

Mortgage Interest Deduction by State and Size of Adjusted Gross Income, Tax Year 2020

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	12,210,830	0.8%	2.2%	7.3%	12.9%	13.7%	33.2%	22.3%	5.0%	2.5%
Alabama	113,690	0.8%	2.2%	7.6%	12.7%	12.2%	34.9%	23.1%	4.5%	2.0%
Alaska	17,230	0.6%	1.7%	6.8%	13.2%	14.9%	34.4%	22.1%	4.5%	1.7%
Arizona	240,710	1.1%	2.8%	8.1%	12.9%	13.1%	33.4%	22.0%	4.4%	2.1%
Arkansas	52,780	0.8%	2.2%	6.9%	11.4%	12.2%	35.8%	23.7%	5.0%	2.0%
California	2,450,350	1.0%	2.3%	6.8%	11.1%	12.8%	34.3%	23.5%	5.5%	2.7%
Colorado	302,470	0.7%	1.7%	6.4%	12.6%	13.2%	34.6%	24.1%	4.6%	2.1%
Connecticut	182,140	0.8%	2.0%	6.8%	14.5%	15.8%	28.5%	21.2%	6.4%	3.9%
Delaware	41,610	0.7%	1.9%	7.4%	15.4%	16.9%	35.4%	17.7%	3.0%	1.6%
District of Columbia	56,470	0.5%	1.2%	4.0%	8.4%	12.0%	36.0%	28.3%	6.4%	3.3%
Florida	601,680	1.1%	3.2%	10.4%	14.3%	12.8%	28.4%	20.6%	5.6%	3.7%
Georgia	445,220	0.6%	2.3%	8.9%	14.6%	13.9%	33.4%	20.3%	4.1%	1.9%
Hawaii	70,820	1.0%	2.1%	6.7%	12.6%	14.6%	41.7%	17.9%	2.5%	0.9%
Idaho	57,070	0.8%	2.1%	6.9%	12.8%	13.4%	37.8%	20.2%	4.0%	2.0%
Illinois	444,690	0.9%	2.3%	7.8%	14.3%	15.2%	30.4%	21.1%	5.3%	2.7%
Indiana	121,360	0.7%	1.9%	6.2%	11.9%	13.5%	35.3%	22.7%	5.3%	2.4%
Iowa	61,730	0.8%	2.3%	7.2%	15.0%	15.6%	33.2%	19.8%	4.3%	1.9%
Kansas	64,530	0.7%	2.0%	6.0%	11.5%	13.0%	34.5%	24.1%	5.6%	2.6%
Kentucky	83,720	0.7%	1.9%	7.2%	15.4%	15.1%	33.8%	19.9%	4.2%	1.6%
Louisiana	83,510	0.7%	2.4%	9.3%	14.0%	13.0%	33.1%	21.0%	4.7%	1.7%
Maine	33,780	1.1%	2.6%	8.7%	17.9%	16.5%	29.4%	18.1%	4.0%	1.7%
Maryland	530,340	0.5%	1.8%	7.1%	14.1%	16.1%	37.0%	19.5%	2.7%	1.2%
Massachusetts	383,630	0.8%	1.9%	6.0%	12.3%	13.4%	31.0%	25.3%	6.1%	3.1%
Michigan	224,030	0.8%	2.3%	7.3%	13.8%	14.8%	33.4%	20.9%	4.6%	2.1%
Minnesota	219,130	0.6%	1.7%	6.3%	14.6%	15.5%	32.6%	22.0%	4.8%	1.9%
Mississippi	52,440	0.7%	2.5%	10.8%	15.9%	13.7%	33.4%	18.0%	3.6%	1.3%
Missouri	135,990	0.8%	2.1%	6.9%	12.7%	14.2%	34.2%	21.6%	5.1%	2.4%
Montana	32,600	1.1%	2.5%	8.5%	15.9%	14.9%	32.8%	18.0%	4.4%	1.9%
Nebraska	40,530	0.6%	1.7%	6.5%	14.1%	15.5%	32.9%	21.0%	5.4%	2.3%
Nevada	101,660	1.0%	2.9%	11.1%	15.1%	14.1%	30.8%	18.0%	4.3%	2.8%
New Hampshire	49,860	1.0%	2.5%	7.9%	14.8%	14.9%	31.1%	21.1%	4.7%	2.1%
New Jersey	520,660	1.0%	2.5%	7.3%	13.3%	13.9%	31.0%	23.2%	5.3%	2.4%
New Mexico	44,040	1.0%	2.6%	8.5%	14.4%	15.1%	35.5%	18.6%	3.0%	1.2%
New York	793,330	1.0%	2.5%	7.3%	12.6%	14.0%	32.7%	20.6%	5.4%	3.9%
North Carolina	319,390	0.8%	2.2%	7.3%	12.6%	12.7%	33.9%	23.4%	5.0%	2.2%
North Dakota	10,990	0.7%	1.8%	5.7%	11.8%	11.9%	30.9%	26.0%	7.8%	3.3%
