					Size of	adjusted gross	income			
State	All returns with deduction	\$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
United States, total	12,073,670	0.7%	2.3%	Number of re	turns with dedu		31.3%	23.1%	6.6%	4.7%
Alabama Alaska	133,410 14,770	0.8%	2.9%	9.8%	12.2%	11.3%	30.7%	22.7%	5.8%	3.9%
Arizona	237,040	0.7% 1.0%	1.8% 2.9%	6.4% 8.0%		11.5%	32.5% 31.5%	26.3% 23.6%	6.7% 6.1%	4.1% 4.2%
Arkansas California	62,600 2,297,460	0.7% 0.7%	2.7% 1.9%	8.1% 6.4%			32.1% 33.0%	24.0% 24.4%	6.2% 6.9%	4.0% 4.5%
Colorado	254,800	0.6%	1.7%	5.4%	9.6%	11.2%	32.1%	27.3%	7.2%	4.8%
Connecticut Delaware	170,740 37,670	0.7% 0.6%	2.0% 2.0%	6.3% 6.9%			28.1% 34.5%	21.6% 20.4%	8.1% 4.7%	7.1% 3.2%
District of Columbia Florida	56,800 640,050	0.4% 0.8%	1.2% 3.0%	5.6% 11.1%			32.6% 26.1%	26.9% 20.5%	7.8% 7.0%	5.2% 6.8%
Georgia	462,320	0.6%	2.5%	10.8%	13.6%	12.8%	30.4%	20.4%	5.4%	3.5%
Hawaii Idaho	60,400 58,490	0.8% 0.8%	1.9% 2.1%	6.2% 6.1%	10.8% 9.7%		39.2% 35.9%	21.5% 23.8%	4.2% 6.3%	2.3% 4.4%
Illinois Indiana	429,910 133,970	0.8% 0.8%	2.4% 2.4%	7.8% 7.9%	12.4% 11.1%		29.6% 31.6%	21.5% 23.3%	6.9% 6.9%	5.1% 4.7%
lowa	72,670	0.9%	3.4%	8.2%	12.7%	12.7%	31.6%	20.7%	5.9%	4.0%
Kansas Kentucky	73,550 86,290	0.9% 0.7%	2.8% 2.3%	6.9% 7.4%		13.0%	31.6% 31.9%	23.9% 22.2%	7.1% 6.1%	5.0% 3.8%
Louisiana Maine	107,080 29,730	0.7% 0.9%	3.3% 2.6%	11.7% 6.9%	13.4% 13.0%		28.7% 30.3%	20.8% 21.7%	6.3% 6.7%	4.3% 4.2%
Maryland Massachusetts	508,870	0.4%	1.9%	8.1%	13.6%	15.3%	35.2%	19.8%	3.6%	2.1%
Michigan	336,460 234,440	0.8% 0.8%	2.1% 2.7%	5.7% 7.9%	11.9%	12.9%	28.4% 31.2%	25.7% 21.9%	8.5% 6.2%	6.4% 4.5%
Minnesota Mississippi	202,520 68,520	0.7% 0.8%	2.1% 3.3%	6.0% 13.7%			32.0% 28.8%	23.3% 17.8%	6.7% 4.5%	4.2% 2.6%
Missouri	144,470	0.8%	2.6%	7.6%	11.2%	12.1%	32.0%	22.4%	6.7%	4.7%
Montana Nebraska	32,870 48,170	1.3% 0.9%	3.2% 2.6%	7.6% 7.3%		13.2%	30.7% 30.9%	21.2% 21.6%	6.4% 6.6%	4.9% 4.8%
Nevada New Hampshire	101,980 41,680	0.7% 1.0%	2.6% 2.5%	10.4% 6.7%			29.1% 29.5%	19.5% 23.8%	5.8% 7.4%	5.5% 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 New York	44,030 830,520	0.9% 0.7%	2.6% 2.1%	8.3% 6.3%	10.9%	12.8%	33.9% 32.0%	21.1% 21.8%	4.6% 6.9%	3.0% 6.5%
North Carolina North Dakota	325,260 12,930	0.7% 0.7%	2.5% 2.8%	8.1% 6.9%	11.5% 9.7%		31.3% 26.1%	23.7% 27.1%	6.5% 10.0%	4.1% 7.0%
Ohio	237,720	0.7%	2.3%	7.3%	12.4%	13.4%	31.0%	21.3%	6.8%	4.8%
Oklahoma Oregon	90,950 183,170	0.8% 0.9%	2.6% 2.8%	7.7% 7.5%			33.0% 33.4%	23.6% 20.0%	6.0% 4.9%	3.9% 2.7%
Pennsylvania Rhode Island	353,880 36,520	0.7% 0.6%	2.2% 2.1%	7.4% 7.5%	11.7% 15.0%		29.9% 31.1%	23.0% 18.3%	7.1% 5.3%	5.0% 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 Tennessee	16,150 156,870	0.9% 0.7%	2.8% 2.5%	8.4% 8.5%			26.0% 27.0%	24.5% 25.1%	9.2% 8.5%	7.5% 6.3%
Texas Utah	825,220 175,420	0.6% 0.4%	2.3% 1.4%	8.9% 4.6%			28.3% 41.5%	23.9% 23.0%	7.2% 5.2%	5.6% 3.7%
Vermont	14,340	0.9%	2.6%	6.5%	11.4%	13.2%	30.1%	23.2%	7.0%	5.1%
Virginia Washington	463,090 314,520	0.4% 0.5%	1.6% 1.7%	6.7% 5.5%			34.1% 30.1%	26.9% 28.1%	5.3% 8.9%	3.1% 5.4%
West Virginia Wisconsin	20,070 140,410	0.6% 0.9%	2.0% 2.9%	6.1% 7.6%			35.6% 30.5%	23.6% 20.0%	6.2% 6.2%	3.4% 4.4%
Wyoming Other Areas	11,640 13,910	0.9% 1.5%	2.5% 2.7%	7.0% 6.7%	9.5% 7.6%	9.8%	27.9% 23.7%	23.0% 22.4%	8.2% 10.8%	11.2% 17.5%
Other Areas	13,910	1.570	2.170		t of deduction	1.070	20.1 70	22.470	10.070	17.070
United States, total Alabama	\$261,590,286,000 \$3,267,075,000	0.0% 0.1%		1.8% 3.0%			12.3% 17.1%	14.2% 18.5%	7.9% 9.6%	57.0% 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 Arkansas	\$4,134,254,000 \$5,292,451,000	0.1% 0.0%	0.5% 0.2%	2.0% 0.7%		3.8% 1.3%	15.9% 5.2%	19.0% 5.7%	10.0% 2.6%	45.5% 83.2%
California Colorado	\$43,543,565,000 \$5,178,062,000	0.0% 0.0%	0.3% 0.3%	1.3% 1.1%			11.0% 11.7%	12.4% 16.1%	6.8% 9.3%	63.0% 57.0%
Connecticut Delaware	\$3,284,001,000 \$495,862,000	0.0%	0.2%	1.1%	2.1%	2.6%	8.3%	10.9%	7.4% 8.6%	67.1%
District of Columbia	\$985,914,000	0.1% 0.0%	0.3%	2.5% 2.5%	4.3%	4.7%	20.3% 12.7%	19.4% 14.6%	9.6%	37.3% 51.3%
Florida Georgia	\$17,573,349,000 \$8,888,352,000	0.0% 0.1%	0.4% 0.6%	2.1% 3.9%			9.1% 17.0%	11.3% 16.7%	7.5% 9.2%	63.8% 41.8%
Hawaii Idaho	\$588,577,000 \$1,400,524,000	0.1% 0.1%		2.9% 1.6%			24.0% 18.8%	21.8% 19.8%	9.6% 10.5%	30.0% 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 Iowa	\$3,535,109,000 \$1,265,787,000	0.0% 0.1%	0.4% 0.7%	2.4% 2.4%			14.2% 18.9%	16.8% 22.1%	9.0% 12.9%	49.7% 34.4%
Kansas Kentucky	\$1,926,181,000 \$1,539,112,000	0.1% 0.1%	0.4% 0.6%	1.5% 2.5%			13.8% 20.0%	17.3% 22.5%	9.8% 11.5%	51.2% 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 Maryland	\$531,849,000 \$6,745,252,000	0.1% 0.1%		1.4% 3.6%			12.5% 21.9%	17.4% 16.6%	11.2% 5.9%	51.4% 37.5%
Massachusetts Michigan	\$8,406,945,000 \$4,521,384,000	0.0% 0.1%	0.2% 0.5%	0.7% 2.3%			5.7% 16.0%	8.8% 18.1%	6.3% 9.8%	75.3% 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 Missouri	\$1,233,339,000 \$3,453,482,000	0.1% 0.1%	1.0% 0.4%	5.6% 2.0%			22.8% 14.3%	21.1% 16.2%	10.7% 8.9%	23.5% 51.3%
Montana Nebraska	\$746,122,000 \$1,553,666,000	0.1% 0.0%	0.5% 0.3%	1.6% 1.2%			13.1% 10.3%	16.9% 12.9%	9.5% 8.1%	52.1% 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 New Jersey	\$910,504,000 \$6,402,492,000	0.1% 0.1%	0.2% 0.5%	0.9% 2.2%			8.8% 14.0%	13.6% 16.7%	8.5% 9.5%	64.4% 49.0%
New Mexico New York	\$709,455,000 \$25,113,542,000	0.1% 0.0%	0.5% 0.2%	2.5% 0.8%	4.5%	1	21.3% 6.5%	23.3% 7.9%	10.8% 5.4%	31.6% 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% 0.1%	0.2% 0.4%	0.9% 2.0%	1.4% 3.7%	1	6.4% 15.9%	10.3% 18.9%	7.0% 11.4%	72.3% 43.2%
Ohio	\$4,709,399,000	0.170				4.3%	17.2% 13.2%	19.6%	10.6%	41.9%
Oklahoma	\$2,239,267,000	0.1%			o 70/	7 60/	1 1 7 701	12 407	7 /10/	A , , o
Oklahoma Oregon Pennsylvania	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000	0.1% 0.1% 0.1%	0.5% 0.4%	1.6% 2.1%	3.5%	4.0%	13.7%	13.6% 17.0%	7.0% 10.1%	49.2%
Oklahoma Oregon	\$2,239,267,000 \$3,399,493,000	0.1% 0.1%	0.5% 0.4% 0.4%	1.6%	3.5% 3.8%	4.0% 4.7%				49.2% 48.8%
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000 \$429,930,000 \$3,192,284,000 \$892,661,000	0.1% 0.1% 0.1% 0.1% 0.1% 0.0%	0.5% 0.4% 0.4% 0.5% 0.2%	1.6% 2.1% 1.9% 2.6% 0.8%	3.5% 3.8% 4.2% 1.4%	4.0% 4.7% 4.6% 1.5%	13.7% 14.6% 17.1% 6.0%	17.0% 16.0% 18.5% 9.7%	10.1% 9.7% 10.1% 6.5%	49.2% 48.8% 42.4% 73.7%
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000 \$429,930,000 \$3,192,284,000 \$892,661,000 \$4,431,883,000 \$22,051,856,000	0.1% 0.1% 0.1% 0.1% 0.1% 0.0% 0.0%	0.5% 0.4% 0.4% 0.5% 0.2% 0.4% 0.4%	1.6% 2.1% 1.9% 2.6% 0.8% 2.2% 2.2%	3.5% 3.8% 4.2% 1.4% 3.5% 3.5%	4.0% 4.7% 4.6% 1.5% 3.7% 3.5%	13.7% 14.6% 17.1% 6.0% 13.7% 12.4%	17.0% 16.0% 18.5% 9.7% 18.6% 15.6%	10.1% 9.7% 10.1% 6.5% 11.0% 8.4%	49.2% 48.8% 42.4% 73.7% 46.9% 53.9%
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000 \$429,930,000 \$3,192,284,000 \$892,661,000 \$4,431,883,000	0.1% 0.1% 0.1% 0.1% 0.0% 0.0% 0.0% 0.0%	0.5% 0.4% 0.4% 0.5% 0.2% 0.4% 0.4%	1.6% 2.1% 1.9% 2.6% 0.8% 2.2% 2.2% 1.1%	3.5% 3.8% 4.2% 1.4% 3.5% 3.5% 2.4%	4.0% 4.7% 4.6% 1.5% 3.7% 3.5% 3.8%	13.7% 14.6% 17.1% 6.0% 13.7% 12.4% 21.2%	17.0% 16.0% 18.5% 9.7% 18.6% 15.6% 20.3%	10.1% 9.7% 10.1% 6.5% 11.0% 8.4% 9.9%	49.2% 48.8% 42.4% 73.7% 46.9% 53.9% 41.0%
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000 \$429,930,000 \$3,192,284,000 \$892,661,000 \$4,431,883,000 \$22,051,856,000 \$5,045,616,000 \$355,160,000 \$7,029,831,000	0.1% 0.1% 0.1% 0.1% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	0.5% 0.4% 0.4% 0.5% 0.2% 0.4% 0.2% 0.3% 0.4%	1.6% 2.1% 1.9% 2.6% 0.8% 2.2% 2.2% 1.1% 1.1% 2.5%	3.5% 3.8% 4.2% 1.4% 3.5% 3.5% 2.4% 1.9% 4.1%	4.0% 4.7% 4.6% 1.5% 3.7% 3.5% 3.8% 2.4% 4.6%	13.7% 14.6% 17.1% 6.0% 13.7% 12.4% 21.2% 9.7% 18.4%	17.0% 16.0% 18.5% 9.7% 18.6% 20.3% 15.6% 20.6%	10.1% 9.7% 10.1% 6.5% 11.0% 8.4% 9.9% 9.0%	49.2% 48.8% 42.4% 73.7% 46.9% 53.9% 41.0% 60.0% 40.9%
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington West Virginia	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000 \$429,930,000 \$3,192,284,000 \$892,661,000 \$4,431,883,000 \$22,051,856,000 \$5,045,616,000 \$355,160,000 \$7,029,831,000 \$7,982,523,000 \$336,749,000	0.1% 0.1% 0.1% 0.1% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	0.5% 0.4% 0.4% 0.5% 0.2% 0.4% 0.2% 0.3% 0.4% 0.2% 0.5%	1.6% 2.1% 1.9% 2.6% 0.8% 2.2% 2.2% 1.1% 1.1% 2.5% 0.9% 2.4%	3.5% 3.8% 4.2% 1.4% 3.5% 3.5% 2.4% 1.9% 4.1% 4.1%	4.0% 4.7% 4.6% 1.5% 3.7% 3.5% 3.8% 2.4% 4.6% 2.2% 5.9%	13.7% 14.6% 17.1% 6.0% 13.7% 12.4% 21.2% 9.7% 18.4% 9.4% 23.3%	17.0% 16.0% 18.5% 9.7% 18.6% 15.6% 20.3% 15.6% 20.6% 12.7% 25.1%	10.1% 9.7% 10.1% 6.5% 11.0% 8.4% 9.9% 9.0% 8.5% 7.3%	49.2% 48.8% 42.4% 73.7% 46.9% 53.9% 41.0% 60.0% 40.9% 65.5% 25.3%
Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington	\$2,239,267,000 \$3,399,493,000 \$6,417,438,000 \$429,930,000 \$3,192,284,000 \$892,661,000 \$4,431,883,000 \$22,051,856,000 \$5,045,616,000 \$355,160,000 \$7,029,831,000 \$7,982,523,000	0.1% 0.1% 0.1% 0.1% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	0.5% 0.4% 0.4% 0.5% 0.2% 0.4% 0.2% 0.3% 0.4% 0.2% 0.5%	1.6% 2.1% 1.9% 2.6% 0.8% 2.2% 2.2% 1.1% 1.1% 2.5% 0.9%	3.5% 3.8% 4.2% 1.4% 3.5% 3.5% 2.4% 1.9% 4.1% 4.6% 3.2%	4.0% 4.7% 4.6% 1.5% 3.7% 3.5% 3.8% 2.4% 4.6% 2.2% 5.9% 3.8%	13.7% 14.6% 17.1% 6.0% 13.7% 12.4% 21.2% 9.7% 18.4% 9.4%	17.0% 16.0% 18.5% 9.7% 18.6% 15.6% 20.3% 15.6% 20.6% 12.7%	10.1% 9.7% 10.1% 6.5% 11.0% 8.4% 9.9% 9.0% 8.5% 7.3%	49.2% 48.8% 42.4% 73.7% 46.9% 53.9% 41.0% 60.0% 40.9% 65.5% 25.3% 49.8%

