

Charitable Contributions Deduction by State and Size of Adjusted Gross Income, Tax Year 2021

State	All returns with deduction	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<i>Number of returns with deduction</i>										
United States, total	12,073,670	0.7%	2.3%	7.6%	11.5%	12.3%	31.3%	23.1%	6.6%	4.7%
Alabama	133,410	0.8%	2.9%	9.8%	12.2%	11.3%	30.7%	22.7%	5.8%	3.9%
Alaska	14,770	0.7%	1.8%	6.4%	10.0%	11.4%	32.5%	26.3%	6.7%	4.1%
Arizona	237,040	1.0%	2.9%	8.0%	11.2%	11.5%	31.5%	23.6%	6.1%	4.2%
Arkansas	62,600	0.7%	2.7%	8.1%	11.1%	11.1%	32.1%	24.0%	6.2%	4.0%
California	2,297,460	0.7%	1.9%	6.4%	10.3%	11.9%	33.0%	24.4%	6.9%	4.5%
Colorado	254,800	0.6%	1.7%	5.4%	9.6%	11.2%	32.1%	27.3%	7.2%	4.8%
Connecticut	170,740	0.7%	2.0%	6.3%	12.0%	13.9%	28.1%	21.6%	8.1%	7.1%
Delaware	37,670	0.6%	2.0%	6.9%	12.9%	14.9%	34.5%	20.4%	4.7%	3.2%
District of Columbia	56,800	0.4%	1.2%	5.6%	9.3%	11.1%	32.6%	26.9%	7.8%	5.2%
Florida	640,050	0.8%	3.0%	11.1%	13.1%	11.4%	26.1%	20.5%	7.0%	6.8%
Georgia	462,320	0.6%	2.5%	10.8%	13.6%	12.8%	30.4%	20.4%	5.4%	3.5%
Hawaii	60,400	0.8%	1.9%	6.2%	10.8%	13.2%	39.2%	21.5%	4.2%	2.3%
Idaho	58,490	0.8%	2.1%	6.1%	9.7%	11.0%	35.9%	23.8%	6.3%	4.4%
Illinois	429,910	0.8%	2.4%	7.8%	12.4%	13.5%	29.6%	21.5%	6.9%	5.1%
Indiana	133,970	0.8%	2.4%	7.9%	11.1%	11.4%	31.6%	23.3%	6.9%	4.7%
Iowa	72,670	0.9%	3.4%	8.2%	12.7%	12.7%	31.6%	20.7%	5.9%	4.0%
Kansas	73,550	0.9%	2.8%	6.9%	10.4%	11.4%	31.6%	23.9%	7.1%	5.0%
Kentucky	86,290	0.7%	2.3%	7.4%	12.6%	13.0%	31.9%	22.2%	6.1%	3.8%
Louisiana	107,080	0.7%	3.3%	11.7%	13.4%	10.9%	28.7%	20.8%	6.3%	4.3%
Maine	29,730	0.9%	2.6%	6.9%	13.0%	13.7%	30.3%	21.7%	6.7%	4.2%
Maryland	508,870	0.4%	1.9%	8.1%	13.6%	15.3%	35.2%	19.8%	3.6%	2.1%
Massachusetts	336,460	0.8%	2.1%	5.7%	10.3%	12.1%	28.4%	25.7%	8.5%	6.4%
Michigan	234,440	0.8%	2.7%	7.9%	11.9%	12.9%	31.2%	21.9%	6.2%	4.5%
Minnesota	202,520	0.7%	2.1%	6.0%	11.6%	13.5%	32.0%	23.3%	6.7%	4.2%
Mississippi	68,520	0.8%	3.3%	13.7%	15.9%	12.7%	28.8%	17.8%	4.5%	2.6%
Missouri	144,470	0.8%	2.6%	7.6%	11.2%	12.1%	32.0%	22.4%	6.7%	4.7%
Montana	32,870	1.3%	3.2%	7.6%	12.3%	12.3%	30.7%	21.2%	6.4%	4.9%
Nebraska	48,170	0.9%	2.6%	7.3%	12.1%	13.2%	30.9%	21.6%	6.6%	4.8%
Nevada	101,980	0.7%	2.6%	10.4%	13.5%	12.9%	29.1%	19.5%	5.8%	5.5%
New Hampshire	41,680	1.0%	2.5%	6.7%	11.3%	12.5%	29.5%	23.8%	7.4%	5.3%
New Jersey	513,070	0.9%	2.7%	7.9%	12.2%	13.2%	29.7%	22.5%	6.6%	4.3%
New Mexico	44,030	0.9%	2.6%	8.3%	12.7%	12.9%	33.9%	21.1%	4.6%	3.0%
New York	830,520	0.7%	2.1%	6.3%	10.9%	12.8%	32.0%	21.8%	6.9%	6.5%
North Carolina	325,260	0.7%	2.5%	8.1%	11.5%	11.5%	31.3%	23.7%	6.5%	4.1%
North Dakota	12,930	0.7%	2.8%	6.9%	9.7%	9.8%	26.1%	27.1%	10.0%	7.0%
Ohio	237,720	0.7%	2.3%	7.3%	12.4%	13.4%	31.0%	21.3%	6.8%	4.8%
Oklahoma	90,950	0.8%	2.6%	7.7%	11.0%	11.4%	33.0%	23.6%	6.0%	3.9%
Oregon	183,170	0.9%	2.8%	7.5%	12.9%	14.8%	33.4%	20.0%	4.9%	2.7%
Pennsylvania	353,880	0.7%	2.2%	7.4%	11.7%	12.9%	29.9%	23.0%	7.1%	5.0%
Rhode Island	36,520	0.6%	2.1%	7.5%	15.0%	16.5%	31.1%	18.3%	5.3%	3.6%
South Carolina	154,310	0.7%	2.4%	8.4%	12.1%	11.9%	31.7%	22.7%	6.1%	3.9%
South Dakota	16,150	0.9%	2.8%	8.4%	10.8%	10.0%	26.0%	24.5%	9.2%	7.5%
Tennessee	156,870	0.7%	2.5%	8.5%	11.4%	10.1%	27.0%	25.1%	8.5%	6.3%
Texas	825,220	0.6%	2.3%	8.9%	12.2%	10.8%	28.3%	23.9%	7.2%	5.6%
Utah	175,420	0.4%	1.4%	4.6%	9.1%	11.2%	41.5%	23.0%	5.2%	3.7%
Vermont	14,340	0.9%	2.6%	6.5%	11.4%	13.2%	30.1%	23.2%	7.0%	5.1%
Virginia	463,090	0.4%	1.6%	6.7%	10.4%	11.4%	34.1%	26.9%	5.3%	3.1%
Washington	314,520	0.5%	1.7%	5.5%	9.2%	10.5%	30.1%	28.1%	8.9%	5.4%
West Virginia	20,070	0.6%	2.0%	6.1%	10.2%	12.3%	35.6%	23.6%	6.2%	3.4%
Wisconsin	140,410	0.9%	2.9%	7.6%	13.2%	14.1%	30.5%	20.0%	6.2%	4.4%
Wyoming	11,640	0.9%	2.5%	7.0%	9.5%	9.8%	27.9%	23.0%	8.2%	11.2%
Other Areas	13,910	1.5%	2.7%	6.7%	7.6%	7.3%	23.7%	22.4%	10.8%	17.5%