Ohio	229,030	0.7%	1.9%	6.6%	14.6%	15.9%	33.0%	19.9%	5.1%	2.4%
Oklahoma	75,640	0.7%	2.1%	6.8%	11.4%	12.7%	37.0%	23.0%	4.5%	1.8%
Oregon	212,880	1.0%	2.5%	8.3%	15.8%	16.7%	34.0%	17.2%	3.2%	1.3%
Pennsylvania	351,530	0.7%	1.8%	6.7%	13.9%	14.8%	31.7%	22.5%	5.4%	2.4%
Rhode Island	42,720	0.9%	2.0%	8.6%	18.4%	17.9%	30.9%	16.2%	3.6%	1.5%
South Carolina	150,750	0.8%	2.2%	8.0%	13.7%	13.3%	34.3%	21.5%	4.5%	1.9%
South Dakota	12,070	0.7%	2.0%	7.4%	11.8%	11.0%	29.8%	25.3%	8.3%	3.8%
Tennessee	136,290	0.8%	2.3%	8.1%	12.3%	11.5%	30.0%	25.4%	6.6%	3.1%
Texas	766,240	0.7%	1.9%	7.5%	12.8%	12.2%	31.5%	24.7%	5.7%	2.9%
Utah	168,240	0.4%	1.3%	5.7%	11.8%	13.4%	43.3%	19.0%	3.3%	1.7%
Vermont	15,490	1.1%	2.2%	8.1%	17.0%	16.5%	29.9%	19.0%	4.3%	1.9%
Virginia	511,070	0.5%	1.5%	6.0%	11.0%	12.4%	36.9%	26.2%	3.8%	1.6%
Washington	369,230	0.7%	1.9%	6.0%	11.1%	12.3%	31.9%	26.9%	6.5%	2.6%
West Virginia	20,380	0.7%	1.6%	5.8%	11.9%	14.7%	38.3%	21.4%	4.2%	1.4%
Wisconsin	143,670	0.9%	2.3%	7.8%	17.3%	17.0%	30.6%	18.0%	4.2%	2.0%
Wyoming	10,560	1.0%	2.7%	7.6%	12.8%	13.4%	30.8%	21.1%	6.0%	4.7%
Other Areas	10,000	2.1%	2.8%	6.6%	8.5%	9.5%	29.1%	23.2%	9.0%	9.3%
<i>Amount of deduction</i>										
United States, total	\$154,872,300,000	0.7%	1.6%	5.2%	9.2%	10.4%	31.6%	29.0%	8.0%	4.2%
Alabama	\$1,168,737,000	0.6%	1.6%	5.3%	9.0%	9.6%	33.1%	29.9%	7.4%	3.6%
Alaska	\$220,332,000	0.5%	1.4%	5.2%	10.4%	12.4%	33.8%	27.3%	6.4%	2.6%
Arizona	\$3,006,280,000	0.9%	2.1%	5.9%	9.9%	10.6%	31.9%	28.1%	7.1%	3.6%
Arkansas	\$512,755,000	0.7%	1.7%	4.8%	8.1%	9.5%	32.8%	30.0%	8.6%	3.7%
California	\$39,011,339,000	0.8%	1.8%	5.3%	8.4%	10.1%	32.6%	29.0%	8.0%	4.0%
Colorado	\$4,228,992,000	0.6%	1.3%	4.9%	9.7%	10.7%	33.4%	29.5%	6.7%	3.2%
Connecticut	\$2,183,395,000	0.6%	1.4%	4.6%	9.3%	10.6%	25.4%	29.4%	11.3%	7.4%
Delaware	\$472,750,000	0.6%	1.6%	5.8%	12.2%	13.6%	35.0%	23.5%	5.0%	2.7%
District of Columbia	\$863,685,000	0.4%	0.9%	2.6%	5.6%	8.5%	31.4%	35.8%	9.7%	5.2%
Florida	\$7,787,948,000	0.9%	2.3%	7.1%	10.4%	10.0%	27.2%	26.8%	9.0%	6.4%
Georgia	\$4,634,597,000	0.6%	1.7%	6.0%	10.5%	10.8%	32.0%	27.6%	7.3%	3.6%
Hawaii	\$1,200,201,000	0.9%	1.7%	5.5%	10.2%	12.6%	42.7%	21.8%	3.4%	1.3%
Idaho	\$665,732,000	0.7%	1.6%	5.5%	10.2%	11.2%	36.4%	25.1%	6.0%	3.3%
Illinois	\$4,764,933,000	0.6%	1.6%	5.3%	9.7%	11.0%	27.8%	29.5%	9.4%	5.1%
Indiana	\$1,175,777,000	0.6%	1.4%	4.4%	8.8%	10.4%	32.7%	28.9%	8.6%	4.2%
Iowa	\$552,676,000	0.6%	1.6%	5.3%	11.4%	12.1%	32.3%	26.5%	7.0%	3.2%
Kansas	\$628,127,000	0.5%	1.3%	4.1%	8.1%	9.7%	31.5%	30.8%	9.3%	4.5%
Kentucky	\$804,766,000	0.6%	1.5%	5.5%	11.3%	11.8%	32.4%	26.5%	7.2%	3.0%