here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

					Size of	adjusted gross	income			
State	All returns with deduction	\$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
United States, total	12,689,940	0.9%	2.6%		turns with dedu		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 Arizona	15,640 252,520	0.6% 1.2%		6.6% 8.9%				24.7% 21.8%	5.6% 4.7%	
Arkansas California	63,380 2,401,460	1.0% 0.8%		8.7% 7.1%				22.5% 23.3%	5.1% 5.6%	
Colorado	272,660	0.8%	2.0%	6.0%	10.7%	11.7%	34.3%	25.9%	5.5%	3.1%
Connecticut Delaware	183,560 40,470	0.9% 0.8%		7.2% 7.6%				21.7% 19.0%	6.9% 3.6%	
District of Columbia Florida	59,250 673,000	0.5% 1.1%		6.3% 12.1%				26.2% 19.5%	6.3% 5.9%	
Georgia	490,070	0.7%	2.9%	11.7%	14.5%	13.0%	31.2%	19.3%	4.3%	2.4%
Hawaii Idaho	62,950 58,980	1.0% 0.9%		6.9% 6.9%				19.1% 21.2%	2.9% 4.7%	
Illinois Indiana	465,040 138,460	1.0% 0.9%		8.5% 8.4%	13.3% 11.9%			21.3% 22.3%	5.8% 5.8%	
Iowa	75,000	1.1%	3.8%	9.1%	13.6%	13.4%	31.7%	19.7%	4.8%	2.7%
Kansas Kentucky	78,830 90,540	1.1% 0.8%		7.8% 7.9%				22.9% 21.0%	5.9% 4.9%	
Louisiana Maine	99,260 31,870	0.8% 1.2%		13.3% 8.5%				19.4% 20.3%	4.8% 5.1%	
Maryland	539,870	0.6%	2.2%	8.7%	14.2%	15.5%	35.7%	18.9%	2.9%	1.5%
Massachusetts Michigan	363,770 246,480	1.0% 1.0%		6.4% 8.8%	11.3% 13.1%			25.6% 20.8%	6.8% 5.0%	
Minnesota Mississippi	222,260 69,320	0.8% 0.9%		6.9% 14.4%	12.6%	13.8%	32.8% 29.7%	22.6% 16.5%	5.3% 3.6%	
Missouri	154,040	1.0%	3.0%	8.5%	12.4%	12.9%	32.5%	21.1%	5.4%	3.2%
Montana Nebraska	33,350 50,330	1.3% 1.1%		8.8% 8.5%				19.3% 20.3%	5.1% 5.6%	
Nevada	103,370	0.9%	3.1%	12.0%	14.5%	13.1%	29.9%	17.9%	4.6%	3.9%
New Hampshire New Jersey	45,870 544,440	1.2% 1.2%	3.2%	8.6%	13.1%	13.3%	30.1%	23.0% 22.1%	5.7% 5.4%	2.9%
New Mexico New York	45,920 855,790	1.1% 0.9%		9.0% 7.3%				19.5% 20.6%	3.7% 5.7%	
North Carolina	348,910	1.0%	3.0%	9.0%	12.5%	11.9%	32.2%	22.6%	5.2%	2.8%
North Dakota Ohio	13,130 249,680	1.0% 0.8%		8.1% 7.8%				25.4% 20.4%	8.3% 5.7%	1
Oklahoma Oregon	91,040 196,810	0.9% 1.2%		8.4% 8.2%				22.4% 18.5%	5.0% 3.8%	
Pennsylvania	377,600	0.9%	2.7%	8.1%	12.9%	13.3%	30.5%	22.4%	5.8%	3.3%
Rhode Island South Carolina	39,580 163,380	0.9% 0.9%		8.2% 9.2%				17.7% 21.2%	4.3% 4.8%	
South Dakota Tennessee	16,330 160,830	1.0% 0.8%		9.8% 9.9%				22.8% 23.9%	7.8% 6.7%	
Texas	836,140	0.8%	2.5%	9.6%	12.9%	11.3%	29.4%	23.6%	6.1%	3.9%
Utah Vermont	177,640 15,350	0.5% 1.2%						20.4% 21.8%	4.0% 5.3%	
Virginia	502,530	0.5%	1.8%	7.2%	10.9%	11.8%	35.6%	25.8%	4.1%	2.1%
Washington West Virginia	337,610 20,970	0.7% 0.9%	2.2%	6.8%	10.8%	12.9%	36.8%	27.1% 22.4%	7.0% 5.0%	2.2%
Wisconsin Wyoming	150,390 11,910	1.2% 0.9%		8.8% 7.3%				18.9% 22.0%	4.9% 7.1%	
Other Areas	13,300	1.7%		6.8%				22.3%	10.0%	13.4%
United States, total	\$202,757,560,000	0.1%		2.5%	4.1%			16.5%	8.3%	
Alabama Alaska	\$2,616,699,000 \$217,257,000	0.1% 0.1%	0.5%	4.0% 2.3%	4.8%	6.8%	27.5%	20.9% 29.1%	10.1% 12.6%	16.3%
Arizona Arkansas	\$3,172,751,000 \$3,550,345,000	0.1% 0.0%		2.9% 1.1%			21.1% 7.6%	21.8% 7.3%	10.1% 3.1%	
California Colorado	\$35,215,331,000 \$3,557,073,000	0.1% 0.1%	0.4%	1.7%	3.0%	3.8%	13.6%	14.0% 21.2%	6.9% 10.2%	56.7%
Connecticut	\$2,909,259,000	0.1%	0.3%	1.4%	2.6%	3.2%	9.9%	11.9%	7.5%	63.2%
Delaware District of Columbia	\$374,406,000 \$1,185,959,000	0.1% 0.0%		3.7% 2.3%				22.2% 11.8%	8.1% 6.7%	
Florida	\$15,047,427,000	0.1%	0.5%	2.7%	3.6%	3.5%	10.8%	12.1%	7.6%	59.1%
Georgia Hawaii	\$7,718,711,000 \$536,271,000	0.1% 0.1%	0.7%					17.5% 20.6%	9.5% 7.2%	
Idaho Illinois	\$1,158,265,000 \$6,644,725,000	0.1% 0.1%		1.9% 2.6%				19.6% 17.0%	9.1% 8.8%	
Indiana	\$2,306,003,000	0.1%	0.7%	3.6%	5.6%	6.0%	21.7%	22.8%	11.1%	28.4%
lowa Kansas	\$1,068,602,000 \$1,727,091,000	0.1% 0.1%	0.6%		3.2%	4.0%	15.7%	23.4% 17.7%	11.8% 8.9%	47.8%
Kentucky Louisiana	\$1,276,278,000 \$1,388,752,000	0.1% 0.1%						23.8% 20.5%	11.1% 9.3%	
Maine	\$374,961,000	0.1%	0.7%	2.3%	4.2%	5.0%	18.3%	21.7%	11.1%	36.5%
Maryland Massachusetts	\$5,502,192,000 \$5,559,207,000	0.1% 0.1%	0.3%	4.7% 1.2%	2.2%	2.6%	9.1%	18.3% 12.7%	5.8% 7.9%	
Michigan Minnesota	\$3,595,579,000 \$2,897,050,000	0.1% 0.1%		3.2% 2.2%				20.1% 21.0%	9.8% 10.6%	
Mississippi	\$1,084,175,000	0.1%	1.2%	6.4%	9.1%	8.3%	25.7%	21.2%	9.7%	18.3%
Missouri Montana	\$2,834,215,000 \$477,469,000	0.1% 0.1%		2.6% 2.7%				17.5% 22.5%	8.9% 11.5%	
Nebraska Nevada	\$924,749,000 \$1,881,447,000	0.1% 0.1%	0.6%	2.4%	4.0%	4.7%	17.0%	18.7% 12.0%	11.0% 6.3%	41.5%
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 New Mexico	\$4,736,407,000 \$650,680,000	0.2% 0.1%		3.3% 2.9%				20.6% 21.8%	10.2% 9.8%	
New York North Carolina	\$14,528,249,000 \$5,049,968,000	0.1% 0.1%	0.4%	1.5% 3.5%	2.8%	3.5%	11.3%	12.0% 21.7%	7.3% 10.3%	61.2%
North Dakota	\$308,345,000	0.1%	0.6%	1.9%	3.0%	3.6%	13.3%	18.2%	12.1%	47.4%
Ohio Oklahoma	\$4,052,929,000 \$1,821,198,000	0.1% 0.1%		2.4% 2.7%				19.8% 21.3%	10.6% 10.5%	
Oregon	\$2,531,203,000	0.1%	0.7%	2.3%	4.1%	5.3%	18.4%	16.1%	7.2%	45.8%
Pennsylvania Rhode Island	\$6,351,446,000 \$388,489,000	0.1% 0.1%	0.6%		4.8%	5.5%	16.3%	15.8% 16.0%	8.1% 8.4%	45.8%
South Carolina South Dakota	\$2,686,932,000 \$965,734,000	0.1% 0.0%	0.7%	3.4%	5.3%	5.7%	20.9%	19.7% 7.2%	9.9% 4.7%	
Tennessee	\$3,707,043,000	0.1%	0.6%	2.9%	4.4%	4.5%	16.2%	19.5%	10.4%	41.4%
Texas Utah	\$16,310,532,000 \$4,576,552,000	0.1% 0.0%						19.0% 19.0%	9.4% 8.1%	
Vermont	\$259,029,000	0.1%	0.5%	1.8%	3.1%	4.0%	13.6%	18.8%	9.0%	49.1%
Virginia Washington	\$5,785,402,000 \$6,905,487,000	0.1% 0.0%	0.3%		2.2%	2.8%	11.3%	22.8% 13.7%	8.1% 6.8%	61.6%
West Virginia Wisconsin	\$313,243,000 \$2,164,539,000	0.1% 0.1%						23.6% 18.6%	10.1% 9.9%	
Wyoming	\$699,592,000	0.0%	0.2%	0.7%	1.3%	1.7%	6.1%	8.0%	5.3%	76.7%
Other Areas	\$593,142,000	0.0%	0.3%	1.1%	1.8%	2.1%	8.3%	10.0%	7.3%	69.1%

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

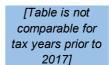
here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

Notes: [1] "Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[2] Data presented in this table includes the following variables: Number of returns with Total charitable contributions (N19700) and Total charitable contributions amount (A19700). The IRS documentation guide is available

