13-May-24

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

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
		Number of returns with deduction								
United States, total	**10,834,380**	**0.4%**	**1.5%**	**6.5%**	**11.9%**	**13.4%**	**32.8%**	**22.8%**	**6.3%**	**4.5%**
Alabama	120,920	0.6%	1.8%	7.0%	11.5%	11.3%	32.4%	24.9%	6.3%	4.2%
Alaska	5,650	0.4%	1.6%	6.4%	10.3%	12.0%	31.2%	27.4%	6.5%	4.2%
Arizona	223,280	0.5%	1.6%	6.5%	10.8%	11.9%	32.8%	25.1%	6.4%	4.4%
Arkansas	62,310	0.4%	1.6%	6.7%	10.8%	11.7%	34.0%	24.7%	6.2%	3.8%
California	2,362,390	0.3%	0.9%	4.7%	9.8%	12.4%	34.6%	25.4%	7.3%	4.6%
Colorado	301,940	0.4%	1.2%	5.4%	11.2%	12.9%	32.8%	25.6%	6.4%	4.1%
Connecticut	194,750	0.5%	1.6%	6.4%	13.8%	15.7%	28.5%	19.9%	7.2%	6.3%
Delaware	43,650	0.4%	1.6%	6.8%	14.1%	16.4%	34.6%	19.0%	4.2%	2.8%
District of Columbia	65,340	0.2%	0.9%	5.0%	9.0%	11.8%	34.8%	26.6%	7.1%	4.5%
Florida	107,000	0.5%	1.6%	5.3%	7.4%	8.2%	23.8%	23.8%	10.9%	18.4%
Georgia	475,400	0.4%	2.0%	10.3%	14.0%	13.3%	31.1%	20.4%	5.2%	3.3%
Hawaii	69,260	0.4%	1.3%	5.8%	11.3%	13.9%	40.4%	20.9%	4.0%	2.0%
Idaho	59,270	0.4%	1.0%	5.0%	10.6%	12.2%	37.0%	23.6%	6.1%	4.1%
Illinois	437,290	0.5%	1.7%	7.4%	13.3%	14.5%	29.6%	21.2%	6.8%	5.0%
Indiana	153,290	0.7%	2.4%	8.4%	12.1%	12.7%	31.9%	21.6%	6.2%	4.1%
Iowa	75,480	0.5%	1.9%	7.0%	13.9%	14.8%	33.5%	19.7%	5.3%	3.5%
Kansas	72,930	0.5%	1.4%	5.4%	10.7%	12.5%	33.8%	24.0%	6.9%	4.8%
Kentucky	93,360	0.6%	2.0%	7.2%	13.6%	14.2%	31.9%	21.3%	5.7%	3.5%
Louisiana	104,500	0.6%	2.7%	11.0%	13.3%	11.5%	29.2%	21.1%	6.3%	4.3%
Maine	37,180	0.5%	1.9%	7.4%	15.9%	15.8%	30.2%	19.2%	5.6%	3.4%
Maryland	573,080	0.3%	1.5%	7.9%	14.6%	16.4%	35.5%	18.7%	3.2%	1.9%
Massachusetts	397,160	0.5%	1.8%	5.9%	11.6%	13.4%	29.5%	24.3%	7.5%	5.5%
Michigan	255,010	0.5%	2.0%	7.3%	12.7%	14.2%	32.2%	21.1%	5.8%	4.1%
Minnesota	234,920	0.4%	1.3%	5.8%	13.8%	15.7%	32.4%	21.2%	5.8%	3.6%
Mississippi	57,820	0.5%	2.2%	12.1%	14.7%	12.5%	29.9%	19.9%	5.2%	3.1%
Missouri	147,430	0.5%	1.6%	6.8%	12.0%	13.8%	34.4%	21.6%	5.7%	3.7%
Montana	39,570	0.9%	2.6%	8.1%	14.4%	14.2%	30.6%	19.4%	5.6%	4.2%
Nebraska	43,850	0.5%	1.8%	7.5%	15.8%	17.0%	34.4%	17.7%	3.6%	1.8%
Nevada	19,820	0.6%	1.5%	5.8%	8.1%	9.4%	26.8%	24.4%	9.5%	13.9%
New Hampshire	28,870	0.6%	1.5%	4.8%	11.1%	13.0%	30.3%	23.7%	8.1%	6.9%
New Jersey	503,770	0.4%	1.3%	6.5%	12.4%	14.0%	31.1%	23.3%	6.7%	4.3%
New Mexico	49,020	0.5%	1.7%	7.9%	13.7%	14.2%	34.9%	20.3%	4.2%	2.5%
New York	836,310	0.4%	1.6%	6.1%	11.4%	13.3%	32.1%	21.7%	7.0%	6.4%
North Carolina	341,690	0.4%	1.7%	7.3%	11.7%	12.3%	32.6%	23.7%	6.3%	3.9%
