All ret					Size of	adjusted gross	income			
State	urns with duction	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000 turns with deduc	\$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 1-	4,701,850 147,880	1.0% 1.2%	2.8% 3.5%	8.5% 9.8%	12.7% 12.7%	13.1% 11.7%	30.5% 30.3%	21.3% 21.8%	5.9% 5.5%	
Alaska	19,080	0.8%	2.0%	7.2%	11.8%	13.4%	32.2%	23.4%	5.8%	3.4%
Arizona Arkansas	282,920 73,530	1.3% 1.2%	3.4% 3.3%	9.0% 9.0%	12.2% 11.9%	12.2% 11.6%	30.7% 31.5%	22.0% 22.4%	5.6% 5.7%	
California	2,804,920	1.0%	2.5%	7.3%	11.0%	12.3%	32.1%	23.1%	6.5%	4.1%
Colorado Connecticut	330,470 211,260	0.9% 1.0%	2.1% 2.6%	6.6% 7.4%	11.6% 13.7%	12.8% 15.2%	31.6% 27.6%	24.4% 19.5%	6.1% 7.1%	
Delaware	46,050	0.7%	2.2%	7.6%	14.4%	16.2%	33.7%	18.3%	4.1%	2.7%
District of Columbia Florida	68,960 771,420	0.5% 1.2%	1.4% 3.8%	5.6% 12.2%	9.2% 13.9%	11.7% 11.8%	34.0% 25.5%	26.0% 19.2%	7.1% 6.4%	
Georgia	534,760	0.8%	3.0%	11.6%	14.3%	13.2%	29.8%	19.2%	5.0%	
Hawaii Idaho	80,790 70,090	1.2% 1.1%	2.5% 2.6%	7.4% 7.1%	12.2% 11.4%	14.0% 12.1%	38.0% 34.5%	19.1% 21.7%	3.7% 5.6%	
Illinois Indiana	531,390 162,680	1.1%	3.0%	8.9%	13.9%	14.6%	28.9%	19.4%	6.0%	
lowa	91,310	1.3% 1.3%	3.3% 4.2%	9.0% 9.7%	12.2% 14.5%	12.4% 14.0%	30.9% 30.1%	20.9% 17.9%	6.0% 5.0%	
Kansas Kentucky	89,100 104,780	1.4% 1.1%	3.7% 3.2%	8.1% 8.7%	11.9% 14.2%	12.4% 14.1%	30.7% 30.5%	21.4% 19.7%	6.2% 5.3%	
Louisiana	123,030	1.1%	4.0%	12.8%	14.2%	11.7%	27.7%	19.0%	5.7%	3.8%
Maine Maryland	40,950 611,160	1.4% 0.6%	3.3% 2.3%	8.6% 8.7%	15.8% 14.6%	15.3% 16.0%	28.8% 34.5%	18.3% 18.3%	5.3% 3.2%	
Massachusetts	428,730	1.2%	2.7%	6.6%	11.8%	13.1%	28.4%	23.6%	7.4%	5.3%
Michigan Minnesota	286,540 254,030	1.2% 0.9%	3.4% 2.5%	8.8% 7.0%	13.1% 13.8%	13.9% 15.2%	30.4% 31.0%	19.8% 20.4%	5.5% 5.7%	
Mississippi	76,700	1.1%	3.9%	14.3%	16.1%	12.9%	28.1%	16.9%	4.2%	2.4%
Missouri Montana	175,130 42,460	1.3% 1.5%	3.3% 3.6%	8.7% 8.8%	12.5% 14.4%	13.1% 13.8%	31.2% 29.7%	20.2% 18.7%	5.8% 5.5%	
Nebraska	58,390	1.3%	3.3%	8.6%	14.0%	14.3%	29.6%	19.0%	5.7%	4.0%
Nevada New Hampshire	125,950 55,340	1.0% 1.2%	3.1% 2.9%	11.0% 7.7%	14.2% 13.7%	13.3% 14.1%	28.5% 29.3%	18.4% 20.9%	5.4% 6.1%	
New Jersey	616,980	1.3%	3.2%	8.8%	13.3%	13.8%	28.9%	20.9%	5.9%	3.7%
New Mexico New York	56,770 994,670	1.3% 1.1%	3.3% 2.9%	9.9% 7.6%	14.0% 12.1%	13.8% 13.4%	32.6% 31.0%	18.7% 20.0%	4.0% 6.2%	
North Carolina	381,320	1.0%	3.0%	8.7%	12.3%	12.2%	31.0%	22.2%	5.9%	3.7%
North Dakota Ohio	16,990 297,790	1.2% 1.1%	3.8% 3.0%	8.7% 8.5%	12.0% 13.9%	11.5% 14.7%	26.0% 30.1%	23.2% 19.0%	8.1% 5.8%	
Oklahoma	109,920	1.2%	3.2%	8.7%	12.1%	12.2%	32.4%	21.6%	5.3%	
Oregon Pennsylvania	244,470 437,780	1.1% 1.1%	3.1% 2.8%	8.6% 8.3%	15.3% 13.3%	16.3% 14.1%	31.8% 29.3%	17.4% 20.8%	4.1% 6.2%	
Rhode Island South Carolina	47,470 181,420	1.0% 1.0%	2.8% 2.9%	9.0% 9.4%	17.0%	17.6% 12.7%	29.5% 30.8%	15.9%	4.4% 5.5%	
South Dakota	19,450	1.0%	2.9% 3.9%	10.0%	13.3% 12.3%	10.8%	25.1%	20.9% 22.0%	5.5% 8.0%	
Tennessee Texas	176,170 981,540	1.0% 0.9%	3.0% 2.8%	9.0% 9.6%	11.9% 13.2%	10.6% 11.6%	26.7% 28.0%	24.0% 22.4%	8.0% 6.6%	
Utah	199,250	0.5%	1.6%	5.8%	10.7%	12.0%	39.7%	21.6%	4.8%	3.4%
Vermont Virginia	19,740 565,370	1.3% 0.6%	3.2% 2.0%	8.2% 7.3%	14.9% 11.4%	14.9% 12.3%	28.9% 33.9%	19.3% 25.1%	5.5% 4.7%	
Washington	413,080	0.8%	2.1%	6.4%	10.7%	11.6%	29.6%	26.3%	8.0%	4.6%
West Virginia Wisconsin	26,060 183,970	1.1% 1.3%	2.9% 3.5%	7.1% 8.7%	11.5% 15.8%	13.5% 15.9%	35.0% 29.1%	20.8% 17.0%	5.3% 5.1%	
Wyoming	14,610	1.3%	3.5%	8.6%	11.0%	11.1%	27.3%	20.8%	7.1%	9.3%
Other Areas	17,230	3.3%	4.3%	8.4% Amoun	8.5% t of deduction	8.0%	23.2%	20.2%	9.7%	14.5%
	297,874,000 974,845,000	0.5% 0.4%	1.5% 1.2%	5.4% 4.6%	9.9% 7.9%	12.0% 8.8%	32.9% 32.7%	25.1% 30.8%	7.2% 8.1%	
	119,006,000	0.4%	1.2%	4.6%	7.9% 8.7%	10.8%	31.3%	28.8%	8.2%	
The state of the s	948,561,000 519,799,000	0.6% 0.4%	1.6% 1.1%	4.6% 3.9%	7.7% 6.9%	9.4% 8.9%	32.6% 35.5%	29.9% 30.5%	8.1% 7.9%	
California \$24,	964,015,000	0.6%	1.5%	5.0%	8.9%	11.6%	34.4%	25.8%	7.3%	4.9%
	560,834,000 931,561,000	0.4% 0.6%	0.9% 1.7%	3.4% 5.4%	7.5% 12.0%	10.2% 14.9%	34.0% 29.0%	30.6% 21.3%	7.8% 7.8%	
Delaware \$	345,307,000	0.3%	0.9%	4.0%	9.9%	14.0%	38.1%	23.8%	5.5%	3.6%
•	592,455,000 399,323,000	0.2% 0.6%	0.6% 2.3%	2.8% 9.3%	6.1% 11.2%	10.0% 10.1%	36.7% 25.6%	29.9% 23.5%	8.3% 8.5%	
Georgia \$4,	061,260,000	0.3%	1.3%	6.4%	10.4%	11.8%	34.2%	24.7%	6.5%	4.3%
	621,823,000 534,090,000	0.4% 0.5%	1.0% 1.1%	3.7% 3.6%	8.4% 7.5%	12.3% 9.9%	43.2% 38.0%	23.8% 27.2%	4.7% 7.2%	
Illinois \$4,	534,561,000	0.7%	1.8%	6.3%	11.9%	14.0%	30.8%	22.4%	7.0%	5.2%
	234,389,000 691,436,000	0.4% 0.5%	1.2% 1.8%	4.4% 5.3%	8.2% 10.9%	10.6% 13.1%	34.9% 34.6%	27.0% 23.0%	7.9% 6.5%	
Kansas \$	708,725,000	0.6%	1.6%	4.5%	8.7%	11.1%	34.0%	26.4%	7.7%	5.4%
· · · · · · · · · · · · · · · · · · ·	818,405,000 828,381,000	0.4% 0.4%	1.3% 1.6%	4.7% 6.8%	10.7% 9.4%	13.2% 9.4%	34.4% 31.1%	24.5% 26.9%	6.7% 8.3%	
•	337,296,000 208,125,000	0.7% 0.3%	1.8% 1.1%	5.4% 5.3%	12.8% 11.9%	14.9% 15.8%	32.2% 38.2%	21.8% 21.3%	6.4% 3.8%	
Massachusetts \$3,	786,348,000	0.7%	1.5%	4.6%	9.6%	12.2%	30.0%	26.5%	8.3%	6.5%
•	285,116,000 094,108,000	0.5% 0.4%	1.6% 1.0%	5.2% 3.8%	10.0% 10.2%	12.7% 14.1%	33.7% 34.7%	24.5% 24.5%	6.8% 6.9%	
Mississippi \$	488,724,000	0.4%	1.6%	7.6%	11.2%	11.0%	32.9%	24.9%	6.5%	3.8%
	337,211,000 326,959,000	0.5% 0.8%	1.3% 1.6%	4.4% 5.0%	8.6% 10.6%	11.4% 12.6%	35.2% 33.8%	25.8% 23.4%	7.5% 7.0%	
Nebraska \$	461,681,000	0.5%	1.4%	4.6%	10.6%	13.7%	33.7%	23.4%	7.1%	5.0%
	778,452,000 457,609,000	0.6% 0.9%	1.8% 2.1%	7.7% 6.0%	10.6% 11.6%	11.1% 13.2%	29.2% 30.3%	23.5% 23.6%	7.7% 7.3%	
New Jersey \$5,	654,988,000	1.0%	2.4%	7.1%	12.0%	13.6%	30.5%	22.7%	6.5%	4.2%
	398,158,000 246,119,000	0.5% 0.7%	1.3% 1.9%	4.9% 5.9%	9.4% 10.7%	11.8% 12.8%	37.3% 31.9%	25.5% 21.5%	5.6% 6.8%	
North Carolina \$2,	916,191,000	0.4%	1.2%	4.3%	8.1%	10.2%	34.6%	28.4%	7.8%	5.0%
	105,033,000 307,123,000	0.5% 0.5%	1.3% 1.3%	4.0% 4.7%	7.1% 10.6%	8.4% 13.6%	24.9% 33.3%	31.9% 23.5%	12.3% 7.4%	
	760,527,000	0.4%	1.2%	4.1%	7.4%	9.6%	35.6%	29.3%	7.5%	4.9%
	084,623,000 577,610,000	0.6% 0.5%	1.7% 1.4%	5.7% 5.4%	12.8% 10.7%	16.4% 13.1%	35.4% 31.4%	20.1% 24.6%	4.8% 7.5%	
Oregon \$2,		0.5%	1.5%	6.4%	14.4%	17.1%	32.7%	18.5%	5.2%	3.6%
Oregon \$2, Pennsylvania \$3, Rhode Island \$	400,416,000		4 4 0 /	4.7%	9.0%	10.9% 8.4%	34.9% 25.7%	27.1% 29.1%	7.3%	
Oregon \$2,0 Pennsylvania \$3,0 Rhode Island \$5 South Carolina \$1,0	360,650,000 121,340,000	0.4% 0.5%	1.1% 1.7%	5.3%	7.8%	0.4 /01	20.1 /01	20.170	11.7%	0.070
Oregon \$2, Pennsylvania \$3, Rhode Island \$ South Carolina \$1, South Dakota \$ Tennessee \$1,	360,650,000 121,340,000 076,201,000	0.5% 0.5%	1.7% 1.5%	5.3% 5.4%	8.0%	8.1%	25.8%	30.0%	11.5%	9.2%
Oregon \$2,0 Pennsylvania \$3,0 Rhode Island \$1,0 South Carolina \$1,0 South Dakota \$1,0 Tennessee \$1,0 Texas \$7,0	360,650,000 121,340,000	0.5%	1.7%	5.3%						9.2% 6.4%
Oregon \$2, Pennsylvania \$3, Rhode Island \$ South Carolina \$1, South Dakota \$ Tennessee \$1, Texas \$7, Utah \$1,0 Vermont \$	360,650,000 121,340,000 076,201,000 658,693,000 622,182,000 164,885,000	0.5% 0.5% 0.5% 0.2% 0.7%	1.7% 1.5% 1.7% 0.7% 1.7%	5.3% 5.4% 6.9% 3.0% 5.5%	8.0% 10.7% 7.1% 12.0%	8.1% 10.4% 9.8% 14.2%	25.8% 28.9% 43.2% 31.9%	30.0% 26.4% 25.8% 22.7%	11.5% 8.0% 5.8% 6.7%	9.2% 6.4% 4.4% 4.6%
Oregon \$2,0 Pennsylvania \$3,0 Rhode Island \$1,0 South Carolina \$1,0 South Dakota \$1,0 Tennessee \$1,0 Texas \$7,0 Utah \$1,0 Vermont \$4,0	360,650,000 121,340,000 076,201,000 658,693,000 622,182,000	0.5% 0.5% 0.5% 0.2%	1.7% 1.5% 1.7% 0.7%	5.3% 5.4% 6.9% 3.0%	8.0% 10.7% 7.1%	8.1% 10.4% 9.8%	25.8% 28.9% 43.2%	30.0% 26.4% 25.8%	11.5% 8.0% 5.8%	9.2% 6.4% 4.4% 4.6% 3.4%
Oregon \$2, Pennsylvania \$3, Rhode Island \$ South Carolina \$1, South Dakota \$1, Tennessee \$1, Texas \$7, Utah \$1, Vermont \$ Virginia \$4, Washington \$3, West Virginia \$	360,650,000 121,340,000 076,201,000 658,693,000 622,182,000 164,885,000 700,844,000 211,644,000 198,434,000	0.5% 0.5% 0.5% 0.2% 0.7% 0.3% 0.5% 0.3%	1.7% 1.5% 1.7% 0.7% 1.7% 0.9% 1.4% 0.8%	5.3% 5.4% 6.9% 3.0% 5.5% 3.8% 4.4% 3.1%	8.0% 10.7% 7.1% 12.0% 8.0% 8.1% 7.2%	8.1% 10.4% 9.8% 14.2% 10.9% 9.7% 11.2%	25.8% 28.9% 43.2% 31.9% 37.2% 29.4% 40.1%	30.0% 26.4% 25.8% 22.7% 29.8% 30.8% 26.8%	11.5% 8.0% 5.8% 6.7% 5.7% 9.9% 6.8%	9.2% 6.4% 4.4% 4.6% 3.4% 5.9% 3.6%
Oregon \$2, Pennsylvania \$3, Rhode Island \$ South Carolina \$1, South Dakota \$ Tennessee \$1, Texas \$7, Utah \$1, Vermont \$ Virginia \$4, Washington \$3, West Virginia \$1, Wisconsin \$1,	360,650,000 121,340,000 076,201,000 658,693,000 622,182,000 164,885,000 700,844,000 211,644,000	0.5% 0.5% 0.5% 0.2% 0.7% 0.3% 0.5%	1.7% 1.5% 1.7% 0.7% 1.7% 0.9% 1.4%	5.3% 5.4% 6.9% 3.0% 5.5% 3.8% 4.4%	8.0% 10.7% 7.1% 12.0% 8.0% 8.1%	8.1% 10.4% 9.8% 14.2% 10.9% 9.7%	25.8% 28.9% 43.2% 31.9% 37.2% 29.4%	30.0% 26.4% 25.8% 22.7% 29.8% 30.8%	11.5% 8.0% 5.8% 6.7% 5.7% 9.9%	9.2% 6.4% 4.4% 4.6% 3.4% 5.9% 3.6% 4.3%

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

^{[2] &}quot;Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

^[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

					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 turns with deduc	\$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 Alabama	15,433,420 153,560	1.3% 1.4%	3.3% 3.8%	9.3% 10.6%	13.6% 13.5%		31.1% 31.3%	20.3% 20.4%	4.8% 4.4%	
Alaska	20,540	0.9%	2.2%	7.5%	13.2%	14.5%	33.3%	21.5%	4.8%	2.3%
Arizona Arkansas	301,270 74,360	1.6% 1.5%	3.9% 3.7%	10.0% 9.7%	13.5% 12.7%	12.9% 12.2%	31.3% 32.4%	20.1% 20.8%	4.3% 4.7%	
California	2,914,440	1.3%	2.9%	8.1%	11.8%	12.9%	33.1%	21.9%	5.2%	2.9%
Colorado Connecticut	351,900 226,650	1.1% 1.3%	2.4% 3.0%	7.4% 8.3%	12.8% 14.8%	13.0% 15.3%	33.1% 27.6%	22.9% 19.5%	4.6% 6.0%	
Delaware	49,630	0.9%	2.5%	8.6%	15.6%	16.5%	34.0%	16.9%	3.1%	1.9%
District of Columbia Florida	70,710 813,830	0.7% 1.5%	1.8% 4.5%	6.5% 13.3%	10.3% 14.7%	12.3% 12.2%	34.2% 25.8%	25.1% 18.2%	5.8% 5.4%	
Georgia	561,680	1.0%	3.5%	12.1%	15.1%	13.4%	30.6%	18.2%	4.0%	2.2%
Hawaii Idaho	83,670 71,100	1.5% 1.3%	3.0% 3.1%	8.2% 8.2%	13.2% 12.9%	14.4% 13.0%	39.1% 35.4%	16.9% 19.3%	2.5% 4.2%	
Illinois Indiana	573,240 168,630	1.5%	3.6%	9.7%	14.8%	14.7%	28.8%	19.1%	5.0%	
lowa	95,040	1.6% 1.7%	3.8% 4.9%	9.6% 10.7%	13.2% 15.8%	13.0% 14.6%	31.3% 29.5%	19.8% 16.7%	5.0% 3.9%	
Kansas Kentucky	94,930 109,880	1.7% 1.3%	4.2% 3.5%	9.0% 9.3%	12.9% 15.4%	12.8% 14.2%	30.9% 31.2%	20.4% 18.6%	5.1% 4.3%	
Louisiana	118,420	1.2%	4.4%	13.8%	15.2%	12.3%	28.6%	18.0%	4.3%	2.2%
Maine Maryland	43,750 647,780	1.7% 0.9%	4.0% 2.7%	10.4% 9.4%	17.2% 15.2%	15.7% 16.0%	28.0% 34.7%	16.9% 17.4%	4.0% 2.6%	
Massachusetts	462,130	1.4%	3.1%	7.4%	12.8%	13.2%	29.4%	23.2%	5.9%	3.6%
Michigan Minnesota	300,420 276,030	1.6% 1.1%	3.9% 2.9%	9.9% 8.0%	14.4% 15.1%	14.1% 15.2%	30.5% 31.0%	18.7% 19.8%	4.4% 4.6%	
Mississippi	78,110	1.2%	4.4%	15.2%	16.9%	13.0%	28.8%	15.5%	3.4%	1.6%
Missouri Montana	187,740 42,960	1.6% 1.7%	3.9% 3.9%	9.8% 10.2%	13.7% 16.1%	13.8% 14.4%	31.0% 30.3%	18.9% 16.8%	4.7% 4.2%	
Nebraska	60,890	1.6%	4.0%	9.9%	15.3%	14.7%	29.2%	17.8%	4.8%	2.7%
Nevada New Hampshire	127,550 61,340	1.3% 1.5%	3.7% 3.4%	12.8% 9.0%	15.5% 14.9%	13.6% 14.4%	28.7% 29.8%	16.8% 19.9%	4.2% 4.6%	
New Jersey	654,830	1.7%	3.8%	9.7%	14.1%	13.7%	29.0%	20.4%	4.8%	2.6%
New Mexico New York	58,280 1,020,790	1.6% 1.4%	3.8% 3.5%	10.3% 8.7%	14.7% 13.2%	14.5% 14.0%	33.1% 31.2%	17.3% 18.8%	3.1% 5.1%	
North Carolina	409,030	1.3%	3.6%	9.7%	13.4%	12.5%	31.5%	20.9%	4.7%	2.4%
North Dakota Ohio	17,640 312,620	1.5% 1.3%	4.3% 3.4%	9.8% 9.2%	13.7% 15.1%	11.9% 15.1%	27.2% 30.3%	21.3% 17.9%	6.8% 4.8%	
Oklahoma	110,710	1.4%	3.8%	9.6%	12.8%	12.7%	32.9%	20.3%	4.4%	2.3%
Oregon Pennsylvania	258,220 467,460	1.4% 1.4%	3.4% 3.3%	9.5% 9.2%	16.0% 14.6%	16.4% 14.3%	32.6% 29.4%	16.1% 20.0%	3.1% 5.0%	
Rhode Island	50,970	1.3%	3.0%	9.7%	18.1%	17.3%	29.6%	15.4%	3.6%	
South Carolina South Dakota	192,460 19,830	1.3% 1.6%	3.4% 4.4%	10.2% 11.4%	14.2% 14.0%	12.9% 11.2%	31.8% 26.0%	19.5% 20.3%	4.3% 6.8%	
Tennessee Texas	182,120 1,003,850	1.2%	3.5%	10.5%	13.1%	11.3%	27.6%	22.7%	6.3%	
Utah	202,330	1.1% 0.6%	3.1% 1.9%	10.3% 6.4%	13.8% 12.0%	11.9% 13.2%	28.8% 40.9%	22.1% 19.1%	5.5% 3.7%	
Vermont Virginia	21,160 613,560	1.8% 0.8%	3.6% 2.3%	9.9% 7.9%	16.5% 11.9%	15.8% 12.6%	28.2% 35.1%	17.7% 23.9%	4.1% 3.7%	
Washington	438,260	1.0%	2.6%	7.9%	11.8%	12.3%	30.8%	25.0%	6.2%	
West Virginia Wisconsin	27,670 195,680	1.5% 1.6%	3.4% 4.1%	8.3% 10.0%	12.6% 17.2%	14.1% 16.1%	34.9% 28.5%	19.4% 16.1%	4.0% 4.0%	
Wyoming	15,130	1.5%	3.9%	9.1%	13.1%	12.6%	28.0%	19.6%	6.0%	6.3%
Other Areas	16,940	3.2%	4.1%	8.6% Amoun	8.9% t of deduction	8.7%	25.4%	20.9%	9.0%	11.3%
United States, total	\$125,548,319,000	0.7%	1.8%	6.1%	10.7%	12.5%	34.2%	24.3%		
Alabama Alaska	\$993,545,000 \$124,603,000	0.4% 0.5%	1.3% 1.5%	5.1% 5.1%	8.4% 9.8%	9.4% 11.8%	34.9% 33.2%	30.0% 27.3%	6.8% 6.9%	
Arizona	\$2,053,557,000 \$529,427,000	0.8%	1.8% 1.4%	5.3% 4.3%	8.9%	10.4% 9.8%	34.6%	28.2%	6.2% 6.5%	
Arkansas California	\$25,669,071,000	0.5% 0.7%	1.4%	4.3% 5.5%	7.8% 9.6%	12.3%	37.9% 36.0%	28.5% 24.8%	5.9%	
Colorado Connecticut	\$2,710,766,000 \$2,061,890,000	0.5% 0.8%	1.1% 2.0%	3.9% 6.3%	8.5% 13.1%	10.7% 15.2%	36.8% 29.4%	29.1% 21.5%	6.0% 6.6%	
Delaware	\$371,356,000	0.4%	1.1%	4.4%	10.8%	14.6%	39.5%	22.4%	4.1%	
District of Columbia Florida	\$598,688,000 \$5,674,877,000	0.3% 0.9%	0.8% 2.8%	3.3% 10.1%	6.8% 12.0%	10.7% 10.7%	37.6% 26.8%	29.4% 22.9%	6.9% 7.3%	
Georgia	\$4,232,950,000	0.4%	1.5%	6.8%	11.1%	12.1%	35.8%	24.0%	5.3%	3.1%
Hawaii Idaho	\$635,807,000 \$538,352,000	0.6% 0.6%	1.3% 1.4%	4.2% 4.3%	9.1% 8.8%	12.8% 11.1%	45.4% 40.4%	21.7% 24.6%	3.3% 5.5%	
Illinois	\$4,894,273,000	0.9%	2.2%	7.0%	12.7%	14.2%	31.3%	22.2%	5.9%	3.7%
Indiana Iowa	\$1,266,636,000 \$720,422,000	0.5% 0.7%	1.4% 2.1%	4.8% 6.1%	9.1% 12.1%	11.3% 14.0%	36.4% 35.0%	26.1% 21.7%	6.7% 5.2%	
Kansas	\$752,270,000	0.7%	1.9%	5.3%	9.5%	11.7%	35.2%	25.4%	6.4%	3.7%
Kentucky Louisiana	\$854,958,000 \$784,989,000	0.5% 0.5%	1.4% 1.8%	5.1% 7.6%	11.5% 10.2%	13.5% 10.2%	36.0% 33.3%	23.6% 26.3%	5.5% 6.5%	
Maine	\$358,693,000	0.9%	2.2%	6.9%	14.3%	15.5%	32.1%	20.6%	4.9%	2.6%
Maryland Massachusetts	\$5,488,790,000 \$4,057,877,000	0.4% 0.8%	1.3% 1.9%	5.9% 5.2%	12.4% 10.5%	15.8% 12.4%	39.0% 31.6%	20.5% 26.5%	3.0% 6.8%	
Michigan	\$2,388,768,000	0.7%	1.9%	6.1%	11.2%	13.1%	34.7%	23.4%	5.6%	3.3%
Minnesota Mississippi	\$2,270,107,000 \$494,248,000	0.5% 0.5%	1.3% 1.9%	4.6% 8.2%	11.4% 11.9%	14.3% 11.4%	35.4% 34.9%	24.0% 23.4%	5.5% 5.3%	
Missouri	\$1,417,029,000	0.6%	1.6%	5.1%	9.6%	12.4%	36.3%	24.6%	6.2%	3.7%
Montana Nebraska	\$327,879,000 \$480,174,000	0.8% 0.6%	1.9% 1.6%	5.9% 5.5%	12.2% 11.9%	13.5% 14.5%	35.6% 34.1%	21.5% 22.2%	5.5% 6.1%	
Nevada	\$779,569,000	0.7%	2.2%	9.0%	11.6%	11.5%	30.6%	22.4%	6.3%	5.7%
New Hampshire New Jersey	\$505,672,000 \$6,021,979,000	1.1% 1.3%	2.6% 2.9%	7.0% 8.0%	12.6% 12.8%	13.4% 13.6%	31.4% 30.7%	23.0% 22.4%	5.6% 5.3%	
•	\$414,250,000	0.7% 0.9%	1.7%	5.5%	10.2%	12.6%	38.7%	23.8%	4.4%	2.4%
New Mexico	#O 200 040 025	(1 (10/2	2.3%	6.8% 4.9%	11.8% 9.0%	13.6% 10.7%	32.8% 36.2%	20.7% 27.4%	5.7% 6.3%	
New York North Carolina	\$9,396,042,000 \$3,099,109,000	0.9%	1.5%	1.070	· ·	(
New York North Carolina North Dakota	\$3,099,109,000 \$108,373,000	0.6% 0.5%	1.5%	4.8%	8.5% 11.6%	9.0% 14.1%	27.8%	30.7%	10.6%	
New York North Carolina	\$3,099,109,000	0.6%			8.5% 11.6% 8.1%	9.0% 14.1% 10.4%	34.3% 37.5%	30.7% 22.8% 27.9%	10.6% 6.3% 6.2%	3.7%
New York North Carolina North Dakota Ohio Oklahoma Oregon	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000	0.6% 0.5% 0.6% 0.5% 0.8%	1.5% 1.5% 1.5% 1.9%	4.8% 5.2% 4.7% 6.3%	11.6% 8.1% 13.3%	14.1% 10.4% 16.5%	34.3% 37.5% 36.7%	22.8% 27.9% 18.9%	6.3% 6.2% 3.7%	3.7% 3.3% 1.8%
New York North Carolina North Dakota Ohio Oklahoma	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000	0.6% 0.5% 0.6% 0.5%	1.5% 1.5% 1.5%	4.8% 5.2% 4.7%	11.6% 8.1%	14.1% 10.4%	34.3% 37.5%	22.8% 27.9%	6.3% 6.2%	3.7% 3.3% 1.8% 3.5%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000 \$1,439,744,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7% 0.7%	1.5% 1.5% 1.5% 1.9% 1.8% 1.8%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9% 5.2%	11.6% 8.1% 13.3% 11.8% 15.4% 9.7%	14.1% 10.4% 16.5% 13.4% 16.9% 11.3%	34.3% 37.5% 36.7% 32.4% 33.2% 37.2%	22.8% 27.9% 18.9% 24.1% 18.2% 25.7%	6.3% 6.2% 3.7% 6.1% 4.3% 5.8%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7%	1.5% 1.5% 1.5% 1.9% 1.8%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9%	11.6% 8.1% 13.3% 11.8% 15.4%	14.1% 10.4% 16.5% 13.4% 16.9%	34.3% 37.5% 36.7% 32.4% 33.2%	22.8% 27.9% 18.9% 24.1% 18.2%	6.3% 6.2% 3.7% 6.1% 4.3%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1% 6.5%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000 \$1,439,744,000 \$123,983,000 \$1,096,724,000 \$7,842,291,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7% 0.7% 0.5% 0.7% 0.6%	1.5% 1.5% 1.5% 1.9% 1.8% 1.4% 1.9% 1.9%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9% 5.2% 6.5% 6.5% 7.4%	11.6% 8.1% 13.3% 11.8% 15.4% 9.7% 9.6% 9.1% 11.3%	14.1% 10.4% 16.5% 13.4% 16.9% 11.3% 9.1% 9.0%	34.3% 37.5% 36.7% 32.4% 33.2% 37.2% 27.9% 27.7% 30.3%	22.8% 27.9% 18.9% 24.1% 18.2% 25.7% 27.7% 29.7% 26.4%	6.3% 6.2% 3.7% 6.1% 4.3% 5.8% 10.2% 9.4% 6.8%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1% 6.5% 6.1% 4.4%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000 \$1,439,744,000 \$123,983,000 \$1,096,724,000 \$7,842,291,000 \$1,613,329,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7% 0.7% 0.5% 0.7%	1.5% 1.5% 1.5% 1.9% 1.8% 1.8% 1.4% 1.9% 1.9% 0.8%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9% 5.2% 6.5% 6.5% 7.4% 3.4%	11.6% 8.1% 13.3% 11.8% 15.4% 9.7% 9.6% 9.1% 11.3% 8.0%	14.1% 10.4% 16.5% 13.4% 16.9% 11.3% 9.1% 9.0%	34.3% 37.5% 36.7% 32.4% 33.2% 37.2% 27.9% 27.7% 30.3% 45.3%	22.8% 27.9% 18.9% 24.1% 18.2% 25.7% 27.7% 29.7% 26.4% 23.4%	6.3% 6.2% 3.7% 6.1% 4.3% 5.8% 10.2% 9.4%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1% 6.5% 6.1% 4.4% 3.2%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000 \$1,439,744,000 \$123,983,000 \$1,096,724,000 \$7,842,291,000 \$1,613,329,000 \$175,761,000 \$5,075,934,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7% 0.7% 0.5% 0.7% 0.6% 0.6% 0.6% 0.3% 0.9% 0.4%	1.5% 1.5% 1.5% 1.9% 1.8% 1.8% 1.4% 1.9% 1.9% 0.8% 2.0% 1.0%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9% 5.2% 6.5% 6.5% 7.4% 3.4% 7.0% 4.2%	11.6% 8.1% 13.3% 11.8% 15.4% 9.7% 9.6% 9.1% 11.3% 8.0% 13.6% 8.4%	14.1% 10.4% 16.5% 13.4% 16.9% 11.3% 9.1% 9.0% 10.8% 11.0% 15.4% 11.1%	34.3% 37.5% 36.7% 32.4% 33.2% 37.2% 27.9% 27.7% 30.3% 45.3% 32.0% 39.2%	22.8% 27.9% 18.9% 24.1% 18.2% 25.7% 27.7% 29.7% 26.4% 23.4% 21.3% 28.8%	6.3% 6.2% 3.7% 6.1% 4.3% 5.8% 10.2% 9.4% 6.8% 4.6% 4.5%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1% 6.5% 6.1% 4.4% 3.2% 2.9% 2.4%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000 \$1,439,744,000 \$123,983,000 \$1,096,724,000 \$7,842,291,000 \$1,613,329,000 \$175,761,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7% 0.7% 0.5% 0.6% 0.6% 0.6% 0.3% 0.9%	1.5% 1.5% 1.5% 1.9% 1.8% 1.4% 1.9% 1.9% 0.8% 2.0%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9% 5.2% 6.5% 7.4% 3.4% 7.0% 4.2% 5.2%	11.6% 8.1% 13.3% 11.8% 15.4% 9.7% 9.6% 9.1% 11.3% 8.0% 13.6% 8.4% 9.2%	14.1% 10.4% 16.5% 13.4% 16.9% 11.3% 9.1% 9.0% 10.8% 11.0%	34.3% 37.5% 36.7% 32.4% 33.2% 37.2% 27.9% 27.7% 30.3% 45.3% 32.0%	22.8% 27.9% 18.9% 24.1% 18.2% 25.7% 27.7% 29.7% 26.4% 23.4% 21.3%	6.3% 6.2% 3.7% 6.1% 4.3% 5.8% 10.2% 9.4% 6.8% 4.6% 4.9%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1% 6.5% 6.1% 4.4% 3.2% 2.9% 2.4% 3.9%
New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia	\$3,099,109,000 \$108,373,000 \$2,391,786,000 \$773,102,000 \$2,189,510,000 \$3,821,709,000 \$428,230,000 \$1,439,744,000 \$123,983,000 \$1,096,724,000 \$7,842,291,000 \$1,613,329,000 \$1,613,329,000 \$5,075,934,000 \$3,405,204,000	0.6% 0.5% 0.6% 0.5% 0.8% 0.7% 0.7% 0.5% 0.6% 0.6% 0.6% 0.3% 0.9% 0.4% 0.7%	1.5% 1.5% 1.5% 1.9% 1.8% 1.8% 1.4% 1.9% 1.9% 0.8% 2.0% 1.0% 1.7%	4.8% 5.2% 4.7% 6.3% 6.1% 6.9% 5.2% 6.5% 6.5% 7.4% 3.4% 7.0% 4.2%	11.6% 8.1% 13.3% 11.8% 15.4% 9.7% 9.6% 9.1% 11.3% 8.0% 13.6% 8.4%	14.1% 10.4% 16.5% 13.4% 16.9% 11.3% 9.1% 9.0% 10.8% 11.0% 15.4% 11.1%	34.3% 37.5% 36.7% 32.4% 33.2% 37.2% 27.9% 27.7% 30.3% 45.3% 32.0% 39.2% 31.4%	22.8% 27.9% 18.9% 24.1% 18.2% 25.7% 27.7% 29.7% 26.4% 23.4% 21.3% 28.8% 29.7%	6.3% 6.2% 3.7% 6.1% 4.3% 5.8% 10.2% 9.4% 6.8% 4.6% 4.5% 7.8%	3.7% 3.3% 1.8% 3.5% 2.5% 3.1% 6.5% 6.1% 4.4% 3.2% 2.9% 2.4% 3.9% 2.3% 3.0%

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

^{[2] &}quot;Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

^[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here:

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

					Size of a	adjusted gross i	ncome			
State	All returns with deduction	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000 urns with deduc	\$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	17,076,660	1.1%	3.2%	9.4%	13.8%	13.5%	32.0%	20.0%	4.4%	2.5%
Alabama Alaska	167,720 24,020	1.2% 1.0%	3.9% 2.2%	11.1% 8.0%	14.3% 13.7%	12.3% 14.5%	31.6% 34.0%	19.5% 20.7%	4.0% 4.0%	
Arizona Arkansas	340,190 83,000	1.4% 1.2%	4.0% 3.6%	10.7% 9.8%	14.2% 13.4%	13.3% 12.7%	31.6% 33.0%	19.1% 20.0%	3.7% 4.3%	2.0% 2.0%
California	3,171,770	1.2%	2.9%	8.2%	11.9%	13.0%	34.4%	21.4%	4.6%	2.4%
Colorado Connecticut	384,130 255,260	1.0% 1.1%	2.5% 2.9%	7.7% 8.2%	13.1% 15.1%	13.1% 15.1%	33.9% 28.4%	22.4% 19.8%	4.2% 5.6%	2.2% 3.8%
Delaware	54,290	0.9%	2.4%	8.8%	15.9%	16.3%	34.6%	16.3%	3.1%	1.6%
District of Columbia Florida	75,330 885,710	0.6% 1.3%	1.9% 4.4%	7.1% 13.6%	11.1% 15.2%	12.9% 12.4%	33.7% 26.2%	24.3% 18.0%	5.5% 5.0%	3.0% 3.8%
Georgia	604,570	0.9%	3.4%	12.1%	15.5%	13.4%	31.1%	17.9%	3.7%	1.9%
Hawaii Idaho	95,410 73,950	1.4% 1.3%	3.0% 3.5%	8.1% 9.2%	13.8% 13.5%	14.9% 13.7%	39.5% 35.5%	16.0% 17.8%	2.3% 3.6%	1.0% 1.9%
Illinois Indiana	654,400 187,050	1.2% 1.4%	3.3% 3.6%	9.5% 9.6%	14.8% 13.3%	14.6% 12.9%	29.7% 32.3%	19.4% 20.0%	4.7% 4.6%	2.6% 2.3%
lowa	106,160	1.5%	4.7%	10.7%	16.0%	14.7%	30.4%	16.5%	3.6%	
Kansas Kentucky	104,870 121,880	1.4% 1.1%	3.9% 3.3%	9.1% 9.6%	13.2% 15.4%	13.1% 14.3%	32.2% 32.1%	20.2% 18.4%	4.6% 4.0%	
Louisiana	143,010	1.1%	4.0%	13.6%	15.3%	12.5%	29.1%	18.0%	4.3%	2.2%
Maine Maryland	47,690 704,750	1.5% 0.7%	3.9% 2.7%	10.9% 9.8%	17.5% 15.6%	15.3% 16.0%	29.0% 34.9%	16.4% 16.7%	3.8% 2.4%	
Massachusetts	502,890	1.2%	2.9%	7.3%	12.8%	13.0%	30.8%	23.3%	5.5%	3.2%
Michigan Minnesota	345,500 310,760	1.3% 0.9%	3.7% 2.8%	9.8% 8.0%	14.4% 15.3%	14.2% 15.0%	31.8% 32.1%	18.5% 19.7%	4.1% 4.2%	2.2% 2.0%
Mississippi	88,870	1.2%	4.4%	15.9%	17.5%	13.1%	28.6%	14.9%	3.1%	1.4%
Missouri Montana	208,410 46,250	1.3% 1.5%	3.7% 4.1%	9.9% 11.2%	14.0% 16.4%	13.7% 14.9%	31.8% 30.6%	19.0% 15.9%	4.3% 3.7%	2.3% 1.8%
Nebraska	68,600	1.3%	3.9%	10.3%	15.2%	14.4%	30.6%	17.9%	4.2%	2.2%
Nevada New Hampshire	145,820 67,660	1.2% 1.2%	3.7% 3.2%	12.6% 9.0%	16.3% 15.2%	14.3% 14.3%	29.6% 30.8%	16.1% 19.8%	3.7% 4.2%	2.7% 2.2%
New Jersey	727,560	1.4%	3.6%	9.2%	13.8%	13.6%	30.6%	20.8%	4.6%	2.3%
New Mexico New York	66,110 1,146,630	1.5% 1.2%	3.7% 3.2%	10.8% 8.3%	15.0% 13.1%	14.5% 14.0%	33.2% 32.3%	17.0% 19.2%	2.9% 5.0%	
North Carolina	450,250	1.1%	3.5%	10.1%	13.8%	12.6%	32.1%	20.4%	4.3%	2.1%
North Dakota Ohio	20,340 359,470	1.4% 1.1%	4.2% 3.2%	9.6% 9.5%	13.3% 15.7%	11.8% 15.2%	28.5% 30.6%	21.5% 17.9%	6.2% 4.5%	
Oklahoma Oregon	126,270 285,320	1.2% 1.3%	3.6% 3.4%	9.7% 9.9%	13.2% 16.2%	12.8% 16.2%	33.3% 33.3%	19.9% 15.6%	4.3% 2.8%	
Pennsylvania	530,790	1.3%	3.4%	9.4%	14.8%	14.2%	30.2%	19.9%	4.7%	2.4%
Rhode Island South Carolina	57,110 208,750	1.3% 1.0%	3.0% 3.2%	9.9% 10.4%	18.2% 14.7%	17.0% 13.1%	30.3% 32.7%	15.2% 19.0%	3.4% 3.9%	
South Dakota	21,850	1.5%	4.6%	12.0%	13.9%	12.0%	26.6%	19.8%	6.2%	3.4%
Tennessee Texas	195,620 1,131,170	1.1% 1.0%	3.4% 3.0%	10.7% 10.2%	13.8% 13.8%	11.6% 12.1%	28.3% 29.7%	22.3% 21.8%	5.7% 5.2%	3.1% 3.1%
Jtah	212,530	0.6%	2.0%	7.3%	12.8%	14.2%	41.0%	17.3%	3.1%	1.7%
Vermont Virginia	23,000 673,810	1.5% 0.7%	3.4% 2.2%	10.0% 8.2%	16.6% 12.3%	15.2% 12.9%	29.9% 36.0%	17.4% 22.9%	3.9% 3.3%	2.1% 1.6%
Washington	478,830	0.9%	2.5%	7.5%	12.1%	12.5%	32.5%	24.5%	5.1%	2.4%
West Virginia Wisconsin	31,580 219,020	1.2% 1.4%	3.3% 3.9%	8.2% 10.0%	12.9% 17.5%	14.5% 15.7%	35.1% 29.5%	19.2% 16.1%	3.9% 3.8%	1.6% 2.2%
Wyoming	17,270	1.3%	3.9%	9.4%	13.2%	13.1%	29.9%	18.8%	5.1%	5.3%
Other Areas	21,710	3.0%	4.2%	8.2% Amount	8.6% of deduction	8.6%	24.6%	20.3%	9.6%	12.9%
United States, total Alabama	\$138,582,236,000 \$1,061,255,000	0.6% 0.3%	1.7% 1.3%	6.0% 5.1%	10.7% 8.9%	12.5% 9.6%	35.4% 35.9%	24.2% 29.4%	5.5% 6.4%	3.5% 3.2%
Alaska	\$140,872,000	0.7%	1.5%	5.4%	10.1%	11.7%	34.3%	27.0%	6.2%	3.1%
Arizona Arkansas	\$2,271,742,000 \$591,142,000	0.7% 0.4%	1.8% 1.3%	5.6% 4.3%	9.2% 8.2%	10.8% 10.3%	35.5% 38.9%	27.6% 27.7%	5.6% 6.1%	
California	\$27,867,959,000	0.6%	1.6%	5.4%	9.5%	12.3%	37.6%	24.6%	5.3%	3.0%
Colorado Connecticut	\$2,872,970,000 \$2,355,161,000	0.4% 0.7%	1.0% 1.9%	3.8% 6.1%	8.2% 13.2%	10.4% 14.9%	37.9% 30.2%	29.5% 21.7%	5.6% 6.3%	3.1% 5.1%
Delaware	\$402,110,000	0.3%	1.0%	4.4%	10.7%	14.2%	40.7%	21.9%	4.2%	2.5%
District of Columbia Florida	\$634,404,000 \$5,989,427,000	0.3% 0.8%	0.8% 2.7%	3.4% 10.1%	7.3% 11.9%	11.0% 10.7%	37.1% 27.5%	29.1% 23.4%	6.7% 7.2%	4.3% 5.8%
Georgia 	\$4,540,900,000	0.3%	1.5%	6.9%	11.1%	12.1%	36.6%	23.7%	5.1%	
Hawaii Idaho	\$725,118,000 \$547,005,000	0.5% 0.6%	1.2% 1.5%	4.2% 4.8%	9.5% 9.1%	13.3% 11.7%	46.1% 41.1%	20.7% 23.6%	3.2% 4.8%	1.4% 2.8%
Illinois	\$5,616,651,000	0.7%	2.0%	6.7%	12.4%	14.0%	32.3%	22.7%	5.6%	3.5%
Indiana Iowa	\$1,403,061,000 \$807,450,000	0.5% 0.6%	1.3% 2.0%	4.7% 5.9%	9.0% 12.2%	11.1% 14.0%	37.5% 36.3%	26.5% 21.6%	6.2% 4.8%	
Kansas Kentucky	\$830,249,000 \$951,494,000	0.6% 0.4%	1.7% 1.3%	5.0% 5.2%	9.5% 11.5%	11.9% 13.4%	37.0% 37.2%	25.4% 23.3%	5.9% 5.2%	3.1% 2.5%
Louisiana	\$943,758,000	0.4%	1.6%	7.1%	10.0%	10.2%	33.8%	26.5%	6.6%	3.7%
Maine Maryland	\$390,275,000 \$5,961,134,000	0.8% 0.3%	2.2% 1.3%	7.0% 6.0%	14.3% 12.6%	15.2% 15.8%	33.5% 39.6%	20.2% 19.8%	4.6% 3.0%	2.2% 1.6%
Massachusetts	\$4,445,303,000	0.7%	1.7%	5.0%	10.3%	12.2%	33.2%	26.5%	6.4%	4.0%
Michigan Minnesota	\$2,746,536,000 \$2,557,330,000	0.6% 0.4%	1.8% 1.2%	5.8% 4.4%	10.9% 11.2%	13.0% 14.0%	36.2% 36.8%	23.4% 24.1%	5.3% 5.2%	3.1% 2.7%
Mississippi	\$553,519,000	0.5%	1.9%	8.7%	12.3%	11.4%	35.0%	23.0%	5.0%	2.3%
Missouri Montana	\$1,581,862,000 \$348,420,000	0.5% 0.7%	1.4% 1.8%	5.0% 6.4%	9.6% 12.2%	12.2% 14.1%	37.3% 36.5%	24.9% 20.8%	5.8% 5.0%	3.3% 2.5%
lebraska	\$540,112,000	0.5%	1.5%	5.4%	11.8%	14.0%	36.0%	22.6%	5.3%	2.8%
levada lew Hampshire	\$865,876,000 \$559,469,000	0.6% 0.9%	2.2% 2.4%	8.7% 6.9%	12.2% 12.7%	12.1% 13.3%	31.8% 32.8%	21.9% 23.1%	5.7% 5.1%	
lew Jersey lew Mexico	\$6,730,133,000 \$457,081,000	1.0% 0.6%	2.9% 1.6%	7.5% 5.6%	12.3% 10.2%	13.3% 12.4%	32.3% 38.9%	22.8% 24.0%	5.1% 4.4%	
lew York	\$10,777,640,000	0.7%	2.0%	6.2%	11.2%	13.2%	33.3%	20.9%	5.8%	6.8%
North Carolina North Dakota	\$3,402,975,000 \$123,098,000	0.4% 0.4%	1.4% 1.5%	5.0% 4.6%	9.3% 8.2%	10.8% 8.7%	37.3% 29.4%	26.9% 31.2%	5.8% 9.9%	
Ohio	\$2,760,842,000	0.5%	1.4%	5.3%	12.0%	14.2%	34.9%	22.8%	5.9%	3.0%
Oklahoma Oregon	\$873,843,000 \$2,421,364,000	0.4% 0.7%	1.3% 1.8%	4.6% 6.5%	8.2% 13.5%	10.2% 16.4%	38.0% 37.8%	27.9% 18.4%	6.2% 3.3%	3.19 1.69
Pennsylvania	\$4,370,609,000	0.6%	1.8%	6.3%	11.9%	13.3%	33.3%	24.0%	5.8%	3.2%
Rhode Island South Carolina	\$481,216,000 \$1,550,964,000	0.7% 0.4%	1.7% 1.2%	7.0% 5.2%	15.3% 9.9%	16.7% 11.4%	34.2% 38.4%	18.2% 25.3%	4.1% 5.4%	2.0% 2.8%
South Carolina South Dakota	\$133,040,000	0.6%	1.9%	6.5%	9.2%	9.7%	29.1%	27.8%	9.7%	5.5%
Гennessee Гexas	\$1,158,310,000 \$8,809,679,000	0.5% 0.5%	1.7% 1.8%	6.5% 7.2%	9.5% 11.1%	9.1% 10.9%	28.6% 31.5%	29.9% 26.4%	8.8% 6.5%	
Jtah	\$1,657,009,000	0.3%	0.9%	3.8%	8.6%	11.9%	46.3%	21.8%	4.0%	2.4%
/ermont /irginia	\$194,809,000 \$5,573,470,000	0.8% 0.3%	1.8% 1.0%	6.4% 4.3%	13.1% 8.7%	14.4% 11.5%	33.6% 40.5%	20.5% 27.6%	4.8% 4.1%	
7 11 YII 11 II	\$3,637,399,000	0.5%	1.0%	4.3% 5.1%	8.7% 9.1%	10.6%	33.5%	29.9%	4.1% 6.6%	3.2%
_	\$5,057,599,000		,	•	•					-
Washington West Virginia	\$238,436,000	0.4%	1.0%	3.7%	8.3% 1 <i>4</i> .4%	12.3% 15.5%	41.4% 34.0%	25.4% 19.8%	5.2% 4.7%	
Washington West Virginia Wisconsin Wyoming					8.3% 14.4% 8.6% 8.7%	12.3% 15.5% 10.2% 7.3%	41.4% 34.0% 30.8%	25.4% 19.8% 25.6%	5.2% 4.7% 8.1%	2.3% 2.8% 9.1%

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

^{[2] &}quot;Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

^[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here:

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

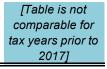
					Size of	adjusted gross i	ncome			
State	All returns with deduction	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000 urns with deduc	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
United States, total	17,437,760	1.3%	3.6%	9.9%	13.9%	13.4%	32.1%	19.3%		
Alabama Alaska	174,700 25,500	1.4% 1.2%	4.4% 2.7%	12.4% 8.2%	14.7% 13.6%	12.2% 14.4%	31.0% 34.5%	18.2% 19.9%	3.8% 3.7%	
Arizona	336,830	1.6%	4.5%	11.0%	14.1%	13.1%	31.6%	18.6%	3.5%	
Arkansas California	85,270 3,205,940	1.3% 1.3%	4.1% 3.1%	10.6% 8.4%	13.4% 12.1%	12.2% 12.9%	32.7% 34.6%	19.6% 20.9%	4.2% 4.4%	
Colorado	371,700	1.1%	2.7%	7.9%	13.0%	12.9%	34.0%	22.1%	4.1%	2.2%
Connecticut Delaware	267,240 54,320	1.2% 0.9%	3.2% 2.8%	8.6% 9.1%	15.0% 15.8%	14.8% 15.9%	28.8% 35.1%	19.4% 16.0%	5.3% 2.9%	
District of Columbia	77,640	0.7%	2.1%	7.6%	11.5%	13.0%	33.3%	23.5%	5.2%	3.0%
Florida Georgia	887,970 630,580	1.6% 1.0%	5.1% 3.8%	14.3% 12.6%	15.0% 15.6%	12.2% 13.5%	26.0% 31.1%	17.4% 17.1%		
Hawaii	96,140	1.5%	3.2%	8.8%	14.1%	14.8%	39.4%	15.1%	2.3%	1.0%
Idaho Illinois	69,740 685,630	1.4% 1.4%	4.0% 3.7%	9.5% 9.8%	13.8% 14.7%	13.6% 14.5%	35.3% 29.8%	17.2% 19.0%	3.4% 4.5%	
Indiana	191,340	1.7%	4.1%	10.1%	12.9%	12.8%	32.2%	19.6%	4.5%	2.3%
Iowa Kansas	109,230 107,850	1.6% 1.7%	5.0% 4.5%	11.1% 9.5%	15.8% 13.2%	14.3% 12.8%	30.2% 32.1%	16.6% 19.4%	3.5% 4.5%	
Kentucky	125,790	1.3%	3.7%	10.1%	15.5%	14.1%	32.1%	17.7%	3.8%	
Louisiana Maine	150,590 48,800	1.2% 1.8%	4.5% 4.5%	14.0% 11.6%	15.3% 17.7%	12.2% 15.2%	28.9% 28.7%	17.5% 15.6%	4.2% 3.4%	
Maryland	719,210	0.8%	2.9%	10.1%	15.7%	15.2%	35.1%	16.2%	2.3%	
Massachusetts	511,810	1.4%	3.3%	7.8%	12.9%	12.9%	30.9%	22.6%	5.2%	
Michigan Minnesota	363,450 313,330	1.5% 1.0%	4.2% 3.1%	10.2% 8.1%	14.2% 14.8%	14.0% 14.7%	31.8% 32.4%	17.9% 19.7%	4.0% 4.1%	
Mississippi	93,480	1.2%	5.0%	17.0%	17.4%	13.0%	27.9%	14.2%	3.1%	1.3%
Missouri Montana	216,380 44,750	1.5% 1.8%	4.1% 4.7%	10.2% 11.4%	13.8% 16.6%	13.5% 14.3%	31.8% 30.5%	18.4% 15.5%	4.3% 3.5%	
Nebraska	68,960	1.5%	4.2%	10.7%	15.1%	14.2%	30.7%	17.4%	4.1%	2.1%
Nevada New Hampshire	141,290 68,970	1.3% 1.6%	4.1% 3.8%	13.1% 9.8%	16.2% 15.3%	13.9% 14.0%	29.6% 30.5%	15.5% 19.3%	3.7% 3.7%	
New Jersey	754,640	1.6%	4.0%	9.5%	13.8%	13.5%	31.0%	20.0%	4.3%	2.3%
New Mexico	67,160	1.7%	4.3%	11.2%	14.9%	14.4%	33.0%	16.3%	2.8%	
New York North Carolina	1,206,760 471,420	1.2% 1.3%	3.3% 4.0%	8.5% 10.9%	13.2% 14.1%	14.0% 12.7%	32.3% 31.8%	18.6% 19.2%	4.9% 3.9%	
North Dakota	19,980	1.6%	4.7%	10.2%	12.9%	11.8%	27.9%	21.2%	6.3%	
Ohio Oklahoma	373,710 132,440	1.2% 1.4%	3.6% 4.0%	10.1% 10.4%	15.9% 13.0%	15.0% 12.8%	30.3% 33.0%	17.3% 19.1%		
Oregon	282,810	1.4%	3.8%	10.1%	16.3%	16.0%	33.1%	15.2%	2.8%	1.3%
Pennsylvania Rhode Island	551,100 57,190	1.4% 1.3%	3.7% 3.4%	9.8% 9.8%	14.7% 17.9%	14.0% 16.4%	30.4% 31.1%	19.3% 15.4%	4.4% 3.2%	
South Carolina	214,740	1.2%	3.7%	11.1%	14.6%	13.1%	32.7%	18.1%		
South Dakota	21,780	1.8%	5.3%	12.6%	13.9%	11.8%	26.8%	19.1%		
Tennessee Texas	199,920 1,129,800	1.2% 1.2%	4.0% 3.5%	11.5% 10.9%	14.0% 13.8%	11.6% 12.1%	28.4% 29.9%	21.1% 20.9%	5.2% 4.8%	
Utah	201,160	0.7%	2.2%	7.5%	12.8%	14.2%	41.1%	16.7%	3.0%	
Vermont Virginia	23,380 703,230	1.8% 0.8%	4.2% 2.6%	10.2% 8.6%	17.0% 12.4%	14.6% 12.8%	29.8% 36.4%	17.1% 21.8%	3.4% 3.1%	
Washington	482,440	1.1%	3.0%	8.1%	12.6%	12.6%	32.6%	22.9%	4.7%	2.4%
West Virginia Wisconsin	32,860 222,070	1.4% 1.5%	3.7% 4.4%	8.6% 10.4%	12.7% 17.2%	13.9% 15.3%	35.5% 29.6%	18.7% 15.8%	4.0% 3.7%	
Wyoming	17,410	1.6%	4.2%	10.1%	13.4%	13.0%	29.9%	18.2%	4.9%	
Other Areas	25,470	3.6%	5.0%	9.3% Amount	9.2% of deduction	8.7%	24.0%	20.8%	9.0%	10.2%
United States, total	\$147,034,337,000	0.6%	1.8%	5.8%	10.2%	11.8%	34.3%	23.2%		
Alabama Alaska	\$1,085,138,000 \$149,122,000	0.4% 0.8%	1.5% 1.8%	5.7% 5.5%	9.1% 10.1%	9.5% 11.9%	35.4% 34.8%	28.0% 26.1%	6.3% 5.7%	
Arizona	\$2,266,696,000	0.8%	2.0%	5.8%	9.1%	10.5%	34.9%	26.9%	5.5%	4.5%
Arkansas California	\$623,974,000 \$29,199,462,000	0.4% 0.7%	1.4% 1.7%	4.5% 5.2%	7.9% 9.1%	9.6% 11.7%	37.5% 36.7%	26.9% 23.9%	6.0% 5.4%	
Colorado	\$2,806,784,000	0.4%	1.1%	3.8%	8.0%	10.0%	37.3%	29.0%	5.8%	
Connecticut Delaware	\$2,598,643,000 \$406,990,000	0.7% 0.4%	2.0% 1.1%	6.0% 4.3%	12.4% 10.3%	13.8% 13.5%	29.6% 40.7%	21.2% 21.8%	6.4% 4.3%	
District of Columbia	\$679,224,000	0.4%	0.8%	3.3%	7.1%	10.6%	35.4%	28.1%	6.8%	
Florida	\$6,111,815,000	0.9%	2.9%	9.8%	11.1%	10.0%	26.3%	22.3%	7.0%	
Georgia Hawaii	\$4,817,896,000 \$752,580,000	0.4% 0.6%	1.5% 1.2%	6.6% 4.3%	11.0% 9.3%	12.0% 12.5%	36.4% 44.7%	23.0% 20.0%	5.1% 3.2%	
Idaho	\$514,444,000	0.6%	1.7%	4.8%	9.3%	11.6%	40.7%	23.2%	4.8%	3.4%
Illinois Indiana	\$6,290,410,000 \$1,471,780,000	0.7% 0.5%	2.0% 1.4%	6.3% 4.6%	11.3% 8.3%	12.8% 10.5%	30.5% 36.2%	21.4% 25.9%	5.6% 6.3%	
lowa	\$834,202,000	0.6%	2.0%	6.1%	11.8%	13.6%	36.1%	22.2%	4.8%	2.6%
Kansas Kentucky	\$881,468,000 \$985,214,000	0.7% 0.4%	1.8% 1.3%	5.0% 5.2%	9.1% 11.4%	11.1% 13.1%	35.6% 37.2%	24.3% 22.9%	5.9% 5.3%	
Louisiana	\$982,200,000	0.5%	1.8%	7.0%	9.7%	9.7%	33.1%	26.7%	6.9%	4.7%
Maine Maryland	\$401,565,000 \$6,170,677,000	1.0% 0.4%	2.4% 1.3%	7.2% 5.8%	14.3% 12.3%	14.9% 15.2%	33.2% 39.7%	20.0% 19.8%	4.5% 3.1%	
Massachusetts	\$4,783,226,000	0.7%	1.8%	5.0%	9.8%	11.4%	31.9%	25.2%	6.2%	
Michigan Minnesota	\$3,030,739,000 \$2,702,832,000	0.6% 0.4%	1.8% 1.2%	5.6% 4.1%	10.0% 10.1%	12.0% 12.8%	34.6% 35.3%	22.3% 23.5%	5.4% 5.4%	
Mississippi	\$580,758,000	0.4%	2.1%	9.2%	10.1%	12.6%	33.3%	23.5% 22.2%	5.4%	
Missouri	\$1,695,201,000	0.5%	1.5%	4.9%	9.0%	11.4%	36.0%	23.9%	5.9%	6.8%
Montana Nebraska	\$336,130,000 \$536,295,000	0.8% 0.5%	2.0% 1.6%	6.4% 5.5%	12.2% 11.5%	13.2% 13.6%	36.2% 36.3%	20.9% 22.7%	4.9% 5.5%	
Nevada	\$862,849,000	0.7%	2.3%	9.0%	11.9%	11.5%	30.8%	20.5%	5.7%	7.5%
New Hampshire New Jersey	\$576,708,000 \$7,296,537,000	1.1% 1.1%	2.7% 3.0%	7.3% 7.3%	12.6% 11.6%	12.9% 12.6%	32.3% 31.9%	22.7% 22.2%	4.7% 5.2%	
New Mexico	\$457,210,000	0.7%	1.9%	5.7%	10.0%	12.1%	38.7%	23.8%	4.7%	
New York North Carolina	\$13,322,891,000 \$3,622,031,000	0.6% 0.5%	1.7% 1.5%	5.3% 5.3%	9.5% 9.3%	11.3% 10.7%	29.1% 36.7%	18.4% 25.9%	5.4% 5.9%	
North Carolina North Dakota	\$3,622,031,000 \$118,065,000	0.5% 0.5%	1.5% 1.6%	5.3% 4.6%	9.3% 7.6%	10.7% 8.4%	36.7% 28.1%	25.9% 30.6%	5.9% 10.3%	
Ohio	\$2,945,260,000	0.5%	1.6%	5.4%	11.7%	13.6%	33.8%	22.0%	5.9%	5.4%
Oklahoma Oregon	\$902,417,000 \$2,414,305,000	0.5% 0.7%	1.5% 1.9%	4.8% 6.5%	8.0% 13.3%	10.0% 15.9%	37.5% 37.6%	27.3% 18.4%	6.5% 3.5%	
Pennsylvania	\$4,581,371,000	0.7%	1.9%	6.3%	11.6%	12.9%	33.4%	23.5%	5.7%	3.9%
Rhode Island South Carolina	\$496,285,000 \$1,602,496,000	0.7% 0.5%	1.9% 1.4%	6.6% 5.4%	14.6% 9.6%	15.5% 11.2%	34.5% 38.2%	18.5% 24.8%	4.2% 5.5%	
COULTER COMMITTEE		0.6%	2.4%	10.6%	10.2%	9.4%	27.9%	24.6% 25.5%	8.3%	
South Dakota	\$136,864,000	-			9.6%	9.2%	28.6%	28.1%	8.2%	7.1%
South Dakota Tennessee	\$1,184,122,000	0.6%	2.0%	6.8%		40 70/	04 50/1	05.50	2.22	E 00/
South Dakota		0.6% 0.7% 0.3%	2.0% 2.0% 0.9%	6.8% 7.3% 3.8%	10.8% 8.4%	10.7% 11.5%	31.5% 45.2%	25.5% 21.1%	6.3% 4.1%	
South Dakota Tennessee Texas Utah Vermont	\$1,184,122,000 \$8,843,400,000 \$1,575,074,000 \$195,256,000	0.7% 0.3% 0.8%	2.0% 0.9% 2.3%	7.3% 3.8% 6.7%	10.8% 8.4% 13.6%	11.5% 14.0%	45.2% 33.9%	21.1% 21.2%	4.1% 4.3%	4.7% 3.2%
South Dakota Tennessee Texas Utah Vermont Virginia	\$1,184,122,000 \$8,843,400,000 \$1,575,074,000 \$195,256,000 \$5,886,017,000	0.7% 0.3% 0.8% 0.3%	2.0% 0.9% 2.3% 1.1%	7.3% 3.8% 6.7% 4.3%	10.8% 8.4% 13.6% 8.6%	11.5% 14.0% 11.3%	45.2% 33.9% 40.7%	21.1% 21.2% 26.8%	4.1% 4.3% 4.0%	4.7% 3.2% 2.9%
South Dakota Tennessee Texas Utah Vermont Virginia Washington West Virginia	\$1,184,122,000 \$8,843,400,000 \$1,575,074,000 \$195,256,000 \$5,886,017,000 \$3,730,417,000 \$248,680,000	0.7% 0.3% 0.8% 0.3% 0.6% 0.4%	2.0% 0.9% 2.3% 1.1% 1.8% 1.2%	7.3% 3.8% 6.7% 4.3% 5.7% 3.8%	10.8% 8.4% 13.6% 8.6% 9.7% 8.0%	11.5% 14.0% 11.3% 10.9% 11.7%	45.2% 33.9% 40.7% 33.8% 41.7%	21.1% 21.2% 26.8% 27.7% 25.3%	4.1% 4.3% 4.0% 6.2% 5.7%	4.7% 3.2% 5.29% 5.3.6% 2.2%
South Dakota Tennessee Texas Utah Vermont Virginia Washington	\$1,184,122,000 \$8,843,400,000 \$1,575,074,000 \$195,256,000 \$5,886,017,000 \$3,730,417,000	0.7% 0.3% 0.8% 0.3% 0.6%	2.0% 0.9% 2.3% 1.1% 1.8%	7.3% 3.8% 6.7% 4.3% 5.7%	10.8% 8.4% 13.6% 8.6% 9.7%	11.5% 14.0% 11.3% 10.9%	45.2% 33.9% 40.7% 33.8%	21.1% 21.2% 26.8% 27.7%	4.1% 4.3% 4.0% 6.2% 5.7%	4.7% 3.2% 2.9% 3.6% 2.2% 5.8%

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

^{[2] &}quot;Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

^[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here:

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



					Size of	adjusted gross	income			2017]
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	46,595,670	1.5%	4.9%	Number of ret	urns with dedu 16.7%		32.2%	12.5%	2.0%	1.0%
Alabama	547,380	1.7%	6.9%	18.5%	18.4%	14.7%	28.8%	9.0%	1.4%	0.6%
Alaska Arizona	77,500 897,020	1.2% 2.0%	3.1% 6.1%	10.5% 15.9%	16.6% 17.6%	16.5% 15.3%	37.7% 30.0%	12.6% 10.7%	1.4% 1.6%	
Arkansas	280,290	1.5%	5.6%	15.7%	17.8%	15.3%	31.5%	10.3%	1.6%	0.6%
California Colorado	6,448,500 909,460	1.5% 1.5%	4.4% 4.0%	12.4% 12.1%	14.8% 16.1%	14.6% 15.2%	32.9% 34.0%	15.5% 14.0%	2.6% 2.1%	
Connecticut	736,010	1.4%	4.0%	11.3%	15.7%	15.0%	34.1%	14.2%	2.7%	
Delaware District of Columbia	151,400 141,860	1.2% 1.0%	3.9% 4.0%	13.5% 13.4%	17.7% 14.1%	16.1% 13.5%	34.6% 31.5%	10.9% 17.8%	1.4% 3.1%	0.6% 1.6%
Florida	2,500,360	2.0%	7.7%	19.9%	17.3%	13.1%	25.2%	11.3%	2.2%	1.3%
Georgia Hawaii	1,532,510 210,700	1.5% 1.8%	6.3% 4.4%	18.3% 13.3%	18.0% 17.2%	14.4% 16.9%	28.3% 34.4%	10.6% 10.2%	1.7% 1.4%	0.8% 0.5%
Idaho	223,630	1.9%	5.5%	15.4%	18.7%	17.2%	30.5%	8.9%	1.4%	0.6%
Illinois Indiana	1,986,280 723,290	1.6% 1.6%	4.7% 4.7%	13.1% 13.7%	16.4% 17.2%	15.2% 15.8%	33.1% 34.0%	12.8% 10.4%	2.1% 1.7%	
Iowa	447,900	1.5%	5.2%	14.4%	17.7%	16.0%	34.5%	8.9%	1.3%	0.5%
Kansas Kentucky	348,760 510,420	1.8% 1.3%	5.2% 4.7%	12.8% 15.7%	16.0% 18.6%	15.2% 17.4%	34.9% 31.7%	11.5% 8.6%	1.8% 1.3%	0.8% 0.5%
Louisiana	476,340	1.5%	6.3%	18.7%	18.0%	13.8%	28.8%	10.3%	1.8%	0.8%
Maine Maryland	180,170 1,388,890	1.8% 1.2%	5.0% 4.6%	15.0% 14.6%	18.0% 17.2%	16.1% 15.6%	32.4% 32.9%	9.7% 11.9%	1.3% 1.4%	
Massachusetts	1,303,480	1.6%	4.0%	10.7%	14.5%	13.7%	34.8%	16.5%	2.8%	
Michigan	1,300,840	1.8%	5.3%	14.1%	16.9%	15.3%	33.3%	10.9%	1.6%	
Minnesota Mississippi	981,400 300,110	1.1% 1.5%	3.7% 7.7%	12.0% 22.8%	16.8% 19.2%	15.9% 14.3%	36.2% 25.7%	11.7% 7.3%	1.8% 1.1%	0.8% 0.4%
Missouri	748,850	1.7%	5.0%	14.3%	17.4%	15.8%	33.1%	10.4%	1.6%	
Montana Nebraska	148,860 254,690	2.0% 1.4%	5.8% 4.6%	15.7% 13.3%	18.7% 16.7%	17.2% 15.9%	30.2% 35.6%	8.5% 10.2%	1.4% 1.6%	
Nevada	371,730	1.7%	6.1%	19.4%	19.0%	15.2%	27.2%	9.0%	1.5%	0.9%
New Hampshire New Jersey	222,140 1,869,510	1.5% 1.8%	4.3% 5.0%	11.7% 12.1%	15.8% 14.9%	15.0% 14.0%	35.9% 33.5%	13.5% 15.2%	1.6% 2.4%	
New Mexico	208,830	2.0%	5.6%	16.6%	18.7%	15.5%	30.2%	9.8%	1.2%	0.5%
New York North Carolina	3,418,300 1,331,960	1.3% 1.7%	4.0% 5.7%	12.5% 15.8%	16.5% 17.2%	16.0% 14.8%	32.8% 31.1%	13.0% 11.3%	2.4% 1.7%	
North Carolina North Dakota	1,331,960 71,550	1.7% 1.4%	5.7% 5.0%	15.8% 13.9%	17.2% 16.2%	14.8% 14.8%	31.1% 33.3%	11.3% 12.2%	1.7% 2.2%	
Ohio	1,475,450	1.2%	4.2%	14.4%	19.7%	16.6%	31.6%	9.9%	1.6%	0.7%
Oklahoma Oregon	385,950 721,390	1.6% 1.8%	5.4% 5.4%	14.9% 13.3%	17.3% 17.5%	15.6% 17.7%	31.8% 32.3%	10.8% 10.0%	1.8% 1.4%	
Pennsylvania	1,813,850	1.5%	4.4%	13.1%	16.7%	15.6%	33.8%	12.3%	1.9%	0.8%
Rhode Island South Carolina	178,630 626,730	1.5% 1.5%	4.4% 5.2%	13.0% 16.2%	18.1% 17.9%	16.3% 15.7%	34.2% 31.5%	10.4% 9.9%	1.5% 1.5%	
South Dakota	75,400	1.7%	5.7%	15.8%	17.5%	15.2%	30.4%	10.9%	2.1%	
Tennessee	601,210	1.6%	5.8%	16.5%	17.8%	14.6%	29.2%	11.8%	1.9%	
Texas Utah	3,108,900 479,590	1.4% 1.1%	5.0% 3.7%	15.5% 13.6%	16.8% 19.8%	14.0% 19.0%	30.4% 32.1%	13.6% 8.6%	2.2% 1.4%	
Vermont	91,070	1.8%	4.6%	13.2%	17.3%	15.5%	34.8%	10.7%	1.4%	0.6%
Virginia Washington	1,502,930 1,110,800	1.1% 1.4%	4.1% 4.1%	13.1% 11.6%	15.3% 15.7%	14.5% 15.4%	34.7% 34.4%	14.7% 14.6%	1.7% 2.1%	0.7% 0.8%
West Virginia	133,160	1.3%	4.2%	12.0%	16.6%	16.7%	36.9%	10.4%	1.5%	0.5%
Wisconsin Wyoming	910,010 59,550	1.6% 1.7%	4.7% 5.1%	13.6% 13.3%	17.8% 18.2%	16.8% 17.2%	34.6% 32.4%	8.9% 9.5%	1.4% 1.6%	
Other Areas	70,120	4.2%	6.0%	11.4%	12.2%	11.7%	26.5%	18.4%	5.3%	4.4%
United Ctates total	\$624,144,302,000	0.5%	1.3%	Amoun:	t of deduction	0.40/	27.5%	21.9%	8.4%	20.0%
United States, total Alabama	\$3,446,105,000		1.8%	7.0%	7.1% 9.9%	8.4% 10.5%	31.6%	19.9%	7.2%	
Alaska	\$422,423,000	0.8%	2.1%	6.7%	11.8%	13.2%	38.6%	19.6%	4.3%	3.0%
Arizona Arkansas	\$7,258,016,000 \$2,727,818,000	0.7% 0.4%	2.0% 1.3%	6.0% 4.5%	8.7% 7.4%	9.7% 8.8%	28.7% 29.7%	20.8% 21.5%	7.7% 8.0%	15.7% 18.3%
California	\$131,878,429,000	0.4%	0.9%	2.8%	4.5%	5.9%	21.8%	23.5%	10.0%	30.1%
Colorado Connecticut	\$9,139,551,000 \$15,386,357,000	0.4% 0.4%	1.1% 1.1%	3.9% 3.5%	6.9% 6.2%	8.5% 7.5%	29.4% 24.8%	24.4% 20.4%	8.7% 9.4%	16.8% 26.8%
Delaware	\$1,494,754,000	0.3%	0.9%	4.3%	8.2%	10.0%	34.0%	22.9%	7.4%	12.0%
District of Columbia Florida	\$2,527,592,000 \$20,105,180,000	0.2% 0.8%	0.5% 2.6%	2.3% 7.7%	4.0% 8.6%	5.6% 8.2%	21.7% 22.4%	27.5% 18.5%	12.0% 7.7%	26.1% 23.4%
Georgia	\$15,255,960,000	0.4%	1.5%	5.9%	8.8%	9.4%	28.6%	21.9%	8.1%	
Hawaii	\$2,221,524,000 \$2,203,550,000	0.5% 0.6%	1.1% 1.6%	4.3% 5.4%	8.0% 8.9%	10.5% 10.8%	33.2% 31.0%	21.6% 20.1%	7.5% 7.9%	
Idaho Illinois	\$2,203,550,000 \$27,073,818,000	0.6%	1.6%	5.2%	8.2%	9.7%	30.5%	21.8%	7.9% 7.9%	14.5%
Indiana	\$6,743,764,000	0.4%	1.3%	5.0%	8.5%	10.4%	33.5%	20.3%	7.7%	12.9%
lowa Kansas	\$4,882,480,000 \$3,664,581,000	0.4% 0.6%	1.6% 1.6%	5.5% 4.9%	9.3% 8.0%	11.3% 9.9%	37.2% 33.5%	19.6% 21.3%	6.6% 7.7%	
Kentucky	\$5,317,908,000	0.3%	1.2%	5.8%	9.9%	12.6%	34.5%	19.2%	7.0%	9.5%
Louisiana Maine	\$3,464,109,000 \$2,198,591,000	0.5% 0.7%	1.7% 1.8%	6.3% 6.0%	8.6% 9.6%	9.0% 10.9%	29.2% 32.9%	22.2% 21.7%	9.1% 7.2%	
Maryland	\$18,837,462,000	0.3%	1.0%	4.5%	8.1%	10.0%	32.9%	24.0%	7.1%	12.1%
Massachusetts Michigan	\$21,766,816,000 \$13,527,380,000	0.5% 0.6%	1.2% 1.7%	3.4% 5.6%	6.0% 8.9%	7.2% 10.4%	26.9% 32.9%	24.2% 20.7%	9.1% 7.2%	21.4% 12.1%
Minnesota	\$13,695,105,000	0.3%	0.8%	3.5%	6.8%	8.6%	30.9%	22.5%	9.3%	17.3%
Mississippi Missouri	\$1,979,113,000 \$7,848,391,000	0.5% 0.5%	2.4% 1.4%	9.4% 4.8%	11.4% 8.1%	11.3% 9.9%	30.9% 32.2%	18.5% 20.8%	7.2% 7.7%	8.3% 14.6%
Montana	\$1,477,063,000	0.5%	1.4%	4.8% 6.0%	9.9%	9.9% 11.9%	32.2%	20.8% 19.0%	7.7% 7.7%	14.6%
Nebraska Nevada	+ , ,,		1.2%	4.8%	8.4%	10.6%	36.0%	20.9% 15.0%	7.7%	10.1%
Nevada New Hampshire	\$3,038,084,000	0.4%		0.00/		4 A A A A A A A A A A A A A A A A A A A	77 F10/	15 (1%)	i 10/.	21.6%
		0.4% 0.8% 0.8%	2.4% 2.3%	8.8% 6.3%	10.5% 9.8%	10.2% 11.1%	24.9% 35.1%	21.0%	5.9% 5.3%	8.3%
New Jersey	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000	0.8% 0.8% 0.7%	2.4% 2.3% 1.7%	6.3% 4.1%	9.8% 6.4%	11.1% 7.6%	35.1% 27.1%	21.0% 24.4%	5.3% 9.4%	18.5%
New Mexico	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000	0.8% 0.8% 0.7% 0.7%	2.4% 2.3% 1.7% 1.9%	6.3% 4.1% 6.6%	9.8% 6.4% 10.1%	11.1% 7.6% 11.1%	35.1% 27.1% 33.0%	21.0% 24.4% 21.1%	5.3% 9.4% 6.1%	18.5% 9.5%
New Mexico New York North Carolina	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5%	6.3% 4.1% 6.6% 3.1% 5.3%	9.8% 6.4% 10.1% 5.4% 8.2%	11.1% 7.6% 11.1% 6.8% 9.5%	35.1% 27.1% 33.0% 21.9% 30.8%	21.0% 24.4% 21.1% 18.3% 23.3%	5.3% 9.4% 6.1% 8.5% 8.3%	18.5% 9.5% 34.7% 12.6%
New Mexico New York North Carolina North Dakota	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1%	18.5% 9.5% 34.7% 12.6% 14.6%
New Mexico New York North Carolina	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5%	6.3% 4.1% 6.6% 3.1% 5.3%	9.8% 6.4% 10.1% 5.4% 8.2%	11.1% 7.6% 11.1% 6.8% 9.5%	35.1% 27.1% 33.0% 21.9% 30.8%	21.0% 24.4% 21.1% 18.3% 23.3%	5.3% 9.4% 6.1% 8.5% 8.3%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.5% 1.6%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 8.7%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5%
New Mexico New York North Carolina North Dakota Ohio Oklahoma	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.5%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.4%	9.8% 6.4% 10.1% 5.4% 8.2% 10.1% 8.4% 8.7% 8.8%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5% 0.5% 0.5% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.5% 1.6% 1.6% 1.6%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.4% 5.5% 5.6%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 8.7% 8.8% 9.7% 9.0%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.9%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000 \$513,682,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5% 0.5% 0.5% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.6% 1.6% 1.6% 1.4% 2.3%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.4% 5.5% 5.6% 7.9%	9.8% 6.4% 10.1% 5.4% 8.2% 10.1% 8.4% 8.7% 8.8% 9.7% 9.0%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.9% 11.0%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3% 30.6%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7% 18.0%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4% 6.7%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5% 0.5% 0.5% 0.5% 0.5% 0.6% 0.7%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.5% 1.6% 1.6% 1.6%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.4% 5.5% 5.6%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 8.7% 8.8% 9.7% 9.0%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.9%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6% 13.3%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000 \$513,682,000 \$3,605,351,000 \$27,483,671,000 \$4,406,120,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.7% 0.7% 0.7% 0.7%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.6% 1.6% 1.4% 2.3% 2.5% 2.0% 1.1%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.5% 5.6% 7.9% 8.1% 7.1% 5.0%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 8.7% 8.8% 9.7% 9.0% 10.2% 10.5% 9.8% 10.0%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.7% 11.0% 10.2% 12.5%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3% 30.6% 28.5% 30.9% 31.8%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7% 18.0% 19.7% 22.7% 17.7%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4% 6.7% 6.2% 6.8% 6.7%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6% 13.3% 9.8% 14.9%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000 \$513,682,000 \$3,605,351,000 \$27,483,671,000 \$4,406,120,000 \$1,181,276,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5% 0.5% 0.5% 0.7% 0.4% 0.6% 0.7% 0.7% 0.4% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.6% 1.5% 1.6% 2.3% 2.5% 2.0% 1.1% 1.5%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.4% 5.5% 5.6% 7.9% 8.1% 7.1% 5.0% 4.9%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 8.7% 9.0% 10.2% 10.5% 9.8% 10.0% 8.6%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.9% 11.0% 10.4% 10.2% 12.5% 10.1%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3% 30.6% 28.5% 30.9% 31.8% 34.4%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7% 18.0% 19.7% 22.7% 17.7% 22.9%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4% 6.7% 6.2% 6.8% 6.7% 7.4%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6% 13.3% 9.8% 14.9% 9.7%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000 \$513,682,000 \$3,605,351,000 \$27,483,671,000 \$1,181,276,000 \$1,181,276,000 \$18,030,139,000 \$9,321,580,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.7% 0.4% 0.6% 0.7% 0.7% 0.4% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.6% 1.6% 1.4% 2.3% 2.5% 2.0% 1.1% 1.5% 1.0% 2.0%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.5% 5.6% 7.9% 8.1% 7.1% 5.0% 4.9% 4.0% 6.2%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 9.7% 9.0% 10.5% 9.8% 10.0% 8.6% 6.8% 9.8%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.9% 10.7% 11.0% 10.2% 12.5% 10.1% 8.7% 11.3%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3% 30.6% 28.5% 30.9% 31.8% 34.4% 32.6% 33.6%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7% 18.0% 19.7% 22.7% 17.7% 22.9% 27.0% 22.4%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4% 6.2% 6.2% 6.8% 7.4% 5.8%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6% 13.3% 9.8% 14.9% 9.7% 12.3% 8.1%
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	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$21,487,007,000 \$513,682,000 \$513,682,000 \$3,605,351,000 \$27,483,671,000 \$4,406,120,000 \$1,181,276,000 \$1,181,276,000 \$1,281,894,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.4% 0.5% 0.5% 0.5% 0.4% 0.6% 0.7% 0.4% 0.5% 0.4% 0.7% 0.7% 0.7% 0.4% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.6% 1.5% 2.3% 2.5% 2.0% 1.1% 1.5% 1.0% 2.0% 1.1%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.5% 5.6% 7.9% 8.1% 7.1% 5.0% 4.9% 4.0% 6.2% 3.9%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 8.7% 9.0% 10.2% 10.5% 9.8% 10.0% 8.6% 6.8% 9.8% 7.8%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.7% 11.0% 10.4% 10.2% 12.5% 10.1% 8.7% 11.3% 10.8%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3% 30.6% 28.5% 30.9% 31.8% 34.4% 32.6% 33.6% 37.3%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7% 18.0% 19.7% 22.7% 17.7% 22.9% 27.0% 22.4% 22.4%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4% 6.7% 6.2% 6.8% 7.4% 7.4% 7.4% 7.4%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6% 13.3% 9.8% 14.9% 9.7% 12.3% 8.1% 8.4%
New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington	\$3,038,084,000 \$2,580,109,000 \$2,368,443,000 \$35,824,079,000 \$1,594,125,000 \$81,368,528,000 \$13,310,885,000 \$479,465,000 \$15,865,336,000 \$3,189,098,000 \$9,839,798,000 \$21,487,007,000 \$2,330,169,000 \$5,877,046,000 \$513,682,000 \$3,605,351,000 \$27,483,671,000 \$1,181,276,000 \$1,181,276,000 \$18,030,139,000 \$9,321,580,000	0.8% 0.8% 0.7% 0.7% 0.3% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.4% 0.6% 0.7% 0.7% 0.4% 0.5% 0.3% 0.7% 0.4% 0.5% 0.5%	2.4% 2.3% 1.7% 1.9% 0.9% 1.5% 1.5% 1.6% 1.6% 1.4% 2.3% 2.5% 2.0% 1.1% 1.5% 1.0% 2.0%	6.3% 4.1% 6.6% 3.1% 5.3% 5.3% 5.4% 5.2% 4.8% 5.5% 5.6% 7.9% 8.1% 7.1% 5.0% 4.9% 4.0% 6.2%	9.8% 6.4% 10.1% 5.4% 8.2% 8.2% 10.1% 8.4% 9.7% 9.0% 10.5% 9.8% 10.0% 8.6% 6.8% 9.8%	11.1% 7.6% 11.1% 6.8% 9.5% 9.4% 11.5% 9.9% 11.4% 10.4% 10.9% 10.7% 11.0% 10.4% 10.2% 12.5% 10.1% 8.7% 11.3% 10.8% 11.8% 9.2%	35.1% 27.1% 33.0% 21.9% 30.8% 30.3% 33.1% 31.6% 32.5% 32.4% 33.2% 33.3% 30.6% 28.5% 30.9% 31.8% 34.4% 32.6% 33.6% 37.3% 35.3% 23.9%	21.0% 24.4% 21.1% 18.3% 23.3% 21.2% 20.7% 21.9% 21.6% 22.0% 20.1% 21.7% 18.0% 19.7% 22.7% 17.7% 22.9% 27.0% 22.4%	5.3% 9.4% 6.1% 8.5% 8.3% 9.1% 7.5% 8.3% 7.4% 6.9% 7.4% 6.2% 6.2% 6.8% 7.4% 5.8%	18.5% 9.5% 34.7% 12.6% 14.6% 10.0% 12.7% 11.5% 11.6% 10.5% 12.6% 13.3% 9.8% 14.9% 9.7% 12.3% 8.1% 8.4% 10.9% 31.7%

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

^{[2] &}quot;Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

^[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

State and Item UNITED STATES Number of returns with deduction Percent of returns	All returns 17,437,760 11%	\$1 under \$10,000 221,950 1%	\$10,000 under \$25,000 624,030 2%	\$25,000 under \$50,000 1,720,370 5%	\$50,000 under \$75,000 2,419,960 11%	\$75,000 under \$100,000 2,340,910 17%	\$100,000 under \$200,000	\$200,000 under \$500,000 3,365,280 49%	· ·	\$1,000,000 or more 419,470 77%
Amount of deduction (millions of dollars) Average per return (dollars) ALABAMA Number of returns with deduction	\$147,034 \$8,432 174,700	·	\$2,624 \$4,205 7,720	\$8,580 \$4,987 21,720	\$14,984 \$6,192 25,670	\$17,420 \$7,441 21,350	\$9,016	\$34,134 \$10,143 31,800	\$11,028	
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) ALASKA	8% \$1,085 \$6,211	2,410 1% \$4 \$1,838	2% \$16	4% \$62 \$2,845	9% \$98 \$3,837	12% \$103 \$4,835	22% \$384	53% \$304 \$9,571	75% \$68	84% \$45
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	25,500 7% \$149 \$5,848	1% \$1	680 1% \$3 \$3,871	2,090 3% \$8 \$3,943	3,480 7% \$15 \$4,336	3,680 10% \$18 \$4,820	15% \$52	5,070 33% \$39 \$7,691	53% \$9	64% \$5
ARIZONA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	336,830 11% \$2,267 \$6,729	\$17	15,270 2% \$46 \$3,028	37,110 5% \$130 \$3,514	47,470 11% \$207 \$4,350	44,110 16% \$237 \$5,380	106,500 27% \$792 \$7,438	62,660 53% \$609 \$9,722	70% \$125	79% \$103
ARKANSAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	85,270 7% \$624	1,110 1% \$3	3,510 1% \$8	9,030 3% \$28	11,460 7% \$49	10,430 10% \$60	27,910 21% \$234	16,690 51% \$168	3,550 72%	
Average per return (dollars) CALIFORNIA Number of returns with deduction	\$7,318 3,205,940	\$2,323 40,700	\$2,402 100,670	\$3,087 270,420	\$4,307 387,500	\$5,742 414,260	\$8,383 1,109,370	\$10,051 668,880	\$10,626 139,730	\$23,028 74,390
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) COLORADO	18% \$29,199 \$9,108	\$4,743	3% \$482 \$4,789	6% \$1,511 \$5,589	16% \$2,654 \$6,848	26% \$3,409 \$8,230	\$9,652	60% \$6,986 \$10,444	\$1,572 \$11,252	\$22,633
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	371,700 13% \$2,807 \$7,551	4,180 1% \$12 \$2,988	10,200 2% \$31 \$3,023	29,410 4% \$108 \$3,657	48,170 12% \$226 \$4,682	47,810 18% \$281 \$5,885	126,530 29% \$1,048 \$8,279	82,000 54% \$815 \$9,940	68% \$162	78% \$124
CONNECTICUT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	267,240 15% \$2,599 \$9,724	1%	8,570 3% \$51 \$5,941	23,020 6% \$157 \$6,817	40,180 16% \$322 \$8,024	39,420 23% \$358 \$9,085	76,930 26% \$769 \$9,990	51,750 45% \$552 \$10,662	67% \$165	9,870 81% \$206 \$20,917
DELAW ARE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	54,320 12% \$407	510 1% \$1	1,510 2% \$4	4,950 4% \$18	8,600 13% \$42	8,650 19% \$55	19,040 27% \$166	8,690 46% \$89	65%	810 79% \$15
Average per return (dollars) DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns	\$7,492 77,640 22%		\$2,864 1,650 3%	\$3,570 5,920 8%	\$4,893 8,940 16%	\$6,369 10,090 28%	\$8,702 25,890 46%	\$10,201 18,220 64%	4,070	\$18,133 2,300 89%
Amount of deduction (millions of dollars) Average per return (dollars) FLORIDA Number of returns with deduction	\$679 \$8,748 887,970	·	\$5 \$3,271 45,040	\$23 \$3,804 126,740	\$48 \$5,374 133,350	\$72 \$7,148 108,260	\$241 \$9,300 231,060	\$191 \$10,477 154,660	\$11,421	\$51 \$22,141 32,240
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) GEORGIA	9% \$6,112 \$6,883	1% \$52 \$3,735	2% \$178 \$3,949	5% \$599 \$4,724	10% \$678 \$5,086	14% \$612 \$5,658	20% \$1,607 \$6,954	41% \$1,365 \$8,826	\$429	73% \$591 \$18,332
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	630,580 14% \$4,818 \$7,640		23,770 2% \$71 \$2,999	79,220 7% \$320 \$4,033	98,200 16% \$528 \$5,379	85,090 23% \$578 \$6,794	196,290 35% \$1,753 \$8,930	108,100 59% \$1,108 \$10,251	77% \$244	86% \$196
HAW All Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	96,140 14% \$753 \$7,828	2% \$4	3,040 3% \$9 \$3,021	8,420 5% \$32 \$3,818	13,570 13% \$70 \$5,171	14,190 21% \$94 \$6,629	37,840 37% \$336 \$8,887	14,500 56% \$150 \$10,367	68% \$24	75% \$32
IDAHO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	69,740 9% \$514	980 1% \$3	2,790 2% \$9	6,610 3% \$25	9,620 8% \$48	9,480 13% \$60	24,610 25% \$209	12,000 50% \$119	2,400 64%	1,260 76% \$17
Average per return (dollars) ILLINOIS Number of returns with deduction Percent of returns	\$7,377 685,630 11%	\$3,179	\$3,087 25,380 2%	\$3,750 67,440 5%	\$4,977 100,640 12%	\$6,285 99,100 17%	\$8,506	\$9,927 129,960 44%	\$10,280 30,990	
Amount of deduction (millions of dollars) Average per return (dollars) INDIANA Number of returns with deduction	\$6,290 \$9,175 191,340	\$46 \$4,857	\$129 \$5,074 7,840	\$398 \$5,895 19,230	\$713 \$7,084 24,630	\$807 \$8,144 24,400	\$1,919 \$9,393 61,670	\$1,347 \$10,361 37,520	\$352 \$11,346	\$581 \$31,776
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	6% \$1,472 \$7,692	1% \$7 \$2,366	1% \$21 \$2,625	2% \$68 \$3,549	5% \$122 \$4,940	8% \$155 \$6,339	16% \$533 \$8,644	42% \$381 \$10,164	63% \$93	74% \$92
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	109,230 7% \$834 \$7,637	1,750 1% \$5 \$2,937	5,510 2% \$17 \$3,067	12,090 3% \$51 \$4,202	17,290 8% \$99 \$5,703	15,620 10% \$114 \$7,269	33,010 15% \$302 \$9,134	18,170 39% \$185 \$10,206	60% \$40	75% \$22
KANSAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	107,850 8% \$881 \$8,173	1,840 1% \$6 \$3,251	4,830 2% \$16 \$3,284	10,270 3% \$44 \$4,271	14,200 7% \$80 \$5,632	13,810 11% \$98 \$7,102	34,650 19% \$314 \$9,057	20,910 44% \$214 \$10,242	65% \$52	2,540 79% \$58 \$22,866
KENTUCKY Number of returns with deduction Percent of returns	125,790 7%	1,600 1%	4,630 1%	12,660 3%	19,550 7%	17,710 10%	40,360 19%	22,280 44%	4,790 63%	2,220 76%
Amount of deduction (millions of dollars) Average per return (dollars) LOUISIANA Number of returns with deduction	\$985 \$7,832 150,590	\$4 \$2,700 1,810	\$13 \$2,819 6,770	\$51 \$4,065 21,050	\$112 \$5,746 22,990	\$129 \$7,278 18,390	43,540	\$226 \$10,128 26,380	\$10,799 6,280	3,370
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MAINE	8% \$982 \$6,522	·	1% \$17 \$2,550	5% \$68 \$3,253	9% \$95 \$4,125	12% \$95 \$5,184	18% \$325 \$7,470	43% \$263 \$9,952	\$68 \$10,846	
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	48,800 7% \$402 \$8,229	870 1% \$4 \$4,578	2,180 2% \$10 \$4,425	5,640 3% \$29 \$5,122	8,660 9% \$57 \$6,637	7,430 12% \$60 \$8,029	13,990 17% \$133 \$9,532	7,630 38% \$80 \$10,521	57% \$18	71%
MARYLAND Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	719,210 24% \$6,171 \$8,580	2% \$23	21,040 4% \$80 \$3,805	72,970 11% \$360 \$4,935	113,080 27% \$758 \$6,700	113,190 39% \$939 \$8,297	252,110 48% \$2,450 \$9,717	116,280 64% \$1,221 \$10,502	75% \$190	84% \$150
MASSACHUSETTS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	511,810 15% \$4,783	2% \$34	16,850 3% \$85	39,770 5% \$238	66,010 13% \$469	66,150 20% \$544	158,160 27% \$1,526	115,870 48% \$1,208	65% \$295	15,640 78% \$385
Average per return (dollars) MICHIGAN Number of returns with deduction Percent of returns	\$9,346 363,450 8%	5,430 1%	\$5,066 15,270 2%	\$5,978 36,920 3%	\$7,105 51,780 8%	50,760 11%	\$9,645 115,480 18%	\$10,422 65,140 40%	14,530 61%	8,140 74%
Amount of deduction (millions of dollars) Average per return (dollars) MINNESOTA Number of returns with deduction	\$3,031 \$8,339 313,330	\$18 \$3,364 3,210	\$56 \$3,666 9,700	\$171 \$4,623 25,480	\$304 \$5,872 46,450	\$363 \$7,154 46,100	\$1,048 \$9,074 101,400	\$675 \$10,362 61,590	\$11,340	\$231 \$28,381 6,420
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MISSISSIPPI	11% \$2,703 \$8,626		2% \$32 \$3,331	4% \$112 \$4,377	11% \$274 \$5,901	16% \$346 \$7,513	22% \$955 \$9,417	47% \$634 \$10,294	\$146	78% \$193 \$30,035
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	93,480 8% \$581 \$6,213	1,150 1% \$3 \$2,443	4,650 1% \$12 \$2,648	15,850 5% \$53 \$3,369	16,290 11% \$71 \$4,378	12,120 13% \$66 \$5,455	26,070 22% \$200 \$7,660	13,260 51% \$129 \$9,710	73% \$31	81% \$16
MISSOURI Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	216,380 8% \$1,695 \$7,834	3,230 1% \$9 \$2,849	8,970 2% \$26 \$2,916	22,140 3% \$83 \$3,735	29,920 8% \$153 \$5,121	29,140 11% \$193 \$6,620	68,890 20% \$611 \$8,869	39,830 45% \$405 \$10,176	67% \$100	80% \$115
MONTANA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	44,750 9% \$336	1%	2,090 2% \$7	5,110 4% \$21	7,430 10% \$41	6,410 13% \$44	13,670 21% \$122	6,930 45% \$70	63%	730 73% \$11
Average per return (dollars) NEBRASKA Number of returns with deduction Percent of returns	\$7,511 68,960 8%	\$3,438 1,020 1%	\$3,250 2,930 2%	\$4,180 7,380 3%	\$5,518 10,420 8%	\$6,939 9,810 11%	\$8,898 21,150 16%	\$10,124 12,000 40%	2,830	1,430 76%
Amount of deduction (millions of dollars) Average per return (dollars) NEVADA Number of returns with deduction	\$536 \$7,777 141,290	\$3 \$2,785 1,860	\$8 \$2,884 5,770	\$30 \$4,008 18,490	\$61 \$5,893 22,820	\$73 \$7,446 19,600	\$194 \$9,196 41,820	\$122 \$10,135 21,860	\$10,412	
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NEW HAMPSHIRE	10% \$863 \$6,107	1% \$6 \$3,293	2% \$20 \$3,458	5% \$78 \$4,205	11% \$103 \$4,495		24% \$266 \$6,350	47% \$177 \$8,109	\$49	75% \$65 \$16,687
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	68,970 10% \$577 \$8,362	1,070 1% \$6 \$5,955	2,600 2% \$15 \$5,929	6,730 4% \$42 \$6,263	10,540 10% \$73 \$6,913	9,640 13% \$75 \$7,732	21,070 17% \$186 \$8,843	13,320 35% \$131 \$9,838	53% \$27	1,440 68% \$21 \$14,640
NEW JERSEY Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	754,640 17% \$7,297 \$9,669	2% \$79	30,390 4% \$216 \$7,103	72,030 8% \$532 \$7,382	104,330 17% \$845 \$8,102	101,980 25% \$920 \$9,018	233,590 31% \$2,327 \$9,961	151,260 48% \$1,617 \$10,692	65% \$376	76% \$384
NEW MEXICO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	67,160 7% \$457	1,110 1% \$3	2,880 1% \$9	7,530 3% \$26	10,000 8% \$46	9,680 13% \$55	22,180 22% \$177	10,980 43% \$109	61%	900 71% \$11
Average per return (dollars) NEW YORK Number of returns with deduction Percent of returns	\$6,808 1,206,760 12%	\$2,905 14,770 1%	\$3,021 40,130 2%	\$3,441 103,130 5%	\$4,569 159,760 12%	\$5,731 169,060 19%	\$7,983 390,350 28%	\$9,901 224,170 46%	58,760	
Amount of deduction (millions of dollars) Average per return (dollars) NORTH CAROLINA Number of returns with deduction	\$13,323 \$11,040 471,420	\$84 \$5,663 6,240	\$233 \$5,794 19,040	\$707 \$6,851 51,620	\$1,269 \$7,946 66,310	\$1,506 \$8,908 59,930	\$3,882 \$9,946 150,120	\$2,447 \$10,917 90,670	\$12,321	\$2,471 \$52,986 8,960
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NORTH DAKOTA	10% \$3,622 \$7,683	1% \$18 \$2,912	2% \$56 \$2,946	4% \$192 \$3,718	11% \$336 \$5,072	15% \$389 \$6,495	26% \$1,330 \$8,862	51% \$936 \$10,327	\$213	80% \$150 \$16,778
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	19,980 5% \$118 \$5,909	1% \$1	940 2% \$2 \$2,040	2,040 2% \$5 \$2,682	2,580 5% \$9 \$3,462	2,360 6% \$10 \$4,219	5,580 9% \$33 \$5,943	4,240 30% \$36 \$8,526	55% \$12	670 69% \$10 \$14,561
OHIO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	373,710 7% \$2,945 \$7,881	4,560 1% \$15 \$3,182	13,640 1% \$46 \$3,377	37,840 3% \$160 \$4,239	59,440 7% \$345 \$5,812	56,180 11% \$401 \$7,138	113,360 16% \$997 \$8,791	64,520 38% \$649 \$10,060	59% \$172	8,420 74% \$160 \$18,976
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	132,440 8% \$902	1,850 1% \$5	5,290 1% \$13	13,740 3% \$44	17,280 7% \$72	16,920 11% \$90	43,660 22% \$338	25,290 51% \$247	5,610 69% \$59	2,800 79% \$35
Average per return (dollars) OREGON Number of returns with deduction Percent of returns	\$6,814 282,810 14%	\$2,477 3,940 2%	\$2,478 \$2,478 10,790 3%	\$3,181 28,680 6%	\$4,175 \$4,080 16%	\$5,338 45,250 23%	\$7,742 93,630 33%	\$9,751 43,110 52%	\$10,504 7,790 67%	\$12,492 3,550 75%
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) PENNSYLVANIA Number of returns with deduction	14% \$2,414 \$8,537 551,100	\$17 \$4,270	3% \$47 \$4,319 20,300	6% \$158 \$5,497 53,780	16% \$321 \$6,977 81,230	23% \$383 \$8,474 77,300	33% \$909 \$9,704 167,590	52% \$445 \$10,325 106,140	\$86 \$10,985	\$49 \$13,802
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	551,100 9% \$4,581 \$8,313	1% \$30	20,300 2% \$87 \$4,294	53,780 4% \$288 \$5,348	81,230 9% \$531 \$6,533	77,300 13% \$593 \$7,668	167,590 19% \$1,531 \$9,135	106,140 41% \$1,079 \$10,163	62% \$263	75% \$181
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	57,190 11% \$496 \$8,678	1% \$3	1,950 2% \$10 \$4,901	5,590 4% \$33 \$5,881	10,220 13% \$72 \$7,085	9,370 19% \$77 \$8,189	17,790 23% \$171 \$9,622	8,800 42% \$92 \$10,432	63% \$21	74% \$17
SOUTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	214,740 9% \$1,602 \$7,462	1% \$7	7,950 2% \$22 \$2 798	23,930 4% \$86 \$3,583	31,260 10% \$154 \$4,923	28,210 15% \$180 \$6,377	70,130 26% \$612 \$8,720	38,800 53% \$397 \$10,223	72% \$88	3,890 82% \$57 \$14.594
Average per return (dollars) SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	\$7,462 21,780 5% \$137	1%	\$2,798 1,160 2% \$3	\$3,583 2,750 3% \$15	\$4,923 3,030 5% \$14	\$6,377 2,570 6% \$13	\$8,720 5,830 10% \$38	\$10,223 4,160 32% \$35	1,220 53%	690 66%
Amount of deduction (millions of dollars) Average per return (dollars) TENNESSEE Number of returns with deduction Percent of returns	\$137 \$6,284 199,920 7%		,	\$15 \$5,284 23,050 3%	\$14 \$4,587 27,910 7%	,	,		\$9,323 10,480	,
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) TEXAS	7% \$1,184 \$5,923	1% \$7 \$2,817	1% \$23 \$2,915	3% \$80 \$3,481	7% \$114 \$4,071	9% \$109 \$4,700	16% \$338 \$5,953	44% \$333 \$7,909	\$97 \$9,228	77% \$83 \$13,868
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,129,800 9% \$8,843 \$7,827	13,010 1% \$59 \$4,511	39,050 1% \$176 \$4,516	123,400 4% \$644 \$5,219	156,440 9% \$954 \$6,097	136,490 13% \$946 \$6,930	337,940 21% \$2,788 \$8,250	235,630 43% \$2,257 \$9,578	62% \$555	73% \$464
UTAH Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	201,160 15% \$1,575 \$7,830	1% \$5	4,500 2% \$15 \$3,317	15,130 5% \$59 \$3,915	25,820 12% \$132 \$5,106	28,530 20% \$182 \$6,374	82,720 42% \$712 \$8,606	33,550 68% \$332 \$9,891	78% \$64	3,380 85% \$75 \$22,111
Average per return (dollars) VERMONT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	\$7,830 23,380 7% \$195		\$3,317 990 2% \$4	\$3,915 2,390 3% \$13	\$5,106 3,970 8% \$26	\$6,374 3,420 11% \$27		\$9,891 4,000 36% \$41	800 56%	\$22,111 430 73% \$6
Average per return (dollars) VIRGINIA Number of returns with deduction	\$8,351 703,230	\$4,044 5,520	\$4,517 18,140	\$5,456 60,220	\$6,672 87,480	\$7,987 90,290	\$9,511 256,040	\$10,369 153,600	\$10,416 21,680	\$14,598 10,260
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) W ASHINGTON Number of returns with deduction	18% \$5,886 \$8,370	\$3,519		7% \$256 \$4,251	16% \$503 \$5,754	24% \$663 \$7,345	39% \$2,395 \$9,355	61% \$1,578 \$10,271	\$237 \$10,945	
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	482,440 13% \$3,730 \$7,732	5,180 1% \$24 \$4,616	14,420 3% \$68 \$4,684	39,250 5% \$211 \$5,385	60,560 11% \$362 \$5,977	60,870 16% \$406 \$6,678	157,430 25% \$1,259 \$7,999	110,460 49% \$1,035 \$9,366	66% \$230	11,410 73% \$135 \$11,874
W EST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	32,860 4% \$249 \$7,568		1,220 1% \$3 \$2,352	2,840 2% \$10 \$3,356	4,180 4% \$20 \$4,788	4,560 6% \$29 \$6,355	11,670 13% \$104 \$8,887	6,130 37% \$63 \$10,256	56% \$14	68% \$5
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	222,070 8% \$1,868	3,330 1% \$13	9,680 2% \$37	23,140 3% \$116	38,230 9% \$253	33,890 11% \$270	65,670 16% \$621	35,060 38% \$360	8,320 58% \$90	4,740 73% \$108
Average per return (dollars) W YOMING Number of returns with deduction Percent of returns	\$8,412 17,410 6%	\$3,841 270 1%	\$3,872 730 2%	\$4,998 1,750 3%	\$6,626 2,340 6%	\$7,974 2,260 7%	\$9,452 5,200 12%	\$10,264 3,160 34%	\$10,845 860 55%	\$22,723 850 76%
Amount of deduction (millions of dollars) Average per return (dollars) OTHER AREAS [1] Number of returns with deduction	\$97 \$5,588 27,360	\$1 \$2,511	\$2 \$2,560 1,490	\$5 \$3,074 2,680	\$8 \$3,577 2,620	\$10 \$4,287 2,450	\$29 \$5,512	\$23 \$7,319 5,520	\$7 \$8,660	\$12 \$14,200
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	27,360 3% \$375	1%	1,490 1% \$11	2,680 2% \$26	2,620 3% \$24	5%	6,510 8% \$60	5,520 14% \$61	22%	37%

[1] Includes, 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.