<i>Amount of deduction</i>										
United States, total	\$261,590,286,000	0.0%	0.4%	1.8%	3.0%	3.4%	12.3%	14.2%	7.9%	57.0%
Alabama	\$3,267,075,000	0.1%	0.6%	3.0%	4.1%	4.6%	17.1%	18.5%	9.6%	42.5%
Alaska	\$257,878,000	0.1%	0.4%	2.0%	3.8%	5.3%	22.2%	27.8%	13.1%	25.4%
Arizona	\$4,134,254,000	0.1%	0.5%	2.0%	3.2%	3.8%	15.9%	19.0%	10.0%	45.5%
Arkansas	\$5,292,451,000	0.0%	0.2%	0.7%	1.2%	1.3%	5.2%	5.7%	2.6%	83.2%
California	\$43,543,565,000	0.0%	0.3%	1.3%	2.3%	2.9%	11.0%	12.4%	6.8%	63.0%
Colorado	\$5,178,062,000	0.0%	0.3%	1.1%	2.0%	2.6%	11.7%	16.1%	9.3%	57.0%
Connecticut	\$3,284,001,000	0.0%	0.2%	1.1%	2.1%	2.6%	8.3%	10.9%	7.4%	67.1%
Delaware	\$495,862,000	0.1%	0.5%	2.5%	5.0%	6.3%	20.3%	19.4%	8.6%	37.3%
District of Columbia	\$985,914,000	0.0%	0.3%	2.5%	4.3%	4.7%	12.7%	14.6%	9.6%	51.3%
Florida	\$17,573,349,000	0.0%	0.4%	2.1%	2.9%	2.9%	9.1%	11.3%	7.5%	63.8%
Georgia	\$8,888,352,000	0.1%	0.6%	3.9%	5.2%	5.5%	17.0%	16.7%	9.2%	41.8%
Hawaii	\$588,577,000	0.1%	0.6%	2.9%	4.8%	6.2%	24.0%	21.8%	9.6%	30.0%
Idaho	\$1,400,524,000	0.1%	0.4%	1.6%	2.8%	3.9%	18.8%	19.8%	10.5%	42.2%
Illinois	\$9,690,223,000	0.0%	0.3%	1.6%	2.7%	3.2%	10.7%	12.5%	7.1%	61.8%
Indiana	\$3,535,109,000	0.0%	0.4%	2.4%	3.6%	3.7%	14.2%	16.8%	9.0%	49.7%
Iowa	\$1,265,787,000	0.1%	0.7%	2.4%	4.0%	4.6%	18.9%	22.1%	12.9%	34.4%
Kansas	\$1,926,181,000	0.1%	0.4%	1.5%	2.6%	3.3%	13.8%	17.3%	9.8%	51.2%
Kentucky	\$1,539,112,000	0.1%	0.6%	2.5%	4.5%	5.2%	20.0%	22.5%	11.5%	33.1%
Louisiana	\$1,854,216,000	0.1%	0.9%	4.8%	6.7%	6.0%	18.1%	18.1%	10.7%	34.5%
Maine	\$531,849,000	0.1%	0.4%	1.4%	2.7%	3.1%	12.5%	17.4%	11.2%	51.4%
Maryland	\$6,745,252,000	0.1%	0.6%	3.6%	6.4%	7.5%	21.9%	16.6%	5.9%	37.5%
Massachusetts	\$8,406,945,000	0.0%	0.2%	0.7%	1.3%	1.6%	5.7%	8.8%	6.3%	75.3%
Michigan	\$4,521,384,000	0.1%	0.5%	2.3%	3.9%	4.5%	16.0%	18.1%	9.8%	44.7%
Minnesota	\$3,572,686,000	0.1%	0.4%	1.5%	2.9%	3.7%	14.8%	18.6%	11.0%	47.0%
Mississippi	\$1,233,339,000	0.1%	1.0%	5.6%	7.9%	7.2%	22.8%	21.1%	10.7%	23.5%
Missouri	\$3,453,482,000	0.1%	0.4%	2.0%	3.1%	3.6%	14.3%	16.2%	8.9%	51.3%
Montana	\$746,122,000	0.1%	0.5%	1.6%	2.8%	3.4%	13.1%	16.9%	9.5%	52.1%
Nebraska	\$1,553,666,000	0.0%	0.3%	1.2%	2.2%	2.6%	10.3%	12.9%	8.1%	62.2%
Nevada	\$2,449,459,000	0.0%	0.3%	1.8%	2.8%	3.0%	9.5%	10.6%	6.6%	65.5%
New Hampshire	\$910,504,000	0.1%	0.2%	0.9%	1.5%	2.1%	8.8%	13.6%	8.5%	64.4%
New Jersey	\$6,402,492,000	0.1%	0.5%	2.2%	3.7%	4.4%	14.0%	16.7%	9.5%	49.0%
New Mexico	\$709,455,000	0.1%	0.5%	2.5%	4.5%	5.2%	21.3%	23.3%	10.8%	31.6%
New York	\$25,113,542,000	0.0%	0.2%	0.8%	1.5%	1.9%	6.5%	7.9%	5.4%	75.8%
North Carolina	\$6,109,004,000	0.1%	0.6%	2.7%	4.3%	4.7%	17.6%	19.9%	10.5%	39.7%
North Dakota	\$668,458,000	0.0%	0.2%	0.9%	1.4%	1.6%	6.4%	10.3%	7.0%	72.3%
Ohio	\$4,709,399,000	0.1%	0.4%	2.0%	3.7%	4.5%	15.9%	18.9%	11.4%	43.2%
Oklahoma	\$2,239,267,000	0.1%	0.5%	2.2%	3.7%	4.3%	17.2%	19.6%	10.6%	41.9%
Oregon	\$3,399,493,000	0.1%	0.5%	1.6%	2.7%	3.6%	13.2%	13.6%	7.0%	57.7%
Pennsylvania	\$6,417,438,000	0.1%	0.4%	2.1%	3.5%	4.0%	13.7%	17.0%	10.1%	49.2%
Rhode Island	\$429,930,000	0.1%	0.4%	1.9%	3.8%	4.7%	14.6%	16.0%	9.7%	48.8%
South Carolina	\$3,192,284,000	0.1%	0.5%	2.6%	4.2%	4.6%	17.1%	18.5%	10.1%	42.4%
South Dakota	\$892,661,000	0.0%	0.2%	0.8%	1.4%	1.5%	6.0%	9.7%	6.5%	73.7%
Tennessee	\$4,431,883,000	0.0%	0.4%	2.2%	3.5%	3.7%	13.7%	18.6%	11.0%	46.9%
Texas	\$22,051,856,000	0.0%	0.4%	2.2%	3.5%	3.5%	12.4%	15.6%	8.4%	53.9%
Utah	\$5,045,616,000	0.0%	0.2%	1.1%	2.4%	3.8%	21.2%	20.3%	9.9%	41.0%
Vermont	\$355,160,000	0.0%	0.3%	1.1%	1.9%	2.4%	9.7%	15.6%	9.0%	60.0%
Virginia	\$7,029,831,000	0.0%	0.4%	2.5%	4.1%	4.6%	18.4%	20.6%	8.5%	40.9%
Washington	\$7,982,523,000	0.0%	0.2%	0.9%	1.7%	2.2%	9.4%	12.7%	7.3%	65.5%
West Virginia	\$336,749,000	0.1%	0.5%	2.4%	4.6%	5.9%	23.3%	25.1%	12.7%	25.3%
Wisconsin	\$2,757,694,000	0.1%	0.							