State All returns with deduction \$1 under \$10,000	\$25,000 6 2.5% 6 3.2% 6 2.0% 6 2.9% 6 2.1% 6 2.0% 6 2.3% 6 2.0% 6 2.3% 6 2.9% 6 2.2% 6 2.2% 6 2.6% 6 3.6% 6 3.6% 6 3.6%	8.4% 10.6% 7.0% 9.5% 8.8% 7.1% 6.4% 7.1% 7.9% 12.7% 11.7% 6.9% 7.8% 8.4%	\$75,000 turns with deduction 12.7% 13.9% 11.8% 13.1% 12.6% 11.2% 11.1% 13.3% 14.3% 10.9% 14.4% 15.0% 12.5%	\$100,000 ction 13.0% 12.7% 13.0% 12.1% 12.7% 12.0% 14.2% 15.5% 12.3% 12.2%	\$100,000 under \$200,000 33.2% 32.4% 34.8% 33.0% 34.1% 35.7% 35.3% 29.5% 36.1% 32.8% 27.2%	\$200,000 under \$500,000 21.7% 20.6% 23.7% 20.7% 21.7% 22.8% 25.1% 21.9% 18.1% 25.4%	\$500,000 under \$1,000,000 4.9% 4.3% 4.9% 4.1% 4.8% 5.0% 4.9% 6.4%	2.2% 2.4% 2.2% 2.2%
Alabama 151,290 0.89 Alaska 18,330 0.89 Arizona 289,680 1.19 Arkansas 71,340 0.89 California 2,667,500 0.79 Colorado 305,790 0.79 Connecticut 210,570 0.79 Delaware 45,120 0.79 District of Columbia 63,320 0.59 Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 3.2% 6 2.0% 6 3.3% 6 2.9% 6 2.1% 6 2.3% 6 2.3% 6 2.0% 6 2.9% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	8.4% 10.6% 7.0% 9.5% 8.8% 7.1% 6.4% 7.1% 7.9% 12.7% 11.7% 6.9% 7.8% 8.4%	12.7% 13.9% 11.8% 13.1% 12.6% 11.2% 11.1% 13.3% 14.3% 10.9% 14.4% 15.0% 12.5%	13.0% 12.0% 12.7% 13.0% 12.1% 12.7% 12.0% 14.2% 15.5% 12.3% 12.2%	32.4% 34.8% 33.0% 34.1% 35.7% 35.3% 29.5% 36.1% 32.8%	20.6% 23.7% 20.7% 21.7% 22.8% 25.1% 21.9% 18.1%	4.3% 4.9% 4.1% 4.8% 5.0% 4.9%	2.2% 2.4% 2.2% 2.2%
Alabama 151,290 0.89 Alaska 18,330 0.89 Arizona 289,680 1.19 Arkansas 71,340 0.89 California 2,667,500 0.79 Colorado 305,790 0.79 Connecticut 210,570 0.79 Delaware 45,120 0.79 District of Columbia 63,320 0.59 Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Michigan 288,730 0.89 Michigan 256,270 0.69	6 3.2% 6 2.0% 6 3.3% 6 2.9% 6 2.1% 6 2.3% 6 2.3% 6 2.0% 6 2.9% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	10.6% 7.0% 9.5% 8.8% 7.1% 6.4% 7.1% 7.9% 7.0% 12.7% 11.7% 6.9% 7.8% 8.4%	13.9% 11.8% 13.1% 12.6% 11.2% 11.1% 13.3% 14.3% 10.9% 14.4% 15.0% 12.5%	12.0% 12.7% 13.0% 12.1% 12.7% 12.0% 14.2% 15.5% 12.3% 12.2%	32.4% 34.8% 33.0% 34.1% 35.7% 35.3% 29.5% 36.1% 32.8%	20.6% 23.7% 20.7% 21.7% 22.8% 25.1% 21.9% 18.1%	4.3% 4.9% 4.1% 4.8% 5.0% 4.9%	2.2% 2.4% 2.2% 2.2%
Arizona 289,680 1.19 Arkansas 71,340 0.89 California 2,667,500 0.79 Colorado 305,790 0.79 Connecticut 210,570 0.79 Delaware 45,120 0.79 District of Columbia 63,320 0.59 Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 3.3% 6 2.9% 6 2.1% 6 2.0% 6 2.3% 6 2.0% 6 3.5% 6 2.9% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	9.5% 8.8% 7.1% 6.4% 7.1% 7.9% 7.0% 12.7% 11.7% 6.9% 7.8% 8.4%	13.1% 12.6% 11.2% 11.1% 13.3% 14.3% 10.9% 14.4% 15.0%	13.0% 12.1% 12.7% 12.0% 14.2% 15.5% 12.3% 12.2%	33.0% 34.1% 35.7% 35.3% 29.5% 36.1% 32.8%	20.7% 21.7% 22.8% 25.1% 21.9% 18.1%	4.1% 4.8% 5.0% 4.9%	2.2% 2.2%
California 2,667,500 0.79 Colorado 305,790 0.79 Connecticut 210,570 0.79 Delaware 45,120 0.79 District of Columbia 63,320 0.59 Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 2.1% 6 2.0% 6 2.3% 6 2.0% 6 3.5% 6 2.2% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	7.1% 6.4% 7.1% 7.9% 7.0% 12.7% 11.7% 6.9% 7.8% 8.4%	11.2% 11.1% 13.3% 14.3% 10.9% 14.4% 15.0% 12.5%	12.7% 12.0% 14.2% 15.5% 12.3% 12.2%	35.7% 35.3% 29.5% 36.1% 32.8%	22.8% 25.1% 21.9% 18.1%	5.0% 4.9%	
Colorado 305,790 0.79 Connecticut 210,570 0.79 Delaware 45,120 0.79 District of Columbia 63,320 0.59 Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 2.0% 6 2.3% 6 2.0% 6 1.6% 6 2.9% 6 2.2% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	6.4% 7.1% 7.9% 7.0% 12.7% 11.7% 6.9% 7.8% 8.4%	11.1% 13.3% 14.3% 10.9% 14.4% 15.0% 12.5%	12.0% 14.2% 15.5% 12.3% 12.2%	35.3% 29.5% 36.1% 32.8%	25.1% 21.9% 18.1%	4.9%	2.070
Delaware 45,120 0.79 District of Columbia 63,320 0.59 Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	2.0% 1.6% 3.5% 6 2.9% 6 2.2% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	7.9% 7.0% 12.7% 11.7% 6.9% 7.8% 8.4%	14.3% 10.9% 14.4% 15.0% 12.5%	15.5% 12.3% 12.2%	36.1% 32.8%	18.1%	6 1%	2.6%
Florida 740,310 0.99 Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 3.5% 6 2.9% 6 2.2% 6 2.7% 6 2.6% 6 3.6% 6 3.0%	12.7% 11.7% 6.9% 7.8% 8.4%	14.4% 15.0% 12.5%	12.2%		25.4%	3.5%	
Georgia 535,270 0.69 Hawaii 73,580 0.99 Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 2.9% 6 2.2% 6 2.7% 6 2.6% 6 2.6% 6 3.6% 6 3.0%	11.7% 6.9% 7.8% 8.4%	15.0% 12.5%		,, , ,,	19.3%	6.1% 5.5%	
Idaho 62,090 0.99 Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 2.7% 6 2.6% 6 2.6% 6 3.6% 6 3.0%	7.8% 8.4%			31.7%	18.9%	4.0%	2.1%
Illinois 540,570 0.89 Indiana 155,570 0.89 Iowa 85,850 1.09 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	6 2.6% 6 2.6% 6 3.6% 6 3.0%	8.4%	11.9%		41.6% 37.7%	17.9% 19.7%	2.7% 4.1%	
lowa 85,850 1.00 Kansas 87,700 0.99 Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	3.6% 3.0%		13.3%	13.9%	30.9%	21.5%	5.4%	3.1%
Kentucky 102,840 0.79 Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69		8.3% 9.1%			33.8% 32.7%	22.3% 19.3%	5.3% 4.3%	
Louisiana 120,910 0.79 Maine 35,570 1.09 Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	OI Z.U/0				33.8% 33.9%	22.6% 20.4%	5.2% 4.6%	
Maryland 598,030 0.59 Massachusetts 404,590 0.89 Michigan 288,730 0.89 Minnesota 256,270 0.69	3.3%	13.1%	14.8%	12.0%	29.5%	19.2%	4.8%	2.5%
Michigan 288,730 0.89 Minnesota 256,270 0.69			14.8% 14.8%		31.4% 35.9%	19.6% 17.9%	4.7% 2.7%	
Minnesota 256,270 0.69	6 2.2%	6.2%	11.3%		31.5%	25.6%	6.4%	
NA1: . 1: . 1: 1		8.8% 6.8%	13.1% 13.0%		33.3% 34.0%	20.5% 22.3%	4.7% 4.8%	2.6% 2.4%
Mississippi 79,360 0.89 Missouri 173,730 0.89					29.4% 33.3%	15.8% 21.2%	3.4% 5.0%	
Montana 36,540 1.39	3.5%	9.6%	14.4%	14.1%	32.4%	18.1%	4.4%	2.2%
Nebraska 56,850 0.99 Nevada 120,190 0.89					32.9% 30.8%	20.5% 17.2%	4.9% 4.0%	
New Hampshire 51,840 0.99	2.8%	7.8%	12.6%	13.1%	32.1%	22.8%	5.1%	2.7%
New Jersey 613,270 1.09 New Mexico 52,610 1.09					31.8% 34.9%	22.4% 19.1%	5.1% 3.4%	
New York 975,940 0.79 North Carolina 390,400 0.89	6 2.2%	6.9%	11.9%	13.6%	33.8% 33.0%	20.9% 21.9%	5.6% 4.7%	4.4%
North Dakota 15,180 0.99			11.0%		29.3%	25.6%	7.8%	
Ohio 290,700 0.79 Oklahoma 104,820 0.89					32.1% 34.6%	20.2% 21.9%	5.2% 4.9%	
Oregon 224,050 1.09	3.0%	8.5%	14.2%	15.4%	35.4%	17.8%	3.3%	1.5%
Pennsylvania 434,440 0.89 Rhode Island 45,390 0.89					31.5% 32.5%	22.3% 17.4%	5.4% 4.0%	
South Carolina 181,270 0.89 South Dakota 17,790 1.09					33.8% 28.5%	20.5% 22.5%	4.3% 7.3%	
Tennessee 173,920 0.89	2.8%	10.2%	13.3%	11.2%	28.8%	23.4%	6.1%	3.4%
Texas 951,040 0.79 Utah 188,670 0.59					30.3% 43.1%	23.3% 18.5%	5.7% 3.4%	
Vermont 16,910 1.19	6 2.7%	7.6%	13.2%	13.9%	32.5%	21.3%	5.0%	2.7%
Virginia 560,820 0.59 Washington 378,700 0.69					36.7% 33.5%	24.6% 26.5%	3.7% 5.8%	
West Virginia 24,330 0.69	6 2.2%	6.5%	11.4%	13.4%	37.0%	22.2%	4.8% 4.6%	2.0%
Wisconsin 172,230 1.09 Wyoming 13,390 0.99	3.1%	7.9%	11.4%	11.9%	31.8% 30.8%	18.9% 21.1%	6.2%	
Other Areas 16,350 1.79	6 2.7%		8.1% t of deduction	8.0%	25.3%	21.7%	10.4%	15.8%
United States, total \$188,690,770,000 0.19 Alabama \$2,533,140,000 0.19					18.4% 23.2%	18.3% 21.7%	9.2% 10.2%	
Alaska \$222,238,000 0.19	6 0.5%	2.8%	5.6%	7.0%	29.1%	29.3%	11.2%	14.4%
Arizona \$3,081,872,000 0.19 Arkansas \$1,617,367,000 0.19		3.4% 2.5%			23.0% 17.7%	22.4% 16.2%	10.2% 7.0%	1
California \$28,642,746,000 0.19	6 0.5%	2.3%	3.9%	4.9%	18.0%	17.7%	8.4%	44.1%
Colorado \$3,511,572,000 0.19 Connecticut \$2,822,791,000 0.19					19.1% 11.1%	21.8% 13.0%	10.4% 8.2%	
Delaware \$421,290,000 0.19 District of Columbia \$912,910,000 0.09					26.0% 13.9%	20.0% 14.8%	8.3% 8.9%	
Florida \$13,651,176,000 0.19					12.3%	13.5%	8.6%	
Georgia \$8,384,931,000 0.19 Hawaii \$517,030,000 0.19					19.1% 29.9%	17.2% 21.3%	11.0% 8.1%	
Idaho \$943,544,000 0.19	0.6%	2.6%	4.6%	6.5%	26.4%	22.1%	9.6%	27.4%
Illinois \$6,231,877,000 0.19 Indiana \$2,260,800,000 0.19					18.9% 23.4%	19.6% 23.8%	10.0% 11.1%	
lowa \$1,097,844,000 0.19	0.8%	3.1%	5.1%	6.1%	23.0%	23.5%	11.6%	26.7%
Kansas \$1,566,821,000 0.19 Kentucky \$1,370,403,000 0.19	6 0.7%	3.2%	5.5%	6.6%	24.3%	19.9% 23.0%	9.7% 10.6%	26.1%
Louisiana \$1,632,329,000 0.19 Maine \$377,145,000 0.19					22.4% 18.9%	20.0% 21.0%	10.7% 12.1%	
Maryland \$5,309,056,000 0.19	0.9%	5.5%	9.3%	10.3%	28.1%	18.7%	6.2%	20.9%
Massachusetts \$5,332,698,000 0.19 Michigan \$3,676,348,000 0.19					9.9% 22.1%	13.6% 20.9%	8.5% 9.8%	
Minnesota \$2,745,253,000 0.19	0.6%	2.4%	4.5%	5.5%	21.7%	23.0%	11.6%	30.7%
Mississippi \$1,145,324,000 0.19 Missouri \$2,729,533,000 0.19					25.9% 19.3%	21.3% 18.8%	9.5% 9.5%	
Montana \$506,559,000 0.19 Nebraska \$963,989,000 0.19					18.4% 18.3%	19.9% 19.3%	9.9% 10.4%	
Nevada \$1,521,567,000 0.19	0.6%	3.5%	5.3%	5.5%	16.9%	15.6%	8.0%	44.4%
New Hampshire \$593,007,000 0.19 New Jersey \$5,356,679,000 0.19					14.9% 18.5%	19.4% 19.4%	10.2% 9.4%	
New Mexico \$756,261,000 0.19	0.6%	2.7%	4.8%	5.7%	21.3%	19.9%	8.0%	36.9%
New York \$15,553,076,000 0.19 North Carolina \$5,144,102,000 0.19	0.8%	3.9%	6.0%	6.4%	11.8% 22.8%	12.4% 21.9%	7.6% 10.1%	
North Dakota \$372,992,000 0.19 Ohio \$3,928,834,000 0.19	0.4%	1.7%	2.7%	3.0%	12.2% 20.8%	16.3% 21.5%	10.2% 11.4%	
Oklahoma \$1,873,097,000 0.19	6 0.7%	2.8%	4.8%	5.6%	21.8%	21.7%	11.2%	31.3%
Oregon \$1,844,363,000 0.29 Pennsylvania \$4,980,899,000 0.19					26.4% 19.3%	21.8% 20.9%	10.1% 10.9%	1
Rhode Island \$383,225,000 0.19	0.6%	2.6%	5.1%	6.0%	18.0%	17.1%	9.1%	41.4%
South Carolina \$2,452,260,000 0.19 South Dakota \$507,756,000 0.09					24.3% 11.0%	22.0% 13.8%	11.0% 9.0%	
Tennessee \$3,414,248,000 0.19	0.6%	3.4%	5.3%	5.2%	18.3%	21.3%	11.0%	34.7%
Texas \$16,873,985,000 0.19 Utah \$3,866,161,000 0.09	0.3%	1.7%	3.8%	6.1%	17.4% 27.8%	19.3% 20.7%	9.6% 8.1%	31.3%
Vermont \$257,944,000 0.19 Virginia \$5,547,900,000 0.19	0.4%	1.7%	3.0%	3.5%	14.0% 25.2%	18.9% 23.6%	9.1% 8.4%	49.3%
Washington \$5,419,475,000 0.19	0.4%	1.7%	3.0%	3.8%	15.7%	17.5%	8.1%	49.8%
West Virginia \$290,586,000 0.19			6.0%	7.8%	29.8%	27.7%	11.3%	1
Wisconsin \$2,086,086,000 0.19	0 .,,,,,,,	/ 0 //	4.9%			20.0%	10.2%	35.4%