NOTES:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. New for 2018: the deduction for state and local income, sales, and property taxes was limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately).

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2019, including any returns filed for tax years preceding 2018. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

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

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Pre

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2020; Tax Policy Center analysis.

13-Dec-19	Taxe	es Paid Deducti	on, by State ar	nd Size of Adju	sted Gross Inco	ome, Tax Year 2	2017			
ltem	All returns		\$10,000 under \$25,000	\$25,000 under \$50,000		f adjusted gross in		\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
UNITED STATES Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	46,595,670	711,390	2,292,590	6,596,580	7,758,980	7,038,130	14,989,120	5,823,570	930,020	455,310
	30.6	3.5	7.2	18.3	37.2	52.3	75.3	93.5	93.6	91.9
	624,144	2,862	8,279	27,598	44,213	52,684	171,407	136,409	52,333	128,359
Average per return (dollars) ALABAMA Number of returns with deduction	13,395 547,380	4,024 9,540	3,611 37,860	4,184	5,698	7,486 80,350	11,435 157,560	23,424	56,270 7,730	281,916 3,360
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	26.6	3.4	7.2	20.3	37.6	47.0	69.0	92.3	96.5	95.5
	3,446	16	63	243	341	362	1,088	685	247	401
	6,296	1,669	1,673	2,402	3,387	4,500	6,902	13,955	31,978	119,409
ALASKA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	77,500	900	2,440	8,130	12,850	12,770	29,240	9,780	1,070	320
	22.2	1.8	4.2	10.3	25.4	36.5	51.7	72.3	66.5	51.6
	422	3	9	28	50	56	163	83	18	12
	5,451	3,820	3,557	3,458	3,887	4,367	5,571	8,471	17,064	39,013
ARIZONA Number of returns with deduction Percent of returns	897,020	18,300	54,700	143,030	157,700	136,880	269,390	96,170	14,190	6,650
	29.7	5.2	8.0	18.4	38.4	52.5	73.3	93.2	95.9	95.3
Amount of deduction (millions of dollars) Average per return (dollars) ARKANSAS Number of returns with deduction	7,258	52	144	435	629	707	2,085	1,512	556	1,138
	8,091	2,824	2,630	3,040	3,989	5,167	7,741	15,720	39,192	171,151
	280,290	4,230	15,760	44,090	49,870	42,890	88,390	28,840	4,420	1,810
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	22.7	2.4	5.1	14.2	30.3	43.0	72.3	95.7	96.9	96.3
	2,728	10	35	124	203	241	810	587	218	499
	9,732	2,417	2,233	2,809	4,063	5,614	9,169	20,370	49,284	275,928
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	6,448,500	99,470	286,370	799,620	951,190	943,390	2,123,580	998,970	164,450	81,460
	35.6	4.7	7.7	18.9	39.5	61.0	83.4	98.0	98.3	98.4
	131,878	470	1,206	3,727	5,985	7,821	28,758	30,980	13,210	39,723
Average per return (dollars) COLORADO Number of returns with deduction Percent of returns	20,451	4,720	4,211	4,661	6,292	8,291	13,542	31,012	80,326	487,633
	909,460	13,280	36,580	110,420	146,720	138,080	309,580	127,270	18,810	8,720
	33.5	4.2	7.5	17.0	37.2	53.3	75.9	94.5	96.2	95.0
Amount of deduction (millions of dollars) Average per return (dollars) CONNECTICUT	9,140	36	99	355	628	775	2,688	2,233	793	1,533
	10,049	2,735	2,712	3,211	4,279	5,612	8,683	17,547	42,146	175,753
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	736,010	9,950	29,760	83,080	115,340	110,640	251,110	104,720	19,840	11,570
	41.7	4.3	9.7	22.4	46.9	65.9	87.5	98.7	99.1	99.1
	15,386	63	174	533	948	1,151	3,819	3,132	1,446	4,121
	20,905	6,284	5,861	6,410	8,219	10,404	15,207	29,913	72,861	356,176
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	151,400	1,790	5,980	20,480	26,820	24,450	52,320	16,480	2,120	960
	32.6	3.0	6.5	18.6	40.6	55.0	77.3	96.5	97.7	97.0
	1,495	5	14	64	123	150	508	342	110	179
Average per return (dollars) DISTRICT OF COLUMBIA Number of returns with deduction	9,873	2,558	2,339	3,147	4,577	6,138	9,702	20,762	51,834	186,706
	141,860	1,400	5,680	18,980	19,960	19,160	44,700	25,310	4,410	2,270
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) FLORIDA	40.7	4.3	10.0	24.1	35.3	54.8	85.5	98.1	98.9	98.7
	2,528	5	14	59	101	142	548	696	303	661
	17,818	3,226	2,421	3,086	5,039	7,419	12,257	27,511	68,768	291,004
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	2,500,360	49,390	193,190	497,070	433,080	327,290	631,130	281,500	54,040	33,690
	24.6	3.6	7.6	20.0	34.1	42.6	58.2	80.1	79.7	78.3
	20,105	169	529	1,541	1,739	1,656	4,501	3,718	1,538	4,713
	8,041	3,424	2,738	3,100	4,016	5,061	7,132	13,209	28,465	139,886
GEORGIA Number of returns with deduction Percent of returns	1,532,510	23,010	96,060	280,270	276,150	221,130	434,400	162,740	26,190	12,570
	33.7	3.7	8.7	26.2	47.5	61.2	81.9	96.7	98.1	97.7
Amount of deduction (millions of dollars) Average per return (dollars) HAWAII Number of returns with deduction	15,256	60	223	908	1,336	1,434	4,361	3,348	1,243	2,344
	9,955	2,622	2,321	3,239	4,839	6,485	10,038	20,571	47,447	186,446
	210,700	3,690	9,170	28,120	36,320	35,530	72,410	21,530	2,870	1,050
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	30.4 2,222 10,544	4.2 11 2,926	7,176 7.5 25 2,710	15.9 96 3,421	35.0 178 4,896	53,330 53.3 232 6,535	74.1 738 10,192	93.0 479 22,250	94.4 167 58,059	94.6 296 281,880
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	223,630	4,260	12,300	34,500	41,810	38,470	68,120	19,810	3,020	1,320
	29.3	4.2	7.6	18.0	37.1	53.9	78.7	95.1	95.6	95.7
	2,204	12	35	119	197	238	683	443	175	301
Average per return (dollars) ILLINOIS Number of returns with deduction Percent of returns	9,854	2,879	2,816	3,449	4,702	6,187	10,034	22,362	58,006	228,351
	1,986,280	31,050	93,660	260,310	326,530	302,800	657,130	253,380	41,350	20,070
	32.4	3.7	7.7	18.8	38.2	53.3	76.1	94.9	97.7	97.6
Amount of deduction (millions of dollars) Average per return (dollars) INDIANA	27,074	153	446	1,405	2,226	2,619	8,263	5,910	2,126	3,925
	13,630	4,926	4,766	5,396	6,817	8,651	12,575	23,325	51,412	195,566
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	723,290	11,910	34,270	99,280	124,760	114,580	246,140	75,130	12,100	5,110
	23.1	2.4	5.3	12.9	28.2	39.3	67.0	94.7	97.4	97.0
	6,744	29	88	335	576	703	2,257	1,372	517	868
	9,324	2,432	2,557	3,373	4,617	6,138	9,168	18,261	42,702	169,803
IOWA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	447,900	6,530	23,450	64,400	79,110	71,770	154,460	40,080	5,810	2,300
	30.7	3.6	8.7	17.7	35.4	47.0	77.8	96.5	97.6	96.6
	4,882	21	77	267	452	553	1,815	959	322	415
Average per return (dollars) KANSAS Number of returns with deduction	10,901	3,212	3,280	4,151	5,716	7,702	11,754	23,936	55,434	180,635
	348,760	6,340	18,070	44,770	55,960	52,930	121,690	40,000	6,320	2,680
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) KENTUCKY	26.2	3.4	7.0	13.8	29.3	41.7	70.8	94.4	95.9	95.7
	3,665	20	59	180	294	361	1,229	782	283	456
	10,507	3,225	3,266	4,016	5,253	6,825	10,097	19,558	44,769	170,235
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	510,420	6,700	23,940	80,160	95,120	89,040	162,000	43,970	6,820	2,670
	26.6	2.4	5.5	16.5	35.8	52.9	79.1	96.0	97.6	97.1
	5,318	18	63	309	528	669	1,835	1,021	372	503
	10,419	2,676	2,614	3,855	5,554	7,511	11,329	23,209	54,571	188,486
LOUISIANA Number of returns with deduction Percent of returns	476,340	7,000	30,070	88,950	85,530	65,960	137,380	49,260	8,560	3,650
	24.2	2.6	5.9	19.2	34.2	42.0	61.5	89.9	94.8	93.6
Amount of deduction (millions of dollars) Average per return (dollars) MAINE Number of returns with deduction	3,464	16	59	218	297	311	1,011	769	316	466
	7,272	2,330	1,948	2,456	3,475	4,722	7,359	15,606	36,959	127,645
	180,170	3,270	9,070	27,040	32,470	29,080	58,330	17,560	2,410	940
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	27.3	3.6	6.7	15.8	33.8	47.6	77.5	97.2	98.0	95.9
	2,199	14	39	132	210	240	724	477	158	204
	12,203	4,387	4,248	4,898	6,467	8,260	12,412	27,164	65,439	217,416
MARYLAND Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,388,890	16,000	63,480	203,410	238,240	217,230	456,330	165,680	19,650	8,880
	46.5	4.1	12.4	31.5	56.3	75.2	90.9	99.0	99.1	98.8
	18,837	56	193	841	1,525	1,881	6,200	4,527	1,338	2,276
Average per return (dollars) MASSACHUSETTS Number of returns with deduction Percent of returns	13,563	3,521	3,047	4,135	6,401	8,657	13,587	27,326	68,090	256,275
	1,303,480	20,850	52,840	138,990	189,190	178,730	453,600	215,470	36,070	17,750
	37.7	4.6	9.4	18.5	38.2	55.4	80.7	97.2	98.6	98.1
Amount of deduction (millions of dollars) Average per return (dollars) MICHIGAN	21,767	104	257	747	1,309	1,571	5,865	5,269	1,987	4,658
	16,699	4,987	4,869	5,372	6,918	8,793	12,929	24,452	55,100	262,406
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,300,840	23,420	68,460	182,880	220,250	199,510	433,700	141,470	21,390	9,750
	27.3	3.1	6.7	17.0	34.2	46.4	72.6	95.4	97.7	97.4
	13,527	77	232	758	1,203	1,401	4,455	2,804	968	1,630
	10,399	3,305	3,383	4,147	5,462	7,020	10,271	19,822	45,232	167,197
MINNESOTA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	981,400	11,260	36,170	117,290	164,400	156,460	355,690	115,250	17,460	7,430
	35.4	3.1	7.9	17.9	40.0	55.1	83.2	98.3	98.5	98.5
	13,695	36	116	473	926	1,181	4,229	3,084	1,274	2,375
Average per return (dollars) MISSISSIPPI Number of returns with deduction	13,955 300,110	3,241 4,490	3,206 23,070	4,036 68,310	5,635 57,580	7,547 42,940	11,890 77,230	26,762	72,954 3,440	1,290
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MISSOURI	24.3	2.6	6.6	22.0	38.1	47.4	69.3	92.9	96.9	95.6
	1,979	10	48	187	225	224	612	366	143	164
	6,595	2,325	2,073	2,733	3,907	5,214	7,927	16,803	41,553	127,437
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	748,850	12,810	37,490	107,000	130,450	118,040	247,890	77,810	12,010	5,350
	26.6	3.1	6.3	15.6	33.2	46.9	75.4	96.5	97.8	97.4
	7,848	38	107	378	639	773	2,529	1,633	604	1,146
	10,481	2,954	2,864	3,534	4,901	6,550	10,204	20,987	50,319	214,155
MONTANA Number of returns with deduction Percent of returns	148,860	2,950	8,670	23,330	27,800	25,560	44,900	12,710	2,130	810
	29.4	4.0	8.1	19.1	39.3	54.1	76.6	94.6	95.9	94.2
Amount of deduction (millions of dollars) Average per return (dollars) NEBRASKA Number of returns with deduction	1,477 9,922 254,690	2,960 3,650	26 2,949 11,740	89 3,808 34,000	147 5,285 42,630	175 6,849 40,570	464 10,336 90,590	281 22,084 25,860	114 53,288 3,960	174 214,363 1,690
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	28.1	3.1	6.9	14.8	32.1	45.1	76.2	96.7	97.8	95.5
	3,038	11	37	144	256	322	1,093	636	233	306
	11,929	2,998	3,174	4,249	5,994	7,930	12,070	24,582	58,954	180,839
NEVADA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	371,730	6,380	22,680	72,090	70,670	56,460	100,960	33,570	5,560	3,370
	26.2	3.9	7.2	18.7	35.8	46.9	63.6	81.8	78.9	76.6
	2,580	21	63	227	270	263	642	386	152	557
	6,941	3,265	2,771	3,142	3,818	4,663	6,361	11,497	27,250	165,307
NEW HAMPSHIRE Number of returns with deduction Percent of returns	222,140	3,360	9,500	26,000	35,150	33,360	79,640	30,090	3,640	1,400
	31.4	3.7	8.3	16.0	34.0	46.5	68.7	88.4	84.1	76.1
Amount of deduction (millions of dollars) Average per return (dollars) NEW JERSEY Number of returns with deduction	2,368	19	54	149	232	262	831	497	126	197
	10,662	5,628	5,717	5,742	6,612	7,865	10,430	16,523	34,595	141,006
	1,869,510	33,250	93,550	226,870	278,280	261,140	625,590	284,940	45,040	20,870
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	42.1	5.7	11.7	24.8	46.6	64.2	85.9	98.1	99.1	98.8
	35,824	235	597	1,478	2,301	2,733	9,721	8,756	3,366	6,639
	19,162	7,057	6,381	6,513	8,269	10,465	15,538	30,729	74,724	318,108
NEW MEXICO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	208,830	4,260	11,610	34,600	39,000	32,420	63,040	20,390	2,520	990
	22.6	2.9	5.2	15.1	33.1	44.9	66.7	91.4	93.3	90.8
	1,594	11	30	105	161	176	525	337	98	151
Average per return (dollars) NEW YORK Number of returns with deduction Percent of returns	7,634	2,565	2,574	3,024	4,140	5,439	8,332	16,510	38,748	152,846
	3,418,300	43,190	136,560	426,970	565,270	546,020	1,122,430	443,000	82,010	52,860
	35.3	3.2	6.8	19.8	42.6	64.4	85.7	98.1	98.7	98.8
Amount of deduction (millions of dollars) Average per return (dollars) NORTH CAROLINA	81,369	276	765	2,515	4,414	5,548	17,801	14,902	6,941	28,206
	23,804	6,382	5,601	5,891	7,809	10,161	15,859	33,640	84,640	533,590
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,331,960	22,400	75,430	210,090	228,760	197,770	414,010	151,100	22,780	9,630
	29.1	3.5	7.2	18.4	37.9	52.2	78.1	96.8	97.9	97.5
	13,311	62	201	712	1,097	1,264	4,097	3,097	1,102	1,679
	9,993	2,762	2,667	3,387	4,794	6,393	9,895	20,500	48,382	174,328
NORTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	71,550	990	3,590	9,970	11,580	10,610	23,800	8,760	1,600	660
	19.7	2.4	5.8	11.1	21.4	26.8	42.6	74.0	82.5	85.7
	479	2	7	25	39	45	145	101	44	70
Average per return (dollars) OHIO Number of returns with deduction	6,701 1,475,450	2,226 18,270	62,170	2,556 212,700	3,375 291,300	4,244 245,110	6,111 466,160	11,582 146,640	27,218 23,450	105,838 9,650
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) OKLAHOMA	26.3	2.3	5.3	14.8	34.9	47.6	73.3	94.3	96.1	96.3
	15,865	61	205	850	1,606	1,821	5,258	3,287	1,188	1,589
	10,753	3,336	3,304	3,998	5,512	7,430	11,279	22,416	50,645	164,709
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	385,950	6,360	20,900	57,400	66,940	60,090	122,670	41,640	6,960	2,990
	23.7	2.8	5.8	13.9	29.7	42.1	67.4	92.5	94.3	91.7
	3,189	16	47	167	267	316	1,007	700	265	404
	8,263	2,449	2,263	2,909	3,982	5,265	8,212	16,802	38,108	135,118
OREGON Number of returns with deduction Percent of returns	721,390	13,160	38,610	96,010	126,410	127,470	233,290	72,210	10,180	4,070
	37.2	5.5	10.1	20.5	45.4	68.2	88.1	97.7	97.2	96.7
Amount of deduction (millions of dollars) Average per return (dollars) PENNSYLVANIA Number of returns with deduction	9,840	53	153	476	856	1,122	3,195	2,126	725	1,134
	13,640	4,034	3,954	4,957	6,770	8,803	13,697	29,439	71,236	278,566
	1,813,850	26,360	79,180	236,740	302,220	282,940	613,610	222,770	35,000	15,040
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,813,850 29.1 21,487 11,846	26,360 2.8 108 4,101	79,180 6.7 325 4,107	236,740 16.3 1,153 4,871	302,220 34.3 1,885 6,239	282,940 48.5 2,235 7,900	613,610 73.8 6,971 11,360	222,770 95.1 4,720 21,190	35,000 97.5 1,590 45,420	15,040 96.7 2,499 166,167
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	178,630 33.3 2,330	2,680 3.6 13	7,920 7.4 37	23,200 18.2 128 5 5 3 2	32,380 42.2 226 6.983	29,030 60.3 254 8 762	61,080 82.9 773	18,530 97.7 469 25.286	2,700 98.9 160 59.270	1,120 97.4 270 241 218
Average per return (dollars) SOUTH CAROLINA Number of returns with deduction Percent of returns	13,045	4,704	4,667	5,532	6,983	8,762	12,657	25,286	59,270	241,218
	626,730	9,280	32,750	101,280	112,400	98,300	197,220	62,090	9,310	4,100
	28.0	2.9	6.2	18.0	38.7	53.7	78.6	95.9	97.1	96.5
Amount of deduction (millions of dollars) Average per return (dollars) SOUTH DAKOTA	5,877	22	80	332	531	627	1,957	1,274	434	620
	9,377	2,410	2,442	3,277	4,723	6,376	9,925	20,514	46,625	151,199
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	75,400	1,270	4,280	11,880	13,190	11,450	22,930	8,190	1,550	670
	18.0	2.2	5.6	11.1	21.6	26.8	45.1	72.4	72.1	71.3
	514	3	12	41	53	56	157	93	34	64
	6,813	2,580	2,805	3,416	3,981	4,931	6,863	11,310	22,154	96,263
TENNESSEE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	601,210	9,540	34,850	99,230	107,190	87,490	175,570	70,830	11,450	5,060
	19.8	2.2	4.9	12.9	26.1	34.8	54.7	81.5	80.1	74.4
	3,605	25	90	292	379	375	1,029	712	224	479
Average per return (dollars) TEXAS Number of returns with deduction	5,997	2,625	2,574	2,947	3,533	4,290	5,863	10,046	19,543	94,759
	3,108,900	44,860	154,110	483,420	521,920	434,060	946,620	423,370	67,450	33,090
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	24.8 27,484 8,840	2.7 191 4,268	5.4 559 3,625	16.1 1,949 4,032	31.8 2,699 5,171	434,000 43.0 2,805 6,463	61.9 8,487 8,966	423,370 84.0 6,234 14,724	81.7 1,862 27,610	75.3 2,697 81,505
UTAH Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	479,590	5,050	17,680	65,270	94,800	91,360	154,150	41,460	6,650	3,200
	36.2	2.9	7.1	20.6	47.0	67.3	86.0	96.9	97.4	96.4
	4,406	15	48	222	439	550	1,400	780	293	658
	9,187	3,062	2,737	3,398	4,627	6,025	9,081	18,803	44,128	205,775
VERMONT Number of returns with deduction Percent of returns	91,070	1,660	4,210	12,040	15,800	14,140	31,670	9,740	1,280	530
	27.7	3.4	7.0	14.5	33.6	46.4	76.6	97.1	97.0	96.4
Amount of deduction (millions of dollars) Average per return (dollars) VIRGINIA	1,181	6	18	58	101	119	406	270	88	115
	12,971	3,911	4,163	4,844	6,407	8,413	12,825	27,728	68,429	216,840
Number of returns with deduction	1,502,930	16,330	61,830	197,440	229,850	217,560	521,650	221,160	26,060	11,070
Percent of returns	37.9	3.4	8.4	22.5	42.5	58.1	82.1	97.5	98.6	97.9
Amount of deduction (millions of dollars)	18,030	53	175	718	1,229	1,565	5,877	4,863	1,333	2,218
Average per return (dollars)	11,997	3,268	2,825	3,636	5,345	7,194	11,266	21,989	51,144	200,329
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,110,800	15,240	45,350	128,730	174,030	171,160	382,670	161,820	22,980	8,840
	31.1	4.0	7.6	15.4	32.9	47.0	65.3	83.5	80.9	70.6
	9,322	62	185	580	910	1,056	3,136	2,092	544	757
Average per return (dollars) WEST VIRGINIA Number of returns with deduction	8,392	4,085	4,068	4,504	5,232	6,168	8,196	12,931	23,653	85,581
	133,160	1,680	5,580	15,960	22,120	22,260	49,110	13,800	2,000	650
Percent of returns	17.4	1.4	3.1	8.7	20.6	31.6	61.4	94.1	97.1	94.2
Amount of deduction (millions of dollars)	1,282	5	14	50	99	138	479	288	100	108
Average per return (dollars)	9,627	3,057	2,487	3,150	4,492	6,212	9,748	20,851	50,218	166,249
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	910,010	14,470	42,710	123,830	161,800	153,300	314,430	81,340	12,560	5,580
	31.7	3.6	8.1	17.8	38.0	52.3	81.9	97.4	97.8	96.5
	11,047	57	166	604	1,056	1,301	3,900	2,021	733	1,209
	12,139	3,937	3,893	4,876	6,525	8,488	12,403	24,851	58,351	216,599
WYOMING Number of returns with deduction Percent of returns	59,550	1,000	3,030	7,900	10,820	10,240	19,310	5,660	940	660
	21.9	2.9	6.1	13.0	26.5	34.3	47.8	71.6	71.2	74.2
Amount of deduction (millions of dollars) Average per return (dollars) OTHER AREAS [1] Number of returns with deduction	424	2,317	8	22	35	39	101	58	24	134
	7,119	2,317	2,632	2,739	3,207	3,815	5,242	10,299	25,867	203,648
	70,120	2,920	4,240	8,000	8,520	8,170	18,580	12,880	3,730	3,090
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	8.9 1,154 16,455	1.8 18 6,032	3.5 25 5,784	5.7 50 6,312	11.2 59 6,899	17.2 59 7,262	26.4 178 9,606	12,880 37.8 217 16,866	3,730 38.8 130 34,758	3,090 47.2 418 135,195
[1] Includes, for example, returns filed from Army I	Post Office and Fleet	: Post Office addre	esses by members	s of the armed for	ces stationed ove	rseas; returns filec	d			

[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 2018, including any returns filed for tax years preceding 2017. Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a

foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

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, October 2019; Tax Policy Center analysis.

29-Mar-19

29-Mar-19	Taxe	s Paid Deduct	ion, by State aı	nd Size of Adjus	sted Gross Inco	me, Tax Year 2	2016			
ltem	All returns	\$1 under \$10,000	\$10,000 under \$25,000		Size of	adjusted gross in	ncome	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
UNITED STATES Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	45,121,250	754,280	2,361,750	6,668,660	7,703,920	6,969,100	14,202,290	5,253,610	817,860	389,780
	30.1	3.6	7.3	18.7	38.1	53.5	76.0	93.7	93.6	91.7
	565,919	2,926	8,329	27,299	43,141	51,311	159,685	121,859	45,519	105,848
	12,542	3,879	3,527	4,094	5,600	7,363	11,244	23,195	55,656	271,559
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	536,030	10,520	38,030	101,430	99,200	80,560	150,980	45,020	7,230	3,070
	26.2	3.7	7.2	20.5	37.7	48.2	69.8	92.7	96.5	94.8
	3,267	17	62	241	335	364	1,043	631	226	347
Average per return (dollars) ALASKA Number of returns with deduction	6,094	1,618	1,642	2,380	3,372	4,523	6,905	14,014	31,253	113,141
	76,920	940	2,500	8,380	12,990	13,040	28,370	9,370	970	350
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) ARIZONA	22.1	1.9	4.2	10.6	25.6	37.1	51.5	73.0	65.1	53.0
	394	3	8	27	47	54	150	77	15	12
	5,125	3,409	3,039	3,275	3,651	4,173	5,285	8,226	15,574	34,309
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	861,090	19,720	56,530	143,570	154,590	133,700	249,460	85,360	12,610	5,550
	29.2	5.3	8.3	19.1	39.4	53.5	73.7	93.7	95.8	95.2
	6,575	55	149	433	613	689	1,926	1,359	488	863
	7,635	2,801	2,630	3,016	3,963	5,153	7,719	15,922	38,736	155,503
ARKANSAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	276,030	4,570	16,510	45,580	49,760	43,440	83,960	26,520	4,020	1,690
	22.6	2.5	5.3	15.0	31.0	44.9	73.6	96.3	97.3	96.0
	2,521	10	37	126	203	246	778	546	196	378
	9,132	2,288	2,219	2,763	4,088	5,673	9,261	20,604	48,770	223,524
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	6,252,080	105,040	296,900	809,080	951,580	935,150	2,033,130	908,110	143,110	69,970
	35.1	4.8	7.8	19.4	40.9	62.5	83.9	98.2	98.1	98.1
	117,354	477	1,201	3,649	5,841	7,585	26,903	27,562	11,295	32,842
Average per return (dollars) COLORADO Number of returns with deduction	18,770	4,538	4,045	4,510	6,139	8,111	13,232	30,351	78,926	469,369
	880,800	14,280	38,740	114,730	147,200	136,390	293,250	112,810	16,180	7,220
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) CONNECTICUT	33.3	4.4	7.9	18.0	38.8	54.8	76.8	94.9	95.9	94.3
	8,220	38	102	360	623	757	2,528	1,963	657	1,191
	9,332	2,644	2,644	3,141	4,234	5,550	8,621	17,402	40,580	164,955
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	728,440	10,370	31,620	85,190	116,500	111,040	245,730	98,390	18,730	10,880
	41.5	4.3	10.2	23.1	48.0	66.9	88.2	98.8	99.0	99.0
	14,251	63	181	535	938	1,133	3,652	2,915	1,338	3,495
	19,563	6,079	5,728	6,283	8,049	10,203	14,863	29,627	71,448	321,229
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	147,410	1,770	6,140	20,860	26,840	24,360	49,620	15,080	1,910	830
	32.3	2.9	6.6	19.2	41.9	56.6	78.5	96.8	97.4	97.6
	1,391	5	14	64	120	149	481	314	101	143
	9,434	2,697	2,287	3,070	4,467	6,101	9,688	20,814	53,139	172,474
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	137,480	1,470	6,050	19,230	20,190	19,310	42,370	23,010	3,810	2,040
	40.1	4.3	10.3	24.5	36.6	57.2	86.2	98.2	99.0	98.6
	2,280	4	14	59	102	142	512	621	259	568
Average per return (dollars) FLORIDA Number of returns with deduction Percent of returns	16,582	2,938	2,256	3,043	5,032	7,330	12,085	26,997	67,943	278,412
	2,230,640	46,930	180,640	458,380	399,200	301,310	555,530	227,350	39,700	21,590
	23.1	3.4	7.2	19.2	33.5	42.0	57.7	80.0	78.8	76.0
Amount of deduction (millions of dollars) Average per return (dollars) GEORGIA Number of returns with deduction	16,101 7,218	154 3,287 23,720	476 2,637 98,580	1,366 2,981 280,550	1,544 3,868 270,570	1,479 4,909 215,880	3,883 6,991 408,580	3,002 13,202 143,760	1,166 29,365 21,840	3,030 140,359 9,750
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	33.2 13,561 9,205	3.7 59 2,503	96,360 8.9 222 2,247	260,550 26.8 898 3,202	48.5 1,298 4,799	62.7 1,395 6,463	406,360 82.8 4,101 10,037	97.0 2,964 20,615	98.0 1,031 47,190	9,730 97.0 1,593 163,426
HAWAII Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	204,650	3,710	9,170	28,740	36,140	35,440	68,850	19,190	2,440	960
	29.9	4.2	7.3	16.3	35.8	54.3	75.0	93.5	94.2	95.0
	2,072	10	24	96	173	231	698	435	149	255
	10,124	2,738	2,636	3,351	4,797	6,513	10,132	22,687	60,950	266,047
IDAHO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	213,240	4,450	12,610	34,950	41,310	37,860	61,870	16,450	2,590	1,150
	28.8	4.3	7.8	18.8	38.3	56.1	79.3	95.5	94.9	94.3
	1,967	12	34	117	189	233	613	360	138	271
Average per return (dollars) ILLINOIS Number of returns with deduction Percent of returns	9,225	2,672	2,667	3,347	4,583	6,149	9,911	21,855	53,471	235,926
	1,921,960	33,660	97,270	260,950	320,620	296,040	622,950	233,680	38,200	18,590
	31.5	3.9	7.8	18.9	38.2	53.1	75.3	94.5	97.5	96.9
Amount of deduction (millions of dollars) Average per return (dollars) INDIANA Number of returns with deduction	23,567	161	456	1,357	2,074	2,397	7,190	4,946	1,746	3,240
	12,262	4,770	4,686	5,201	6,469	8,098	11,541	21,168	45,718	174,264
	715,660	13,080	36,660	104,200	126,970	116,550	233,970	68,620	10,910	4,710
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	23.1	2.6	5.6	13.7	29.4	41.3	68.4	95.0	97.0	96.7
	6,380	31	94	346	585	711	2,134	1,246	458	775
	8,914	2,385	2,555	3,321	4,604	6,104	9,122	18,160	41,963	164,454
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	436,150	7,020	24,270	65,760	77,250	72,190	145,230	37,110	5,300	2,030
	30.1	3.7	8.8	18.1	35.2	47.9	77.8	96.2	96.9	96.7
	4,457	21	76	266	432	545	1,662	858	275	320
	10,218	3,059	3,130	4,052	5,595	7,549	11,447	23,127	51,940	157,406
KANSAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	341,750	7,230	19,120	46,350	56,390	53,330	114,230	37,040	5,740	2,320
	25.8	3.7	7.2	14.4	30.0	43.0	70.2	93.4	92.1	88.9
	3,271	22	62	177	288	353	1,105	669	227	367
Average per return (dollars) KENTUCKY Number of returns with deduction Percent of returns	9,571	3,074	3,228	3,829	5,108	6,612	9,672	18,071	39,608	158,253
	503,070	7,340	25,080	82,160	95,420	89,430	154,320	40,690	6,170	2,460
	26.4	2.5	5.7	17.1	36.7	54.5	80.0	96.4	97.9	96.5
Amount of deduction (millions of dollars) Average per return (dollars) LOUISIANA Number of returns with deduction	5,090	19	66	313	528	667	1,745	946	334	470
	10,117	2,624	2,625	3,813	5,531	7,463	11,309	23,259	54,205	191,033
	481,840	7,750	32,770	93,060	86,850	67,120	134,730	47,630	8,340	3,580
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MAINE	24.5	2.8	6.3	20.0	35.3	43.4	62.6	90.2	94.8	93.5
	3,232	17	59	215	291	306	966	725	290	363
	6,707	2,131	1,813	2,315	3,347	4,552	7,167	15,225	34,766	101,502
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	178,840	3,530	9,840	27,980	33,250	29,820	55,630	15,770	2,110	910
	27.5	3.8	7.1	16.7	35.2	50.4	79.1	97.4	97.2	96.8
	2,053	16	41	135	214	244	685	414	133	171
	11,482	4,488	4,217	4,807	6,423	8,198	12,309	26,267	63,067	188,433
MARYLAND Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,365,260	17,220	67,090	208,500	238,460	216,910	439,580	151,450	18,000	8,070
	46.3	4.3	12.9	32.4	57.4	76.2	91.2	99.1	99.1	98.8
	17,869	59	201	857	1,521	1,875	5,972	4,165	1,228	1,992
Average per return (dollars) MASSACHUSETTS Number of returns with deduction Percent of returns	13,089	3,417	2,991	4,110	6,380	8,642	13,586	27,499	68,212	246,836
	1,271,120	22,200	55,130	140,690	189,330	178,970	440,400	196,750	31,840	15,810
	37.3	4.8	9.6	18.9	39.3	56.8	81.7	97.3	98.5	97.8
Amount of deduction (millions of dollars) Average per return (dollars) MICHIGAN Number of returns with deduction	19,871	111	267	757	1,303	1,559	5,599	4,772	1,722	3,781
	15,632	4,980	4,838	5,383	6,881	8,711	12,713	24,257	54,074	239,142
	1,275,400	24,420	70,910	186,540	220,200	200,880	415,480	128,660	19,430	8,890
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MINNESOTA	27.0	3.1	6.9	17.5	35.0	48.0	73.7	95.7	97.6	96.7
	12,827	78	238	761	1,188	1,394	4,218	2,539	868	1,543
	10,057	3,210	3,356	4,078	5,397	6,938	10,152	19,731	44,658	173,608
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	967,350	12,600	39,290	123,390	165,990	158,680	339,760	105,110	15,690	6,840
	35.3	3.4	8.3	19.1	41.4	56.9	84.1	98.2	98.3	98.1
	12,674	42	124	496	935	1,189	3,973	2,786	1,093	2,037
	13,102	3,310	3,158	4,018	5,633	7,493	11,693	26,507	69,640	297,788
MISSISSIPPI Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	294,510	4,790	23,500	67,740	56,790	42,610	73,900	20,610	3,280	1,290
	23.9	2.7	6.6	21.9	38.3	48.2	69.9	92.8	95.9	96.3
	1,889	11	47	181	219	219	580	341	130	161
	6,415	2,238	2,010	2,671	3,865	5,139	7,848	16,533	39,752	124,662
MISSOURI Number of returns with deduction Percent of returns	738,440	13,850	39,510	110,240	130,580	119,720	237,180	71,260	11,010	5,090
	26.5	3.3	6.5	16.3	34.0	48.7	76.6	96.7	97.8	97.1
Amount of deduction (millions of dollars) Average per return (dollars) MONTANA Number of returns with deduction	7,446	38	110	381	631	776	2,401	1,508	545	1,057
	10,083	2,717	2,788	3,455	4,834	6,478	10,122	21,161	49,494	207,629
	144,270	3,370	8,940	23,800	27,760	24,990	41,140	11,710	1,850	710
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NEBRASKA	28.8	4.4	8.2	19.7	39.9	54.9	76.9	94.7	95.4	94.7
	1,351	10	25	88	144	169	422	255	95	142
	9,364	2,836	2,850	3,679	5,181	6,777	10,258	21,801	51,519	200,634
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	251,030	4,090	12,360	34,780	43,320	41,250	86,350	23,630	3,690	1,550
	27.9	3.4	7.0	15.3	33.2	46.6	77.3	96.3	96.3	93.9
	2,790	12	38	145	253	316	1,000	555	204	266
	11,114	2,981	3,091	4,177	5,833	7,650	11,583	23,496	55,326	171,901
NEVADA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	352,960	6,560	23,010	72,190	69,110	53,780	91,540	29,250	4,720	2,790
	25.6	4.0	7.2	19.2	36.4	47.3	63.1	82.0	77.6	74.0
	2,195	19	59	208	246	236	558	328	119	421
	6,219	2,932	2,556	2,880	3,563	4,388	6,101	11,212	25,315	150,938
NEW HAMPSHIRE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	219,040	3,660	10,160	27,210	35,780	34,040	76,670	27,110	3,210	1,220
	31.4	3.9	8.6	16.9	35.3	48.3	69.7	88.7	84.3	76.7
	2,242	21	56	154	235	263	787	442	108	177
Average per return (dollars) NEW JERSEY Number of returns with deduction Percent of returns	10,236	5,613	5,541	5,654	6,562	7,733	10,261	16,287	33,734	145,030
	1,828,410	35,780	95,930	228,160	278,200	259,870	604,200	265,610	41,850	18,810
	41.7	6.0	11.9	25.2	47.3	65.2	86.2	98.3	99.0	98.6
Amount of deduction (millions of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	33,080	246	606	1,474	2,260	2,658	9,065	7,960	3,022	5,789
	18,092	6,883	6,318	6,460	8,123	10,229	15,003	29,967	72,218	307,736
	205,800	4,440	12,270	35,680	39,210	32,200	60,250	18,620	2,250	900
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NEW YORK	22.7	3.1	5.4	15.7	34.4	46.3	67.6	92.5	94.1	90.9
	1,493	12	31	106	160	174	502	313	86	109
	7,253	2,603	2,542	2,969	4,080	5,415	8,325	16,816	38,249	121,097
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	3,339,880	47,120	144,250	439,970	569,220	540,630	1,069,440	405,670	75,740	47,860
	34.8	3.3	7.1	20.7	43.9	65.5	86.3	98.2	98.7	98.5
	72,740	286	787	2,537	4,361	5,405	16,563	13,497	6,344	22,960
	21,779	6,060	5,458	5,766	7,662	9,998	15,488	33,272	83,763	479,726
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,329,840	25,130	80,190	220,240	234,380	203,940	399,360	137,750	20,470	8,390
	29.5	3.9	7.6	19.6	40.0	55.2	80.2	97.3	97.9	96.9
	13,006	69	216	765	1,156	1,344	4,072	2,913	1,012	1,459
Average per return (dollars) NORTH DAKOTA Number of returns with deduction Percent of returns	9,780	2,757	2,690	3,474	4,933	6,591	10,196	21,149	49,444	173,840
	68,370	1,080	3,650	10,010	11,510	10,340	21,590	8,010	1,560	620
	19.0	2.5	5.8	11.1	21.5	26.3	41.3	73.1	84.8	88.6
Amount of deduction (millions of dollars) Average per return (dollars) OHIO Number of returns with deduction	425 6,211 1,459,090	1,935 19,890	7 1,788 66,650	23 2,262 223,880	35 3,073 293,050	41 3,944 246,210	124 5,751 444,420	90 11,197 134,400	41 26,104 21,450	63 101,074 9,130
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) OKLAHOMA	26.2	2.5	5.6	15.6	36.0	49.2	74.6	95.0	96.4	95.5
	14,956	66	213	877	1,591	1,801	4,899	2,975	1,066	1,469
	10,250	3,297	3,189	3,916	5,429	7,316	11,023	22,137	49,713	160,901
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	382,820	7,090	22,210	60,360	68,210	61,080	117,230	37,930	6,160	2,550
	23.7	3.1	6.0	14.6	30.9	44.0	68.9	93.6	95.7	92.4
	3,009	17	50	170	270	322	964	652	241	322
	7,859	2,418	2,258	2,809	3,965	5,270	8,224	17,192	39,164	126,333
OREGON Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	696,010	13,960	39,460	97,690	125,770	124,090	217,930	64,470	8,980	3,650
	36.7	5.6	10.1	21.3	46.7	69.1	88.2	97.5	97.4	96.3
	8,946	53	150	473	835	1,074	2,936	1,865	609	952
Average per return (dollars) PENNSYLVANIA Number of returns with deduction Percent of returns	12,853 1,794,120 29.0	3,831 29,270 3.0	3,796 84,730 7.0	4,838 247,300 17.1	6,638 308,000 35.5	8,653 286,320 50.2	13,472 589,400 75.3	28,925 204,150 95.8	31,570 97.7	260,796 13,380 96.5
Amount of deduction (millions of dollars) Average per return (dollars) RHODE ISLAND Number of returns with deduction	20,500	117	349	1,199	1,920	2,256	6,694	4,376	1,442	2,148
	11,426	4,010	4,116	4,847	6,233	7,880	11,358	21,433	45,678	160,502
	175,210	2,830	8,390	24,050	32,310	29,090	58,140	17,010	2,400	990
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) SOUTH CAROLINA	33.1	3.7	7.6	19.2	43.6	61.9	83.7	97.8	98.8	97.1
	2,185	14	40	131	226	254	731	428	143	219
	12,473	4,839	4,721	5,428	7,009	8,721	12,572	25,190	59,622	221,008
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	615,300	10,080	34,060	103,850	112,400	99,110	187,580	56,020	8,510	3,720
	27.9	3.1	6.3	18.9	40.1	56.0	80.1	96.3	97.4	95.9
	5,560	25	82	337	531	637	1,875	1,161	395	516
	9,037	2,517	2,410	3,244	4,728	6,428	9,997	20,731	46,366	138,736
SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	73,250 17.6 474	1,340 2.2 3	4,470 5.6 12 2,794	12,240 11.5 42 3,461	13,160 22.0 51	11,180 26.9 54	21,340 45.6 142	7,570 70.2 82	1,380 70.4 28	580 63.0 58 100,791
Average per return (dollars) TENNESSEE Number of returns with deduction Percent of returns	592,890 19.8	2,483 10,540 2.4	36,270 5.1	102,410 13.5	3,838 107,940 27.2	4,831 87,920 36.4	6,648 167,900 56.3	10,893 65,010 82.5	20,571 10,440 80.3	4,460 72.4
Amount of deduction (millions of dollars) Average per return (dollars) TEXAS Number of returns with deduction	3,427	27	92	295	380	380	998	671	205	379
	5,780	2,580	2,547	2,884	3,518	4,324	5,946	10,314	19,589	84,904
	2,837,500	43,220	147,800	462,110	487,540	404,770	853,160	363,050	53,180	22,690
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) UTAH	23.4	2.6	5.2	15.6	31.3	42.3	60.7	83.2	79.7	71.3
	22,728	168	503	1,751	2,379	2,478	7,307	5,134	1,365	1,644
	8,010	3,891	3,402	3,789	4,879	6,121	8,564	14,140	25,675	72,449
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	463,470	5,380	18,130	66,770	95,360	90,030	142,350	36,760	5,850	2,840
	36.0	3.1	7.2	21.5	48.9	69.3	86.5	96.9	96.9	95.6
	3,953	16	49	221	432	536	1,280	678	244	497
	8,530	2,896	2,718	3,315	4,530	5,954	8,992	18,433	41,769	175,103
VERMONT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	90,430	1,820	4,410	12,750	16,120	14,570	30,270	8,810	1,180	500
	27.8	3.6	7.2	15.4	35.0	48.3	78.1	97.3	97.5	96.2
	1,138	8	19	62	104	123	386	243	79	116
	12,579	4,295	4,230	4,871	6,427	8,410	12,744	27,529	66,930	231,058
VIRGINIA Number of returns with deduction Percent of returns	1,474,270	17,220	63,570	201,860	231,840	219,220	505,940	201,700	23,140	9,770
	37.7	3.5	8.5	23.2	43.7	59.6	83.0	97.7	98.5	97.6
Amount of deduction (millions of dollars) Average per return (dollars) WASHINGTON Number of returns with deduction	16,967	54	177	727	1,238	1,569	5,701	4,450	1,188	1,864
	11,509	3,141	2,777	3,604	5,340	7,158	11,268	22,061	51,323	190,741
	1,062,600	16,280	47,530	130,700	174,050	168,670	357,350	141,330	19,230	7,470
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) WEST VIRGINIA	30.5 8,313 7,824	4.1 62 3,832	7.8 182 3,839	15.9 557 4,259	33.9 855 4,913	47.9 989 5,861	65.4 2,814 7,874	84.2 1,790 12,665	81.4 454 23,614	7,476 70.5 610 81,689
WEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	132,380	1,810	5,780	17,390	23,160	22,820	46,540	12,540	1,810	530
	17.3	1.5	3.1	9.5	21.6	33.7	63.3	95.0	96.8	96.4
	1,224	5	14	54	104	142	457	265	92	92
	9,247	2,503	2,410	3,092	4,481	6,221	9,822	21,166	50,630	173,440
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	895,720	15,930	45,590	128,660	162,560	154,820	297,500	73,670	11,750	5,250
	31.5	3.8	8.4	18.7	38.9	54.1	82.9	97.6	97.6	96.2
	10,604	60	177	619	1,052	1,305	3,653	1,824	685	1,227
Average per return (dollars) WYOMING Number of returns with deduction Percent of returns Amount of doduction (millions of dollars)	11,838	3,784	3,893	4,815	6,474	8,429	12,279	24,755	58,315	233,769
	59,070	1,090	3,210	8,380	11,220	10,490	18,160	5,090	860	590
	21.9	3.0	6.4	13.7	27.8	35.8	48.1	72.1	69.4	76.6
Amount of deduction (millions of dollars) Average per return (dollars)	373	3	8	21	34	38	92	49	23	105
	6,318	2,516	2,426	2,540	2,988	3,643	5,082	9,715	26,278	178,527
OTHER AREAS [1] Number of returns with deduction	68,170	3,130	4,280	8,000	8,610	7,960	17,520	11,970	3,500	3,220

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

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.

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

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.

taxpayer resided.
For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.
SOURCE: IRS, Statistics of Income Division, Historical Table 2, August 2018; Tax Policy Center analysis.

