

## Taxes Paid 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>14,701,850</b>	<b>100.0%</b>	<b>9.2%</b>	<b>\$120,297,874,000</b>	<b>100.0%</b>	<b>\$8,182</b>	<b>100.0%</b>	<b>0.8%</b>
Alabama	147,880	1.0%	6.8%	\$974,845,000	0.8%	\$6,592	0.9%	0.6%
Alaska	19,080	0.1%	5.5%	\$119,006,000	0.1%	\$6,237	0.2%	0.4%
Arizona	282,920	1.9%	8.4%	\$1,948,561,000	1.6%	\$6,887	1.8%	0.7%
Arkansas	73,530	0.5%	5.6%	\$519,799,000	0.4%	\$7,069	0.6%	0.5%
California	2,804,920	19.1%	14.9%	\$24,964,015,000	20.8%	\$8,900	16.1%	1.2%
Colorado	330,470	2.2%	11.2%	\$2,560,834,000	2.1%	\$7,749	2.1%	0.8%
Connecticut	211,260	1.4%	11.6%	\$1,931,561,000	1.6%	\$9,143	1.8%	0.9%
Delaware	46,050	0.3%	9.2%	\$345,307,000	0.3%	\$7,499	0.3%	0.8%
District of Columbia	68,960	0.5%	19.9%	\$592,455,000	0.5%	\$8,591	0.4%	1.3%
Florida	771,420	5.2%	7.1%	\$5,399,323,000	4.5%	\$6,999	7.4%	0.5%
Georgia	534,760	3.6%	10.8%	\$4,061,260,000	3.4%	\$7,595	2.6%	1.0%
Hawaii	80,790	0.5%	11.6%	\$621,823,000	0.5%	\$7,697	0.3%	1.1%
Idaho	70,090	0.5%	8.1%	\$534,090,000	0.4%	\$7,620	0.4%	0.7%
Illinois	531,390	3.6%	8.7%	\$4,534,561,000	3.8%	\$8,533	4.1%	0.8%
Indiana	162,680	1.1%	5.0%	\$1,234,389,000	1.0%	\$7,588	1.4%	0.5%
Iowa	91,310	0.6%	6.1%	\$691,436,000	0.6%	\$7,572	0.6%	0.6%
Kansas	89,100	0.6%	6.5%	\$708,725,000	0.6%	\$7,954	0.7%	0.6%
Kentucky	104,780	0.7%	5.2%	\$818,405,000	0.7%	\$7,811	0.7%	0.6%
Louisiana	123,030	0.8%	6.1%	\$828,381,000	0.7%	\$6,733	0.8%	0.6%
Maine	40,950	0.3%	5.7%	\$337,296,000	0.3%	\$8,237	0.3%	0.6%
Maryland	611,160	4.2%	20.0%	\$5,208,125,000	4.3%	\$8,522	2.0%	1.8%
Massachusetts	428,730	2.9%	12.1%	\$3,786,348,000	3.1%	\$8,832	3.5%	0.8%
Michigan	286,540	1.9%	5.9%	\$2,285,116,000	1.9%	\$7,975	2.3%	0.6%
Minnesota	254,030	1.7%	8.9%	\$2,094,108,000	1.7%	\$8,244	1.7%	0.8%
Mississippi	76,700	0.5%	6.0%	\$488,724,000	0.4%	\$6,372	0.4%	0.7%
Missouri	175,130	1.2%	6.1%	\$1,337,211,000	1.1%	\$7,636	1.3%	0.6%
Montana	42,460	0.3%	7.8%	\$326,959,000	0.3%	\$7,700	0.3%	0.7%
Nebraska	58,390	0.4%	6.2%	\$461,681,000	0.4%	\$7,907	0.5%	0.6%
Nevada	125,950	0.9%	8.1%	\$778,452,000	0.6%	\$6,181	1.0%	0.5%
New Hampshire	55,340	0.4%	7.6%	\$457,609,000	0.4%	\$8,269	0.5%	0.6%
New Jersey	616,980	4.2%	13.5%	\$5,654,988,000	4.7%	\$9,166	3.7%	1.1%
New Mexico	56,770	0.4%	5.8%	\$398,158,000	0.3%	\$7,014	0.3%	0.6%
New York	994,670	6.8%	10.1%	\$9,246,119,000	7.7%	\$9,296	8.3%	0.9%
North Carolina	381,320	2.6%	7.8%	\$2,916,191,000	2.4%	\$7,648	2.4%	0.7%
North Dakota	16,990	0.1%	4.6%	\$105,033,000	0.1%	\$6,182	0.2%	0.3%
Ohio	297,790	2.0%	5.2%	\$2,307,123,000	1.9%	\$7,747	2.6%	0.5%
Oklahoma	109,920	0.7%	6.4%	\$760,527,000	0.6%	\$6,919	0.7%	0.6%
Oregon	244,470	1.7%	11.9%	\$2,084,623,000	1.7%	\$8,527	1.1%	1.2%
Pennsylvania	437,780	3.0%	6.8%	\$3,577,610,000	3.0%	\$8,172	3.5%	0.6%
Rhode Island	47,470	0.3%	8.5%	\$400,416,000	0.3%	\$8,435	0.3%	0.9%
South Carolina	181,420	1.2%	7.4%	\$1,360,650,000	1.1%	\$7,500	1.1%	0.7%
South Dakota	19,450	0.1%	4.4%	\$121,340,000	0.1%	\$6,239	0.2%	0.3%
Tennessee	176,170	1.2%	5.4%	\$1,076,201,000	0.9%	\$6,109	1.6%	0.4%
Texas	981,540	6.7%	7.3%	\$7,658,693,000	6.4%	\$7,803	7.9%	0.6%
Utah	199,250	1.4%	13.4%	\$1,622,182,000	1.3%	\$8,141	0.9%	1.1%
Vermont	19,740	0.1%	5.9%	\$164,885,000	0.1%	\$8,353	0.2%	0.6%
Virginia	565,370	3.8%	13.7%	\$4,700,844,000	3.9%	\$8,315	2.7%	1.2%
Washington	413,080	2.8%	11.0%	\$3,211,644,000	2.7%	\$7,775	3.1%	0.7%
West Virginia	26,060	0.2%	3.3%	\$198,434,000	0.2%	\$7,615	0.2%	0.4%
Wisconsin	183,970	1.3%	6.3%	\$1,505,092,000	1.3%	\$8,181	1.4%	0.6%
Wyoming	14,610	0.1%	5.2%	\$84,503,000	0.1%	\$5,784	0.2%	0.3%
Other Areas	17,230	0.1%	2.2%	\$192,213,000	0.2%	\$11,156	0.4%	0.2%

Source: IRS, Statistics of Income Division, Historical Table 2, February 2024; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "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.

[3] 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 taxes paid (N18300), and Taxes paid amount (A18300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Taxes Paid 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>15,433,420</b>	<b>100.0%</b>	<b>9.4%</b>	<b>\$125,548,319,000</b>	<b>100.0%</b>	<b>\$8,135</b>	<b>100.0%</b>	<b>1.0%</b>
Alabama	153,560	1.0%	6.8%	\$993,545,000	0.8%	\$6,470	0.9%	0.7%
Alaska	20,540	0.1%	5.7%	\$124,603,000	0.1%	\$6,066	0.2%	0.5%
Arizona	301,270	2.0%	8.7%	\$2,053,557,000	1.6%	\$6,816	1.8%	0.9%
Arkansas	74,360	0.5%	5.5%	\$529,427,000	0.4%	\$7,120	0.5%	0.6%
California	2,914,440	18.9%	14.9%	\$25,669,071,000	20.4%	\$8,808	16.0%	1.4%
Colorado	351,900	2.3%	12.0%	\$2,710,766,000	2.2%	\$7,703	2.0%	1.1%
Connecticut	226,650	1.5%	12.2%	\$2,061,890,000	1.6%	\$9,097	1.8%	1.1%
Delaware	49,630	0.3%	9.7%	\$371,356,000	0.3%	\$7,482	0.3%	1.0%
District of Columbia	70,710	0.5%	20.0%	\$598,688,000	0.5%	\$8,467	0.4%	1.5%
Florida	813,830	5.3%	7.2%	\$5,674,877,000	4.5%	\$6,973	7.5%	0.7%
Georgia	561,680	3.6%	11.1%	\$4,232,950,000	3.4%	\$7,536	2.5%	1.2%
Hawaii	83,670	0.5%	11.8%	\$635,807,000	0.5%	\$7,599	0.3%	1.3%
Idaho	71,100	0.5%	8.2%	\$538,352,000	0.4%	\$7,572	0.4%	0.9%
Illinois	573,240	3.7%	9.1%	\$4,894,273,000	3.9%	\$8,538	4.0%	1.0%
Indiana	168,630	1.1%	5.1%	\$1,266,636,000	1.0%	\$7,511	1.4%	0.6%
Iowa	95,040	0.6%	6.1%	\$720,422,000	0.6%	\$7,580	0.7%	0.7%
Kansas	94,930	0.6%	6.8%	\$752,270,000	0.6%	\$7,924	0.7%	0.8%
Kentucky	109,880	0.7%	5.3%	\$854,958,000	0.7%	\$7,781	0.8%	0.7%
Louisiana	118,420	0.8%	5.7%	\$784,989,000	0.6%	\$6,629	0.8%	0.7%
Maine	43,750	0.3%	6.1%	\$358,693,000	0.3%	\$8,199	0.3%	0.8%
Maryland	647,780	4.2%	20.7%	\$5,488,790,000	4.4%	\$8,473	2.1%	2.1%
Massachusetts	462,130	3.0%	12.7%	\$4,057,877,000	3.2%	\$8,781	3.4%	1.1%
Michigan	300,420	1.9%	6.0%	\$2,388,768,000	1.9%	\$7,951	2.4%	0.7%
Minnesota	276,030	1.8%	9.5%	\$2,270,107,000	1.8%	\$8,224	1.7%	1.0%
Mississippi	78,110	0.5%	5.9%	\$494,248,000	0.4%	\$6,328	0.4%	0.7%
Missouri	187,740	1.2%	6.2%	\$1,417,029,000	1.1%	\$7,548	1.4%	0.7%
Montana	42,960	0.3%	7.8%	\$327,879,000	0.3%	\$7,632	0.3%	0.9%
Nebraska	60,890	0.4%	6.4%	\$480,174,000	0.4%	\$7,886	0.5%	0.7%
Nevada	127,550	0.8%	8.0%	\$779,569,000	0.6%	\$6,112	1.0%	0.7%
New Hampshire	61,340	0.4%	8.2%	\$505,672,000	0.4%	\$8,244	0.5%	0.8%
New Jersey	654,830	4.2%	13.9%	\$6,021,979,000	4.8%	\$9,196	3.8%	1.4%
New Mexico	58,280	0.4%	5.9%	\$414,250,000	0.3%	\$7,108	0.4%	0.7%
New York	1,020,790	6.6%	10.0%	\$9,396,042,000	7.5%	\$9,205	8.3%	1.1%
North Carolina	409,030	2.7%	8.1%	\$3,099,109,000	2.5%	\$7,577	2.4%	0.9%
North Dakota	17,640	0.1%	4.7%	\$108,373,000	0.1%	\$6,144	0.2%	0.4%
Ohio	312,620	2.0%	5.3%	\$2,391,786,000	1.9%	\$7,651	2.6%	0.6%
Oklahoma	110,710	0.7%	6.2%	\$773,102,000	0.6%	\$6,983	0.7%	0.7%
Oregon	258,220	1.7%	12.4%	\$2,189,510,000	1.7%	\$8,479	1.1%	1.4%
Pennsylvania	467,460	3.0%	7.1%	\$3,821,709,000	3.0%	\$8,175	3.6%	0.8%
Rhode Island	50,970	0.3%	8.8%	\$428,230,000	0.3%	\$8,402	0.3%	1.0%
South Carolina	192,460	1.2%	7.6%	\$1,439,744,000	1.1%	\$7,481	1.1%	0.9%
South Dakota	19,830	0.1%	4.5%	\$123,983,000	0.1%	\$6,252	0.2%	0.4%
Tennessee	182,120	1.2%	5.4%	\$1,096,724,000	0.9%	\$6,022	1.6%	0.5%
Texas	1,003,850	6.5%	7.3%	\$7,842,291,000	6.2%	\$7,812	7.9%	0.8%
Utah	202,330	1.3%	13.5%	\$1,613,329,000	1.3%	\$7,974	0.8%	1.4%
Vermont	21,160	0.1%	6.1%	\$175,761,000	0.1%	\$8,306	0.2%	0.8%
Virginia	613,560	4.0%	14.5%	\$5,075,934,000	4.0%	\$8,273	2.8%	1.4%
Washington	438,260	2.8%	11.4%	\$3,405,204,000	2.7%	\$7,770	3.1%	0.9%
West Virginia	27,670	0.2%	3.4%	\$208,829,000	0.2%	\$7,547	0.3%	0.5%
Wisconsin	195,680	1.3%	6.5%	\$1,606,010,000	1.3%	\$8,207	1.4%	0.8%
Wyoming	15,130	0.1%	5.3%	\$85,560,000	0.1%	\$5,655	0.2%	0.3%
Other Areas	16,940	0.1%	2.2%	\$181,231,000	0.1%	\$10,698	0.3%	0.3%

Source: IRS, Statistics of Income Division, Historical Table 2, December 2022; Tax Policy Center analysis.

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<b>United States, total</b>	<b>17,076,660</b>	<b>100.0%</b>	<b>10.8%</b>	<b>\$138,582,236,000</b>	<b>100.0%</b>	<b>\$8,115</b>	<b>100.0%</b>	<b>1.2%</b>
Alabama	167,720	1.0%	7.9%	\$1,061,255,000	0.8%	\$6,328	0.9%	0.8%
Alaska	24,020	0.1%	6.7%	\$140,872,000	0.1%	\$5,865	0.2%	0.5%
Arizona	340,190	2.0%	10.3%	\$2,271,742,000	1.6%	\$6,678	1.7%	1.0%
Arkansas	83,000	0.5%	6.4%	\$591,142,000	0.4%	\$7,122	0.5%	0.8%
California	3,171,770	18.6%	17.0%	\$27,867,959,000	20.1%	\$8,786	15.5%	1.7%
Colorado	384,130	2.2%	13.4%	\$2,872,970,000	2.1%	\$7,479	2.0%	1.2%
Connecticut	255,260	1.5%	14.2%	\$2,355,161,000	1.7%	\$9,227	1.8%	1.3%
Delaware	54,290	0.3%	11.2%	\$402,110,000	0.3%	\$7,407	0.3%	1.2%
District of Columbia	75,330	0.4%	21.4%	\$634,404,000	0.5%	\$8,422	0.4%	1.7%
Florida	885,710	5.2%	8.3%	\$5,989,427,000	4.3%	\$6,762	7.0%	0.8%
Georgia	604,570	3.5%	12.7%	\$4,540,900,000	3.3%	\$7,511	2.5%	1.4%
Hawaii	95,410	0.6%	13.3%	\$725,118,000	0.5%	\$7,600	0.3%	1.5%
Idaho	73,950	0.4%	9.0%	\$547,005,000	0.4%	\$7,397	0.4%	1.0%
Illinois	654,400	3.8%	10.6%	\$5,616,651,000	4.1%	\$8,583	4.1%	1.2%
Indiana	187,050	1.1%	5.8%	\$1,403,061,000	1.0%	\$7,501	1.4%	0.7%
Iowa	106,160	0.6%	7.1%	\$807,450,000	0.6%	\$7,606	0.7%	0.8%
Kansas	104,870	0.6%	7.7%	\$830,249,000	0.6%	\$7,917	0.7%	0.9%
Kentucky	121,880	0.7%	6.2%	\$951,494,000	0.7%	\$7,807	0.8%	0.8%
Louisiana	143,010	0.8%	7.0%	\$943,758,000	0.7%	\$6,599	0.9%	0.8%
Maine	47,690	0.3%	7.0%	\$390,275,000	0.3%	\$8,184	0.3%	0.9%
Maryland	704,750	4.1%	23.1%	\$5,961,134,000	4.3%	\$8,459	2.1%	2.3%
Massachusetts	502,890	2.9%	14.4%	\$4,445,303,000	3.2%	\$8,840	3.4%	1.3%
Michigan	345,500	2.0%	7.1%	\$2,746,536,000	2.0%	\$7,949	2.4%	0.9%
Minnesota	310,760	1.8%	10.9%	\$2,557,330,000	1.8%	\$8,229	1.8%	1.2%
Mississippi	88,870	0.5%	6.9%	\$553,519,000	0.4%	\$6,228	0.4%	0.8%
Missouri	208,410	1.2%	7.3%	\$1,581,862,000	1.1%	\$7,590	1.4%	0.8%
Montana	46,250	0.3%	8.7%	\$348,420,000	0.3%	\$7,533	0.2%	1.0%
Nebraska	68,600	0.4%	7.4%	\$540,112,000	0.4%	\$7,873	0.4%	0.9%
Nevada	145,820	0.9%	9.5%	\$865,876,000	0.6%	\$5,938	0.9%	0.8%
New Hampshire	67,660	0.4%	9.3%	\$559,469,000	0.4%	\$8,269	0.5%	0.9%
New Jersey	727,560	4.3%	16.1%	\$6,730,133,000	4.9%	\$9,250	3.9%	1.6%
New Mexico	66,110	0.4%	6.9%	\$457,081,000	0.3%	\$6,914	0.4%	0.8%
New York	1,146,630	6.7%	11.7%	\$10,777,640,000	7.8%	\$9,399	8.6%	1.3%
North Carolina	450,250	2.6%	9.4%	\$3,402,975,000	2.5%	\$7,558	2.4%	1.1%
North Dakota	20,340	0.1%	5.5%	\$123,098,000	0.1%	\$6,052	0.2%	0.4%
Ohio	359,470	2.1%	6.2%	\$2,760,842,000	2.0%	\$7,680	2.7%	0.7%
Oklahoma	126,270	0.7%	7.4%	\$873,843,000	0.6%	\$6,920	0.7%	0.8%
Oregon	285,320	1.7%	14.0%	\$2,421,364,000	1.7%	\$8,486	1.1%	1.7%
Pennsylvania	530,790	3.1%	8.4%	\$4,370,609,000	3.2%	\$8,234	3.7%	0.9%
Rhode Island	57,110	0.3%	10.4%	\$481,216,000	0.3%	\$8,426	0.3%	1.2%
South Carolina	208,750	1.2%	8.9%	\$1,550,964,000	1.1%	\$7,430	1.1%	1.0%
South Dakota	21,850	0.1%	5.0%	\$133,040,000	0.1%	\$6,089	0.2%	0.5%
Tennessee	195,620	1.1%	6.2%	\$1,158,310,000	0.8%	\$5,921	1.5%	0.6%
Texas	1,131,170	6.6%	8.5%	\$8,809,679,000	6.4%	\$7,788	8.2%	0.9%
Utah	212,530	1.2%	14.9%	\$1,657,009,000	1.2%	\$7,797	0.8%	1.6%
Vermont	23,000	0.1%	6.9%	\$194,809,000	0.1%	\$8,470	0.2%	0.9%
Virginia	673,810	3.9%	16.6%	\$5,573,470,000	4.0%	\$8,272	2.8%	1.7%
Washington	478,830	2.8%	12.7%	\$3,637,399,000	2.6%	\$7,596	3.0%	1.1%
West Virginia	31,580	0.2%	4.0%	\$238,436,000	0.2%	\$7,550	0.3%	0.6%
Wisconsin	219,020	1.3%	7.5%	\$1,795,708,000	1.3%	\$8,199	1.5%	0.9%
Wyoming	17,270	0.1%	6.2%	\$94,089,000	0.1%	\$5,448	0.2%	0.4%
Other Areas	21,710	0.1%	2.7%	\$225,855,000	0.2%	\$10,403	0.4%	0.3%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "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.