	A.I				Size of	adjusted gross	T			
State	All returns with deduction	\$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
United States, total	14,859,270	0.9%	2.8%		turns with dedu		33.3%	20.8%	4.6%	2.7%
Alabama Alaska	158,810 20,050	1.0% 0.9%	3.7%	11.8% 7.5%	14.3%	12.1%	31.9% 35.4%	19.1% 22.3%		2.0%
Arizona	293,480	1.2%	3.8%	10.0%	13.3%	12.8%	32.9%	20.0%	3.8%	2.1%
Arkansas California	73,790 2,730,970	0.9% 0.8%		9.5% 7.4%			33.8% 35.9%	21.2% 22.2%	4.6% 4.7%	
Colorado	307,630	0.8%	2.2%	6.7%	11.5%	12.0%	35.3%	24.3%	4.6%	2.6%
Connecticut Delaware	225,360 46,460	0.8% 0.8%		7.5% 8.5%			29.9% 36.3%	21.3% 17.3%	6.0% 3.2%	
District of Columbia Florida	66,280 758,380	0.5% 1.1%		7.6% 13.4%			32.6% 26.8%	24.5% 18.5%		
Georgia	564,850	0.7%	3.2%	12.0%	15.2%	13.3%	31.8%	18.0%	3.8%	2.0%
Hawaii Idaho	75,710 59,770	1.0% 1.0%		7.6% 8.2%			41.3% 37.1%	16.7% 18.8%	2.6% 3.8%	
Illinois Indiana	580,820 162,140	0.9% 1.0%		8.8% 8.7%	13.6% 11.9%		30.9% 33.8%	20.7% 21.7%	5.1% 5.1%	
Iowa	89,950	1.1%	3.9%	9.5%	14.1%	13.6%	32.5%	19.2%	4.1%	2.1%
Kansas Kentucky	91,980 108,040	1.2% 0.9%		8.2% 8.8%			33.6% 33.8%	21.5% 19.5%		
Louisiana Maine	128,780	0.8%	3.7%	13.3%	14.9%	12.0%	29.3% 30.9%	18.7%	4.6% 4.1%	
Maryland	37,730 621,060	1.2% 0.6%		9.9% 9.5%	15.5% 15.0%		36.0%	18.3% 17.3%		
Massachusetts Michigan	422,330 311,770	0.9% 1.0%		6.7% 9.2%	11.6% 13.3%		31.8% 33.1%	24.7% 19.6%	5.9% 4.5%	
Minnesota	265,880	0.7%	2.5%	7.0%	13.0%	13.8%	34.0%	21.8%	4.7%	2.4%
Mississippi Missouri	84,330 183,970	0.9% 1.0%		16.3% 9.0%	17.3% 12.9%		28.7% 33.3%	14.9% 20.3%	3.3% 4.8%	
Montana Nebraska	36,170 58,700	1.5% 1.0%		10.0% 8.8%	14.9% 13.7%		32.2% 32.8%	17.6% 19.6%	4.1% 4.7%	
Nevada	119,960	1.0%	3.5%	12.4%	15.7%	13.7%	30.6%	16.3%	3.9%	3.0%
New Hampshire New Jersey	54,700 647,520	1.2% 1.1%					31.9% 32.2%	22.0% 21.5%	4.4% 4.7%	
New Mexico	54,920	1.1%	3.5%	10.1%	13.9%	13.9%	34.6%	18.0%	3.2%	1.6%
New York North Carolina	1,043,840 415,410	0.7% 1.0%					33.8% 32.8%	20.0% 20.5%	5.4% 4.3%	
North Dakota Ohio	15,510 309,980	1.1% 0.8%		8.6% 8.8%			28.8% 31.8%	24.4% 19.3%	7.7% 4.9%	
Oklahoma	111,240	1.0%	3.1%	9.2%			34.3%	20.8%	4.9%	
Oregon Pennsylvania	229,800 462,130	1.1% 0.9%					35.1% 31.7%	17.1% 21.2%	3.2% 5.1%	
Rhode Island	47,220	0.8%	2.6%	8.5%	16.4%	16.0%	32.9%	17.3%	3.7%	1.9%
South Carolina South Dakota	189,750 17,800	0.9% 1.1%					33.7% 28.9%	19.3% 21.9%	4.0% 6.6%	
Tennessee Texas	180,200 964,680	0.9% 0.8%		11.1% 10.2%			28.9% 30.5%	22.1% 22.1%	5.6% 5.3%	
Utah	182,830	0.6%	1.9%	6.6%	11.7%	13.9%	42.8%	17.5%	3.2%	1.8%
Vermont Virginia	17,630 596,640	1.2% 0.5%					32.3% 37.1%	20.7% 23.4%	4.4% 3.4%	
Washington	392,720	0.8%	2.4%	7.2%	11.3%	12.0%	33.7%	24.6%	5.3%	2.7%
West Virginia Wisconsin	25,920 180,510	0.8% 1.1%		7.1% 9.1%			37.1% 31.6%	21.1% 18.1%		
Wyoming Other Areas	13,730 18,430	1.1% 1.9%		8.3% 7.7%			30.9% 25.2%	20.6% 21.7%	5.9% 9.8%	
		2.10/	L		t of deduction		4= =0/1	47.00	l	1 40.404
United States, total Alabama	\$197,208,458,000 \$2,557,754,000	0.1% 0.1%		2.9% 4.5%			17.7% 23.3%	17.0% 20.7%	8.6% 10.1%	
Alaska Arizona	\$231,568,000 \$3,179,296,000	0.1% 0.2%		3.0% 3.4%			28.7% 22.2%	27.2% 20.6%	11.5% 9.0%	
Arkansas	\$2,611,289,000	0.0%	0.4%	1.7%	2.7%	2.9%	11.0%	10.1%	4.1%	67.0%
California Colorado	\$31,826,883,000 \$3,745,617,000	0.1% 0.1%					16.2% 17.9%	15.5% 19.5%	7.2% 9.1%	
Connecticut Delaware	\$2,644,674,000 \$403,388,000	0.1% 0.1%		1.8% 4.1%			12.3% 27.1%	13.6% 20.3%	8.6% 7.5%	
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 Georgia	\$13,464,954,000 \$9,763,855,000	0.1% 0.1%		3.5% 4.1%			12.3% 16.6%	13.1% 15.4%	8.1% 12.0%	
Hawaii	\$492,625,000	0.2%	0.9%	4.2%	7.3%	8.9%	31.0%	21.3%	8.0%	18.2%
Idaho Illinois	\$867,785,000 \$7,636,601,000	0.1% 0.1%		2.9% 2.6%			26.8% 15.9%	22.1% 16.0%	10.5% 8.3%	
Indiana Iowa	\$2,407,967,000 \$1,084,077,000	0.1% 0.1%		3.6% 3.3%			22.2% 23.5%	22.2% 23.8%	10.4% 11.1%	
Kansas	\$1,464,631,000	0.1%	0.7%	2.5%	4.3%	5.1%	20.2%	20.8%	9.7%	36.5%
Kentucky Louisiana	\$1,479,734,000 \$1,760,795,000	0.1% 0.1%					22.8% 21.5%	21.1% 19.0%	9.6% 10.5%	
Maine Mandand	\$337,920,000	0.2%		3.1%			21.1%	22.9%	11.8%	
Maryland Massachusetts	\$5,268,704,000 \$5,775,264,000	0.1% 0.1%		5.6% 1.3%			28.3% 9.4%	18.5% 12.3%		
Michigan Minnesota	\$3,924,029,000 \$2,861,633,000	0.1% 0.1%		3.6% 2.4%			21.6% 20.9%	19.5% 22.0%	9.0% 10.6%	
Mississippi	\$1,145,815,000	0.1%	1.5%	7.7%	9.9%	8.9%	26.0%	20.6%	9.3%	16.0%
Missouri Montana	\$2,994,180,000 \$489,098,000	0.1% 0.1%		2.8% 2.9%			17.9% 18.6%	17.2% 19.4%	8.9% 9.6%	
Nebraska Nevada	\$848,444,000 \$1,594,380,000	0.1% 0.1%					20.8% 15.8%	21.3% 13.7%	11.0% 6.9%	
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 New Mexico	\$4,917,116,000 \$586,546,000	0.2% 0.1%		3.3% 3.9%			20.6% 27.9%	20.6% 23.6%	9.7% 10.7%	
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 North Dakota	\$5,154,899,000 \$273,281,000	0.1% 0.1%	0.6%	2.5%	3.9%	4.3%	23.1% 15.9%	21.0% 21.3%	9.9% 14.7%	36.7%
Ohio Oklahoma	\$4,020,192,000 \$1,952,763,000	0.1% 0.1%		3.0% 3.1%			20.7% 21.1%	20.3% 20.7%	10.4% 10.6%	
Oregon	\$2,256,346,000	0.1%	0.9%	2.9%	5.2%	6.6%	21.8%	18.1%	8.3%	36.1%
Pennsylvania Rhode Island	\$5,162,861,000 \$356,341,000	0.1% 0.1%		3.4% 2.9%			19.3% 19.6%	19.9% 18.4%	10.1% 9.3%	
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 Tennessee	\$519,558,000 \$3,471,363,000	0.1% 0.1%	0.7%	3.7%	5.4%	5.3%	10.8% 18.1%	13.3% 20.2%	10.2%	36.3%
Texas Utah	\$15,683,431,000 \$3,371,325,000	0.1% 0.1%		3.7% 2.1%			18.4% 30.4%	19.4% 21.2%	9.4% 8.6%	
Vermont	\$217,016,000	0.1%	0.5%	2.1%	3.8%	4.2%	16.7%	22.5%	10.7%	39.4%
Virginia Washington	\$5,628,098,000 \$4,898,614,000	0.1% 0.1%		3.8% 2.1%			25.6% 17.5%	22.8% 18.5%	8.2% 8.7%	
West Virginia	\$303,786,000	0.1%	0.8%	3.3%	6.1%	7.9%	28.9%	26.4%	11.9%	14.5%
Wisconsin Wyoming	\$2,111,044,000 \$469,494,000	0.1% 0.0%	0.3%	1.2%	2.1%	2.7%	20.2% 9.4%	19.3% 12.0%	7.1%	65.2%
Other Areas	\$641,240,000	0.1%				2.4%	7.8%	9.9%	1	69.0%