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State	All returns with deduction	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<i>Number of returns with deduction</i>										
United States, total	12,689,940	0.9%	2.6%	8.3%	12.4%	12.8%	32.2%	22.1%	5.3%	3.3%
Alabama	138,080	0.9%	3.1%	10.6%	12.9%	11.7%	31.9%	21.4%	4.7%	2.7%
Alaska	15,640	0.6%	1.9%	6.6%	11.0%	12.9%	34.0%	24.7%	5.6%	2.8%
Arizona	252,520	1.2%	3.3%	8.9%	12.5%	12.4%	32.5%	21.8%	4.7%	2.7%
Arkansas	63,380	1.0%	2.9%	8.7%	11.9%	11.7%	33.4%	22.5%	5.1%	2.7%
California	2,401,460	0.8%	2.2%	7.1%	11.0%	12.6%	34.2%	23.3%	5.6%	3.2%
Colorado	272,660	0.8%	2.0%	6.0%	10.7%	11.7%	34.3%	25.9%	5.5%	3.1%
Connecticut	183,560	0.9%	2.4%	7.2%	13.0%	14.3%	28.4%	21.7%	6.9%	5.2%
Delaware	40,470	0.8%	2.2%	7.6%	13.8%	15.4%	35.4%	19.0%	3.6%	2.3%
District of Columbia	59,250	0.5%	1.5%	6.3%	10.2%	11.8%	33.4%	26.2%	6.3%	3.8%
Florida	673,000	1.1%	3.6%	12.1%	14.0%	12.0%	26.7%	19.5%	5.9%	5.1%
Georgia	490,070	0.7%	2.9%	11.7%	14.5%	13.0%	31.2%	19.3%	4.3%	2.4%
Hawaii	62,950	1.0%	2.2%	6.9%	11.8%	13.6%	41.0%	19.1%	2.9%	1.5%
Idaho	58,980	0.9%	2.5%	6.9%	11.0%	12.2%	37.6%	21.2%	4.7%	2.9%
Illinois	465,040	1.0%	2.8%	8.5%	13.3%	13.8%	30.0%	21.3%	5.8%	3.6%
Indiana	138,460	0.9%	2.7%	8.4%	11.9%	12.1%	32.6%	22.3%	5.8%	3.3%
Iowa	75,000	1.1%	3.8%	9.1%	13.6%	13.4%	31.7%	19.7%	4.8%	2.7%
Kansas	78,830	1.1%	3.3%	7.8%	11.4%	12.0%	32.3%	22.9%	5.9%	3.4%
Kentucky	90,540	0.8%	2.6%	7.9%	13.7%	13.3%	33.2%	21.0%	4.9%	2.6%
Louisiana	99,260	0.8%	3.7%	13.3%	14.7%	11.8%	28.9%	19.4%	4.8%	2.5%
Maine	31,870	1.2%	3.1%	8.5%	14.6%	14.4%	30.2%	20.3%	5.1%	2.7%
Maryland	539,870	0.6%	2.2%	8.7%	14.2%	15.5%	35.7%	18.9%	2.9%	1.5%
Massachusetts	363,770	1.0%	2.4%	6.4%	11.3%	12.3%	29.9%	25.6%	6.8%	4.4%
Michigan	246,480	1.0%	3.1%	8.8%	13.1%	13.2%	31.9%	20.8%	5.0%	3.0%
Minnesota	222,260	0.8%	2.5%	6.9%	12.6%	13.8%	32.8%	22.6%	5.3%	2.8%
Mississippi	69,320	0.9%	3.6%	14.4%	16.6%	12.9%	29.7%	16.5%	3.6%	1.8%
Missouri	154,040	1.0%	3.0%	8.5%	12.4%	12.9%	32.5%	21.1%	5.4%	3.2%
Montana	33,350	1.3%	3.5%	8.8%	13.8%	13.4%	32.0%	19.3%	5.1%	2.9%
Nebraska	50,330	1.1%	3.1%	8.5%	13.4%	13.8%	31.0%	20.3%	5.6%	3.2%
Nevada	103,370	0.9%	3.1%	12.0%	14.5%	13.1%	29.9%	17.9%	4.6%	3.9%
New Hampshire	45,870	1.2%	3.0%	7.9%	12.3%	12.8%	30.8%	23.0%	5.7%	3.4%
New Jersey	544,440	1.2%	3.2%	8.6%	13.1%	13.3%	30.1%	22.1%	5.4%	2.9%
New Mexico	45,920	1.1%	3.1%	9.0%	13.4%	13.5%	34.9%	19.5%	3.7%	1.9%
New York	855,790	0.9%	2.6%	7.3%	12.1%	13.5%	32.7%	20.6%	5.7%	4.7%
North Carolina	348,910	1.0%	3.0%	9.0%	12.5%	11.9%	32.2%	22.6%	5.2%	2.8%
North Dakota	13,130	1.0%	3.4%	8.1%	11.0%	10.4%	27.9%	25.4%	8.3%	4.7%
Ohio	249,680	0.8%	2.6%	7.8%	13.5%	14.1%	31.7%	20.4%	5.7%	3.4%
Oklahoma	91,040	0.9%	2.9%	8.4%	11.6%	12.1%	34.1%	22.4%	5.0%	2.6%
Oregon	196,810	1.2%	3.1%	8.2%	13.7%	15.2%	34.6%	18.5%	3.8%	1.8%
Pennsylvania	377,600	0.9%	2.7%	8.1%	12.9%	13.3%	30.5%	22.4%	5.8%	3.3%
Rhode Island	39,580	0.9%	2.3%	8.2%	16.0%	16.7%	31.5%	17.7%	4.3%	2.4%
South Carolina	163,380	0.9%	2.8%	9.2%	13.0%	12.3%	33.2%	21.2%	4.8%	2.5%
South Dakota	16,330	1.0%	3.1%	9.8%	12.4%	10.6%	27.4%	22.8%	7.8%	5.0%
Tennessee	160,830	0.8%	2.9%	9.9%	12.5%	10.9%	28.2%	23.9%	6.7%	4.1%
Texas	836,140	0.8%	2.5%	9.6%	12.9%	11.3%	29.4%	23.6%	6.1%	3.9%
Utah	177,640	0.5%	1.5%	5.2%	10.2%	12.6%	43.0%	20.4%	4.0%	2.5%
Vermont	15,350	1.2%	2.8%	7.9%	13.1%	14.7%	30.2%	21.8%	5.3%	3.2%
Virginia	502,530	0.5%	1.8%	7.2%	10.9%	11.8%	35.6%	25.8%	4.1%	2.1%
Washington	337,610	0.7%	2.1%	6.2%	10.2%	11.3%	31.7%	27.1%	7.0%	3.6%
West Virginia	20,970	0.9%	2.2%	6.8%	10.8%	12.9%	36.8%	22.4%	5.0%	2.2%
Wisconsin	150,390	1.2%	3.4%	8.8%	14.5%	14.8%	30.5%	18.9%	4.9%	3.1%
Wyoming	11,910	0.9%	2.9%	7.3%	11.3%	11.6%	29.2%	22.0%	7.1%	7.7%
Other Areas	13,300	1.7%	2.7%	6.8%	8.3%	8.5%	26.4%	22.3%	10.0%	13.4%
<i>Amount of deduction</i>										
United States, total	\$202,757,560,000	0.1%	0.5%	2.5%	4.1%	4.6%	16.0%	16.5%	8.3%	47.4%
Alabama	\$2,616,699,000	0.1%	0.7%	4.0%	5.3%	5.8%	21.8%	20.9%	10.1%	31.3%
Alaska	\$217,257,000	0.1%	0.5%	2.3%	4.8%	6.8%	27.5%	29.1%	12.6%	16.3%
Arizona	\$3,172,751,000	0.1%	0.8%	2.9%	4.6%	5.4%	21.1%	21.8%	10.1%	33.2%
Arkansas	\$3,550,345,000	0.0%	0.2%	1.1%	1.7%	2.0%	7.6%	7.3%	3.1%	76.9%
California	\$35,215,331,000	0.1%	0.4%	1.7%	3.0%	3.8%	13.6%	14.0%	6.9%	56.7%
Colorado	\$3,557,073,000	0.1%	0.4%	1.8%	3.2%	4.1%	17.8%	21.2%	10.2%	41.2%
Connecticut	\$2,909,259,000	0.1%	0.3%	1.4%	2.6%	3.2%	9.9%	11.9%	7.5%	63.2%
Delaware	\$374,406,000	0.1%	0.7%	3.7%	7.0%	8.5%	27.1%	22.2%	8.1%	22.6%
District of Columbia	\$1,185,959,000	0.0%	0.3%	2.3%	3.9%	4.0%	10.9%	11.8%	6.7%	60.0%
Florida	\$15,047,427,000	0.1%	0.5%	2.7%	3.6%	3.5%	10.8%	12.1%	7.6%	59.1%
Georgia	\$7,718,711,000	0.1%	0.8%	4.8%	6.5%	6.4%	19.7%	17.5%	9.5%	34.6%
Hawaii	\$536,271,000	0.1%	0.7%	3.2%	5.5%	6.9%	26.0%	20.6%	7.2%	29.7%
Idaho	\$1,158,265,000	0.1%	0.5%	1.9%	3.5%	5.0%	21.8%	19.6%	9.1%	38.4%
Illinois	\$6,644,725,000	0.1%	0.6%	2.6%	4.4%	5.0%	16.2%	17.0%	8.8%	45.4%
Indiana	\$2,306,003,000	0.1%	0.7%	3.6%	5.6%	6.0%	21.7%	22.8%	11.1%	28.4%
Iowa	\$1,068,602,000	0.1%	0.9%	3.0%	5.0%	5.7%	21.8%	23.4%	11.8%	28.3%
Kansas	\$1,727,091,000	0.1%	0.6%	1.9%	3.2%	4.0%	15.7%	17.7%	8.9%	47.8%
Kentucky	\$1,276,278,000	0.1%	0.8%	3.1%	5.7%	6.5%	24.3%	23.8%	11.1%	24.6%
Louisiana	\$1,388,752,000	0.1%	1.2%	6.6%	8.7%	7.6%	23.2%	20.5%	9.3%	22.7%
Maine	\$374,961,000	0.1%	0.7%	2.3%	4.2%	5.0%	18.3%	21.7%	11.1%	36.5%
Maryland	\$5,502,192,000	0.1%	0.8%	4.7%	8.2%	9.3%	26.3%	18.3%	5.8%	26.5%
Massachusetts	\$5,559,207,000	0.1%	0.3%	1.2%	2.2%	2.6%	9.1%	12.7%	7.9%	63.9%
Michigan	\$3,595,579,000	0.1%	0.7%	3.2%	5.4%	5.8%	20.3%	20.1%	9.8%	34.5%
Minnesota	\$2,897,050,000	0.1%	0.6%	2.2%	4.0%	4.9%	19.0%	21.0%	10.6%	37.5%
Mississippi	\$1,084,175,000	0.1%	1.2%	6.4%	9.1%	8.3%	25.7%	21.2%	9.7%	18.3%
Missouri	\$2,834,215,000	0.1%	0.6%	2.6%	4.2%	4.9%	17.7%	17.5%	8.9%	43.5%
Montana	\$477,469,000	0.1%	0.8%	2.7%	4.6%	5.5%	19.1%	22.5%	11.5%	33.1%
Nebraska	\$924,749,000	0.1%	0.6%	2.4%	4.0%	4.7%	17.0%	18.7%	11.0%	41.5%
Nevada	\$1,881,447,000	0.1%	0.5%	2.6%	3.6%	3.8%	12.2%	12.0%	6.3%	59.0%
New Hampshire	\$549,771,000	0.1%	0.5%	1.7%	3.2%	3.7%	15.4%	20.7%	11.3%	43.3%
New Jersey	\$4,736,407,000	0.2%	0.8%	3.3%	5.4%	6.2%	18.9%	20.6%	10.2%	34.5%
New Mexico	\$650,680,000	0.1%	0.7%	2.9%	5.0%	6.1%	24.0%	21.8%	9.8%	29.5%
New York	\$14,528,249,000	0.1%	0.4%	1.5%	2.8%	3.5%	11.3%	12.0%	7.3%	61.2%
North Carolina	\$5,049,968,000	0.1%	0.8%	3.5%	5.5%	5.9%	21.9%	21.7%	10.3%	30.3%
North Dakota	\$308,345,000	0.1%	0.6%	1.9%	3.0%	3.6%	13.3%	18.2%	12.1%	47.4%
Ohio	\$4,052,929,000	0.1%	0.6%	2.4%	4.7%	5.4%	18.6%	19.8%	10.6%	37.9%
Oklahoma	\$1,821,198,000	0.1%	0.7%	2.7%	4.5%	5.3%	20.5%	21.3%	10.5%	34.4%
Oregon	\$2,531,203,000	0.1%	0.7%	2.3%	4.1%	5.3%	18.4%	16.1%	7.2%	45.8%
Pennsylvania	\$6,351,446,000	0.1%	0.5%	2.3%	3.9%	4.2%	14.2%	15.8%	8.1%	50.9%
Rhode Island	\$388,489,000	0.1%	0.6%	2.5%	4.8%	5.5%	16.3%	16.0%	8.4%	45.8%
South Carolina	\$2,686,932,000	0.1%	0.7%	3.4%	5.3%	5.7%	20.9%	19.7%	9.9%	34.5%
South Dakota	\$965,734,000	0.0%	0.2%	1.0%	1.4%	1.5%	5.5%	7.2%	4.7%	78.4%
Tennessee	\$3,707,043,000	0.1%	0.6%	2.9%	4.4%	4.5%	16.2%	19.5%	10.4%	41.4%
Texas	\$16,310,532,000	0.1%	0.6%	3.2%	4.8%	4.8%	16.6%	19.0%	9.4%	41.5%
Utah	\$4,576,552,000	0.0%	0.3%	1.3%	2.9%	4.6%	23.1%	19.0%	8.1%	40.7%
Vermont	\$259,029,000	0.1%	0.5%	1.8%	3.1%	4.0%	13.6%	18.8%	9.0%	49.1%
Virginia	\$5,785,402,000	0.1%	0.6%	3.2%	5.2%	6.1%	23.2%	22.8%	8.1%	30.8%
Washington	\$6,905,487,000	0.0%	0.3%	1.2%	2.2%	2.8%	11.3%	13.7%	6.8%	61.6%
West Virginia	\$313,243,000	0.1%	0.7%	2.8%	5.0%	6.5%	25.3%	23.6%	10.1%	25.8%
Wisconsin	\$2,164,539,00									