[3] 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 taxes paid (N18300), and Taxes paid amount (A18300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Taxes Paid 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>17,437,760</b>	<b>100.0%</b>	<b>11.4%</b>	<b>\$147,034,337,000</b>	<b>100.0%</b>	<b>\$8,432</b>	<b>100.0%</b>	<b>1.3%</b>
Alabama	174,700	1.0%	8.5%	\$1,085,138,000	0.7%	\$6,211	0.9%	0.9%
Alaska	25,500	0.1%	7.3%	\$149,122,000	0.1%	\$5,848	0.2%	0.6%
Arizona	336,830	1.9%	10.9%	\$2,266,696,000	1.5%	\$6,729	1.6%	1.1%
Arkansas	85,270	0.5%	6.9%	\$623,974,000	0.4%	\$7,318	0.5%	0.8%
California	3,205,940	18.4%	17.6%	\$29,199,462,000	19.9%	\$9,108	15.6%	1.8%
Colorado	371,700	2.1%	13.4%	\$2,806,784,000	1.9%	\$7,551	2.0%	1.2%
Connecticut	267,240	1.5%	15.1%	\$2,598,643,000	1.8%	\$9,724	1.9%	1.5%
Delaware	54,320	0.3%	11.6%	\$406,990,000	0.3%	\$7,492	0.3%	1.2%
District of Columbia	77,640	0.4%	22.2%	\$679,224,000	0.5%	\$8,748	0.4%	1.8%
Florida	887,970	5.1%	8.7%	\$6,111,815,000	4.2%	\$6,883	6.8%	0.8%
Georgia	630,580	3.6%	13.8%	\$4,817,896,000	3.3%	\$7,640	2.5%	1.5%
Hawaii	96,140	0.6%	13.8%	\$752,580,000	0.5%	\$7,828	0.3%	1.6%
Idaho	69,740	0.4%	8.9%	\$514,444,000	0.3%	\$7,377	0.3%	1.0%
Illinois	685,630	3.9%	11.2%	\$6,290,410,000	4.3%	\$9,175	4.4%	1.3%
Indiana	191,340	1.1%	6.1%	\$1,471,780,000	1.0%	\$7,692	1.4%	0.8%
Iowa	109,230	0.6%	7.5%	\$834,202,000	0.6%	\$7,637	0.7%	0.9%
Kansas	107,850	0.6%	8.1%	\$881,468,000	0.6%	\$8,173	0.7%	1.0%
Kentucky	125,790	0.7%	6.5%	\$985,214,000	0.7%	\$7,832	0.8%	0.9%
Louisiana	150,590	0.9%	7.7%	\$982,200,000	0.7%	\$6,522	0.9%	0.8%
Maine	48,800	0.3%	7.3%	\$401,565,000	0.3%	\$8,229	0.3%	1.0%
Maryland	719,210	4.1%	23.9%	\$6,170,677,000	4.2%	\$8,580	2.1%	2.5%
Massachusetts	511,810	2.9%	14.7%	\$4,783,226,000	3.3%	\$9,346	3.5%	1.4%
Michigan	363,450	2.1%	7.6%	\$3,030,739,000	2.1%	\$8,339	2.5%	1.0%
Minnesota	313,330	1.8%	11.2%	\$2,702,832,000	1.8%	\$8,626	1.8%	1.2%
Mississippi	93,480	0.5%	7.6%	\$580,758,000	0.4%	\$6,213	0.4%	0.9%
Missouri	216,380	1.2%	7.7%	\$1,695,201,000	1.2%	\$7,834	1.4%	0.9%
Montana	44,750	0.3%	8.7%	\$336,130,000	0.2%	\$7,511	0.2%	1.1%
Nebraska	68,960	0.4%	7.6%	\$536,295,000	0.4%	\$7,777	0.4%	0.9%
Nevada	141,290	0.8%	9.7%	\$862,849,000	0.6%	\$6,107	0.9%	0.8%
New Hampshire	68,970	0.4%	9.7%	\$576,708,000	0.4%	\$8,362	0.5%	1.0%
New Jersey	754,640	4.3%	16.9%	\$7,296,537,000	5.0%	\$9,669	3.9%	1.8%
New Mexico	67,160	0.4%	7.2%	\$457,210,000	0.3%	\$6,808	0.4%	0.9%
New York	1,206,760	6.9%	12.4%	\$13,322,891,000	9.1%	\$11,040	9.0%	1.5%
North Carolina	471,420	2.7%	10.2%	\$3,622,031,000	2.5%	\$7,683	2.4%	1.2%
North Dakota	19,980	0.1%	5.5%	\$118,065,000	0.1%	\$5,909	0.2%	0.4%
Ohio	373,710	2.1%	6.6%	\$2,945,260,000	2.0%	\$7,881	2.7%	0.8%
Oklahoma	132,440	0.8%	8.1%	\$902,417,000	0.6%	\$6,814	0.7%	0.9%
Oregon	282,810	1.6%	14.4%	\$2,414,305,000	1.6%	\$8,537	1.1%	1.7%
Pennsylvania	551,100	3.2%	8.8%	\$4,581,371,000	3.1%	\$8,313	3.7%	1.0%
Rhode Island	57,190	0.3%	10.6%	\$496,285,000	0.3%	\$8,678	0.3%	1.3%
South Carolina	214,740	1.2%	9.4%	\$1,602,496,000	1.1%	\$7,462	1.0%	1.1%
South Dakota	21,780	0.1%	5.2%	\$136,864,000	0.1%	\$6,284	0.2%	0.5%
Tennessee	199,920	1.1%	6.5%	\$1,184,122,000	0.8%	\$5,923	1.5%	0.6%
Texas	1,129,800	6.5%	8.9%	\$8,843,400,000	6.0%	\$7,827	7.9%	1.0%
Utah	201,160	1.2%	14.8%	\$1,575,074,000	1.1%	\$7,830	0.7%	1.6%
Vermont	23,380	0.1%	7.1%	\$195,256,000	0.1%	\$8,351	0.2%	0.9%
Virginia	703,230	4.0%	17.7%	\$5,886,017,000	4.0%	\$8,370	2.8%	1.8%
Washington	482,440	2.8%	13.3%	\$3,730,417,000	2.5%	\$7,732	2.9%	1.1%
West Virginia	32,860	0.2%	4.3%	\$248,680,000	0.2%	\$7,568	0.3%	0.6%
Wisconsin	222,070	1.3%	7.7%	\$1,868,018,000	1.3%	\$8,412	1.5%	0.9%
Wyoming	17,410	0.1%	6.4%	\$97,295,000	0.1%	\$5,588	0.2%	0.4%
Other Areas	25,470	0.1%	3.4%	\$361,862,000	0.2%	\$14,207	0.4%	0.5%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "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.

[3] 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 taxes paid (N18300), and Taxes paid amount (A18300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Taxes Paid 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>46,595,670</b>	<b>100.0%</b>	<b>30.6%</b>	<b>\$624,144,302,000</b>	<b>100.0%</b>	<b>\$13,395</b>	<b>100.0%</b>	<b>5.7%</b>
Alabama	547,380	1.2%	26.6%	\$3,446,105,000	0.6%	\$6,296	0.9%	2.9%
Alaska	77,500	0.2%	22.2%	\$422,423,000	0.1%	\$5,451	0.2%	1.8%
Arizona	897,020	1.9%	29.7%	\$7,258,016,000	1.2%	\$8,091	1.6%	3.7%
Arkansas	280,290	0.6%	22.7%	\$2,727,818,000	0.4%	\$9,732	0.6%	3.7%
California	6,448,500	13.8%	35.6%	\$131,878,429,000	21.1%	\$20,451	14.8%	8.7%
Colorado	909,460	2.0%	33.5%	\$9,139,551,000	1.5%	\$10,049	1.9%	4.4%
Connecticut	736,010	1.6%	41.7%	\$15,386,357,000	2.5%	\$20,905	1.8%	8.8%
Delaware	151,400	0.3%	32.6%	\$1,494,754,000	0.2%	\$9,873	0.3%	4.8%
District of Columbia	141,860	0.3%	40.7%	\$2,527,592,000	0.4%	\$17,818	0.4%	7.4%
Florida	2,500,360	5.4%	24.6%	\$20,105,180,000	3.2%	\$8,041	7.4%	2.8%
Georgia	1,532,510	3.3%	33.7%	\$15,255,960,000	2.4%	\$9,955	2.5%	5.1%
Hawaii	210,700	0.5%	30.4%	\$2,221,524,000	0.4%	\$10,544	0.4%	4.9%
Idaho	223,630	0.5%	29.3%	\$2,203,550,000	0.4%	\$9,854	0.3%	4.9%
Illinois	1,986,280	4.3%	32.4%	\$27,073,818,000	4.3%	\$13,630	4.2%	5.9%
Indiana	723,290	1.6%	23.1%	\$6,743,764,000	1.1%	\$9,324	1.5%	3.6%
Iowa	447,900	1.0%	30.7%	\$4,882,480,000	0.8%	\$10,901	0.7%	5.3%
Kansas	348,760	0.7%	26.2%	\$3,664,581,000	0.6%	\$10,507	0.7%	4.3%
Kentucky	510,420	1.1%	26.6%	\$5,317,908,000	0.9%	\$10,419	0.8%	4.9%
Louisiana	476,340	1.0%	24.2%	\$3,464,109,000	0.6%	\$7,272	0.9%	3.0%
Maine	180,170	0.4%	27.3%	\$2,198,591,000	0.4%	\$12,203	0.3%	5.7%
Maryland	1,388,890	3.0%	46.5%	\$18,837,462,000	3.0%	\$13,563	2.1%	8.0%
Massachusetts	1,303,480	2.8%	37.7%	\$21,766,816,000	3.5%	\$16,699	3.4%	6.6%
Michigan	1,300,840	2.8%	27.3%	\$13,527,380,000	2.2%	\$10,399	2.5%	4.5%
Minnesota	981,400	2.1%	35.4%	\$13,695,105,000	2.2%	\$13,955	1.8%	6.6%
Mississippi	300,110	0.6%	24.3%	\$1,979,113,000	0.3%	\$6,595	0.4%	3.3%
Missouri	748,850	1.6%	26.6%	\$7,848,391,000	1.3%	\$10,481	1.4%	4.6%
Montana	148,860	0.3%	29.4%	\$1,477,063,000	0.2%	\$9,922	0.2%	4.9%
Nebraska	254,690	0.5%	28.1%	\$3,038,084,000	0.5%	\$11,929	0.5%	5.3%
Nevada	371,730	0.8%	26.2%	\$2,580,109,000	0.4%	\$6,941	0.9%	2.7%
New Hampshire	222,140	0.5%	31.4%	\$2,368,443,000	0.4%	\$10,662	0.5%	4.3%
New Jersey	1,869,510	4.0%	42.1%	\$35,824,079,000	5.7%	\$19,162	4.0%	9.1%
New Mexico	208,830	0.4%	22.6%	\$1,594,125,000	0.3%	\$7,634	0.4%	3.2%
New York	3,418,300	7.3%	35.3%	\$81,368,528,000	13.0%	\$23,804	8.8%	9.7%
North Carolina	1,331,960	2.9%	29.1%	\$13,310,885,000	2.1%	\$9,993	2.3%	4.6%
North Dakota	71,550	0.2%	19.7%	\$479,465,000	0.1%	\$6,701	0.2%	2.0%
Ohio	1,475,450	3.2%	26.3%	\$15,865,336,000	2.5%	\$10,753	2.7%	4.7%
Oklahoma	385,950	0.8%	23.7%	\$3,189,098,000	0.5%	\$8,263	0.8%	3.3%
Oregon	721,390	1.5%	37.2%	\$9,839,798,000	1.6%	\$13,640	1.1%	7.4%
Pennsylvania	1,813,850	3.9%	29.1%	\$21,487,007,000	3.4%	\$11,846	3.7%	5.0%
Rhode Island	178,630	0.4%	33.3%	\$2,330,169,000	0.4%	\$13,045	0.3%	6.5%
South Carolina	626,730	1.3%	28.0%	\$5,877,046,000	0.9%	\$9,377	1.0%	4.4%
South Dakota	75,400	0.2%	18.0%	\$513,682,000	0.1%	\$6,813	0.2%	1.9%
Tennessee	601,210	1.3%	19.8%	\$3,605,351,000	0.6%	\$5,997	1.5%	2.0%
Texas	3,108,900	6.7%	24.8%	\$27,483,671,000	4.4%	\$8,840	8.4%	3.1%
Utah	479,590	1.0%	36.2%	\$4,406,120,000	0.7%	\$9,187	0.7%	4.9%
Vermont	91,070	0.2%	27.7%	\$1,181,276,000	0.2%	\$12,971	0.2%	5.8%
Virginia	1,502,930	3.2%	37.9%	\$18,030,139,000	2.9%	\$11,997	2.8%	5.8%
Washington	1,110,800	2.4%	31.1%	\$9,321,580,000	1.5%	\$8,392	2.8%	3.1%
West Virginia	133,160	0.3%	17.4%	\$1,281,894,000	0.2%	\$9,627	0.3%	3.2%
Wisconsin	910,010	2.0%	31.7%	\$11,046,781,000	1.8%	\$12,139	1.5%	6.0%
Wyoming	59,550	0.1%	21.9%	\$423,940,000	0.1%	\$7,119	0.2%	2.0%
Other Areas	70,120	0.2%	8.9%	\$1,153,856,000	0.2%	\$16,455	0.4%	1.9%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "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.