State United States, total Alabama Alaska Arizona Arkansas California Colorado	All returns with deduction 37,972,110 477,950	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000		\$75,000 under \$100,000	\$100,000 under	\$200,000 under	\$500,000 under	\$1,000,000 or
Alabama Alaska Arizona Arkansas California				<u> </u>		· · ·	\$200,000	\$500,000	\$1,000,000	more
Alaska Arizona Arkansas California	177 OEO	1.1%	4.2%		turns with deduc	15.0%	33.9%	13.9%	2.3%	1.1%
Arizona Arkansas California	477,950 56,710	1.4% 0.9%			17.9% 14.7%	14.8% 15.6%	30.1% 39.6%	9.7% 14.9%	1.6% 1.8%	
California	755,570	1.7%	5.3%	14.4%	16.8%	15.4%	32.0%	11.8%	1.8%	0.8%
	226,520 5,279,430	1.3% 1.0%	5.1% 3.5%		16.6% 14.5%	15.4% 14.6%	33.3% 34.1%	11.5% 16.6%	1.8% 2.8%	
	727,680	1.1%	3.4%	10.3%	14.7%	14.8%	36.2%	15.9%	2.4%	1.1%
Connecticut Delaware	608,270 124,300	1.0% 1.0%	3.3% 3.4%		14.4% 16.5%	14.7% 15.9%	35.9% 36.6%	15.9% 12.2%	3.1% 1.6%	
District of Columbia	116,270	0.7%	3.6%		14.4%	13.1%	30.0%	19.1%	3.6%	
Florida Georgia	2,041,280 1,302,480	1.5% 1.2%	6.4% 5.4%		16.9% 17.6%	13.4% 14.5%	26.9% 29.6%	12.5% 11.5%	2.5% 1.9%	
Hawaii	166,540	1.3%			16.6%	16.5%	36.2%	11.2%	1.5%	
daho Ilinois	180,680 1,627,250	1.5% 1.1%	4.8% 3.9%		17.6% 15.3%	17.6% 15.1%	32.8% 35.0%	10.1% 14.3%	1.6% 2.4%	
ndiana owa	572,260 357,730	1.3% 1.2%	4.1% 4.7%		15.5% 15.8%	15.6% 16.0%	36.7% 37.6%	12.0% 10.5%	2.0% 1.6%	
Kansas	284,350	1.5%	4.6%		14.6%	15.0%	37.0%	13.1%	2.1%	
Kentucky ₋ouisiana	410,660 371,330	1.1% 1.2%	4.2% 5.4%		17.2% 17.1%	17.4% 13.7%	34.3% 30.4%	9.9% 11.8%	1.6% 2.2%	
Maine	134,520	1.3%		12.3%	16.5%	16.2%	35.5%	11.8%	1.7%	
Maryland Massachusetts	1,155,040 1,065,470	0.9% 1.2%	3.8% 3.4%		16.6% 13.5%	15.4% 13.4%	34.3% 36.2%	13.2% 18.2%	1.6% 3.2%	
Michigan	1,074,770	1.3%	4.6%	12.5%	15.8%	15.3%	35.5%	12.2%	1.9%	0.9%
Minnesota Mississippi	816,540 253,770	0.9% 1.2%	3.3% 7.0%		15.0% 18.7%	15.8% 14.5%	38.6% 27.0%	13.2% 7.9%	2.0% 1.3%	1
Missouri	598,030	1.3%	4.3%	12.5%	15.9%	15.7%	35.6%	12.0%	1.9%	0.9%
Montana Nebraska	114,520 210,150	1.7% 1.1%	5.4% 4.0%		17.3% 15.2%	17.0% 15.9%	32.5% 38.4%	10.0% 11.6%	1.7% 1.8%	
Nevada	305,090	1.3%	5.3%	18.3%	18.5%	15.3%	28.8%	9.8%	1.7%	1.0%
New Hampshire New Jersey	171,340 1,571,120	1.2% 1.2%	3.7% 4.0%		14.0% 14.4%	14.4% 14.0%	38.1% 35.1%	15.8% 16.5%	2.0% 2.7%	
New Mexico	159,930	1.6%	4.7%	14.4%	17.5%	15.6%	33.0%	11.3%	1.5%	0.6%
New York North Carolina	2,817,000 1,122,640	0.9% 1.4%	3.2% 5.1%		16.0% 16.4%	15.6% 14.9%	34.4% 32.6%	14.2% 12.4%	2.7% 1.9%	
North Dakota	51,560	1.1%	4.5%	11.9%	13.9%	13.9%	35.7%	14.9%	2.9%	1.2%
Ohio Oklahoma	1,145,950 306,720	1.0% 1.4%	3.7% 4.7%		17.9% 16.0%	16.5% 15.6%	34.2% 33.9%	11.7% 12.2%	1.9% 2.1%	
Oregon	569,160	1.5%	4.9%	11.8%	16.3%	17.2%	34.5%	11.4%	1.7%	0.7%
Pennsylvania Rhode Island	1,456,130 146,280	1.1% 1.0%	3.7% 3.6%		15.3% 16.9%	15.3% 16.3%	36.0% 36.7%	14.0% 11.7%	2.3% 1.8%	
South Carolina	529,510	1.2%	4.7%	14.9%	17.1%	15.8%	33.0%	10.9%	1.7%	0.8%
South Dakota Tennessee	59,340 508,300	1.3% 1.3%	4.8% 5.1%		15.6% 16.9%	15.3% 14.6%	33.8% 30.7%	12.8% 12.9%	2.5% 2.2%	1
Texas	2,456,570	1.2%	4.2%	14.1%	15.8%	13.7%	32.0%	15.3%	2.6%	1.3%
Utah Vermont	412,500 65,260	0.9% 1.3%	3.3% 3.8%		19.0% 15.0%	19.3% 15.1%	33.9% 38.4%	9.4% 13.5%	1.5% 1.9%	
Virginia	1,227,550	0.8%	3.5%	11.7%	14.4%	14.2%	36.2%	16.4%	2.0%	0.9%
Washington West Virginia	881,020 94,230	1.0% 1.0%	3.5% 3.6%		14.3% 14.7%	15.0% 16.4%	36.3% 39.3%	16.2% 12.4%	2.4% 1.9%	
Wisconsin	717,980	1.3%	4.3%	11.5%	15.9%	16.7%	37.5%	10.4%	1.7%	0.8%
Wyoming Other Areas	41,910 44,990	1.4% 2.4%	4.4% 4.9%		16.2% 12.4%	16.4% 11.9%	35.1% 27.6%	11.6% 18.5%	2.1% 5.7%	
				Amoun	t of deduction		•			
United States, total Alabama	\$256,340,776,000 \$3,879,230,000	0.2% 0.3%			7.5% 10.7%	8.0% 10.4%	22.1% 26.3%	15.9% 15.4%	6.9% 6.9%	
Alaska	\$344,992,000	0.2%	1.2%		8.5%	11.2%	35.2%	22.6%	7.5%	
Arizona Arkansas	\$4,088,485,000 \$2,912,841,000	0.4% 0.2%	2.0% 1.4%		8.9% 6.3%	10.1% 6.8%	27.4% 17.0%	18.4% 10.3%	7.2% 3.9%	1
California	\$34,940,114,000	0.2%	1.0%	4.0%	5.8%	6.6%	19.6%	15.9%	6.5%	40.5%
Colorado Connecticut	\$4,470,734,000 \$3,874,653,000	0.2% 0.2%	1.2% 0.8%		6.4% 4.6%	7.6% 5.2%	24.2% 15.8%	18.9% 13.4%	7.6% 6.5%	
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 Florida	\$961,430,000 \$17,957,694,000	0.2% 0.2%	1.3% 1.6%		8.3% 6.7%	7.0% 6.2%	15.7% 15.7%	16.1% 12.6%	8.7% 6.6%	
Georgia	\$11,988,026,000	0.2%	1.8%	7.0%	8.3%	7.6%	18.7%	13.8%	9.5%	33.0%
Hawaii daho	\$777,162,000 \$1,243,224,000	0.3% 0.3%	1.6% 2.0%		9.5% 10.7%	10.4% 12.9%	28.3% 29.0%	15.6% 16.8%	5.3% 7.2%	
llinois	\$9,268,445,000	0.2%	1.4%	5.3%	7.7%	8.4%	23.9%	17.5%	7.2%	28.4%
ndiana owa	\$3,630,819,000 \$1,840,611,000	0.3% 0.3%	1.8% 2.0%		8.9% 8.8%	10.4% 10.3%	28.5% 29.7%	17.8% 18.8%	7.6% 7.7%	
Kansas	\$2,072,585,000	0.3%	1.6%	4.8%	7.3%	8.8%	26.4%	18.1%	7.4%	25.3%
Kentucky Louisiana	\$2,235,548,000 \$2,595,469,000	0.3% 0.3%	2.1% 2.4%		10.5% 11.1%	12.0% 10.0%	29.8% 24.8%	17.5% 15.7%	6.8% 7.5%	
Maine	\$533,284,000	0.3%	1.8%	5.8%	9.0%	10.1%	27.3%	20.1%	8.1%	17.3%
Maryland Massachusetts	\$6,416,583,000 \$6,755,554,000	0.2% 0.2%	1.7% 0.8%		11.2% 4.2%	11.1% 4.5%	28.4% 14.7%	17.1% 14.5%	5.1% 7.1%	
Michigan	\$5,863,685,000	0.3%	2.0%	6.7%	9.4%	10.3%	28.0%	17.2%	6.6%	19.4%
Minnesota Mississippi	\$4,272,899,000 \$1,883,978,000	0.2% 0.3%	1.4% 3.2%		7.5% 13.5%	9.1% 12.1%	27.4% 27.0%	18.8% 14.7%	7.8% 5.5%	
Missouri	\$4,073,131,000	0.3%	1.7%	5.8%	8.2%	9.1%	24.2%	15.7%	6.5%	28.5%
Montana Nebraska	\$669,249,000 \$1,355,083,000	0.4% 0.2%	2.0% 1.5%		8.7% 7.3%	9.8% 9.0%	23.4% 26.9%	16.2% 17.8%	7.2% 7.5%	1
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 New Jersey	\$698,686,000 \$7,336,304,000	0.3% 0.3%	1.3% 1.3%		6.4% 7.3%	7.7% 7.8%	26.5% 23.4%	22.4% 18.5%	8.5% 7.3%	
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 North Carolina	\$21,673,508,000 \$7,271,726,000	0.1% 0.3%			5.3% 10.1%	5.5% 10.4%	14.9% 26.5%	11.6% 17.2%	5.8% 7.1%	
North Carolina North Dakota	\$418,951,000	0.3% 0.2%	2.3% 1.4%		6.3%	10.4% 7.4%	26.5%	17.2% 18.8%	7.1% 9.9%	
Ohio Oklahoma	\$6,104,471,000	0.2%	1.6% 1.7%		9.6%	10.4%	26.7% 24.5%	17.7% 16.6%	7.3% 7.5%	
Oklahoma Oregon	\$2,739,030,000 \$2,972,568,000	0.3% 0.4%	1.9%		l	9.3% 9.7%	24.5% 25.2%	16.6% 16.6%	7.5% 6.3%	
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 South Carolina	\$513,669,000 \$3,603,540,000	0.3% 0.3%			9.0% 10.4%	9.9% 11.0%	28.5% 27.7%	17.5% 16.6%	7.0% 7.2%	
South Dakota	\$680,488,000	0.2%	1.1%	3.4%	5.1%	5.9%	16.8%	12.8%	6.9%	47.9%
Tennessee Texas	\$4,582,933,000 \$22,139,014,000	0.2% 0.2%			9.3% 7.2%	9.4% 7.2%	25.1% 20.7%	18.0% 16.7%	7.6% 7.2%	
Jtah	\$4,305,613,000	0.2%	1.1%	4.8%	9.8%	12.7%	30.9%	16.4%	6.6%	17.5%
Vermont Virginia	\$326,726,000 \$7,296,007,000	0.3% 0.2%			6.2% 8.1%	7.3% 9.0%	24.1% 27.6%	20.3% 20.1%	7.5% 6.6%	
J '	\$6,215,390,000	0.2%	1.1%	3.7%	5.8%	7.1%	22.0%	16.8%	6.6%	36.9%
Washington	©E3U 430 000	0.3%	4.00/	C 40/	0.60/	40.60/	22.00/	40.00/	- 40/	. 40 40/
•	\$530,436,000 \$3,352,586,000	0.3%			l I	12.6% 10.2%	33.2% 27.8%	18.8% 16.9%	7.1% 6.8%	

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

Notes: [1] "Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[2] Data presented in this table includes the following variables: Number of returns with Total charitable contributions (N19700) and Total charitable contributions amount (A19700). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