Charitable Contributions Deduction by State and Size of Adjusted Gross Income, Tax Year 2019

State	All returns with deduction	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<i>Number of returns with deduction</i>										
United States, total	14,272,540	0.7%	2.5%	8.4%	12.7%	13.0%	33.2%	21.7%	4.9%	2.8%
Alabama	151,290	0.8%	3.2%	10.6%	13.9%	12.0%	32.4%	20.6%	4.3%	2.2%
Alaska	18,330	0.8%	2.0%	7.0%	11.8%	12.7%	34.8%	23.7%	4.9%	2.4%
Arizona	289,680	1.1%	3.3%	9.5%	13.1%	13.0%	33.0%	20.7%	4.1%	2.2%
Arkansas	71,340	0.8%	2.9%	8.8%	12.6%	12.1%	34.1%	21.7%	4.8%	2.2%
California	2,667,500	0.7%	2.1%	7.1%	11.2%	12.7%	35.7%	22.8%	5.0%	2.6%
Colorado	305,790	0.7%	2.0%	6.4%	11.1%	12.0%	35.3%	25.1%	4.9%	2.6%
Connecticut	210,570	0.7%	2.3%	7.1%	13.3%	14.2%	29.5%	21.9%	6.4%	4.5%
Delaware	45,120	0.7%	2.0%	7.9%	14.3%	15.5%	36.1%	18.1%	3.5%	1.9%
District of Columbia	63,320	0.5%	1.6%	7.0%	10.9%	12.3%	32.8%	25.4%	6.1%	3.4%
Florida	740,310	0.9%	3.5%	12.7%	14.4%	12.2%	27.2%	19.3%	5.5%	4.3%
Georgia	535,270	0.6%	2.9%	11.7%	15.0%	13.2%	31.7%	18.9%	4.0%	2.1%
Hawaii	73,580	0.9%	2.2%	6.9%	12.5%	14.2%	41.6%	17.9%	2.7%	1.2%
Idaho	62,090	0.9%	2.7%	7.8%	11.9%	13.1%	37.7%	19.7%	4.1%	2.2%
Illinois	540,570	0.8%	2.6%	8.4%	13.3%	13.9%	30.9%	21.5%	5.4%	3.1%
Indiana	155,570	0.8%	2.6%	8.3%	12.0%	12.1%	33.8%	22.3%	5.3%	2.7%
Iowa	85,850	1.0%	3.6%	9.1%	13.9%	13.9%	32.7%	19.3%	4.3%	2.2%
Kansas	87,700	0.9%	3.0%	7.6%	11.8%	12.3%	33.8%	22.6%	5.2%	2.8%
Kentucky	102,840	0.7%	2.6%	8.3%	13.8%	13.5%	33.9%	20.4%	4.6%	2.2%
Louisiana	120,910	0.7%	3.3%	13.1%	14.8%	12.0%	29.5%	19.2%	4.8%	2.5%
Maine	35,570	1.0%	3.1%	8.8%	14.8%	14.5%	31.4%	19.6%	4.7%	2.2%
Maryland	598,030	0.5%	2.2%	9.2%	14.8%	15.5%	35.9%	17.9%	2.7%	1.3%
Massachusetts	404,590	0.8%	2.2%	6.2%	11.3%	12.2%	31.5%	25.6%	6.4%	3.8%
Michigan	288,730	0.8%	2.9%	8.8%	13.1%	13.5%	33.3%	20.5%	4.7%	2.6%
Minnesota	256,270	0.6%	2.3%	6.8%	13.0%	13.9%	34.0%	22.3%	4.8%	2.4%
Mississippi	79,360	0.8%	3.7%	15.3%	17.1%	13.0%	29.4%	15.8%	3.4%	1.5%
Missouri	173,730	0.8%	2.8%	8.7%	12.6%	13.0%	33.3%	21.2%	5.0%	2.7%
Montana	36,540	1.3%	3.5%	9.6%	14.4%	14.1%	32.4%	18.1%	4.4%	2.2%
Nebraska	56,850	0.9%	2.9%	8.3%	13.4%	13.6%	32.9%	20.5%	4.9%	2.6%
Nevada	120,190	0.8%	3.0%	11.8%	15.4%	13.9%	30.8%	17.2%	4.0%	3.0%
New Hampshire	51,840	0.9%	2.8%	7.8%	12.6%	13.1%	32.1%	22.8%	5.1%	2.7%
New Jersey	613,270	1.0%	2.8%	8.1%	12.8%	13.3%	31.8%	22.4%	5.1%	2.6%
New Mexico	52,610	1.0%	3.0%	9.5%	13.7%	13.7%	34.9%	19.1%	3.4%	1.7%
New York	975,940	0.7%	2.2%	6.9%	11.9%	13.6%	33.8%	20.9%	5.6%	4.4%
North Carolina	390,400	0.8%	2.9%	9.3%	13.0%	12.2%	33.0%	21.9%	4.7%	2.3%
North Dakota	15,180	0.9%	3.2%	7.8%	11.0%	10.1%	29.3%	25.6%	7.8%	4.5%
Ohio	290,700	0.7%	2.5%	8.2%	14.0%	14.3%	32.1%	20.2%	5.2%	2.8%
Oklahoma	104,820	0.8%	2.8%	8.4%	12.0%	12.1%	34.6%	21.9%	4.9%	2.4%
Oregon	224,050	1.0%	3.0%	8.5%	14.2%	15.4%	35.4%	17.8%	3.3%	1.5%
Pennsylvania	434,440	0.8%	2.5%	8.2%	13.1%	13.4%	31.5%	22.3%	5.4%	2.9%
Rhode Island	45,390	0.8%	2.2%	8.2%	16.2%	16.4%	32.5%	17.4%	4.0%	2.0%
South Carolina	181,270	0.8%	2.8%	9.5%	13.6%	12.6%	33.8%	20.5%	4.3%	2.2%
South Dakota	17,790	1.0%	3.1%	10.1%	12.1%	11.4%	28.5%	22.5%	7.3%	4.1%
Tennessee	173,920	0.8%	2.8%	10.2%	13.3%	11.2%	28.8%	23.4%	6.1%	3.4%
Texas	951,040	0.7%	2.5%	9.6%	12.9%	11.6%	30.3%	23.3%	5.7%	3.5%
Utah	188,670	0.5%	1.6%	6.0%	11.3%	13.8%	43.1%	18.5%	3.4%	1.8%
Vermont	16,910	1.1%	2.7%	7.6%	13.2%	13.9%	32.5%	21.3%	5.0%	2.7%
Virginia	560,820	0.5%	1.8%	7.4%	11.3%	12.2%	36.7%	24.6%	3.7%	1.8%
Washington	378,700	0.6%	2.0%	6.4%	10.6%	11.6%	33.5%	26.5%	5.8%	2.8%
West Virginia	24,330	0.6%	2.2%	6.5%	11.4%	13.4%	37.0%	22.2%	4.8%	2.0%
Wisconsin	172,230	1.0%	3.2%	8.6%	14.9%	14.5%	31.8%	18.9%	4.6%	2.7%
Wyoming	13,390	0.9%	3.1%	7.9%	11.4%	11.9%	30.8%	21.1%	6.2%	6.7%
Other Areas	16,350	1.7%	2.7%	6.6%	8.1%	8.0%	25.3%	21.7%	10.4%	15.8%
<i>Amount of deduction</i>										
United States, total	\$188,690,770,000	0.1%	0.6%	2.9%	4.7%	5.3%	18.4%	18.3%	9.2%	40.4%
Alabama	\$2,533,140,000	0.1%	0.8%	4.0%	6.2%	6.5%	23.2%	21.7%	10.2%	27.3%
Alaska	\$222,238,000	0.1%	0.5%	2.8%	5.6%	7.0%	29.1%	29.3%	11.2%	14.4%
Arizona	\$3,081,872,000	0.1%	0.8%	3.4%	5.2%	6.2%	23.0%	22.4%	10.2%	28.7%
Arkansas	\$1,617,367,000	0.1%	0.6%	2.5%	4.2%	4.7%	17.7%	16.2%	7.0%	47.0%
California	\$28,642,746,000	0.1%	0.5%	2.3%	3.9%	4.9%	18.0%	17.7%	8.4%	44.1%
Colorado	\$3,511,572,000	0.1%	0.5%	1.9%	3.5%	4.5%	19.1%	21.8%	10.4%	38.2%
Connecticut	\$2,822,791,000	0.1%	0.4%	1.5%	2.9%	3.5%	11.1%	13.0%	8.2%	59.3%
Delaware	\$421,290,000	0.1%	0.6%	3.6%	6.9%	8.1%	26.0%	20.0%	8.3%	26.4%
District of Columbia	\$912,910,000	0.0%	0.5%	3.5%	5.7%	5.5%	13.9%	14.8%	8.9%	47.1%
Florida	\$13,651,176,000	0.1%	0.6%	3.3%	4.3%	4.1%	12.3%	13.5%	8.6%	53.2%
Georgia	\$8,384,931,000	0.1%	0.8%	4.6%	6.4%	6.3%	19.1%	17.2%	11.0%	34.6%
Hawaii	\$517,030,000	0.1%	0.8%	3.4%	7.0%	8.2%	29.9%	21.3%	8.1%	21.3%
Idaho	\$943,544,000	0.1%	0.6%	2.6%	4.6%	6.5%	26.4%	22.1%	9.6%	27.4%
Illinois	\$6,231,877,000	0.1%	0.6%	3.0%	5.1%	5.9%	18.9%	19.6%	10.0%	36.7%
Indiana	\$2,260,800,000	0.1%	0.7%	3.6%	5.6%	6.2%	23.4%	23.8%	11.1%	25.5%
Iowa	\$1,097,844,000	0.1%	0.8%	3.1%	5.1%	6.1%	23.0%	23.5%	11.6%	26.7%
Kansas	\$1,566,821,000	0.1%	0.6%	2.1%	3.8%	4.6%	18.6%	19.9%	9.7%	40.7%
Kentucky	\$1,370,403,000	0.1%	0.7%	3.2%	5.5%	6.6%	24.3%	23.0%	10.6%	26.1%
Louisiana	\$1,632,329,000	0.1%	1.1%	6.4%	8.5%	7.5%	22.4%	20.0%	10.7%	23.3%
Maine	\$377,145,000	0.1%	0.6%	2.4%	4.4%	5.1%	18.9%	21.0%	12.1%	35.4%
Maryland	\$5,309,056,000	0.1%	0.9%	5.5%	9.3%	10.3%	28.1%	18.7%	6.2%	20.9%
Massachusetts	\$5,332,698,000	0.1%	0.3%	1.3%	2.3%	2.7%	9.9%	13.6%	8.5%	61.3%
Michigan	\$3,676,348,000	0.1%	0.8%	3.6%	5.7%	6.5%	22.1%	20.9%	9.8%	30.6%
Minnesota	\$2,745,253,000	0.1%	0.6%	2.4%	4.5%	5.5%	21.7%	23.0%	11.6%	30.7%
Mississippi	\$1,145,324,000	0.1%	1.3%	7.1%	9.6%	8.6%	25.9%	21.3%	9.5%	16.6%
Missouri	\$2,729,533,000	0.1%	0.7%	3.0%	4.6%	5.4%	19.3%	18.8%	9.5%	38.6%
Montana	\$506,559,000	0.1%	0.7%	2.6%	4.4%	5.4%	18.4%	19.9%	9.9%	38.6%
Nebraska	\$963,989,000	0.1%	0.6%	2.2%	3.8%	4.7%	18.3%	19.3%	10.4%	40.6%
Nevada	\$1,521,567,000	0.1%	0.6%	3.5%	5.3%	5.5%	16.9%	15.6%	8.0%	44.4%
New Hampshire	\$593,007,000	0.1%	0.5%	1.7%	3.0%	3.7%	14.9%	19.4%	10.2%	46.5%
New Jersey	\$5,356,679,000	0.1%	0.7%	2.9%	5.1%	5.8%	18.5%	19.4%	9.4%	38.0%
New Mexico	\$756,261,000	0.1%	0.6%	2.7%	4.8%	5.7%	21.3%	19.9%	8.0%	36.9%
New York	\$15,553,076,000	0.1%	0.3%	1.5%	2.9%	3.7%	11.8%	12.4%	7.6%	59.7%
North Carolina	\$5,144,102,000	0.1%	0.8%	3.9%	6.0%	6.4%	22.8%	21.9%	10.1%	28.0%
North Dakota	\$372,992,000	0.1%	0.4%	1.7%	2.7%	3.0%	12.2%	16.3%	10.2%	53.4%
Ohio	\$3,928,834,000	0.1%	0.6%	2.8%	5.3%	6.1%	20.8%	21.5%	11.4%	31.4%
Oklahoma	\$1,873,097,000	0.1%	0.7%	2.8%	4.8%	5.6%	21.8%	21.7%	11.2%	31.3%
Oregon	\$1,844,363,000	0.2%	0.9%	3.4%	5.9%	7.8%	26.4%	21.8%	10.1%	23.5%
Pennsylvania	\$4,980,899,000	0.1%	0.6%	3.2%	5.3%	5.8%	19.3%	20.9%	10.9%	33.9%
Rhode Island	\$383,225,000	0.1%	0.6%	2.6%	5.1%	6.0%	18.0%	17.1%	9.1%	41.4%
South Carolina	\$2,452,260,000	0.1%	0.8%	4.1%	6.4%	6.7%	24.3%	22.0%	11.0%	24.6%
South Dakota	\$507,756,000	0.0%	0.4%	1.8%	2.6%	3.0%	11.0%	13.8%	9.0%	58.3%
Tennessee	\$3,414,248,000	0.1%	0.6%	3.4%	5.3%	5.2%	18.3%	21.3%	11.0%	34.7%
Texas	\$16,873,985,000	0.1%	0.6%	3.4%	5.0%	5.1%	17.4%	19.3%	9.6%	39.5%
Utah	\$3,866,161,000	0.0%	0.3%	1.7%	3.8%	6.1%	27.8%	20.7%	8.1%	31.3%
Vermont	\$257,944,000	0.1%	0.4%	1.7%	3.0%	3.5%	14.0%	18.9%	9.1%	49.3%
Virginia	\$5,549,900,000	0.1%	0.6%	3.6%	5.8%	6.7%	25.2%	23.6%	8.4%	26.0%
Washington	\$5,419,475,000	0.1%	0.4%	1.7%	3.0%	3.8%	15.7%	17.5%	8.1%	49.8%
West Virginia	\$290,586,000	0.1%	0.7%	3.1%	6.0%	7.8%	29.8%	27.7%	11.3%	13.4%
Wisconsin	\$2,									