18-Oct-17	Tax	es Paid Deduct	ion, by State a	nd Size of Adjı	usted Gross Inco	ome, Tax Year	2015			
Item UNITED STATES	All returns	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	Size o \$50,000 under \$75,000	f adjusted gross i \$75,000 under \$100,000		\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	44,318,460	734,250	2,327,180	6,563,670	7,603,690	6,903,290	13,915,460	5,065,480	805,020	400,420
	29.6	3.4	7.1	18.7	38.1	53.4	75.9	93.5	93.1	91.3
	552,708,163	2,742,306	7,973,551	26,377,106	41,818,805	50,018,752	154,484,401	115,726,717	43,921,403	109,645,122
	12,471	3,735	3,426	4,019	5,500	7,246	11,102	22,846	54,559	273,825
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	529,750	10,280	37,840	101,190	98,390	80,600	147,940	43,520	6,980	3,000
	25.8	3.5	7.0	20.4	37.7	48.4	70.0	92.7	95.5	94.3
	3,135,432	15,280	59,929	234,889	326,440	357,651	1,006,057	601,914	215,704	317,568
	5,919	1,486	1,584	2,321	3,318	4,437	6,800	13,831	30,903	105,856
ALASKA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	77,610	810	2,320	7,860	12,570	13,160	29,450	10,010	1,080	370
	21.4	1.5	3.8	9.7	24.0	35.5	50.1	71.9	63.5	52.1
	382,769	2,391	7,187	24,785	43,978	51,761	148,027	76,648	15,830	12,162
	4,932	2,952	3,098	3,153	3,499	3,933	5,026	7,657	14,657	32,870
ARIZONA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	824,830	19,060	54,700	138,900	148,450	128,300	237,740	80,290	11,780	5,600
	28.4	5.0	7.9	19.0	39.0	52.9	73.4	93.6	96.0	95.4
	6,106,764	49,508	134,553	403,425	569,228	641,429	1,783,400	1,232,563	448,322	844,336
Average per return (dollars) ARKANSAS Number of returns with deduction Percent of returns	7,404	2,597	2,460	2,904	3,834	4,999	7,501	15,351	38,058	150,774
	273,660	4,500	16,110	45,500	50,110	42,870	83,160	25,790	3,960	1,670
	22.3	2.4	5.0	15.0	31.3	44.7	73.7	96.1	97.3	96.5
Amount of deduction (thousands of dollars) Average per return (dollars) CALIFORNIA Number of returns with deduction	2,494,708	10,004	34,005	124,258	201,239	238,955	762,839	528,810	196,692	397,906
	9,116	2,223	2,111	2,731	4,016	5,574	9,173	20,504	49,670	238,267
	6,105,390	103,490	298,410	802,370	945,800	920,760	1,970,170	856,270	137,060	71,060
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) COLORADO Number of returns with deduction	34.4	4.5	7.6	19.7	41.7	62.9	84.0	98.0	97.8	98.1
	112,570,703	438,461	1,147,238	3,509,576	5,644,988	7,302,127	25,586,906	25,510,887	10,565,046	32,865,474
	18,438	4,237	3,845	4,374	5,968	7,931	12,987	29,793	77,083	462,503
	850,520	13,660	37,390	111,520	142,380	132,320	282,730	107,650	15,640	7,230
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) CONNECTICUT	32.5	4.1	7.5	17.9	38.5	54.1	76.4	94.6	95.9	94.5
	7,669,463	33,357	90,101	326,912	569,759	699,603	2,341,620	1,818,130	624,625	1,165,356
	9,017	2,442	2,410	2,931	4,002	5,287	8,282	16,889	39,938	161,183
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	726,560	10,220	31,580	84,890	116,360	111,380	245,610	96,460	18,700	11,380
	41.3	4.1	10.1	23.2	48.3	67.0	88.3	98.8	99.0	99.0
	14,287,651	60,382	175,874	525,902	926,599	1,123,271	3,630,498	2,813,098	1,287,711	3,744,316
	19,665	5,908	5,569	6,195	7,963	10,085	14,782	29,163	68,862	329,026
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	143,160	1,720	5,940	20,530	26,410	23,930	47,940	14,070	1,820	800
	31.6	2.8	6.3	19.1	41.6	56.5	78.3	96.4	97.3	97.6
	1,316,323	3,660	13,071	60,825	113,883	140,497	451,147	287,146	93,656	152,438
	9,195	2,128	2,201	2,963	4,312	5,871	9,411	20,408	51,459	190,548
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	137,140	1,470	6,080	19,540	20,320	19,690	42,250	22,150	3,640	2,000
	39.8	4.1	10.2	24.4	36.9	59.4	86.3	98.1	98.6	98.5
	2,254,975	4,866	13,467	57,626	102,106	142,836	511,172	593,506	250,113	579,283
	16,443	3,310	2,215	2,949	5,025	7,254	12,099	26,795	68,712	289,642
FLORIDA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,165,490	45,990	172,420	435,220	383,960	292,260	541,650	226,860	42,010	25,120
	22.5	3.3	6.9	18.6	33.0	41.4	57.5	79.9	78.2	76.4
	15,966,523	147,354	449,352	1,260,725	1,427,857	1,377,604	3,667,670	2,886,617	1,165,360	3,583,984
	7,373	3,204	2,606	2,897	3,719	4,714	6,771	12,724	27,740	142,675
GEORGIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,459,220	23,430	98,570	281,800	269,940	216,060	400,140	137,770	21,520	10,000
	32.8	3.6	8.7	27.1	49.1	63.5	83.3	97.1	97.8	97.2
	13,364,820	55,994	215,735	882,586	1,274,493	1,381,660	3,987,938	2,840,499	1,006,216	1,719,699
Average per return (dollars) HAWAII Number of returns with deduction Percent of returns	9,159	2,390	2,189	3,132	4,721	6,395	9,966	20,618	46,757	171,970
	200,040	3,580	9,220	28,570	35,700	34,810	66,650	18,340	2,260	910
	29.1	3.9	7.0	16.1	35.8	54.0	74.7	93.6	95.0	94.8
Amount of deduction (thousands of dollars) Average per return (dollars) IDAHO Number of returns with deduction Percent of returns	1,981,499 9,906 202,370 28.0	9,779 2,732 4,240	23,371 2,535 12,120 7.4	92,965 3,254 34,120 18.9	170,473 4,775 39,630 38.3	220,219 6,326 36,390 56.2	664,113 9,964 57,160 79.3	406,662 22,174 15,200 95.1	142,345 62,985 2,440 95.3	251,572 276,453 1,080 94.7
Amount of deduction (thousands of dollars) Average per return (dollars) ILLINOIS Number of returns with deduction	1,793,596 8,863 1,925,620	4.1 10,958 2,584 33,710	31,353 2,587 97,100	110,910 3,251 259,590	36.3 177,953 4,490 323,320	219,182 6,023 300,610	557,328 9,750 624,210	344,851 22,688 229,630	95.3 128,346 52,601 38,210	212,715 196,958 19,250
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) INDIANA	31.3	3.7	7.5	18.8	38.6	53.5	75.9	94.8	97.5	97.2
	24,116,276	159,502	450,700	1,344,662	2,081,593	2,430,987	7,206,189	4,937,311	1,799,206	3,706,126
	12,524	4,732	4,642	5,180	6,438	8,087	11,544	21,501	47,087	192,526
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	706,290	12,890	36,680	103,530	125,870	117,350	228,760	65,890	10,540	4,790
	22.8	2.5	5.4	13.8	29.5	41.9	68.8	94.9	96.9	96.2
	6,184,327	29,704	94,550	347,827	575,846	711,446	2,066,032	1,187,383	435,788	735,751
	8,756	2,304	2,578	3,360	4,575	6,063	9,031	18,021	41,346	153,601
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	428,830	6,770	24,050	64,720	76,460	71,310	141,720	36,290	5,430	2,090
	29.5	3.5	8.5	18.0	34.8	47.4	77.5	95.7	96.8	96.3
	4,358,521	20,212	74,011	258,359	423,440	532,486	1,606,960	830,692	280,607	331,754
	10,164	2,986	3,077	3,992	5,538	7,467	11,339	22,890	51,677	158,734
KANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	340,980	6,710	19,090	46,780	56,180	53,240	113,900	36,790	5,850	2,450
	25.5	3.3	7.0	14.5	29.8	42.6	70.4	92.7	92.7	88.8
	3,213,754	20,264	58,967	175,002	276,253	341,238	1,085,490	652,938	222,748	380,854
	9,425	3,020	3,089	3,741	4,917	6,409	9,530	17,748	38,077	155,451
KENTUCKY Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	496,060	7,300	25,040	81,060	94,120	89,450	151,360	39,320	6,010	2,410
	26.0	2.4	5.6	17.2	36.3	54.5	79.9	96.3	97.6	96.4
	4,938,471	18,068	64,714	305,986	514,356	662,641	1,693,585	905,480	319,209	454,432
Average per return (dollars) LOUISIANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	9,955	2,475	2,584	3,775	5,465	7,408	11,189	23,028	53,113	188,561
	458,170	6,680	28,420	86,730	82,710	64,320	131,660	46,690	7,610	3,370
	23.0	2.3	5.4	18.5	33.2	41.0	60.7	89.2	94.3	92.1
	3,089,117	14,221	51,419	197,297	269,877	286,985	930,229	707,755	266,822	364,512
Arrount of deduction (tribusarius of dollars) Average per return (dollars) MAINE Number of returns with deduction Percent of returns	178,430	3,310	9,700	28,190	33,960	30,700	54,610	15,130	2,060	760
	27.6	3.4	6.9	17.3	36.4	52.4	81.1	97.7	97.6	97.4
Amount of deduction (thousands of dollars) Average per return (dollars) MARYLAND Number of returns with deduction	2,039,789	13,679	39,526	134,964	221,634	257,222	689,061	405,753	132,100	145,850
	11,432	4,133	4,075	4,788	6,526	8,379	12,618	26,818	64,126	191,908
	1,354,360	16,820	67,650	207,530	236,530	215,940	436,650	147,570	17,820	7,860
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) MASSACHUSETTS	45.7	4.1	12.7	32.4	57.6	76.1	91.3	99.1	99.1	98.4
	17,513,496	56,513	192,310	839,745	1,491,127	1,845,249	5,877,559	4,020,369	1,216,318	1,974,306
	12,931	3,360	2,843	4,046	6,304	8,545	13,461	27,244	68,256	251,184
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) MICHIGAN	1,252,090	21,670	54,780	139,670	187,560	177,290	435,860	188,900	30,600	15,770
	36.9	4.5	9.4	19.0	39.6	56.9	81.9	97.4	98.4	98.0
	19,497,232	102,442	257,329	740,930	1,276,209	1,529,062	5,500,549	4,552,591	1,637,656	3,900,464
	15,572	4,727	4,697	5,305	6,804	8,625	12,620	24,101	53,518	247,334
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,251,710	24,060	70,230	183,690	218,380	201,430	406,510	120,710	18,510	8,210
	26.5	3.0	6.7	17.6	35.0	48.3	73.9	95.7	97.5	96.4
	12,076,948	74,278	229,036	733,814	1,154,359	1,374,389	4,058,142	2,352,746	807,305	1,292,879
	9,648	3,087	3,261	3,995	5,286	6,823	9,983	19,491	43,615	157,476
MINNESOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	945,880	12,130	39,070	120,730	162,190	155,950	330,250	102,810	15,840	6,910
	34.7	3.1	8.1	19.1	41.1	56.4	83.8	98.1	97.8	97.6
	12,253,300	37,435	116,792	467,149	887,246	1,135,404	3,759,293	2,678,374	1,096,080	2,075,527
	12,954	3,086	2,989	3,869	5,470	7,281	11,383	26,052	69,197	300,366
MISSISSIPPI Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	289,490	4,680	22,610	65,780	55,800	42,420	73,170	20,580	3,210	1,260
	23.3	2.5	6.2	21.3	37.8	47.9	70.0	92.5	96.4	95.5
	1,824,572	10,407	45,931	172,673	211,917	214,534	565,170	337,823	124,040	142,077
	6,303	2,224	2,031	2,625	3,798	5,057	7,724	16,415	38,642	112,760
MISSOURI Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	727,730	13,650	39,500	110,140	130,240	119,170	230,510	68,600	10,890	5,030
	26.1	3.1	6.3	16.4	34.2	48.9	76.6	96.5	97.5	97.3
	7,194,634	35,790	105,695	373,469	620,945	761,370	2,300,400	1,427,083	534,139	1,035,743
Average per return (dollars) MONTANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	9,886	2,622	2,676	3,391	4,768	6,389	9,980	20,803	49,049	205,913
	140,620	3,100	8,860	23,460	26,840	24,800	39,870	11,190	1,740	750
	28.2	4.0	8.0	19.8	39.1	54.1	75.8	94.4	95.1	94.9
	1,315,895	8,651	24,431	84,856	136,593	166,866	404,439	245,264	91,237	153,558
Average per return (dollars) NEBRASKA Number of returns with deduction Percent of returns	9,358 248,450 27.6	3,840 3.1	24,431 2,757 12,080 6.7	34,570 15.4	5,089 42,980 33.1	6,728 41,460 47.0	10,144 84,980 77.0	21,918 23,200 95.6	3,720 96.1	1,630 94.2
Amount of deduction (thousands of dollars) Average per return (dollars) NEVADA Number of returns with deduction	2,754,936	11,389	37,712	145,467	249,530	313,562	970,701	545,609	210,940	270,026
	11,088	2,966	3,122	4,208	5,806	7,563	11,423	23,518	56,704	165,660
	332,530	6,190	21,630	68,510	65,650	50,800	85,390	27,160	4,510	2,690
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) NEW HAMPSHIRE Number of returns with deduction	24.6	3.7	6.7	18.6	35.8	46.1	61.9	81.2	78.3	76.2
	1,991,533	17,371	53,308	190,177	223,633	211,583	494,884	291,367	112,263	396,947
	5,989	2,806	2,465	2,776	3,406	4,165	5,796	10,728	24,892	147,564
	214,110	3,560	10,030	27,010	35,110	33,680	74,800	25,680	3,030	1,210
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) NEW JERSEY	30.9	3.7	8.4	17.1	35.4	48.5	69.8	88.7	84.9	79.1
	2,167,034	19,490	54,809	151,467	225,266	256,059	756,961	415,610	98,085	189,287
	10,121	5,475	5,465	5,608	6,416	7,603	10,120	16,184	32,371	156,436
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) NEW MEXICO	1,806,160	35,390	95,830	224,170	275,770	258,850	600,690	255,200	40,940	19,320
	41.2	5.7	11.6	25.1	47.5	65.2	86.3	98.2	99.0	98.7
	32,240,572	240,036	595,185	1,438,263	2,208,702	2,619,099	8,969,093	7,588,141	2,936,267	5,645,786
	17,850	6,783	6,211	6,416	8,009	10,118	14,931	29,734	71,721	292,225
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	206,320	4,310	12,280	35,570	39,140	32,810	60,710	18,280	2,290	930
	22.5	2.9	5.3	15.8	34.1	46.4	67.6	91.7	93.9	93.0
	1,463,113	10,357	28,797	100,441	155,852	172,271	490,772	301,709	86,348	116,566
	7,091	2,403	2,345	2,824	3,982	5,251	8,084	16,505	37,707	125,340
NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3,319,820	46,450	146,310	443,760	565,130	537,410	1,063,670	393,440	74,350	49,320
	34.5	3.1	7.1	21.2	44.4	65.7	86.4	98.2	98.6	98.5
	73,598,223	271,561	771,997	2,535,990	4,299,906	5,346,518	16,436,461	13,025,036	6,142,670	24,768,084
	22,169	5,846	5,276	5,715	7,609	9,949	15,453	33,106	82,618	502,191
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,293,480	24,970	80,070	219,340	229,670	200,920	383,290	127,610	19,360	8,240
	29.0	3.8	7.5	19.9	40.5	55.9	80.7	97.3	98.0	96.8
	12,400,639	66,255	211,487	750,866	1,119,039	1,310,978	3,886,167	2,691,818	951,648	1,412,381
	9,587	2,653	2,641	3,423	4,872	6,525	10,139	21,094	49,155	171,405
NORTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	68,200	990	3,530	9,220	11,010	10,120	21,970	8,740	1,800	820
	18.5	2.3	5.5	10.1	20.1	25.2	40.3	72.7	82.2	85.4
	468,159	1,935	6,330	20,411	32,437	38,764	124,561	101,669	49,732	92,320
Average per return (dollars) OHIO Number of returns with deduction Percent of returns	6,865	1,955	1,793	2,214	2,946	3,830	5,670	11,633	27,629	112,585
	1,457,410	19,780	66,780	225,720	294,650	248,560	440,510	130,990	21,280	9,120
	26.1	2.4	5.5	15.9	36.5	49.7	75.2	95.3	97.1	96.6
Amount of deduction (thousands of dollars) Average per return (dollars) OKLAHOMA Number of returns with deduction Percent of returns	15,222,089 10,445 393,350 24.0	63,597 3,215 6,610 2.8	211,032 3,160 21,850	880,700 3,902 60,910 14.6	1,598,027 5,423 69,520 31.0	1,819,737 7,321 62,880 44.4	4,892,829 11,107 121,180 69.7	2,969,067 22,666 40,440 94.1	1,110,555 52,188 6,940 96.0	1,676,545 183,832 3,010 94.1
Amount of deduction (thousands of dollars) Average per return (dollars) OREGON Number of returns with deduction	3,225,898 8,201 673,990	2.8 15,113 2,286 13,330	5.9 47,266 2,163 38,970	14.6 168,701 2,770 97,140	270,770 3,895	327,755 5,212 122,020	995,531 8,215 206,690	702,049 17,360 59,730	276,367 39,822 8,410	422,346 140,314 3,460
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) PENNSYLVANIA	36.0	5.2	9.8	21.7	47.3	69.8	88.5	97.7	97.2	96.6
	8,503,557	50,811	141,887	459,789	814,402	1,046,308	2,773,536	1,737,291	579,554	899,979
	12,617	3,812	3,641	4,733	6,555	8,575	13,419	29,086	68,912	260,110
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,776,050	28,420	83,970	243,630	306,540	287,330	583,040	198,070	31,360	13,690
	28.6	2.8	6.9	17.1	35.5	50.1	75.1	95.5	97.4	96.0
	19,977,700	108,977	334,952	1,164,804	1,880,416	2,231,687	6,548,134	4,166,506	1,396,617	2,145,607
	11,248	3,835	3,989	4,781	6,134	7,767	11,231	21,036	44,535	156,728
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	173,110	2,770	8,170	23,640	32,210	29,180	57,620	16,300	2,210	1,010
	32.8	3.5	7.3	19.4	44.2	62.2	84.2	97.8	98.2	98.1
	2,152,492	13,119	37,480	128,123	225,424	255,060	724,320	408,406	128,677	231,883
	12,434	4,736	4,588	5,420	6,999	8,741	12,571	25,056	58,225	229,587
SOUTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	592,210	9,520	33,130	101,490	109,370	96,700	178,730	51,780	8,100	3,400
	27.3	2.9	6.1	18.9	40.1	56.1	80.3	96.5	97.4	95.5
	5,190,887	22,002	74,697	318,176	506,499	611,593	1,764,848	1,056,165	376,162	460,745
	8,765	2,311	2,255	3,135	4,631	6,325	9,874	20,397	46,440	135,513
SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	70,310	1,240	4,260	11,880	12,510	10,920	20,160	7,310	1,410	630
	16.9	2.0	5.3	11.3	21.0	26.3	44.3	68.3	67.5	63.6
	428,755	3,108	11,535	40,889	46,251	51,093	126,812	75,486	25,935	47,646
Average per return (dollars) TENNESSEE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	6,098	2,506	2,708	3,442	3,697	4,679	6,290	10,326	18,394	75,629
	573,960	10,150	35,040	100,640	105,450	86,290	161,050	61,180	10,000	4,160
	19.3	2.3	4.8	13.5	27.3	36.6	56.2	82.1	79.7	72.2
	3,220,804	24,843	86,852	277,981	357,004	357,701	919,609	609,347	185,715	401,752
Average per return (dollars) TEXAS Number of returns with deduction Percent of returns	5,612	2,448	2,479	2,762	3,386	4,145	5,710	9,960	18,572	96,575
	2,765,190	40,310	137,880	434,520	469,370	393,600	838,870	366,460	57,500	26,690
	22.8	2.4	4.8	14.8	30.3	41.0	59.2	82.1	78.2	70.7
Amount of deduction (thousands of dollars) Average per return (dollars) UTAH Number of returns with deduction	21,634,203	147,275	449,014	1,579,761	2,162,668	2,272,393	6,814,916	4,902,119	1,408,052	1,898,005
	7,824	3,654	3,257	3,636	4,608	5,773	8,124	13,377	24,488	71,113
	446,110	5,050	17,980	65,400	93,840	87,630	133,970	34,170	5,490	2,580
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) VERMONT Number of returns with deduction	35.3	2.8	7.0	21.7	49.4	69.4	86.6	97.1	97.2	95.6
	3,698,909	13,770	46,484	211,977	414,435	513,904	1,190,616	632,625	226,507	448,591
	8,291	2,727	2,585	3,241	4,416	5,864	8,887	18,514	41,258	173,872
	88,910	1,640	4,300	12,690	16,010	14,520	29,650	8,500	1,130	470
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) VIRGINIA	27.3	3.2	6.8	15.4	35.0	48.5	78.4	97.1	97.4	95.9
	1,103,162	7,006	17,857	61,094	102,839	120,089	373,699	232,636	76,988	110,954
	12,408	4,272	4,153	4,814	6,423	8,271	12,604	27,369	68,131	236,072
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,458,160	16,790	62,860	200,420	229,520	219,920	500,830	195,620	22,510	9,690
	37.3	3.3	8.2	23.1	43.6	59.8	83.2	97.7	98.4	97.7
	16,460,000	50,711	168,541	706,554	1,203,830	1,547,793	5,573,738	4,247,431	1,132,796	1,828,606
	11,288	3,020	2,681	3,525	5,245	7,038	11,129	21,713	50,324	188,711
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,027,360	15,530	46,850	129,880	171,980	164,530	344,640	129,600	17,350	6,990
	29.9	3.8	7.5	16.2	34.4	48.0	65.7	84.5	80.8	71.3
	7,605,104	57,188	171,547	528,830	808,634	920,836	2,594,712	1,582,180	389,864	551,313
	7,403	3,682	3,662	4,072	4,702	5,597	7,529	12,208	22,471	78,872
WEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	132,590	1,790	5,690	16,860	22,860	23,070	46,940	12,780	1,920	670
	17.0	1.4	3.0	9.2	21.0	33.0	62.0	94.1	95.0	94.4
	1,254,675	4,289	12,690	50,972	100,622	141,680	461,998	269,962	101,977	110,485
	9,463	2,396	2,230	3,023	4,402	6,141	9,842	21,124	53,113	164,903
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	882,000	15,600	45,210	127,220	161,700	155,520	289,010	71,060	11,520	5,160
	31.0	3.6	8.1	18.7	39.0	54.6	83.1	97.5	97.5	96.8
	10,278,162	58,454	171,541	606,517	1,039,794	1,297,144	3,510,683	1,744,460	670,229	1,179,340
Average per return (dollars) WYOMING Number of returns with deduction Percent of returns	11,653	3,747	3,794	4,767	6,430	8,341	12,147	24,549	58,180	228,554
	60,280	1,060	2,920	8,140	11,200	10,760	19,080	5,600	890	640
	21.6	2.8	5.7	13.1	26.8	34.8	47.2	69.7	65.0	72.7
Amount of deduction (thousands of dollars) Average per return (dollars) OTHER AREAS [1] Number of returns with deduction Percent of returns	380,181	2,499	7,094	20,182	31,592	37,601	96,173	51,216	18,271	115,553
	6,307	2,358	2,429	2,479	2,821	3,495	5,041	9,146	20,529	180,552
	66,460	3,060	4,120	7,770	8,080	7,300	16,360	12,150	3,830	3,780
	8.8	2.0	3.4	5.8	11.4	17.0	26.0	37.9	39.4	52.1
Amount of deduction (thousands of dollars) Average per return (dollars) [1] Includes, for example, returns filed from Army Poby other U.S. citizens abroad; and returns filed by returns filed b	2,345,818 35,297 st Office and Flee	17,990 5,879 et Post Office addr	22,810 5,536 resses by member	46,857 6,031 ers of the armed f	50,842 6,292 forces stationed o	50,870 6,968 verseas; returns f	150,834 9,220	37.9 195,919 16,125	39.4 125,963 32,889	52.1 1,683,733 445,432

Average per return (dollars)

35,297

5,879

5,536

6,031

6,292

6,968

[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.

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.

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

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 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.

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.

taxpayer resided.

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

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

8-May-1

Item UNITED STATES	All returns	\$10,000	\$10,000 under \$25,000	\$50,000	\$75,000	\$100,000	\$200,000	\$200,000 under \$500,000	\$1,000,000	\$1,000,000 or more
Number of returns with deduction	43,552,770	706,610	2,346,910	6,699,800	7,699,180	6,947,320	13,356,510	4,678,060	746,070	372,340
Percent of returns	29.5	3.2	7.1	19.5	39.3	54.9	76.7	93.2	92.6	90.8
Amount of deduction (thousands of dollars)	515,905,890	2,528,942	7,781,723	26,511,888	42,059,888	49,971,444	146,117,805	104,916,299	39,542,138	96,475,763
Average per return (dollars)	11,846	3,579	3,316	3,957	5,463	7,193	10,940	22,427	53,001	259,107
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	529,390	9,830	39,180	104,980	99,950	81,890	143,960	40,550	6,380	2,680
	25.9	3.3	7.1	21.4	38.5	49.7	71.1	92.4	95.7	94.7
	2,981,157	14,560	61,395	241,492	329,947	361,446	964,868	549,602	193,806	264,041
Average per return (dollars) ALASKA Number of returns with deduction	5,631	1,481	1,567	2,300	3,301	4,414	6,702	13,554	30,377	98,523
	77,150	810	2,290	8,060	12,850	13,120	29,290	9,390	1,020	330
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) ARIZONA	21.4	1.5	3.6	10.0	24.8	35.9	51.5	72.1	64.2	52.4
	369,500	2,217	6,246	24,559	43,554	50,806	143,686	72,445	13,760	12,227
	4,789	2,737	2,728	3,047	3,389	3,872	4,906	7,715	13,490	37,052
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	801,410	18,020	54,840	139,360	148,350	127,180	225,640	72,550	10,580	4,880
	28.2	4.7	7.9	19.5	39.8	53.9	74.1	93.2	95.7	94.9
	5,626,575	44,561	130,757	396,333	562,349	627,644	1,655,142	1,097,229	390,041	722,519
	7,021	2,473	2,384	2,844	3,791	4,935	7,335	15,124	36,866	148,057
ARKANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	276,530	4,350	16,110	47,120	51,490	45,710	82,130	24,400	3,680	1,550
	22.6	2.3	5.0	15.6	32.4	48.0	76.2	95.5	96.1	96.3
	2,438,026	9,120	33,819	133,189	216,195	267,855	770,120	497,304	177,689	332,735
	8,816	2,097	2,099	2,827	4,199	5,860	9,377	20,381	48,285	214,668
werage per return (dollars) CALIFORNIA Iumber of returns with deduction Percent of returns	5,896,310	97,170	299,600	811,050	953,870	909,000	1,866,550	771,450	123,190	64,430
	33.9	4.1	7.5	20.5	43.2	64.4	84.3	97.8	97.5	97.8
wount of deduction (thousands of dollars) werage per return (dollars) COLORADO lumber of returns with deduction	101,112,011	387,655	1,087,397	3,440,196	5,583,404	7,077,566	23,759,024	22,386,798	9,140,372	28,249,599
	17,148	3,989	3,629	4,242	5,853	7,786	12,729	29,019	74,197	438,454
	830,320	13,090	38,000	114,260	143,660	132,220	269,540	98,360	14,440	6,750
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) CONNECTICUT	32.5	4.0	7.5	18.9	39.9	55.6	76.9	94.5	95.4	93.9
	7,139,648	29,197	87,136	324,966	561,947	687,176	2,175,858	1,619,883	555,133	1,098,352
	8,599	2,230	2,293	2,844	3,912	5,197	8,072	16,469	38,444	162,719
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	718,060	10,350	31,590	86,110	118,320	112,540	239,550	91,120	17,660	10,830
	41.0	4.1	10.0	23.7	49.6	67.8	88.3	98.4	98.7	99.0
	13,599,857	58,897	173,420	527,552	930,515	1,121,956	3,457,182	2,591,048	1,171,642	3,567,645
	18,940	5,691	5,490	6,126	7,864	9,969	14,432	28,436	66,344	329,422
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	140,570	1,680	6,000	20,910	26,460	23,810	46,140	13,050	1,770	760
	31.7	2.7	6.4	19.9	42.5	57.5	78.8	96.6	97.8	97.4
	1,237,089	3,512	12,091	60,681	113,783	138,647	427,925	261,877	87,493	131,080
Average per return (dollars) DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns	8,801	2,090	2,015	2,902	4,300	5,823	9,274	20,067	49,431	172,474
	132,050	1,320	6,100	19,220	20,260	19,920	39,620	20,400	3,390	1,830
	39.2	3.6	10.1	24.1	38.3	63.3	87.0	98.2	98.8	98.4
Amount of deduction (thousands of dollars) Average per return (dollars) FLORIDA Number of returns with deduction	2,040,489	3,778	12,537	56,159	100,685	143,663	473,742	536,324	223,643	489,958
	15,452	2,862	2,055	2,922	4,970	7,212	11,957	26,290	65,971	267,737
	2,083,320	42,660	167,650	427,110	375,980	286,200	512,230	208,890	39,500	23,100
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) SEORGIA	22.2	2.9	6.7	18.9	33.5	42.3	58.6	80.2	79.5	77.1
	14,550,021	133,698	426,246	1,209,539	1,375,039	1,319,743	3,394,538	2,639,671	1,078,735	2,972,812
	6,984	3,134	2,542	2,832	3,657	4,611	6,627	12,637	27,310	128,693
Number of returns with deduction	1,424,590	22,560	99,140	284,850	269,770	214,590	379,710	125,390	19,670	8,910
Percent of returns	32.5	3.4	8.7	27.8	50.2	65.0	84.1	96.9	98.1	97.2
Amount of deduction (thousands of dollars)	12,388,424	51,068	207,365	873,903	1,255,893	1,356,602	3,711,681	2,521,061	912,530	1,498,321
Average per return (dollars)	8,696	2,264	2,092	3,068	4,655	6,322	9,775	20,106	46,392	168,162
HAWAII Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	198,410 29.1 1,788,953	3,550 3.8 8,277	10,020 7.4 21,621	31,440 17.9 94,965	37,170 37.9 169,054	34,940 55.6 214,789	62,000 75.0 597,037	16,480 92.8 353,593	1,990 94.3 120,174	810 94.2 209,443
Average per return (dollars) DAHO Number of returns with deduction Percent of returns	9,016	2,332	2,158	3,021	4,548	6,147	9,630	21,456	60,389	258,572
	195,520	4,090	12,200	34,600	39,320	35,710	52,510	13,900	2,250	930
	27.9	3.9	7.5	19.8	39.1	57.7	79.3	94.7	95.7	93.0
Amount of deduction (thousands of dollars) Average per return (dollars) LLINOIS Number of returns with deduction	1,622,951	10,053	29,257	108,840	170,655	209,427	500,506	295,829	116,103	182,281
	8,301	2,458	2,398	3,146	4,340	5,865	9,532	21,283	51,601	196,001
	1,982,730	33,690	100,960	276,840	345,620	321,490	632,230	217,930	36,150	17,820
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) NDIANA	32.3 25,532,636 12,878	3.6 155,022 4,601	7.7 465,904 4,615	270,640 20.3 1,489,042 5,379	41.6 2,373,198 6,866	57.9 2,792,189 8,685	80.0 7,861,989 12,435	95.8 5,068,943 23,260	97.6 1,826,845 50,535	97.3 3,499,504 196,381
NDIANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	710,120	13,330	38,190	109,190	130,790	121,450	221,870	61,390	9,670	4,250
	23.1	2.5	5.6	14.8	30.9	44.0	70.6	94.8	96.8	96.2
	5,898,181	29,347	94,930	359,446	598,446	734,234	1,983,165	1,095,872	391,322	611,419
	8,306	2,202	2,486	3,292	4,576	6,046	8,938	17,851	40,468	143,863
DWA Jumber of returns with deduction Percent of returns mount of deduction (thousands of dollars)	421,810	6,630	23,860	65,960	76,540	72,500	135,210	34,020	5,070	2,020
	29.2	3.3	8.3	18.5	34.9	48.5	77.6	94.7	95.7	95.3
	4,064,736	19,067	70,892	254,107	415,853	529,757	1,490,097	747,722	245,952	291,289
	9,636	2,876	2 971	3,852	5 433	7.307	11,021	21,979	48,511	144 202
(ANSAS Number of returns with deduction Percent of returns	9,636 342,920 25.7	2,876 6,580 3.2	2,971 19,390 7.0	3,852 48,500 15.1	5,433 58,260 30.9	7,307 55,320 44.5	11,021 112,040 71.7	21,979 34,920 91.6	48,511 5,520 90.3	2,400 87.0
Amount of deduction (thousands of dollars) Average per return (dollars) KENTUCKY Number of returns with deduction	3,124,123	18,003	56,051	174,776	281,408	349,566	1,039,817	602,703	201,892	399,907
	9,110	2,736	2,891	3,604	4,830	6,319	9,281	17,260	36,575	166,628
	491,210	7,320	26,280	85,260	95,690	90,170	142,810	36,070	5,480	2,130
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) LOUISIANA	26.0	2.4	5.7	18.4	37.6	56.0	80.4	96.1	97.3	96.8
	4,612,171	16,632	67,061	319,857	522,736	663,003	1,569,978	812,330	279,841	360,733
	9,389	2,272	2,552	3,752	5,463	7,353	10,993	22,521	51,066	169,358
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	455,810	6,300	27,550	85,750	82,880	64,590	130,480	46,760	7,810	3,690
	22.7	2.1	5.2	18.3	33.0	40.9	60.8	88.9	93.5	91.3
	3,050,716	12,425	48,389	187,489	263,959	282,572	901,155	683,643	265,030	406,054
	6,693	1,972	1,756	2,186	3,185	4,375	6,906	14,620	33,935	110,042
MAINE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	175,730	3,280	9,730	29,230	34,240	31,030	51,840	13,810	1,860	710
	27.5	3.3	6.8	18.3	37.2	54.4	82.0	97.3	97.4	97.3
	1,912,904	12,643	38,009	137,421	217,560	253,567	640,720	364,287	115,000	133,697
Average per return (dollars) MARYLAND Number of returns with deduction Percent of returns	10,885	3,855	3,906	4,701	6,354	8,172	12,360	26,378	61,828	188,306
	1,322,100	15,100	67,580	208,650	236,940	214,030	420,080	135,870	16,540	7,310
	45.0	3.6	12.5	32.7	58.2	76.5	91.4	98.9	99.0	98.7
Mount of deduction (thousands of dollars) Werage per return (dollars) MASSACHUSETTS Jumber of returns with deduction	16,450,600	49,172	189,443	837,214	1,482,920	1,814,456	5,557,293	3,620,027	1,082,690	1,817,385
	12,443	3,256	2,803	4,013	6,259	8,478	13,229	26,643	65,459	248,616
	1,228,070	21,270	55,330	142,430	190,400	179,150	421,980	173,920	28,740	14,840
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	36.7	4.4	9.4	19.7	41.1	58.7	82.8	97.4	98.1	97.9
	18,127,529	95,317	245,904	731,771	1,276,178	1,520,358	5,218,403	4,089,224	1,496,449	3,453,925
	14,761	4,481	4,444	5,138	6,703	8,487	12,366	23,512	52,069	232,744
lumber of returns with deduction	1,239,750	24,090	72,090	188,320	223,650	203,150	390,890	112,540	17,250	7,770
Percent of returns	26.5	2.9	6.7	18.4	36.2	49.8	75.0	95.2	96.7	96.0
mount of deduction (thousands of dollars)	11,402,839	72,519	225,585	737,811	1,167,119	1,363,509	3,817,486	2,145,832	729,534	1,143,444
werage per return (dollars)	9,198	3,010	3,129	3,918	5,219	6,712	9,766	19,067	42,292	147,161
IINNESOTA Iumber of returns with deduction Percent of returns Imount of deduction (thousands of dollars) Exerage per return (dollars)	938,500	11,930	39,760	126,440	165,790	161,210	317,850	94,670	14,580	6,280
	34.9	3.0	8.1	20.5	42.7	59.1	85.1	98.0	97.7	98.0
	11,483,880	34,959	114,480	477,307	892,289	1,160,392	3,591,344	2,425,299	988,356	1,799,454
	12,236	2,930	2,879	3,775	5,382	7,198	11,299	25,618	67,788	286,537
IISSISSIPPI Iumber of returns with deduction Percent of returns mount of deduction (thousands of dollars)	283,970	4,380	21,580	64,700	55,730	42,890	70,530	19,940	3,020	1,210
	22.8	2.3	5.8	21.2	38.0	48.8	70.7	92.5	95.3	93.8
	1,762,670	9,308	41,571	167,758	209,206	214,540	538,490	321,490	113,463	146,844
Average per return (dollars) MISSOURI Number of returns with deduction Percent of returns	6,207 719,280 26.0	2,125 13,140 2.9	1,926 40,220 6.4	2,593 114,370 17.3	3,754 133,500 35.3	5,002 121,390 50.3	7,635 219,170 76.9	16,123 63,130 95.9	9,930 97.1	121,359 4,430 96.5
Amount of deduction (thousands of dollars) Average per return (dollars) MONTANA Number of returns with deduction	6,742,636 9,374	31,920 2,429 3,110	105,093 2,613 8,780	381,926 3,339 23,830	629,955 4,719 26,660	763,594 6,290 24,280	2,136,559 9,748 37,590	1,280,268 20,280 10,660	463,827 46,710 1,680	949,494 214,333 750
Percent of returns mount of deduction (thousands of dollars) werage per return (dollars)	27.9	3.9	7.8	20.7	39.6	54.2	75.1	93.3	94.4	93.8
	1,221,884	8,067	22,194	82,637	131,945	158,982	370,341	221,535	80,972	145,211
	8,897	2,594	2,528	3,468	4,949	6,548	9,852	20,782	48,198	193,615
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	246,520	3,810	12,430	35,990	43,240	42,430	81,560	21,980	3,490	1,570
	27.7	3.0	6.8	16.4	33.9	48.9	77.6	94.7	95.4	94.0
	2,660,179	10,991	36,967	147,046	247,421	317,406	914,978	502,531	182,410	300,429
	10,791	2,885	2,974	4,086	5,722	7,481	11,218	22,863	52,266	191,356
IEVADA Jumber of returns with deduction Percent of returns mount of deduction (thousands of dollars)	319,880	5,790	21,600	67,300	64,040	49,350	80,610	24,680	3,990	2,540
	24.2	3.4	6.7	18.8	35.8	46.6	62.6	80.8	77.6	77.2
	1,879,813	16,100	50,454	182,350	212,019	201,678	453,605	260,417	98,411	404,779
NEW HAMPSHIRE Number of returns with deduction Percent of returns	5,877 212,720 31.1	2,781 3,460 3.5	2,336 10,330 8.4	2,710 28,200 18.2	3,311 36,140 37.1	4,087 34,510 50.8	5,627 72,580 71.2	23,650 88.8	24,664 2,730 83.7	159,362 1,130 76.4
wmount of deduction (thousands of dollars) werage per return (dollars) IEW JERSEY lumber of returns with deduction	2,057,411	19,182	55,021	155,048	228,211	258,429	723,512	381,722	87,294	148,992
	9,672	5,544	5,326	5,498	6,315	7,489	9,968	16,140	31,976	131,851
	1,780,530	34,750	97,200	227,990	278,910	260,720	586,440	238,310	38,260	17,960
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) IEW MEXICO	41.0	5.5	11.7	25.8	48.7	66.6	86.9	98.1	98.9	98.7
	30,595,444	234,254	603,422	1,472,142	2,241,773	2,627,745	8,601,053	6,997,252	2,693,945	5,123,858
	17,183	6,741	6,208	6,457	8,038	10,079	14,667	29,362	70,412	285,293
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	206,180	4,210	12,290	36,940	39,520	33,320	58,900	17,870	2,190	950
	22.6	2.8	5.3	16.7	34.7	47.2	68.1	91.5	93.2	92.2
	1,419,519	9,634	27,371	102,860	153,687	170,495	465,841	282,487	78,938	128,206
	6,885	2,288	2,227	2,785	3,889	5,117	7,909	15,808	36,045	134,954
NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3,251,300	44,280	147,740	456,390	570,940	537,180	1,015,220	363,340	69,550	46,670
	34.1	2.9	7.1	22.0	45.7	66.7	86.9	98.0	98.4	98.4
	68,400,903	252,533	750,452	2,544,539	4,308,268	5,309,354	15,426,717	11,785,735	5,557,212	22,466,093
	21,038	5,703	5,080	5,575	7,546	9,884	15,195	32,437	79,902	481,382
NORTH CAROLINA Number of returns with deduction Percent of returns	1,269,760	24,490	80,770	225,970	231,970	201,860	362,400	117,260	17,840	7,210
	29.0	3.7	7.5	20.8	41.8	57.8	81.5	97.2	98.0	96.9
wount of deduction (thousands of dollars) werage per return (dollars) IORTH DAKOTA Jumber of returns with deduction	11,518,479	60,490	199,161	735,813	1,090,480	1,271,175	3,544,251	2,446,961	898,781	1,271,367
	9,071	2,470	2,466	3,256	4,701	6,297	9,780	20,868	50,380	176,334
	65,210	960	3,280	8,890	10,200	9,740	20,500	8,820	1,840	1,000
Percent of returns	17.6	2.1	4.9	9.9	19.0	24.2	38.3	67.2	75.1	78.7
Amount of deduction (thousands of dollars)	448,675	1,580	5,629	19,329	29,394	36,307	110,962	92,940	45,983	106,551
Average per return (dollars)	6,880	1,646	1,716	2,174	2,882	3,728	5,413	10,537	24,991	106,551
Number of returns with deduction	1,469,600	19,900	70,640	243,020	304,150	254,420	425,790	122,780	20,210	8,690
Percent of returns	26.4	2.3	5.7	17.4	38.2	51.9	76.7	95.1	96.7	96.9
Amount of deduction (thousands of dollars)	14,734,106	61,937	219,211	945,799	1,655,922	1,859,683	4,664,585	2,756,647	1,041,058	1,529,264
Average per return (dollars)	10,026	3,112	3,103	3,892	5,444	7,310	10,955	22,452	51,512	175,980
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	391,070	6,080	21,280	61,530	70,660	63,390	118,480	39,370	6,910	3,370
	23.8	2.6	5.7	14.9	31.2	44.6	69.7	92.5	93.9	92.6
	3,080,293	12,278	43,071	165,277	267,852	322,337	937,774	649,268	253,435	429,001
	7,877	2,019	2,024	2,686	3,791	5,085	7,915	16,491	36,677	127,300
DREGON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	650,500	12,820	39,480	98,790	125,350	120,450	190,910	52,460	7,300	2,950
	35.6	5.0	9.9	22.9	48.8	71.2	88.7	97.6	97.1	96.7
	7,691,204	43,233	134,421	453,274	801,641	1,017,665	2,509,957	1,494,882	491,310	744,821
Average per return (dollars) PENNSYLVANIA Number of returns with deduction	11,824	3,372 28,440	3,405 87,270	4,588 253,610	6,395 315,840	8,449 293,430	13,147 563,450	28,496 185,760	67,303 29,570	12,950 95.7
rercent of returns mount of deduction (thousands of dollars) werage per return (dollars)	28.7 19,018,164 10,743	2.8 105,679 3,716	7.0 338,659 3,881	18.0 1,187,907 4,684	36.8 1,921,061 6,082	51.7 2,260,382 7,703	76.0 6,226,763 11,051	95.2 3,845,386 20,701	97.0 1,273,941 43,082	1,858,386 143,505
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Exerage per return (dollars)	171,330	2,820	8,500	24,530	32,920	29,280	55,280	14,920	2,110	98.0
	32.8	3.4	7.5	20.5	46.1	64.0	84.9	97.7	98.1	98.0
	2,079,733	12,368	38,745	132,491	230,151	256,443	683,979	372,184	119,537	233,835
	12,139	4,386	4,558	5,401	6,991	8,758	12,373	24,945	56,653	238,607
GOUTH CAROLINA Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Exerage per return (dollars)	572,260	9,360	33,660	104,040	108,800	95,840	164,970	45,870	6,930	2,800
	26.9	2.8	6.2	19.8	41.2	57.8	81.0	96.1	97.6	95.9
	4,724,136	19,727	71,517	319,440	497,151	598,088	1,594,852	923,687	315,200	384,474
	8,255	2,108	2,125	3,070	4,569	6,240	9,668	20,137	45,483	137,312
SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	70,140	1,220	4,400	12,340	12,830	11,010	19,380	7,030	1,320	620
	17.1	1.9	5.4	11.9	21.8	27.1	45.2	66.6	65.0	63.9
	403,367	2,859	11,401	37,427	46,302	49,402	118,994	70,285	23,632	43,065
Average per return (dollars) TENNESSEE Number of returns with deduction Percent of returns	5,751 574,670 19.6	9,900 2.2	2,591 36,300 4.9	3,033 106,400 14.6	3,609 108,990 28.8	4,487 88,150 38.6	6,140 155,200 58.4	9,998 56,850 82.9	9,060 79.8	3,820 72.8
mount of deduction (thousands of dollars) werage per return (dollars) TEXAS	3,054,761	23,129	87,118	289,703	365,572	365,099	880,705	564,769	168,678	309,988
	5,316	2,336	2,400	2,723	3,354	4,142	5,675	9,934	18,618	81,149
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,674,930	36,030	132,100	424,180	462,290	390,800	805,920	342,100	54,860	26,660
	22.3	2.1	4.6	14.8	30.4	41.2	59.5	81.3	76.6	68.6
	20,312,908	127,434	420,037	1,524,218	2,100,812	2,217,882	6,349,388	4,470,181	1,294,072	1,808,884
	7,594	3,537	3,180	3,593	4,544	5,675	7,878	13,067	23,589	67,850
ITAH Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Exerage per return (dollars)	430,800	4,800	18,220	66,660	94,810	86,110	122,770	30,340	4,750	2,340
	35.3	2.7	7.2	22.9	51.3	71.0	86.7	96.6	96.7	95.9
	3,363,072	11,945	44,975	208,712	411,434	498,185	1,066,134	539,937	189,208	392,542
	7,807	2,489	2,468	3,131	4,340	5,785	8,684	17,796	39,833	167,753
TERMONT Jumber of returns with deduction Percent of returns mount of deduction (thousands of dollars)	88,480	1,660	4,460	13,070	16,200	14,960	28,440	8,050	1,140	500
	27.4	3.2	6.9	16.3	35.9	50.0	79.4	97.2	96.6	94.3
	1,047,953	6,550	17,551	60,376	100,117	119,663	346,990	208,669	70,201	117,836
Amount of deduction (thousands of dollars) Average per return (dollars) /IRGINIA Number of returns with deduction Percent of returns	1,436,160 37.1	16,340 3.2	63,670 8.3	4,619 204,280 23.7	6,180 232,290 44.5	7,999 221,090 61.1	485,470 83.6	208,669 25,922 183,050 97.6	20,990 98.4	8,970 97.8
mount of deduction (thousands of dollars) verage per return (dollars) VASHINGTON	15,478,262	45,737	164,066	710,676	1,202,497	1,534,826	5,293,219	3,875,559	1,022,688	1,628,994
	10,778	2,799	2,577	3,479	5,177	6,942	10,903	21,172	48,723	181,605
lumber of returns with deduction Percent of returns Imount of deduction (thousands of dollars) Everage per return (dollars)	1,003,760	15,110	47,590	133,080	174,100	165,430	330,230	116,720	15,270	6,230
	30.0	3.7	7.5	17.0	35.9	49.9	67.1	84.8	80.8	70.1
	7,103,684	53,540	168,807	522,195	796,301	906,241	2,419,622	1,402,175	342,766	492,037
	7,077	3,543	3,547	3,924	4,574	5,478	7,327	12,013	22,447	78,979
VEST VIRGINIA Ilumber of returns with deduction Percent of returns Imount of deduction (thousands of dollars) Inverage per return (dollars)	133,410	1,840	5,920	17,330	23,530	23,770	46,220	12,300	1,860	640
	17.0	1.4	3.1	9.5	21.6	33.5	62.6	93.2	96.4	94.1
	1,202,159	3,760	12,238	49,832	101,560	142,123	437,180	249,298	89,313	116,855
	9,011	2,043	2,067	2,875	4,316	5,979	9,459	20,268	48,018	182,586
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	885,770	15,420	46,900	134,630	167,950	162,550	277,510	65,660	10,410	4,750
	31.5	3.6	8.2	20.1	40.8	57.9	84.4	97.1	97.7	97.1
	9,984,017	56,627	177,792	647,931	1,092,045	1,366,410	3,368,018	1,611,225	605,357	1,058,612
WYOMING Jumber of returns with deduction Jercent of returns	60,530 21.6	3,672 940 2.5	2,900 5.6	4,813 8,180 13.4	11,230 26.4	10,960 34.6	19,110 47.5	5,630 68.8	58,151 920 66.7	1,038,012 222,866 670 70.5
Amount of deduction (thousands of dollars) Average per return (dollars) OTHER AREAS [1] Number of returns with deduction	348,296 5,754 64,000	2,134 2,270 2,570	3,990	20,024 2,448 7,930	32,151 2,863 8,170	34.0 37,798 3,449 7,110	90,751 4,749 15,750	49,611 8,812 11,720	17,174 18,667 3,760	91,754 136,946 2,990
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	64,000 8.9 1,017,146 15,893	2,570 1.8 14,247 5,544	3,990 3.4 21,945 5,500	7,930 6.1 46,543 5,869	8,170 11.8 50,274 6,153	7,110 17.0 48,589 6,834	25.7 139,829 8,878	36.7 180,652 15,414	3,760 38.6 119,300 31,729	2,990 46.5 395,767 132,364

Average per return (dollars)

15,893

5,544

5,500

5,869

6,153

6,834

[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.

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.