29-Mar-19 Item	Charitabl All returns	\$1 under		\$25,000 under	Size of \$50,000 under	adjusted gross i \$75,000 under	ncome	\$200,000 under	\$500 000	\$1,000,000
UNITED STATES Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	37,127,560 24.8 235,700.0	\$10,000 469,480 2.2 608.7	\$25,000 1,654,430 5.1 3,759.6	\$50,000 4,934,870 13.9 13,783.3	\$75,000 6,028,920 29.8 18,912.2	\$100,000 5,720,190 43.9 20,147.3	\$100,000 under \$200,000 12,385,080 66.3 53,054.8	\$500,000 under \$500,000 4,791,360 85.5 36,068.6	\$1,000,000 under \$1,000,000 769,310 88.1 15,167.2	373,9 88 74,232
Average per return (dollars) ALABAMA Number of returns with deduction Percent of returns	6,348	1,296	2,272	2,793	3,137	3,522	4,284	7,528	19,715	198,5
	470,090	7,630	30,340	84,750	84,750	71,240	138,900	42,520	6,960	3,0
	23.0	2.7	5.7	17.1	32.2	42.6	64.2	87.5	92.9	92
Amount of deduction (millions of dollars) Average per return (dollars) ALASKA Number of returns with deduction Percent of returns	3,545.7	13.3	96.0	334.1	403.3	397.3	964.0	538.0	244.6	558
	7,543	1,740	3,163	3,942	4,759	5,578	6,940	12,654	35,138	185,0
	57,090	540	1,660	5,400	8,700	9,210	22,110	8,220	920	3
	16.4	1.1	2.8	6.8	17.1	26.2	40.1	64.0	61.7	5
Amount of deduction (millions of dollars) Average per return (dollars) ARIZONA Number of returns with deduction	327.1 5,730 729,580	1.1 0.7 1,209	4.0 2,425 42,140	16.1 2,986 109,940	30.4 3,500 125,790	38.8 4,214 114,990	115.9 5,240 226,090	72.8 8,856 79,720	21.0 22,787 11,950	5,3 5,3
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) ARKANSAS Number of returns with deduction	24.8 3,700.9 5,073	3.7 16.2 1,184 3,060	6.2 83.6 1,984	14.6 259.3 2,359	32.1 360.5 2,865	46.0 399.9 3,478	66.8 1,033.3 4,570 72,660	87.5 664.3 8,333 24,080	90.8 250.7 20,979 3,790	9° 633 119,2 1,6
Percent of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) CALIFORNIA	18.4 2,454.7 10,935	1.7 5.4 1,779	3.9 41.7 3,428	10.9 137.0 4,104	23.7 181.7 4,779	36.9 193.5 5,418	63.7 461.5 6,352	24,060 87.5 273.8 11,369	91.8 100.8 26,594	1,0 92 1,059 653,8
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	5,154,350	59,080	193,160	607,990	773,400	772,320	1,745,550	805,950	131,280	65,6
	28.9	2.7	5.1	14.6	33.2	51.6	72.1	87.1	90.0	92
	36,634.4	67.8	357.6	1,371.9	2,019.1	2,239.7	6,500.2	4,978.5	1,986.5	17,113
	7,107	1,147	1,851	2,256	2,611	2,900	3,724	6,177	15,132	260,7
COLORADO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	713,080	8,940	26,630	79,490	109,750	108,540	253,900	103,630	15,290	6,9
	26.9	2.8	5.4	12.5	28.9	43.6	66.5	87.2	90.6	90
	4,268.8	10.6	54.1	185.9	289.2	336.7	1,021.3	739.2	289.9	1,34
	5,986	1,181	2,032	2,339	2,635	3,102	4,023	7,133	18,957	194,2
CONNECTICUT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	607,150	6,360	21,840	61,880	89,910	91,090	216,310	91,330	17,840	10,5
	34.6	2.7	7.1	16.8	37.0	54.9	77.6	91.7	94.3	96
	3,319.2	6.6	33.6	114.9	175.0	199.1	594.7	481.0	239.1	1,475
	5,467	1,032	1,537	1,857	1,947	2,186	2,749	5,267	13,401	139,2
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	122,180	1,210	4,490	15,260	20,700	20,110	43,770	14,010	1,830	8
	26.8	2.0	4.8	14.0	32.3	46.7	69.2	89.9	93.4	9 <u>4</u>
	557.8	1.5	9.5	40.6	60.3	65.1	170.4	94.4	30.9	85
	4,565	1,233	2,109	2,660	2,912	3,238	3,893	6,737	16,891	106,4
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	113,460	940	4,570	15,990	16,910	15,510	33,580	20,360	3,610	2,0
	33.1	2.7	7.8	20.3	30.6	45.9	68.3	86.9	93.8	96
	912.1	1.7	13.3	65.5	79.4	66.9	141.5	137.1	69.7	336
Average per return (dollars) FLORIDA Number of returns with deduction Percent of returns	1,854,220 19.2	1,855 30,120 2.2	2,911 126,550 5.1	4,095 355,960 14.9	4,696 326,250 27.3	4,312 256,510 35.7	4,215 492,940 51.2	6,733 207,960 73.1	19,301 37,220 73.9 862.6	168,4 20,7 72
Amount of deduction (millions of dollars) Average per return (dollars) GEORGIA Number of returns with deduction Percent of returns	13,086.7 7,058 1,261,830 28.5	38.6 1,280 15,910 2.5	268.8 2,124 73,420 6.6	991.6 2,786 226,720 21.6	1,111.7 3,407 227,410 40.7	1,031.2 4,020 187,050 54.3	2,499.0 5,070 367,030 74.3	1,794.2 8,628 133,890 90.3	23,175 20,930 93.9	4,489 216,6 9,4 9
Amount of deduction (millions of dollars) Average per return (dollars) HAWAII Number of returns with deduction Percent of returns	10,151.0 8,045 163,170 23.8	26.4 1,662 2,150 2.4	213.4 2,907 6,110 4.9	832.4 3,671 21,140 12.0	952.6 4,189 27,790 27.5	874.6 4,676 27,970 42.9	2,082.6 5,674 58,240 63.4	1,423.8 10,634 16,720 81.5	939.8 44,901 2,160 83.4	2,805 295,9 8
Amount of deduction (millions of dollars) Average per return (dollars)	23.6 670.9 4,112	2.4 2.4 1,129 2,990	11.9 1,952 9,070	49.4 2,335 24,540	27.3 71.9 2,587	79.1 2,828 31,630	207.4 3,561 54,490	109.6 6,553 15,230	34.3 15,889 2,440	104 117,9 1,1
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	23.4	2.9	5.6	13.2	29.6	46.9	69.9	88.4	89.4	9 [,]
	1,211.2	4.3	24.7	79.5	131.0	153.6	325.3	175.6	77.0	240
	6,983	1,452	2,718	3,241	4,101	4,856	5,969	11,529	31,543	216,4
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,595,330	20,360	67,490	193,110	249,690	244,430	549,540	216,310	36,370	18,0
	26.2	2.3	5.4	14.0	29.7	43.8	66.4	87.5	92.9	9 ²
	9,240.5	24.2	136.3	487.3	704.9	762.7	2,110.2	1,474.0	612.2	2,928
	5,792	1,190	2,020	2,523	2,823	3,120	3,840	6,814	16,832	162,3
Number of returns with deduction	570,380	8,060	25,270	71,210	91,790	92,630	203,020	63,430	10,410	4,5
Percent of returns	18.4	1.6	3.8	9.3	21.2	32.8	59.4	87.8	92.5	93
Amount of deduction (millions of dollars)	3,487.0	11.5	68.0	221.3	320.9	376.7	974.6	580.0	233.9	700
Average per return (dollars)	6,113	1,423	2,692	3,108	3,497	4,066	4,800	9,144	22,467	153,1
OWA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	351,620	4,670	17,680	44,500	56,290	58,240	128,220	34,960	5,090	1,9
	24.3	2.5	6.4	12.3	25.6	38.7	68.7	90.6	93.1	94
	1,694.1	6.1	38.6	109.9	158.5	188.7	510.7	311.9	123.4	240
	4,818	1,302	2,183	2,470	2,815	3,241	3,983	8,922	24,244	123,7
KANSAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	281,250	4,690	13,810	33,190	42,500	43,590	100,940	34,740	5,530	2,2
	21.2	2.4	5.2	10.3	22.6	35.2	62.0	87.6	88.8	87
	1,952.4	6.5	35.5	103.6	150.7	181.9	507.4	344.9	144.3	477
	6,942	1,391	2,569	3,121	3,546	4,173	5,026	9,928	26,090	209,4
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	407,570	4,920	18,060	57,920	72,040	72,660	135,870	37,830	5,890	2,3
	21.4	1.7	4.1	12.1	27.7	44.3	70.5	89.6	93.5	93
	2,197.6	7.2	48.7	162.7	232.6	265.5	625.3	351.6	143.4	360
Average per return (dollars) LOUISIANA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	5,392	1,472	2,694	2,809	3,228	3,654	4,603	9,293	24,346	150,9
	374,240	4,660	21,290	66,580	64,030	51,830	111,790	42,720	7,910	3,4
	19.0	1.7	4.1	14.3	26.1	33.5	51.9	80.9	89.9	90
	2,487.1	7.8	65.1	255.1	283.6	256.5	624.3	388.3	185.4	42
Average per return (dollars) MAINE Number of returns with deduction Percent of returns	6,646 135,170 20.8	2,000 2.1	3,059 6,130 4.4	3,831 17,610 10.5	4,430 23,190 24.6	4,949 22,750 38.5	5,585 46,400 66.0	9,088 14,240 88.0	1,990 91.7	122,0 8 92
Amount of deduction (millions of dollars) Average per return (dollars) MARYLAND Number of returns with deduction Percent of returns	492.4	2.0	10.0	31.6	48.1	53.6	137.1	94.6	33.8	8′
	3,643	1,015	1,626	1,795	2,074	2,354	2,956	6,642	16,974	93,7
	1,143,160	10,610	47,180	160,690	194,250	179,500	385,730	140,220	17,160	7,8
	38.7	2.7	9.1	25.0	46.8	63.0	80.0	91.8	94.4	95
Amount of deduction (millions of dollars) Average per return (dollars) MASSACHUSETTS Number of returns with deduction	5,999.2	15.3	111.8	516.5	707.0	697.2	1,716.8	971.3	291.9	97 ²
	5,248	1,441	2,370	3,214	3,640	3,884	4,451	6,927	17,010	124,0
	1,048,220	13,300	37,890	102,320	145,960	144,720	379,490	179,110	30,140	15,3
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MICHIGAN Jumber of returns with deduction	30.7 6,093.0 5,813	2.9 12.6 950	6.6 55.3 1,459 51,780	13.7 183.9 1,797	30.3 275.8 1,889	45.9 297.4 2,055 168,140	70.4 944.5 2,489 371,630	88.6 877.3 4,898 119,920	93.2 431.5 14,318	9,4 3,01,4 197,0 8,6
Percent of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	22.6 5,712.5 5,367	15,240 1.9 19.5 1,281	5.0 121.6 2,348	13.0 392.0 2,837	27.4 545.3 3,164	40.2 598.2 3,558	65.9 1,561.6 4,202	89.2 901.6 7,519	93.2 348.8 18,794	9,6 9,7 1,223 142,3
lumber of returns with deduction Percent of returns Imount of deduction (millions of dollars) Iverage per return (dollars)	811,520	8,620	29,560	88,700	126,400	132,320	305,270	99,050	14,970	6,6
	29.6	2.3	6.3	13.7	31.5	47.5	75.6	92.5	93.8	99
	3,947.0	11.0	63.6	206.4	318.5	384.9	1,096.0	710.3	273.0	883
	4,864	1,276	2,151	2,327	2,520	2,909	3,590	7,171	18,239	132,8
IISSISSIPPI umber of returns with deduction ercent of returns mount of deduction (millions of dollars) verage per return (dollars)	250,380	3,390	18,130	54,940	47,320	36,760	66,430	19,050	3,110	1,2
	20.4	1.9	5.1	17.8	31.9	41.6	62.9	85.7	90.9	92
	1,786.5	6.6	61.2	237.3	247.0	224.1	479.4	255.2	92.5	183
	7,135	1,936	3,376	4,320	5,220	6,096	7,216	13,397	29,750	147,7
umber of returns with deduction ercent of returns mount of deduction (millions of dollars) werage per return (dollars)	595,180	8,480	27,550	77,080	97,400	96,460	206,720	66,060	10,500	4,9
	21.4	2.0	4.5	11.4	25.4	39.2	66.8	89.6	93.3	9 ²
	3,850.1	11.9	71.9	235.3	330.1	367.3	928.1	574.3	239.6	1,09 ²
	6,469	1,401	2,611	3,053	3,389	3,808	4,490	8,693	22,823	220,9
IONTANA umber of returns with deduction ercent of returns mount of deduction (millions of dollars) verage per return (dollars)	112,060	2,350	6,350	16,310	19,980	19,380	34,650	10,630	1,750	6
	22.4	3.1	5.8	13.5	28.7	42.6	64.8	86.0	90.2	90
	628.5	2.8	14.0	40.2	56.8	64.6	145.2	99.8	38.1	160
	5,609	1,202	2,199	2,466	2,845	3,335	4,192	9,391	21,769	245,4
EBRASKA umber of returns with deduction ercent of returns mount of deduction (millions of dollars)	209,070	2,710	8,970	24,550	33,120	34,400	77,840	22,390	3,570	1,5
	23.3	2.2	5.1	10.8	25.4	38.9	69.7	91.2	93.2	92
	1,243.2	3.6	21.3	64.9	98.8	121.0	339.8	213.0	90.4	290
verage per return (dollars) EVADA umber of returns with deduction ercent of returns mount of deduction (millions of dollars)	5,946	1,342	2,373	2,645	2,983	3,518	4,365	9,512	25,320	189,7
	292,780	4,270	16,580	56,460	56,050	45,240	80,910	26,370	4,310	2,5
	21.3	2.6	5.2	15.0	29.5	39.8	55.8	73.9	70.9	68
	1,770.9	5.0	30.7	128.8	154.9	149.3	353.7	213.6	93.3	64
Average per return (dollars) IEW HAMPSHIRE Jumber of returns with deduction Percent of returns	1,770.9 6,049 170,560 24.4	2,240 2.4	1,849 6,800 5.8	18,240 11.3	25,220 24.9	25,450 36.1	4,371 63,920 58.1	24,500 80.2	3,040 79.8	247,7 1,1
Amount of deduction (millions of dollars) Average per return (dollars) IEW JERSEY Jumber of returns with deduction	807.0	2.0	9.3	29.8	47.3	55.2	175.7	134.9	50.3	302
	4,731	908	1,366	1,635	1,876	2,168	2,748	5,505	16,533	258,6
	1,547,390	20,690	65,460	173,350	227,310	221,930	537,860	243,120	39,580	18,1
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	35.3 6,693.7 4,326 159,060	3.4 20.7 1,001 2,640	8.1 99.8 1,525 8,020	19.1 356.8 2,058 23,820	38.7 525.1 2,310 28,490	55.7 562.8 2,536 25,270	76.8 1,629.1 3,029 51,290	89.9 1,231.7 5,066 16,650	93.6 476.2 12,032	94 1,79 98,9
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NEW YORK	17.5	1.8	3.6	10.5	25.0	36.3	57.5	82.7	86.2	8 ²
	814.5	3.2	17.6	60.2	87.6	94.3	255.9	147.0	51.5	97
	5,121	1,216	2,191	2,528	3,073	3,731	4,990	8,830	25,023	115,6
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) IORTH CAROLINA	2,784,390	26,820	97,230	332,170	462,050	443,680	936,160	369,010	71,090	46,1
	29.0	1.9	4.8	15.6	35.6	53.8	75.5	89.3	92.6	99
	19,583.1	30.1	175.3	754.7	1,158.0	1,194.1	3,079.3	2,281.1	1,147.6	9,763
	7,033	1,122	1,803	2,272	2,506	2,691	3,289	6,182	16,143	211,4
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,127,090	17,680	61,300	170,810	190,850	174,200	356,250	128,210	19,650	8,1
	25.0	2.7	5.8	15.2	32.5	47.2	71.6	90.5	94.0	9 ²
	6,880.8	27.0	171.6	578.2	739.2	761.0	1,817.3	1,128.4	447.2	1,210
	6,105	1,527	2,799	3,385	3,873	4,369	5,101	8,801	22,760	148,7
IORTH DAKOTA Jumber of returns with deduction Percent of returns Limount of deduction (millions of dollars) Liverage per return (dollars)	49,420	630	2,360	6,070	7,160	7,010	16,990	7,160	1,440	5
	13.7	1.5	3.8	6.7	13.4	17.8	32.5	65.3	78.3	84
	364.8	0.9	6.0	19.5	26.9	29.6	86.8	70.7	36.6	87
	7,382	1,444	2,556	3,210	3,758	4,217	5,108	9,879	25,383	148,9
OHIO Ilumber of returns with deduction Percent of returns Amount of deduction (millions of dollars) Everage per return (dollars)	1,146,570	12,290	45,380	149,730	210,920	194,270	381,110	123,690	20,380	8,8
	20.6	1.5	3.8	10.5	25.9	38.8	64.0	87.4	91.6	92
	5,777.7	16.0	104.1	383.5	588.9	633.4	1,537.4	962.9	402.9	1,148
	5,039	1,306	2,294	2,561	2,792	3,260	4,034	7,785	19,770	130,2
OKLAHOMA Jumber of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	305,930	4,610	15,540	42,470	50,890	49,050	100,730	34,420	5,770	2,4
	18.9	2.0	4.2	10.3	23.0	35.4	59.2	84.9	89.6	88
	2,439.9	8.2	49.6	163.0	223.9	253.5	635.2	412.6	173.0	520
	7,975	1,769	3,193	3,839	4,399	5,169	6,306	11,986	29,986	212,6
DREGON Jumber of returns with deduction Percent of returns Limount of deduction (millions of dollars)	556,740	9,550	28,900	69,330	94,360	98,010	186,330	58,400	8,410	3,4
	29.3	3.9	7.4	15.1	35.0	54.6	75.4	88.4	91.2	9
	2,747.4	11.1	58.8	162.5	242.0	288.2	697.7	432.4	168.0	686
PENNSYLVANIA Jumber of returns with deduction Percent of returns Amount of deduction (millions of dollars)	4,935	1,157	2,036	2,344	2,565	2,940	3,744	7,404	19,980	198,4
	1,454,530	17,820	59,190	173,440	230,620	229,380	511,990	188,980	30,150	12,9
	23.5	1.8	4.9	12.0	26.6	40.2	65.4	88.7	93.3	93
	7,333.1	21.1	122.3	435.1	629.0	694.0	1,837.0	1,241.5	510.0	1,843
RHODE ISLAND Jumber of returns with deduction Percent of returns	5,042 145,120 27.4	1,184 1,730 2.3	2,066 5,690 5.1	2,509 17,270 13.8	2,727 25,260 34.0	3,025 24,210 51.5	3,588 51,840 74.6	6,570 15,870 91.2	16,917 2,310 95.1	142,3 9
Amount of deduction (millions of dollars) Average per return (dollars) SOUTH CAROLINA Jumber of returns with deduction Percent of returns	486.8 3,354 523,990 23.8	1.6 934 6,890 2.1	8.5 1,498 26,020 4.8	29.1 1,686 81,510 14.8	46.4 1,837 92,030 32.8	50.4 2,082 84,990	137.0 2,643 168,400 71.9	84.2 5,304 52,320 89.9	35.1 15,197 8,190 93.7	94 98,3 3,6
Amount of deduction (millions of dollars) Average per return (dollars) SOUTH DAKOTA Jumber of returns with deduction	3,376.5 6,444 58,100	11.0 1,600	76.6 2,945 3,050	287.2 3,523 8,060	372.2 4,045 9,350	48.0 391.5 4,606	940.3 5,583 18,860	545.1 10,418 7,080	246.0 30,037	90 500 139,5 5
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) FENNESSEE	14.0	1.4	3.9	7.6	15.6	21.6	40.3	65.7	67.9	62
	582.2	1.2	7.5	25.3	34.4	38.4	102.9	80.0	39.2	253
	10,020	1,444	2,466	3,135	3,684	4,276	5,457	11,298	29,509	444,1
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) TEXAS	504,460	7,050	27,700	80,780	87,500	74,920	151,300	60,840	10,030	4,3
	16.9	1.6	3.9	10.6	22.0	31.0	50.7	77.2	77.2	70
	4,360.6	11.4	88.7	330.3	417.5	425.0	1,083.6	752.0	309.8	942
	8,644	1,617	3,202	4,089	4,771	5,673	7,162	12,360	30,888	217,1
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	2,275,810	28,070	101,630	335,940	369,010	320,120	723,980	325,530	49,710	21,8
	18.8	1.7	3.6	11.3	23.7	33.4	51.5	74.6	74.5	68
	16,690.5	43.3	283.3	1,170.1	1,484.6	1,494.6	4,188.8	3,124.3	1,226.9	3,674
	7,334	1,542	2,787	3,483	4,023	4,669	5,786	9,597	24,681	168,3
JTAH Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	401,590	3,870	13,840	51,000	79,900	79,480	130,580	34,600	5,580	2,7
	31.2	2.2	5.5	16.4	41.0	61.2	79.4	91.2	92.4	92
	4,082.3	7.1	49.0	212.4	422.5	537.3	1,220.7	625.3	232.5	779
	10,165	1,828	3,543	4,164	5,288	6,760	9,348	18,072	41,662	282,0
VERMONT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	65,610	990	2,660	7,310	10,250	10,390	24,390	8,020	1,110	4
	20.1	2.0	4.3	8.8	22.3	34.5	62.9	88.6	91.7	92
	302.4	1.0	4.2	13.0	20.4	24.0	72.9	56.1	21.7	89
	4,609	977	1,594	1,780	1,993	2,307	2,990	6,991	19,563	185,5
/IRGINIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,212,690 31.0 6,716.9 5,539	10,910 2.2 14.4 1,324	44,130 5.9 103.6	147,390 16.9 422.3 2,865	179,690 33.9 587.1 3,267	178,660 48.6 652.6 3,653	436,470 71.6 1,917.9 4,394	184,130 89.2 1,298.7	21,930 93.4 413.3 18,845	9,4 93 1,307 139,0
VASHINGTON Jumber of returns with deduction Percent of returns Limount of deduction (millions of dollars)	855,110 24.5 7,166.5	10,220 2.6 12.2	2,347 32,800 5.4 69.6	92,740 11.3 230.0	129,080 25.1 361.0	133,090 37.8 434.7	305,210 55.8 1,276.6	7,053 126,840 75.6 906.3	17,960 76.1 345.2	7,1 6 3,53
Average per return (dollars) WEST VIRGINIA Number of returns with deduction Percent of returns	95,190 12.4	1,193 960 0.8	2,122 3,450 1.8	2,480 10,380 5.6	2,797 14,850 13.9	3,266 16,170 23.9	4,183 36,400 49.5	7,146 10,830 82.0	19,219 1,660 88.8	493,1 5 90
Amount of deduction (millions of dollars) Average per return (dollars) VISCONSIN Number of returns with deduction Percent of returns	499.1	1.4	9.9	33.9	52.9	66.9	168.1	92.8	30.8	42
	5,244	1,430	2,881	3,261	3,565	4,138	4,618	8,564	18,581	84,8
	715,510	10,300	33,270	87,390	117,670	123,380	258,980	68,240	11,200	5,0
	25.2	2.5	6.1	12.7	28.1	43.1	72.2	90.4	93.0	93
Amount of deduction (millions of dollars) Average per return (dollars) WYOMING Number of returns with deduction	3,141.7	12.1	66.9	195.4	290.1	337.9	863.8	493.0	207.4	675
	4,391	1,179	2,010	2,236	2,465	2,739	3,335	7,224	18,521	132,8
	41,690	610	1,980	4,950	7,090	7,180	14,000	4,490	810	5
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) OTHER AREAS [1]	15.5	1.7	3.9	8.1	17.5	24.5	37.1	63.6	65.3	7 ²
	541.6	0.8	5.1	15.6	27.4	34.0	80.3	54.4	29.3	29 ²
	12,991	1,307	2,572	3,148	3,869	4,736	5,738	12,108	36,183	516,9
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	44,580	1,170	2,230	4,960	5,730	5,450	12,070	7,850	2,460	2,6
	5.8	0.7	1.8	3.6	7.8	12.1	18.7	25.2	27.5	42
	922.5	1.7	6.5	20.3	28.3	29.0	79.0	69.3	44.3	644
	20,693	1,440	2,908	4,088	4,943	5,312	6,546	8,834	18,013	242,1