North Dakota	12,070	0.5%	1.3%	4.7%	9.8%	11.0%	27.9%	27.7%	10.0%	7.2%
Ohio	258,890	0.4%	1.4%	6.7%	13.5%	15.3%	32.0%	20.2%	6.2%	4.4%
Oklahoma	92,150	0.5%	1.6%	6.3%	10.8%	12.3%	35.1%	24.0%	5.8%	3.6%
Oregon	232,590	0.7%	2.3%	8.1%	15.4%	16.7%	32.7%	17.7%	4.1%	2.2%
Pennsylvania	372,970	0.6%	1.6%	6.7%	12.7%	14.0%	30.4%	22.5%	6.8%	4.7%
Rhode Island	43,900	0.4%	1.6%	8.2%	17.3%	18.3%	30.7%	16.2%	4.5%	2.9%
South Carolina	159,490	0.4%	1.6%	7.8%	12.7%	12.8%	32.4%	22.6%	6.0%	3.7%
South Dakota	2,980	0.7%	1.3%	5.0%	8.1%	10.1%	28.5%	22.8%	10.4%	13.8%
Tennessee	26,670	0.6%	1.5%	5.2%	8.2%	8.7%	26.6%	25.3%	10.2%	13.6%
Texas	74,830	0.6%	1.7%	6.1%	9.0%	9.6%	26.7%	23.5%	9.6%	13.3%
Utah	186,690	0.2%	0.9%	5.0%	10.5%	12.2%	40.9%	22.1%	4.8%	3.4%
Vermont	18,010	0.6%	1.9%	7.1%	14.9%	15.4%	30.1%	20.0%	5.8%	4.1%
Virginia	518,970	0.3%	1.3%	6.4%	11.2%	12.6%	35.2%	25.6%	4.8%	2.8%
Washington	40,520	0.4%	1.4%	4.9%	9.8%	11.4%	29.2%	23.4%	9.2%	10.2%
West Virginia	24,570	0.6%	1.8%	6.3%	11.4%	13.8%	36.2%	21.6%	5.5%	2.8%
Wisconsin	162,670	0.4%	1.6%	7.0%	15.8%	16.7%	31.1%	18.1%	5.4%	3.7%
Wyoming	3,070	0.7%	1.0%	4.9%	6.8%	9.8%	25.1%	19.9%	9.1%	22.8%
Other Areas	9,820	1.5%	2.3%	5.0%	6.3%	7.5%	24.7%	22.4%	11.0%	19.2%
		Amount of deduction								
United States, total	**$253,189,201,000**	**0.1%**	**0.1%**	**0.6%**	**1.7%**	**2.7%**	**10.8%**	**17.8%**	**12.5%**	**53.7%**
Alabama	$1,374,648,000	0.1%	0.3%	1.3%	2.9%	3.8%	17.1%	26.4%	14.6%	33.5%
Alaska	$19,573,000	0.2%	0.4%	1.3%	3.6%	4.0%	13.8%	20.8%	10.8%	45.0%
Arizona	$2,958,774,000	0.1%	0.2%	0.8%	1.8%	2.7%	12.3%	21.0%	13.8%	47.4%
Arkansas	$1,257,310,000	0.1%	0.2%	0.7%	1.5%	2.4%	11.6%	19.4%	11.4%	52.7%
California	$82,950,244,000	0.0%	0.1%	0.3%	0.9%	1.7%	8.7%	16.9%	13.1%	58.3%
Colorado	$4,192,976,000	0.1%	0.2%	0.8%	2.2%	3.4%	14.3%	23.7%	13.7%	41.6%
Connecticut	$5,742,497,000	0.0%	0.1%	0.5%	1.5%	2.5%	7.6%	13.4%	12.0%	62.4%
Delaware	$623,601,000	0.0%	0.2%	1.0%	3.0%	5.0%	17.5%	22.7%	11.7%	38.8%
District of Columbia	$1,766,161,000	0.0%	0.1%	0.5%	1.2%	2.3%	12.1%	21.3%	13.5%	49.0%
Florida	$5,773,740,000	0.0%	0.1%	0.3%	0.5%	0.7%	3.0%	7.0%	6.5%	81.8%
Georgia	$5,778,342,000	0.1%	0.3%	1.6%	3.5%	4.6%	17.4%	24.6%	14.5%	33.4%
Hawaii	$1,143,098,000	0.2%	0.3%	1.1%	3.1%	4.9%	22.4%	24.9%	13.9%	29.3%
Idaho	$1,061,327,000	0.1%	0.2%	0.7%	2.1%	3.1%	15.0%	21.5%	13.0%	44.4%
Illinois	$7,992,259,000	0.1%	0.2%	0.9%	2.2%	3.3%	10.3%	16.6%	12.6%	53.9%
Indiana	$2,197,508,000	0.1%	0.3%	1.3%	2.7%	3.8%	15.3%	22.0%	14.7%	39.7%
Iowa	$1,048,697,000	0.1%	0.3%	1.0%	2.8%	4.2%	15.9%	22.4%	14.6%	38.7%
Kansas	$1,394,216,000	0.1%	0.2%	0.7%	1.7%	2.8%	11.9%	19.3%	13.1%	50.2%