[3] 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 taxes paid (N18300), and Taxes paid amount (A18300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## Taxes Paid 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	45.1	100.0	30.1	565.9	100.0	12,542	100.0	5.5
Alabama	0.5	1.2	26.2	3.3	0.6	6,094	0.9	2.9
Alaska	0.1	0.2	22.1	0.4	0.1	5,125	0.2	1.7
Arizona	0.9	1.9	29.2	6.6	1.2	7,635	1.6	3.7
Arkansas	0.3	0.6	22.6	2.5	0.4	9,132	0.6	3.7
California	6.3	13.9	35.1	117.4	20.7	18,770	14.9	8.3
Colorado	0.9	2.0	33.3	8.2	1.5	9,332	1.9	4.2
Connecticut	0.7	1.6	41.5	14.3	2.5	19,563	1.9	8.8
Delaware	0.1	0.3	32.3	1.4	0.2	9,434	0.3	4.7
District of Columbia	0.1	0.3	40.1	2.3	0.4	16,582	0.4	7.1
Florida	2.2	4.9	23.1	16.1	2.8	7,218	6.1	2.7
Georgia	1.5	3.3	33.2	13.6	2.4	9,205	2.4	5.0
Hawaii	0.2	0.5	29.9	2.1	0.4	10,124	0.4	4.8
Idaho	0.2	0.5	28.8	2.0	0.3	9,225	0.3	4.7
Illinois	1.9	4.3	31.5	23.6	4.2	12,262	4.5	5.4
Indiana	0.7	1.6	23.1	6.4	1.1	8,914	1.5	3.6
Iowa	0.4	1.0	30.1	4.5	0.8	10,218	0.7	5.0
Kansas	0.3	0.8	25.8	3.3	0.6	9,571	0.7	4.0
Kentucky	0.5	1.1	26.4	5.1	0.9	10,117	0.8	4.9
Louisiana	0.5	1.1	24.5	3.2	0.6	6,707	1.0	2.9
Maine	0.2	0.4	27.5	2.1	0.4	11,482	0.3	5.5
Maryland	1.4	3.0	46.3	17.9	3.2	13,089	2.2	8.0
Massachusetts	1.3	2.8	37.3	19.9	3.5	15,632	3.4	6.6
Michigan	1.3	2.8	27.0	12.8	2.3	10,057	2.6	4.5
Minnesota	1.0	2.1	35.3	12.7	2.2	13,102	1.9	6.5
Mississippi	0.3	0.7	23.9	1.9	0.3	6,415	0.4	3.2
Missouri	0.7	1.6	26.5	7.4	1.3	10,083	1.5	4.5
Montana	0.1	0.3	28.8	1.4	0.2	9,364	0.2	4.8
Nebraska	0.3	0.6	27.9	2.8	0.5	11,114	0.5	5.1
Nevada	0.4	0.8	25.6	2.2	0.4	6,219	0.9	2.5
New Hampshire	0.2	0.5	31.4	2.2	0.4	10,236	0.5	4.3
New Jersey	1.8	4.1	41.7	33.1	5.8	18,092	4.1	8.9
New Mexico	0.2	0.5	22.7	1.5	0.3	7,253	0.4	3.2
New York	3.3	7.4	34.8	72.7	12.9	21,779	8.7	9.5
North Carolina	1.3	2.9	29.5	13.0	2.3	9,780	2.4	4.8
North Dakota	0.1	0.2	19.0	0.4	0.1	6,211	0.2	1.8
Ohio	1.5	3.2	26.2	15.0	2.6	10,250	2.9	4.6
Oklahoma	0.4	0.8	23.7	3.0	0.5	7,859	0.8	3.3
Oregon	0.7	1.5	36.7	8.9	1.6	12,853	1.1	7.2
Pennsylvania	1.8	4.0	29.0	20.5	3.6	11,426	3.9	5.1
Rhode Island	0.2	0.4	33.1	2.2	0.4	12,472	0.3	6.4
South Carolina	0.6	1.4	27.9	5.6	1.0	9,037	1.0	4.5
South Dakota	0.1	0.2	17.6	0.5	0.1	6,469	0.2	1.9
Tennessee	0.6	1.3	19.8	3.4	0.6	5,780	1.6	2.0
Texas	2.8	6.3	23.4	22.7	4.0	8,010	7.7	2.9
Utah	0.5	1.0	36.0	4.0	0.7	8,530	0.7	4.7
Vermont	0.1	0.2	27.8	1.1	0.2	12,579	0.2	5.9
Virginia	1.5	3.3	37.7	17.0	3.0	11,509	2.8	5.8
Washington	1.1	2.4	30.5	8.3	1.5	7,824	2.9	3.0
West Virginia	0.1	0.3	17.3	1.2	0.2	9,247	0.3	3.2
Wisconsin	0.9	2.0	31.5	10.6	1.9	11,838	1.6	6.0
Wyoming	0.1	0.1	21.9	0.4	0.1	6,318	0.2	2.0
Other Areas [2]	0.1	0.2	8.9	1.7	0.3	24,415	0.5	2.6

[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:**

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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; Tax Policy Center analysis.

## Taxes Paid 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	44.3	100.0	29.6	552.7	100.0	12,471	100.0	5.4
Alabama	0.5	1.2	25.8	3.1	0.6	5,919	0.9	2.8
Alaska	0.1	0.2	21.4	0.4	0.1	4,932	0.2	1.5
Arizona	0.8	1.9	28.4	6.1	1.1	7,404	1.5	3.6
Arkansas	0.3	0.6	22.3	2.5	0.5	9,116	0.5	3.7
California	6.1	13.8	34.4	112.6	20.4	18,438	14.5	8.1
Colorado	0.9	1.9	32.5	7.7	1.4	9,017	1.9	4.1
Connecticut	0.7	1.6	41.3	14.3	2.6	19,665	2.0	8.5
Delaware	0.1	0.3	31.6	1.3	0.2	9,195	0.3	4.6
District of Columbia	0.1	0.3	39.8	2.3	0.4	16,443	0.4	7.0
Florida	2.2	4.9	22.5	16.0	2.9	7,373	6.5	2.6
Georgia	1.5	3.3	32.8	13.4	2.4	9,159	2.4	5.0
Hawaii	0.2	0.5	29.1	2.0	0.4	9,906	0.3	4.7
Idaho	0.2	0.5	28.0	1.8	0.3	8,863	0.3	4.6
Illinois	1.9	4.3	31.3	24.1	4.4	12,524	4.5	5.5
Indiana	0.7	1.6	22.8	6.2	1.1	8,756	1.5	3.6
Iowa	0.4	1.0	29.5	4.4	0.8	10,164	0.7	5.0
Kansas	0.3	0.8	25.5	3.2	0.6	9,425	0.8	3.8
Kentucky	0.5	1.1	26.0	4.9	0.9	9,955	0.8	4.8
Louisiana	0.5	1.0	23.0	3.1	0.6	6,742	1.0	2.8
Maine	0.2	0.4	27.6	2.0	0.4	11,432	0.3	5.7
Maryland	1.4	3.1	45.7	17.5	3.2	12,931	2.1	7.9
Massachusetts	1.3	2.8	36.9	19.5	3.5	15,572	3.4	6.5
Michigan	1.3	2.8	26.5	12.1	2.2	9,648	2.5	4.3
Minnesota	0.9	2.1	34.7	12.3	2.2	12,954	1.8	6.3
Mississippi	0.3	0.7	23.3	1.8	0.3	6,303	0.4	3.1
Missouri	0.7	1.6	26.1	7.2	1.3	9,886	1.4	4.4
Montana	0.1	0.3	28.2	1.3	0.2	9,358	0.2	4.7
Nebraska	0.2	0.6	27.6	2.8	0.5	11,088	0.5	5.0
Nevada	0.3	0.8	24.6	2.0	0.4	5,989	0.8	2.4
New Hampshire	0.2	0.5	30.9	2.2	0.4	10,121	0.5	4.4
New Jersey	1.8	4.1	41.2	32.2	5.8	17,850	4.0	8.8
New Mexico	0.2	0.5	22.5	1.5	0.3	7,091	0.4	3.1
New York	3.3	7.5	34.5	73.6	13.3	22,169	9.0	9.4
North Carolina	1.3	2.9	29.0	12.4	2.2	9,587	2.3	4.7
North Dakota	0.1	0.2	18.5	0.5	0.1	6,865	0.3	1.8
Ohio	1.5	3.3	26.1	15.2	2.8	10,445	2.8	4.7
Oklahoma	0.4	0.9	24.0	3.2	0.6	8,201	0.8	3.3
Oregon	0.7	1.5	36.0	8.5	1.5	12,617	1.0	7.2
Pennsylvania	1.8	4.0	28.6	20.0	3.6	11,248	3.9	4.9
Rhode Island	0.2	0.4	32.8	2.2	0.4	12,434	0.3	6.5
South Carolina	0.6	1.3	27.3	5.2	0.9	8,765	1.0	4.4
South Dakota	0.1	0.2	16.9	0.4	0.1	6,098	0.2	1.7
Tennessee	0.6	1.3	19.3	3.2	0.6	5,612	1.5	1.9
Texas	2.8	6.2	22.8	21.6	3.9	7,824	8.3	2.7
Utah	0.4	1.0	35.3	3.7	0.7	8,291	0.7	4.7
Vermont	0.1	0.2	27.3	1.1	0.2	12,408	0.2	5.8
Virginia	1.5	3.3	37.3	16.5	3.0	11,288	2.8	5.7
Washington	1.0	2.3	29.9	7.6	1.4	7,403	2.6	2.9
West Virginia	0.1	0.3	17.0	1.3	0.2	9,463	0.3	3.2
Wisconsin	0.9	2.0	31.0	10.3	1.9	11,653	1.5	5.9
Wyoming	0.1	0.1	21.6	0.4	0.1	6,307	0.2	1.8
Other Areas [2]	0.1	0.1	8.8	2.3	0.4	35,297	0.7	3.0

[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:**

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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

## Taxes Paid 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	43.6	100.0	29.5	515.9	100.0	11,846	100.0	5.3
Alabama	0.5	1.2	25.9	3.0	0.6	5,631	0.9	2.8
Alaska	0.1	0.2	21.4	0.4	0.1	4,789	0.2	1.5
Arizona	0.8	1.8	28.2	5.6	1.1	7,021	1.5	3.5
Arkansas	0.3	0.6	22.6	2.4	0.5	8,816	0.6	3.7
California	5.9	13.5	33.9	101.1	19.6	17,148	14.1	7.9
Colorado	0.8	1.9	32.5	7.1	1.4	8,599	1.9	4.0
Connecticut	0.7	1.6	41.0	13.6	2.6	18,940	2.1	8.3
Delaware	0.1	0.3	31.7	1.2	0.2	8,801	0.3	4.5
District of Columbia	0.1	0.3	39.2	2.0	0.4	15,452	0.4	6.8
Florida	2.1	4.8	22.2	14.6	2.8	6,984	6.3	2.6
Georgia	1.4	3.3	32.5	12.4	2.4	8,696	2.4	4.9
Hawaii	0.2	0.5	29.1	1.8	0.3	9,016	0.3	4.5
Idaho	0.2	0.4	27.9	1.6	0.3	8,301	0.3	4.4
Illinois	2.0	4.6	32.3	25.5	4.9	12,878	4.5	6.0
Indiana	0.7	1.6	23.1	5.9	1.1	8,306	1.5	3.5
Iowa	0.4	1.0	29.2	4.1	0.8	9,636	0.7	4.7
Kansas	0.3	0.8	25.7	3.1	0.6	9,110	0.8	3.8
Kentucky	0.5	1.1	26.0	4.6	0.9	9,389	0.8	4.7
Louisiana	0.5	1.0	22.7	3.1	0.6	6,693	1.1	2.6
Maine	0.2	0.4	27.5	1.9	0.4	10,885	0.3	5.6
Maryland	1.3	3.0	45.0	16.5	3.2	12,443	2.1	7.7
Massachusetts	1.2	2.8	36.7	18.1	3.5	14,761	3.4	6.3
Michigan	1.2	2.8	26.5	11.4	2.2	9,198	2.5	4.3
Minnesota	0.9	2.2	34.9	11.5	2.2	12,236	1.8	6.2
Mississippi	0.3	0.7	22.8	1.8	0.3	6,207	0.5	3.0
Missouri	0.7	1.7	26.0	6.7	1.3	9,374	1.4	4.3
Montana	0.1	0.3	27.9	1.2	0.2	8,897	0.2	4.5
Nebraska	0.2	0.6	27.7	2.7	0.5	10,791	0.5	4.8
Nevada	0.3	0.7	24.2	1.9	0.4	5,877	0.8	2.4
New Hampshire	0.2	0.5	31.1	2.1	0.4	9,672	0.5	4.3
New Jersey	1.8	4.1	41.0	30.6	5.9	17,183	4.1	8.7
New Mexico	0.2	0.5	22.6	1.4	0.3	6,885	0.4	3.1
New York	3.3	7.5	34.1	68.4	13.3	21,038	9.1	9.1
North Carolina	1.3	2.9	29.0	11.5	2.2	9,071	2.2	4.7
North Dakota	0.1	0.1	17.6	0.4	0.1	6,880	0.3	1.6
Ohio	1.5	3.4	26.4	14.7	2.9	10,026	2.9	4.7
Oklahoma	0.4	0.9	23.8	3.1	0.6	7,877	0.9	3.2
Oregon	0.7	1.5	35.6	7.7	1.5	11,824	1.0	7.0
Pennsylvania	1.8	4.1	28.7	19.0	3.7	10,743	3.9	4.9
Rhode Island	0.2	0.4	32.8	2.1	0.4	12,139	0.3	6.4
South Carolina	0.6	1.3	26.9	4.7	0.9	8,255	0.9	4.2
South Dakota	0.1	0.2	17.1	0.4	0.1	5,751	0.2	1.6
Tennessee	0.6	1.3	19.6	3.1	0.6	5,316	1.5	1.9
Texas	2.7	6.1	22.3	20.3	3.9	7,594	8.9	2.5
Utah	0.4	1.0	35.3	3.4	0.7	7,807	0.6	4.5
Vermont	0.1	0.2	27.4	1.0	0.2	11,844	0.2	5.6
Virginia	1.4	3.3	37.1	15.5	3.0	10,778	2.8	5.5
Washington	1.0	2.3	30.0	7.1	1.4	7,077	2.6	2.9
West Virginia	0.1	0.3	17.0	1.2	0.2	9,011	0.3	3.0
Wisconsin	0.9	2.0	31.5	10.0	1.9	11,272	1.5	6.0
Wyoming	0.1	0.1	21.6	0.3	0.1	5,754	0.2	1.6
Other Areas [2]	0.1	0.1	8.9	1.0	0.2	15,893	0.4	1.7

[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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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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, Individual Master File System, September 2016; and Tax Policy Center calculations.