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

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2015, including

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

any returns filed for tax years preceding 2014.

taxpayer resided.
For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.
SOURCE: IRS, Statistics of Income Division, Individual Master File System, September 2016, and Tax Policy Center calculations

Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)		\$10,000	\$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
, ,	44,216,860	816,960	2,622,680	7,267,230	8,094,750	7,191,680	12,974,670	4,266,880	663,570	318,450
	30.2	3.6	7.8	21.3	41.9	58.0	79.0	94.0	93.3	91.8
	507,721,768	2,955,976	8,877,599	28,934,039	44,402,168	51,897,351	143,092,106	98,703,210	37,535,839	91,323,481
ALABAMA Number of returns with deduction Percent of returns	11,483	3,618	3,385	3,981	5,485	7,216	11,029	23,132	56,567	286,775
	546,260	11,600	43,950	113,480	105,020	85,810	140,330	37,680	5,990	2,410
	26.7	3.7	7.8	23.1	40.6	52.7	73.5	93.3	97.1	95.6
Amount of deduction (thousands of dollars) Average per return (dollars) ALASKA Number of returns with deduction	3,046,108	19,841	73,038	264,088	348,365	381,829	949,654	531,846	199,795	277,653
	5,576	1,710	1,662	2,327	3,317	4,450	6,767	14,115	33,355	115,209
	79,890	980	2,770	9,260	14,250	14,030	28,900	8,520	860	340
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) ARIZONA	22.2	1.8	4.2	11.5	27.7	39.3	54.4	74.3	65.2	57.6
	374,477	2,800	7,766	28,488	47,967	54,436	142,397	65,262	12,213	13,148
	4,687	2,857	2,804	3,076	3,366	3,880	4,927	7,660	14,201	38,671
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	815,410	20,470	60,120	150,010	154,120	130,640	219,710	66,720	9,520	4,100
	29.0	5.3	8.5	21.3	42.0	56.6	76.3	94.3	96.6	95.8
	5,585,231	51,251	147,969	432,766	585,997	648,070	1,625,568	1,053,798	379,016	660,797
	6,850	2,504	2,461	2,885	3,802	4,961	7,399	15,794	39,813	161,170
ARKANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	281,930	5,230	18,430	50,930	53,710	47,240	78,950	22,730	3,370	1,340
	23.1	2.7	5.6	17.0	34.4	51.0	78.3	96.4	97.7	97.8
	2,477,111	11,255	40,441	144,117	226,946	277,906	745,650	477,875	174,992	377,929
Average per return (dollars) CALIFORNIA Number of returns with deduction Percent of returns	5,881,920 34.3	2,152 110,380 4.6	2,194 331,530 8.3	2,830 863,840 22.1	4,225 994,710 45.7	5,883 925,880 66.8	9,445 1,801,290 85.6	21,024 695,560 98.1	51,926 105,770 97.8	282,037 52,960 98.1
Amount of deduction (thousands of dollars) Average per return (dollars) COLORADO Number of returns with deduction	96,580,215	441,124	1,197,179	3,609,434	5,762,107	7,127,038	22,930,609	20,745,278	8,448,059	26,319,388
	16,420	3,996	3,611	4,178	5,793	7,698	12,730	29,825	79,872	496,967
	841,170	15,360	43,960	127,390	152,620	136,890	260,260	87,210	12,110	5,390
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) CONNECTICUT	33.6	4.5	8.6	21.5	43.5	59.3	79.6	95.4	96.3	95.4
	6,996,921	38,079	108,303	372,931	609,744	720,665	2,142,662	1,508,289	522,205	974,043
	8,318	2,479	2,464	2,927	3,995	5,265	8,233	17,295	43,122	180,713
Number of returns with deduction	729,070	11,280	35,320	94,260	125,270	115,910	235,740	85,210	16,260	9,810
Percent of returns	41.7	4.4	10.9	25.8	52.2	70.5	89.8	98.9	99.1	99.2
Amount of deduction (thousands of dollars)	13,575,236	65,720	193,028	580,140	988,284	1,155,359	3,428,484	2,506,876	1,143,542	3,513,803
Average per return (dollars)	18,620	5,826	5,465	6,155	7,889	9,968	14,543	29,420	70,329	358,186
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	143,220	1,930	6,480	22,680	28,240	24,810	44,960	11,890	1,580	660
	32.6	3.1	6.8	21.5	45.6	61.0	81.3	97.3	98.1	97.1
	1,216,640	4,600	13,391	66,090	121,506	143,223	420,383	245,236	86,528	115,683
	8,495	2,383	2,067	2,914	4,303	5,773	9,350	20,625	54,765	175,277
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	130,360	1,560	6,600	20,220	21,100	20,100	37,740	18,420	3,010	1,610
	39.4	4.1	10.6	25.5	41.4	67.0	88.3	98.6	98.4	98.8
	2,050,885	4,501	13,652	61,241	108,011	146,331	456,604	499,217	210,624	550,702
Average per return (dollars) FLORIDA Number of returns with deduction Percent of returns	15,732	2,885	2,068	3,029	5,119	7,280	12,099	27,102	69,975	342,051
	2,121,030	51,580	185,730	451,180	388,640	295,750	502,940	190,760	34,680	19,770
	22.8	3.4	7.3	20.4	35.6	45.1	61.8	82.0	80.2	78.3
Amount of deduction (thousands of dollars) Average per return (dollars) GEORGIA Number of returns with deduction	14,211,595	160,236	494,744	1,293,944	1,421,095	1,364,997	3,370,428	2,481,260	986,416	2,638,475
	6,700	3,107	2,664	2,868	3,657	4,615	6,701	13,007	28,443	133,459
	1,448,500	27,120	110,940	303,700	279,160	221,420	367,120	114,310	17,190	7,550
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) HAWAII	33.2	3.9	9.5	29.8	53.0	68.4	86.1	97.5	98.3	97.8
	12,006,666	64,258	246,591	934,699	1,294,732	1,394,536	3,601,641	2,355,356	843,602	1,271,250
	8,289	2,369	2,223	3,078	4,638	6,298	9,811	20,605	49,075	168,377
Number of returns with deduction	199,510	4,060	11,240	33,730	38,620	35,610	59,040	14,780	1,770	660
Percent of returns	29.5	4.2	8.1	19.3	40.4	58.0	76.8	93.6	95.2	95.7
Amount of deduction (thousands of dollars)	1,740,958	11,124	25,076	105,567	174,114	217,375	564,257	324,565	114,526	204,354
Average per return (dollars)	8,726	2,740	2,231	3,130	4,508	6,104	9,557	21,960	64,704	309,627
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	197,260	4,630	13,780	37,490	41,060	35,740	49,540	12,280	1,910	830
	28.5	4.3	8.4	21.8	41.6	60.5	81.4	95.0	95.5	94.3
	1,570,515	12,451	33,706	114,848	177,694	208,420	474,363	272,219	106,436	170,378
	7,962	2,689	2,446	3,063	4,328	5,832	9,575	22,168	55,726	205,275
ILLINOIS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	2,016,260	37,910	112,560	302,590	364,840	333,010	617,620	199,970	32,230	15,530
	33.0	4.0	8.5	22.2	44.3	61.0	82.1	96.3	97.8	97.8
	25,395,052	178,445	534,737	1,643,136	2,534,620	2,924,257	7,748,293	4,791,536	1,733,488	3,306,541
Average per return (dollars) INDIANA Number of returns with deduction Percent of returns	723,600 23.7	4,707 14,690 2.7	4,751 42,520 6.1	5,430 120,080 16.5	6,947 137,400 32.9	8,781 125,800 46.9	12,545 214,430 72.8	23,961 56,260 95.0	53,785 8,740 96.5	212,913 3,670 96.6
Amount of deduction (thousands of dollars) Average per return (dollars) IOWA Number of returns with deduction	5,747,553	33,810	107,046	389,304	614,248	747,059	1,896,686	1,023,780	372,891	562,731
	7,943	2,302	2,518	3,242	4,471	5,938	8,845	18,197	42,665	153,333
	427,250	7,640	26,720	71,300	79,810	75,230	128,520	31,670	4,680	1,690
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) KANSAS	29.8	3.7	9.1	20.2	36.8	51.5	79.6	94.7	95.9	96.0
	4,091,605	23,770	80,977	277,430	435,971	555,424	1,433,884	739,486	252,467	292,197
	9,577	3,111	3,031	3,891	5,463	7,383	11,157	23,350	53,946	172,898
Number of returns with deduction	362,080	7,880	21,960	54,130	63,600	60,850	113,190	32,980	5,270	2,210
Percent of returns	27.3	3.7	7.8	17.1	34.1	49.9	76.9	95.3	95.6	94.0
Amount of deduction (thousands of dollars)	3,500,430	24,410	70,422	204,775	319,883	401,694	1,117,629	656,571	241,155	463,891
Average per return (dollars)	9,668	3,098	3,207	3,783	5,030	6,601	9,874	19,908	45,760	209,905
KENTUCKY Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	502,500	8,660	30,680	92,730	100,760	93,040	137,060	32,770	4,940	1,860
	26.6	2.8	6.5	20.1	39.9	59.0	82.3	96.5	97.8	96.9
	4,562,984	20,851	79,325	345,291	547,584	683,900	1,510,293	761,632	262,438	351,671
	9,081	2,408	2,586	3,724	5,435	7,351	11,019	23,242	53,125	189,070
LOUISIANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	461,620	7,800	30,440	91,000	85,320	66,900	126,900	42,690	7,190	3,370
	23.0	2.6	5.6	19.4	34.4	43.1	62.8	89.9	93.7	91.8
	3,059,290	16,582	60,284	206,841	272,938	293,712	876,280	645,260	258,194	429,198
Average per return (dollars) MAINE Number of returns with deduction Percent of returns	6,627	2,126	1,980	2,273	3,199	4,390	6,905	15,115	35,910	127,358
	180,620	3,600	11,100	31,930	36,770	32,730	49,740	12,460	1,690	600
	28.4	3.5	7.6	20.2	40.1	58.2	84.8	98.0	98.3	96.8
Amount of deduction (thousands of dollars) Average per return (dollars) MARYLAND Number of returns with deduction	1,923,206	13,627	42,739	149,336	233,534	271,051	628,920	347,730	110,402	125,867
	10,648	3,785	3,850	4,677	6,351	8,281	12,644	27,908	65,327	209,778
	1,330,050	18,770	73,150	218,710	245,090	217,570	409,860	125,460	15,210	6,230
Percent of returns Amount of deduction (thousands of dollars) Exerage per return (dollars) MASSACHUSETTS	45.2	4.3	13.3	34.0	60.2	78.4	92.3	99.1	99.2	98.7
	16,150,948	58,170	207,042	891,068	1,543,134	1,854,595	5,458,182	3,413,445	1,075,354	1,649,957
	12,143	3,099	2,830	4,074	6,296	8,524	13,317	27,207	70,700	264,841
Number of returns with deduction	1,234,390	23,630	61,150	155,410	200,350	184,840	412,390	158,920	25,400	12,320
Percent of returns	37.4	4.8	10.2	21.6	43.8	61.7	84.8	97.9	98.7	98.3
Amount of deduction (thousands of dollars)	17,605,105	102,800	272,704	796,621	1,337,922	1,567,767	5,113,927	3,831,301	1,398,086	3,183,976
Average per return (dollars)	14,262	4,350	4,460	5,126	6,678	8,482	12,401	24,108	55,043	258,440
AICHIGAN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,267,570	27,450	81,150	207,260	236,250	212,990	379,310	101,270	15,330	6,560
	27.2	3.2	7.5	20.3	38.6	53.2	77.6	96.0	97.6	96.8
	11,436,307	83,337	251,784	810,615	1,229,255	1,425,810	3,703,637	1,995,922	698,793	1,237,155
	9,022	3,036	3,103	3,911	5,203	6,694	9,764	19,709	45,583	188,591
MINNESOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	956,870	14,180	45,950	141,410	176,460	168,760	305,430	86,070	13,130	5,480
	36.1	3.5	9.2	23.2	46.0	63.1	87.2	98.2	98.1	98.2
	11,083,635	43,860	139,476	548,549	969,427	1,228,823	3,487,513	2,229,344	876,519	1,560,125
Average per return (dollars) MISSISSIPPI Number of returns with deduction Percent of returns	288,380 23.2	5,030 2.6	3,035 23,160 6.1	3,879 67,070 22.1	5,494 57,510 39.4	7,281 44,380 51.1	11,418 68,890 72.8	25,902 18,470 93.5	2,810 96.6	284,694 1,070 95.5
Amount of deduction (thousands of dollars) Average per return (dollars) MISSOURI Number of returns with deduction	1,760,092	11,462	47,259	175,667	217,161	222,437	526,655	305,572	110,492	143,386
	6,103	2,279	2,041	2,619	3,776	5,012	7,645	16,544	39,321	134,006
	742,480	15,210	46,190	127,460	142,170	127,500	213,360	57,310	9,240	4,030
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) MONTANA	27.1	3.3	7.2	19.4	38.1	54.3	79.5	96.7	97.9	97.3
	6,766,522	40,576	125,831	436,947	676,510	812,518	2,108,636	1,218,011	466,139	881,354
	9,113	2,668	2,724	3,428	4,758	6,373	9,883	21,253	50,448	218,698
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	138,840	3,540	10,120	25,830	28,180	24,560	35,210	9,410	1,430	550
	28.5	4.3	8.9	22.7	42.2	56.9	77.2	94.2	94.1	94.8
	1,179,951	9,820	25,715	89,722	140,086	160,451	350,622	207,051	76,747	119,738
	8,499	2,774	2,541	3,474	4,971	6,533	9,958	22,003	53,669	217,705
IEBRASKA Jumber of returns with deduction Percent of returns mount of deduction (thousands of dollars) werage per return (dollars)	249,090	4,330	13,900	39,420	45,330	44,270	77,030	20,310	3,210	1,310
	28.3	3.3	7.5	18.2	36.0	52.3	79.9	94.6	95.3	94.9
	2,638,058	13,182	47,970	167,879	264,906	334,276	875,455	493,268	181,591	259,531
	10,591	3,044	3,451	4,259	5,844	7,551	11,365	24,287	56,570	198,115
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	325,810	6,810	24,020	70,980	66,280	50,720	78,650	22,330	3,750	2,270
	24.9	3.9	7.4	20.1	37.9	48.9	64.9	82.3	79.8	78.0
	1,861,321	19,689	60,884	194,462	221,188	207,043	449,506	245,785	95,201	367,563
Nerage per return (dollars) IEW HAMPSHIRE Jumber of returns with deduction Percent of returns	5,713	2,891	2,535	2,740	3,337	4,082	5,715	11,007	25,387	161,922
	218,720	4,140	11,800	31,400	39,000	36,380	71,330	21,300	2,420	950
	32.1	4.0	9.4	20.4	40.1	54.0	74.0	90.3	87.1	79.8
Amount of deduction (thousands of dollars) Average per return (dollars) NEW JERSEY Number of returns with deduction	2,055,570	22,878	61,859	170,528	245,432	271,327	711,640	346,630	84,590	140,685
	9,398	5,526	5,242	5,431	6,293	7,458	9,977	16,274	34,955	148,089
	1,791,480	37,480	104,020	241,530	289,300	268,890	579,010	220,680	34,890	15,680
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	41.4	5.9	12.3	27.2	50.6	68.6	88.1	98.5	99.1	99.0
	29,886,147	244,253	625,140	1,528,462	2,287,751	2,683,822	8,456,455	6,558,230	2,564,697	4,937,337
	16,682	6,517	6,010	6,328	7,908	9,981	14,605	29,718	73,508	314,881
	211,410	4,920	13,890	40,260	41,590	34,390	57,760	15,870	1,940	790
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	23.3	3.2	5.9	18.3	36.9	49.8	70.8	92.8	94.6	91.9
	1,415,488	12,944	31,602	113,558	161,717	176,500	460,778	263,394	76,136	118,859
	6,695	2,631	2,275	2,821	3,888	5,132	7,977	16,597	39,245	150,454
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3,264,790	50,590	164,540	494,380	595,330	544,350	977,660	333,030	63,940	40,970
	34.6	3.2	7.8	23.9	48.4	69.0	88.1	98.4	98.6	98.7
	66,893,583	291,041	844,609	2,758,426	4,502,017	5,396,948	14,949,601	11,060,794	5,379,565	21,710,581
	20,489	5,753	5,133	5,580	7,562	9,914	15,291	33,213	84,135	529,914
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,359,520	28,920	95,160	261,330	259,050	223,680	363,010	106,870	15,600	5,910
	31.4	4.3	8.8	24.3	47.1	65.4	86.2	98.0	98.4	98.0
	12,689,437	72,884	247,798	911,139	1,324,354	1,549,402	3,952,276	2,524,230	903,458	1,203,897
	9,334	2,520	2,604	3,487	5,112	6,927	10,888	23,620	57,914	203,705
NORTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	67,290	1,100	3,730	9,890	10,870	10,190	20,260	8,590	1,740	930
	18.6	2.3	5.3	11.4	20.8	26.2	42.6	71.2	80.2	87.7
	521,080	2,320	8,847	25,260	36,297	42,567	123,534	109,355	51,283	121,618
Average per return (dollars) OHIO Number of returns with deduction Percent of returns	1,528,390 27.6	2,320 2,109 23,080 2.6	2,372 80,530 6.3	23,260 2,554 273,680 19.6	3,339 325,290 41.4	4,177 4,177 269,360 56.1	6,097 418,180 80.5	12,731 12,560 96.7	29,473 18,400 97.7	7,320 97.3
Amount of deduction (thousands of dollars) Average per return (dollars) OKLAHOMA Number of returns with deduction	15,508,623	78,007	263,553	1,083,782	1,812,171	2,024,441	4,776,093	2,822,952	1,116,998	1,530,626
	10,147	3,380	3,273	3,960	5,571	7,516	11,421	25,080	60,706	209,102
	398,600	7,180	24,590	67,540	74,490	66,270	113,850	35,710	6,020	2,950
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) OREGON	24.4	2.9	6.4	16.4	33.6	48.0	72.3	93.9	95.6	93.7
	3,041,280	17,388	53,680	185,880	284,257	340,419	906,424	608,380	235,452	409,399
	7,630	2,422	2,183	2,752	3,816	5,137	7,962	17,037	39,112	138,779
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	649,800	14,840	44,140	107,120	131,360	119,640	178,070	46,140	6,160	2,350
	36.2	5.7	10.9	25.2	52.1	73.2	88.9	97.8	97.8	96.3
	7,245,621	49,979	148,002	483,283	829,099	993,383	2,318,664	1,330,444	435,581	657,185
	11,151	3,368	3,353	4,512	6,312	8,303	13,021	28,835	70,711	279,653
PENNSYLVANIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,804,430	31,810	97,220	281,170	334,660	304,930	546,990	170,540	26,200	10,920
	29.3	3.0	7.6	19.8	39.1	54.7	78.4	95.9	97.5	96.2
	18,821,793	118,522	385,809	1,308,354	2,033,469	2,348,266	6,063,918	3,605,698	1,200,776	1,756,981
	10,431	3,726	3,968	4,653	6,076	7,701	11,086	21,143	45,831	160,896
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	174,490	3,150	9,610	26,770	34,210	30,220	54,090	13,570	2,030	840
	33.7	3.8	8.3	22.6	48.8	66.7	87.0	98.3	99.0	98.8
	2,047,945	14,180	43,519	144,945	240,356	266,134	675,966	348,314	120,628	193,903
Average per return (dollars) SOUTH CAROLINA Number of returns with deduction Percent of returns	587,470 27.9	14,100 4,502 11,100 3.3	4,529 4,529 38,030 6.9	113,360 21.8	7,026 114,930 44.1	99,780 61.4	12,497 159,690 83.1	25,668 41,970 97.1	59,423 6,130 98.1	2,500 230,837 2,500 97.3
Amount of deduction (thousands of dollars) Average per return (dollars) SOUTH DAKOTA Number of returns with deduction	4,806,654 8,182	25,960 2,339 1,510	88,328 2,323 4,840	353,767 3,121 13,340	533,239 4,640	629,280 6,307	1,573,598 9,854 18,620	891,648 21,245 6,300	307,372 50,142 1,210	403,464 161,386 510
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	17.2	2.2	5.6	13.0	22.8	29.5	48.1	68.0	65.4	65.4
	404,800	3,717	11,961	40,490	48,983	52,200	116,269	63,663	22,839	44,677
	5,693	2,462	2,471	3,035	3,655	4,583	6,244	10,105	18,875	87,602
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	600,400	11,880	41,280	118,690	117,100	93,220	153,800	52,910	8,290	3,230
	20.6	2.5	5.5	16.5	31.4	42.0	61.7	84.4	81.0	73.7
	3,124,732	30,999	104,921	324,708	397,567	391,096	890,615	538,737	156,624	289,465
	5,204	2,609	2,542	2,736	3,395	4,195	5,791	10,182	18,893	89,618
TEXAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,680,920	43,660	145,660	448,000	473,720	401,350	785,740	312,740	47,570	22,490
	22.5	2.4	4.9	15.8	32.2	43.6	62.2	82.8	76.7	70.6
	19,447,391	155,901	493,420	1,631,384	2,142,436	2,258,731	6,100,138	4,039,983	1,105,526	1,519,872
	7,254	3,571	3,387	3,641	4,523	5,628	7,764	12,918	23,240	67,580
JTAH Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	430,480	5,570	20,070	72,480	98,900	85,890	114,400	27,140	4,090	1,950
	36.0	3.1	7.9	25.3	54.4	73.4	88.1	97.2	97.4	97.0
	3,285,967	14,933	51,275	227,073	427,478	493,024	1,002,620	516,768	180,222	372,575
Amount of deduction (thousands of dollars) Average per return (dollars) /ERMONT Number of returns with deduction Percent of returns	3,285,967 7,633 89,200 27.7	1,830 3.4	51,275 2,555 5,070 7.7	227,073 3,133 14,320 17.9	427,478 4,322 16,940 37.7	15,430 52.9	27,030 81.2	7,260 97.6	950 97.9	191,064 380 95.0
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) VIRGINIA Jumber of returns with deduction	1,449,330	3.4 7,043 3,849 18,750	7.7 20,221 3,988 69,660	17.9 65,265 4,558 217,610	37.7 105,187 6,209 243,640	52.9 123,876 8,028 229,510	81.2 331,726 12,273 474,960	97.6 197,380 27,187 168,350	97.9 64,068 67,440 19,030	95.0 102,022 268,479 7,840
Number of returns with deduction Percent of returns Imount of deduction (thousands of dollars) Everage per return (dollars)	1,449,330	18,750	69,660	217,610	243,640	229,510	474,960	168,350	19,030	7,840
	37.8	3.6	9.0	25.4	46.9	63.8	85.2	98.0	98.7	98.4
	15,177,417	56,141	184,522	757,738	1,251,385	1,584,178	5,164,597	3,631,880	980,465	1,566,512
	10,472	2,994	2,649	3,482	5,136	6,902	10,874	21,573	51,522	199,810
- , , , ,	1,020,590	17,820	53,840	148,340	187,010	173,060	319,020	103,240	13,090	5,180
	31.0	4.2	8.3	19.2	39.1	53.3	69.7	86.3	81.8	73.2
	6,889,051	62,995	190,208	575,183	846,512	939,131	2,314,853	1,229,682	289,320	441,168
	6,750	3,535	3,533	3,877	4,527	5,427	7,256	11,911	22,102	85,168
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3,7 33					25,130		44.000		
NASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) NEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	137,170 17.5 1,166,158	2,060 1.5 4,637 2,251	6,730 3.4 14,841 2,205	19,180 10.5 55,864 2,913	25,340 23.0 109,056 4.304	35.6 151,018	45,300 65.4 427,962 9.447	11,230 94.7 232,592 20.712	1,680 97.1 86,814 51.675	530 96.4 83,374 157.309
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) WEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) WISCONSIN Number of returns with deduction Percent of returns with deduction Percent of returns	137,170 17.5	1.5	3.4	10.5	23.0	35.6	65.4	94.7	97.1	96.4
VASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) VEST VIRGINIA Number of returns with deduction Percent of returns	137,170 17.5 1,166,158 8,502 924,200 33.0	1.5 4,637 2,251 17,820 4.0	3.4 14,841 2,205 54,350 9.2	10.5 55,864 2,913 152,830 22.9	23.0 109,056 4,304 184,280 45.0	35.6 151,018 6,009 175,870 64.1	65.4 427,962 9,447 266,040 87.9	94.7 232,592 20,712 59,400 98.1	97.1 86,814 51,675 9,270 98.5	96.4 83,374 157,309 4,350 98.4
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) WEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) WYOMING Number of returns with deduction	137,170 17.5 1,166,158 8,502 924,200 33.0 10,610,622 11,481	1.5 4,637 2,251 17,820 4.0 67,808 3,805	3.4 14,841 2,205 54,350 9.2 215,883 3,972	10.5 55,864 2,913 152,830 22.9 774,429 5,067	23.0 109,056 4,304 184,280 45.0 1,264,093 6,860	35.6 151,018 6,009 175,870 64.1 1,554,091 8,837	65.4 427,962 9,447 266,040 87.9 3,392,045 12,750	94.7 232,592 20,712 59,400 98.1 1,575,487 26,523	97.1 86,814 51,675 9,270 98.5 597,261 64,429	96.4 83,374 157,309 4,350 98.4 1,169,525 268,856

Amount or deduction (thousands of dollars)

Average per return (dollars)

1,067,290
17,124
29,726
56,030
5,886
6,168
59,272
55,473
152,287
188,501
121,103
387,773
14,828
5,142
6,030
5,886
6,168
6,823
15,502
30,894
122,713

[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.

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.

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

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2014, including

any returns filed for tax years preceding 2013.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result

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.

taxpayer resided.
For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.
SOURCE: IRS, Statistics of Income Division, Individual Master File System, September 2015, and Tax Policy Center calculations

29-Jai

29-Jan-15	7	「axes Paid Ded	uction, by Stat	e and Size of A	.djusted Gross I	ncome, Tax Ye	ar 2012			
Item	All returns	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000		e of adjusted gross inc \$75,000 under \$100,000		\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or mor
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	45,453,350	874,970	2,857,550	7,907,280	8,618,460	7,497,650	12,688,120	3,951,190	675,820	382,310
	31.0	4.0	8.0	23.0	45.0	62.0	81.0	95.0	96.0	97.0
	484,986,029	3,118,469	9,582,691	30,917,033	46,577,266	53,252,620	137,392,640	88,102,189	33,748,695	82,294,426
Average per return (dollars)	10,670	3,564	3,353	3,910	5,404	7,103	10,828	22,298	49,937	215,256
	574,780	12,470	48,220	125,090	112,290	91,460	140,450	35,650	6,200	2,940
	28.0	4.0	8.0	25.0	44.0	57.0	77.0	94.0	99.0	99.0
Amount of deduction (thousands of dollars)	3,065,810	20,276	77,237	287,392	369,455	403,336	936,260	484,403	185,110	302,341
	5,334	1,626	1,602	2,297	3,290	4,410	6,666	13,588	29,856	102,837
	84,840	1,130	3,020	10,440	15,380	15,000	29,950	8,120	1,200	620
Percent of returns	23.0	2.0	4.0	13.0	30.0	43.0	59.0	78.0	86.0	89.0
	388,207	5,112	9,471	31,186	51,008	56,944	144,175	61,011	14,594	14,706
	4,576	4,524	3,136	2,987	3,317	3,796	4,814	7,514	12,162	23,719
Number of returns with deduction	848,970	22,120	66,370	164,640	165,350	137,890	216,360	61,720	9,660	4,870
	31.0	6.0	9.0	24.0	46.0	61.0	80.0	95.0	98.0	99.0
	5,628,172	56,520	174,778	476,855	630,181	679,279	1,584,765	932,469	339,104	754,222
	6,629	2,555	2,633	2,896	3,811	4,926	7,325	15,108	35,104	154,871
ARKANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	293,750	5,570	20,600	56,720	57,900	50,360	76,810	20,730	3,370	1,690
	24.0	3.0	6.0	19.0	37.0	55.0	81.0	96.0	98.0	99.0
	2,361,966	13,189	44,811	158,674	241,156	288,250	710,919	424,089	154,779	326,100
	8,041	2,368	2,175	2,797	4,165	5,724	9,256	20,458	45,928	192,959
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	5,907,620	118,950	354,790	915,590	1,040,640	945,810	1,742,090	631,880	99,780	58,090
	35.0	5.0	9.0	24.0	49.0	69.0	87.0	98.0	99.0	99.0
	86,241,180	454,073	1,264,612	3,719,997	5,866,325	7,133,349	21,656,207	17,907,034	6,878,237	21,361,345
Average per return (dollars) COLORADO Number of returns with deduction	14,598	3,817	3,564	4,063	5,637	7,542	12,431	28,339	68,934	367,728
	864,810	16,640	48,710	140,660	163,840	144,110	253,260	78,940	12,250	6,400
	35.0	5.0	10.0	24.0	48.0	64.0	82.0	96.0	98.0	98.0
Amount of deduction (thousands of dollars)	6,741,905	42,100	117,977	401,299	643,850	747,081	2,041,333	1,292,696	448,302	1,007,267
	7,796	2,530	2,422	2,853	3,930	5,184	8,060	16,376	36,596	157,385
	742,440	12,160	38,360	101,950	132,770	119,400	230,800	79,800	16,350	10,870
Percent of returns	43.0	5.0	12.0	28.0	55.0	73.0	91.0	99.0	99.0	100.0
	13,109,584	67,117	204,733	610,235	1,024,755	1,172,763	3,295,893	2,280,159	1,082,242	3,371,685
	17,657	5,519	5,337	5,986	7,718	9,822	14,280	28,573	66,192	310,183
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	146,600	1,960	7,450	24,600	29,680	25,790	43,690	11,060	1,570	800
	34.0	3.0	8.0	24.0	49.0	64.0	83.0	97.0	99.0	99.0
	1,193,696	3,879	14,515	69,567	124,418	147,164	402,348	224,679	75,672	131,455
	8,143	1,979	1,948	2,828	4,192	5,706	9,209	20,315	48,199	164,319
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	130,680	1,690	6,900	21,180	21,970	20,920	36,640	16,660	2,930	1,780
	40.0	5.0	11.0	26.0	44.0	71.0	89.0	99.0	99.0	99.0
	1,881,773	4,686	14,860	63,356	110,769	153,811	440,740	437,801	188,416	467,334
Average per return (dollars)	14,400	2,773	2,154	2,991	5,042	7,352	12,029	26,279	64,306	262,547
	2,212,380	56,270	203,750	486,820	413,280	311,080	498,970	176,970	38,210	27,030
	24.0	4.0	8.0	22.0	39.0	49.0	66.0	84.0	91.0	95.0
Amount of deduction (thousands of dollars)	13,942,431	181,474	551,675	1,373,867	1,479,395	1,396,724	3,200,934	2,170,109	912,782	2,675,470
	6,302	3,225	2,708	2,822	3,580	4,490	6,415	12,263	23,889	98,982
	1,482,190	28,410	118,180	321,710	295,300	228,930	358,710	105,190	17,370	8,390
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	34.0	4.0	10.0	32.0	57.0	72.0	88.0	98.0	99.0	99.0
	11,687,042	69,101	263,291	982,668	1,351,645	1,423,511	3,463,941	2,103,370	777,449	1,252,066
	7,885	2,432	2,228	3,055	4,577	6,218	9,657	19,996	44,758	149,233
Number of returns with deduction	202,440	4,260	12,150	36,130	40,460	36,130	57,030	13,590	1,860	830
	30.0	4.0	9.0	21.0	43.0	61.0	79.0	94.0	97.0	98.0
	1,663,798	13,770	28,426	111,224	180,389	217,000	536,226	284,451	99,062	193,251
	8,219	3,232	2,340	3,078	4,458	6,006	9,403	20,931	53,259	232,833
IDAHO Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	205,930	5,170	15,510	41,770	45,160	37,120	47,400	10,840	1,980	1,000
	30.0	5.0	9.0	25.0	47.0	65.0	84.0	95.0	98.0	98.0
	1,529,025	12,858	38,114	124,237	188,412	211,276	441,456	224,028	91,439	197,204
	7,425	2,487	2,457	2,974	4,172	5,692	9,313	20,667	46,181	197,204
ILLINOIS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	2,075,630	41,300	123,730	332,970	390,620	345,760	603,140	186,580	33,130	18,410
	34.0	4.0	9.0	24.0	48.0	64.0	84.0	96.0	98.0	99.0
	24,919,446	189,312	577,869	1,797,405	2,699,074	3,020,406	7,494,042	4,331,252	1,599,944	3,210,142
Av erage per return (dollars)	12,006 767,170 25.0	4,584 15,530 3.0	4,670 47,020 7.0	5,398 133,910 19.0	6,910 152,110 37.0	8,736 137,540 52.0	12,425 215,400 77.0	23,214 52,190 95.0	48,293 9,100 98.0	4,370 99.0
Amount of deduction (thousands of dollars)	5,780,155	32,784	110,001	423,361	675,127	809,893	1,869,403	914,738	354,049	590,799
	7,534	2,111	2,339	3,162	4,438	5,888	8,679	17,527	38,906	135,194
	441,030	8,180	29,520	78,900	85,720	79,630	121,960	29,680	5,100	2,320
Percent of returns	31.0	4.0	10.0	22.0	40.0	56.0	81.0	93.0	95.0	97.0
	3,953,645	24,494	84,135	292,166	453,491	568,386	1,311,113	641,031	232,910	345,918
	8,965	2,994	2,850	3,703	5,290	7,138	10,750	21,598	45,669	149,103
Number of returns with deduction	393,690	8,890	25,280	62,210	72,870	69,170	115,470	31,420	5,580	2,800
	30.0	4.0	9.0	20.0	39.0	58.0	83.0	96.0	98.0	99.0
	3,866,297	27,255	80,094	237,838	380,732	477,663	1,208,929	654,375	258,563	540,847
	9,821	3,066	3,168	3,823	5,225	6,906	10,470	20,827	46,337	193,160
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	525,470	9,430	34,180	102,550	110,310	97,670	132,940	30,880	5,180	2,330
	28.0	3.0	7.0	22.0	44.0	63.0	84.0	97.0	99.0	99.0
	4,491,065	20,760	82,674	373,930	593,761	704,971	1,436,193	687,598	249,871	341,307
	8,547	2,201	2,419	3,646	5,383	7,218	10,803	22,267	48,238	146,484
Average per return (dollars)	479,300	8,230	32,160	95,380	90,240	71,230	128,030	41,490	8,080	4,470
	24.0	3.0	6.0	20.0	37.0	46.0	66.0	91.0	98.0	98.0
Amount of deduction (thousands of dollars)	3,047,389 6,358 188,050	18,845 2,290 3,840	61,243 1,904 11,940	209,837 2,200 35,960	287,046 3,181 39,730	304,211 4,271 34,770	863,249 6,743 47,940	605,499 14,594 11,340	257,472 31,865	439,988 98,431 790
Percent of returns	30.0	4.0	8.0	23.0	43.0	63.0	87.0	98.0	99.0	99.0
	1,904,369	13,321	44,513	164,520	249,640	285,444	601,333	302,344	101,779	141,474
	10,127	3,469	3,728	4,575	6,283	8,209	12,543	26,662	58,159	179,081
Number of returns with deduction	1,333,300	18,940	74,270	225,040	250,880	219,910	402,230	119,550	15,070	7,420
	47.0	5.0	14.0	35.0	62.0	80.0	93.0	99.0	100.0	99.0
	15,678,900	57,370	213,782	922,459	1,575,492	1,862,598	5,282,926	3,129,555	943,250	1,691,468
	11,759	3,029	2,878	4,099	6,280	8,470	13,134	26,178	62,591	227,961
MASSACHUSETTS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	1,249,830	25,110	66,690	169,620	212,790	192,640	400,060	144,810	24,480	13,630
	38.0	5.0	11.0	23.0	47.0	65.0	87.0	98.0	99.0	99.0
	16,662,064	107,296	286,974	849,265	1,397,729	1,611,288	4,878,594	3,395,591	1,247,666	2,887,661
	13,331	4,273	4,303	5,007	6,569	8,364	12,195	23,449	50,967	211,861
MICHIGAN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,338,090	29,930	90,990	230,720	261,460	231,120	376,230	94,200	15,680	7,750
	29.0	3.0	8.0	23.0	43.0	59.0	81.0	96.0	99.0	99.0
	11,248,607	88,110	280,209	885,772	1,344,283	1,524,398	3,613,013	1,791,632	634,545	1,086,643
Average per return (dollars)	985,630 38.0	2,944 15,270 4.0	3,080 51,280 10.0	3,839 157,910 26.0	5,141 191,450 50.0	6,596 178,570 68.0	9,603 291,890 89.0	19,019 79,380 98.0	40,468 13,420 98.0	6,470 99.0
Amount of deduction (thousands of dollars)	10,527,306	44,814	155,151	603,871	1,042,047	1,290,181	3,277,859	1,949,872	758,609	1,404,901
	10,681	2,935	3,026	3,824	5,443	7,225	11,230	24,564	56,528	217,141
	299,990	5,470	25,140	71,330	61,180	46,840	68,160	17,300	3,140	1,450
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	24.0	3.0	6.0	24.0	42.0	56.0	76.0	94.0	98.0	99.0
	1,764,236	12,657	51,311	184,701	228,149	232,451	513,911	275,396	112,362	153,298
	5,881	2,314	2,041	2,589	3,729	4,963	7,540	15,919	35,784	105,723
Number of returns with deduction	781,150	16,710	51,660	143,470	155,830	136,450	208,850	53,560	9,700	4,920
	29.0	4.0	8.0	22.0	42.0	60.0	83.0	97.0	98.0	99.0
	6,636,541	47,183	142,598	477,975	734,907	860,129	2,030,972	1,079,111	431,289	832,378
	8,496	2,824	2,760	3,332	4,716	6,304	9,725	20,148	44,463	169,183
MONTANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	143,160	3,800	11,260	28,620	29,940	25,390	33,140	8,620	1,610	780
	30.0	4.0	10.0	25.0	45.0	60.0	79.0	93.0	96.0	99.0
	1,128,404	9,265	27,552	95,463	144,370	163,398	318,054	171,599	69,229	129,473
	7,882	2,438	2,447	3,336	4,822	6,436	9,597	19,907	42,999	165,991
NEBRASKA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	257,210	4,640	15,110	43,440	49,360	47,140	73,700	18,680	3,360	1,800
	29.0	3.0	8.0	20.0	39.0	57.0	81.0	92.0	94.0	97.0
	2,530,397	13,227	47,075	179,161	279,893	348,397	819,203	414,407	153,219	275,816
Average per return (dollars)	9,838	2,851	3,115	4,124	5,670	7,391	11,115	22,185	45,601	153,231
	341,210	7,280	26,030	76,090	71,050	53,440	79,150	21,080	4,000	3,080
	26.0	4.0	8.0	22.0	41.0	53.0	69.0	85.0	90.0	93.0
Amount of deduction (thousands of dollars)	1,789,095	19,255	65,855	204,958	232,931	213,562	437,435	218,255	79,807	317,038
	5,243	2,645	2,530	2,694	3,278	3,996	5,527	10,354	19,952	102,934
	227,080	4,400	12,990	34,710	41,700	38,780	70,640	19,720	2,760	1,380
Percent of returns	33.0	4.0	10.0	22.0	43.0	59.0	77.0	92.0	96.0	97.0
	2,030,070	22,238	66,426	181,561	256,296	282,279	688,243	314,200	79,537	139,290
	8,940	5,054	5,114	5,231	6,146	7,279	9,743	15,933	28,818	100,935
Number of returns with deduction	1,820,180	39,630	111,170	260,870	302,630	276,600	572,350	206,420	33,540	16,970
	42.0	6.0	13.0	29.0	53.0	71.0	89.0	99.0	99.0	100.0
	28,805,577	254,141	658,916	1,610,587	2,358,292	2,712,752	8,237,146	6,036,369	2,337,706	4,599,669
	15,826	6,413	5,927	6,174	7,793	9,807	14,392	29,243	69,699	271,047
NEW MEXICO Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	221,070	5,300	15,610	43,810	44,690	36,200	56,930	15,250	2,190	1,100
	24.0	3.0	7.0	20.0	40.0	53.0	74.0	93.0	97.0	96.0
	1,378,779	14,415	38,481	120,537	169,868	181,549	439,241	238,818	73,486	102,384
	6,237	2,720	2,465	2,751	3,801	5,015	7,715	15,660	33,555	93,076
NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	3,317,610	52,900	179,240	539,170	623,530	553,990	955,220	308,890	61,140	43,540
	35.0	3.0	8.0	26.0	51.0	71.0	90.0	99.0	99.0	99.0
	62,266,481	295,927	897,224	2,937,236	4,677,566	5,450,969	14,492,913	10,196,379	5,037,388	18,280,879
Av erage per return (dollars)	18,768	5,594	5,006	5,448	7,502	9,839	15,172	33,010	82,391	419,864
	1,408,170	31,020	104,370	287,840	278,860	234,590	351,160	98,030	15,410	6,880
	33.0	5.0	10.0	27.0	52.0	70.0	89.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	12,553,615	78,361	269,747	986,477	1,411,975	1,615,809	3,809,960	2,286,908	826,656	1,267,722
	8,915	2,526	2,585	3,427	5,063	6,888	10,850	23,329	53,644	184,262
	70,080	1,110	4,190	10,780	11,730	11,220	19,950	7,990	1,970	1,160
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	20.0	2.0	6.0	13.0	23.0	30.0	47.0	71.0	85.0	94.0
	496,416	2,711	8,934	28,129	39,066	48,802	122,536	92,266	46,933	107,037
	7,084	2,442	2,132	2,609	3,330	4,350	6,142	11,548	23,824	92,273
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,607,500	25,190	90,770	310,840	351,990	285,080	410,100	105,220	19,110	9,200
	29.0	3.0	7.0	22.0	45.0	61.0	83.0	96.0	98.0	99.0
	15,468,110	82,898	298,006	1,212,544	1,943,859	2,119,248	4,632,069	2,532,551	1,035,346	1,611,588
	9,622	3,291	3,283	3,901	5,522	7,434	11,295	24,069	54,178	175,173
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	412,190	7,720	26,600	73,930	80,090	69,460	111,200	33,060	6,360	3,770
	25.0	3.0	7.0	18.0	36.0	52.0	75.0	94.0	98.0	99.0
	3,013,692	18,819	61,558	199,398	302,709	349,951	869,966	543,515	223,098	444,679
	7,311	2,438	2,314	2,697	3,780	5,038	7,823	16,440	35,078	117,952
OREGON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	659,490	16,260	48,170	117,850	139,350	120,720	166,050	42,110	6,240	2,740
	37.0	6.0	12.0	28.0	56.0	76.0	91.0	98.0	99.0	99.0
	6,816,561	49,200	151,486	507,262	853,100	985,747	2,108,181	1,164,575	403,812	593,197
Altiount of deduction (thousands of dollars)	10,336 1,858,490 30.0	3,026 33,700 3.0	3,145 104,730 8.0	4,304 307,170 22.0	6,122 357,870 42.0	8,166 319,960 58.0	12,696 536,920 81.0	27,656 158,450 96.0	26,560 99.0	216,495 13,140 99.0
Amount of deduction (thousands of dollars)	18,673,412 10,048 178,240	3.0 124,841 3,704 3,390	412,861 3,942	1,402,830 4,567 29,280	2,142,300 5,986 35,940	2,437,228 7,617 31,040	5,910,441 11,008 52,410	3,306,168 20,866 12,830	1,133,443 42,675 1,890	1,803,299 137,237
Percent of returns with deduction	35.0 2,012,899 11,293	4.0 15,105 4,456	9.0 46,189 4,391	29,280 25.0 154,808 5,287	52.0 250,566 6,972	70.0 270,493 8,714	89.0 646,724 12,340	99.0 321,931 25,092	99.0 106,296 56,241	100.0 200,787 213,603
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	601,470	11,510	42,170	122,610	122,010	103,230	152,990	37,940	6,110	2,910
	29.0	3.0	8.0	24.0	48.0	66.0	86.0	97.0	99.0	99.0
	4,623,607	26,988	94,349	374,509	553,080	641,778	1,481,238	780,060	283,516	388,089
	7,687	2,345	2,237	3,054	4,533	6,217	9,682	20,560	46,402	133,364
SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	76,210	1,490	5,340	14,990	14,840	12,550	18,590	6,070	1,470	880
	18.0	2.0	6.0	14.0	25.0	33.0	52.0	69.0	77.0	83.0
	411,592	3,567	13,191	41,946	52,722	56,148	111,418	57,245	22,935	52,420
	5,401	2,394	2,470	2,798	3,553	4.474	5,993	9.431	15,602	59,568
TENNESSEE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	641,100	12,960	46,920	133,410	127,630	100,640	154,760	50,330	9,450	5,010
	22.0	3.0	6.0	19.0	35.0	47.0	66.0	87.0	92.0	95.0
	3,127,227	32,029	124,753	368,633	430,373	412,969	866,939	480,912	148.134	262,485
Amount of deduction (thousands of dollars)	3,127,227 4,878 2,742,320 24.0	32,029 2,471 45,310 3.0	124,753 2,659 154,730 5.0	368,633 2,763 481,710 17.0	430,373 3,372 493,530 35.0	412,969 4,103 415,930 47.0	5,602 774,510 65.0	480,912 9,555 288,410 84.0	148,134 15,676 54,300 89.0	262,485 52,392 33,880 93.0
Percent of returns	24.0 19,151,780 6,984 437,640	3.0 170,145 3,755 6,090	5.0 539,810 3,489 22,630	17.0 1,755,267 3,644 79,420	35.0 2,229,312 4,517 104,390	47.0 2,295,717 5,519 86,360	5,815,068 7,508 107,730	84.0 3,520,375 12,206 24,260	4,310	93.0 1,736,030 51,241 2,450
Number of returns with deduction	437,640 37.0 3,090,596 7,062	6,090 3.0 16,126 2,648	22,630 9.0 59,485 2,629	79,420 28.0 239,553 3,016	104,390 59.0 441,437 4,229	86,360 77.0 488,643 5,658	90.0 923,603 8,573	24,260 97.0 424,217 17,486	4,310 99.0 161,745 37,528	2,450 99.0 335,787 137,056
VERMONT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	92,360	2,090	5,640	15,950	18,270	16,310	25,970	6,660	1,000	460
	29.0	4.0	8.0	20.0	41.0	57.0	84.0	97.0	99.0	98.0
	974,852	8,408	21,960	69,377	108,977	124,852	307,749	174,326	59,044	100,159
	10,555	4,023	3,894	4,350	5,965	7,655	11,850	26,175	59,044	217,737
VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,476,690	19,690	75,510	232,520	255,400	236,480	468,860	159,920	19,130	9,190
	39.0	4.0	10.0	27.0	49.0	66.0	87.0	98.0	99.0	100.0
	14,756,730	58,747	196,734	791,638	1,284,383	1,601,208	5,013,699	3,329,350	893,563	1,587,407
	9,993	2,984	2,605	3,405	5,029	6,771	10,693	20,819	46,710	172,732
Average per return (dollars)	1,062,670	19,510	60,430	165,530	203,530	183,440	313,700	94,480	14,370	7,690
	33.0	5.0	9.0	22.0	43.0	58.0	73.0	88.0	93.0	95.0
Amount of deduction (thousands of dollars)	6,876,539	69,396	214,528	643,574	920,707	986,371	2,217,786	1,078,717	275,284	470,175
	6,471	3,557	3,550	3,888	4,524	5,377	7,070	11,417	19,157	61,141
	143,620	2,240	7,330	21,620	27,200	26,720	45,210	10,760	1,800	750
	18.0	2.0	4 0	12.0	25.0	38.0	68.0	95.0	98.0	99.0
Percent of returns	18.0 1,183,282 8,239	2.0 5,272 2,354	4.0 16,682 2,276	12.0 60,870 2,815	25.0 115,282 4,238	38.0 158,128 5,918	68.0 419,616 9,281 256.060	95.0 216,914 20,159 54,720	98.0 83,111 46,173	99.0 107,406 143,208
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	958,190	19,530	59,480	167,470	200,160	185,860	256,060	54,720	9,680	5,220
	34.0	4.0	10.0	25.0	49.0	69.0	90.0	98.0	99.0	99.0
	10,454,203	76,033	238,103	835,802	1,358,518	1,626,445	3,228,791	1,388,671	551,531	1,150,310
	10,910	3,893	4,003	4,991	6,787	8,751	12,610	25,378	56,976	220,366
W YOMING Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	66,140	1,170	3,710	10,140	13,370	12,480	18,760	4,670	1,030	810
	22.0	2.0	6.0	15.0	31.0	40.0	54.0	72.0	81.0	89.0
	352,145	3,201	9,438	25,302	37,456	41,700	85,905	37,976	17,449	93,718
	5,324	2,736	2,544	2,495	2,801	3,341	4,579	8,132	16,941	115,701
OTHER AREAS [1] Number of returns with deduction	77,520	3,440	5,050	10,270	10,220	8,750	17,630	13,120	4,910	4,140
	12.0	3.0	4.0	8.0	15.0	22.0	31.0	44.0	53.0	66.0
	1,105,361	19,793	28,291	55,955	58,991	55,971	151,984	191,192	126,873	416,312
Av erage per return (dollars)	14,259	5,754	5,602	5,448	5,772	6,397	8,621	14,573	25,840	100,558

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

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax

liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes 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

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

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

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2013, and Tax Policy Center calculations