Kentucky	$1,365,749,000	0.1%	0.3%	1.4%	3.9%	5.3%	18.0%	24.8%	15.2%	31.0%
Louisiana	$1,194,748,000	0.1%	0.3%	1.6%	3.1%	3.6%	15.4%	23.7%	16.1%	36.1%
Maine	$648,284,000	0.1%	0.3%	0.9%	3.0%	4.2%	13.7%	21.1%	14.5%	42.3%
Maryland	$8,534,519,000	0.1%	0.2%	1.4%	4.1%	6.5%	22.8%	26.1%	11.0%	27.8%
Massachusetts	$8,942,162,000	0.1%	0.1%	0.6%	1.6%	2.5%	9.1%	16.9%	12.1%	56.9%
Michigan	$3,434,452,000	0.1%	0.2%	1.0%	2.6%	3.9%	14.1%	20.5%	13.4%	44.2%
Minnesota	$5,102,017,000	0.1%	0.1%	0.7%	2.2%	3.5%	11.9%	19.7%	14.5%	47.4%
Mississippi	$572,341,000	0.1%	0.3%	2.1%	4.0%	4.6%	18.0%	24.9%	14.9%	31.0%
Missouri	$2,007,666,000	0.1%	0.2%	1.0%	2.5%	3.9%	16.3%	22.9%	13.5%	39.6%
Montana	$659,378,000	0.2%	0.3%	1.3%	2.9%	3.7%	13.3%	19.8%	12.8%	45.6%
Nebraska	$410,198,000	0.2%	0.4%	1.7%	5.0%	7.7%	25.2%	28.8%	13.8%	17.4%
Nevada	$1,042,977,000	0.1%	0.4%	0.4%	0.6%	0.8%	3.8%	7.8%	7.3%	78.8%
New Hampshire	$422,568,000	0.1%	0.1%	0.5%	1.8%	2.9%	9.6%	13.2%	9.2%	62.5%
New Jersey	$11,510,784,000	0.0%	0.1%	0.5%	1.6%	2.6%	10.0%	19.5%	15.2%	50.4%
New Mexico	$459,415,000	0.2%	0.3%	1.5%	3.8%	5.5%	22.3%	27.2%	13.2%	26.0%
New York	$40,191,667,000	0.0%	0.1%	0.4%	1.0%	1.6%	6.6%	11.0%	9.4%	70.0%
North Carolina	$4,998,920,000	0.1%	0.2%	1.0%	2.3%	3.4%	14.8%	24.4%	15.2%	38.6%
North Dakota	$145,361,000	0.1%	0.1%	0.5%	1.2%	1.5%	6.5%	15.2%	13.5%	61.4%
Ohio	$3,721,201,000	0.1%	0.1%	0.9%	2.9%	4.4%	14.9%	20.9%	15.0%	40.8%
Oklahoma	$965,359,000	0.1%	0.3%	1.1%	2.7%	4.1%	19.3%	28.1%	14.7%	29.6%
Oregon	$3,981,524,000	0.1%	0.3%	1.6%	4.1%	6.0%	19.4%	24.1%	13.9%	30.3%
Pennsylvania	$5,416,689,000	0.1%	0.2%	1.1%	2.9%	4.3%	13.7%	21.4%	14.2%	42.1%
Rhode Island	$556,156,000	0.1%	0.2%	1.3%	4.0%	5.9%	16.2%	20.4%	13.1%	38.8%
South Carolina	$2,199,724,000	0.1%	0.2%	1.2%	3.1%	4.3%	17.5%	26.6%	15.3%	31.8%
South Dakota	$66,598,000	0.0%	0.2%	0.5%	1.0%	1.7%	7.7%	12.5%	10.7%	65.7%
Tennessee	$600,602,000	0.1%	0.2%	0.6%	1.0%	1.5%	6.9%	13.5%	11.4%	64.9%
Texas	$2,032,285,000	0.1%	0.2%	0.6%	1.0%	1.3%	5.7%	10.8%	9.5%	70.7%
Utah	$2,568,756,000	0.1%	0.2%	0.9%	2.6%	3.9%	21.2%	23.7%	11.9%	35.5%
Vermont	$342,219,000	0.1%	0.2%	0.8%	2.2%	3.2%	11.2%	19.6%	14.6%	48.1%
Virginia	$7,345,271,000	0.1%	0.2%	0.9%	2.3%	3.7%	17.4%	27.6%	12.6%	35.2%
Washington	$839,982,000	0.1%	0.2%	0.8%	1.8%	2.5%	9.7%	15.8%	12.5%	56.7%
West Virginia	$353,211,000	0.1%	0.2%	1.0%	2.8%	4.8%	20.5%	26.6%	15.6%	28.4%
Wisconsin	$2,580,932,000	0.1%	0.2%	1.0%	3.3%	4.8%	14.4%	19.7%	13.7%	42.8%
Wyoming	$200,235,000	0.1%	0.0%	0.2%	0.4%	0.5%	2.5%	5.7%	4.5%	86.1%
Other Areas	$500,280,000	0.1%	0.2%	0.3%	0.6%	0.9%	4.0%	7.6%	7.1%	79.2%