## Taxes Paid 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	44.2	100.0	30.2	507.7	100.0	11,483	100.0	5.6
Alabama	0.5	1.2	26.7	3.0	0.6	5,576	1.0	2.9
Alaska	0.1	0.2	22.2	0.4	0.1	4,687	0.3	1.6
Arizona	0.8	1.8	29.0	5.6	1.1	6,850	1.5	3.7
Arkansas	0.3	0.6	23.1	2.5	0.5	8,786	0.6	4.0
California	5.9	13.3	34.3	96.6	19.0	16,420	13.8	8.2
Colorado	0.8	1.9	33.6	7.0	1.4	8,318	1.8	4.3
Connecticut	0.7	1.6	41.7	13.6	2.7	18,620	2.2	8.7
Delaware	0.1	0.3	32.6	1.2	0.2	8,495	0.3	4.7
District of Columbia	0.1	0.3	39.4	2.1	0.4	15,732	0.4	7.5
Florida	2.1	4.8	22.8	14.2	2.8	6,700	6.1	2.7
Georgia	1.4	3.3	33.2	12.0	2.4	8,289	2.4	5.1
Hawaii	0.2	0.5	29.5	1.7	0.3	8,726	0.3	4.6
Idaho	0.2	0.4	28.5	1.6	0.3	7,962	0.3	4.6
Illinois	2.0	4.6	33.0	25.4	5.0	12,595	4.6	6.4
Indiana	0.7	1.6	23.7	5.7	1.1	7,943	1.5	3.6
Iowa	0.4	1.0	29.8	4.1	0.8	9,577	0.8	5.0
Kansas	0.4	0.8	27.3	3.5	0.7	9,668	0.8	4.5
Kentucky	0.5	1.1	26.6	4.6	0.9	9,081	0.8	4.9
Louisiana	0.5	1.0	23.0	3.1	0.6	6,627	1.2	2.8
Maine	0.2	0.4	28.4	1.9	0.4	10,648	0.3	5.9
Maryland	1.3	3.0	45.2	16.2	3.2	12,143	2.2	7.9
Massachusetts	1.2	2.8	37.4	17.6	3.5	14,262	3.4	6.7
Michigan	1.3	2.9	27.2	11.4	2.3	9,022	2.6	4.5
Minnesota	1.0	2.2	36.1	11.1	2.2	11,583	1.8	6.4
Mississippi	0.3	0.7	23.2	1.8	0.3	6,103	0.5	3.1
Missouri	0.7	1.7	27.1	6.8	1.3	9,113	1.5	4.6
Montana	0.1	0.3	28.5	1.2	0.2	8,499	0.2	4.7
Nebraska	0.2	0.6	28.3	2.6	0.5	10,591	0.5	5.2
Nevada	0.3	0.7	24.9	1.9	0.4	5,713	0.8	2.5
New Hampshire	0.2	0.5	32.1	2.1	0.4	9,398	0.5	4.6
New Jersey	1.8	4.1	41.4	29.9	5.9	16,682	4.2	8.9
New Mexico	0.2	0.5	23.3	1.4	0.3	6,695	0.4	3.2
New York	3.3	7.4	34.6	66.9	13.2	20,489	9.1	9.6
North Carolina	1.4	3.1	31.4	12.7	2.5	9,334	2.2	5.5
North Dakota	0.1	0.2	18.6	0.5	0.1	7,744	0.3	2.1
Ohio	1.5	3.5	27.6	15.5	3.1	10,147	2.9	5.2
Oklahoma	0.4	0.9	24.4	3.0	0.6	7,630	0.9	3.3
Oregon	0.6	1.5	36.2	7.2	1.4	11,151	1.0	7.1
Pennsylvania	1.8	4.1	29.3	18.8	3.7	10,431	3.9	5.1
Rhode Island	0.2	0.4	33.7	2.0	0.4	11,737	0.3	6.7
South Carolina	0.6	1.3	27.9	4.8	0.9	8,182	1.0	4.5
South Dakota	0.1	0.2	17.2	0.4	0.1	5,693	0.2	1.7
Tennessee	0.6	1.4	20.6	3.1	0.6	5,204	1.5	2.1
Texas	2.7	6.1	22.5	19.4	3.8	7,254	8.7	2.6
Utah	0.4	1.0	36.0	3.3	0.6	7,633	0.6	4.8
Vermont	0.1	0.2	27.7	1.0	0.2	11,399	0.2	5.8
Virginia	1.4	3.3	37.8	15.2	3.0	10,472	2.9	5.7
Washington	1.0	2.3	31.0	6.9	1.4	6,750	2.5	3.1
West Virginia	0.1	0.3	17.5	1.2	0.2	8,502	0.3	3.1
Wisconsin	0.9	2.1	33.0	10.6	2.1	11,481	1.6	6.7
Wyoming	0.1	0.1	21.9	0.4	0.1	6,494	0.2	2.0
Other Areas [2]	0.1	0.2	10.4	1.1	0.2	14,828	0.4	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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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, Individual Master File System, September 2015; and Tax Policy Center calculations.

## Taxes Paid 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	45.5	100.0	31.3	485.0	100.0	10,670	100.0	5.3
Alabama	0.6	1.4	28.0	3.1	0.6	5,334	1.0	2.9
Alaska	0.1	0.3	23.4	0.4	0.1	4,576	0.3	1.7
Arizona	0.8	1.9	30.7	5.6	1.2	6,629	1.5	3.7
Arkansas	0.3	0.8	24.1	2.4	0.5	8,041	0.6	3.8
California	5.9	11.7	34.9	86.2	17.8	14,598	13.7	7.3
Colorado	0.9	1.7	35.3	6.7	1.4	7,796	1.8	4.1
Connecticut	0.7	1.2	42.6	13.1	2.7	17,657	2.1	8.2
Delaware	0.1	0.3	33.8	1.2	0.2	8,143	0.3	4.6
District of Columbia	0.1	0.2	39.9	1.9	0.4	14,400	0.4	6.7
Florida	2.2	6.4	24.0	13.9	2.9	6,302	6.1	2.6
Georgia	1.5	3.0	34.2	11.7	2.4	7,885	2.4	5.0
Hawaii	0.2	0.5	30.4	1.7	0.3	8,219	0.3	4.5
Idaho	0.2	0.5	30.3	1.5	0.3	7,425	0.3	4.5
Illinois	2.1	4.2	34.2	24.9	5.1	12,006	4.6	6.2
Indiana	0.8	2.1	25.3	5.8	1.2	7,534	1.5	3.7
Iowa	0.4	1.0	30.9	4.0	0.8	8,965	0.8	4.8
Kansas	0.4	0.9	29.7	3.9	0.8	9,821	0.8	4.9
Kentucky	0.5	1.3	28.0	4.5	0.9	8,547	0.8	4.8
Louisiana	0.5	1.4	23.8	3.0	0.6	6,358	1.2	2.8
Maine	0.2	0.4	29.8	1.9	0.4	10,127	0.3	5.9
Maryland	1.3	2.0	46.6	15.7	3.2	11,759	2.2	7.7
Massachusetts	1.2	2.3	38.3	16.7	3.4	13,331	3.2	6.4
Michigan	1.3	3.2	28.9	11.2	2.3	8,406	2.6	4.4
Minnesota	1.0	1.8	37.6	10.5	2.2	10,681	1.9	6.1
Mississippi	0.3	0.9	24.0	1.8	0.4	5,881	0.5	3.1
Missouri	0.8	1.9	28.6	6.6	1.4	8,496	1.5	4.5
Montana	0.1	0.3	29.5	1.1	0.2	7,882	0.2	4.5
Nebraska	0.3	0.6	29.5	2.5	0.5	9,838	0.5	4.9
Nevada	0.3	0.9	26.5	1.8	0.4	5,243	0.8	2.4
New Hampshire	0.2	0.5	33.4	2.0	0.4	8,940	0.5	4.5
New Jersey	1.8	3.0	42.3	28.8	5.9	15,826	4.1	8.6
New Mexico	0.2	0.6	24.4	1.4	0.3	6,237	0.4	3.1
New York	3.3	6.5	35.4	62.3	12.8	18,768	8.8	8.9
North Carolina	1.4	3.0	32.8	12.6	2.6	8,915	2.2	5.5
North Dakota	0.1	0.2	19.8	0.5	0.1	7,084	0.3	2.0
Ohio	1.6	3.8	29.2	15.5	3.2	9,622	3.0	5.2
Oklahoma	0.4	1.1	25.5	3.0	0.6	7,311	1.0	3.2
Oregon	0.7	1.2	37.3	6.8	1.4	10,336	0.9	6.9
Pennsylvania	1.9	4.2	30.3	18.7	3.9	10,048	4.0	5.0
Rhode Island	0.2	0.4	34.7	2.0	0.4	11,293	0.3	6.6
South Carolina	0.6	1.4	29.0	4.6	1.0	7,687	0.9	4.5
South Dakota	0.1	0.3	18.4	0.4	0.1	5,401	0.2	1.7
Tennessee	0.6	2.0	22.2	3.1	0.6	4,878	1.5	2.1
Texas	2.7	8.0	23.7	19.2	3.9	6,984	8.6	2.6
Utah	0.4	0.8	37.3	3.1	0.6	7,062	0.6	4.5
Vermont	0.1	0.2	28.8	1.0	0.2	10,555	0.2	5.6
Virginia	1.5	2.6	38.7	14.8	3.0	9,993	3.0	5.5
Washington	1.1	2.2	32.8	6.9	1.4	6,471	2.5	3.1
West Virginia	0.1	0.5	18.2	1.2	0.2	8,239	0.3	3.1
Wisconsin	1.0	1.9	34.5	10.5	2.2	10,910	1.6	6.6
Wyoming	0.1	0.2	21.9	0.4	0.1	5,324	0.3	1.2
Other Areas [2]	0.1	0.5	11.5	1.1	0.2	14,259	0.5	1.8

[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.

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## NOTES:

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2014; and Tax Policy Center calculations.

## Taxes Paid 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	46.6	100.0	31.8	468.6	100.0	10,060	100.0	5.6
Alabama	0.6	1.4	28.5	3.0	0.6	5,046	1.0	3.0
Alaska	0.1	0.3	23.8	0.4	0.1	4,486	0.3	1.8
Arizona	0.9	1.9	31.7	5.5	1.2	6,177	1.6	3.9
Arkansas	0.3	0.8	24.5	2.2	0.5	7,413	0.6	3.9
California	6.0	11.7	35.2	81.1	17.3	13,506	13.3	7.6
Colorado	0.9	1.7	36.8	6.5	1.4	7,324	1.8	4.3
Connecticut	0.8	1.2	43.0	12.3	2.6	16,355	2.2	8.4
Delaware	0.2	0.3	34.7	1.2	0.2	7,627	0.3	4.7
District of Columbia	0.1	0.2	39.4	1.7	0.4	12,979	0.4	6.7
Florida	2.3	6.6	23.5	13.6	2.9	5,945	6.0	2.8
Georgia	1.6	3.2	33.3	11.6	2.5	7,459	2.4	5.2
Hawaii	0.2	0.5	31.0	1.5	0.3	7,512	0.3	4.5
Idaho	0.2	0.5	31.8	1.5	0.3	6,888	0.3	4.8
Illinois	2.1	4.2	34.6	23.4	5.0	11,047	4.6	6.3
Indiana	0.8	2.1	26.6	5.7	1.2	7,067	1.5	3.8
Iowa	0.5	1.0	31.7	3.7	0.8	8,225	0.8	4.9
Kansas	0.4	0.9	30.5	3.7	0.8	9,242	0.8	5.1
Kentucky	0.5	1.3	28.9	4.4	0.9	8,138	0.9	5.0
Louisiana	0.5	1.4	22.9	2.6	0.6	5,622	1.1	2.6
Maine	0.2	0.4	30.8	1.9	0.4	9,716	0.3	6.2
Maryland	1.4	1.9	47.7	15.4	3.3	11,374	2.3	7.9
Massachusetts	1.3	2.2	39.2	16.2	3.5	12,719	3.3	6.7
Michigan	1.4	3.2	30.0	11.1	2.4	7,889	2.6	4.7
Minnesota	1.0	1.8	38.7	10.0	2.1	9,957	1.8	6.4
Mississippi	0.3	0.9	23.3	1.7	0.4	5,504	0.5	3.1
Missouri	0.8	1.9	29.7	6.4	1.4	7,958	1.5	4.7
Montana	0.1	0.3	30.1	1.1	0.2	7,314	0.2	4.7
Nebraska	0.3	0.6	30.2	2.4	0.5	9,169	0.5	5.2
Nevada	0.4	0.9	27.6	1.8	0.4	4,987	0.8	2.7
New Hampshire	0.2	0.5	34.4	2.0	0.4	8,603	0.5	4.7
New Jersey	1.8	3.0	42.7	28.3	6.0	15,342	4.3	9.0
New Mexico	0.2	0.6	25.2	1.4	0.3	6,023	0.4	3.3
New York	3.4	6.4	35.8	61.0	13.0	18,157	9.0	9.4
North Carolina	1.4	2.9	33.6	12.2	2.6	8,477	2.2	5.7
North Dakota	0.1	0.2	20.9	0.5	0.1	6,576	0.3	2.3
Ohio	1.7	3.8	30.4	15.2	3.2	9,105	3.0	5.5
Oklahoma	0.4	1.1	26.2	2.9	0.6	6,851	0.9	3.4
Oregon	0.7	1.2	38.3	6.7	1.4	9,907	0.9	7.2
Pennsylvania	1.9	4.2	30.7	18.0	3.8	9,496	4.1	5.2
Rhode Island	0.2	0.4	35.9	2.0	0.4	10,874	0.3	6.9
South Carolina	0.6	1.4	29.5	4.5	1.0	7,260	0.9	4.6
South Dakota	0.1	0.3	19.1	0.4	0.1	4,936	0.2	1.8
Tennessee	0.7	2.0	23.0	3.1	0.7	4,713	1.5	2.2
Texas	2.8	7.8	24.1	18.7	4.0	6,772	8.4	2.8
Utah	0.4	0.8	38.3	2.9	0.6	6,598	0.6	4.8
Vermont	0.1	0.2	29.7	0.9	0.2	9,795	0.2	5.7
Virginia	1.5	2.6	39.7	14.4	3.1	9,538	3.1	5.7
Washington	1.1	2.2	34.0	6.8	1.5	6,217	2.4	3.4
West Virginia	0.1	0.5	18.7	1.2	0.3	8,114	0.4	3.2
Wisconsin	1.0	1.9	35.7	10.3	2.2	10,393	1.6	6.9
Wyoming	0.1	0.2	23.3	0.3	0.1	4,791	0.2	1.8
Other Areas [2]	0.1	0.8	11.7	1.2	0.3	9,552	0.5	2.2

[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.

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## NOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2014; and Tax Policy Center calculations.

## Taxes Paid 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	46.9	100.0	32.5	449.7	100.0	9,594	100.0	5.6
Alabama	0.6	1.5	28.3	3.0	0.7	4,973	1.1	3.0
Alaska	0.1	0.3	24.3	0.4	0.1	4,386	0.3	1.9
Arizona	0.9	1.9	33.7	5.6	1.2	6,055	1.5	3.9
Arkansas	0.3	0.9	24.7	2.1	0.5	7,046	0.6	3.7
California	6.0	11.6	36.2	78.2	17.4	12,962	13.3	7.6
Colorado	0.9	1.6	38.2	6.3	1.4	6,936	1.8	4.4
Connecticut	0.8	1.2	43.7	11.7	2.6	15,479	2.3	8.0
Delaware	0.2	0.3	35.5	1.1	0.2	7,236	0.3	4.6
District of Columbia	0.1	0.2	39.4	1.6	0.4	12,516	0.4	6.7
Florida	2.4	6.7	24.7	13.9	3.1	5,832	6.0	3.0
Georgia	1.6	3.2	34.1	11.5	2.6	7,335	2.5	5.3
Hawaii	0.2	0.5	31.4	1.5	0.3	7,185	0.3	4.4
Idaho	0.2	0.5	32.9	1.4	0.3	6,532	0.3	4.8
Illinois	2.1	4.2	34.2	19.2	4.3	9,274	4.7	5.3
Indiana	0.8	2.1	27.4	5.5	1.2	6,718	1.5	3.8
Iowa	0.5	1.0	32.4	3.5	0.8	7,817	0.8	4.9
Kansas	0.4	0.9	31.2	3.6	0.8	8,743	0.8	5.0
Kentucky	0.5	1.3	29.3	4.3	1.0	7,853	0.9	4.9
Louisiana	0.5	1.4	23.3	2.7	0.6	5,726	1.2	2.7
Maine	0.2	0.4	31.4	1.8	0.4	9,303	0.3	6.1
Maryland	1.3	1.9	48.4	15.0	3.3	11,149	2.4	7.9
Massachusetts	1.3	2.2	40.0	15.3	3.4	11,946	3.3	6.5
Michigan	1.5	3.2	31.5	11.1	2.5	7,628	2.5	4.9
Minnesota	1.0	1.8	39.8	9.5	2.1	9,306	1.8	6.2
Mississippi	0.3	0.9	23.2	1.6	0.4	5,480	0.6	3.1
Missouri	0.8	1.9	30.8	6.4	1.4	7,742	1.5	4.7
Montana	0.1	0.3	30.5	1.0	0.2	6,906	0.2	4.6
Nebraska	0.3	0.6	30.8	2.3	0.5	8,714	0.5	5.1
Nevada	0.4	0.9	29.8	1.8	0.4	4,880	0.8	2.8
New Hampshire	0.2	0.5	35.8	2.0	0.4	8,362	0.5	4.8
New Jersey	1.9	3.0	43.3	27.9	6.2	15,007	4.3	9.0
New Mexico	0.2	0.6	25.5	1.3	0.3	5,777	0.4	3.3
New York	3.3	6.4	35.9	57.4	12.8	17,271	9.1	9.1
North Carolina	1.4	2.9	34.4	11.7	2.6	8,118	2.2	5.7
North Dakota	0.1	0.2	20.7	0.4	0.1	6,227	0.2	2.3
Ohio	1.7	3.8	31.2	14.6	3.3	8,613	2.9	5.5
Oklahoma	0.4	1.1	26.7	2.7	0.6	6,344	0.9	3.4
Oregon	0.7	1.2	39.0	6.3	1.4	9,327	0.9	7.2
Pennsylvania	1.9	4.3	31.0	17.5	3.9	9,211	4.1	5.2
Rhode Island	0.2	0.4	36.4	1.9	0.4	10,441	0.3	6.8
South Carolina	0.6	1.4	30.2	4.3	1.0	6,970	0.9	4.6
South Dakota	0.1	0.3	20.2	0.4	0.1	4,803	0.2	1.9
Tennessee	0.7	2.0	23.7	3.1	0.7	4,527	1.5	2.2
Texas	2.7	7.6	24.7	18.1	4.0	6,664	8.0	2.9
Utah	0.4	0.8	39.3	2.9	0.6	6,397	0.6	4.9
Vermont	0.1	0.2	30.2	0.9	0.2	9,417	0.2	5.8
Virginia	1.5	2.6	40.6	14.0	3.1	9,246	3.1	5.7
Washington	1.1	2.2	35.3	6.7	1.5	5,995	2.4	3.5
West Virginia	0.1	0.5	18.7	1.1	0.3	7,756	0.4	3.2
Wisconsin	1.0	1.9	36.5	10.0	2.2	10,011	1.6	7.0
Wyoming	0.1	0.2	24.9	0.3	0.1	4,792	0.2	1.9
Other Areas [2]	0.1	0.7	10.9	1.2	0.3	9,996	0.6	2.2

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2012; and Tax Policy Center calculations.