29-Jai

29-Jan-15	Tax	xes Paid Deduc	tion, by State a	ınd Size of Adjı	usted Gross Inc	ome, Tax Year	2011		
Item	All returns	\$1 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000		st gross income \$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	46,577,822	4,213,485	8,566,090	9,161,656	7,754,593	12,375,147	3,626,539	583,311	297,001
	31.8	7.2	24.8	48.0	65.2	83.7	95.4	96.8	97.7
	468,575,235	14,150,661	33,534,430	49,597,591	55,212,800	134,773,272	82,829,985	30,798,938	67,677,557
	10,060	3,358	3,915	5,414	7,120	10,891	22,840	52,800	227,870
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	595,761	66,834	134,104	119,910	95,728	138,712	33,002	5,252	2,219
	28.0	7.0	27.0	47.0	61.0	80.0	95.0	99.0	99.0
	3,006,426	113,126	305,667	395,219	421,015	924,008	462,645	166,984	217,761
Average per return (dollars)	5,046	1,693	2,279	3,296	4,398	6,661	14,019	31,794	98,135
	88,181	4,482	11,672	16,605	16,044	30,327	7,493	1,073	485
	24.0	3.0	14.0	32.0	46.0	62.0	80.0	86.0	89.0
Amount of deduction (thousands of dollars)	395,580	13,438	34,945	55,634	60,788	146,123	58,263	13,833	12,557
	4,486	2,998	2,994	3,350	3,789	4,818	7,776	12,892	25,891
	885,708	100,603	184,252	178,258	143,257	211,119	56,418	8,137	3,664
Percent of returns	32.0	9.0	26.0	50.0	66.0	83.0	96.0	99.0	99.0
	5,471,097	265,202	537,355	686,084	714,787	1,557,569	863,389	299,273	547,439
	6,177	2,636	2,916	3,849	4,990	7,378	15,303	36,779	149,410
Number of returns with deduction	301,831	29,558	61,564	61,906	52,254	73,779	18,635	2,904	1,231
	24.0	5.0	20.0	40.0	59.0	83.0	97.0	98.0	99.0
	2,237,622	64,288	165,902	254,889	298,552	680,884	383,162	139,743	250,202
	7,413	2,175	2,695	4,117	5,713	9,229	20,561	48,121	203,251
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	6,005,520	524,999	985,206	1,107,767	979,494	1,700,244	577,706	85,314	44,790
	35.0	8.0	25.0	51.0	73.0	89.0	99.0	99.0	99.0
	81,108,692	1,872,551	4,062,440	6,426,995	7,610,188	21,774,600	16,957,309	6,229,365	16,175,244
	13,506	3,567	4,123	5,802	7,770	12,807	29,353	73,017	361,135
COLORADO Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	889,976	75,342	157,136	177,150	149,260	245,106	70,780	10,265	4,937
	37.0	9.0	27.0	52.0	69.0	85.0	97.0	99.0	99.0
	6,518,420	185,015	452,666	703,835	781,432	1,994,817	1,190,369	403,534	806,752
Average per return (dollars) CONNECTICUT Number of returns with deduction Percent of returns	7,324 752,001 43.0	2,456 55,198 9.0	2,881 108,779 29.0	3,973 136,794 57.0	5,235 122,810 74.0	8,139 227,920 92.0	16,818 75,990 99.0	39,312 15,044 100.0	9,466 100.0
Amount of deduction (thousands of dollars)	12,298,655 16,355 150,794	286,659 5,193	636,030 5,847 27,308	1,041,612 7,614 31,547	1,181,120 9,617 26,311	3,182,284 13,962 42,845	2,147,030 28,254 10,078	989,166 65,752 1,346	2,834,755 299,467 628
Percent of returns	35.0	7.0	26.0	51.0	67.0	86.0	98.0	99.0	99.0
	1,150,139	21,135	75,831	130,066	146,989	393,588	209,638	69,333	103,558
	7,627	1,970	2,777	4,123	5,587	9,186	20,802	51,510	164,901
Number of returns with deduction	129,872	9,896	22,391	22,580	20,226	35,134	15,611	2,561	1,473
	39.0	9.0	27.0	46.0	72.0	90.0	99.0	99.0	99.0
	1,685,567	22,343	65,271	111,830	145,370	417,647	410,276	165,044	347,785
	12,979	2,258	2,915	4,953	7,187	11,887	26,281	64,445	236,107
FLORIDA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,280,652	279,720	520,992	442,850	326,907	494,578	162,691	32,999	19,915
	24.0	6.0	22.0	41.0	53.0	69.0	86.0	92.0	95.0
	13,557,450	844,847	1,519,431	1,592,929	1,464,891	3,181,548	2,062,209	847,481	2,044,114
	5,945	3,020	2,916	3,597	4,481	6,433	12,676	25,682	102,642
GEORGIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,553,797	187,995	348,173	313,011	236,096	351,103	96,402	14,700	6,317
	33.0	9.0	32.0	59.0	75.0	90.0	98.0	99.0	99.0
	11,590,082	418,168	1,108,847	1,471,387	1,495,078	3,453,925	1,990,434	690,462	961,781
	7,459	2,224	3,185	4,701	6,333	9,837	20,647	46,970	152,253
HAW All Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	205,215	18,359	38,732	42,108	36,987	54,729	12,138	1,563	599
	31.0	8.0	23.0	45.0	64.0	80.0	95.0	97.0	96.0
	1,541,510	45,119	117,361	188,127	223,019	509,993	248,592	81,365	127,934
Average per return (dollars)	7,512 213,792 32.0	2,458 23,801 9.0	3,030 46,810 28.0	4,468 49,105 52.0	38,207 70.0	9,319 43,931 87.0	20,480 9,712 96.0	52,057 1,541 98.0	213,579 685 99.0
Amount of deduction (thousands of dollars)	1,472,506	58,083	139,733	207,382	221,948	417,865	211,382	77,092	139,022
	6,888	2,440	2,985	4,223	5,809	9,512	21,765	50,027	202,952
	2,120,123	186,502	363,224	416,110	356,251	584,616	170,413	28,403	14,604
Percent of returns	35.0	8.0	26.0	50.0	67.0	85.0	97.0	99.0	99.0
	23,421,015	838,964	1,927,623	2,836,072	3,065,189	7,127,158	3,878,271	1,347,073	2,400,665
	11,047	4,498	5,307	6,816	8,604	12,191	22,758	47,427	164,384
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	802,431	72,128	149,794	166,362	146,840	209,195	47,341	7,618	3,153
	27.0	6.0	21.0	40.0	57.0	80.0	96.0	99.0	99.0
	5,670,673	164,993	470,336	739,227	863,109	1,813,169	857,855	313,397	448,588
	7,067	2,288	3,140	4,443	5,878	8,667	18,121	41,139	142,273
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	451,188	43,513	86,949	91,514	83,100	115,250	25,428	3,921	1,513
	32.0	8.0	25.0	42.0	60.0	84.0	95.0	97.0	99.0
	3,711,034	115,586	315,085	479,355	589,069	1,234,498	563,889	186,732	226,820
	8,225	2,656	3,624	5,238	7,089	10,711	22,176	47,624	149,914
KANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	404,494	37,930	68,390	78,183	72,840	112,194	28,275	4,665	2,017
	31.0	7.0	22.0	42.0	62.0	85.0	97.0	99.0	99.0
	3,738,507	119,399	262,146	409,925	502,056	1,177,686	607,334	224,253	435,708
Average per return (dollars) KENTUCKY Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	9,242	3,148	3,833	5,243	6,893	10,497	21,480	48,071	216,018
	542,147	49,235	112,273	118,234	100,221	127,527	28,517	4,444	1,696
	29.0	6.0	25.0	47.0	66.0	86.0	97.0	99.0	99.0
	4,412,073	115,760	404,855	631,022	720,253	1,370,809	649,543	228,564	291,267
Average per return (dollars) LOUISIANA Number of returns with deduction	4,412,073 8,138 463,817 23.0	2,351 41,547 5.0	97,141 20.0	5,337 91,648 37.0	72,047 49.0	10,749 118,926 68.0	22,777 33,816 92.0	51,432 5,952 98.0	2,740 99.0
Amount of deduction (thousands of dollars)	2,607,531	83,938	209,106	281,205	303,263	785,186	496,740	192,890	255,204
	5,622	2,020	2,153	3,068	4,209	6,602	14,689	32,408	93,140
	194,850	18,070	39,562	42,595	35,968	46,324	10,302	1,470	559
Percent of returns	31.0	7.0	25.0	46.0	67.0	90.0	98.0	99.0	99.0
	1,893,071	64,555	178,877	267,308	297,550	587,442	285,527	91,782	120,030
	9,716	3,572	4,521	6,276	8,273	12,681	27,716	62,437	214,723
Number of returns with deduction	1,352,600	102,062	239,729	260,471	222,215	395,947	112,770	13,375	6,031
	48.0	11.0	37.0	64.0	82.0	94.0	99.0	100.0	100.0
	15,384,281	303,343	997,423	1,646,612	1,891,481	5,226,147	2,974,191	857,088	1,487,998
	11,374	2,972	4,161	6,322	8,512	13,199	26,374	64,081	246,725
MASSACHUSETTS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,276,326	103,919	187,391	225,077	198,981	393,701	134,204	21,698	11,355
	39.0	9.0	26.0	50.0	68.0	88.0	99.0	99.0	100.0
	16,233,630	425,896	926,554	1,476,251	1,660,928	4,805,217	3,190,792	1,152,917	2,595,075
	12,719	4,098	4,944	6,559	8,347	12,205	23,776	53,135	228,540
MICHIGAN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,402,873	141,444	258,452	284,415	245,475	368,455	86,125	12,978	5,529
	30.0	7.0	25.0	47.0	63.0	83.0	97.0	99.0	100.0
	11,066,654	421,992	993,087	1,459,495	1,613,022	3,520,230	1,666,368	561,449	831,011
Average per return (dollars)	7,889 1,007,413 39.0 10,030,810	2,983 76,790 8.0 225,939	3,842 174,973 29.0 667,943	5,132 205,265 54.0 1,113,601	6,571 185,062 72.0 1,334,088	9,554 278,675 91.0 3,139,821	19,348 70,686 98.0 1,759,377	43,262 11,247 99.0 655,080	150,300 4,715 99.0 1,134,962
Average per return (dollars)	9,957 300,326 23.0	2,942 32,137 5.0	3,817 73,502 24.0	5,425 63,242 44.0	7,209 48,033 59.0	65,024 79.0	15,042 95.0	58,245 2,427 99.0	240,713 919 99.0
Amount of deduction (thousands of dollars) Average per return (dollars)	1,653,113	67,002	188,501	231,141	237,205	486,711	242,714	91,279	108,559
	5,504	2,085	2,565	3,655	4,938	7,485	16,136	37,610	118,127
	810,415	77,010	159,011	168,079	142,943	202,760	48,864	8,125	3,623
Percent of returns	30.0	7.0	24.0	45.0	64.0	85.0	97.0	99.0	100.0
	6,449,371	207,249	530,038	791,750	895,650	1,964,895	1,001,208	387,698	670,884
	7,958	2,691	3,333	4,711	6,266	9,691	20,490	47,717	185,174
Number of returns with deduction	144,846	16,911	31,410	31,967	25,237	30,386	7,214	1,253	468
	30.0	8.0	28.0	49.0	64.0	82.0	95.0	97.0	96.0
	1,059,418	41,250	104,885	153,522	161,376	295,195	149,865	59,040	94,284
	7,314	2,439	3,339	4,803	6,394	9,715	20,774	47,119	201,462
NEBRASKA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	262,191	23,030	47,738	52,587	49,349	69,571	16,130	2,623	1,163
	30.0	7.0	22.0	42.0	61.0	84.0	95.0	97.0	98.0
	2,403,966	68,953	195,363	298,284	364,592	774,413	369,281	129,671	203,409
	9,169	2,994	4,092	5,672	7,388	11,131	22,894	49,436	174,900
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	358,725	36,919	82,333	77,320	56,389	79,998	19,728	3,628	2,410
	28.0	7.0	23.0	44.0	58.0	74.0	88.0	92.0	95.0
	1,788,838	104,995	228,535	257,978	229,216	443,711	210,343	76,782	237,278
Average per return (dollars)	4,987	2,844	2,776	3,336	4,065	5,547	10,662	21,164	98,456
	233,572	19,024	37,159	44,747	40,762	70,221	18,226	2,339	1,094
	34.0	8.0	24.0	46.0	62.0	80.0	93.0	96.0	97.0
Amount of deduction (thousands of dollars)	2,009,318	95,740	192,651	271,444	293,582	679,227	290,144	69,786	116,744
	8,603	5,033	5,185	6,066	7,202	9,673	15,919	29,836	106,713
	1,847,637	161,160	276,656	317,447	284,530	568,077	194,983	30,395	14,389
	43.0	11.0	30.0	55.0	73.0	91.0	99.0	100.0	100.0
Amount of deduction (thousands of dollars)	28,345,695	976,677	1,734,625	2,484,679	2,806,321	8,211,369	5,787,179	2,213,171	4,131,675
	15,342	6,060	6,270	7,827	9,863	14,455	29,680	72,814	287,141
	230,569	23,565	47,983	47,488	38,056	56,866	14,030	1,793	788
Percent of returns	25.0	6.0	22.0	42.0	57.0	77.0	95.0	97.0	98.0
	1,388,814	58,695	131,510	180,645	192,111	442,234	227,357	65,647	90,616
	6,023	2,491	2,741	3,804	5,048	7,777	16,205	36,613	114,995
Number of returns with deduction	3,359,483	255,666	571,269	652,881	564,145	929,989	291,422	56,073	38,038
	36.0	7.0	27.0	54.0	74.0	91.0	99.0	99.0	99.0
	60,999,224	1,262,177	3,077,152	4,888,656	5,589,482	14,257,088	9,854,320	4,898,094	17,172,256
	18,157	4,937	5,387	7,488	9,908	15,330	33,815	87,352	451,450
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,442,535	150,779	311,022	295,316	240,345	337,972	88,942	12,981	5,178
	34.0	8.0	29.0	55.0	74.0	90.0	99.0	99.0	100.0
	12,228,292	396,981	1,078,320	1,498,726	1,658,513	3,699,986	2,162,469	748,490	984,807
	8,477	2,633	3,467	5,075	6,901	10,948	24,313	57,660	190,191
NORTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	71,872	6,300	12,155	13,046	12,233	19,338	6,688	1,404	708
	21.0	5.0	15.0	26.0	34.0	52.0	77.0	89.0	96.0
	472,624	13,966	32,526	45,014	54,104	124,663	87,444	41,137	73,770
Average per return (dollars) OHIO Number of returns with deduction	6,576 1,672,126 30.0	2,217 134,837 6.0	2,676 348,783 25.0	3,450 375,737 49.0	4,423 297,304 65.0	6,447 398,231 86.0	94,965 97.0	29,300 15,815 99.0	6,454 99.0
Amount of deduction (thousands of dollars)	15,225,420	437,376	1,344,109	2,092,483	2,220,090	4,554,170	2,395,569	929,515	1,252,109
	9,105	3,244	3,854	5,569	7,467	11,436	25,226	58,774	194,005
	423,193	38,972	80,977	85,526	72,327	107,430	29,504	5,611	2,846
	26.0	6.0	20.0	39.0	56.0	79.0	95.0	98.0	99.0
Amount of deduction (thousands of dollars)	2,899,422 6,851 672,550	90,011 2,310 71,879	218,386 2,697	324,930 3,799 147,859	367,739 5,084	79.0 851,558 7,927 157,053	501,402 16,994 37,633	208,538 37,166 5,112	336,858 118,362 1,924
Percent of returns	38.0	10.0	31.0	60.0	80.0	93.0	98.0	99.0	99.0
	6,662,858	223,362	560,496	914,824	1,001,614	2,016,530	1,079,667	358,799	507,566
	9,907	3,107	4,319	6,187	8,256	12,840	28,689	70,188	263,808
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,898,136	153,303	332,417	377,654	331,590	523,663	146,190	23,218	10,101
	31.0	6.0	23.0	44.0	61.0	83.0	97.0	99.0	99.0
	18,024,625	567,363	1,483,621	2,229,690	2,492,250	5,704,892	3,071,087	1,026,863	1,448,859
	9,496	3,701	4,463	5,904	7,516	10,894	21,008	44,227	143,437
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	184,021	15,571	31,622	37,927	32,397	52,325	11,738	1,682	759
	36.0	8.0	26.0	55.0	73.0	91.0	99.0	100.0	100.0
	2,001,131	66,645	168,388	263,336	282,282	653,717	298,859	98,669	169,235
	10,874	4,280	5,325	6,943	8,713	12,493	25,461	58,662	222,971
SOUTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	616,490	59,996	134,217	129,246	105,552	146,207	34,079	5,120	2,073
	29.0	6.0	26.0	51.0	69.0	88.0	98.0	99.0	99.0
	4,475,554	141,323	408,982	585,019	653,663	1,418,693	722,346	250,877	294,651
	7,260	2.356	3.047	4,526	6.193	9,703	21,196	48.999	142.137
Average per return (dollars)	7,260	2,356	3,047	4,526	6,193	9,703	21,196	48,999	142,137
	78,664	7,703	16,493	15,987	13,774	17,648	5,295	1,168	596
	19.0	5.0	16.0	27.0	38.0	55.0	74.0	81.0	86.0
	388,288	20.198	45,481	56 741	60.215	104 432	50,088	18,386	32,747
Amount of deduction (thousands of dollars)	388,288	20,198	45,481	56,741	60,215	104,432	50,088	18,386	32,747
	4,936	2,622	2,758	3,549	4,372	5,917	9,459	15,741	54,945
	667,237	67,059	146,192	137,660	104,921	153,109	46,472	8,143	3,681
	23.0	5.0	21.0	38.0	50.0	69.0	88.0	93.0	95.0
Amount of deduction (thousands of dollars)	3,144,508	185,187	423,273	459,186	425,259	847,390	448,992	135,406	219,815
	4,713	2,762	2,895	3,336	4,053	5,535	9,662	16,629	59,716
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,754,875	215,477	496,140	518,902	427,679	760,422	263,678	46,996	25,581
	24.0	5.0	18.0	37.0	50.0	69.0	86.0	90.0	94.0
	18,656,770	847,770	1,840,430	2,335,899	2,356,992	5,702,799	3,276,476	982,326	1,314,078
	6,772	3,934	3,709	4,502	5,511	7,500	12,426	20,902	51,369
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	443,991	33,453	88,295	109,646	85,555	100,419	21,506	3,508	1,609
	38.0	8.0	31.0	63.0	80.0	91.0	98.0	99.0	100.0
	2,929,475	89,347	265,651	463,980	486,387	866,897	390,222	142,364	224,627
	6,598	2,671	3,009	4,232	5,685	8,633	18,145	40,583	139,607
VERMONT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	95,201	8,820	17,441	19,546	16,930	25,227	6,072	829	336
	30.0	7.0	22.0	44.0	61.0	86.0	98.0	99.0	99.0
	932,482	30,613	74,474	114,404	130,379	298,368	159,420	51,752	73,071
	9,795	3,471	4,270	5,853	7,701	11,827	26,255	62,427	217,473
VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,507,984	107,092	251,495	270,180	242,878	460,640	151,359	17,014	7,326
	40.0	8.0	29.0	52.0	69.0	88.0	99.0	99.0	100.0
	14,382,808	293,365	860,592	1,359,429	1,645,729	4,920,061	3,169,742	837,793	1,296,096
Average per return (dollars)	9,538 1,094,697 34.0 6,805,701	2,739 88,916 8.0	3,422 182,902 24.0 700,324	5,032 218,825 47.0 981,840	6,776 191,485 62.0 1,021,129	10,681 310,648 77.0 2,205,616	20,942 84,474 90.0	49,241 11,808 94.0	176,917 5,639 96.0 340,253
Amount of deduction (thousands of dollars)	6,805,701	327,449	700,324	981,840	1,021,129	2,205,616	992,626	236,464	340,253
	6,217	3,683	3,829	4,487	5,333	7,100	11,751	20,026	60,339
	148,004	10,539	23,491	29,534	27,899	44,353	9,892	1,653	643
	19.0	3.0	13.0	27.0	41.0	70.0	96.0	98.0	99.0
Percent of returns	19.0	3.0	13.0	27.0	41.0	70.0	96.0	98.0	99.0
	1,200,880	20,692	65,865	125,095	163,438	408,141	202,115	80,258	135,276
	8,114	1,963	2,804	4,236	5,858	9,202	20,432	48,553	210,383
	988,812	87,855	181,769	215,661	194,208	248,102	49,352	8,197	3,668
Number of returns with deduction	988,812	87,855	181,769	215,661	194,208	248,102	49,352	8,197	3,668
	36.0	8.0	28.0	53.0	73.0	91.0	98.0	99.0	99.0
	10,277,000	344,562	907,375	1,472,152	1,709,190	3,156,362	1,301,238	504,047	882,073
	10,393	3,922	4,992	6,826	8,801	12,722	26,366	61,492	240,478
Number of returns with deduction	68,812	5,515	11,179	14,603	13,272	18,454	4,347	844	598
	23.0	5.0	16.0	33.0	44.0	57.0	76.0	83.0	89.0
	329,659	14,892	27,351	40,981	44,216	84,003	38,005	14,141	66,072
	4,791	2,700	2,447	2,806	3,332	4,552	8,743	16,755	110,488
OTHER AREAS [1] Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	129,496	43,339	17,675	13,578	10,896	20,677	14,181	5,082	4,068
	12.0	13.0	12.0	19.0	26.0	36.0	48.0	56.0	67.0
	1,236,954	66,481	71,013	69,699	64,892	177,940	225,225	158,047	403,658
	9,552	1,534	4,018	5,133	5,956	8,606	15,882	31,099	99,228

[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. Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2012, including

any returns filed for tax years preceding 2011. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes 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

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304. SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2012, and Tax Policy Center calculations

Item JNITED STATES Number of returns with deduction	46,869,105	Under \$50,000 [1] 13,342,552	under \$75,000 9,522,178	under \$100,000 7,893,770	under \$200,000 11,982,714	\$200,000 or more 4,127,891
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	46,869,105	13,342,552	9,522,178	7,893,770	11,982,714	4,127,891
	32.5	14.0	50.3	67.6	85.2	96.0
	449,684,553	49,426,541	51,158,392	55,744,208	129,709,208	163,646,204
	9,594	3,704	5,373	7,062	10,825	39,644
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	594,542	199,185	123,876	97,924	135,730	37,827
	28.3	13.4	48.6	63.3	81.3	96.0
	2,956,514	422,420	411,250	434,960	913,273	774,612
	4,973	2,121	3,320	4,442	6,729	20,478
ALASKA Number of returns with deduction Percent of returns	90,838	17,129	17,774	16,936	30,522	8,477
	24.3	7.4	34.7	48.6	64.8	82.4
Amount of deduction (thousands of dollars) Average per return (dollars) ARIZONA Number of returns with deduction	398,446	50,434	57,992	63,546	146,061	80,413
	4,386	2,944	3,263	3,752	4,785	9,486
	917,261	307,643	191,087	149,772	206,455	62,304
Percent of retumsAmount of deduction (thousands of dollars) Average per retum (dollars)	33.7	16.6	54.4	70.3	85.8	97.2
	5,554,289	870,479	742,899	752,086	1,571,513	1,617,312
	6,055	2,830	3,888	5,022	7,612	25,958
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	302,004	94,162	63,339	52,827	70,728	20,948
	24.7	10.7	41.0	60.8	83.9	97.4
	2,127,967	233,822	256,805	299,603	646,542	691,195
	7,046	2,483	4,054	5,671	9,141	32,996
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	6,036,674	1,595,721	1,149,594	987,858	1,658,269	645,232
	36.2	14.8	54.0	75.1	90.3	98.7
	78,249,286	6,378,285	6,792,976	7,853,597	21,823,435	35,400,992
Average per retum (dollars) COLORADO Number of retums with deduction	12,962 905,692	3,997 249,936	5,909 186,874	7,950 153,854	13,160	54,866 76,962
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	38.2	17.0	55.9	72.0	86.9	97.3
	6,281,667	670,208	731,419	801,010	1,921,579	2,157,451
	6,936	2,682	3,914	5,206	8,072	28,033
Number of returns with deduction	755,013	171,762	142,265	124,864	222,663	93,459
Percent of returns	43.7	17.5	58.5	76.1	92.2	99.1
Amount of deduction (thousands of dollars)	11,686,536	955,321	1,056,133	1,174,095	3,013,523	5,487,464
Average per return (dollars)	15,479	5,562	7,424	9,403	13,534	58,715
DELAWARE Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	152,008	39,725	32,679	26,997	41,624	10,983
	35.5	14.8	53.8	69.6	86.8	97.8
	1,099,966	101,180	132,706	149,955	375,296	340,829
Average per return (dollars)	7,236	2,547 32,384	4,061 22,783	5,555 19,784	9,016 34,061	31,032 18,074
Percent of returnsAmount of deduction (thousands of dollars) Average per return (dollars)	39.4	16.8	48.0	74.3	90.7	98.9
	1,590,665	88,826	113,750	140,656	403,672	843,762
	12,516	2,743	4,993	7,110	11,851	46,684
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	2,380,851	857,986	475,045	346,675	497,612	203,533
	24.7	12.2	44.0	56.4	72.6	89.4
	13,885,062	2,612,493	1,766,716	1,594,481	3,263,269	4,648,103
	5,832	3,045	3,719	4,599	6,558	22,837
GEORGIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,566,354	554,204	324,104	240,336	340,437	107,273
	34.1	16.9	62.3	78.1	91.4	98.5
	11,489,892	1,604,387	1,568,301	1,559,660	3,392,674	3,364,871
Average per return (dollars) HAWAII Number of returns with deduction Percent of returns	7,335	2,895	4,839	6,489	9,966	31,367
	205,352	59,878	43,621	37,040	51,708	13,105
	31.4	14.0	47.4	65.3	81.7	96.0
Amount of deduction (thousands of dollars) Average per retum (dollars)	1,475,401	161,837	192,921	223,097	484,026	413,520
	7,185	2,703	4,423	6,023	9,361	31,554
Number of retums with deduction	218,282	75,838	51,713	38,064	41,784	10,883
Percent of retums	32.9	16.5	55.2	73.0	88.2	96.5
Amount of deduction (thousands of dollars)	1,425,907	208,026	215,245	220,881	397,997	383,758
Average per retum (dollars)	6,532	2,743	4,162	5,803	9,525	35,262
LLINOIS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	2,066,700	563,888	417,410	348,336	543,552	193,514
	34.2	14.7	50.3	66.0	83.5	96.6
	19,166,129	2,647,626	2,518,190	2,613,793	5,682,070	5,704,451
Average per retum (dollars) NDIANA Number of returns with deduction Percent of returns	9,274	4,695	6,033	7,504	10,454	29,478
	816,931	235,877	176,815	152,376	198,758	53,105
	27.4	11.7	42.3	59.9	81.5	96.8
Amount of deduction (thousands of dollars) Average per retum (dollars)	5,487,886	673,543	781,766	888,782	1,706,364	1,437,432
	6,718	2,855	4,421	5,833	8,585	27,068
Number of retums with deduction	453,535	137,851	95,430	84,817	108,387	27,050
	32.4	15.4	44.1	62.8	85.2	95.9
	3,545,432	442,489	490,694	592,968	1,151,605	867,678
	7,817	3,210	5,142	6,991	10,625	32,077
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	407,563	110,609	82,387	74,834	108,286	31,447
	31.2	13.0	44.4	64.6	86.3	97.7
	3,563,290	383,050	425,280	511,247	1,122,694	1,121,018
	8 743	3 463	5 162	6.832	10,368	35,648
Average per return (dollars) KENTUCKY Number of returns with deduction	8,743	3,463	5,162	6,832	10,368	35,648
	544,306	166,509	122,758	101,250	121,467	32,322
	29.3	13.0	48.7	68.4	86.9	97.8
Amount of deduction (thousands of dollars) Average per retum (dollars)	4,274,226	525,721	650,594	723,110	1,300,557	1,074,245
	7,853	3,157	5,300	7,142	10,707	33,236
Number of retums with deduction	464,295	137,206	93,279	73,987	117,299	42,524
Percent of retums	23.3	9.9	38.5	50.1	69.6	93.0
Amount of deduction (thousands of dollars)	2,658,494	288,012	286,142	308,778	772,314	1,003,249
Average per retum (dollars)	5,726	2,099	3,068	4,173	6,584	23,593
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	196,187	60,347	44,221	36,315	43,773	11,531
	31.4	14.3	48.4	69.3	90.3	98.6
	1,825,102	249,645	274,943	298,082	547,681	454,750
	9,303	4,137	6,217	8,208	12,512	39,437
Average per retum (dollars) MARYLAND Number of returns with deduction Percent of returns	9,303 1,347,813 48.4	348,403 22.0	264,208 65.8	221,971 83.1	389,894 94.9	123,337 99.4
Amount of deduction (thousands of dollars) Average per retum (dollars) MASSACHUSETTS Number of retums with deduction	15,026,125	1,340,026	1,683,024	1,898,399	5,163,209	4,941,467
	11,149	3,846	6,370	8,552	13,243	40,065
	1,280,057	304,748	233,220	204,540	385,079	152,470
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	40.0	16.2	51.8	70.1	89.5	98.8
	15,291,605	1,379,969	1,498,721	1,687,671	4,623,066	6,102,178
	11,946	4,528	6,426	8,251	12,006	40,022
мсню мисню мисню мисню мисню мисню мисню миснования миснования миснования миснования миснования миснования обще миснования миснован	1,453,429	434,022	313,480	258,198	354,806	92,923
	31.5	14.0	50.6	67.1	85.6	97.4
	11,086,187	1,573,285	1,643,202	1,724,184	3,423,540	2,721,976
	7,628	3,625	5,242	6,678	9,649	29,293
MINNESOTA Number of returns with deduction Percent of returns	1,018,834	271,433	216,380	187,979	265,309	77,733
	39.8	17.4	57.0	74.5	92.0	98.5
Amount of deduction (thousands of dollars) Average per return (dollars) MISSISSIPPI Number of returns with deduction	9,481,535	945,795	1,152,128	1,333,939	2,935,921	3,113,752
	9,306	3,484	5,325	7,096	11,066	40,057
	297,172	102,387	64,601	49,254	63,412	17,518
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	23.2	10.6	45.2	60.9	80.0	96.3
	1,628,401	245,663	237,072	243,599	475,768	426,300
	5,480	2,399	3,670	4,946	7,503	24,335
Number of returns with deduction	827,087	248,981	178,354	147,557	196,429	55,766
	30.8	13.7	48.1	66.9	86.7	97.9
	6,403,107	775,593	836,105	916,855	1,883,308	1,991,245
	7,742	3,115	4,688	6,214	9,588	35,707
MONTANA Number of returns with deduction Percent of returns	144,975	51,053	33,309	24,878	27,725	8,010
	30.5	15.4	51.3	66.2	83.0	95.1
Amount of deduction (thousands of dollars) Average per retum (dollars) NEBRASKA Number of retums with deduction	1,001,233	150,892	158,207	158,718	267,029	266,389
	6,906	2,956	4,750	6,380	9,631	33,257
	263,341	74,462	55,071	50,299	65,540	17,969
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	30.8	13.4	44.4	64.2	85.9	95.8
	2,294,760	273,931	305,897	365,287	720,770	628,877
	8,714	3,679	5,555	7,262	10,997	34,998
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	376,941	127,869	83,140	60,330	80,959	24,643
	29.8	14.8	48.3	62.4	77.3	90.1
	1,839,306	353,413	283,970	248,618	457,881	495,425
	4,880	2,764	3,416	4,121	5,656	20,104
NEW HAMPSHIRE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	237,551	59,525	47,155	42,432	68,582	19,857
	35.8	15.0	48.7	64.8	81.6	93.9
	1,986,470	303,537	284,335	302,838	660,366	435,393
Average per return (dollars) NEW JERSEY Number of returns with deduction	8,362	5,099	6,030	7,137	9,629	21,926
	1,856,016	452,071	327,369	292,052	561,208	223,316
Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	43.3	18.2	56.9	75.0	91.4	99.0
	27,853,993	2,806,362	2,558,154	2,855,140	8,065,461	11,568,877
	15,007	6,208	7,814	9,776	14,372	51,805
Number of retums with deduction	233,265	74,387	49,412	38,166	55,777	15,523
Percent of retums	25.5	11.5	44.0	58.8	78.3	95.2
Amount of deduction (thousands of dollars)	1,347,465	195,047	183,266	187,465	425,941	355,746
Average per retum (dollars)	5,777	2,622	3,709	4,912	7,636	22,917
NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	3,324,978	837,114	663,251	563,999	901,287	359,327
	35.9	14.0	54.9	74.8	91.7	98.9
	57,425,125	4,368,625	4,930,624	5,552,234	13,735,321	28,838,320
Average per return (dollars)	17,271 1,447,230	5,219 476,024	7,434 305,344	9,844	15,240 324,728	97,444
Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	34.4	16.4	57.3	76.0	91.5	98.9
	11,748,554	1,517,525	1,546,532	1,673,285	3,526,623	3,484,589
	8,118	3,188	5,065	6,866	10,860	35,760
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	68,510	18,879	13,122	12,230	17,139	7,140
	20.7	9.1	27.0	36.6	53.7	80.6
	426,599	45,606	46,602	55,329	111,496	167,567
	6,227	2,416	3,551	4,524	6,505	23,469
оню Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	1,697,995 31.2 14,624,399	518,615 14.1 1,857,676	394,856 50.9 2,177,903	301,884 67.9 2,234,287	376,828 87.6 4,285,729	105,812 98.1 4,068,804
Average per return (dollars) DKLAHOMA Number of returns with deduction	8,613	3,582	5,516	7,401	11,373	38,453
	424,328	127,011	89,116	73,859	101,032	33,310
Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	26.7	11.6	41.7	59.2	80.7	96.1
	2,691,830	320,739	336,072	370,920	792,662	871,437
	6,344	2,525	3,771	5,022	7,846	26,161
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	680,630	215,436	155,080	121,762	148,338	40,014
	39.0	18.8	62.9	81.7	93.4	98.4
	6,348,425	821,374	945,095	993,232	1,886,808	1,701,916
	9,327	3,813	6,094	8,157	12,720	42,533
PENNSYLVANIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,899,663	499,665	390,586	337,558	506,416	165,438
	31.0	12.6	45.5	63.2	84.0	97.3
	17,497,576	2,075,916	2,277,908	2,522,314	5,484,662	5,136,776
Average per return (dollars) RHODEISLAND Number of returns with deduction	9,211	4,155 48,774	5,832 39,161	7,472 32,950	10,830 51,052	31,050 13,272
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	36.4	14.9	56.1	75.1	92.3	99.1
	1,933,803	231,985	264,266	279,855	630,936	526,761
	10,441	4,756	6,748	8,493	12,359	39,690
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	620,456	202,620	134,144	106,734	139,419	37,539
	30.2	13.9	53.8	71.8	88.9	98.0
	4,324,419	563,919	604,786	659,919	1,345,312	1,150,484
	6,970	2,783	4,508	6,183	9,649	30,648
SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	79,568	25,745	16,741	13,858	16,839	6,385
	20.2	9.7	29.1	40.6	58.5	77.3
	382,142	69,998	58,721	60,844	98,982	93,596
Average per return (dollars) TENNESSEE Number of returns with deduction	4,803	2,719	3,508	4,391	5,878	14,659
	674,187	221,615	143,186	107,868	147,769	53,749
	23.7	11.0	39.7	53.1	71.4	89.9
Amount of deduction (thousands of dollars) Average per return (dollars)	3,052,329	605,102	468,301	427,761	803,063	748,102
	4,527	2,730	3,271	3,966	5,435	13,918
Number of retums with deduction	2,719,939	724,368	522,410	434,803	737,175	301,183
Percent of retums	24.7	9.7	38.9	53.1	71.5	88.3
Amount of deduction (thousands of dollars)	18,126,381	2,706,437	2,391,140	2,420,855	5,562,177	5,045,773
Average per retum (dollars)	6,664	3,736	4,577	5,568	7,545	16,753
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	446,320 39.3 2,854,949 6 397	130,212 17.8 379,109	113,430 65.7 477,468 4 209	84,435 81.6 480,411 5,690	94,172 92.1 813,027 8 633	24,071 98.2 704,934 29,286
Average per retum (dollars) VERMONT Number of returns with deduction Percent of returns	6,397	2,911	4,209	5,690	8,633	29,286
	96,158	27,639	20,467	17,268	24,147	6,637
	30.2	13.1	45.8	63.3	87.4	98.2
Amount of deduction (thousands of dollars) Average per retum (dollars)	905,563	110,584	119,012	129,883	286,584	259,500
	9,417	4,001	5,815	7,522	11,868	39,099
Number of retums with deduction	1,513,239	371,883	279,540	247,803	452,140	161,873
Percent of retums	40.6	16.9	54.4	71.4	89.5	98.8
Amount of deduction (thousands of dollars)	13,990,987	1,198,267	1,417,931	1,687,700	4,841,958	4,845,130
Average per retum (dollars)	9,246	3,222	5,072	6,811	10,709	29,932
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,118,764	291,419	233,413	199,910	302,518	91,504
	35.3	15.2	50.1	64.8	79.1	91.3
	6,706,550	1,079,105	1,034,469	1,061,627	2,134,790	1,396,558
Average per return (dollars) WEST VIRGINIA Number of returns with deduction Percent of returns	5,995	3,703	4,432	5,311	7,057	15,262
	146,841	35,417	30,544	28,209	41,629	11,042
	18.7	6.6	27.6	43.5	71.9	96.6
Amount of deduction (thousands of dollars) Average per retum (dollars)	1,138,909	88,489	127,069	163,538	381,535	378,277
	7,756	2,498	4,160	5,797	9,165	34,258
Number of retums with deduction	1,001,961	284,139	226,386	198,319	237,185	55,932
Percent of retums	36.5	16.2	55.5	75.6	92.5	98.5
Amount of deduction (thousands of dollars)	10,030,386	1,307,621	1,536,226	1,735,392	2,999,161	2,451,987
Average per retum (dollars)	10,011	4,602	6,786	8,751	12,645	43,839
WYOMING Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	68,729	17,676	15,170	13,275	17,459	5,149
	24.9	10.5	35.5	45.9	59.4	78.1
	329,315	42,070	40,643	44,006	79,567	123,028
	4 791	2 380	2,679	3 315	4,557	23,894
Average per return (dollars) DTHER AREAS[2] Number of returns with deduction	4,791	2,380	2,679	3,315	4,557	23,894
	116,445	51,120	13,478	10,854	19,541	21,452
	10.9	5.9	20.0	28.1	37.9	53.8
Amount of deduction (thousands of dollars) Average per retum (dollars)	1,163,965 9,996 icit.	125,076 2,447	66,821 4,958	63,717 5,870	170,408 8,721	737,943 34,400
2] Includes, for example, returns filed from by other U.S. citizens abroad; and returns filed	Army Post Office		th income from s	•	uerto Rico or wit	

taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns,

Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2011, and Tax Policy Center calculations

	All retums	Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	46,690,805	14,448,633	9,380,644	7,634,580	11,465,472	3,761,476
	33.0	15.4	50.0	66.9	84.8	95.7
	443,484,533	57,531,939	51,324,992	55,116,608	127,080,880	152,430,113
Average per retum (dollars) ALABAMA Number of retums with deduction	9,498	3,982 216,945	5,471 122,290	7,219 95,166	11,084	40,524 35,234
Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	29.2	15.0	48.4	62.8	80.7	95.5
	3,058,824	489,801	421,974	441,012	901,462	804,575
	5,117	2,258	3,451	4,634	7,038	22,835
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	88,750	19,247	17,593	16,349	28,083	7,478
	24.8	8.7	35.0	48.5	63.4	79.8
	384,491	60,613	57,684	61,719	134,825	69,649
	4,332	3,149	3,279	3,775	4,801	9,314
ARIZONA Number of returns with deduction Percent of returns	944,829 35.4	340,585 18.7	194,395 55.5	148,874 71.0	203,626	57,349 97.4
Amount of deduction (thousands of dollars) Average per return (dollars)	5,935,063	1,025,930	770,639	772,746	1,663,849	1,701,900
	6,282	3,012	3,964	5,191	8,171	29,676
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	295,938	99,372	61,300	50,184	66,006	19,076
	24.4	11.3	40.4	60.1	83.6	97.2
	2,142,507	269,851	259,189	297,273	630,297	685,898
	7,240	2,716	4,228	5,924	9,549	35,956
CALIFORNIA Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	6,062,312	1,765,616	1,125,313	957,987	1,621,971	591,425
	37.0	16.7	53.5	73.8	89.9	98.6
	75,694,390	7,942,631	6,654,570	7,559,111	20,983,035	32,555,043
Average per return (dollars) COLORADO Number of returns with deduction	12,486	4,499 274,185	5,914	7,891 151,686	12,937	55,045 68,721
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	39.0	18.8	56.2	72.0	87.0	97.0
	6,228,852	820,729	760,880	821,456	1,933,456	1,892,332
	6,840	2,993	4,090	5,416	8,407	27,536
CONNECTICUT Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	749,799	184,219	141,095	122,331	215,240	86,914
	43.8	18.8	57.8	74.9	91.5	99.0
	11,143,997	1,106,228	1,066,271	1,169,775	2,970,605	4,831,118
Average per return (dollars) DELAWARE Number of returns with deduction	150,577	6,005 41,637	7,557 32,148	9,562 26,452	13,801 40,191	10,149
Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	35.8	15.7	53.7	69.0	85.9	97.6
	1,079,584	112,445	133,078	148,864	364,337	320,859
	7,170	2,701	4,140	5,628	9,065	31,615
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	126,055	34,589	23,548	19,286	32,040	16,592
	40.4	18.4	50.8	75.4	91.3	98.9
	1,598,781	106,628	117,298	139,287	387,748	847,820
Average per return (dollars) FLORIDA Number of returns with deduction Percent of returns	12,683	3,083	4,981	7,222	12,102	51,098
	2,499,679	1,004,977	484,335	343,198	481,404	185,765
	28.1	15.7	46.3	57.6	72.8	88.4
Amount of deduction (thousands of dollars) Average per return (dollars)	14,832,809	3,505,998	1,892,984	1,657,698	3,311,660	4,464,469
	5,934	3,489	3,908	4,830	6,879	24,033
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	1,615,109	621,181	323,362	237,537	332,605	100,424
	36.3	19.6	63.0	78.0	91.3	98.5
	11,842,833	1,910,228	1,616,503	1,595,495	3,439,089	3,281,519
	7,333	3,075	4,999	6,717	10,340	32,677
HAWAII Number of returns with deduction	209,303	66,832	43,736	36,255	50,202	12,278
	32.3	15.6	47.8	65.1	82.0	96.1
Amount of deduction (thousands of dollars) Average per return (dollars)	1,489,305	193,793	201,989	225,044	484,993	383,486
	7,116	2,900	4,618	6,207	9,661	31,234
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	217,492	81,572	50,423	36,297	39,298	9,902
	33.1	17.7	54.5	72.0	88.0	96.3
	1,472,751	249,773	219,529	222,195	396,816	384,438
	6,772	3,062	4,354	6,122	10,098	38,824
ILLINOIS Number of returns with deduction Percent of returns	2,054,780	610,253	413,848	334,242	517,907	178,530
	34.2	15.9	49.8	64.9	82.5	96.0
Amount of deduction (thousands of dollars) Average per return (dollars)	19,045,844	2,979,056	2,484,900	2,531,021	5,521,441	5,529,427
	9,269	4,882	6,004	7,572	10,661	30,972
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	795,587	247,913	171,946	142,914	184,726	48,088
	27.0	12.3	41.6	58.5	80.3	96.4
	5,418,275	772,782	785,304	866,601	1,659,825	1,333,763
	6,810	3,117	4,567	6,064	8,985	27,736
IOWA Number of retums with deduction Percent of retums	423,707	137,035	87,244	76,762	98,238	24,428
	30.4	15.1	40.9	59.2	83.0	95.6
Amount of deduction (thousands of dollars) Average per retum (dollars)	3,296,228	449,400	453,112	542,848	1,058,418	792,449
	7,779	3,279	5,194	7,072	10,774	32,440
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	394,050	113,535	78,330	70,950	102,573	28,662
	30.1	13.2	42.5	62.4	85.6	97.5
	3,483,501	415,361	414,299	498,148	1,105,543	1,050,151
	8,840	3,658	5,289	7,021	10,778	36,639
кентиску Number of retums with deduction Percent of retums	528,748 28.7	172,662 13.4	117,005 46.8 634.972	95,717 66.9	113,745 85.9	29,619 97.5
Amount of deduction (thousands of dollars) Average per return (dollars) LOUISIANA Number of returns with deduction	4,184,755	577,471	634,972	702,587	1,254,294	1,015,430
	7,914	3,345	5,427	7,340	11,027	34,283
	470,392	152.613	93,292	73,297	111.880	39,310
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	470,392	152,613	93,292	73,297	111,880	39,310
	24.0	11.1	38.8	50.6	70.2	93.3
	2,985,524	373,278	316,887	341,724	835,287	1,118,348
	6,347	2,446	3,397	4,662	7,466	28,449
MAINE Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	190,331	62,481	42,331	34,027	41,166	10,326
	30.5	14.7	46.4	66.8	89.3	98.4
	1,771,469	272,491	270,116	285,496	528,984	414,381
Average per return (dollars) MARYLAND Number of returns with deduction	9,307	4,361 369,738	6,381 264,598	8,390 219,485	12,850 376,366	40,130
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	48.8	23.5	66.2	83.1	94.7	99.4
	14,913,280	1,494,053	1,704,333	1,915,781	5,093,826	4,705,288
	11,097	4,041	6,441	8,729	13,534	41,371
MASSACHUSETTS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,267,207	326,147	231,244	200,320	371,914	137,582
	40.0	17.4	51.3	69.4	88.8	98.7
	14,851,820	1,576,841	1,508,453	1,679,226	4,559,325	5,527,975
Average per return (dollars) MICHIGAN Number of returns with deduction	11,720	4,835	6,523	8,383	12,259	40,179
	1,457,105	470,275	315,731	250,980	336,603	83,516
Percent of returnsAmount of deduction (thousands of dollars) Average per return (dollars)	32.1	15.4	51.1	67.2	85.5	97.1
	11,476,377	1,896,470	1,770,717	1,796,678	3,484,754	2,527,758
	7,876	4,033	5,608	7,159	10,353	30,267
MINNESOTA Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	1,004,241	288,776	214,279	181,735	250,898	68,553
	39.5	18.4	56.5	73.8	91.5	98.5
	9,325,122	1,096,388	1,176,662	1,329,175	2,876,537	2,846,360
Average per retum (dollars) MISSISSIPPI Number of retums with deduction	9,286	3,797	5,491	7,314	11,465	41,521
	295,897	111,203	62,146	46,674	59,420	16,454
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	23.8	12.0	44.4	59.2	79.1	95.6
	1,647,846	280,272	232,550	235,800	463,294	435,929
	5,569	2,520	3,742	5,052	7,797	26,494
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	810,087	257,179	172,213	140,963	187,581	52,151
	30.2	14.1	46.7	65.1	85.8	97.6
	6,259,298	851,531	836,518	909,563	1,867,054	1,794,632
Average per return (dollars) MONTANA Number of returns with deduction	7,727 140,204	3,311 53,993	4,857 31,130	22,802	9,953 25,061	7,218
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	29.7	16.1	49.1	63.9	82.2	95.2
	972,118	174,220	152,233	151,047	252,282	242,335
	6,934	3,227	4,890	6,624	10,067	33,574
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	250,778	75,705	51,412	46,776	60,905	15,980
	29.6	13.5	41.9	62.1	85.4	95.8
	2,209,430	291,233	292,953	351,284	694,251	579,708
	8,810	3,847	5,698	7,510	11,399	36,277
NEVADA Number of returns with deduction	409,113	150,979	87,979	62,994	83,186	23,975
	32.9	17.9	51.0	64.7	78.9	90.2
Amount of deduction (thousands of dollars) Average per return (dollars)	2,074,784	485,211	315,180	275,182	502,069	497,142
	5,071	3,214	3,582	4,368	6,035	20,736
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	232,360	62,938	46,259	41,022	64,823	17,318
	35.3	15.8	47.6	62.9	80.3	92.3
	1,924,536	337,519	278,475	296,899	629,337	382,306
	8,283	5,363	6,020	7,238	9,709	22,076
NEW JERSEY Number of returns with deduction Percent of returns	1,854,493	483,881	327,613	289,056	546,656	207,287
	43.8	19.7	56.9	74.3	91.1	98.9
Amount of deduction (thousands of dollars) Average per return (dollars)	27,176,981	3,112,119	2,530,507	2,828,558	7,933,910	10,771,887
	14,655	6,432	7,724	9,786	14,514	51,966
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	233,674	80,194	48,797	37,250	53,359	14,074
	25.6	12.3	43.9	58.5	77.8	95.1
	1,332,879	217,265	183,116	185,928	417,728	328,842
	5,704	2,709	3,753	4,991	7,829	23,365
NEW YORK Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	3,316,989	909,369	662,888	550,129	866,601	328,002
	36.4	15.4	54.9	74.1	91.4	98.9
	56,046,638	5,208,390	4,996,428	5,554,804	13,534,324	26,752,691
Amount of deduction (thousands of dollars) Average per return (dollars) NORTH CAROLINA Number of returns with deduction	56,046,638	5,208,390	4,996,428	5,554,804	13,534,324	26,752,691
	16,897	5,727	7,537	10,097	15,618	81,563
	1,434,028	502,344	298,497	235,651	310,130	87,406
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,434,028	502,344	298,497	235,651	310,130	87,406
	34.6	17.5	56.7	75.1	91.2	98.7
	11,649,658	1,692,688	1,551,248	1,666,870	3,475,781	3,263,072
	8,124	3,370	5,197	7,073	11,207	37,332
NORTH DAKOTA Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	63,235	19,238	12,339	10,941	14,991	5,726
	19.6	9.2	25.7	35.4	55.3	82.4
	424,286	54,199	47,477	54,219	110,296	158,095
Amount of deduction (thousands of dollars)	424,286 6,710 1,659,681	54,199 2,817 540,479	3,848 382,590	4,956 286,560	7,357 355,118	158,095 27,610 94,934
Percent of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	30.7 14,214,633 8,565	14.6 2,040,306 3,775	49.8 2,153,000 5,627	286,560 66.5 2,171,911 7,579	86.9 4,147,343 11,679	98.0 3,702,074 38,996
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	425,525	138,975	89,062	72,379	95,093	30,016
	26.8	12.6	42.4	60.0	81.4	96.3
	2,785,721	372,758	348,148	381,771	783,606	899,439
Average per return (dollars) OREGON Number of returns with deduction	6,547	2,682	3,909	5,275	8,240	29,965
	678,780	232,801	152,489	117,171	141,102	35,217
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	39.2	20.1	62.6	81.2	93.5	98.3
	6,173,839	948,666	940,139	975,756	1,836,924	1,472,353
	9,095	4,075	6,165	8,328	13,018	41,808
PENNSYLVANIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,840,123	520,532	375,299	318,075	475,415	150,802
	30.4	13.1	44.2	61.7	83.2	97.1
	16,996,673	2,271,690	2,226,791	2,430,757	5,304,302	4,763,132
Average per return (dollars) RHODEISLAND Number of returns with deduction	9,237	4,364 51,797	5,933 38,871	7,642 32,206	11,157 48,257	31,585 12,271
Percent of retumsAmount of deduction (thousands of dollars) Average per return (dollars)	36.6	16.0	55.8	74.2	91.5	98.8
	1,915,808	262,022	267,618	279,114	608,954	498,101
	10,446	5,059	6,885	8,667	12,619	40,592
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	621,261	219,111	132,576	103,778	131,797	33,999
	30.7	15.1	53.9	71.7	88.8	98.0
	4,334,297	650,373	615,266	660,242	1,313,707	1,094,709
Average per return (dollars)south dakota Number of returns with deduction	6,977 73,581	2,968 25,593	4,641 15,170	6,362 12,283	9,968 14,886	32,198 5,649 75,6
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	19.1	9.7	27.1	38.2	56.7	75.6
	352,233	70,633	52,974	54,150	88,794	85,682
	4,787	2,760	3,492	4,409	5,965	15,168
TENNESSEE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	663,482	235,657	139,204	102,758	137,707	48,156
	23.7	11.8	39.0	52.2	70.4	88.5
	3,016,203	643,394	461,570	418,518	787,891	704,829
	4,546	2 730	3.316	4 073	5.722	14 636
Average per return (dollars) TEXAS Number of returns with deduction	4,546	2,730	3,316	4,073	5,722	14,636
	2,648,124	775,972	502,649	409,564	691,985	267,954
	24.6	10.5	38.4	51.5	70.3	87.1
Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	24.6	10.5	38.4	51.5	70.3	87.1
	17,752,420	3,019,630	2,323,301	2,326,685	5,362,542	4,720,263
	6,704	3,891	4,622	5,681	7,750	17,616
UTAH Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	442,872	137,938	111,246	81,819	89,648	22,221
	39.4	18.9	64.8	81.1	91.7	98.0
	2,884,497	427,852	477,766	478,602	800,058	700,220
	6,513	3,102	4,295	5,850	8,924	31,512
Average per return (dollars) VERMONT Number of returns with deduction Percent of returns	6,513	3,102	4,295	5,850	8,924	31,512
	93,596	29,237	19,377	16,284	22,675	6,023
	29.6	13.8	43.7	61.0	86.1	98.0
Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	29.6	13.8	43.7	61.0	86.1	98.0
	904,765	129,839	118,076	128,428	281,416	247,006
	9,667	4,441	6,094	7,887	12,411	41,010
VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,499,957	395,630	278,920	243,591	434,263	147,553
	40.7	18.0	54.2	71.2	89.5	98.7
	13,842,671	1,353,939	1,447,370	1,694,833	4,751,453	4,595,077
	9,229	3,422	5,189	6,958	10,941	31,142
Average per return (dollars) WASHINGTON Number of returns with deduction Percent of returns	9,229	3,422	5,189	6,958	10,941	31,142
	1,111,075	317,591	229,998	194,515	286,295	82,676
	35.3	16.5	49.6	64.1	78.3	90.5
Amount of deduction (thousands of dollars) Average per return (dollars)	35.3	16.5	49.6	64.1	78.3	90.5
	6,768,499	1,226,430	1,038,214	1,056,902	2,091,874	1,355,079
	6,092	3,862	4,514	5,434	7,307	16,390
WEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	142,347	37,214	29,892	26,464	38,531	10,246
	18.3	6.9	27.2	42.5	71.6	96.8
	1,106,332	101,257	127,869	159,219	363,903	354,084
	7,772	2,721	4,278	6,016	9,444	34,558
wisconsin Number of retums with deduction Percent of retums	971,868	294,014	218,602	188,091	220,962	50,199
	35.6	16.5	54.1	74.0	91.7	98.3
Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	35.6	16.5	54.1	74.0	91.7	98.3
	9,639,169	1,401,383	1,511,779	1,684,784	2,861,326	2,179,899
	9,918	4,766	6,916	8,957	12,949	43,425
WYOMING Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	65,279	18,757	14,357	12,048	15,550	4,567
	24.2	11.3	33.8	43.8	57.3	75.6
	308,709	51,015	39,789	41,388	73,389	103,127
	4,729	2,720	2,771	3,435	4,720	22,581
Average per return (donars)	-	67,927	13,661	10,705	18,713	19,748
OTHER AREAS[2] Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	130,754 12.4 1,113,228	7.8 157,865	21.2 66,293	29.9 62,436	40.3 162,666	54.6 663,967