Charitable Contributions Deduction by State and Size of Adjusted Gross Income, Tax Year 2018

State	All returns with deduction	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<i>Number of returns with deduction</i>										
United States, total	14,859,270	0.9%	2.8%	8.9%	13.0%	13.0%	33.3%	20.8%	4.6%	2.7%
Alabama	158,810	1.0%	3.7%	11.8%	14.3%	12.1%	31.9%	19.1%	4.0%	2.0%
Alaska	20,050	0.9%	2.3%	7.5%	11.7%	13.2%	35.4%	22.3%	4.3%	2.3%
Arizona	293,480	1.2%	3.8%	10.0%	13.3%	12.8%	32.9%	20.0%	3.8%	2.1%
Arkansas	73,790	0.9%	3.3%	9.5%	12.7%	11.9%	33.8%	21.2%	4.6%	2.1%
California	2,730,970	0.8%	2.3%	7.4%	11.4%	12.7%	35.9%	22.2%	4.7%	2.6%
Colorado	307,630	0.8%	2.2%	6.7%	11.5%	12.0%	35.3%	24.3%	4.6%	2.6%
Connecticut	225,360	0.8%	2.5%	7.5%	13.6%	14.1%	29.9%	21.3%	6.0%	4.3%
Delaware	46,460	0.8%	2.4%	8.5%	14.6%	15.3%	36.3%	17.3%	3.2%	1.7%
District of Columbia	66,280	0.5%	1.8%	7.6%	11.4%	12.5%	32.6%	24.5%	5.8%	3.4%
Florida	758,380	1.1%	4.2%	13.4%	14.5%	12.1%	26.8%	18.5%	5.2%	4.1%
Georgia	564,850	0.7%	3.2%	12.0%	15.2%	13.3%	31.8%	18.0%	3.8%	2.0%
Hawaii	75,710	1.0%	2.4%	7.6%	12.9%	14.4%	41.3%	16.7%	2.6%	1.2%
Idaho	59,770	1.0%	3.2%	8.2%	12.5%	13.2%	37.1%	18.8%	3.8%	2.0%
Illinois	580,820	0.9%	2.9%	8.8%	13.6%	13.9%	30.9%	20.7%	5.1%	3.1%
Indiana	162,140	1.0%	2.9%	8.7%	11.9%	12.3%	33.8%	21.7%	5.1%	2.6%
Iowa	89,950	1.1%	3.9%	9.5%	14.1%	13.6%	32.5%	19.2%	4.1%	2.1%
Kansas	91,980	1.2%	3.4%	8.2%	12.0%	12.3%	33.6%	21.5%	5.1%	2.7%
Kentucky	108,040	0.9%	2.9%	8.8%	14.3%	13.5%	33.8%	19.5%	4.2%	2.0%
Louisiana	128,780	0.8%	3.7%	13.3%	14.9%	12.0%	29.3%	18.7%	4.6%	2.6%
Maine	37,730	1.2%	3.4%	9.9%	15.5%	14.7%	30.9%	18.3%	4.1%	2.0%
Maryland	621,060	0.6%	2.4%	9.5%	15.0%	15.4%	36.0%	17.3%	2.5%	1.3%
Massachusetts	422,330	0.9%	2.5%	6.7%	11.6%	12.3%	31.8%	24.7%	5.9%	3.6%
Michigan	311,770	1.0%	3.4%	9.2%	13.3%	13.4%	33.1%	19.6%	4.5%	2.5%
Minnesota	265,880	0.7%	2.5%	7.0%	13.0%	13.8%	34.0%	21.8%	4.7%	2.4%
Mississippi	84,330	0.9%	4.4%	16.3%	17.3%	12.9%	28.7%	14.9%	3.3%	1.4%
Missouri	183,970	1.0%	3.1%	9.0%	12.9%	12.9%	33.3%	20.3%	4.8%	2.7%
Montana	36,170	1.5%	4.1%	10.0%	14.9%	13.7%	32.2%	17.6%	4.1%	2.0%
Nebraska	58,700	1.0%	3.2%	8.8%	13.7%	13.8%	32.8%	19.6%	4.7%	2.4%
Nevada	119,960	1.0%	3.5%	12.4%	15.7%	13.7%	30.6%	16.3%	3.9%	3.0%
New Hampshire	54,700	1.2%	3.2%	8.6%	13.3%	12.9%	31.9%	22.0%	4.4%	2.5%
New Jersey	647,520	1.1%	3.2%	8.5%	13.0%	13.3%	32.2%	21.5%	4.7%	2.5%
New Mexico	54,920	1.1%	3.5%	10.1%	13.9%	13.9%	34.6%	18.0%	3.2%	1.6%
New York	1,043,840	0.7%	2.4%	7.3%	12.3%	13.7%	33.8%	20.0%	5.4%	4.3%
North Carolina	415,410	1.0%	3.4%	10.2%	13.4%	12.4%	32.8%	20.5%	4.3%	2.1%
North Dakota	15,510	1.1%	3.4%	8.6%	11.3%	10.7%	28.8%	24.4%	7.7%	4.1%
Ohio	309,980	0.8%	2.8%	8.8%	14.6%	14.4%	31.8%	19.3%	4.9%	2.7%
Oklahoma	111,240	1.0%	3.1%	9.2%	12.1%	12.3%	34.3%	20.8%	4.8%	2.4%
Oregon	229,800	1.1%	3.3%	8.9%	14.5%	15.3%	35.1%	17.1%	3.2%	1.5%
Pennsylvania	462,130	0.9%	2.9%	8.7%	13.4%	13.4%	31.7%	21.2%	5.1%	2.7%
Rhode Island	47,220	0.8%	2.6%	8.5%	16.4%	16.0%	32.9%	17.3%	3.7%	1.9%
South Carolina	189,750	0.9%	3.1%	10.3%	13.8%	12.8%	33.7%	19.3%	4.0%	2.0%
South Dakota	17,800	1.1%	3.8%	10.2%	12.5%	11.5%	28.9%	21.9%	6.6%	3.8%
Tennessee	180,200	0.9%	3.3%	11.1%	13.6%	11.3%	28.9%	22.1%	5.6%	3.3%
Texas	964,680	0.8%	2.9%	10.2%	13.1%	11.7%	30.5%	22.1%	5.3%	3.3%
Utah	182,830	0.6%	1.9%	6.6%	11.7%	13.9%	42.8%	17.5%	3.2%	1.8%
Vermont	17,630	1.2%	3.2%	8.2%	14.0%	13.7%	32.3%	20.7%	4.4%	2.4%
Virginia	596,640	0.5%	2.1%	7.8%	11.6%	12.3%	37.1%	23.4%	3.4%	1.7%
Washington	392,720	0.8%	2.4%	7.2%	11.3%	12.0%	33.7%	24.6%	5.3%	2.7%
West Virginia	25,920	0.8%	2.5%	7.1%	11.7%	13.2%	37.1%	21.1%	4.7%	1.9%
Wisconsin	180,510	1.1%	3.5%	9.1%	15.2%	14.4%	31.6%	18.1%	4.4%	2.6%
Wyoming	13,730	1.1%	3.2%	8.3%	11.9%	12.1%	30.9%	20.6%	5.9%	6.0%
Other Areas	18,430	1.9%	3.4%	7.7%	8.6%	8.9%	25.2%	21.7%	9.8%	12.8%
<i>Amount of deduction</i>										