## Taxes Paid 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	46.7	100.0	33.0	443.5	100.0	9,498	100.0	5.7
Alabama	0.6	1.4	29.2	3.1	0.7	5,117	1.1	3.2
Alaska	0.1	0.3	24.8	0.4	0.1	4,332	0.3	1.9
Arizona	0.9	1.9	35.4	5.9	1.3	6,282	1.5	4.4
Arkansas	0.3	0.9	24.4	2.1	0.5	7,240	0.6	3.9
California	6.1	11.6	37.0	75.7	17.1	12,486	13.1	7.6
Colorado	0.9	1.6	39.0	6.2	1.4	6,840	1.7	4.5
Connecticut	0.7	1.2	43.8	11.1	2.5	14,863	2.2	8.2
Delaware	0.2	0.3	35.8	1.1	0.2	7,170	0.3	4.6
District of Columbia	0.1	0.2	40.4	1.6	0.4	12,683	0.4	6.9
Florida	2.5	6.3	28.1	14.8	3.3	5,934	6.0	3.3
Georgia	1.6	3.1	36.3	11.8	2.7	7,333	2.5	5.6
Hawaii	0.2	0.5	32.3	1.5	0.3	7,116	0.4	4.5
Idaho	0.2	0.5	33.1	1.5	0.3	6,772	0.3	4.9
Illinois	2.1	4.2	34.2	19.0	4.3	9,269	4.7	5.4
Indiana	0.8	2.1	27.0	5.4	1.2	6,810	1.5	3.9
Iowa	0.4	1.0	30.4	3.3	0.7	7,779	0.8	4.7
Kansas	0.4	0.9	30.1	3.5	0.8	8,840	0.8	5.1
Kentucky	0.5	1.3	28.7	4.2	0.9	7,914	0.9	5.0
Louisiana	0.5	1.4	24.0	3.0	0.7	6,347	1.2	3.1
Maine	0.2	0.4	30.5	1.8	0.4	9,307	0.3	6.1
Maryland	1.3	1.9	48.8	14.9	3.4	11,097	2.4	8.1
Massachusetts	1.3	2.2	40.0	14.9	3.3	11,720	3.2	6.8
Michigan	1.5	3.2	32.1	11.5	2.6	7,876	2.5	5.3
Minnesota	1.0	1.8	39.5	9.3	2.1	9,286	1.8	6.4
Mississippi	0.3	0.9	23.8	1.6	0.4	5,569	0.5	3.2
Missouri	0.8	1.9	30.2	6.3	1.4	7,727	1.6	4.7
Montana	0.1	0.3	29.7	1.0	0.2	6,934	0.2	4.6
Nebraska	0.3	0.6	29.6	2.2	0.5	8,810	0.5	5.2
Nevada	0.4	0.9	32.9	2.1	0.5	5,071	0.9	3.1
New Hampshire	0.2	0.5	35.3	1.9	0.4	8,283	0.5	4.9
New Jersey	1.9	3.0	43.8	27.2	6.1	14,655	4.4	9.1
New Mexico	0.2	0.6	25.6	1.3	0.3	5,704	0.5	3.3
New York	3.3	6.4	36.4	56.0	12.6	16,897	9.2	9.3
North Carolina	1.4	2.9	34.6	11.6	2.6	8,124	2.2	5.8
North Dakota	0.1	0.2	19.6	0.4	0.1	6,710	0.2	2.5
Ohio	1.7	3.8	30.7	14.2	3.2	8,565	2.9	5.5
Oklahoma	0.4	1.1	26.8	2.8	0.6	6,547	0.9	3.6
Oregon	0.7	1.2	39.2	6.2	1.4	9,095	0.9	7.2
Pennsylvania	1.8	4.3	30.4	17.0	3.8	9,237	4.1	5.2
Rhode Island	0.2	0.4	36.6	1.9	0.4	10,446	0.3	7.1
South Carolina	0.6	1.4	30.7	4.3	1.0	6,977	1.0	4.8
South Dakota	0.1	0.3	19.1	0.4	0.1	4,787	0.2	1.9
Tennessee	0.7	2.0	23.7	3.0	0.7	4,546	1.5	2.3
Texas	2.6	7.6	24.6	17.8	4.0	6,704	7.9	3.0
Utah	0.4	0.8	39.4	2.9	0.7	6,513	0.6	4.9
Vermont	0.1	0.2	29.6	0.9	0.2	9,667	0.2	5.9
Virginia	1.5	2.6	40.7	13.8	3.1	9,229	3.1	5.9
Washington	1.1	2.2	35.3	6.8	1.5	6,092	2.4	3.6
West Virginia	0.1	0.6	18.3	1.1	0.2	7,772	0.4	3.2
Wisconsin	1.0	1.9	35.6	9.6	2.2	9,918	1.6	6.9
Wyoming	0.1	0.2	24.2	0.3	0.1	4,729	0.2	1.9
Other Areas [2]	0.1	0.7	12.4	1.1	0.3	8,514	0.6	2.3

[1] "Income tax" includes the "alternative minimum tax (AMT)" and is reported after the subtraction of all tax credits except 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. Income tax represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury and excludes the effects of the earned income credit and any items in the payments section of form 1040 on final taxes owed.

[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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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 2010, including any returns filed for tax years preceding 2009.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total 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 respective years' "Individual Income Tax Returns," Publication 1304.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010.

## Taxes Paid 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	48.8	100.0	34.0	503.9	100.0	10,321	100.0	6.2
Alabama	0.6	1.4	30.2	3.3	0.7	5,223	1.0	3.3
Alaska	0.1	0.3	24.9	0.4	0.1	4,329	0.3	1.9
Arizona	1.0	1.9	37.1	6.4	1.3	6,393	1.5	4.5
Arkansas	0.3	0.9	25.0	2.2	0.4	7,277	0.6	4.1
California	6.2	11.5	37.8	85.2	16.9	13,677	12.9	8.3
Colorado	0.9	1.6	40.1	6.8	1.3	7,234	1.7	4.7
Connecticut	0.8	1.2	44.2	12.1	2.4	15,755	2.3	8.4
Delaware	0.2	0.3	36.5	1.2	0.2	7,521	0.3	4.8
District of Columbia	0.1	0.2	41.1	1.7	0.3	13,928	0.3	7.7
Florida	2.7	6.2	30.7	17.8	3.5	6,525	6.0	3.8
Georgia	1.6	3.0	37.8	12.3	2.4	7,661	2.4	5.7
Hawaii	0.2	0.5	32.9	1.6	0.3	7,508	0.4	4.8
Idaho	0.2	0.5	34.6	1.7	0.3	7,240	0.3	5.4
Illinois	2.2	4.3	35.2	20.1	4.0	9,362	4.9	5.4
Indiana	0.9	2.1	28.3	5.9	1.2	6,864	1.5	4.1
Iowa	0.4	1.0	31.1	3.4	0.7	7,670	0.7	4.7
Kansas	0.4	0.9	30.5	3.7	0.7	9,166	0.8	5.2
Kentucky	0.6	1.3	29.9	4.8	0.9	8,499	0.9	5.5
Louisiana	0.5	1.4	24.4	3.9	0.8	8,059	1.3	3.7
Maine	0.2	0.4	31.2	1.9	0.4	9,663	0.3	6.4
Maryland	1.4	1.9	49.3	16.2	3.2	11,866	2.2	8.8
Massachusetts	1.3	2.2	40.3	15.9	3.2	12,321	3.1	7.0
Michigan	1.6	3.2	34.2	12.7	2.5	8,049	2.5	5.5
Minnesota	1.0	1.8	40.6	10.1	2.0	9,701	1.8	6.7
Mississippi	0.3	0.9	24.5	1.8	0.4	5,867	0.5	3.5
Missouri	0.9	1.9	31.2	7.3	1.5	8,576	1.6	5.3
Montana	0.1	0.3	30.4	1.1	0.2	7,358	0.2	5.0
Nebraska	0.3	0.6	30.1	2.3	0.5	8,953	0.5	5.3
Nevada	0.4	0.9	35.4	2.3	0.5	5,164	0.8	3.3
New Hampshire	0.2	0.5	35.7	2.0	0.4	8,256	0.5	4.9
New Jersey	1.9	3.0	44.3	29.3	5.8	15,352	4.4	9.3
New Mexico	0.2	0.6	26.0	1.4	0.3	5,929	0.4	3.4
New York	3.4	6.4	37.2	61.2	12.1	17,889	9.2	9.7
North Carolina	1.5	2.9	35.6	12.8	2.5	8,585	2.2	6.1
North Dakota	0.1	0.2	19.9	0.4	0.1	6,777	0.2	2.6
Ohio	1.8	3.9	32.2	16.0	3.2	8,929	2.9	5.9
Oklahoma	0.5	1.1	28.0	3.0	0.6	6,711	1.0	3.7
Oregon	0.7	1.2	39.8	6.9	1.4	9,872	0.9	7.7
Pennsylvania	1.9	4.3	31.1	21.0	4.2	11,013	4.0	6.3
Rhode Island	0.2	0.4	37.1	2.0	0.4	10,597	0.3	7.1
South Carolina	0.6	1.4	31.6	4.6	0.9	7,168	0.9	5.0
South Dakota	0.1	0.3	19.3	0.4	0.1	5,221	0.2	2.1
Tennessee	0.7	2.0	24.7	3.2	0.6	4,522	1.5	2.4
Texas	2.7	7.5	25.0	18.4	3.6	6,800	8.5	2.9
Utah	0.5	0.8	39.6	3.2	0.6	7,035	0.6	5.3
Vermont	0.1	0.2	30.4	1.0	0.2	9,966	0.2	6.1
Virginia	1.5	2.6	41.0	15.0	3.0	9,793	2.9	6.3
Washington	1.1	2.2	35.7	8.0	1.6	7,019	2.4	4.1
West Virginia	0.1	0.5	18.9	1.1	0.2	7,524	0.4	3.2
Wisconsin	1.0	1.9	36.9	11.0	2.2	10,775	1.6	7.6
Wyoming	0.1	0.2	24.6	0.3	0.1	5,045	0.3	1.9
Other Areas [2]	0.4	1.3	23.5	2.9	0.6	6,915	1.1	3.3

[1] "Income tax" includes the "alternative minimum tax (AMT)" and is after the subtraction of all tax credits except 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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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 2009, including any returns filed for tax years preceding 2008.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total 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 respective years' "Individual Income Tax Returns," Publication 1304.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010.

## Taxes Paid 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	51.0	100.0	33.0	494.1	100.0	9,686	100.0	5.8
Alabama	0.7	1.5	27.7	3.2	0.7	4,984	1.0	3.2
Alaska	0.1	0.2	25.3	0.4	0.1	3,933	0.2	1.8
Arizona	1.1	1.9	36.7	7.1	1.4	6,670	1.7	4.6
Arkansas	0.3	0.9	22.6	2.2	0.4	6,849	0.5	3.9
California	6.5	11.4	36.9	86.5	17.5	13,333	13.3	7.8
Colorado	1.0	1.6	39.7	7.9	1.6	8,089	1.8	5.2
Connecticut	0.8	1.2	42.4	11.8	2.4	14,918	2.4	7.5
Delaware	0.2	0.3	35.6	1.2	0.2	7,236	0.3	4.6
District of Columbia	0.1	0.2	39.6	1.7	0.3	13,791	0.3	7.3
Florida	3.0	6.3	30.6	18.6	3.8	6,265	6.5	3.5
Georgia	1.7	2.9	36.9	13.1	2.6	7,765	2.5	5.7
Hawaii	0.2	0.4	32.2	1.6	0.3	7,150	0.4	4.5
Idaho	0.2	0.5	33.5	1.7	0.3	7,052	0.3	5.1
Illinois	2.3	4.2	34.4	21.9	4.4	9,701	4.9	5.6
Indiana	0.9	2.1	29.0	6.4	1.3	6,783	1.5	4.2
Iowa	0.5	1.0	30.0	3.3	0.7	7,188	0.7	4.6
Kansas	0.4	0.9	30.1	3.6	0.7	8,608	0.8	5.0
Kentucky	0.6	1.4	27.6	4.4	0.9	7,370	0.9	4.9
Louisiana	0.5	1.4	21.7	2.5	0.5	5,436	1.0	2.7
Maine	0.2	0.5	28.9	1.9	0.4	9,014	0.3	6.1
Maryland	1.4	1.9	47.6	16.1	3.3	11,509	2.3	8.3
Massachusetts	1.3	2.2	38.9	15.8	3.2	11,779	3.2	6.5
Michigan	1.7	3.2	34.4	13.1	2.7	7,612	2.6	5.3
Minnesota	1.1	1.8	39.7	9.8	2.0	9,043	1.7	6.3
Mississippi	0.3	0.9	22.1	1.7	0.3	5,418	0.5	3.3
Missouri	0.9	1.9	30.0	7.2	1.5	7,960	1.5	5.1
Montana	0.2	0.3	29.6	1.0	0.2	6,889	0.2	4.7
Nebraska	0.3	0.6	29.6	2.3	0.5	8,585	0.5	5.2
Nevada	0.5	0.9	35.3	2.8	0.6	5,972	1.0	3.5
New Hampshire	0.3	0.5	34.8	2.0	0.4	7,766	0.5	4.6
New Jersey	2.0	3.0	42.8	32.0	6.5	16,322	4.4	9.7
New Mexico	0.2	0.6	25.4	1.4	0.3	5,676	0.4	3.3
New York	3.5	6.4	35.5	58.8	11.9	16,685	9.4	8.7
North Carolina	1.6	3.0	33.8	13.3	2.7	8,587	2.2	6.1
North Dakota	0.1	0.2	19.3	0.4	0.1	6,357	0.2	2.7
Ohio	1.9	4.0	31.6	16.4	3.3	8,481	2.9	5.8
Oklahoma	0.5	1.1	27.1	3.1	0.6	6,433	0.9	3.8
Oregon	0.7	1.2	38.1	8.1	1.6	11,180	1.0	8.4
Pennsylvania	2.0	4.3	30.0	18.2	3.7	9,069	3.9	5.3
Rhode Island	0.2	0.4	35.0	2.0	0.4	10,193	0.3	6.8
South Carolina	0.7	1.5	29.9	4.8	1.0	7,169	1.0	4.9
South Dakota	0.1	0.3	19.1	0.4	0.1	4,492	0.2	1.9
Tennessee	0.7	2.0	23.7	3.3	0.7	4,385	1.6	2.3
Texas	2.7	7.3	24.1	17.9	3.6	6,577	7.4	2.9
Utah	0.5	0.8	39.5	3.3	0.7	6,955	0.6	5.1
Vermont	0.1	0.2	29.7	1.0	0.2	9,336	0.2	5.7
Virginia	1.6	2.6	39.1	14.5	2.9	9,218	2.8	5.9
Washington	1.2	2.2	35.2	8.3	1.7	7,028	2.4	4.0
West Virginia	0.2	0.6	16.4	1.1	0.2	6,992	0.3	3.1
Wisconsin	1.1	1.9	36.3	10.1	2.0	9,378	1.5	6.8
Wyoming	0.1	0.2	23.8	0.3	0.1	4,997	0.2	1.8
Other Areas [2]	0.4	1.1	22.8	2.4	0.5	5,920	1.0	2.9

\* - Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed and adjusted gross income.

[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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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 2008, including any returns filed for tax years preceding 2007.

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, Individual Master File System, May 2009; and Tax Policy Center calculations.