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, Individual Master File System, December 2010, and Tax Policy Center calculations

ltem	All returns	Under	Size of \$50,000 under	adjusted gross \$75,000 under	income \$100,000 under	\$200,000	
UNITED STATES Number of retums with deduction	48,819,462 34.0	\$50,000 [1] 14,765,696 15.7	\$75,000 9,950,511 51.7	\$100,000 8,093,444 68.7	\$200,000 11,849,301 85.7	or more 4,160,510 95.2	
Average per retum (dollars)	503,882,535 10,321	79,097,907 5,357	54,650,975 5,492	56,914,170 7,032	130,893,585 11,047	182,325,898 43,823	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	627,697 30.2 3,278,214 5,223	223,484 15.3 496,020 2,219	131,058 50.5 447,447 3,414	100,794 65.0 458,693 4,551	133,006 82.3 919,900 6,916	39,355 95.4 956,154 24,296	
ALASKA Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	89,577 24.9 387,777	17,279 7.9 57,212	17,830 34.7 57,685	17,117 48.6 62,141	29,558 64.6 136,544	7,793 79.1 74,197	
Average per retum (dollars) ARIZONA Number of returns with deduction	1,007,964	3,311 353,052	3,235 213,638	3,630 161,203	4,620 215,139	9,521	
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	37.1 6,443,480 6,393	19.4 1,027,148 2,909	58.6 829,804 3,884	73.9 821,358 5,095	88.1 1,710,127 7,949	97.1 2,055,043 31,649	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	306,435 25.0 2,229,827 7,277	102,352 11.6 288,999 2,824	64,755 42.0 259,513 4,008	52,603 62.2 295,372 5,615	66,404 84.6 612,136 9,218	20,321 96.4 773,809 38,079	
CALIFORNIA Number of retums with deduction Percent of returns	6,232,102 37.8	1,751,945 16.7	1,167,434 54.0	995,709 74.4	1,672,370 90.0	644,644 98.7	
Amount of deduction (thousands of dollars) Average per return (dollars)	85,236,053 13,677	10,170,787 5,805	6,905,211 5,915	7,683,375 7,716	21,294,720 12,733	39,181,960 60,781	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	938,604 40.1 6,789,558 7,234	270,887 18.8 836,449 3,088	194,956 57.9 786,532 4,034	158,166 73.8 844,977 5,342	236,549 88.0 1,967,496 8,317	78,046 96.9 2,354,103 30,163	
CONNECTICUT Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	769,818 44.2 12,128,695	178,688 18.1 1,021,079	145,799 58.6 1,064,879	127,657 76.1 1,176,959	221,795 92.2 2,991,018	95,879 98.8 5,874,760	
Average per retum (dollars) DELAWARE Number of retums with deduction	15,755 155,244	5,714 41,782	7,304 33,884	9,220 27,784	13,486 40,775	61,273 11,019	
Percent of retumsAmount of deduction (thousands of dollars) Average per retum (dollars)	36.5 1,167,515 7,521	15.7 112,116 2,683	55.2 137,256 4,051	70.5 153,558 5,527	86.8 363,589 8,917	97.7 400,997 36,391	
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	124,400 41.1 1,732,625 13,928	34,587 18.9 109,403 3,163	23,261 52.0 119,501 5,137	18,834 77.4 135,915 7,216	30,570 91.9 373,133 12,206	17,148 98.9 994,674 58,005	
FLORIDA Number of retums with deduction Percent of retums	2,723,807 30.7	1,088,409 17.4	537,045 49.8	374,657 60.9	511,171 74.9	212,525 88.2	
Amount of deduction (thousands of dollars) Average per retum (dollars) GEORGIA Number of retums with deduction	17,773,845 6,525 1,609,962	5,075,023 4,663 581,311	2,113,259 3,935 334,832	1,805,422 4,819 245,326	3,613,236 7,069 339,241	5,166,905 24,312 109,252	
Percent of retumsAmount of deduction (thousands of dollars) Average per retum (dollars)	37.8 12,334,643 7,661	19.7 1,865,333 3,209	64.2 1,618,836 4,835	79.2 1,583,749 6,456	92.0 3,437,792 10,134	98.4 3,828,932 35,047	
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	215,770 32.9 1,620,074	67,436 15.7 222,445	46,098 49.1 207,922	38,027 66.8 231,156	50,767 82.9 492,695	13,442 95.6 465,856	
Average per retum (dollars) IDAHO Number of retums with deduction Percent of returns	7,508 230,387 34.6	3,299 83,973 18.3	4,510 55,056 57.0	6,079 38,893 74.5	9,705 40,907 89.1	34,657 11,558 95.8	
Amount of deduction (thousands of dollars) Average per retum (dollars)	1,668,098 7,240	270,193 3,218	246,987 4,486	239,660 6,162	420,915 10,290	490,342 42,424	
Number of retums with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,150,173 35.2 20,129,669 9,362	612,722 15.9 2,957,393 4,827	440,332 51.6 2,509,189 5,698	356,677 66.5 2,573,337 7,215	542,037 83.4 5,509,806 10,165	198,405 95.8 6,579,945 33,164	
INDIANA Number of retums with deduction Percent of returns Amount of deduction (thousands of dollars)	854,623 28.3 5,866,382	254,245 12.5 818,814	187,849 44.1 817,392	159,636 61.7 918,223	199,774 81.8 1,711,796	53,119 96.2 1,600,156	
Average per retum (dollars) юwa Number of retums with deduction	6,864 439,401	3,221 138,400	4,351 93,485	5,752 81,752	8,569 99,329	30,124 26,435	
Percent of retumsAmount of deduction (thousands of dollars) Average per retum (dollars)	31.1 3,369,989 7,670	15.1 429,664 3,105	42.6 460,009 4,921	61.3 550,021 6,728	83.7 1,031,778 10,387	94.1 898,518 33,990	
KANSAS Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	405,732 30.5 3,719,034 9,166	110,074 12.7 405,437 3,683	83,011 43.8 429,738 5,177	75,482 64.5 517,602 6,857	105,250 86.7 1,113,466 10,579	31,915 97.2 1,252,793 39,254	
кемтискү Number of retums with deduction Percent of retums	559,027 29.9	180,308 13.9	127,806 49.9	102,931 70.1	116,062 87.5	31,920 97.1	
Amount of deduction (thousands of dollars) Average per return (dollars)	4,751,287 8,499	685,344 3,801	677,247 5,299	741,835 7,207	1,263,317 10,885	1,383,544 43,344	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	484,235 24.4 3,902,506 8,059	148,042 10.7 311,572 2,105	95,096 39.2 299,361 3,148	75,797 51.4 331,799 4,377	117,503 71.3 818,099 6,962	47,797 92.5 2,141,675 44,808	
MAINE Number of retums with deduction Percent of returns Amount of deduction (thousands of dollars)	197,560 31.2 1,908,988	63,516 14.7 286,688	45,251 48.9 284,452	36,498 69.9 303,125	41,403 90.8 555,864	10,892 98.2 478,859	
Average per retum (dollars) MARYLAND Number of returns with deduction	9,663	4,514 381,641	6,286 273,556	8,305 224,654	13,426 372,365	43,964 115,242	
Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	49.3 16,225,827 11,866	23.8 2,100,698 5,504	68.0 1,766,951 6,459	84.4 1,921,044 8,551	95.2 5,107,910 13,717	99.3 5,329,224 46,244	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	1,290,288 40.3 15,897,914 12,321	316,430 16.9 1,538,892 4,863	239,285 52.4 1,536,108 6,420	209,404 70.9 1,735,898 8,290	378,611 89.9 4,594,347 12,135	146,558 98.7 6,492,669 44,301	
MICHIGAN Number of returns with deduction Percent of returns	1,582,447 34.2	484,370 15.8	348,457 54.4	281,641 70.4	371,339 86.8	96,640 97.2	
Amount of deduction (thousands of dollars) Average per retum (dollars) MINNESOTA Number of retums with deduction	12,737,172 8,049 1,042,574	2,025,426 4,182 287,930	1,932,346 5,545 226,390	1,971,645 7,001 193,997	3,760,992 10,128 258,287	3,046,762 31,527 75,970	
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	40.6 10,114,494 9,701	18.3 1,104,777 3,837	58.7 1,222,679 5,401	76.3 1,397,699 7,205	92.5 2,942,971 11,394	98.2 3,446,366 45,365	
MISSISSIPPI Number of retums with deduction Percent of returns Amount of deduction (thousands of dollars)	307,914 24.5 1,806,503	113,107 12.1 364,454	66,102 45.7 238,171	49,485 61.3 238,145	61,078 80.1 454,014	18,142 95.1 511,719	
Average per retum (dollars) MISSOURI Number of retums with deduction Percent of returns	5,867 853,978 31.2	3,222 262,681 14.2	3,603 186,377 49.4	4,812 152,600 68.3	7,433 194,734 87.2	28,206 57,586 96.5	
Amount of deduction (thousands of dollars) Average per return (dollars)	7,323,852 8,576	1,280,463 4,875	898,658 4,822	973,628 6,380	1,928,648 9,904	2,242,454 38,941	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	145,216 30.4 1,068,479 7,358	53,737 16.0 170,959 3,181	32,753 50.5 159,694 4,876	24,277 66.5 157,865 6,503	26,030 83.3 260,852 10,021	8,419 95.1 319,111 37,904	
NEBRASKA Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	258,154 30.1 2,311,198	75,422 13.3 293,973	55,213 43.8 305,430	49,562 64.8 360,223	60,869 86.2 678,760	17,088 95.0 672,812	
Average per retum (dollars) NEVADA Number of retums with deduction	8,953 449,816	3,898 160,042	5,532 98,977	7,268 71,164	11,151 91,524	39,373 28,109	
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	35.4 2,322,696 5,164	19.0 521,728 3,260	54.4 362,024 3,658	68.0 313,892 4,411	81.2 544,646 5,951	90.2 580,406 20,648	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	238,802 35.7 1,971,584 8,256	61,820 15.4 316,911 5,126	48,161 49.1 282,952 5,875	43,050 64.8 301,489 7,003	67,131 81.9 647,800 9,650	18,640 91.8 422,431 22,663	
NEW JERSEY Number of returns with deduction Percent of returns	1,909,154	484,824 19.5	341,124 58.2	299,669 75.4	556,419 91.5	227,118 98.9	
Amount of deduction (thousands of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	29,308,967 15,352 240,085	3,367,277 6,945 79,004	2,550,982 7,478 51,253	2,831,276 9,448 39,051	7,991,424 14,362 54,657	12,568,008 55,337 16,120	
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	26.0 1,423,475 5,929	12.0 207,053 2,621	45.3 190,355 3,714	59.8 191,104 4,894	79.6 421,195 7,706	94.7 413,768 25,668	
NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3,420,188 37.2 61,182,920 17,889	915,441 15.5 6,252,861 6,830	695,043 56.6 5,065,947 7,289	566,221 75.4 5,490,953 9,698	882,151 91.9 13,858,724 15,710	361,332 98.8 30,514,435 84,450	
NORTH CAROLINA Number of returns with deduction	1,489,757 35.6	505,736 17.6	316,120 58.8	249,376 77.4	320,440 92.3	98,085 98.6	
Amount of deduction (thousands of dollars) Average per retum (dollars)	12,790,147 8,585	1,735,485 3,432	1,661,020 5,254	1,759,037 7,054	3,626,433 11,317	4,008,172 40,864	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	64,386 19.9 436,360 6,777	18,828 8.9 54,619 2,901	13,082 27.2 52,282 3,996	11,654 38.2 57,865 4,965	14,836 57.5 108,679 7,325	5,986 79.6 162,915 27,216	
оню Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	1,790,009 32.2 15,983,076	572,134 15.1 2,362,867	423,539 53.0 2,378,907	318,922 69.9 2,363,503	370,224 88.4 4,293,894	105,190 98.1 4,583,905	
Average per retum (dollars)oкLaнoмa Number of retums with deduction	8,929 450,236	4,130 140,005	5,617 97,229	7,411 78,440	11,598 99,776	43,577 34,786	
Percent of returnsAmount of deduction (thousands of dollars) Average per return (dollars)	28.0 3,021,470 6,711	12.6 374,120 2,672	44.9 374,751 3,854	63.1 403,518 5,144	82.9 801,819 8,036	95.4 1,067,263 30,681	
OREGON Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	697,773 39.8 6,888,330 9,872	230,065 19.9 958,026 4,164	159,854 63.5 982,640 6,147	122,224 82.4 1,021,380 8,357	145,436 94.1 1,918,428 13,191	40,194 98.4 2,007,857 49,954	
PENNSYLVANIA Number of retums with deduction Percent of returns	1,904,824 31.1	519,540 13.0	399,523 46.0	339,595 63.9	484,545 84.2	161,621 96.8	
Amount of deduction (thousands of dollars) Average per return (dollars) RHODEISLAND Number of returns with deduction	20,976,955 11,013 189,533	3,476,127 6,691 51,947	3,245,704 8,124 40,619	2,518,555 7,416 34,003	5,279,723 10,896 49,660	6,456,845 39,951 13,304	
Percent of retumsAmount of deduction (thousands of dollars) Average per retum (dollars)	37.1 2,008,553 10,597	15.9 259,303 4,992	57.1 269,567 6,636	75.7 284,301 8,361	92.4 614,029 12,365	98.7 581,353 43,698	
SOUTH CAROLINA Number of retums with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	647,452 31.6 4,641,092 7,168	224,710 15.4 657,597 2,926	139,711 56.0 638,464 4,570	110,010 74.0 693,076 6,300	135,451 89.9 1,347,618 9,949	37,570 97.7 1,304,337 34,718	
Average per retum (dollars)south dakota Number of retums with deduction	7,168 75,277 19.3	2,926 25,012 9.4	4,570 15,984 28.3	6,300 13,098 40.8	9,949 15,220 57.9	34,718 5,963 72.6	
Amount of deduction (thousands of dollars) Average per return (dollars)	393,037 5,221	62,634 2,504	53,583 3,352	55,199 4,214	85,761 5,635	135,861 22,784	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	702,947 24.7 3,178,447 4,522	243,471 12.1 644,059 2,645	150,150 41.0 501,861 3,342	110,870 54.7 444,628 4,010	146,040 72.6 813,993 5,574	52,416 87.7 773,906 14,765	
TEXAS Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	2,702,250 25.0 18,374,089	740,320 10.2 2,877,885	513,165 38.5 2,598,250	427,721 52.5 2,354,640	715,690 71.2 5,304,293	305,354 86.2 5,239,020	
Average per retum (dollars) UTAH Number of retums with deduction	6,800 453,867	3,887 138,131	5,063 115,039	5,505 84,654	7,411 91,108	17,157 24,935	
Percent of returnsAmount of deduction (thousands of dollars) Average per return (dollars)	39.6 3,192,746 7,035	18.6 575,495 4,166	66.0 490,004 4,259	81.9 482,492 5,700	92.1 799,055 8,770	97.7 845,700 33,916	
VERMONT Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	97,420 30.4 970,928 9,966	29,490 13.8 130,293 4,418	20,575 45.6 123,182 5,987	17,729 64.0 136,286 7,687	23,035 87.5 285,696 12,403	6,591 97.7 295,471 44,829	
VIRGINIA Number of retums with deduction Percent of returns	1,529,205 41.0	402,040 18.0	291,208 55.7	252,440 73.0	433,318 90.4	150,199 98.7	
Amount of deduction (thousands of dollars) Average per return (dollars) WASHINGTON Number of returns with deduction	14,975,732 9,793	1,817,121 4,520	1,526,917 5,243	1,785,527 7,073	4,806,646 11,093	5,039,521 33,552	
Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per retum (dollars)	1,136,830 35.7 7,979,245 7,019	310,536 16.1 1,658,943 5,342	240,265 50.5 1,060,773 4,415	203,747 65.6 1,102,641 5,412	292,384 79.5 2,213,893 7,572	89,898 89.7 1,942,994 21,613	
west virginia Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars)	148,234 18.9 1,115,258	37,931 6.9 90,608	32,118 28.6 132,960	28,786 45.2 167,475	38,898 73.9 362,460	10,501 96.5 361,755	
Average per retum (dollars)wisconsin Number of retums with deduction	7,524 1,021,923	2,389 292,922	4,140 235,620	5,818 205,136	9,318 232,309	34,450 55,936	
Percent of returnsAmount of deduction (thousands of dollars) Average per return (dollars)	36.9 11,011,467 10,775	16.5 2,352,562 8,031	56.3 1,584,076 6,723	76.3 1,793,228 8,742	92.4 2,931,986 12,621	98.0 2,349,614 42,005	
WYOMING Number of retums with deduction Percent of retums Amount of deduction (thousands of dollars) Average per return (dollars)	67,319 24.6 339,594 5,045	17,632 10.7 50,744 2,878	14,691 33.8 40,326 2,745	13,065 44.8 43,240 3,310	16,512 57.8 75,391 4,566	5,419 73.2 129,894 23,970	
OTHER AREAS[2] Number of retums with deduction Percent of returns	421,628 23.5	286,305 19.1	30,852 33.6	21,656 41.4	39,614 51.3	43,201 59.6	
Amount of deduction (thousands of dollars)	2,915,515 6,915	717,753 2,507	151,192 4,901	134,444 6,208	385,993 9,744	1,526,136 35,326	
Average per return (dollars) * - Data for Tax Year 2008 includes returns the This may affect the data for various items shades.	•						oer ∩f

taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns,

Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010, and Tax Policy Center calculations

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

UNITED STATES Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	33.0 494,060,341	Under \$50,000 [1] 15,868,278 15.0 70,336,668	under \$75,000 10,663,677 55.0 56,420,014	under \$100,000 8,456,785 72.0 59,609,447	under \$200,000 11,700,623 87.0 123,056,222	\$200,000 or more 4,319,74 94 184,637,98
ALABAMA Number of returns with deduction	651,803	4,433 239,354 13.8	5,291 136,481 52.3	7,049 105,363 68.1	10,517 129,325 83.6	42,74 41,28 94.
Amount of deduction (thousands of dollars) Average per return (dollars)	., 4,984	481,024 2,010	445,869 3,267	465,422 4,417	863,068 6,674	993,50 24,06
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	25.3 368,730	20,847 8.8 60,672 2,910	20,002 39.2 59,789 2,989	18,110 53.5 63,060 3,482	27,762 68.3 123,037 4,432	7,03 76 62,17 8,84
ARIZONA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	36.7 7,091,389	373,420 18.8 972,288 2,604	229,306 61.7 1,109,876 4,840	169,367 76.8 834,950 4,930	217,092 88.8 1,653,597 7,617	73,99 96 2,520,67 34,06
ARKANSAS Number of returns with deduction	314,855 22.6	107,497 10.2	68,768 44.4	54,095 65.3	64,005 85.6	20,49 95
Amount of deduction (thousands of dollars) Average per return (dollars) CALIFORNIA Number of returns with deduction	6,849	254,276 2,365 1,902,544	267,743 3,893 1,242,872	296,392 5,479 1,019,557	567,976 8,874 1,646,287	770,19 37,58 678,41
Percent of returns	86,525,027	16.5 9,815,049 5,159	56.9 7,713,225 6,206	76.2 7,628,254 7,482	90.3 19,789,909 12,021	98. 41,578,59 61,28
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	39.7 7,885,797	288,488 18.5 1,037,877 3,598	206,874 61.5 782,848 3,784	163,554 76.7 830,116 5,075	232,056 88.9 2,660,184 11,464	83,87 95 2,574,77 30,69
CONNECTICUT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	42.4	187,108 16.8 961,301	153,777 61.3 1,044,076	132,313 78.4 1,238,861	218,952 92.8 2,800,229	99,76 98 5,769,32
Average per return (dollars) DELAWARE Number of returns with deduction Percent of returns	161,707	5,138 44,330 15.1	6,790 35,506 57.4	9,363 29,160 73.1	12,789 40,772 87.5	57,83 11,93 96
Amount of deduction (thousands of dollars) Average per return (dollars) DISTRICT OF COLUMBIA	1,170,140 7,236	110,092 2,483	138,194 3,892	155,260 5,324	348,187 8,540	418,40 35,04
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	39.6 1,728,516	37,248 18.5 100,790 2,706	23,858 55.3 114,021 4,779	18,522 80.2 128,337 6,929	28,532 92.1 429,115 15,040	17,17 98. 956,25 55,66
FLORIDA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	30.6 18,589,386	1,196,610 17.1 4,856,644 4,059	589,950 53.4 2,331,609 3,952	404,518 64.5 2,066,385 5,108	536,971 77.3 3,677,462 6,849	238,98 86 5,657,28 23,67
GEORGIA Number of returns with deduction	1,680,664 36.9	616,048 19.1	353,336 66.8	254,133 81.5	335,869 92.5	121,27 97
Amount of deduction (thousands of dollars) Average per return (dollars) HAWAII Number of returns with deduction	7,765	2,240,850 3,637 70,333	1,645,142 4,656 48,429	1,604,629 6,314 39,365	3,273,633 9,747 50,677	4,286,64 35,34 14,52
Percent of returns	1,596,919	15.1 174,424 2,480	51.2 211,694 4,371	68.5 234,581 5,959	83.3 472,465 9,323	94 503,75 34,67
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	33.5	88,304 17.3 258,201 2,924	58,361 59.8 246,398 4,222	40,182 77.2 240,353 5,982	41,765 89.1 408,696 9,786	13,65 94 554,72 40,61
ILLINOIS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	34.4	659,229 15.3 4,136,507	474,593 54.8 2,582,787	378,621 70.3 3,483,873	540,070 85.3 5,223,754	206,91 95 6,492,40
Average per return (dollars) INDIANA Number of returns with deduction	9,701	6,275 285,592	5,442 216,624	9,201 177,794	9,672 203,159	31,37 56,23
Percent of returns	6,371,867 6,783	12.7 895,980 3,137	49.4 974,187 4,497	67.8 1,052,303 5,919	84.9 1,767,307 8,699	95. 1,682,08 29,91
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	30.0 3,314,640	149,320 14.2 431,948 2,893	102,926 46.6 494,138 4,801	87,291 66.7 566,108 6,485	95,089 86.0 946,132 9,950	26,53 94 876,31 33,02
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	30.1 3,633,533	116,986 12.4 391,575	89,199 47.2 433,587	79,540 68.8 516,640	103,730 88.0 1,034,564	32,67 96. 1,257,16
Average per return (dollars) KENTUCKY Number of returns with deduction Percent of returns	590,366	3,347 195,230 12.4	4,861 139,387 54.0	6,495 108,145 74.2	9,974 113,956 88.4	38,48 33,64 95
Amount of deduction (thousands of dollars) Average per return (dollars)	4,350,922 7,370	601,561 3,081	716,213 5,138	752,294 6,956	1,174,335 10,305	1,106,51 32,88
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	21.7 2,527,868	154,089 9.7 281,807 1,829	95,208 39.9 287,764 3,022	74,805 52.8 314,289 4,201	104,688 72.1 708,256 6,765	36,22 90 935,75 25,83
MAINE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	28.9 1,901,479	69,261 13.2 274,343 3,961	49,623 52.6 290,123 5.847	38,506 74.3 304,077 7,897	41,068 91.5 508,406 12,380	12,49 97 524,53 41,97
MARYLAND Number of returns with deduction	1,400,307	405,802 22.9	285,481 70.4	228,876 85.8	362,018 95.4	41,97 118,13 98
Amount of deduction (thousands of dollars) Average per return (dollars) MASSACHUSETTS Number of returns with deduction	11,509	2,697,134 6,646 341,065	1,730,124 6,060 256,578	1,888,711 8,252 221,462	4,623,077 12,770 372,398	5,177,69 43,83 153,71
Percent of returns	38.9 15,844,909	15.9 1,482,431 4,346	55.9 1,589,797 6,196	74.5 1,765,357 7,971	91.0 4,327,884 11,622	98 6,679,44 43,45
MICHIGAN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	34.4 13,142,366	540,885 15.9 2,074,301 3,835	386,730 58.6 2,017,608 5,217	307,908 73.9 2,051,262 6,662	387,027 87.8 3,699,964 9,560	104,06 96. 3,299,23 31,70
MINNESOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	39.7	308,945 17.8 1,053,971	244,039 62.2 1,235,140	201,465 79.5 1,380,049	251,799 93.4 2,726,130	80,16 98. 3,429,64
Arrount of deduction (tribusarius of dorlars)	9,043	3,412 119,674	5,061 69,435	6,850 51,141	10,827 59,180	3,429,64 42,78 18,33
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,721,732	10.6 328,563 2,745	48.0 240,772 3,468	64.5 237,887 4,652	81.6 421,351 7,120	94 493,15 26,89
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	30.0 7,189,968	285,293 13.4 1,173,265 4,112	203,980 53.3 952,993 4,672	162,173 72.6 1,026,233 6,328	192,679 88.6 1,843,288 9,567	59,17 96 2,194,18 37,08
MONTANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	29.6 1,048,253	56,196 15.1 161,283	35,332 54.0 163,727	25,299 70.2 159,083	26,191 84.9 253,851	9,13 93. 310,30
NEBRASKA Number of returns with deduction	272,132	2,870 80,861 12.8	4,634 61,845 48.9	6,288 52,672 70.5	9,692 59,203 88.2	33,95 17,55 95
Amount of deduction (thousands of dollars) Average per return (dollars)	2,336,376 8,585	291,479 3,605	334,975 5,416	379,065 7,197	648,468 10,953	682,39 38,88
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	35.3 2,841,405	172,518 18.9 873,782 5,065	105,778 57.2 386,785 3,657	74,609 71.0 354,775 4,755	91,334 82.8 531,892 5,824	31,52 88. 694,17 22,01
New HAMPSHIRE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	34.8 1,956,225	66,131 14.6 306,810 4,639	52,608 52.5 289,620 5,505	46,223 68.8 309,215 6,690	66,503 83.7 607,545 9,136	20,43 89 443,03 21,68
NEW JERSEY Number of returns with deduction Percent of returns	42.8	510,451 18.5	356,997 60.7	311,560 77.6	549,665 92.0	229,27 98
Amount of deduction (thousands of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	16,322	5,664,817 11,098 83,784	2,506,771 7,022 53,575	2,791,640 8,960 40,623	7,990,854 14,538 54,228	13,002,98 56,71 17,19
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,415,561	11.6 193,243 2,306	47.8 187,891 3,507	63.6 191,579 4,716	81.6 404,467 7,459	93 438,38 25,48
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	35.5 58,828,401	994,820 15.0 6,228,356 6,261	731,772 59.6 5,020,927 6,861	578,354 77.9 5,410,067 9,354	851,659 92.3 12,249,431 14,383	369,25 98 29,919,62 81,02
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	33.8	535,080 16.3 1,895,975	335,368 62.1 1,845,147	257,535 80.2 1,733,262	318,494 92.7 3,506,426	108,06 98 4,368,40
NORTH DAKOTA Number of returns with deduction	66,163	3,543 20,169	5,502 14,298	6,730 12,388	11,009	5,28
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	420,578 6,357	8.5 50,799 2,519	29.7 59,673 4,174	42.9 60,813 4,909	62.5 102,857 7,335	83 146,43 27,70
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	31.6 16,399,566	642,341 14.9 2,415,513 3,760	465,039 57.6 2,481,539 5,336	341,353 74.4 2,474,719 7,250	371,731 89.5 4,179,503 11,243	113,21 97 4,848,29 42,82
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	27.1 3,088,133	158,774 12.3 427,256	107,750 49.7 401,618	82,957 68.6 422,836	97,349 85.9 777,728	33,19 95 1,058,69
Average per return (dollars) OREGON Number of returns with deduction Percent of returns	727,462 38.1	2,691 239,037 18.4	3,727 168,683 66.1	5,097 125,775 84.0	7,989 147,684 93.9	31,89 46,28 97
Amount of deduction (thousands of dollars) Average per return (dollars) PENNSYLVANIA Number of returns with deduction	8,132,683 11,180	1,325,435 5,545 564,712	982,105 5,822 438,760	1,929,933 15,344 361,224	93.9 1,840,762 12,464 477,791	2,054,44 44,38 166,34
Percent of returns with deduction Amount of deduction (thousands of dollars) Average per return (dollars)	30.0 18,218,332	12.4 2,579,124 4,567	438,760 50.1 2,511,799 5,725	68.5 2,710,587 7,504	86.1 5,057,720 10,586	96 5,359,10 32,21
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	35.0 2,029,917	56,394 14.7 253,733 4,499	43,554 60.2 276,122 6,340	35,489 78.6 286,950 8,086	49,275 93.0 586,258 11,898	14,42 97 626,85 43,45
SOUTH CAROLINA Number of returns with deduction	674,507	236,786 14.2	147,865 58.8	114,170 77.0	133,478 90.3	43,45 42,20 96
Amount of deduction (thousands of dollars) Average per return (dollars) SOUTH DAKOTA Number of returns with deduction	4,835,854 7,169	791,050 3,341 26,437	655,353 4,432 17,883	699,581 6,128 14,037	1,266,329 9,487 15,062	1,423,54 33,72 6,10
Percent of returns	19.1 357,183	8.9 64,879 2,454	31.4 58,711 3,283	45.4 56,688 4,038	61.2 82,512 5,478	73. 94,39 15,46
TENNESSEE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	23.7 3,283,209	261,483 11.2 651,220 2,490	163,650 44.2 530,625 3,242	119,302 58.7 478,418 4,010	148,192 75.0 815,331 5,502	56,17 85, 807,61 14,37
TEXAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	2,716,179 24.1	778,750 9.8 2,970,605	533,794 41.2 2,317,417	439,700 56.4 2,332,739	690,252 74.1 4,944,373	273,68 84. 5,298,61
Average per return (dollars) UTAH Number of returns with deduction	6,577	3,815 145,321	4,341 121,354	5,305 85,828	7,163 89,645	19,36 28,12
Percent of returns	3,270,598	18.4 460,610 3,170	69.6 528,602 4,356	85.0 502,703 5,857	93.4 809,808 9,033	968,87 34,45
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	29.7 955,800	30,980 13.0 121,327 3,916	22,223 48.7 121,162 5,452	18,480 67.8 130,558 7,065	23,057 88.8 264,114 11,455	7,63 96. 318,64 41,71
VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	39.1	426,315 16.9 1,504,720	307,480 58.0 1,540,215	261,147 75.6 1,769,780	423,830 91.0 4,509,919	152,22 98 5,156,41
Average per return (dollars) WASHINGTON Number of returns with deduction	9,218	3,530 326,392	5,009 258,835	6,777 213,592	10,641 290,295	33,87 97,90
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	8,342,815 7,028	15.4 1,951,108 5,978	54.1 1,561,597 6,033	69.2 1,127,078 5,277	81.4 2,068,459 7,125	88. 1,634,57 16,69
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	16.4 1,062,931	40,830 5.9 104,130 2,550	34,554 30.5 137,799 3,988	29,588 49.2 166,509 5,628	36,670 76.8 328,157 8,949	10,38 95. 326,33 31,43
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	36.3 10,069,659	314,456 16.0 1,395,696	257,906 60.9 1,679,374	215,522 80.4 1,838,919	226,014 93.1 2,757,365	59,83 97. 2,398,30
Average per return (dollars)	9,378	4,438 18,217 10.1	15,349 35.7	8,532 13,165 47.0	12,200 15,449 59.4	5,54 70.
Amount of deduction (thousands of dollars) Average per return (dollars) OTHER AREAS [2]	338,386 4,997	39,875 2,189	42,157 2,747	43,222 3,283	67,818 4,390	145,31 26,22
Number of returns with deduction	,	277,541 18.7 466,969	30,102 33.0 142,585	20,227 40.5 123,045	36,623 50.7 332,267	38,01 57. 1,317,83

*- Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

This may affect the data for various items shown in the table such as the total number of returns filed (including joint and paid preparer returns), number of exemptions, salaries and wages, and adjusted gross income.

[1] Includes returns with adjusted gross deficit.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

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

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2008, including any returns filed for tax years preceding 2007.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints.

The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

C

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2009, and Tax Policy Center calculations

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.

Item	All returns	Under	\$50,000 under	of adjusted gross in \$75,000 under	\$100,000 under	\$200,000
UNITED STATES [2] Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	49,353,627 35.4 473,552,930 9,595	\$50,000 [1] 15,909,294 17.1 60,204,113 3,784	\$75,000 10,631,896 56.8 56,683,581 5,331	\$100,000 8,260,785 74.3 57,152,498 6,919	\$200,000 10,694,239 88.4 117,301,083 10,969	3,857,41 94. 182,211,65 47,23
ALABAMA Number of returns with deduction	624,566	237,516	132,062	101,130	116,287	37,57
	30.8	16.3	53.0	69.6	85.0	94.
Amount of deduction (thousands of dollars) Average per return (dollars) ALASKA Number of returns with deduction	3,018,894	468,974	441,389	443,740	771,747	893,04
	4,834	1,974	3,342	4,388	6,637	23,77
	88,081	20,904	19,740	17,212	24,318	5,90
Percent of returns	25.8	9.5	40.8	55.1	69.8	76.
	354,008	54,216	72,146	60,933	109,697	57,01
	4,019	2,594	3,655	3,540	4,511	9,65
Number of returns with deduction	1,009,164	359,777	221,966	160,640	196,807	69,97
	38.9	20.6	62.7	78.1	89.8	96.
	6,419,093	929,531	847,526	791,918	1,519,904	2,330,21
	6,361	2,584	3,818	4,930	7,723	33,30
ARKANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	300,172	106,154	67,045	51,424	57,212	18,33
	25.3	12.1	45.3	67.5	86.8	95.
	1,912,595	248,458	264,604	282,054	504,082	613,39
	6,372	2,341	3,947	5,485	8,811	33,45
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	6,351,083	1,932,327	1,272,206	1,013,926	1,525,995	606,62
	39.7	18.7	60.2	79.2	91.6	98.
	91,969,102	8,949,087	7,177,443	7,665,276	20,522,386	47,654,91
COLORADO Number of returns with deduction Percent of returns	14,481	4,631	5,642	7,560	13,449	78,55
	940,115	296,448	205,529	157,562	207,951	72,62
	42.2	21.1	64.0	79.1	90.1	96.
Amount of deduction (thousands of dollars) Average per return (dollars) CONNECTICUT Number of returns with deduction	6,434,522	1,029,450	782,800	809,465	1,624,918	2,187,88
	6,844	3,473	3,809	5,137	7,814	30,12
	774,568	193,766	156,351	132,680	202,651	89,12
Percent of returns	45.2	19.4	63.3	80.7	93.8	98.
	10,668,306	971,428	1,061,351	1,158,487	2,591,696	4,885,34
	13,773	5,013	6,788	8,731	12,789	54,81
Number of returns with deduction	154,593	43,803	34,679	28,099	37,283	10,72
	37.5	16.8	58.1	74.3	88.8	96.
	1,119,907	106,294	133,946	149,735	316,923	413,00
	7,244	2,427	3,862	5,329	8,500	38,49
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	121,871	38,716	24,524	17,756	26,171	14,70
	42.4	21.1	60.5	83.5	93.7	98.
	1,478,983	105,128	122,885	128,366	319,170	803,43
	12,136	2,715	5,011	7,229	12,196	54,64
FLORIDA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	2,808,556	1,122,850	566,947	387,378	501,113	230,26
	32.4	18.4	53.4	65.4	78.9	86.
	18,000,547	4,485,715	2,482,615	1,897,182	3,502,439	5,632,59
Average per return (dollars) GEORGIA Number of returns with deduction	6,409	3,995	4,379	4,897	6,989	24,46
	1,607,627	597,708	344,438	245,967	310,811	108,70
	39.4	21.1	67.8	83.0	93.5	97.
Amount of deduction (thousands of dollars) Av erage per return (dollars) HAWAII Number of returns with deduction	11,651,031 7,247 214,424	1,689,214 2,826 70,283	1,580,868 4,590 48,091	1,537,930 6,253 37,649	3,035,227 9,766 45,064	3,807,79 35,02
Percent of returns	33.6	16.4	53.5	70.9	84.9	94.
	1,527,874	185,359	213,562	227,851	428,485	472,61
	7,125	2,637	4,441	6,052	9,508	35,43
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	228,567	85,154	55,723	37,742	37,204	12,74
	35.7	19.1	60.9	79.0	89.9	92.
	1,596,355	260,508	236,423	226,952	360,632	511,84
	6,984	3,059	4,243	6,013	9,693	40,16
Number of returns with deduction	2,200,182	669,805	476,058	370,827	498,008	185,48
	36.8	17.4	56.4	72.1	87.0	95.
	20,510,573	3,075,536	2,496,519	2,501,151	6,726,199	5,711,16
INDIANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	9,322	4,592	5,244	6,745	13,506	30,79
	913,439	287,294	217,242	173,459	185,044	50,40
	30.8	14.2	50.5	69.7	86.3	95.
	6 196 121	1 008 789	950 415	1,004,647	1,572,008	1,660,26
Amount of deduction (thousands of dollars) Average per return (dollars)	6,196,121	1,008,789	950,415	1,004,647	1,572,008	1,660,26
	6,783	3,511	4,375	5,792	8,495	32,94
	444,315	152,042	102,449	83,862	82,930	23,03
Percent of returns	32.2	16.4	48.0	69.7	87.9	95.
	3,037,012	429,351	481,869	540,462	823,117	762,21
	6,835	2,824	4,704	6,445	9,925	33,09
Number of returns with deduction	403,807	118,484	88,423	76,556	91,995	28,34
	31.3	13.7	48.6	71.3	89.1	96.
	3,341,533	421,790	423,569	494,555	914,497	1,087,12
	8,275	3,560	4,790	6,460	9,941	38,34
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	572,010	196,595	139,001	104,485	102,478	29,45
	31.4	15.2	55.7	76.6	89.6	95.
	4,070,641	596,421	712,635	815,611	1,047,409	898,56
	7,116	3,034	5,127	7,806	10,221	30,51
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	458,974	158,098	93,618	72,644	96,081	38,53
	24.2	11.6	41.2	55.1	74.5	90.
	2,615,923	299,941	288,943	310,710	661,406	1,054,92
MAINE Number of returns with deduction Percent of returns	5,700 204,040 32.2	1,897 69,599 15.7	3,086 49,743 54.2	37,220 77.3	36,408 92.5	27,37 11,07 96.
Amount of deduction (thousands of dollars) Average per return (dollars)	1,789,926	272,990	294,634	298,369	452,406	471,52
	8,772	3,922	5,923	8,016	12,426	42,59
	1,361,533	412,330	285,719	225,915	334,324	103,24
Percent of returns	50.1 14,034,751 10,308 1,316,860	25.6 1,799,944 4,365 353,714	72.5 1,723,033 6,031	87.3 1,852,490 8,200	96.1 4,188,882 12,529 344,983	98. 4,470,40 43,29 133,94
Percent of returns	41.9	18.6	58.4	77.2	92.3	98.
	14,771,154	1,570,654	1,820,568	1,783,702	4,011,124	5,585,10
	11,217	4,440	6,981	7,983	11,627	41,69
Number of returns with deduction	1,711,701	551,449	396,670	309,659	361,797	92,12
	36.8	17.8	60.5	76.0	89.2	96.
	12,222,716	1,982,429	2,019,412	2,021,494	3,403,235	2,796,14
	7,141	3,595	5,091	6,528	9,406	30,35
MINNESOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,060,025	317,559	246,359	198,918	226,313	70,87
	41.4	19.6	64.3	82.1	94.4	98.
	9,206,295	1,055,095	1,239,330	1,357,225	2,444,004	3,110,64
	8,685	3,323	5,031	6,823	10,799	43,88
MISSISSIPPI Number of returns with deduction Percent of returns	307,180	119,912	67,810	49,030	53,197	17,23
	24.9	12.7	49.1	66.7	83.4	93.
	1,624,005	326,221	234,591	230.404	378,781	454,00
Average per return (dollars)	5,287 864,574 31.8	2,721 2,721 282,482 14.9	3,460 201,855 54.3	4,699 155,794 74.3	7,120 172,376 89.7	26,34 52,06 96.
Amount of deduction (thousands of dollars) Average per return (dollars)	6,144,954 7,107	821,325 2,908 57,597	917,601 4,546 34,362	954,357 6,126 23,221	1,616,863 9,380 22,097	1,834,80 35,23 8,19
Percent of returns	31.2	17.1	55.5	72.3	86.3	93.
	953,768	164,174	159,079	147,342	213,365	269,80
	6,557	2,850	4,630	6,345	9,656	32,93
Number of returns with deduction	262,182	82,704	61,649	50,890	51,970	14,96
	31.5	14.5	50.8	74.2	90.6	96.
	2,195,768	305,227	336,474	368,755	579,691	605,62
	8,375	3,691	5,458	7,246	11,154	40,45
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	450,542	165,072	103,082	70,428	81,986	29,97
	37.2	20.5	58.7	73.0	83.8	88.
	2,277,435	465,443	348,688	299,206	480,589	683,50
	5,055	2,820	3,383	4,248	5,862	22,80
NEW HAMPSHIRE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	245,078	67,459	53,149	46,044	60,812	17,61
	37.1	16.6	53.7	70.4	85.0	89.
	1,853,660	308,071	294,546	311,199	553,435	386,41
Av erage per return (dollars) NEW JERSEY Number of returns with deduction Percent of returns	7,564	4,567	5,542	6,759	9,101	21,93
	1,914,456	522,502	361,829	313,111	513,758	203,25
	45.3	20.9	62.9	79.9	93.0	98.
Amount of deduction (thousands of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	26,175,547	3,007,348	2,519,503	3,455,743	6,840,219	10,352,73
	13,673	5,756	6,963	11,037	13,314	50,93
	234,770	80,948	51,336	38,458	48,677	15,35
Percent of returns	26.5	12.5	48.3	64.8	83.1	93.
	1,307,747	177,324	175,706	179,743	358,639	416,33
	5,570	2,191	3,423	4,674	7,368	27,12
Number of returns with deduction	3,442,109	1,028,956	737,591	568,912	783,987	322,66
	38.4	17.4	62.3	80.4	93.5	98.
	60,542,014	5,827,533	5,040,825	5,297,983	11,366,988	33,008,68
	17,589	5,664	6,834	9,312	14,499	102,30
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,478,872	526,137	327,995	245,879	283,386	95,47
	36.9	18.9	63.4	82.0	93.4	97.
	11,772,338	1,756,856	1,613,747	1,637,981	2,991,817	3,771,93
	7,960	3,339	4,920	6,662	10,557	39,50
NORTH DAKOTA Number of returns with deduction Percent of returns	61,916 19.7 367,357	20,284 9.2 50,268	13,658 29.4 51,452 3,767	11,452 44.9 56,630	12,004 66.7 88,666 7,386	4,51 86. 120,34
OHIO Number of returns with deduction Percent of returns	5,933	2,478	3,767	4,945	7,386	26,63
	1,918,662	668,839	471,992	339,271	337,235	101,32
	34.8	17.5	59.6	77.3	91.1	97.
	16 591 815	2 332 855	3 487 305	2 481 280	3 844 074	4 446 30
Amount of deduction (thousands of dollars) Average per return (dollars) OKLAHOMA Number of returns with deduction	16,591,815	2,332,855	3,487,305	2,481,280	3,844,074	4,446,30
	8,648	3,488	7,388	7,314	11,399	43,88
	472,767	165,641	110,806	81,069	86,227	29,02
Percent of returns	30.6 3,074,433 6,503	15.0 484,378 2,924 242,625	54.3 430,684 3,887	74.2 437,119 5,392	88.9 724,438 8,402	95. 997,81 34,37
Number of returns with deduction	702,962	242,625	169,430	120,390	129,878	40,63
	41.5	21.4	69.4	86.3	94.6	96.
	6,466,597	923,702	1,015,854	987,138	1,644,907	1,894,99
	9,199	3,807	5,996	8,200	12,665	46,63
PENNSYLVANIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	1,957,377	580,454	441,640	355,947	433,158	146,17
	32.4	14.3	51.9	71.3	88.0	96.
	16,789,080	2,423,202	2,500,736	2,600,863	4,593,371	4,670,90
	8,577	4,175	5,662	7,307	10,604	31,95
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	196,099	58,069	44,298	35,382	45,224	13,12
	37.9	17.1	62.2	81.0	94.1	98.
	1,969,261	261,223	283,196	285,674	540,198	598,97
	10,042	4,498	6,393	8,074	11,945	45,63
SOUTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	10,042	4,498	6,393	8,074	11,945	45,63
	648,336	233,613	145,671	110,176	120,384	38,49
	33.3	16.7	60.8	79.6	91.7	96.
	4,557,922	651,253	682,673	711,070	1,199,061	1,313,86
Amount of deduction (thousands of dollars)	4,557,922	651,253	682,673	711,070	1,199,061	1,313,86
	7,030	2,788	4,686	6,454	9,960	34,13
	74,208	25,963	17,048	12,890	13,028	5,27
	19.6	9.7	31.2	46.8	62.9	73.
Amount of deduction (thousands of dollars) Average per return (dollars) TENNESSEE Number of returns with deduction	19.6	9.7	31.2	46.8	62.9	73.
	315,834	59,737	55,391	52,199	70,599	77,90
	4,256	2,301	3,249	4,050	5,419	14,75
	708,007	251,339	156,626	113,643	135,415	50,98
Percent of returns with deduction	708,007	251,339	156,626	113,643	135,415	50,98
	25.8	12.8	43.9	59.6	76.6	85.
	3,189,155	759,611	503,751	454,676	746,764	724,35
	4,504	3,022	3,216	4,001	5,515	14,20
Number of returns with deduction	2,578,759	756,057	516,052	426,591	633,221	246,83
	25.6	10.8	42.3	58.5	76.6	85.
	19,238,736	2,708,760	2,316,436	2,343,873	4,749,639	7,120,02
	7,460	3,583	4,489	5,494	7,501	28,84
Number of returns with deduction	441,443	144,033	117,136	78,227	77,555	24,49
	41.1	20.2	71.7	86.3	93.9	96.
	2,905,204	422,811	499,605	458,521	693,020	831,24
	6,581	2,936	4,265	5,861	8,936	33,94
VERMONT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	6,581	2,936	4,265	5,861	8,936	33,94
	99,831	32,121	22,258	18,073	20,706	6,67
	0.0	0.0	0.0	0.0	0.0	0.
	894,144	126,071	123,441	132,709	236,908	275,01
Average per return (dollars) VIRGINIA Number of returns with deduction	894,144	126,071	123,441	132,709	236,908	275,01
	8,957	3,925	5,546	7,343	11,442	41,21
	1,508,415	424,296	305,249	255,504	389,098	134,26
	41.7	19.2	59.5	77.6	91.9	98.
Percent of returns	15,059,488	1,335,449	1,528,417	1,747,636	6,002,685	4,445,29
	9,984	3,147	5,007	6,840	15,427	33,10
Number of returns with deduction	1,129,193	326,764	255,200	203,740	259,774	83,71
	37.4	17.5	56.0	70.5	82.8	88.
	6,475,899	1,092,930	1,086,618	1,061,885	1,843,072	1,391,39
	5,735	3,345	4,258	5,212	7,095	16,62
Number of returns with deduction	143,984	40,376	33,517	28,669	32,217	9,20
	18.7	7.3	30.6	51.5	78.2	95.
	966,182	96,750	131,677	160,701	285,495	291,55
	6,710	2,396	3,929	5,605	8,862	31,67
WISCONSIN Number of returns with deduction	1,051,023 38.4	322,011 17.9	261,993 62.8 1,682,883	211,325 83.0 1,784,698	201,796 93.9 2,449,433	53,89 97. 2,189,86
Percent of returns Amount of deduction (thousands of dollars)	9,484,434 9,024	1,377,559 4,278	6,423	8,445	12,138	40,63
Percent of returns				8,445 11,563 46.0 37,554	12,138 12,662 59.2 56,465	40,63 4,64 68. 125,18