[1] 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: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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; and Tax Policy Center calculations.

Item JNITED STATES	All returns	\$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 o more
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	36,682,400	451,960	1,626,820	4,890,390	6,005,840	5,717,940	12,212,530	4,634,850	757,790	384,26
	24.5	2.1	4.9	13.9	30.1	44.2	66.6	85.5	87.6	87
	222,230,425	584,949	3,645,512	13,318,134	18,452,796	19,764,436	51,602,039	34,530,209	14,356,876	65,975,4
	6,058	1,294	2,241	2,723	3,072	3,457	4,225	7,450	18,946	171,66
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	465,810	7,410	30,120	84,880	84,400	71,640	136,540	41,140	6,750	2,94
	22.7	2.5	5.6	17.2	32.3	43.0	64.6	87.7	92.3	92
	3,387,071	12,702	93,493	330,106	389,711	392,201	939,800	509,670	213,289	506,09
Average per return (dollars) ALASKA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	7,271	1,714	3,104	3,889	4,617	5,475	6,883	12,389	31,598	172,14
	58,230	490	1,520	5,270	8,450	9,340	23,030	8,760	1,030	30
	16.1	0.9	2.5	6.5	16.2	25.2	39.2	62.9	60.6	50
	335,752	594	3,593	16,686	28,739	39,419	120,386	74,360	23,447	28,5
ARIZONA Jumber of returns with deduction Percent of returns	5,766	1,212	2,364	3,166	3,401	4,220	5,227	8,489	22,764	79,24
	701,330	13,030	40,460	106,640	121,870	111,260	216,410	75,130	11,170	5,31
	24.1	3.4	5.8	14.6	32.0	45.8	66.8	87.6	91.0	91
Amount of deduction (thousands of dollars) ANNOTED TO THE TOTAL TH	3,415,699	15,486	78,604	245,917	344,114	378,998	978,631	602,273	219,114	552,5
	4,870	1,188	1,943	2,306	2,824	3,406	4,522	8,016	19,616	103,0
	222,790	3,030	11,810	33,200	38,370	35,330	72,220	23,490	3,750	1,6
	18.1	1.6	3.7	10.9	24.0	36.8	64.0	87.5	92.1	92
mount of deduction (thousands of dollars) werage per return (dollars) CALIFORNIA lumber of returns with deduction	2,162,010 9,704 5,054,920	5,409 1,785 57,460	39,181 3,318 193,250	133,193 4,012 604,920	178,401 4,649 773,550	188,028 5,322 766,460	454,019 6,287 1,703,000	259,004 11,026 763,850	102,019 27,205	802,7 501,7 66,7
ercent of returns	28.5	2.5	4.9	14.8	34.1	52.3	72.6	87.4	89.7	9:
mount of deduction (thousands of dollars)	31,545,965	65,408	351,279	1,328,693	1,979,369	2,195,070	6,258,721	4,671,619	1,872,338	12,823,4
verage per return (dollars)	6,241	1,138	1,818	2,196	2,559	2,864	3,675	6,116	14,892	192,2
umber of returns with deduction ercent of returns mount of deduction (thousands of dollars) verage per return (dollars) ONNECTICUT	693,830	8,400	25,610	78,180	107,510	106,760	246,480	99,130	14,800	6,9
	26.5	2.5	5.1	12.5	29.0	43.7	66.6	87.2	90.7	9(
	3,881,989	9,781	51,538	179,107	280,191	329,551	985,948	705,830	266,485	1,073,5
	5,595	1,164	2,012	2,291	2,606	3,087	4,000	7,120	18,006	154,4
umber of returns with deduction ercent of returns nount of deduction (thousands of dollars) rerage per return (dollars)	608,240	6,140	21,670	61,850	90,460	92,090	217,380	89,690	17,890	11,0
	34.5	2.5	6.9	16.9	37.5	55.4	78.1	91.9	94.8	96
	3,475,015	5,997	32,593	111,484	172,096	197,248	584,069	464,739	232,840	1,673,9
	5,713	977	1,504	1,802	1,902	2,142	2,687	5,182	13,015	151,2
ELAWARE Imber of returns with deduction recent of returns nount of deduction (thousands of dollars) erage per return (dollars)	119,140	1,140	4,320	15,090	20,600	19,920	42,480	13,080	1,740	7
	26.3	1.8	4.6	14.1	32.4	47.0	69.4	89.7	93.0	93
	519,232	1,458	9,395	39,105	57,970	62,891	163,041	85,062	28,240	72,0
	4,358	1,279	2,175	2,591	2,814	3,157	3,838	6,503	16,230	93,5
STRICT OF COLUMBIA Imber of returns with deduction recent of returns nount of deduction (thousands of dollars)	112,790	930	4,570	16,270	17,110	15,670	33,340	19,500	3,450	1,9
	32.7	2.6	7.7	20.3	31.1	47.3	68.1	86.4	93.5	90
	992,699	1,583	12,986	66,759	78,603	65,090	135,851	125,743	65,598	440,4
ORIDA mber of returns with deduction rcent of returns nount of deduction (thousands of dollars)	8,801	1,702	2,842	4,103	4,594	4,154	4,075	6,448	19,014	225,8
	1,815,140	29,290	121,500	341,680	317,570	250,860	482,850	207,880	39,430	24,0
	18.9	2.1	4.8	14.6	27.3	35.6	51.2	73.2	73.4	7:
	13,315,921	37,719	254,725	935,256	1,068,730	993,456	2,423,132	1,793,256	870,990	4,938,6
erage per return (dollars) ORGIA mber of returns with deduction rcent of returns	7,336 1,257,280 28.3	1,288 15,680 2.4	2,097 73,620 6.5	2,737 2,737 228,930 22.0	3,365 229,220 41.7	3,960 188,630 55.4	5,018 5,018 361,910 75.3	128,870 90.8	22,090 20,680 94.0	9,7 9,7
nount of deduction (thousands of dollars) erage per return (dollars) WAII mber of returns with deduction	9,412,167 7,486 161,050	26,613 1,697 2,070	211,339 2,871 6,110	821,544 3,589 21,380	939,576 4,099 27,720	865,027 4,586 27,940	2,018,190 5,576 56,870	1,321,442 10,254 16,120	795,893 38,486 2,010	2,412,5 247,6
rcent of returns rount of deduction (thousands of dollars) erage per return (dollars) AHO mber of returns with deduction	23.4 656,041 4,074 165,690	2.2 2,166 1,046 2,820	4.7 11,803 1,932 8,710	12.0 49,218 2,302 24,090	27.8 70,644 2,548 31,200	43.3 78,696 2,817 30,720	63.7 197,223 3,468 50,770	82.2 102,908 6,384	84.5 31,863 15,852 2,320	8/ 111,5 134,3 1,0
rcent of returns ount of deduction (thousands of dollars) rage per return (dollars)	23.0 1,045,143 6,308	2,620 2.7 3,974 1,409	5.3 23,602 2,710	13.3 78,259 3,249	30.1 126,817 4,065	47.4 148,581 4,837	70.4 296,411 5,838	14,010 87.7 163,785 11,691	90.6 67,841 29,242	1,0 9 135,8 130,6
mber of returns with deduction	1,606,840	19,860	67,160	193,130	253,920	250,270	554,460	213,040	36,370	18,6
rcent of returns	26.1	2.2	5.2	14.0	30.3	44.6	67.4	88.0	92.9	94
rount of deduction (thousands of dollars)	8,659,485	23,152	132,277	472,946	702,400	763,319	2,082,621	1,424,308	582,557	2,475,9
erage per return (dollars)	5,389	1,166	1,970	2,449	2,766	3,050	3,756	6,686	16,018	132,8
plana mber of returns with deduction reent of returns ount of deduction (thousands of dollars) erage per return (dollars)	567,340	7,780	25,360	71,300	92,410	94,550	200,080	61,130	10,070	4,6
	18.3	1.5	3.8	9.5	21.6	33.8	60.1	88.1	92.6	9:
	3,200,620	10,870	66,648	214,398	313,931	378,759	944,214	557,533	224,100	490,1
	5,641	1,397	2,628	3,007	3,397	4,006	4,719	9,120	22,254	105,4
WA mber of returns with deduction reent of returns ount of deduction (thousands of dollars) erage per return (dollars)	347,510	4,500	17,410	43,880	56,330	58,080	125,900	34,170	5,210	2,0
	23.9	2.3	6.2	12.2	25.6	38.6	68.8	90.1	92.9	9,
	1,656,951	5,664	37,367	105,103	154,538	184,498	498,178	303,300	123,482	244,8
	4,768	1,259	2,146	2,395	2,743	3,177	3,957	8,876	23,701	120,0
NSAS mber of returns with deduction cent of returns ount of deduction (thousands of dollars)	282,450	4,380	13,760	33,650	42,870	43,930	101,190	34,640	5,630	2,4
	21.1	2.2	5.1	10.4	22.7	35.2	62.5	87.3	89.2	83
	1,902,216	6,084	35,085	103,572	150,787	179,394	505,191	341,282	143,798	437,0
NTUCKY mber of returns with deduction rcent of returns	6,735	1,389	2,550	3,078	3,517	4,084	4,992	9,852	25,541	182,0
	404,240	4,830	17,800	57,280	72,180	73,460	134,040	36,580	5,750	2,3
	21.2	1.6	3.9	12.2	27.9	44.8	70.8	89.6	93.3	9;
ount of deduction (thousands of dollars) erage per return (dollars) UISIANA mber of returns with deduction rcent of returns	2,081,268	7,043	45,875	156,901	228,415	260,694	613,290	341,037	129,996	298,0
	5,149	1,458	2,577	2,739	3,165	3,549	4,575	9,323	22,608	127,3
	360,950	4,020	18,990	63,160	61,960	50,460	110,160	41,810	7,170	3,2
	18.1	1.4	3.6	13.5	24.9	32.2	50.8	79.9	88.8	88
ount of deduction (thousands of dollars) erage per return (dollars) INE mber of returns with deduction	2,251,045 6,236 135,030	6,797 1,691 1,760	56,752 2,989 5,980	239,169 3,787 17,760	270,917 4,372 23,790	246,640 4,888 23,570	605,375 5,495 45,810	366,518 8,766	153,026 21,343	305,8 94,6
rcent of returns rount of deduction (thousands of dollars) erage per return (dollars)	20.9	1.8	4.3	10.9	25.5	40.3	68.0	88.5	91.5	9;
	463,577	1,790	9,617	30,560	47,940	53,106	131,429	89,251	33,987	65,8
	3,433	1,017	1,608	1,721	2,015	2,253	2,869	6,510	17,610	90,2
mber of returns with deduction reent of returns ount of deduction (thousands of dollars) erage per return (dollars)	1,140,440	10,490	47,350	160,570	194,410	180,350	385,440	137,180	17,020	7,6
	38.5	2.5	8.9	25.1	47.4	63.6	80.5	92.2	94.6	95
	5,891,978	14,543	110,208	501,815	688,656	682,103	1,680,624	929,619	276,997	1,007,4
	5,166	1,386	2,328	3,125	3,542	3,782	4,360	6,777	16,275	131,8
nber of returns with deduction	1,036,010	12,780	37,330	101,770	145,410	144,190	377,550	172,720	28,990	15,2
cent of returns	30.5	2.7	6.4	13.8	30.7	46.3	71.0	89.1	93.2	9,
bunt of deduction (thousands of dollars)	5,507,248	11,775	53,346	176,596	265,543	287,364	918,416	827,751	397,644	2,568,8
rage per return (dollars)	5,316	921	1,429	1,735	1,826	1,993	2,433	4,792	13,717	168,1
HIGAN The best of returns with deduction sent of returns out the best of deduction (thousands of dollars) age per return (dollars)	1,053,920	15,100	51,280	137,620	173,590	170,810	366,940	112,950	17,680	7,9
	22.3	1.9	4.9	13.2	27.8	41.0	66.7	89.5	93.2	93
	5,478,045	19,138	118,025	382,015	536,595	596,055	1,523,023	850,669	322,615	1,129,9
	5,198	1,267	2,302	2,776	3,091	3,490	4,151	7,531	18,247	142,3
NESOTA The property of returns with deduction cent of returns count of deduction (thousands of dollars) Trage per return (dollars)	799,420	8,210	29,150	87,370	125,170	131,640	298,830	97,200	15,140	6,7
	29.3	2.1	6.0	13.8	31.8	47.6	75.8	92.7	93.5	99
	3,724,356	10,227	61,421	198,559	308,886	377,259	1,059,208	681,582	281,488	745,7
	4,659	1,246	2,107	2,273	2,468	2,866	3,545	7,012	18,592	110,8
SISSIPPI nber of returns with deduction cent of returns bunt of deduction (thousands of dollars)	245,780	3,240	17,380	53,290	46,420	36,680	65,650	18,840	3,070	1,2
	19.7	1.8	4.7	17.3	31.4	41.4	62.8	84.6	92.2	9 ⁻
	1,680,771	6,023	57,963	226,128	237,992	219,310	469,926	244,227	88,295	130,9
rage per return (dollars) SOURI mber of returns with deduction cent of returns	6,839 587,660 21.1	1,859 8,140 1.8	3,335 27,240 4.4	4,243 76,930 11.5	5,127 97,950 25.7	5,979 96,830 39.7	7,158 201,780 67.0	12,963 63,500 89.4	28,761 10,400 93.1	4,9 94