Louisiana	\$879,837,000	0.6%	1.8%	6.2%	10.1%	10.3%	31.6%	28.0%	8.2%	3.2%
Maine	\$358,736,000	0.8%	2.0%	6.6%	13.5%	13.1%	28.7%	25.6%	6.7%	3.0%
Maryland	\$6,300,724,000	0.5%	1.3%	5.1%	10.1%	12.5%	36.9%	26.9%	4.6%	2.1%
Massachusetts	\$5,196,737,000	0.6%	1.3%	4.1%	8.5%	9.8%	28.9%	32.6%	9.4%	4.9%
Michigan	\$2,201,996,000	0.6%	1.6%	5.1%	10.0%	11.3%	31.3%	28.3%	7.8%	3.9%
Minnesota	\$2,426,987,000	0.5%	1.2%	4.5%	10.6%	11.3%	31.0%	29.4%	8.0%	3.4%
Mississippi	\$464,750,000	0.7%	1.9%	7.5%	11.8%	11.4%	33.2%	24.3%	6.7%	2.5%
Missouri	\$1,346,717,000	0.6%	1.5%	4.8%	9.2%	10.9%	31.5%	28.5%	8.5%	4.4%
Montana	\$377,114,000	0.9%	1.8%	6.5%	12.2%	12.1%	33.0%	23.4%	6.9%	3.2%
Nebraska	\$370,341,000	0.5%	1.3%	4.6%	10.0%	11.6%	31.4%	27.8%	8.8%	4.0%
Nevada	\$1,344,705,000	0.8%	2.2%	8.3%	12.0%	11.8%	30.4%	23.1%	6.6%	4.8%
New Hampshire	\$579,062,000	0.7%	1.7%	5.6%	10.9%	11.8%	30.6%	27.9%	7.3%	3.5%
New Jersey	\$6,294,501,000	0.7%	1.6%	4.9%	8.9%	10.2%	29.5%	31.3%	8.8%	4.2%
New Mexico	\$479,460,000	1.0%	2.2%	6.6%	11.7%	12.6%	34.3%	24.6%	5.0%	2.0%
New York	\$10,265,739,000	0.8%	1.9%	5.5%	9.1%	10.4%	30.4%	26.7%	8.8%	6.6%
North Carolina	\$3,587,581,000	0.6%	1.5%	4.9%	9.0%	9.7%	31.7%	30.5%	8.2%	3.9%
North Dakota	\$132,827,000	0.5%	1.2%	4.1%	8.6%	9.3%	29.7%	31.0%	10.8%	4.7%
Ohio	\$2,114,212,000	0.5%	1.3%	4.5%	10.5%	12.1%	30.7%	27.2%	8.7%	4.5%
Oklahoma	\$733,082,000	0.6%	1.7%	5.0%	8.7%	10.0%	33.8%	28.8%	7.8%	3.6%
Oregon	\$2,550,289,000	0.8%	1.9%	6.3%	11.9%	13.5%	34.9%	23.4%	5.1%	2.1%
Pennsylvania	\$3,806,106,000	0.5%	1.2%	4.6%	9.6%	10.8%	29.5%	30.5%	9.0%	4.3%
Rhode Island	\$456,074,000	0.8%	1.6%	6.5%	14.1%	14.3%	30.8%	23.1%	6.1%	2.7%
South Carolina	\$1,699,604,000	0.7%	1.6%	5.5%	9.9%	10.3%	32.3%	28.8%	7.5%	3.4%
South Dakota	\$139,539,000	0.6%	1.3%	4.8%	8.9%	8.7%	27.6%	30.1%	12.3%	5.8%
Tennessee	\$1,687,059,000	0.6%	1.6%	5.2%	8.5%	8.8%	27.9%	31.9%	10.2%	5.4%
Texas	\$8,912,408,000	0.5%	1.4%	4.9%	8.9%	9.1%	28.8%	31.5%	9.4%	5.3%
Utah	\$1,958,515,000	0.4%	1.2%	4.9%	9.9%	11.9%	40.9%	22.7%	5.1%	2.9%
Vermont	\$161,066,000	1.0%	1.7%	6.5%	13.2%	13.0%	28.6%	26.0%	7.0%	3.0%
Virginia	\$6,824,649,000	0.4%	1.1%	4.0%	7.6%	9.2%	35.0%	34.1%	5.9%	2.7%
Washington	\$5,480,709,000	0.5%	1.3%	4.2%	8.0%	9.5%	30.2%	33.1%	9.3%	3.9%
West Virginia	\$209,142,000	0.6%	1.3%	4.6%	9.3%	11.6%	35.6%	27.5%	7.1%	2.3%
Wisconsin	\$1,344,123,000	0.7%	1.6%	5.6%	12.5%	12.9%	30.3%	25.6%	7.3%	3.5%
Wyoming	\$137,393,000	0.7%	1.9%	5.4%	9.7%	11.1%	28.8%	25.6%	8.9%	7.9%
Other Areas	\$155,564,000	1.7%	2.3%	5.2%	7.2%	7.4%	26.4%	26.2%	11.1%	12.5%