## Taxes Paid 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	Deduction as share of state AGI
United States [1]	49.4	100.0	35.4	473.6	100.0	9,595	100.0	6.0
Alabama	0.6	1.5	30.8	3.0	0.6	4,834	1.1	3.1
Alaska	0.1	0.2	25.8	0.4	0.1	4,019	0.2	2.0
Arizona	1.0	1.9	38.9	6.4	1.4	6,361	1.8	4.3
Arkansas	0.3	0.9	25.3	1.9	0.4	6,372	0.5	3.8
California	6.4	11.5	39.7	92.0	19.4	14,481	13.4	8.9
Colorado	0.9	1.6	42.2	6.4	1.4	6,844	1.8	4.6
Connecticut	0.8	1.2	45.2	10.7	2.3	13,773	2.3	7.5
Delaware	0.2	0.3	37.5	1.1	0.2	7,244	0.3	4.6
District of Columbia	0.1	0.2	42.4	1.5	0.3	12,136	0.3	6.9
Florida	2.8	6.2	32.4	18.0	3.8	6,409	6.9	3.5
Georgia	1.6	2.9	39.4	11.7	2.5	7,247	2.5	5.4
Hawaii	0.2	0.5	33.6	1.5	0.3	7,125	0.4	4.6
Idaho	0.2	0.5	35.7	1.6	0.3	6,984	0.3	5.0
Illinois	2.2	4.3	36.8	20.5	4.3	9,322	4.8	5.7
Indiana	0.9	2.1	30.8	6.2	1.3	6,783	1.6	4.3
Iowa	0.4	1.0	32.2	3.0	0.6	6,835	0.7	4.6
Kansas	0.4	0.9	31.3	3.3	0.7	8,275	0.8	5.0
Kentucky	0.6	1.3	31.4	4.1	0.9	7,116	0.9	4.9
Louisiana	0.5	1.4	24.2	2.6	0.6	5,700	1.1	2.8
Maine	0.2	0.5	32.2	1.8	0.4	8,772	0.3	6.1
Maryland	1.4	2.0	50.1	14.0	3.0	10,308	2.3	7.7
Massachusetts	1.3	2.3	41.9	14.8	3.1	11,217	3.1	6.6
Michigan	1.7	3.3	36.8	12.2	2.6	7,141	2.6	5.2
Minnesota	1.1	1.8	41.4	9.2	1.9	8,685	1.7	6.3
Mississippi	0.3	0.9	24.9	1.6	0.3	5,287	0.5	3.3
Missouri	0.9	2.0	31.8	6.1	1.3	7,107	1.5	4.7
Montana	0.1	0.3	31.2	1.0	0.2	6,557	0.2	4.7
Nebraska	0.3	0.6	31.5	2.2	0.5	8,375	0.5	5.4
Nevada	0.5	0.9	37.2	2.3	0.5	5,055	1.0	2.9
New Hampshire	0.2	0.5	37.1	1.9	0.4	7,564	0.5	4.6
New Jersey	1.9	3.0	45.3	26.2	5.5	13,673	4.3	8.7
New Mexico	0.2	0.6	26.5	1.3	0.3	5,570	0.4	3.3
New York	3.4	6.4	38.4	60.5	12.8	17,589	8.8	10.0
North Carolina	1.5	2.9	36.9	11.8	2.5	7,960	2.2	5.8
North Dakota	0.1	0.2	19.7	0.4	0.1	5,933	0.2	2.6
Ohio	1.9	4.0	34.8	16.6	3.5	8,648	3.0	6.2
Oklahoma	0.5	1.1	30.6	3.1	0.6	6,503	0.9	4.1
Oregon	0.7	1.2	41.5	6.5	1.4	9,199	1.0	7.3
Pennsylvania	2.0	4.3	32.4	16.8	3.5	8,577	3.9	5.2
Rhode Island	0.2	0.4	37.9	2.0	0.4	10,042	0.3	7.0
South Carolina	0.6	1.4	33.3	4.6	1.0	7,030	1.0	5.0
South Dakota	0.1	0.3	19.6	0.3	0.1	4,256	0.2	1.8
Tennessee	0.7	2.0	25.8	3.2	0.7	4,504	1.6	2.4
Texas	2.6	7.2	25.6	19.2	4.1	7,460	7.5	3.4
Utah	0.4	0.8	41.1	2.9	0.6	6,581	0.6	5.1
Vermont	0.1	0.2	31.3	0.9	0.2	8,957	0.2	5.7
Virginia	1.5	2.6	41.7	15.1	3.2	9,984	2.9	6.5
Washington	1.1	2.2	37.4	6.5	1.4	5,735	2.4	3.5
West Virginia	0.1	0.6	18.7	1.0	0.2	6,710	0.3	3.0
Wisconsin	1.1	2.0	38.4	9.5	2.0	9,024	1.6	6.7
Wyoming	0.1	0.2	23.6	0.3	0.1	4,875	0.2	1.7
Other Areas [2]	0.4	1.1	24.1	2.1	0.4	5,506	0.9	3.1

[1] U.S. totals include (a) substitutes for returns, whereby the Internal Revenue Service constructs returns for certain nonfilers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e. "taxable income," and (b) returns of nonresident or departing aliens.

[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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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 2007, including any returns filed for tax years preceding 2006.

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 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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008; and Tax Policy Center calculations.



## Taxes Paid 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	Deduction as share of state AGI
United States	47.9	100.0	35.4	420.4	100.0	8,769	100.0	5.7
Alabama	0.6	1.4	30.8	2.7	0.6	4,520	1.0	3.1
Alaska	0.1	0.3	24.4	0.3	0.1	3,756	0.2	1.9
Arizona	1.0	1.8	38.7	5.7	1.4	6,003	1.8	4.2
Arkansas	0.3	0.9	24.9	1.8	0.4	6,191	0.5	3.7
California	6.2	11.5	39.9	74.7	17.8	12,026	13.7	7.7
Colorado	0.9	1.6	42.3	6.7	1.6	7,323	1.7	5.3
Connecticut	0.8	1.2	45.0	10.2	2.4	13,468	2.3	7.7
Delaware	0.1	0.3	36.9	1.0	0.2	7,008	0.3	4.5
District of Columbia	0.1	0.2	42.5	1.4	0.3	11,731	0.3	7.1
Florida	2.7	6.2	32.0	14.8	3.5	5,492	7.2	3.1
Georgia	1.6	2.9	39.6	10.6	2.5	6,849	2.5	5.3
Hawaii	0.2	0.5	33.5	1.5	0.4	7,341	0.4	4.9
Idaho	0.2	0.5	35.4	1.4	0.3	6,477	0.3	5.0
Illinois	2.1	4.3	36.7	18.1	4.3	8,455	4.8	5.4
Indiana	0.9	2.1	31.0	5.9	1.4	6,633	1.6	4.4
Iowa	0.4	1.0	31.9	2.8	0.7	6,590	0.7	4.6
Kansas	0.4	0.9	31.3	2.9	0.7	7,406	0.7	4.8
Kentucky	0.6	1.3	31.2	3.8	0.9	6,932	0.9	5.0
Louisiana	0.5	1.3	26.0	2.2	0.5	4,690	0.9	2.8
Maine	0.2	0.5	31.8	1.7	0.4	8,542	0.3	6.1
Maryland	1.3	2.0	50.0	13.2	3.1	9,833	2.3	7.7
Massachusetts	1.3	2.3	41.8	13.9	3.3	10,784	3.1	6.7
Michigan	1.7	3.4	37.2	11.7	2.8	6,921	2.8	5.2
Minnesota	1.0	1.8	42.2	8.7	2.1	8,428	1.8	6.3
Mississippi	0.3	0.9	26.4	1.5	0.4	4,780	0.5	3.3
Missouri	0.8	1.9	31.9	5.7	1.4	6,840	1.5	4.6
Montana	0.1	0.3	30.9	0.9	0.2	6,408	0.2	4.8
Nebraska	0.3	0.6	31.0	2.0	0.5	7,821	0.4	5.2
Nevada	0.4	0.9	36.7	2.1	0.5	4,923	1.1	2.9
New Hampshire	0.2	0.5	36.2	1.7	0.4	7,247	0.5	4.5
New Jersey	1.9	3.1	45.3	26.5	6.3	14,079	4.3	9.4
New Mexico	0.2	0.6	26.8	1.2	0.3	5,478	0.4	3.5
New York	3.4	6.4	38.9	49.3	11.7	14,552	8.6	8.9
North Carolina	1.4	2.9	36.5	10.8	2.6	7,629	2.2	5.8
North Dakota	0.1	0.2	19.0	0.3	0.1	5,596	0.1	2.5
Ohio	1.9	4.0	34.6	14.9	3.5	7,889	3.0	5.9
Oklahoma	0.5	1.1	31.0	2.8	0.7	5,992	0.8	4.2
Oregon	0.7	1.2	41.6	5.9	1.4	8,634	1.0	7.3
Pennsylvania	1.9	4.3	32.4	17.3	4.1	9,099	3.9	5.8
Rhode Island	0.2	0.4	38.2	1.9	0.5	9,878	0.3	7.2
South Carolina	0.6	1.4	33.0	4.2	1.0	6,763	1.0	5.0
South Dakota	0.1	0.3	18.9	0.3	0.1	4,063	0.2	1.7
Tennessee	0.7	2.0	25.4	2.9	0.7	4,229	1.5	2.3
Texas	2.5	7.2	25.4	17.0	4.0	6,876	7.2	3.4
Utah	0.4	0.8	40.4	2.6	0.6	6,129	0.6	5.0
Vermont	0.1	0.2	30.7	0.8	0.2	8,407	0.2	5.4
Virginia	1.5	2.6	41.1	12.0	2.9	8,257	3.0	5.6
Washington	1.1	2.2	36.8	6.0	1.4	5,542	2.3	3.5
West Virginia	0.1	0.6	18.0	0.9	0.2	6,372	0.3	2.9
Wisconsin	1.0	2.0	38.7	9.0	2.1	8,722	1.6	6.8
Wyoming	0.1	0.2	22.5	0.2	0.1	4,301	0.2	1.7
Other Areas [14]	0.4	1.2	22.9	1.9	0.5	5,268	0.8	3.1

## NOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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 2006, including any returns filed for tax years preceding 2005.

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 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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007; and Tax Policy Center calculations.

## Taxes Paid 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	Deduction as share of state AGI
United States	46.5	100.0	34.9	373.2	100.0	8,032	100.0	5.5
Alabama	0.6	1.4	30.0	2.4	0.6	4,208	1.0	3.0
Alaska	0.1	0.3	23.7	0.3	0.1	3,486	0.2	1.8
Arizona	0.9	1.8	38.2	4.9	1.3	5,392	1.6	4.2
Arkansas	0.3	0.9	24.3	1.6	0.4	5,914	0.5	3.7
California	6.1	11.5	39.6	64.7	17.3	10,652	13.7	7.3
Colorado	0.9	1.6	42.2	5.1	1.4	5,732	1.7	4.4
Connecticut	0.7	1.3	44.3	9.0	2.4	12,201	2.3	7.4
Delaware	0.1	0.3	36.2	0.9	0.2	6,257	0.3	4.2
District of Columbia	0.1	0.2	42.3	1.2	0.3	10,404	0.3	6.8
Florida	2.5	6.1	31.0	13.4	3.6	5,280	6.6	3.2
Georgia	1.5	2.8	39.3	10.5	2.8	7,100	2.5	5.8
Hawaii	0.2	0.5	33.4	1.2	0.3	6,038	0.4	4.3
Idaho	0.2	0.5	35.1	1.2	0.3	5,859	0.3	4.9
Illinois	2.1	4.3	36.4	15.5	4.2	7,420	4.9	5.0
Indiana	0.9	2.2	30.3	5.1	1.4	5,919	1.7	4.0
Iowa	0.4	1.0	31.7	2.7	0.7	6,402	0.7	4.7
Kansas	0.4	0.9	30.8	2.6	0.7	6,922	0.7	4.7
Kentucky	0.5	1.3	30.6	3.6	1.0	6,759	0.9	5.0
Louisiana	0.4	1.4	21.5	2.3	0.6	5,722	0.9	3.1
Maine	0.2	0.5	31.0	1.6	0.4	8,266	0.3	6.0
Maryland	1.3	2.0	49.6	11.6	3.1	8,894	2.4	7.3
Massachusetts	1.3	2.3	41.2	12.4	3.3	9,828	3.2	6.4
Michigan	1.7	3.4	36.8	11.1	3.0	6,621	3.0	5.1
Minnesota	1.0	1.8	41.7	7.7	2.1	7,643	1.9	6.0
Mississippi	0.3	0.9	23.0	1.8	0.5	6,859	0.5	4.4
Missouri	0.8	1.9	31.1	5.2	1.4	6,433	1.5	4.5
Montana	0.1	0.3	30.3	0.8	0.2	6,020	0.2	4.9
Nebraska	0.2	0.6	30.4	1.8	0.5	7,291	0.5	5.0
Nevada	0.4	0.8	36.8	1.8	0.5	4,535	1.0	2.9
New Hampshire	0.2	0.5	35.3	1.6	0.4	6,945	0.5	4.5
New Jersey	1.9	3.1	45.0	21.1	5.7	11,419	4.5	8.0
New Mexico	0.2	0.6	26.7	1.2	0.3	5,310	0.4	3.6
New York	3.3	6.5	38.7	44.4	11.9	13,316	8.7	8.7
North Carolina	1.4	2.8	36.1	9.4	2.5	6,921	2.2	5.5
North Dakota	0.1	0.2	18.4	0.3	0.1	5,311	0.2	2.5
Ohio	1.9	4.1	34.1	14.0	3.7	7,522	3.2	5.8
Oklahoma	0.5	1.1	30.7	3.6	1.0	7,968	0.8	5.9
Oregon	0.7	1.2	41.4	5.3	1.4	8,015	0.9	7.2
Pennsylvania	1.9	4.4	31.9	14.1	3.8	7,591	4.0	5.0
Rhode Island	0.2	0.4	37.6	1.8	0.5	9,322	0.4	6.9
South Carolina	0.6	1.4	32.5	3.7	1.0	6,188	0.9	4.8
South Dakota	0.1	0.3	18.3	0.3	0.1	3,788	0.2	1.7
Tennessee	0.7	2.0	25.0	2.5	0.7	3,895	1.6	2.2
Texas	2.4	7.1	25.0	14.8	4.0	6,270	6.8	3.3
Utah	0.4	0.8	40.2	2.5	0.7	6,145	0.5	5.5
Vermont	0.1	0.2	30.0	0.7	0.2	7,803	0.2	5.3
Virginia	1.4	2.6	40.5	10.8	2.9	7,662	3.0	5.5
Washington	1.0	2.2	36.6	5.9	1.6	5,639	2.3	3.8
West Virginia	0.1	0.6	17.5	0.8	0.2	5,947	0.3	2.8
Wisconsin	1.0	2.0	38.2	8.4	2.3	8,435	1.7	6.8
Wyoming	0.1	0.2	21.7	0.2	0.1	3,944	0.2	1.7
Other Areas [14]	0.4	1.2	22.6	1.6	0.4	4,475	0.7	3.2

## NOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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 2005, including any returns filed for tax years preceding 2004.

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 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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2006; and Tax Policy Center calculations.