Item	All returns	Under	\$50,000 under	of adjusted gross i \$75,000 under	\$100,000 under	\$200,000
UNITED STATES Number of returns with deduction	47,940,060 35.4	\$50,000 [1] 16,283,494 17.7	\$75,000 10,622,206 58.3	\$100,000 8,012,237 76.3	\$200,000 9,668,090 89.5	or more 3,354,03 93
Amount of deduction (thousands of dollars) Average per return (dollars)	420,162,829	63,411,278	55,454,727	57,667,758	102,954,628	140,674,43
	8,764	3,894	5,221	7,197	10,649	41,94
Number of returns with deduction	603,178	243,390	129,535	96,129	102,050	32,07
	30.8	17.0	53.9	71.7	86.2	92
	2,510,790	267,323	418,370	420,892	669,200	735,00
	4,163	1,098	3,230	4,378	6,558	22,9
ALASKA Number of returns with deduction	84,504 24.4	21,481	19,770 41.2	16,997 56.4	21,583	4,67
Amount of deduction (thousands of dollars) Av erage per return (dollars)	317,436	59,191	60,627	59,563	95,212	42,84
	3,756	2,756	3,067	3,504	4,411	9,16
Number of returns with deduction	956,336	353,019	213,707	152,153	176,133	61,32
	38.7	20.9	63.8	79.6	90.6	94
	5,741,228	834,990	801,527	766,811	1,352,711	1,985,18
Arkansas Number of returns with deduction	6,003	2,365	3,751 65,345	5,040 48,819	7,680 50,524	16,26
Percent of returns	24.9	12.3	45.8	69.8	88.2	94
	1,781,582	248,967	255,414	268,107	449,991	559,10
	6,191	2,331	3,909	5,492	8,906	34,36
CALIFORNIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	6,215,169	1,980,332	1,301,440	994,973	1,400,260	538,16
	39.9	19.4	63.1	81.5	92.8	97
	74,741,884	9,855,213	7,449,037	8,286,964	17,323,515	31,827,15
Average per return (dollars) COLORADO Number of returns with deduction	12,026	4,977	5,724	8,329	12,372	59,14
	913,512	306,908	206,185	152,825	187,267	60,32
Percent of returns	42.3	22.1	66.1	81.1	91.2	94
	6,689,645	896,540	800,854	791,779	2,443,661	1,756,81
	7,323	2,921	3,884	5,181	13,049	29,12
Number of returns with deduction	756,293	199,327	157,124	132,215	187,398	80,22
	45.0	20.0	64.3	82.0	94.3	98
	10,185,493	1,167,585	1,061,600	1,137,107	2,361,604	4,457,59
Average per return (dollars) DELAWARE Number of returns with deduction	13,468	5,858	6,756	8,600	12,602	55,56
	148,719	44,350	34,233	27,174	33,423	9,53
Percent of returns	36.9	16.9	58.8	76.2	89.8	94
	1,042,151	102,803	131,634	143,302	281,360	383,05
	7,008	2,318	3,845	5,273	8,418	40,15
Number of returns with deduction	120,110	41,395	24,899	16,838	24,099	12,87
	42.5	22.2	65.3	85.5	94.5	98
	1,409,061	117,255	131,835	142,076	309,146	708,74
Average per return (dollars) FLORIDA Number of returns with deduction	11,731	2,833	5,295	8,438	12,828	55,03
	2,695,621	1,114,900	542,385	367,176	463,447	207,71
Percent of returns	32.0	18.5	53.2	66.3	79.9	83
	14,805,525	3,042,091	2,040,531	1,756,151	3,147,863	4,818,88
	5,492	2,729	3,762	4,783	6,792	23,20
GEORGIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,551,257	600,968	339,592	237,096	279,397	94,20
	39.6	21.8	69.1	84.5	94.2	96
	10,624,222	1,647,523	1,536,616	1,482,230	2,690,942	3,266,91
Average per return (dollars) HAWAII Number of returns with deduction	6,849	2,741 71,015	4,525 47,924	6,252 36,106	9,631 40,534	34,67
Percent of returns	33.5	16.7	55.2	72.6	86.4	93
	1,527,022	182,532	204,150	211,578	505,444	423,31
	7,341	2,570	4,260	5,860	12,470	34,02
Number of returns with deduction	217,285	86,063	54,125	34,812	32,139	10,1 ⁴
	35.4	19.6	62.6	81.4	90.9	91
Amount of deduction (thousands of dollars) Average per return (dollars) ILLINOIS Number of returns with deduction	1,407,386 6,477 2.139.048	239,909 2,788 690,314	243,579 4,500 473,495	215,934 6,203 362,572	319,243 9,933 451.532	388,72 38,31
Number of returns with deduction	2,139,048	690,314	473,495	362,572	451,532	161,13
	36.7	18.0	57.2	73.8	88.0	94
	18,086,553	3,962,909	2,454,132	2,410,963	4,218,108	5,040,43
	8,455	5,741	5,183	6,650	9,342	31,28
Number of returns with deduction Percent of returns	893,009	292,325	219,938	169,686	167,222	43,83
	31.0	14.7	51.5	71.5	87.8	95
	5 923 615	907.898	976 799	994 910	1 429 660	1 614 34
Amount of deduction (thousands of dollars) Average per return (dollars) IOWA Number of returns with deduction	5,923,615 6,633 430,097	907,898 3,106	976,799 4,441 101,353	994,910 5,863 80,232	1,429,660 8,549 73,647	1,614,34 36,82
Number of returns with deduction	430,097	155,099	101,353	80,232	73,647	19,76
	31.9	16.8	48.7	72.1	89.4	94
	2,834,536	431,509	482,229	524,046	742,361	654,39
	6,590	2,782	4,758	6,532	10,080	33,10
KANSAS Number of returns with deduction Percent of returns	388,748	123,113	88,584	73,712	79,470	23,86
	31.3	14.5	49.9	73.8	90.6	96
	2.879.130	339 796	421.483	471,970	785.801	860.08
Amount of deduction (thousands of dollars) Average per return (dollars)	2,879,130	339,796	421,483	471,970	785,801	860,08
	7,406	2,760	4,758	6,403	9,888	36,03
	554,479	197,870	138,718	99,804	91,634	26,45
Number of returns with deduction	554,479	197,870	138,718	99,804	91,634	26,45
	31.2	15.5	56.9	78.4	91.0	95
	3,843,540	600,929	716,942	703,573	962,399	859,69
	6,932	3,037	5,168	7,050	10,503	32,49
Number of returns with deduction	460,592	185,248	95,657	70,615	81,256	27,81
	26.0	14.2	45.1	60.0	78.1	89
	2,159,948	310,720	266,917	282,755	554,068	745,49
Average per return (dollars)	4,690 197,295	1,677 70,225	2,790 49,285	4,004 35,528	6,819 32,255	26,80
Percent of returns	31.8	15.9	55.1	79.2	93.1	96
	1,685,384	279,416	292,838	288,218	405,175	419,73
	8,542	3,979	5,942	8,112	12,562	41,96
MARYLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,338,108	426,957	288,653	224,210	307,527	90,76
	50.0	26.3	74.1	88.7	96.6	98
	13,157,330	1,877,391	1,716,334	1,819,993	3,813,504	3,930,10
Average per return (dollars)	9,833	4,397	5,946	8,117	12,401	43,30
	1,289,500	366,978	265,086	223,078	316,068	118,29
Percent of returns	41.8	19.3	60.2	79.4	93.0	97
	13,905,680	1,827,846	1,618,545	1,771,851	3,660,464	5,026,97
	10,784	4,981	6,106	7,943	11,581	42,49
MICHIGAN Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,696,292	558,996	403,220	309,441	339,778	84,85
	37.2	18.4	61.0	77.6	90.6	95
	11,739,917	1,965,008	2,028,453	2,032,755	3,174,199	2,539,50
Average per return (dollars)	6,921 1,032,897	3,515 326,076	5,031 247,317	6,569 193,573	9,342	29,92
Percent of returns	42.2	20.9	65.4	83.9	95.2	97
	8,705,596	1,031,645	1,224,389	1,311,792	2,190,950	2,946,81
	8,428	3,164	4,951	6,777	10,770	47,15
MISSISSIPPI Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	308,920	131,030	69,168	48,300	46,451	13,97
	26.4	14.5	52.8	71.6	86.4	93
	1,476,483	328,587	232,980	223,989	328,804	362,12
Average per return (dollars)	4,779 833,121	2,508 2,508 285,185	3,368	4,637 149,135	7,079	25,92 45,35
Percent of returns	31.9	15.5	54.8	76.1	90.7	95
	5,698,294	816,859	918,815	921,397	1,454,676	1,586,54
	6,840	2,864	4,608	6,178	9,442	34,98
MONTANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	138,253	58,742	33,007	21,150	18,709	6,64
	30.9	17.7	56.5	74.5	88.0	92
	885,913	164,616	154,650	137,385	187,371	241,89
Average per return (dollars) NEBRASKA Number of returns with deduction	6,408	2,802	4,685 61,485	6,496 48,343	10,015	36,40
Percent of returns	31.0	14.8	51.9	76.2	91.2	95
	1,978,033	294,475	328,129	347,619	500,548	507,26
	7,821	3,484	5,337	7,191	10,993	38,93
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	422,058	159,770	97,999	65,367	72,761	26,16
	36.7	20.5	59.1	73.7	84.8	84
	2,077,810	437,540	337,166	281,983	428,399	592,72
Average per return (dollars)	4,923	2,739	3,441 52,913	4,314	5,888	22,65
Percent of returns	36.2	16.7	53.5	71.4	85.0	85
	1,707,389	300,224	287,515	299,639	491,804	328,20
	7,247	4,413	5,434	6,694	8,990	21,61
NEW JERSEY Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,882,572	547,566	366,865	312,859	476,157	179,12
	45.3	21.8	64.5	81.5	93.7	97
	26,505,452	4,604,213	3,366,365	2,973,204	6,281,656	9,280,01
Average per return (dollars)	14,079	8,409 82,534	9,176 50,169	9,503	13,192	51,80
Percent of returns	26.8	13.2	49.7	68.7	86.5	93
	1,239,774	181,955	179,683	183,174	351,139	343,82
	5,478	2,205	3,582	4,955	7,971	27,31
NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	3,386,309	1,085,113	746,139	558,937	712,515	283,60
	38.9	18.6	64.5	82.5	94.4	98
	49,277,544	6,045,762	5,049,804	5,157,764	10,249,870	22,774,3 ²
Av erage per return (dollars)	14,552	5,572	6,768	9,228	14,385	80,30
Number of returns with deduction	1,417,017	530,517	322,457	232,935	250,322	80,78
	36.5	19.3	64.7	83.6	94.1	97
	10,810,754	1,824,130	1,592,403	1,563,747	2,636,665	3,193,81
	7,629	3,438	4,938	6,713	10,533	39,53
NORTH DAKOTA Number of returns with deduction Percent of returns	58,240 19.0 325 910	20,321 9.3 50,824	13,218 29.1 50.077	10,608 46.5 52,815	10,285 68.1 76.289	3,80 86
Amount of deduction (thousands of dollars) Average per return (dollars) OHIO Number of returns with deduction	325,910	50,824	50,077	52,815	76,289	95,90
	5,596	2,501	3,789	4,979	7,418	25,18
Number of returns with deduction	1,886,293	689,695	473,449	327,888	305,552	89,70
	34.6	17.9	60.8	79.3	92.5	97
	14,881,320	2,271,353	2,573,680	2,439,324	3,573,343	4,023,62
	7,889	3,293	5,436	7,440	11,695	44,85
OKLAHOMA Number of returns with deduction Percent of returns	463,371	174,553	113,649	77,851	73,738	23,58
	31.0	15.9	58.1	78.4	91.2	94
	2.776.372	420 187	465,553	445.894	650,269	794 46
Amount of deduction (thousands of dollars) Average per return (dollars) OREGON Number of returns with deduction	2,776,372 5,992 683,767	420,187 2,407 250,911	465,553 4,096 169,824	445,894 5,728 113,960	650,269 8,819	794,46 33,69 34,90
Number of returns with deduction	683,767	250,911	169,824	113,960	114,164	34,90
	41.6	22.3	71.8	88.0	95.3	96
	5,903,336	953,971	1,028,932	940,578	1,458,525	1,521,33
	8,634	3,802	6,059	8,254	12,776	43,58
PENNSYLVANIA Number of returns with deduction Percent of returns	1,903,430	598,144	444,571	343,172	390,594	126,9 ⁴
	32.4	15.0	53.2	73.3	89.2	95
	17.320.087	2.340,298	2.508.527	4.340,740	4.123.941	4,006,58
Amount of deduction (thousands of dollars) Average per return (dollars)	17,320,087 9,099 192,079	2,340,298 3,913 59,100	2,508,527 5,643 45,431	4,340,740 12,649 34,708	4,123,941 10,558 40,842	4,006,58 31,56
Number of returns with deduction	192,079	59,100	45,431	34,708	40,842	11,99
	38.2	17.7	63.8	82.8	94.3	96
	1,897,447	326,804	286,019	280,284	489,203	515,13
	9,878	5,530	6,296	8,075	11,978	42,93
SOUTH CAROLINA Number of returns with deduction Percent of returns	621,894 33.0	235,859 17.1 630,306	143,994 62.3	104,892 81.8	104,487 92.6	32,66 95
Amount of deduction (thousands of dollars) Average per return (dollars)	4,205,655 6,763 69 497	630,306 2,672 26,097	672,066 4,667 16 411	685,751 6,538	1,116,280 10,683	1,101,25 33,71
Number of returns with deduction	69,497	26,097	16,411	11,577	11,207	4,20
	18.9	9.8	31.2	47.1	63.5	70
	282,395	59,168	53,415	49,958	60,593	59,26
	4,063	2,267	3,255	4,315	5,407	14,09
TENNESSEE Number of returns with deduction	676,037	251,848	152,806	107,945	120,536	42,90
	25.4	13.1	44.2	61.0	77.7	82
	2 859 160	641,158	496.077	436,353	676 127	609 44
Amount of deduction (thousands of dollars) Average per return (dollars)	2,859,160 4,229 2,473,195	641,158 2,546 779,805	496,077 3,246 508,608	436,353 4,042 412,979	676,127 5,609	609,44 14,20 202 14
Number of returns with deduction	2,473,195	779,805	508,608	412,979	569,663	202,14
	25.4	11.3	43.9	61.0	78.4	82
	17,005,204	3,551,694	2,367,869	2,368,761	5,108,708	3,608,17
	6,876	4,555	4,656	5,736	8,968	17,85
Number of returns with deduction	416,883	148,872	112,953	71,024	64,379	19,65
	40.4	21.1	73.4	87.8	94.3	95
	2,554,960	413,498	482,436	416,701	571,450	670,87
Amount of deduction (thousands of dollars) Average per return (dollars) VERMONT Number of returns with deduction	2,554,960	413,498	482,436	416,701	571,450	670,87
	6,129	2,778	4,271	5,867	8,876	34,13
	95,180	31,973	21,726	17,122	18,488	5,87
Percent of returns with deduction	95,180	31,973	21,726	17,122	18,488	5,87
	30.7	14.8	49.4	71.7	90.7	95
	800,197	119,451	119,203	122,878	209,763	228,90
	8,407	3,736	5,487	7,177	11,346	38,98
VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,455,284	427,647	305,777	250,585	354,888	116,38
	41.1	19.3	60.6	79.3	92.7	97
	12,016,472	1,314,958	1,478,640	1,658,606	3,700,421	3,863,84
Average per return (dollars)washington	8,257	3,075	4,836	6,619	10,427	33,19
Number of returns with deduction	1,080,162	337,454	254,345	194,370	226,048	67,94
	36.8	18.1	57.3	72.2	83.7	85
	5,986,476	1,119,081	1,084,331	1,014,705	1,606,375	1,161,98
	5,542	3,316	4,263	5,220	7,106	17,10
WESTVIRGINIA Number of returns with deduction Percent of returns	135,855 18.0	40,026 7.2 93,777	32,899 31.2 128.052	26,902 53.1	27,898 79.7 247,680	8,13 94
Amount of deduction (thousands of dollars) Average per return (dollars)	865,674	93,777	128,052	148,663	247,680	247,50
	6,372	2,343	3,892	5,526	8,878	30,44
Number of returns with deduction	1,026,677	330,088	265,611	204,937	178,419	47,62
	38.7	18.7	64.1	85.0	94.6	96
	8,954,777	1,430,177	1,719,296	1,741,494	2,176,098	1,887,71
	8,722	4,333	6,473	8,498	12,197	39,63
WYOMNG Number of returns with deduction Percent of returns	55,768 22.5	18,226 11.1	13,823 35.2	10,317 46.4 34.613	9,911 60.0	3,49 64
Amount of deduction in	239,858	39,250	37,169 2,689	34,613 3,355	44,782 4,518	84,04 24,07
Amount of deduction (thousands of dollars) Average per return (dollars) OTHER AREAS [2] Number of returns with deduction	4,301 365,529	2,154 266,685	25,959	16,880	29,643	26,36

[1] Includes returns with adjusted gross deficit.
[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employ ees.

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

NOTE: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2006, including any returns filed for tax years preceding 2005.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 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 Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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-t

Item	All returns	Under	\$50,000 under	f adjusted gross in \$75,000 under	\$100,000 under	\$200,000
UNITED STATES Number of returns with deduction Percent of returns	46,463,472 34.9	\$50,000 [1] 16,378,694 17.7	\$75,000 10,582,445 59.0	\$100,000 7,770,425 77.6	\$200,000 8,861,673 90.3	2,870,23 93
Amount of deduction (thousands of dollars)	373,206,514	58,782,028	54,496,028	52,840,987	92,502,464	114,585,00
	8,032	3,589	5,150	6,800	10,438	39,92
	572,245	235,965	126,926	91,397	91,077	26,88
Percent of returns	30.0	16.7	54.2	72.6	86.9	93
	2,407,804	429,396	410,738	395,448	590,106	582,11
	4,208	1,820	3,236	4,327	6,479	21,65
ALASKA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	81,763	21,755	19,778	16,691	19,626	3,91
	23.7	9.2	41.6	57.6	71.3	70
	285,022	50,975	58,180	56,620	84,017	35,23
ARIZONA Number of returns with deduction Percent of returns	3,486	2,343	2,942	3,392	4,281	9,00
	906,526	356,686	207,211	143,110	152,676	46,84
	38.2	21.5	64.8	81.2	91.6	95
Amount of deduction (thousands of dollars) Av erage per return (dollars)	4,887,848	909,508	762,509	695,081	1,147,098	1,373,65
	5,392	2,550	3,680	4,857	7,513	29,32
Number of returns with deduction	275,618	106,711	63,704	46,126	45,170	13,90
	24.3	12.3	46.4	71.9	89.4	94
	1,630,090	231,925	244,493	250,570	440,227	462,87
	5,914	2,173	3,838	5,432	9,746	33,28
CALIFORNIA Number of returns with deduction Percent of returns	6,074,905	2,009,453	1,321,148	980,829	1,301,813	461,66
	39.6	19.6	64.8	83.0	93.6	97
Amount of deduction (thousands of dollars) Av erage per return (dollars) COLORADO Number of returns with deduction	64,709,302	7,887,856	7,311,730	7,502,237	16,139,922	25,867,55
	10,652	3,925	5,534	7,649	12,398	56,03
	890,741	316,802	205,162	148,167	170,033	50,57
Percent of returns	42.2	22.8	67.2	82.7	92.1	95
	5,106,124	799,819	791,308	766,910	1,347,131	1,400,95
	5,732	2,525	3,857	5,176	7,923	27,69
CONNECTICUT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	738,251	202,112	158,147	130,114	175,558	72,32
	44.3	20.1	64.4	82.8	94.8	98
	9,007,235	917,738	1,034,846	1,097,612	2,182,227	3,774,81
Average per return (dollars) DELAWARE Number of returns with deduction Percent of returns	12,201	4,541	6,544	8,436	12,430	52,19
	143,282	44,071	33,675	26,453	30,968	8,11
	36.2	16.8	59.0	77.3	90.7	95
Amount of deduction (thousands of dollars) Average per return (dollars)	896,579	98,330	127,101	137,064	255,438	278,64
	6,257	2,231	3,774	5,181	8,248	34,33
Number of returns with deduction	117,560	43,447	24,768	15,894	22,179	11,27
	42.3	23.1	67.9	86.0	94.9	98
	1,223,114	107,474	129,192	120,756	280,681	585,01
	10,404	2,474	5,216	7,598	12,655	51,89
FLORIDA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	2,529,901	1,095,756	518,152	346,160	406,689	163,14
	31.0	18.4	52.8	66.8	79.9	82
	13,356,937	3,292,143	2,019,281	1,654,154	2,726,561	3,664,79
Average per return (dollars) GEORGIA Number of returns with deduction	5,280	3,004 582,430	3,897	4,779 230,647	6,704 256,125	22,46 81,02
Percent of returns	39.3	21.8	69.4	85.6	94.8	97
	10,544,911	2,271,138	1,519,194	1,424,283	2,456,929	2,873,36
	7,100	3,899	4,535	6,175	9,593	35,46
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	202,326	73,452	47,964	34,503	36,295	10,11
	33.4	17.3	57.6	74.4	87.2	93
	1,221,677	175,442	196,957	196,509	324,878	327,89
	6,038	2,389	4,106	5,695	8,951	32,42
IDAHO Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	208,432	87,644	53,203	32,484	27,352	7,7 ⁴
	35.1	20.2	64.6	83.2	92.1	92
	1,221,152	231,776	233,246	202,171	273,618	280,3 ⁴
Average per return (dollars)	5,859 2,094,863	2,645 700,814	4,384 475,690	6,224	10,004	36,17 142,28
Percent of returns	2,094,663 36.4 15,544,748 7,420	18.3 2,866,378 4,090	57.7 2,445,257 5,140	74.9 2,325,397 6,538	88.8 3,865,887 9,196	94 4,041,82 28,40
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	866,129	291,303	218,530	163,582	154,047	38,66
	30.3	14.7	51.5	71.8	87.6	95
	5,126,568	801,536	932,289	933,882	1,369,900	1,088,96
	5.919	2.752	4.266	5.709	8.893	28,16
IOWA Number of returns with deduction Percent of returns	5,919	2,752	4,266	5,709	8,893	28,16
	422,667	158,193	102,837	78,160	66,189	17,28
	31.7	16.9	50.2	75.4	91.0	95
Amount of deduction (thousands of dollars) Average per return (dollars)	2,705,761	428,808	505,062	527,699	682,720	561,47
	6,402	2,711	4,911	6,752	10,315	32,47
Number of returns with deduction	379,213	126,524	89,337	71,481	71,522	20,34
	30.8	14.7	50.9	75.8	91.8	96
	2,624,805	368,759	419,929	451,542	696,522	688,05
	6,922	2,915	4,701	6,317	9,739	33,81
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	538,419	197,988	139,141	94,783	83,350	23,15
	30.6	15.4	58.3	80.3	92.1	96
	3,639,162	601,362	721,169	665,917	875,736	774,97
Average per return (dollars) LOUISIANA Number of returns with deduction	6,759 401,888	3,037	5,183 89,975	7,026 66,595	10,507 72,779	22,59
Percent of returns	21.5	10.6	41.4	58.2	77.8	90
	2,299,428	716,048	262,973	305,711	488,257	526,43
	5,722	4,775	2,923	4,591	6,709	23,30
Number of returns with deduction	191,767	70,632	49,077	34,001	29,270	8,78
	31.0	15.7	55.8	80.9	93.7	96
	1,585,172	293,116	299,043	273,619	363,500	355,89
	8,266	4,150	6,093	8,047	12,419	40,50
MARYLAND Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,307,482	431,572	290,194	220,289	287,017	78,41
	49.6	26.5	75.0	89.5	97.0	98
	11,628,607	1,468,960	1,705,783	1,759,556	3,481,089	3,213,21
Average per return (dollars)	8,894 1,260,120	3,404 370,668	5,878 267,108	7,987	12,129	40,98 104,96
Percent of returns	41.2	19.3	60.7	80.6	93.5	97
	12,384,478	1,511,974	1,658,636	1,735,887	3,376,881	4,101,10
	9,828	4,079	6,210	7,816	11,436	39,07
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,677,672	561,662	406,436	307,669	325,129	76,77
	36.8	18.3	61.2	78.6	91.3	96
	11,107,416	1,908,949	2,033,581	1,968,851	3,003,225	2,192,81
	6,621	3,399	5,003	6,399	9,237	28,56
MINNESOTA Number of returns with deduction Percent of returns	1,003,021	328,393	245,672	186,772	186,490	55,69
	41.7	21.0	65.5	84.9	95.5	97
Amount of deduction (thousands of dollars) Average per return (dollars)	7,665,929	1,000,372	1,175,291	1,220,706	1,945,400	2,324,16
	7,643	3,046	4,784	6,536	10,432	41,73
	267,843	109,650	63,292	43,885	39,768	11,24
Percent of returns	23.0	12.0	49.2	69.9	85.8	93
	1,837,103	217,301	871,504	204,623	282,722	260,95
	6,859	1,982	13,770	4,663	7,109	23,20
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	804,998	285,721	195,978	143,014	140,578	39,70
	31.1	15.5	55.0	77.1	91.4	96
	5,178,315	808,918	879,386	865,767	1,298,353	1,325,89
	6,433	2,831	4,487	6,054	9,236	33,39
MONTANA Number of returns with deduction	133,424	60,844	32,271	19,365	15,700	5,2 ⁴
	30.3	18.1	58.1	77.4	90.4	94
Amount of deduction (thousands of dollars) Average per return (dollars)	803,223	152,213	154,020	127,413	165,486	204,09
	6,020	2,502	4,773	6,580	10,541	38,91
Number of returns with deduction	245,899	85,315	60,954	46,651	41,457	11,52
	30.4	14.8	52.7	78.3	92.1	96
	1,792,744	264,776	319,883	332,428	450,108	425,54
	7,291	3,104	5,248	7,126	10,857	36,93
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	401,643	158,774	95,993	61,359	63,803	21,71
	36.8	21.1	60.7	75.5	85.4	84
	1,821,578	410,962	327,900	261,132	366,920	454,66
Average per return (dollars) NEW HAMPSHIRE Number of returns with deduction Percent of returns	4,535	2,588	3,416	4,256	5,751	20,93
	227,254	68,593	52,207	43,200	50,121	13,13
	35.3	16.7	53.3	71.7	85.4	84
Amount of deduction (thousands of dollars) Average per return (dollars)	1,578,266	291,324	280,612	284,750	444,790	276,79
	6,945	4,247	5,375	6,591	8,874	21,07
Number of returns with deduction	1,850,016	561,222	369,705	310,373	449,466	159,25
	45.0	22.3	65.0	82.1	94.1	98
	21,125,010	2,725,682	2,401,137	2,580,679	5,672,724	7,744,78
	11,419	4,857	6,495	8,315	12,621	48,63
NEW MEXICO Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	221,158	85,437	50,263	35,670	39,788	10,00
	26.7	13.7	51.6	72.1	88.5	94
	1,174,366	184,405	183,284	181,708	331,139	293,83
Av erage per return (dollars) NEW YORK Number of returns with deduction	5,310	2,158	3,646	5,094	8,323	29,38
	3,333,955	1,121,656	752,659	544,265	663,935	251,44
Percent of returns	38.7	19.1	65.7	83.6	95.0	98
	44,395,561	5,327,263	4,977,332	5,065,799	9,974,910	19,050,25
	13,316	4,749	6,613	9,308	15,024	75,76
North Carolina Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,361,532	528,768	319,571	222,104	223,532	67,55
	36.1	19.5	65.7	84.8	94.9	97
	9,422,671	1,495,181	1,592,343	1,475,412	2,338,263	2,521,47
	6,921	2,828	4,983	6,643	10,461	37,32
NORTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	56,186	20,650	13,173	9,889	9,144	3,33
	18.4	9.2	29.7	48.1	69.8	86
	298,403	50,225	50,668	49,735	67,466	80,30
Average per return (dollars) OHIO Number of returns with deduction	5,311	2,432	3,846	5,029	7,378	24,11
	1,859,446	709,258	473,736	317,167	278,927	80,35
Percent of returns	34.1	18.2	61.4	80.4	93.0	97
	13,985,859	2,390,543	2,524,799	2,322,949	3,219,247	3,528,32
	7,522	3,370	5,330	7,324	11,542	43,90
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	453,302	182,587	112,989	73,408	65,044	19,27
	30.7	16.5	59.9	80.5	92.7	96
	3,612,070	1,508,423	463,996	424,886	583,729	631,03
	7,968	8,261	4,107	5,788	8,974	32,74
OREGON Number of returns with deduction	663,436	259,016	168,282	107,877	99,966	28,29
	41.4	23.1	73.4	89.5	95.9	96
Amount of deduction (thousands of dollars) Average per return (dollars) PENNSYLVANIA Number of returns with deduction	5,317,367 8,015	898,800 3,470 603,993	1,015,431 6,034 444,757	896,674 8,312	1,290,345 12,908 359,311	1,216,11 42,98
Number of returns with deduction	1,852,071	603,993	444,757	332,738	359,311	111,27
	31.9	15.0	53.8	74.4	89.9	95
	14,058,324	2,250,335	2,448,085	2,373,974	3,711,236	3,274,69
	7,591	3,726	5,504	7,135	10,329	29,43
Number of returns with deduction	188,171	59,198	45,649	34,547	38,295	10,48
	37.6	17.6	63.9	83.7	94.8	97
	1,754,090	268,758	283,145	275,454	456,012	470,72
Average per return (dollars)south carolina Number of returns with deduction	9,322	4,540	6,203	7,973	11,908	44,90
	599,438	236,181	143,684	100,545	92,567	26,46
	32.5	17.2	63.5	83.5	93.6	96
Percent of returns	3,709,117	613,091	666,488	647,453	919,024	863,06
	6,188	2,596	4,639	6,439	9,928	32,61
Number of returns with deduction	66,117	26,120	15,847	10,703	9,903	3,54
	18.3	9.7	31.2	49.1	65.2	69
	250,450	56,134	51,550	43,239	52,340	47,18
	3,788	2,149	3,253	4,040	5,285	13,31
TENNESSEE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	651,425	250,995	150,635	103,670	109,848	36,27
	25.0	13.1	44.7	61.9	78.2	81
	2,537,038	591,711	486,471	407,420	580,319	471,11
Average per return (dollars) TEXAS Number of returns with deduction	3,895	2,357	3,229	3,930	5,283	12,98
	2,359,640	771,889	501,363	402,151	519,869	164,36
Percent of returns	25.0	11.3	44.7	62.8	79.7	83
	14,795,116	3,414,516	2,332,781	2,288,722	3,963,339	2,795,75
	6,270	4,424	4,653	5,691	7,624	17,00
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Av erage per return (dollars)	400,876	153,413	110,050	66,120	55,865	15,42
	40.2	21.9	75.2	89.1	95.3	96
	2,463,418	570,474	508,468	389,616	494,203	500,65
	6,145	3,719	4,620	5,893	8,846	32,45
VERMONT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	91,911	32,224	21,438	16,597	16,755	4,89
	30.0	14.9	49.4	73.6	91.6	95
	717,182	117,443	113,307	115,824	185,358	185,25
Average per return (dollars) VIRGINIA Number of returns with deduction	7,803	3,645	5,285	6,979	11,063	37,82
	1,413,550	431,070	307,434	246,742	330,340	97,96
Percent of returns	40.5 10,830,982 7,662	19.3 1,273,724 2,955	61.6 1,489,867 4,846	80.9 1,611,526 6,531	93.4 3,396,298 10,281	97,96 97 3,059,56 31,23
WASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	1,047,860	349,936	255,189	186,428	198,988	57,31
	36.6	18.7	58.6	73.6	84.1	84
	5,908,404	1,531,932	1,077,034	997,308	1,385,139	916,99
	5,639	4,378	4,221	5,350	6,961	15,99
WESTVIRGINIA Number of returns with deduction Percent of returns	131,013	40,892	32,460	25,733	25,022	6,90
	17.5	7.3	31.8	55.6	81.6	95
Amount of deduction (thousands of dollars) Average per return (dollars)	779,070	94,866	126,132	140,618	217,505	199,94
	5,947	2,320	3,886	5,465	8,693	28,95
Number of returns with deduction	1,000,898	333,718	266,429	197,516	161,338	41,89
	38.2	18.9	64.6	86.1	95.0	96
	8,442,489	1,405,517	1,723,413	1,683,764	1,978,175	1,651,62
	8,435	4,212	6,469	8,525	12,261	39,42
WYOMNG Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	52,944	19,080	13,358	9,358	8,392	2,75
	21.7	11.3	35.3	47.4	61.8	65
	208,793	38,440	38,453	32,329	38,880	60,69
Average per return (dollars) OTHER AREAS [2] Number of returns with deduction	3,944	2,015	2,879	3,455	4,633	22,02
	357,462	268,512	24,258	15,669	26,923	22,10
Percent of returns	22.6	19.5	31.8 110,751	41.6 91,603	52.8 240,484	58

[1] Includes returns with adjusted gross deficit.
[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employ ees.

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

NOTE: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2005, including any returns filed for tax years preceding 2004.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only 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 Table 2 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 Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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-y

Taxes F	Paid Deduction	on, by State a	nd Size of Adj	s30,000	-	ear 2003 d gross income \$75,000	\$100,000	
Item UNITED STATES Number of returns with deduction		43,538,497	Under \$30,000 [1] 6,866,947	under \$50,000 8,722,495	under \$75,000 10,248,681	under \$100,000 7,299,633	\$100,000 under \$200,000 7,968,605 89.7	\$200,0 or mo
Percent of returns Amount of deduction (thousands o Average per return (dollars)	f dollars)	33.1 315,692,040 7,251	10.0 18,949,255 2,759	35.9 29,393,003 3,370	58.3 49,456,021 4,826	77.2 46,769,737 6,407	79,943,928 10,032	91,180 37
Number of returns with deduction Percent of returns Amount of deduction (thousands o Av erage per return (dollars)	f dollars)	538,172 28.6 2,093,204 3,889	101,771 9.3 133,940 1,316	122,277 36.8 252,381 2,064	124,616 54.4 380,484 3,053	86,375 73.7 362,774 4,200	80,488 87.0 511,681 6,357	451 19
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	77,442 22.6 239,424 3,092	7,545 4.2 15,990 2,119	13,526 22.8 30,045 2,221	19,409 41.0 50,007 2,576	16,012 57.0 49,450 3,088	17,738 70.4 67,441 3,802	3 26 8
ARIZONA Number of returns with deduction Percent of returns Amount of deduction (thousands or		840,581 36.8 4,107,920	155,451 13.0 326,975	185,810 42.0 451,944	198,209 65.3 683,094	131,689 82.3 614,255	132,601 92.3 991,389	36 1,040
Average per return (dollars) ARKANSAS Number of returns with deduction		4,887 254,542 22.7	2,103 44,899 6.7	2,432 54,082 26.7	3,446 61,895 46.6	4,664 42,565 72.7	7,476 39,432 89.1	28
Percent of returns Amount of deduction (thousands o Average per return (dollars) CALIFORNIA	f dollars)	1,650,258 6,483	67,557 1,505	125,587 2,322	223,702 3,614	223,534 5,252	340,260 8,629	669 57
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	5,807,384 38.3 54,919,528 9,457	889,231 11.8 2,873,290 3,231	1,073,891 38.4 3,844,149 3,580	1,300,603 65.0 7,093,714 5,454	949,585 83.5 6,590,672 6,941	1,202,899 94.0 14,251,322 11,847	391 20,266 51
COLORADO Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	855,832 41.2 4,574,206 5,345	133,536 13.5 250,792 1,878	179,774 44.3 461,480 2,567	203,571 67.8 763,299 3,750	141,782 83.3 726,693 5,125	153,864 92.5 1,214,206 7,891	43 1,157 26
CONNECTICUT Number of returns with deduction Percent of returns		712,619 43.1	84,836 11.8	115,340 38.7	158,714 64.7	126,967 83.0	163,144 94.8	63
Amount of deduction (thousands of Average per return (dollars) DELAWARE Number of returns with deduction		7,966,444 11,179 138,726	377,698 4,452 16,844	538,450 4,668 27,769	988,786 6,230 33,566	1,034,242 8,146 25,519	1,960,641 12,018 28,102	3,066 48
Percent of returns Amount of deduction (thousands or Av erage per return (dollars)	f dollars)	35.7 811,064 5,847	9.0 29,553 1,755	37.5 68,866 2,480	60.0 123,160 3,669	78.7 130,939 5,131	91.5 229,596 8,170	228 33
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	112,596 40.8 1,079,639 9,589	18,451 14.0 36,238 1,964	25,361 41.8 77,273 3,047	24,294 69.3 125,230 5,155	14,772 86.7 111,307 7,535	20,013 94.9 251,106 12,547	478 49
PLORIDA Number of returns with deduction Percent of returns	f dollars)	2,005,610 25.6 8,078,515	431,024 9.7 918,173	433,177 30.3 1,016,691	424,265 45.9 1,213,837	281,222 60.6 962,691	319,535 75.0 1,674,239	2,292
Average per return (dollars) SEORGIA Number of returns with deduction Percent of returns		4,028 1,415,708 38.2	2,130 244,996 12.3	2,347 316,322 46.7	2,861 329,654 69.8	3,423 220,320 86.3	5,240 234,220 95.1	19 70
Amount of deduction (thousands o Average per return (dollars) HAWAII Number of returns with deduction		8,716,898 6,157 192,112	479,866 1,959 31,918	945,367 2,989 40,184	1,457,177 4,420 47,067	1,344,721 6,103 32,533	2,250,716 9,609 32,174	2,239 31
Percent of returns Amount of deduction (thousands of Av erage per return (dollars)	f dollars)	32.5 1,064,493 5,541	10.4 55,894 1,751	34.8 106,112 2,641	58.1 185,974 3,951	75.2 179,728 5,524	88.3 281,539 8,751	255 30
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	195,273 33.8 1,080,678 5,534	37,652 11.8 79,387 2,108	47,006 41.5 137,343 2,922	51,799 66.2 221,133 4,269	29,362 84.6 182,105 6,202	23,145 92.5 230,171 9,945	230 36
LLINOIS Number of returns with deduction Percent of returns		1,994,062 34.8	293,207 10.4	381,854 35.9	465,512 57.0	342,677 75.3	385,837 88.9 3.448.538	124
Amount of deduction (thousands of Average per return (dollars) NDIANA Number of returns with deduction		13,715,091 6,878 832,491	1,024,293 3,493 121,754	1,393,989 3,651 167,244	2,240,937 4,814 219,020	2,133,315 6,225 154,630	3,448,538 8,938 136,198	3,474 27 33
Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	29.6 4,531,188 5,443	8.3 324,684 2,667	31.6 482,422 2,885	52.3 887,312 4,051	73.1 836,358 5,409	88.2 1,099,216 8,071	901 26
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	396,944 30.0 2,508,763 6,320	68,312 9.9 148,016 2,167	82,414 31.5 270,585 3,283	102,415 51.1 567,676 5,543	71,828 76.9 481,725 6,707	57,278 91.4 587,320 10,254	14 453 30
KANSAS Number of returns with deduction Percent of returns Amount of deduction (thousands or		361,702 29.7 2,390,582	53,974 8.4 125,418	68,002 29.8 217,429	90,004 52.0 407,927	68,303 77.7 426,092	63,989 92.4 624,269	17 589
Average per return (dollars) KENTUCKY Number of returns with deduction Percent of returns		6,609 514,715 29.6	2,324 82,846 8.5	3,197 111,297 34.5	4,532 137,583 59.4	6,238 88,524 81.4	9,756 74,145 92.3	20
Amount of deduction (thousands o Average per return (dollars)	f dollars)	3,303,727 6,419	175,101 2,114	383,044 3,442	699,529 5,084	617,618 6,977	775,024 10,453	653 32
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	382,540 20.4 1,495,487 3,909	59,447 5.3 68,590 1,154	83,914 26.4 136,325 1,625	88,919 40.6 220,905 2,484	63,901 58.4 229,276 3,588	65,342 76.8 392,131 6,001	21 448 21
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	184,598 30.0 1,417,305 7,678	29,672 8.9 95,924 3,233	40,215 33.4 170,312 4,235	48,966 56.8 285,032 5,821	32,248 82.3 258,263 8,009	26,015 94.3 325,845 12,525	281 37
MARYLAND Number of returns with deduction Percent of returns		1,260,459 48.4	171,300 15.0	258,711 51.3	289,613 75.6	212,823 89.9	261,711 97.2	66
Amount of deduction (thousands of Average per return (dollars) MASSACHUSETTS Number of returns with deduction		10,414,879 8,263 1,215,779	450,941 2,632 159,501	987,647 3,818 204,149	1,659,268 5,729 267,908	1,663,632 7,817 217,907	3,105,301 11,865 275,387	2,548 38 90
Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	39.8 10,844,832 8,920	11.7 553,887 3,473	34.9 686,757 3,364	60.8 1,570,605 5,862	81.0 1,668,036 7,655	93.6 3,092,853 11,231	3,272 35
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	1,626,506 35.8 10,347,608 6,362	230,134 10.1 696,480 3,026	312,644 38.7 1,106,415 3,539	405,992 61.3 1,937,803 4,773	299,500 79.0 1,863,274 6,221	308,377 91.6 2,796,833 9,070	69 1,946 27
MINNESOTA Number of returns with deduction Percent of returns Amount of deduction (thousands o		969,438 40.7 7,056,913	126,039 11.3 329.071	199,132 42.8 655,980	247,300 66.6 1,170,227	179,321 86.5 1,181,612	169,530 96.1 1,786,224	48 1,933
Average per return (dollars) MISSISSIPPI Number of returns with deduction		7,279 253,996	2,611 44,263	3,294 59,052	4,732 62,132	6,589 41,698	10,536 36,293	40
Percent of returns Amount of deduction (thousands or Average per return (dollars)	f dollars)	21.7 1,082,493 4,262	6.0 60,477 1,366	29.9 125,037 2,117	49.1 198,706 3,198	70.8 188,835 4,529	86.0 254,290 7,007	255 24
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	772,045 30.1 4,890,722 6,335	116,703 8.4 266,062 2,280	159,785 33.3 487,661 3,052	195,957 56.0 857,961 4,378	136,966 78.5 818,521 5,976	127,837 92.1 1,180,344 9,233	34 1,280 36
NONTANA Number of returns with deduction Percent of returnson Amount of deduction (thousands of	f dollars)	127,645 29.4 725,584	31,060 11.9 70,024	29,951 38.9 98,003	31,394 59.0 147,865	17,383 78.5 113,547	13,548 90.3 139,378	156
Average per return (dollars) NUMBERASKA Number of returns with deduction Percent of returns		5,684 230,848 28.8	2,254 35,443 8.2	3,272 45,867 30.1	4,710 60,431 53.2	6,532 43,025 79.0	10,288 36,256 92.4	36
Amount of deduction (thousands of Average per return (dollars) NEVADA Number of returns with deduction	··········	1,593,341 6,902 353,788	95,023 2,681 65,642	165,439 3,607 79,666	304,459 5,038 86,508	297,044 6,904 53,996	389,399 10,740 52,089	341 34 15
Percent of returns Amount of deduction (thousands of Av erage per return (dollars)	f dollars)	33.9 1,118,190 3,161	12.5 126,247 1,923	37.6 142,415 1,788	57.9 186,625 2,157	72.9 143,771 2,663	82.7 205,631 3,948	313 19
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	218,411 34.4 1,436,928 6,579	29,910 10.2 123,664 4,135	39,192 32.4 166,074 4,237	51,733 53.2 268,554 5,191	41,181 72.6 264,239 6,417	45,471 85.6 392,352 8,629	10 222 20
NEW JERSEY Number of returns with deduction Percent of returns Amount of deduction (thousands o		1,790,618 43.9 18,750,169	257,834 14.1 1,207,687	300,701 41.2 1,474,078	368,079 65.1 2,299,897	303,385 82.4 2,433,553	419,831 94.1 5,171,144	140 6,163
Average per return (dollars) Number of returns with deduction		10,471	4,684 36,729	4,902 45,112	6,248 48,951	8,021 33,983	12,317 35,697	43
Percent of returns Amount of deduction (thousands o Average per return (dollars)	f dollars)	25.7 1,076,690 5,155	7.6 67,772 1,845	31.8 107,086 2,374	52.8 174,097 3,557	74.0 174,120 5,124	89.9 306,552 8,588	247 29
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	3,227,506 37.6 37,595,461 11,648	460,261 10.5 1,660,373 3,607	652,721 40.9 2,901,554 4,445	742,616 65.9 4,761,570 6,412	528,109 84.2 4,637,601 8,782	620,054 95.2 8,686,419 14,009	223 14,947 66
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands or		1,303,865 35.4 8,723,479	233,044 11.5 553,747	286,343 42.6 925,747	317,984 66.9 1,643,784	208,699 85.8 1,383,504	200,971 95.4 2,115,675	56 2,101
Average per return (dollars) IORTH DAKOTA Number of returns with deduction Percent of returns		6,690 51,193 16.9	2,376 8,629 5.0	3,233 10,112 18.2	5,169 12,624 29.4	6,629 8,969 49.5	10,527 8,047 71.0	36
Amount of deduction (thousands o Average per return (dollars)	f dollars)	251,664 4,916	16,392 1,900	25,809 2,552	44,212 3,502	42,287 4,715	57,534 7,150	65 23
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	1,809,225 33.2 12,717,470 7,029	262,422 9.2 653,566 2,491	454,006 40.0 1,580,542 3,481	470,742 62.1 2,447,331 5,199	298,999 81.5 2,188,972 7,321	252,380 93.6 2,906,214 11,515	7(2,94(4
OKLAHOMA Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	433,504 29.7 2,319,900 5,352	79,688 9.4 128,880 1,617	97,588 36.5 262,486 2,690	113,560 61.9 465,087 4,096	68,841 82.2 400,540 5,818	57,417 92.9 528,094 9,198	16 534 32
OREGON Number of returns with deduction Percent of returns		641,192 40.8	121,470 14.8	140,905 46.6	166,236 74.6	100,472 90.3	88,377 96.5	23
Amount of deduction (thousands of Average per return (dollars) PENNSYLVANIA Number of returns with deduction	<u>`</u>	5,099,326 7,953 1,764,534	356,993 2,939 244,613	589,821 4,186 348,445	989,847 5,954 438,144	831,796 8,279 312,274	1,334,214 15,097 324,626	996 41 96
Percent of returns Amount of deduction (thousands of Avierage per return (dollars)	f dollars)	30.6 12,403,954 7,030	8.2 784,337 3,206	32.0 1,366,603 3,922	54.0 2,274,775 5,192	74.8 2,108,619 6,752	89.8 3,185,541 9,813	2,684 27
Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	181,656 36.5 1,583,891 8,719	24,177 9.7 90,990 3,763	34,610 37.0 160,655 4,642	45,959 64.9 279,467 6,081	33,126 84.4 261,075 7,881	34,803 95.0 410,874 11,806	380 42
OUTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands o		573,921 31.8 3,388,241	101,459 9.8 201,136	130,869 40.5 400,540	142,605 64.7 660,674	94,675 84.8 608,791	81,873 94.1 815,540	22 701
Average per return (dollars) OUTH DAKOTA Number of returns with deduction Percent of returns		5,904 51,462 14.4	1,982 9,009 4.4	3,061 10,639 16.0	4,633 12,782 26.3	6,430 8,467 43.7	9,961 7,795 59.7	31
Amount of deduction (thousands o Av erage per return (dollars)	f dollars)	156,061 3,033	17,749 17,970	20,814 1,956	30,357 2,375	24,616 2,907	31,125 3,993	3 ⁻ 1 ⁻
Number of returns with deduction Percent of returns Amount of deduction (thousands of Avierage per return (dollars)	f dollars)	520,611 20.3 1,235,965 2,374	86,161 6.0 129,694 1,505	111,069 23.2 159,628 1,437	120,869 37.2 202,346 1,674	83,753 54.4 174,305 2,081	89,622 71.6 277,146 3,092	292 10
Number of returns with deduction Percent of returns Amount of deduction (thousands of the control of	f dollars)	1,933,070 20.8 9,143,030	256,073 5.0 748,803	347,204 20.9 1,069,650	417,786 37.8 1,455,323	341,764 56.0 1,469,394	438,036 73.7 2,526,108	132 1,873
Average per return (dollars) TTAH Number of returns with deduction Percent of returns		4,730 382,299 39.4	2,924 58,570 11.5	93,063 49.6	3,483 107,950 76.7	4,299 61,464 90.3	5,767 48,303 95.6	12
Amount of deduction (thousands of Average per return (dollars) VERMONT Number of returns with deduction	f dollars)	2,041,096 5,339 89,805	126,988 2,168 14,465	268,663 2,887 18,204	453,357 4,200 22,065	358,205 5,828 16,165	428,838 8,878	405 31
Percent of returns Amount of deduction (thousands of Av erage per return (dollars)	f dollars)	89,805 29.7 689,558 7,678	9.0 48,896 3,380	31.6 77,294 4,246	52,065 52.0 119,306 5,407	77.3 116,934 7,234	93.0 171,585 11,583	155 38
VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	1,355,129 39.5 9,633,403 7,109	176,240 10.9 413,360 2,345	253,152 39.8 795,242 3,141	308,484 62.9 1,426,025 4,623	237,084 81.9 1,514,959 6,390	299,594 93.9 3,031,980 10,120	2,45 ²
VASHINGTON Number of returns with deduction Percent of returns		908,633 32.4	130,582 9.9	174,802 31.9	228,737 53.2	162,837 68.2	167,545 79.7	44
Amount of deduction (thousands or Average per return (dollars) WESTVIRGINIA Number of returns with deduction	f dollars)	3,268,096 3,597 125,620	395,247 3,027 16,340	404,142 2,312 24,164	670,680 2,932 32,567	542,271 3,330 24,294	749,757 4,475 22,229	505 11
Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	125,620 16.9 721,812 5,746	16,340 3.8 27,998 1,713	24,164 17.4 60,450 2,502	32,567 33.3 123,151 3,781	24,294 57.9 131,653 5,419	83.3 195,880 8,812	182
VISCONSIN Number of returns with deduction Percent of returns Amount of deduction (thousands of Average per return (dollars)	f dollars)	961,492 37.1 7,995,706 8,316	134,238 10.5 479,216 3,570	193,296 39.1 911,761 4,717	267,554 65.5 1,697,674 6,345	186,004 87.0 1,570,024 8,441	143,837 95.4 1,934,622 13,450	36 1,402 38
VYOMNG Number of returns with deduction Percent of returns		42,943 17.8 130,857	7,090 5.6 10,867	8,808 19.8 12,078	11,125 30.5 18,830	7,498 42.1 15,693	6,307 55.1 20,260	53
Average per return (dollars) OTHER AREAS [2] Number of returns with deduction		3,047	1,533 230,492	1,371 29,074	1,693 22,213	2,093 14,157	3,212 23,789	25 19
Percent of returns		21.9 1,510,307	18.5 449,309	25.4 87,138 2,997	31.4 97,243 4,378	41.1 82,556 5,831	51.7 209,571	584

paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. NOTE: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2004, including any returns filed for tax years preceding 2003.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 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 Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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

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