ount of deduction (thousands of dollars) rage per return (dollars) NTANA mber of returns with deduction cent of returns	3,441,851	11,358	68,862	225,948	322,190	360,188	892,494	545,624	217,023	798,10
	5,857	1,395	2,528	2,937	3,289	3,720	4,423	8,593	20,868	162,85
	109,970	2,140	6,350	16,160	19,510	19,500	33,760	10,170	1,660	7.
	22.1	2.7	5.7	13.7	28.4	42.5	64.1	85.8	90.7	91
punt of deduction (thousands of dollars) rage per return (dollars) RASKA ber of returns with deduction	585,191	2,424	13,439	39,242	55,301	62,574	138,912	94,128	37,941	141,2;
	5,321	1,133	2,116	2,428	2,834	3,209	4,115	9,255	22,856	196,1;
	208,590	2,500	8,680	24,690	33,390	34,890	77,250	22,000	3,600	1,5;
cent of returns bunt of deduction (thousands of dollars) rage per return (dollars)	23.2	2.0	4.8	11.0	25.7	39.6	70.0	90.7	93.0	9 [,]
	1,186,251	3,405	20,380	63,306	97,253	119,397	335,517	207,132	89,883	249,9
	5,687	1,362	2,348	2,564	2,913	3,422	4,343	9,415	24,968	157,2
mber of returns with deduction reent of returns ount of deduction (thousands of dollars) rage per return (dollars)	278,090	3,940	15,810	54,330	53,880	43,140	75,900	24,560	4,070	2,4
	20.6	2.4	4.9	14.8	29.3	39.2	55.0	73.4	70.7	70
	1,599,951	4,337	28,368	119,850	145,862	142,583	327,850	195,341	85,312	550,4
	5,753	1,101	1,794	2,206	2,707	3,305	4,319	7,954	20,961	221,9
W HAMPSHIRE mber of returns with deduction cent of returns ount of deduction (thousands of dollars) rage per return (dollars)	167,220	2,080	6,640	17,970	24,920	25,520	62,730	23,350	2,870	1,1
	24.1	2.1	5.5	11.4	25.1	36.7	58.6	80.7	80.4	75
	617,459	1,859	9,065	28,427	45,534	52,920	170,211	126,889	49,054	133,5
	3,692	894	1,365	1,582	1,827	2,074	2,713	5,434	17,092	116,0
V JERSEY The standard of the	1,533,880	20,150	65,010	170,640	226,740	222,260	537,220	234,520	38,710	18,6
	35.0	3.2	7.9	19.1	39.1	55.9	77.2	90.2	93.6	95
	6,050,383	19,316	97,189	338,109	508,803	551,255	1,595,309	1,174,585	444,611	1,321,2
	3,944	959	1,495	1,981	2,244	2,480	2,970	5,008	11,486	70,9
M MEXICO mber of returns with deduction cent of returns ount of deduction (thousands of dollars)	159,270	2,570	7,810	23,760	28,410	25,790	51,510	16,470	2,080	8
	17.4	1.7	3.4	10.6	24.8	36.5	57.3	82.6	85.2	87
	791,263	2,931	16,539	57,495	85,960	94,258	250,458	146,638	47,923	89,0
rage per return (dollars) N YORK The properties of returns with deduction The properties of returns The properties of dollars of	4,968 2,787,250 29.0 19,214,426	1,140 26,440 1.8 35,076	2,118 98,970 4.8 173,315	2,420 339,840 16.2 761,445	3,026 462,410 36.3 1,140,351	3,655 445,530 54.5 1,179,021	4,862 937,800 76.2 3,035,822	8,903 358,890 89.6 2,181,235	23,040 69,810 92.5 1,086,974	102,3 47,5 9,621,1
rage per return (dollars) RTH CAROLINA mber of returns with deduction cent of returns	1,102,510 24.7	1,327 17,260 2.6	1,751 60,920 5.7	2,241 171,480 15.5	2,466 188,620 33.2	2,646 173,320 48.2	3,237 344,970 72.6	6,078 119,300 91.0	15,570 18,640 94.4	202,2 8,0 9 ²
ount of deduction (thousands of dollars) rage per return (dollars) RTH DAKOTA mber of returns with deduction	6,563,336 5,953 49,540	26,278 1,522 560	167,082 2,743 2,360	567,666 3,310 5,660	712,384 3,777 6,810	743,655 4,291 6,860	1,752,381 5,080 17,190	1,035,620 8,681 7,660	401,016 21,514 1,660	1,157,2 144,6
cent of returns ount of deduction (thousands of dollars) rage per return (dollars) O mber of returns with deduction	13.4 363,521 7,338 1,151,360	1.3 712 1,271 11,860	3.6 5,893 2,497 45,110	6.2 17,728 3,132 151,880	12.5 25,020 3,674 213,990	17.1 28,658 4,178 198,230	31.5 88,256 5,134 380,520	63.7 72,745 9,497	75.8 37,126 22,365 20,200	80 87,3 113,4 8,8
cent of returns count of deduction (thousands of dollars) rage per return (dollars) _AHOMA	20.6	1.4	3.7	10.7	26.5	39.7	65.0	87.8	92.2	9;
	5,526,533	14,964	101,444	374,983	581,000	630,557	1,503,611	942,558	382,485	994,9
	4,800	1,262	2,249	2,469	2,715	3,181	3,951	7,805	18,935	112,8
nber of returns with deduction	314,140	4,260	15,150	42,470	51,890	50,700	103,840	36,460	6,500	2,8
cent of returns	19.1	1.8	4.1	10.2	23.2	35.8	59.7	84.8	89.9	9(
ount of deduction (thousands of dollars)	2,426,631	6,945	47,825	157,801	221,637	255,783	637,645	419,787	179,366	499,8
rage per return (dollars)	7,725	1,630	3,157	3,716	4,271	5,045	6,141	11,514	27,595	173,5
rage per return (dollars)	543,090	9,200	28,550	69,400	94,490	97,640	178,200	54,420	7,900	3,3
	29.0	3.6	7.2	15.5	35.9	55.8	76.3	89.1	91.3	9:
	2,623,730	10,724	57,796	161,863	243,441	281,257	667,923	402,012	153,614	645,1
	4,831	1,166	2,024	2,332	2,576	2,881	3,748	7,387	19,445	195,4
with deduction returns with deduction recent of returns ount of deduction (thousands of dollars) rage per return (dollars)	1,449,110	17,090	58,400	172,070	231,800	232,600	510,180	183,780	29,980	13,2
	23.4	1.7	4.8	12.0	26.8	40.6	65.7	88.6	93.1	9:
	6,903,465	19,857	117,069	414,727	617,048	684,777	1,804,890	1,206,051	487,644	1,551,4
	4,764	1,162	2,005	2,410	2,662	2,944	3,538	6,562	16,266	117,3
DDE ISLAND The properties of the state of th	144,290	1,640	5,520	17,100	25,490	24,540	51,670	15,230	2,120	, .
	27.4	2.0	4.9	14.0	35.0	52.3	75.5	91.4	94.2	9.
	466,264	1,545	7,953	28,289	46,065	49,480	133,917	80,464	29,645	88,9
Tage per return (dollars) JTH CAROLINA Inber of returns with deduction cent of returns	3,231 508,410 23.4	942 6,460 2.0	1,441 25,460 4.7	1,654 80,430 15.0	1,807 90,510 33.2	2,016 84,000 48.8	2,592 161,890 72.7	5,283 48,570 90.5	7,770 93.4	90,7 3,3 9
ount of deduction (thousands of dollars) rage per return (dollars) JTH DAKOTA nber of returns with deduction	3,106,951 6,111 56,180	10,137 1,569 800	72,693 2,855 2,860	276,740 3,441 7,890	364,243 4,024 9,030	383,020 4,560 8,950	900,840 5,565 17,850	502,255 10,341 6,850	211,711 27,247 1,350	385,3 116,0
cent of returns bunt of deduction (thousands of dollars) rage per return (dollars) NESSEE nber of returns with deduction	13.5	1.3	3.5	7.5	15.1	21.6	39.2	64.0	64.6	6·
	551,032	1,134	7,113	23,797	33,641	37,325	99,973	75,946	39,201	232,9
	9,808	1,418	2,487	3,016	3,725	4,170	5,601	11,087	29,038	381,8
	490,540	6,950	26,590	79,660	86,090	74,170	145,960	57,410	9,660	4,0
cent of returns punt of deduction (thousands of dollars) rage per return (dollars) (AS	16.5	1.5	3.6	10.7	22.3	31.5	51.0	77.1	77.0	7(
	4,123,212	11,231	111,191	313,581	403,095	414,783	1,040,469	705,449	290,316	833,0
	8,405	1,616	4,182	3,936	4,682	5,592	7,128	12,288	30,053	205,7
nber of returns with deduction	2,240,940	25,760	95,310	320,430	358,750	314,860	716,740	329,470	53,880	25,7
cent of returns	18.4	1.5	3.3	10.9	23.2	32.8	50.6	73.8	73.3	68
ount of deduction (thousands of dollars)	17,481,942	39,588	262,226	1,090,237	1,423,082	1,454,513	4,144,238	3,168,063	1,307,097	4,592,8
rage per return (dollars)	7,801	1,537	2,751	3,402	3,967	4,620	5,782	9,616	24,259	178,3
AH mber of returns with deduction cent of returns ount of deduction (thousands of dollars) rage per return (dollars)	389,770	3,580	13,820	50,790	80,090	77,990	123,560	32,200	5,240	2,5
	30.8	2.0	5.4	16.9	42.2	61.8	79.9	91.5	92.7	92
	3,710,621	6,634	48,503	209,798	426,326	524,710	1,151,127	571,616	212,759	559,1
	9,520	1,853	3,510	4,131	5,323	6,728	9,316	17,752	40,603	223,6
RMONT mber of returns with deduction reent of returns ount of deduction (thousands of dollars) rage per return (dollars)	64,970	840	2,570	7,270	10,320	10,400	24,240	7,800	1,080	4
	19.9	1.6	4.1	8.8	22.6	34.8	64.1	89.1	93.1	9 [.]
	289,348	787	3,921	13,051	19,847	23,452	70,795	55,930	20,582	80,9
	4,454	937	1,526	1,795	1,923	2,255	2,921	7,171	19,057	179,9
RGINIA Imber of returns with deduction recent of returns nount of deduction (thousands of dollars)	1,205,070	10,460	43,170	146,830	179,530	180,120	434,820	179,490	21,310	9,3
	30.8	2.0	5.7	16.9	34.1	49.0	72.2	89.6	93.2	9 ²
	6,313,947	13,831	97,427	408,019	570,280	640,105	1,886,545	1,239,041	381,432	1,077,2
ASHINGTON mber of returns with deduction recent of returns	5,239	1,322	2,257	2,779	3,177	3,554	4,339	6,903	17,899	115,2
	832,050	9,610	31,900	92,600	128,960	131,240	297,240	117,520	16,290	6,6
	24.2	2.4	5.1	11.5	25.8	38.3	56.7	76.6	75.8	68
erage per return (dollars) EST VIRGINIA mber of returns with deduction rcent of returns	5,767,690	11,652	66,351	224,049	353,574	424,771	1,231,091	845,241	314,792	2,296,1
	6,932	1,212	2,080	2,420	2,742	3,237	4,142	7,192	19,324	343,2
	95,710	940	3,440	10,180	14,700	16,360	36,690	11,040	1,740	6
	12.3	0.7	1.8	5.5	13.5	23.4	48.5	81.3	86.1	88
rcent of returns rount of deduction (thousands of dollars) erage per return (dollars) SCONSIN mber of returns with deduction	507,312 5,301 710,620	0.7 1,298 1,381 10,110	1.8 10,038 2,918 32,940	5.5 32,877 3,230 86,990	13.5 51,459 3,501 118,700	23.4 65,800 4,022 125,790	48.5 167,613 4,568 254,000	94,575 8,567 66,110	86.1 36,203 20,806	88 47,4 75,3 5,0
ercent of returns nount of deduction (thousands of dollars) erage per return (dollars) YOMING	25.0	2.4	5.9	12.8	28.6	44.2	73.0	90.7	92.6	94
	2,964,433	11,487	63,926	188,633	284,347	337,619	833,593	475,566	190,085	579,1
	4,172	1,136	1,941	2,168	2,396	2,684	3,282	7,194	17,375	114,9
umber of returns with deduction ercent of returns nount of deduction (thousands of dollars) erage per return (dollars)	42,490	630	1,790	4,880	7,050	7,210	14,620	4,850	840	6
	15.3	1.7	3.5	7.8	16.9	23.3	36.2	60.3	61.3	69
	562,206	869	4,697	15,605	26,571	32,129	81,225	58,043	30,717	312,3
	13,231	1,379	2,624	3,198	3,769	4,456	5,556	11,968	36,568	512,0
THER AREAS [1] Imber of returns with deduction	43,510	1,220 0.8	2,240 1.9	4,920 3.7	5,330 7.5	4,890 11.4	11,100 17.6	7,890 24.6	2,710 27.9	3,2 44

Average per return (dollars)

42,501
2,110
2,898
4,427
5,051
5,540
6,524
8,987
16,392
492,691

[1] 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: 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 may not be altogether comparable to U.S. totals in other tables, as a result.

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 "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017, and Tax Policy Center calculations