United States, total	\$197,208,458,000	0.1%	0.6%	2.9%	4.7%	5.2%	17.7%	17.0%	8.6%	43.1%
Alabama	\$2,557,754,000	0.1%	0.9%	4.5%	6.6%	6.6%	23.3%	20.7%	10.1%	27.2%
Alaska	\$231,568,000	0.1%	0.6%	3.0%	5.6%	7.2%	28.7%	27.2%	11.5%	16.2%
Arizona	\$3,179,296,000	0.2%	0.9%	3.4%	5.2%	6.0%	22.2%	20.6%	9.0%	32.4%
Arkansas	\$2,611,289,000	0.0%	0.4%	1.7%	2.7%	2.9%	11.0%	10.1%	4.1%	67.0%
California	\$31,826,883,000	0.1%	0.5%	2.1%	3.6%	4.5%	16.2%	15.5%	7.2%	50.4%
Colorado	\$3,745,617,000	0.1%	0.5%	1.9%	3.4%	4.3%	17.9%	19.5%	9.1%	43.3%
Connecticut	\$2,644,674,000	0.1%	0.4%	1.8%	3.3%	3.8%	12.3%	13.6%	8.6%	56.1%
Delaware	\$403,388,000	0.1%	0.7%	4.1%	7.2%	8.6%	27.1%	20.3%	7.5%	24.4%
District of Columbia	\$825,808,000	0.1%	0.6%	4.1%	6.4%	6.2%	15.3%	16.3%	10.1%	40.9%
Florida	\$13,464,954,000	0.1%	0.7%	3.5%	4.4%	4.2%	12.3%	13.1%	8.1%	53.5%
Georgia	\$9,763,855,000	0.1%	0.8%	4.1%	5.7%	5.6%	16.6%	15.4%	12.0%	39.9%
Hawaii	\$492,625,000	0.2%	0.9%	4.2%	7.3%	8.9%	31.0%	21.3%	8.0%	18.2%
Idaho	\$867,785,000	0.1%	0.8%	2.9%	5.1%	6.8%	26.8%	22.1%	10.5%	25.0%
Illinois	\$7,636,601,000	0.1%	0.6%	2.6%	4.5%	5.1%	15.9%	16.0%	8.3%	46.9%
Indiana	\$2,407,967,000	0.1%	0.7%	3.6%	5.3%	5.9%	22.2%	22.2%	10.4%	29.4%
Iowa	\$1,084,077,000	0.1%	0.9%	3.3%	5.3%	6.1%	23.5%	23.8%	11.1%	25.9%
Kansas	\$1,464,631,000	0.1%	0.7%	2.5%	4.3%	5.1%	20.2%	20.8%	9.7%	36.5%
Kentucky	\$1,479,734,000	0.1%	0.8%	3.3%	5.5%	6.3%	22.8%	21.1%	9.6%	30.4%
Louisiana	\$1,760,795,000	0.1%	1.2%	6.1%	8.1%	7.1%	21.5%	19.0%	10.5%	26.4%
Maine	\$337,920,000	0.2%	0.9%	3.1%	5.2%	6.2%	21.1%	22.9%	11.8%	28.6%
Maryland	\$5,268,704,000	0.1%	0.9%	5.6%	9.5%	10.3%	28.3%	18.5%	6.1%	20.8%
Massachusetts	\$5,775,264,000	0.1%	0.3%	1.3%	2.2%	2.6%	9.4%	12.3%	7.4%	64.4%
Michigan	\$3,924,029,000	0.1%	0.9%	3.6%	5.7%	6.3%	21.6%	19.5%	9.0%	33.5%
Minnesota	\$2,861,633,000	0.1%	0.6%	2.4%	4.4%	5.5%	20.9%	22.0%	10.6%	33.4%
Mississippi	\$1,145,815,000	0.1%	1.5%	7.7%	9.9%	8.9%	26.0%	20.6%	9.3%	16.0%
Missouri	\$2,994,180,000	0.1%	0.7%	2.8%	4.4%	5.0%	17.9%	17.2%	8.9%	43.1%
Montana	\$489,098,000	0.1%	0.9%	2.9%	4.7%	5.6%	18.6%	19.4%	9.6%	38.1%
Nebraska	\$848,444,000	0.1%	0.7%	2.7%	4.6%	5.6%	20.8%	21.3%	11.0%	33.4%
Nevada	\$1,594,380,000	0.1%	0.7%	3.6%	5.1%	5.1%	15.8%	13.7%	6.9%	48.9%
New Hampshire	\$596,143,000	0.1%	0.6%	1.9%	3.3%	3.8%	15.4%	18.6%	8.7%	47.8%
New Jersey	\$4,917,116,000	0.2%	0.8%	3.3%	5.7%	6.5%	20.6%	20.6%	9.7%	32.6%
New Mexico	\$586,546,000	0.1%	0.9%	3.9%	6.6%	7.6%	27.9%	23.6%	10.7%	18.7%
New York	\$18,379,256,000	0.1%	0.3%	1.4%	2.6%	3.3%	10.2%	10.4%	6.4%	65.4%
North Carolina	\$5,154,899,000	0.1%	1.0%	4.3%	6.4%	6.7%	23.1%	21.0%	9.9%	27.5%
North Dakota	\$273,281,000	0.1%	0.6%	2.5%	3.9%	4.3%	15.9%	21.3%	14.7%	36.7%
Ohio	\$4,020,192,000	0.1%	0.7%	3.0%	5.5%	6.2%	20.7%	20.3%	10.4%	33.1%
Oklahoma	\$1,952,763,000	0.1%	0.7%	3.1%	4.8%	5.7%	21.1%	20.7%	10.6%	33.4%
Oregon	\$2,256,346,000	0.1%	0.9%	2.9%	5.2%	6.6%	21.8%	18.1%	8.3%	36.1%
Pennsylvania	\$5,162,861,000	0.1%	0.7%	3.4%	5.3%	5.8%	19.3%	19.9%	10.1%	35.4%
Rhode Island	\$356,341,000	0.1%	0.7%	2.9%	5.6%	6.5%	19.6%	18.4%	9.3%	37.0%
South Carolina	\$2,534,201,000	0.1%	0.9%	4.3%	6.3%	6.8%	23.7%	20.7%	10.6%	26.6%
South Dakota	\$519,558,000	0.1%	0.4%	1.5%	2.5%	2.9%	10.8%	13.3%	7.5%	61.0%
Tennessee	\$3,471,363,000	0.1%	0.7%	3.7%	5.4%	5.3%	18.1%	20.2%	10.2%	36.3%
Texas	\$15,683,431,000	0.1%	0.7%	3.7%	5.4%	5.4%	18.4%	19.4%	9.4%	37.5%
Utah	\$3,371,325,000	0.1%	0.4%	2.1%	4.5%	7.0%	30.4%	21.2%	8.6%	25.8%
Vermont	\$217,016,000	0.1%	0.5%	2.1%	3.8%	4.2%	16.7%	22.5%	10.7%	39.4%
Virginia	\$5,628,098,000	0.1%	0.7%	3.8%	6.0%	6.9%	25.6%	22.8%	8.2%	26.0%
Washington	\$4,898,614,000	0.1%	0.5%	2.1%	3.6%	4.5%	17.5%	18.5%	8.7%	44.6%
West Virginia	\$303,786,000	0.1%	0.8%	3.3%	6.1%	7.9%	28.9%	26.4%	11.9%	14.5%
Wisconsin										

Charitable Contributions Deduction by State and Size of Adjusted Gross Income, Tax Year 2017

[Table is not comparable for tax years prior to 2017]

