.4	3.8	34.9	13.9	3.7	9,706	37.1	5.3
New Mexico	0.2	0.5	22.9	1.6	0.4	8,485	48.2	4.9
New York	2.2	5.8	25.7	21.3	5.7	9,572	29.4	4.2
North Carolina	1.2	3.0	30.7	10.5	2.8	9,049	57.0	6.2
North Dakota	0.0	0.1	13.7	0.3	0.1	6,578	22.0	2.3
Ohio	1.6	4.2	29.1	11.3	3.0	7,109	42.2	4.7
Oklahoma	0.4	0.9	24.1	2.3	0.6	6,340	34.9	3.7
Oregon	0.6	1.5	35.1	5.0	1.3	8,868	63.4	6.8
Pennsylvania	1.5	4.0	26.3	12.0	3.2	7,837	36.1	4.3
Rhode Island	0.2	0.4	31.7	1.3	0.3	8,170	42.3	5.1
South Carolina	0.5	1.3	27.8	5.0	1.3	9,782	64.3	6.5
South Dakota	0.1	0.1	14.6	0.4	0.1	7,805	24.7	2.8
Tennessee	0.6	1.5	21.6	4.7	1.3	8,422	35.8	4.1
Texas	2.0	5.3	21.3	17.7	4.7	8,792	31.3	3.9
Utah	0.3	0.9	34.8	3.0	0.8	8,667	68.5	6.7
Vermont	0.1	0.2	25.4	0.6	0.1	7,139	37.9	4.1
Virginia	1.2	3.2	34.7	12.5	3.4	10,328	50.6	6.3
Washington	0.9	2.5	32.8	10.5	2.8	11,142	54.5	6.8
West Virginia	0.1	0.3	14.5	0.8	0.2	6,938	27.5	2.7
Wisconsin	0.8	2.2	31.7	5.7	1.5	6,847	41.3	4.6
Wyoming	0.0	0.1	18.2	0.4	0.1	8,954	25.4	3.2
Other Areas [2]	0.1	0.2	4.8	1.0	0.3	12,718	16.5	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 2011, including any returns filed for tax years preceding 2010.

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.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017