## Taxes Paid Deduction by State, Tax Year 2003

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	Deduction as share of state AGI
United States	43.5	100.0	33.1	315.7	100.0	7,251	100.0	5.1
Alabama	0.5	1.4	28.6	2.1	0.7	3,889	1.1	2.8
Alaska	0.1	0.3	22.6	0.2	0.1	3,092	0.2	1.6
Arizona	0.8	1.7	36.8	4.1	1.3	4,887	1.5	4.0
Arkansas	0.3	0.9	22.7	1.7	0.5	6,483	0.6	4.0
California	5.8	11.6	38.3	54.9	17.4	9,457	13.6	6.8
Colorado	0.9	1.6	41.2	4.6	1.4	5,345	1.7	4.4
Connecticut	0.7	1.3	43.1	8.0	2.5	11,179	2.3	7.2
Delaware	0.1	0.3	35.7	0.8	0.3	5,847	0.3	4.2
District of Columbia	0.1	0.2	40.8	1.1	0.3	9,589	0.3	6.7
Florida	2.0	6.0	25.6	8.1	2.6	4,028	5.9	2.3
Georgia	1.4	2.8	38.2	8.7	2.8	6,157	2.5	5.2
Hawaii	0.2	0.5	32.5	1.1	0.3	5,541	0.4	4.1
Idaho	0.2	0.4	33.8	1.1	0.3	5,534	0.3	4.9
Illinois	2.0	4.4	34.8	13.7	4.3	6,878	4.9	4.7
Indiana	0.8	2.1	29.6	4.5	1.4	5,443	1.7	3.8
Iowa	0.4	1.0	30.0	2.5	0.8	6,320	0.7	4.6
Kansas	0.4	0.9	29.7	2.4	0.8	6,609	0.8	4.6
Kentucky	0.5	1.3	29.6	3.3	1.0	6,419	0.9	4.8
Louisiana	0.4	1.4	20.4	1.5	0.5	3,909	1.0	2.1
Maine	0.2	0.5	30.0	1.4	0.4	7,678	0.3	5.7
Maryland	1.3	2.0	48.4	10.4	3.3	8,263	2.4	7.2
Massachusetts	1.2	2.3	39.8	10.8	3.4	8,920	3.2	6.1
Michigan	1.6	3.5	35.8	10.3	3.3	6,362	3.2	4.9
Minnesota	1.0	1.8	40.7	7.1	2.2	7,279	1.9	5.9
Mississippi	0.3	0.9	21.7	1.1	0.3	4,262	0.5	2.7
Missouri	0.8	2.0	30.1	4.9	1.5	6,335	1.6	4.5
Montana	0.1	0.3	29.4	0.7	0.2	5,684	0.2	4.8
Nebraska	0.2	0.6	28.8	1.6	0.5	6,902	0.5	4.8
Nevada	0.4	0.8	33.9	1.1	0.4	3,161	0.9	2.1
New Hampshire	0.2	0.5	34.4	1.4	0.5	6,579	0.5	4.4
New Jersey	1.8	3.1	43.9	18.8	5.9	10,471	4.6	7.6
New Mexico	0.2	0.6	25.7	1.1	0.3	5,155	0.4	3.6
New York	3.2	6.5	37.6	37.6	11.9	11,648	8.5	8.1
North Carolina	1.3	2.8	35.4	8.7	2.8	6,690	2.2	5.5
North Dakota	0.1	0.2	16.9	0.3	0.1	4,916	0.2	2.2
Ohio	1.8	4.1	33.2	12.7	4.0	7,029	3.3	5.6
Oklahoma	0.4	1.1	29.7	2.3	0.7	5,352	0.8	4.1
Oregon	0.6	1.2	40.8	5.1	1.6	7,953	1.0	7.5
Pennsylvania	1.8	4.4	30.6	12.4	3.9	7,030	4.1	4.7
Rhode Island	0.2	0.4	36.5	1.6	0.5	8,719	0.4	6.7
South Carolina	0.6	1.4	31.8	3.4	1.1	5,904	0.9	4.8
South Dakota	0.1	0.3	14.4	0.2	--	3,033	0.2	1.2
Tennessee	0.5	2.0	20.3	1.2	0.4	2,374	1.6	1.2
Texas	1.9	7.1	20.8	9.1	2.9	4,730	6.9	2.2
Utah	0.4	0.7	39.4	2.0	0.6	5,339	0.5	5.0
Vermont	0.1	0.2	29.7	0.7	0.2	7,678	0.2	5.5
Virginia	1.4	2.6	39.5	9.6	3.1	7,109	2.9	5.3
Washington	0.9	2.1	32.4	3.3	1.0	3,597	2.4	2.3
West Virginia	0.1	0.6	16.9	0.7	0.2	5,746	0.4	2.7
Wisconsin	1.0	2.0	37.1	8.0	2.5	8,316	1.7	6.8
Wyoming	--	0.2	17.8	0.1	--	3,047	0.2	1.2
Other Areas [14]	0.3	1.2	21.9	1.5	0.5	4,458	0.7	3.5

## NOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Income tax includes the "alternative minimum tax."

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 2003, including any returns filed for tax years preceding 2003. 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 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.

SOURCE: IRS, Statistics of Income Spring Bulletin, Publication 1136, Revised June 2005, Historical Table 2, and the Individual Master File System; and Tax Policy Center calculations.

## Taxes Paid Deduction by State, Tax Year 2002

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	Deduction as share of state AGI
United States	45.4	100.0	34.7	308.7	100.0	6,804	100.0	5.1
Alabama	0.6	1.4	30.9	2.1	0.7	3,624	1.0	2.9
Alaska	0.1	0.3	24.5	0.2	0.1	2,864	0.2	1.6
Arizona	0.9	1.7	39.0	4.2	1.4	4,816	1.5	4.3
Arkansas	0.3	0.9	25.0	1.4	0.4	4,883	0.5	3.4
California	5.9	11.5	39.0	52.3	17.0	8,884	13.2	6.8
Colorado	0.9	1.6	42.1	4.6	1.5	5,293	1.7	4.5
Connecticut	0.7	1.3	43.7	7.6	2.5	10,424	2.3	7.0
Delaware	0.1	0.3	37.5	0.8	0.3	5,492	0.3	4.3
District of Columbia	0.1	0.2	40.1	1.0	0.3	9,234	0.3	6.7
Florida	2.1	5.9	27.5	7.9	2.6	3,707	6.1	2.3
Georgia	1.4	2.8	39.1	8.5	2.8	5,960	2.6	5.2
Hawaii	0.2	0.5	33.6	1.0	0.3	5,299	0.3	4.3
Idaho	0.2	0.4	36.7	1.1	0.3	5,135	0.3	5.0
Illinois	2.1	4.4	36.3	13.5	4.4	6,475	5.1	4.7
Indiana	0.9	2.2	32.6	4.8	1.5	5,192	1.7	4.1
Iowa	0.4	1.0	32.9	2.5	0.8	5,717	0.7	4.7
Kansas	0.4	0.9	31.8	2.4	0.8	6,230	0.8	4.7
Kentucky	0.6	1.3	32.0	3.4	1.1	6,028	0.9	5.0
Louisiana	0.4	1.4	21.7	1.4	0.5	3,523	1.0	2.1
Maine	0.2	0.5	32.3	1.4	0.5	7,301	0.3	6.0
Maryland	1.3	2.0	48.7	10.0	3.2	7,944	2.3	7.2
Massachusetts	1.2	2.4	40.5	10.8	3.5	8,655	3.3	6.2
Michigan	1.7	3.5	38.0	10.5	3.4	6,099	3.2	5.1
Minnesota	1.0	1.8	42.3	6.9	2.2	6,804	1.9	5.9
Mississippi	0.3	0.9	23.4	1.1	0.4	3,966	0.5	2.8
Missouri	0.8	2.0	32.1	4.7	1.5	5,768	1.6	4.5
Montana	0.1	0.3	32.1	0.7	0.2	5,296	0.2	5.0
Nebraska	0.2	0.6	30.8	1.6	0.5	6,591	0.5	5.1
Nevada	0.4	0.8	35.7	1.0	0.3	2,904	0.9	2.2
New Hampshire	0.2	0.5	36.1	1.4	0.5	6,126	0.5	4.4
New Jersey	1.8	3.1	44.6	18.2	5.9	10,003	4.6	7.5
New Mexico	0.2	0.6	27.3	1.1	0.4	5,076	0.4	3.9
New York	3.3	6.6	38.8	37.1	12.0	11,098	8.7	8.2
North Carolina	1.4	2.8	37.4	8.5	2.8	6,252	2.2	5.6
North Dakota	0.1	0.2	19.5	0.3	0.1	4,471	0.1	2.4
Ohio	1.9	4.2	35.2	13.0	4.2	6,721	3.4	5.8
Oklahoma	0.5	1.1	31.0	2.3	0.8	5,133	0.8	4.3
Oregon	0.7	1.2	42.2	4.8	1.6	7,222	0.9	7.2
Pennsylvania	1.9	4.4	32.5	12.3	4.0	6,548	4.1	4.8
Rhode Island	0.2	0.4	37.3	1.5	0.5	8,259	0.4	6.7
South Carolina	0.6	1.4	33.4	3.4	1.1	5,629	0.9	4.9
South Dakota	0.1	0.3	16.4	0.2	0.1	2,778	0.2	1.3
Tennessee	0.6	2.0	22.4	1.2	0.4	2,161	1.6	1.2
Texas	2.0	7.1	21.9	8.7	2.8	4,288	6.9	2.2
Utah	0.4	0.7	41.5	2.0	0.7	5,089	0.5	5.1
Vermont	0.1	0.2	32.4	0.7	0.2	6,926	0.2	5.5
Virginia	1.4	2.6	40.7	9.2	3.0	6,666	2.9	5.3
Washington	1.0	2.1	34.3	3.1	1.0	3,262	2.4	2.3
West Virginia	0.1	0.6	18.9	0.8	0.2	5,325	0.3	2.9
Wisconsin	1.0	2.0	39.3	7.8	2.5	7,692	1.7	6.9
Wyoming	--	0.2	20.4	0.1	--	2,761	0.2	1.3
Other Areas [14]	0.3	1.2	21.9	1.4	0.4	4,109	0.7	3.1

## FOOTNOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2002. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. October 2004. Tax Policy Center calculations.

## Taxes Paid Deduction by State, Tax Year 2001

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	Deduction as share of state AGI
United States	44.4	100.0	33.9	315.0	100.0	7,092	100.0	5.1
Alabama	0.6	1.5	30.3	2.1	0.7	3,583	1.0	2.8
Alaska	0.1	0.3	24.1	0.2	0.1	2,785	0.2	1.6
Arizona	0.8	1.7	37.9	4.1	1.3	4,861	1.5	4.1
Arkansas	0.3	0.9	24.5	1.3	0.4	4,914	0.5	3.4
California	5.8	11.5	38.4	57.2	18.2	9,872	13.4	7.2
Colorado	0.9	1.6	40.5	4.7	1.5	5,534	1.8	4.4
Connecticut	0.7	1.3	42.5	7.9	2.5	11,030	2.4	6.9
Delaware	0.1	0.3	37.1	0.8	0.3	5,812	0.3	4.4
District of Columbia	0.1	0.2	39.4	1.1	0.3	9,913	0.3	6.9
Florida	2.0	5.8	26.7	7.3	2.3	3,601	5.9	2.2
Georgia	1.4	2.8	37.8	8.5	2.7	6,113	2.6	5.1
Hawaii	0.2	0.4	33.7	1.1	0.3	5,582	0.3	4.5
Idaho	0.2	0.4	36.4	1.1	0.4	5,561	0.3	5.3
Illinois	2.0	4.4	35.2	13.2	4.2	6,483	5.0	4.5
Indiana	0.9	2.2	31.9	4.6	1.5	5,153	1.7	3.9
Iowa	0.4	1.0	31.8	2.4	0.8	5,710	0.7	4.6
Kansas	0.4	0.9	31.0	2.4	0.8	6,361	0.8	4.6
Kentucky	0.5	1.3	31.3	3.3	1.1	6,052	0.9	4.9
Louisiana	0.4	1.4	21.0	1.4	0.4	3,556	1.0	2.0
Maine	0.2	0.5	31.7	1.4	0.5	7,407	0.3	6.0
Maryland	1.2	2.0	47.8	10.0	3.2	8,104	2.2	7.2
Massachusetts	1.2	2.4	39.9	11.6	3.7	9,386	3.4	6.3
Michigan	1.7	3.5	37.2	10.5	3.3	6,133	3.2	5.0
Minnesota	1.0	1.8	41.6	7.3	2.3	7,401	1.8	6.3
Mississippi	0.3	0.9	22.6	1.1	0.4	4,251	0.5	2.9
Missouri	0.8	2.0	31.3	4.8	1.5	5,930	1.6	4.4
Montana	0.1	0.3	31.4	0.7	0.2	5,282	0.2	4.9
Nebraska	0.2	0.6	29.8	1.6	0.5	6,509	0.5	4.8
Nevada	0.3	0.8	34.5	1.0	0.3	2,833	0.8	2.0
New Hampshire	0.2	0.5	35.0	1.3	0.4	5,969	0.5	4.1
New Jersey	1.8	3.1	43.7	18.0	5.7	10,110	4.6	7.3
New Mexico	0.2	0.7	28.2	1.3	0.4	5,424	0.5	3.9
New York	3.3	6.6	38.5	40.1	12.7	12,014	9.2	8.3
North Carolina	1.3	2.8	36.5	8.6	2.7	6,423	2.2	5.6
North Dakota	0.1	0.2	19.3	0.3	0.1	4,450	0.1	2.4
Ohio	1.9	4.2	34.5	12.5	4.0	6,535	3.3	5.5
Oklahoma	0.4	1.1	30.2	2.3	0.7	5,194	0.8	4.1
Oregon	0.7	1.2	41.6	5.0	1.6	7,656	0.9	7.4
Pennsylvania	1.8	4.4	31.9	12.0	3.8	6,498	4.0	4.7
Rhode Island	0.2	0.4	36.8	1.5	0.5	8,403	0.4	6.7
South Carolina	0.6	1.4	32.6	3.3	1.1	5,676	0.9	4.8
South Dakota	0.1	0.3	15.4	0.1	--	2,583	0.2	1.1
Tennessee	0.6	2.0	21.9	1.2	0.4	2,181	1.5	1.2
Texas	1.9	7.0	20.8	7.8	2.5	4,079	7.0	1.9
Utah	0.4	0.7	40.8	2.1	0.7	5,281	0.5	5.2
Vermont	0.1	0.2	32.2	0.7	0.2	7,032	0.2	5.5
Virginia	1.3	2.6	39.7	9.0	2.9	6,722	2.8	5.3
Washington	0.9	2.1	33.4	3.1	1.0	3,314	2.4	2.2
West Virginia	0.1	0.6	18.5	0.7	0.2	5,349	0.3	2.8
Wisconsin	1.0	2.0	38.4	7.6	2.4	7,604	1.7	6.6
Wyoming	--	0.2	19.8	0.1	--	2,662	0.2	1.2
Other Areas [14]	0.3	1.1	21.9	1.6	0.5	4,802	0.8	3.3

## FOOTNOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2001. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

Special Note: These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. April 2003. Tax Policy Center calculations.

## Taxes Paid Deduction by State, Tax Year 2000

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	Deduction as share of state AGI
United States	42.5	100.0	32.6	298.2	100.0	7,020	100.0	4.7
Alabama	0.6	1.5	29.1	2.0	0.7	3,664	1.0	2.8
Alaska	0.1	0.3	23.7	0.2	0.1	2,827	0.2	1.6
Arizona	0.8	1.7	36.5	4.0	1.3	5,078	1.4	4.0
Arkansas	0.3	0.9	23.8	1.4	0.5	5,068	0.5	3.4
California	5.6	11.4	37.3	56.0	18.8	10,086	14.9	6.5
Colorado	0.8	1.6	39.1	4.7	1.6	5,756	1.9	4.2
Connecticut	0.7	1.3	41.1	7.2	2.4	10,509	2.3	6.1
Delaware	0.1	0.3	36.1	0.8	0.3	5,653	0.3	4.1
District of Columbia	0.1	0.2	38.1	1.1	0.4	10,116	0.3	6.6
Florida	1.9	5.8	25.6	6.7	2.2	3,471	5.8	1.9
Georgia	1.3	2.8	36.1	8.0	2.7	6,113	2.5	4.8
Hawaii	0.2	0.4	33.6	1.1	0.4	5,584	0.3	4.5
Idaho	0.2	0.4	35.4	1.2	0.4	5,873	0.3	5.2
Illinois	2.0	4.5	33.8	12.5	4.2	6,375	5.0	4.1
Indiana	0.9	2.2	30.5	4.4	1.5	5,132	1.7	3.7
Iowa	0.4	1.0	30.0	2.3	0.8	5,695	0.7	4.3
Kansas	0.4	0.9	29.7	2.3	0.8	6,447	0.8	4.4
Kentucky	0.5	1.3	30.2	3.1	1.1	5,963	0.9	4.7
Louisiana	0.4	1.4	19.7	1.2	0.4	3,333	0.9	1.8
Maine	0.2	0.5	30.5	1.4	0.5	7,446	0.3	5.6
Maryland	1.2	2.0	46.2	9.6	3.2	8,067	2.1	6.8
Massachusetts	1.2	2.4	38.5	11.6	3.9	9,686	3.7	5.7
Michigan	1.7	3.6	35.8	10.2	3.4	6,156	3.2	4.7
Minnesota	1.0	1.8	40.1	7.1	2.4	7,410	1.8	5.9
Mississippi	0.3	0.9	21.4	1.0	0.3	3,950	0.5	2.5
Missouri	0.8	2.0	29.7	4.4	1.5	5,813	1.6	4.1
Montana	0.1	0.3	30.4	0.7	0.2	5,473	0.2	4.9
Nebraska	0.2	0.6	28.4	1.5	0.5	6,522	0.5	4.5
Nevada	0.3	0.7	33.3	0.9	0.3	2,787	0.8	1.8
New Hampshire	0.2	0.5	33.3	1.2	0.4	5,780	0.6	3.5
New Jersey	1.7	3.1	42.1	17.0	5.7	9,938	4.5	6.7
New Mexico	0.2	0.6	24.1	0.8	0.3	4,551	0.3	3.4
New York	3.2	6.6	37.4	35.9	12.0	11,181	8.3	7.6
North Carolina	1.3	2.8	34.9	8.0	2.7	6,342	2.2	5.2
North Dakota	0.1	0.2	18.3	0.2	0.1	4,314	0.1	2.2
Ohio	1.8	4.3	33.1	12.0	4.0	6,481	3.2	5.2
Oklahoma	0.4	1.1	29.4	2.3	0.8	5,270	0.7	4.1
Oregon	0.6	1.2	40.3	4.9	1.7	7,838	1.0	7.0
Pennsylvania	1.8	4.5	30.7	11.3	3.8	6,357	4.0	4.3
Rhode Island	0.2	0.4	35.6	1.5	0.5	8,272	0.3	6.3
South Carolina	0.6	1.4	31.1	3.1	1.0	5,519	0.9	4.4
South Dakota	0.1	0.3	14.6	0.1	--	2,649	0.2	1.0
Tennessee	0.5	2.0	20.7	1.1	0.4	2,140	1.5	1.1
Texas	1.8	7.0	19.7	6.6	2.2	3,714	6.9	1.6
Utah	0.4	0.7	39.9	2.0	0.7	5,266	0.5	4.9
Vermont	0.1	0.2	30.8	0.6	0.2	6,894	0.2	5.0
Virginia	1.3	2.6	38.3	8.4	2.8	6,584	2.7	4.9
Washington	0.9	2.1	32.6	2.8	0.9	3,126	2.6	1.9
West Virginia	0.1	0.6	17.5	0.7	0.2	5,183	0.3	2.6
Wisconsin	1.0	2.0	37.2	7.4	2.5	7,700	1.6	6.4
Wyoming	--	0.2	19.0	0.1	--	2,671	0.2	1.1
Other Areas [14]	0.3	1.1	20.4	1.4	0.5	4,632	0.8	2.9

## FOOTNOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2000. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

Special Note: These data do not include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. Revised November 2003. Tax Policy Center calculations.