Source: IRS, Statistics of Income Division, Historical Table 2, December 2022; Tax Policy Center analysis.
 Notes: [1] "Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.
 [2] Data presented in this table includes the following variables: Number of returns with mortgage interest paid (N19300) and Mortgage interest paid amount (A19300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

Mortgage Interest Deduction by State and Size of Adjusted Gross Income, Tax Year 2017

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

Table with columns for State, All returns with deduction, and Size of adjusted gross income categories (\$1 under \$10,000 to \$1,000,000 or more). Rows include all 50 states and Other Areas.

Amount of deduction

Table with columns for State, Amount of deduction, and Size of adjusted gross income categories. Rows include all 50 states and Other Areas.

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

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

Table with columns: State, All income, \$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 include: UNITED STATES, ALABAMA, ALASKA, ARIZONA, ARKANSAS, CALIFORNIA, COLORADO, CONNECTICUT, DELAWARE, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, HAWAII, ILLINOIS, INDIANA, IOWA, KANSAS, KENTUCKY, LOUISIANA, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI, MONTANA, NEBRASKA, NEVADA, NEW HAMPSHIRE, NEW JERSEY, NEW MEXICO, NEW YORK, NORTH CAROLINA, NORTH DAKOTA, OHIO, OKLAHOMA, OREGON, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, SOUTH DAKOTA, TENNESSEE, TEXAS, UTAH, VERMONT, VIRGINIA, WASHINGTON, WEST VIRGINIA, WISCONSIN, WYOMING, UNRECORDED.

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 U.S. citizens abroad; and returns filed by residents of Puerto Rico who are considered to have their principal residence in the United States.

NOTE: The table presents aggregates of all returns filed and processed through the Individual Income Tax (IIT) system during Calendar Year 2015, including any returns filed for tax years preceding 2015.

In general, filing separate returns for the reporting spouse, separate reporting dependents are permitted only for the noncustodial spouse and for the noncustodial parent. Also, if one or more returns for the reporting spouse are used for the reporting spouse, those returns should not be used for any other spouse or dependent.

The table is for the United States. Residents of Puerto Rico are excluded. The table does not include information for those who file a return for a foreign country or for those who are not U.S. citizens or permanent residents.

Classifications by state were based on the taxpayer's home address. However, some taxpayers may have filed their returns at a location other than their home address or may have filed their returns at a location other than their home address.

For additional information on the data sources and the methods used to create the table, please refer to the "Data Sources" section of the "Individual Income Tax Returns" publication (Publication 1041), published by the IRS in January 2016. For further information of the taxpayers, refer to the "Individual Income Tax Returns" publication (Publication 1041), published by the IRS in January 2016.

SOURCE: IRS, Statistics of Income Operations, "Individual Tax Returns," September 2017, and "Taxpayer Center Publications."