State	All returns with deduction	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<i>Number of returns with deduction</i>										
United States, total	37,972,110	1.1%	4.2%	12.7%	15.7%	15.0%	33.9%	13.9%	2.3%	1.1%
Alabama	477,950	1.4%	6.3%	17.6%	17.9%	14.8%	30.1%	9.7%	1.6%	0.7%
Alaska	56,710	0.9%	2.8%	9.2%	14.7%	15.6%	39.6%	14.9%	1.8%	0.5%
Arizona	755,570	1.7%	5.3%	14.4%	16.8%	15.4%	32.0%	11.8%	1.8%	0.8%
Arkansas	226,520	1.3%	5.1%	14.3%	16.6%	15.4%	33.3%	11.5%	1.8%	0.8%
California	5,279,430	1.0%	3.5%	11.3%	14.5%	14.6%	34.1%	16.6%	2.8%	1.4%
Colorado	727,680	1.1%	3.4%	10.3%	14.7%	14.8%	36.2%	15.9%	2.4%	1.1%
Connecticut	608,270	1.0%	3.3%	9.8%	14.4%	14.7%	35.9%	15.9%	3.1%	1.8%
Delaware	124,300	1.0%	3.4%	12.0%	16.5%	15.9%	36.6%	12.2%	1.6%	0.7%
District of Columbia	116,270	0.7%	3.6%	13.6%	14.4%	13.1%	30.0%	19.1%	3.6%	1.9%
Florida	2,041,280	1.5%	6.4%	18.4%	16.9%	13.4%	26.9%	12.5%	2.5%	1.6%
Georgia	1,302,480	1.2%	5.4%	17.2%	17.6%	14.5%	29.6%	11.5%	1.9%	0.9%
Hawaii	166,540	1.3%	3.7%	12.4%	16.6%	16.5%	36.2%	11.2%	1.5%	0.6%
Idaho	180,680	1.5%	4.8%	13.2%	17.6%	17.6%	32.8%	10.1%	1.6%	0.7%
Illinois	1,627,250	1.1%	3.9%	11.7%	15.3%	15.1%	35.0%	14.3%	2.4%	1.2%
Indiana	572,260	1.3%	4.1%	11.9%	15.5%	15.6%	36.7%	12.0%	2.0%	0.9%
Iowa	357,730	1.2%	4.7%	12.0%	15.8%	16.0%	37.6%	10.5%	1.6%	0.6%
Kansas	284,350	1.5%	4.6%	11.1%	14.6%	15.0%	37.2%	13.1%	2.1%	0.9%
Kentucky	410,660	1.1%	4.2%	13.7%	17.2%	17.4%	34.3%	9.9%	1.6%	0.6%
Louisiana	371,330	1.2%	5.4%	17.4%	17.1%	13.7%	30.4%	11.8%	2.2%	0.9%
Maine	134,520	1.3%	4.2%	12.3%	16.5%	16.2%	35.5%	11.8%	1.7%	0.7%
Maryland	1,155,040	0.9%	3.8%	13.5%	16.6%	15.4%	34.3%	13.2%	1.6%	0.7%
Massachusetts	1,065,470	1.2%	3.4%	9.4%	13.5%	13.4%	36.2%	18.2%	3.2%	1.6%
Michigan	1,074,770	1.3%	4.6%	12.5%	15.8%	15.3%	35.5%	12.2%	1.9%	0.9%
Minnesota	816,540	0.9%	3.3%	10.2%	15.0%	15.8%	38.6%	13.2%	2.0%	0.9%
Mississippi	253,770	1.2%	7.0%	21.8%	18.7%	14.5%	27.0%	7.9%	1.3%	0.5%
Missouri	598,030	1.3%	4.3%	12.5%	15.9%	15.7%	35.6%	12.0%	1.9%	0.9%
Montana	114,520	1.7%	5.4%	13.7%	17.3%	17.0%	32.5%	10.0%	1.7%	0.7%
Nebraska	210,150	1.1%	4.0%	11.2%	15.2%	15.9%	38.4%	11.6%	1.8%	0.8%
Nevada	305,090	1.3%	5.3%	18.3%	18.5%	15.3%	28.8%	9.8%	1.7%	1.0%
New Hampshire	171,340	1.2%	3.7%	10.0%	14.0%	14.4%	38.1%	15.8%	2.0%	0.8%
New Jersey	1,571,120	1.2%	4.0%	10.9%	14.4%	14.0%	35.1%	16.5%	2.7%	1.3%
New Mexico	159,930	1.6%	4.7%	14.4%	17.5%	15.6%	33.0%	11.3%	1.5%	0.6%
New York	2,817,000	0.9%	3.2%	11.2%	16.0%	15.6%	34.4%	14.2%	2.7%	1.8%
North Carolina	1,122,640	1.4%	5.1%	14.4%	16.4%	14.9%	32.6%	12.4%	1.9%	0.8%
North Dakota	51,560	1.1%	4.5%	11.9%	13.9%	13.9%	35.7%	14.9%	2.9%	1.2%
Ohio	1,145,950	1.0%	3.7%	12.3%	17.9%	16.5%	34.2%	11.7%	1.9%	0.8%
Oklahoma	306,720	1.4%	4.7%	13.2%	16.0%	15.6%	33.9%	12.2%	2.1%	0.9%
Oregon	569,160	1.5%	4.9%	11.8%	16.3%	17.2%	34.5%	11.4%	1.7%	0.7%
Pennsylvania	1,456,130	1.1%	3.7%	11.3%	15.3%	15.3%	36.0%	14.0%	2.3%	1.0%
Rhode Island	146,280	1.0%	3.6%	11.3%	16.9%	16.3%	36.7%	11.7%	1.8%	0.7%
South Carolina	529,510	1.2%	4.7%	14.9%	17.1%	15.8%	33.0%	10.9%	1.7%	0.8%
South Dakota	59,340	1.3%	4.8%	12.9%	15.6%	15.3%	33.8%	12.8%	2.5%	1.1%
Tennessee	508,300	1.3%	5.1%	15.4%	16.9%	14.6%	30.7%	12.9%	2.2%	1.0%
Texas	2,456,570	1.2%	4.2%	14.1%	15.8%	13.7%	32.0%	15.3%	2.6%	1.3%
Utah	412,500	0.9%	3.3%	11.9%	19.0%	19.3%	33.9%	9.4%	1.5%	0.7%
Vermont	65,260	1.3%	3.8%	10.2%	15.0%	15.1%	38.4%	13.5%	1.9%	0.8%
Virginia	1,227,550	0.8%	3.5%	11.7%	14.4%	14.2%	36.2%	16.4%	2.0%	0.9%
Washington	881,020	1.0%	3.5%	10.2%	14.3%	15.0%	36.3%	16.2%	2.4%	1.0%
West Virginia	94,230	1.0%	3.6%	10.1%	14.7%	16.4%	39.3%	12.4%	1.9%	0.6%
Wisconsin	717,980	1.3%	4.3%	11.5%	15.9%	16.7%	37.5%	10.4%	1.7%	0.8%
Wyoming	41,910	1.4%	4.4%	11.3%	16.2%	16.4%	35.1%	11.6%	2.1%	1.5%
Other Areas	44,990	2.4%	4.9%	10.8%	12.4%	11.9%	27.6%	18.5%	5.7%	5.7%
<i>Amount of deduction</i>										
United States, total	\$256,340,776,000	0.2%	1.4%	5.4%	7.5%	8.0%	22.1%	15.9%	6.9%	32.5%
Alabama	\$3,879,230,000	0.3%	2.5%	8.9%	10.7%	10.4%	26.3%	15.4%	6.9%	18.7%
Alaska	\$344,992,000	0.2%	1.2%	4.9%	8.5%	11.2%	35.2%	22.6%	7.5%	8.7%
Arizona	\$4,088,485,000	0.4%	2.0%	6.4%	8.9%	10.1%	27.4%	18.4%	7.2%	19.1%
Arkansas	\$2,912,841,000	0.2%	1.4%	4.8%	6.3%	6.8%	17.0%	10.3%	3.9%	49.4%
California	\$34,940,114,000	0.2%	1.0%	4.0%	5.8%	6.6%	19.6%	15.9%	6.5%	40.5%
Colorado	\$4,470,734,000	0.2%	1.2%	4.0%	6.4%	7.6%	24.2%	18.9%	7.6%	29.9%
Connecticut	\$3,874,653,000	0.2%	0.8%	2.9%	4.6%	5.2%	15.8%	13.4%	6.5%	50.6%
Delaware	\$612,492,000	0.3%	1.5%	6.8%	10.0%	10.9%	29.8%	16.6%	5.6%	18.5%
District of Columbia	\$961,430,000	0.2%	1.3%	6.9%	8.3%	7.0%	15.7%	16.1%	8.7%	35.9%
Florida	\$17,957,694,000	0.2%	1.6%	5.9%	6.7%	6.2%	15.7%	12.6%	6.6%	44.6%
Georgia	\$11,988,026,000	0.2%	1.8%	7.0%	8.3%	7.6%	18.7%	13.8%	9.5%	33.0%
Hawaii	\$777,162,000	0.3%	1.6%	6.5%	9.5%	10.4%	28.3%	15.6%	5.3%	22.6%
Idaho	\$1,243,224,000	0.3%	2.0%	6.4%	10.7%	12.9%	29.0%	16.8%	7.2%	14.7%
Illinois	\$9,268,445,000	0.2%	1.4%	5.3%	7.7%	8.4%	23.9%	17.5%	7.2%	28.4%
Indiana	\$3,630,819,000	0.3%	1.8%	6.2%	8.9%	10.4%	28.5%	17.8%	7.6%	18.5%
Iowa	\$1,840,611,000	0.3%	2.0%	6.0%	8.8%	10.3%	29.7%	18.8%	7.7%	16.3%
Kansas	\$2,072,585,000	0.3%	1.6%	4.8%	7.3%	8.8%	26.4%	18.1%	7.4%	25.3%
Kentucky	\$2,235,548,000	0.3%	2.1%	7.3%	10.5%	12.0%	29.8%	17.5%	6.8%	13.7%
Louisiana	\$2,595,469,000	0.3%	2.4%	9.9%	11.1%	10.0%	24.8%	15.7%	7.5%	18.2%
Maine	\$533,284,000	0.3%	1.8%	5.8%	9.0%	10.1%	27.3%	20.1%	8.1%	17.3%
Maryland	\$6,416,583,000	0.2%	1.7%	7.9%	11.2%	11.1%	28.4%	17.1%	5.1%	17.3%
Massachusetts	\$6,755,554,000	0.2%	0.8%	2.8%	4.2%	4.5%	14.7%	14.5%	7.1%	51.3%
Michigan	\$5,863,685,000	0.3%	2.0%	6.7%	9.4%	10.3%	28.0%	17.2%	6.6%	19.4%
Minnesota	\$4,272,899,000	0.2%	1.4%	4.7%	7.5%	9.1%	27.4%	18.8%	7.8%	23.0%
Mississippi	\$1,883,978,000	0.3%	3.2%	13.0%	13.5%	12.1%	27.0%	14.7%	5.5%	10.8%
Missouri	\$4,073,131,000	0.3%	1.7%	5.8%	8.2%	9.1%	24.2%	15.7%	6.5%	28.5%
Montana	\$669,249,000	0.4%	2.0%	5.9%	8.7%	9.8%	23.4%	16.2%	7.2%	26.5%
Nebraska	\$1,355,083,000	0.2%	1.5%	4.7%	7.3%	9.0%	26.9%	17.8%	7.5%	25.0%
Nevada	\$2,032,147,000	0.2%	1.5%	6.4%	7.8%	7.7%	19.1%	12.0%	5.6%	39.5%
New Hampshire	\$698,686,000	0.3%	1.3%	4.1%	6.4%	7.7%	26.5%	22.4%	8.5%	22.8%
New Jersey	\$7,336,304,000	0.3%	1.3%	4.9%	7.3%	7.8%	23.4%	18.5%	7.3%	29.3%
New Mexico	\$914,963,000	0.3%	1.8%	6.5%	9.6%	10.6%	29.3%	18.0%	6.3%	17.5%
New York	\$21,673,508,000	0.1%	0.8%	3.4%	5.3%	5.5%	14.9%	11.6%	5.8%	52.6%
North Carolina	\$7,271,726,000	0.3%	2.3%	7.8%	10.1%	10.4%	26.5%	17.2%	7.1%	18.2%
North Dakota	\$418,951,000	0.2%	1.4%	4.9%	6.3%	7.4%	23.1%	18.8%	9.9%	28.0%
Ohio	\$6,104,471,000	0.2%	1.6%	6.2%	9.6%	10.4%	26.7%	17.7%	7.3%	20.1%
Oklahoma	\$2,739,030,000	0.3%	1.7%	5.8%	8.1%	9.3%	24.5%	16.6%	7.5%	26.2%
Oregon	\$2,972,568,000	0.4%	1.9%	5.4%	8.2%	9.7%	25.2%	16.6%	6.3%	26.4%
Pennsylvania	\$7,740,052,000	0.2%	1.5%	5.5%	8.1%	9.0%	25.0%	17.9%	7.4%	25.3%
Rhode Island	\$513,669,000	0.3%	1.5%	5.6%	9.0%	9.9%	28.5%	17.5%	7.0%	20.8%
South Carolina	\$3,603,540,000	0.3%	2.1%	8.0%	10.4%	11.0%	27.7%	16.6%	7.2%	16.7%
South Dakota	\$680,488,000	0.2%	1.1%	3.4%	5.1%	5.9%	16.8%	12.8%	6.9%	47.9%
Tennessee	\$4,582,933,000	0.2%	1.9%	7.3%	9.3%	9.4%	25.1%	18.0%	7.6%	21.2%
Texas	\$22,139,014,000	0.2%	1.3%	5.6%	7.2%	7.2%	20.7%	16.7%	7.2%	33.9%
Utah	\$4,305,613,000	0.2%	1.1%	4.8%	9.8%	12.7%	30.9%	16.4%	6.6%	17.5%
Vermont	\$326,726,000	0.3%	1.3%	3.8%	6.2%	7.3%	24.1%	20.3%	7.5%	29.3%
Virginia	\$7,296,007,000	0.2%	1.4%	5.8%	8.1%	9.0%	27.6%	20.1%	6.6%	21.1%
Washington	\$6,215,390,000	0.2%	1.1%	3.7%	5.8%	7.1%	22.0%	16.8%	6.6%	36.9%