## Taxes Paid Deduction by State, Tax Year 1999

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	Deduction as share of state AGI
United States	40.1	100.0	31.4	268.9	100.0	6,700	100.0	4.6
Alabama	0.5	1.5	27.4	2.0	0.7	3,788	1.0	2.8
Alaska	0.1	0.3	22.9	0.2	0.1	2,663	0.2	1.5
Arizona	0.7	1.6	34.9	3.5	1.3	4,808	1.5	3.8
Arkansas	0.3	0.9	22.7	1.3	0.5	4,971	0.5	3.3
California	5.2	11.4	36.1	45.8	17.0	8,742	13.7	6.1
Colorado	0.8	1.6	37.8	4.2	1.6	5,447	1.8	4.2
Connecticut	0.7	1.3	40.2	6.6	2.5	9,962	2.3	6.2
Delaware	0.1	0.3	36.0	0.8	0.3	5,790	0.3	4.5
District of Columbia	0.1	0.2	36.9	0.9	0.4	9,385	0.3	6.4
Florida	1.8	5.7	24.4	6.0	2.2	3,395	5.8	1.9
Georgia	1.2	2.8	34.4	7.3	2.7	5,967	2.6	4.7
Hawaii	0.2	0.4	33.2	1.0	0.4	5,471	0.3	4.5
Idaho	0.2	0.4	33.9	1.0	0.4	5,369	0.3	4.9
Illinois	1.9	4.5	32.5	11.5	4.3	6,197	5.2	4.1
Indiana	0.8	2.2	28.8	4.2	1.6	5,189	1.8	3.6
Iowa	0.4	1.1	28.1	2.1	0.8	5,618	0.8	4.1
Kansas	0.3	1.0	28.4	2.1	0.8	6,037	0.8	4.1
Kentucky	0.5	1.4	28.9	3.0	1.1	6,100	0.9	4.8
Louisiana	0.3	1.5	18.3	1.1	0.4	3,352	1.0	1.7
Maine	0.2	0.5	29.3	1.2	0.5	7,000	0.3	5.5
Maryland	1.1	2.0	44.9	8.6	3.2	7,691	2.1	6.8
Massachusetts	1.1	2.4	37.6	10.3	3.8	8,989	3.3	6.0
Michigan	1.6	3.6	34.3	9.6	3.6	6,131	3.5	4.6
Minnesota	0.9	1.8	39.1	6.8	2.5	7,381	1.8	6.1
Mississippi	0.2	0.9	20.0	0.9	0.3	3,969	0.5	2.4
Missouri	0.7	2.0	28.4	4.1	1.5	5,680	1.6	4.0
Montana	0.1	0.3	29.5	0.6	0.2	5,197	0.2	4.8
Nebraska	0.2	0.6	26.8	1.4	0.5	6,292	0.5	4.3
Nevada	0.3	0.7	31.7	0.8	0.3	2,792	0.8	1.8
New Hampshire	0.2	0.5	32.2	1.1	0.4	5,428	0.5	3.5
New Jersey	1.6	3.1	41.0	15.3	5.7	9,359	4.5	6.6
New Mexico	0.2	0.6	24.7	0.9	0.3	4,766	0.4	3.5
New York	3.1	6.6	36.6	34.1	12.7	11,060	8.4	7.7
North Carolina	1.2	2.8	33.1	7.3	2.7	6,184	2.2	5.0
North Dakota	0.1	0.2	17.4	0.2	0.1	4,633	0.1	2.4
Ohio	1.8	4.3	31.8	11.0	4.1	6,262	3.4	5.0
Oklahoma	0.4	1.1	28.4	2.1	0.8	5,062	0.7	4.1
Oregon	0.6	1.2	39.1	4.4	1.6	7,315	1.0	6.7
Pennsylvania	1.7	4.5	29.7	10.5	3.9	6,164	4.1	4.3
Rhode Island	0.2	0.4	34.9	1.3	0.5	7,922	0.3	6.4
South Carolina	0.5	1.4	29.6	2.9	1.1	5,509	1.0	4.4
South Dakota	--	0.3	13.6	0.1	--	2,626	0.2	1.0
Tennessee	0.5	2.0	19.4	1.0	0.4	2,020	1.6	1.0
Texas	1.6	6.9	18.5	5.8	2.1	3,528	6.8	1.5
Utah	0.4	0.7	38.7	1.8	0.7	5,067	0.5	4.8
Vermont	0.1	0.2	29.7	0.6	0.2	6,455	0.2	4.9
Virginia	1.2	2.6	37.0	7.8	2.9	6,469	2.7	4.9
Washington	0.9	2.1	32.3	2.9	1.1	3,262	2.8	2.0
West Virginia	0.1	0.6	16.4	0.6	0.2	5,170	0.3	2.6
Wisconsin	0.9	2.0	35.8	6.8	2.5	7,418	1.7	6.2
Wyoming	--	0.2	18.0	0.1	--	2,650	0.2	1.1
Other Areas [14]	0.3	1.1	19.7	1.3	0.5	5,070	0.8	3.1

## FOOTNOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1999. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. 1999. Tax Policy Center calculations.

## Taxes Paid Deduction by State, Tax Year 1998

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	Deduction as share of state AGI
United States	38.1	100.0	30.3	245.6	100.0	6,454	100.0	4.6
Alabama	0.5	1.5	25.7	1.7	0.7	3,605	1.1	2.6
Alaska	0.1	0.3	21.9	0.2	0.1	2,540	0.2	1.5
Arizona	0.7	1.6	33.2	3.2	1.3	4,690	1.5	3.8
Arkansas	0.2	0.9	21.5	1.2	0.5	4,971	0.6	3.3
California	5.0	11.3	35.2	39.8	16.2	7,957	12.5	6.0
Colorado	0.7	1.6	36.4	3.7	1.5	5,195	1.7	4.2
Connecticut	0.6	1.3	39.3	6.0	2.5	9,460	2.3	6.1
Delaware	0.1	0.3	35.6	0.8	0.3	6,056	0.3	4.8
District of Columbia	0.1	0.2	35.1	0.9	0.4	9,609	0.3	6.8
Florida	1.7	5.6	23.7	5.7	2.3	3,398	5.9	1.9
Georgia	1.1	2.8	32.9	6.6	2.7	5,751	2.6	4.5
Hawaii	0.2	0.4	33.0	1.0	0.4	5,542	0.3	4.8
Idaho	0.2	0.4	32.3	0.9	0.4	5,144	0.3	4.7
Illinois	1.8	4.5	31.4	10.8	4.4	6,097	5.3	4.1
Indiana	0.8	2.2	27.2	3.8	1.5	5,057	1.9	3.5
Iowa	0.4	1.1	27.1	2.0	0.8	5,643	0.8	4.1
Kansas	0.3	1.0	27.3	2.0	0.8	5,972	0.8	4.1
Kentucky	0.5	1.4	27.6	2.7	1.1	5,824	1.0	4.5
Louisiana	0.3	1.5	17.1	1.1	0.4	3,341	1.1	1.6
Maine	0.2	0.5	28.3	1.1	0.5	6,762	0.3	5.4
Maryland	1.1	2.0	43.7	8.1	3.3	7,510	2.1	6.8
Massachusetts	1.1	2.4	36.7	9.6	3.9	8,662	3.2	6.1
Michigan	1.5	3.6	32.8	8.8	3.6	5,994	3.6	4.5
Minnesota	0.9	1.8	37.9	6.3	2.6	7,273	1.8	6.1
Mississippi	0.2	0.9	18.8	0.8	0.3	3,904	0.5	2.4
Missouri	0.7	2.0	27.1	3.7	1.5	5,476	1.7	3.8
Montana	0.1	0.3	28.6	0.6	0.2	5,135	0.2	4.7
Nebraska	0.2	0.6	25.7	1.3	0.5	6,160	0.5	4.2
Nevada	0.3	0.7	30.3	0.6	0.3	2,428	0.8	1.6
New Hampshire	0.2	0.5	32.2	1.1	0.4	5,615	0.5	3.9
New Jersey	1.6	3.1	39.9	14.0	5.7	8,957	4.4	6.6
New Mexico	0.2	0.6	23.5	0.9	0.3	4,706	0.4	3.4
New York	3.0	6.6	36.0	31.5	12.8	10,567	8.3	7.7
North Carolina	1.1	2.8	31.1	6.6	2.7	6,041	2.3	4.8
North Dakota	--	0.2	16.5	0.2	0.1	4,177	0.1	2.1
Ohio	1.7	4.4	30.4	10.2	4.2	6,147	3.6	4.8
Oklahoma	0.4	1.2	27.0	2.0	0.8	5,120	0.8	4.1
Oregon	0.6	1.2	37.6	4.1	1.7	7,103	1.0	6.7
Pennsylvania	1.6	4.5	28.8	9.8	4.0	5,995	4.3	4.2
Rhode Island	0.2	0.4	34.0	1.3	0.5	7,848	0.3	6.4
South Carolina	0.5	1.4	27.9	2.6	1.1	5,298	1.0	4.2
South Dakota	--	0.3	13.1	0.1	--	2,715	0.2	1.1
Tennessee	0.5	2.0	18.3	0.9	0.3	1,880	1.7	0.9
Texas	1.5	6.9	17.6	5.3	2.2	3,484	6.9	1.5
Utah	0.3	0.7	37.4	1.7	0.7	5,005	0.5	4.8
Vermont	0.1	0.2	29.0	0.5	0.2	6,518	0.2	5.0
Virginia	1.1	2.6	35.9	7.1	2.9	6,173	2.7	4.9
Washington	0.8	2.1	31.3	2.6	1.1	3,155	2.5	2.1
West Virginia	0.1	0.6	15.5	0.6	0.2	5,060	0.4	2.5
Wisconsin	0.9	2.0	34.7	6.4	2.6	7,384	1.8	6.2
Wyoming	--	0.2	17.2	0.1	--	2,395	0.2	1.0
Other Areas [14]	0.2	1.0	20.5	1.0	0.4	4,180	0.7	2.6

## FOOTNOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1998. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. October 1998. Tax Policy Center calculations.



## Taxes Paid Deduction by State, Tax Year 1997

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	Deduction as share of state AGI
United States	36.6	100.0	29.7	224.0	100.0	6,129	100.0	4.5
Alabama	0.5	1.5	24.9	1.6	0.7	3,392	1.1	2.5
Alaska	0.1	0.3	20.4	0.2	0.1	2,420	0.2	1.4
Arizona	0.6	1.6	32.1	2.8	1.3	4,480	1.4	3.8
Arkansas	0.2	0.9	20.8	1.0	0.5	4,632	0.6	3.1
California	4.8	11.2	34.7	35.6	15.9	7,411	12.4	5.9
Colorado	0.7	1.5	35.6	3.3	1.5	4,883	1.6	4.1
Connecticut	0.6	1.3	38.8	5.6	2.5	8,932	2.2	6.1
Delaware	0.1	0.3	34.9	0.7	0.3	5,749	0.3	4.7
District of Columbia	0.1	0.2	34.2	0.7	0.3	8,084	0.3	6.0
Florida	1.6	5.6	23.2	5.3	2.4	3,319	5.9	1.9
Georgia	1.1	2.7	32.0	5.9	2.6	5,485	2.5	4.5
Hawaii	0.2	0.5	32.5	1.0	0.4	5,358	0.3	4.7
Idaho	0.2	0.4	31.0	0.8	0.4	4,999	0.3	4.6
Illinois	1.7	4.5	30.7	9.9	4.4	5,789	5.3	4.0
Indiana	0.7	2.2	26.2	3.5	1.6	4,905	1.9	3.4
Iowa	0.3	1.1	26.5	2.0	0.9	5,665	0.8	4.3
Kansas	0.3	1.0	26.9	1.8	0.8	5,754	0.9	4.1
Kentucky	0.4	1.4	26.9	2.5	1.1	5,574	1.0	4.5
Louisiana	0.3	1.5	16.6	0.9	0.4	3,121	1.2	1.5
Maine	0.2	0.5	27.8	1.0	0.4	6,218	0.3	5.1
Maryland	1.1	2.1	43.8	7.9	3.5	7,183	2.3	6.8
Massachusetts	1.1	2.4	36.1	8.8	3.9	8,239	3.1	6.2
Michigan	1.4	3.6	31.8	8.0	3.6	5,702	3.6	4.4
Minnesota	0.8	1.8	37.3	5.9	2.6	7,077	1.8	6.3
Mississippi	0.2	0.9	17.9	0.8	0.4	4,081	0.6	2.5
Missouri	0.6	2.0	26.2	3.4	1.5	5,298	1.7	3.8
Montana	0.1	0.3	27.6	0.5	0.2	4,841	0.2	4.5
Nebraska	0.2	0.6	25.2	1.2	0.5	6,138	0.5	4.4
Nevada	0.2	0.7	29.5	0.6	0.3	2,337	0.8	1.6
New Hampshire	0.2	0.5	31.7	1.0	0.4	5,387	0.5	3.9
New Jersey	1.5	3.1	39.5	12.7	5.7	8,293	4.4	6.5
New Mexico	0.2	0.6	22.8	0.8	0.3	4,504	0.4	3.3
New York	2.9	6.6	36.1	28.8	12.9	9,837	8.3	7.7
North Carolina	1.0	2.8	29.8	5.8	2.6	5,659	2.3	4.6
North Dakota	--	0.2	16.5	0.2	0.1	3,828	0.2	2.1
Ohio	1.6	4.4	29.8	9.3	4.1	5,751	3.7	4.7
Oklahoma	0.4	1.2	26.1	1.9	0.8	5,102	0.8	4.1
Oregon	0.5	1.2	36.2	3.7	1.7	6,818	1.1	6.4
Pennsylvania	1.6	4.5	28.3	9.2	4.1	5,821	4.3	4.2
Rhode Island	0.2	0.4	33.7	1.1	0.5	7,312	0.3	6.3
South Carolina	0.5	1.4	27.1	2.4	1.1	5,055	1.0	4.1
South Dakota	--	0.3	12.7	0.1	--	2,520	0.2	1.0
Tennessee	0.4	2.0	17.6	0.8	0.4	1,930	1.7	1.0
Texas	1.5	6.9	17.2	4.8	2.1	3,261	6.8	1.5
Utah	0.3	0.7	36.2	1.6	0.7	4,988	0.6	4.8
Vermont	0.1	0.2	29.7	0.5	0.2	5,962	0.2	5.0
Virginia	1.0	2.5	34.3	5.9	2.6	5,684	2.5	4.7
Washington	0.8	2.1	30.6	2.4	1.1	3,065	2.4	2.2
West Virginia	0.1	0.6	14.9	0.5	0.2	4,817	0.4	2.3
Wisconsin	0.8	2.0	33.6	5.9	2.6	7,075	1.8	6.2
Wyoming	--	0.2	16.6	0.1	--	2,321	0.2	1.0
Other Areas [14]	0.2	1.0	19.5	1.2	0.5	4,880	0.8	3.1

## FOOTNOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1997. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. 1997. Tax Policy Center calculations.