Charitable Deduction, by State and Size of Adjusted Gross Income, Tax Year 2016

Table with columns: State, All returns, \$1 under \$10,000, \$10,000 under \$50,000, \$50,000 under \$100,000, \$100,000 under \$200,000, \$200,000 under \$500,000, \$500,000 under \$1,000,000, \$1,000,000 or more. Rows list 50 states and District of Columbia, each with 9 columns of data.

NOTE: For example, returns filed from any Post Office and First Class Office addresses by members of the armed forces (military overseas), returns filed to 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.

NOTE: This table presents aggregations 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 2016.

Charitable Deduction, by State and Size of Adjusted Gross Income, Tax Year 2015

Item	All income	Size of adjusted gross income									
		\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$60,000	\$60,000 under \$70,000	\$70,000 under \$80,000	\$80,000 under \$100,000	\$100,000 or more
UNITED STATES	16,892,400	451,963	1,028,823	1,890,383	2,909,840	3,717,943	4,212,333	4,534,863	4,737,700	4,843,863	4,917,700
Number of returns with deduction	22,229,425	2,511	4,912	13,131	30,101	44,212	50,818	55,516	59,874	63,874	
Percent of returns	6.58	0.0005	0.0012	0.0037	0.0084	0.0122	0.0146	0.0158	0.0167	0.0172	
Amount of deduction (thousands of dollars)	455,810	7,415	30,120	84,883	164,603	246,540	316,540	376,540	426,540	476,540	
Percent of returns	3,087,071	17,502	53,400	103,100	160,711	220,211	280,211	340,211	400,211	460,211	
Amount of deduction (thousands of dollars)	4,910	17,510	30,130	43,130	56,130	69,130	82,130	95,130	108,130	121,130	
Average per return (dollars)	221	1,739	3,012	3,690	4,400	5,100	5,800	6,500	7,200	7,900	
ALABAMA	18,233	493	1,323	2,313	3,403	4,493	5,583	6,673	7,763	8,853	
Number of returns with deduction	161	63	23	63	123	183	243	303	363	423	
Percent of returns	35,932	7,953	3,803	10,883	28,793	37,683	46,573	55,463	64,353	73,243	
Amount of deduction (thousands of dollars)	5,786	1,212	2,364	3,516	4,668	5,820	6,972	8,124	9,276	10,428	
Average per return (dollars)	70	192	284	351	423	495	567	639	711	783	
ALASKA	701,330	13,033	45,463	106,643	121,073	111,263	216,413	75,133	11,173	5,303	
Number of returns with deduction	361	61	161	311	461	611	761	911	1,061	1,211	
Percent of returns	3,415,830	15,483	78,024	245,513	344,114	378,564	478,014	577,464	676,914	776,364	
Amount of deduction (thousands of dollars)	4,970	1,180	1,940	2,700	3,460	4,220	4,980	5,740	6,500	7,260	
Average per return (dollars)	13	34	56	87	118	149	180	211	242	273	
ARIZONA	222,730	3,070	11,810	32,290	52,770	73,250	93,730	114,210	134,690	155,170	
Number of returns with deduction	2,162,910	1,481	3,161	10,181	19,161	28,141	37,121	46,101	55,081	64,061	
Percent of returns	734	1,785	3,318	4,813	6,308	7,803	9,298	10,793	12,288	13,783	
Amount of deduction (thousands of dollars)	1,054,830	37,400	133,550	269,800	373,550	477,300	581,050	684,800	788,550	892,300	
Percent of returns	31,545,860	165	310	1,208,840	1,978,550	2,748,260	3,517,970	4,287,680	5,057,390	5,827,100	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	693	840	2,910	3,180	3,450	3,720	3,990	4,260	4,530	4,800	
CALIFORNIA	693,830	8,400	29,810	78,190	107,610	137,030	246,480	301,700	356,920	412,140	
Number of returns with deduction	2,811	3,891	8,781	19,171	29,561	39,951	89,341	138,731	188,121	237,511	
Percent of returns	3,881	1,786	3,291	4,786	6,281	7,776	17,166	26,556	35,946	45,336	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	693	840	2,910	3,180	3,450	3,720	3,990	4,260	4,530	4,800	
CONNECTICUT	608,243	6,143	21,873	61,853	86,803	111,753	213,383	268,603	323,823	379,043	
Number of returns with deduction	3,815	2,211	5,811	12,411	19,011	25,611	54,211	82,811	111,411	140,011	
Percent of returns	3,475,615	3,951	32,841	114,481	172,081	229,681	484,281	738,881	993,481	1,248,081	
Amount of deduction (thousands of dollars)	5,719	977	1,504	1,802	2,100	2,398	2,696	2,994	3,292	3,590	
Average per return (dollars)	119	144	202	180	200	220	240	260	280	300	
DELAWARE	119,145	1,143	4,323	10,993	20,003	29,013	42,023	55,033	68,043	81,053	
Number of returns with deduction	2,811	3,891	8,781	19,171	29,561	39,951	89,341	138,731	188,121	237,511	
Percent of returns	919,232	1,400	8,206	20,010	37,019	54,028	81,037	108,046	135,055	162,064	
Amount of deduction (thousands of dollars)	4,180	1,180	1,280	1,380	1,480	1,580	1,680	1,780	1,880	1,980	
Average per return (dollars)	12	16	17	18	19	20	21	22	23	24	
DISTRICT OF COLUMBIA	112,740	300	4,270	10,770	17,110	23,450	33,340	43,230	53,120	63,010	
Number of returns with deduction	2,162,910	1,481	3,161	10,181	19,161	28,141	37,121	46,101	55,081	64,061	
Percent of returns	902,810	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Amount of deduction (thousands of dollars)	8,811	1,702	2,842	4,102	5,362	6,622	7,882	9,142	10,402	11,662	
Average per return (dollars)	1,811	1,702	2,842	4,102	5,362	6,622	7,882	9,142	10,402	11,662	
FLORIDA	1,815,145	29,290	121,500	341,880	517,070	700,860	900,650	1,100,440	1,300,230	1,500,020	
Number of returns with deduction	13,310,821	37,719	244,729	1,068,739	1,984,549	2,900,359	3,816,169	4,731,979	5,647,789	6,563,599	
Percent of returns	1,258	1,289	2,007	2,717	3,427	4,137	4,847	5,557	6,267	6,977	
Amount of deduction (thousands of dollars)	1,257,280	16,890	73,420	208,910	299,270	389,630	479,990	570,350	660,710	751,070	
Percent of returns	6,142	10,217	21,129	46,549	68,071	89,593	111,115	132,637	154,159	175,681	
Amount of deduction (thousands of dollars)	1,481	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
HAWAII	161,850	2,070	6,110	21,340	27,720	34,100	54,230	74,360	94,490	114,620	
Number of returns with deduction	695,841	2,790	11,801	42,811	70,821	98,831	126,841	154,851	182,861	210,871	
Percent of returns	4,074	1,006	1,002	2,302	2,308	2,314	3,614	4,914	6,214	7,514	
Amount of deduction (thousands of dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
ILLINOIS	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	8,811	1,702	2,842	4,102	5,362	6,622	7,882	9,142	10,402	11,662	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
INDIANA	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
IOWA	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
KANSAS	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
KENTUCKY	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
LOUISIANA	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,890	6,570	
Average per return (dollars)	1,681	1,681	2,881	4,081	5,281	6,481	7,681	8,881	10,081	11,281	
MAINE	165,880	2,820	8,710	24,890	31,270	37,650	57,780	77,910	98,040	118,170	
Number of returns with deduction	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Percent of returns	1,045	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
Amount of deduction (thousands of dollars)	6,241	1,130	1,810	2,490	3,170	3,850	4,530	5,210	5,8		