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

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

[2] Data presented in this table includes the following variables: Number of returns with State and local income taxes (N18425) and State and local income taxes amount (A18425). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

1-Mar-23

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

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
		Number of returns with deduction								
United States, total	**11,333,000**	**0.5%**	**1.7%**	**7.1%**	**12.9%**	**13.9%**	**33.8%**	**21.9%**	**5.1%**	**3.1%**
Alabama	125,540	0.6%	2.0%	7.8%	12.2%	11.7%	33.9%	23.8%	5.2%	2.9%
Alaska	6,130	0.7%	1.3%	6.7%	11.6%	12.9%	33.1%	25.3%	5.7%	2.8%
Arizona	236,260	0.5%	1.7%	7.2%	12.1%	12.9%	34.1%	23.5%	5.0%	2.9%
Arkansas	62,690	0.6%	1.7%	7.0%	11.7%	12.3%	35.7%	23.3%	5.1%	2.6%
California	2,433,800	0.4%	1.1%	5.0%	10.5%	13.1%	36.3%	24.4%	5.9%	3.3%
Colorado	322,100	0.5%	1.4%	6.2%	12.5%	13.3%	34.6%	24.1%	4.8%	2.7%
Connecticut	208,590	0.6%	1.9%	7.3%	15.1%	16.0%	28.5%	19.9%	6.1%	4.5%
Delaware	47,060	0.5%	1.7%	7.8%	15.4%	16.8%	35.1%	17.5%	3.2%	2.0%
District of Columbia	66,960	0.4%	1.3%	5.8%	10.0%	12.4%	35.1%	25.8%	5.8%	3.4%
Florida	103,800	0.8%	2.1%	6.3%	8.4%	8.9%	24.9%	24.1%	9.9%	14.6%
Georgia	499,100	0.5%	2.3%	10.7%	14.8%	13.5%	32.2%	19.6%	4.2%	2.3%
Hawaii	71,380	0.6%	1.5%	6.3%	12.3%	14.5%	42.0%	18.7%	2.8%	1.3%
Idaho	59,900	0.5%	1.2%	5.8%	12.1%	13.2%	38.6%	21.2%	4.6%	2.8%
Illinois	472,900	0.6%	2.1%	8.1%	14.2%	14.8%	30.0%	21.1%	5.6%	3.5%
Indiana	158,470	0.9%	2.7%	9.0%	13.2%	13.2%	32.5%	20.5%	5.1%	2.9%
Iowa	77,960	0.6%	2.0%	7.7%	15.5%	15.7%	33.4%	18.5%	4.2%	2.4%
Kansas	77,380	0.5%	1.6%	6.0%	11.8%	13.3%	34.6%	23.1%	5.7%	3.3%
Kentucky	98,010	0.7%	2.1%	7.7%	14.8%	14.4%	33.0%	20.2%	4.6%	2.4%
Louisiana	100,010	0.7%	2.8%	11.7%	14.2%	12.2%	30.8%	20.3%	4.9%	2.4%
Maine	39,510	0.7%	2.4%	9.0%	17.6%	16.4%	29.6%	17.9%	4.3%	2.3%
Maryland	607,860	0.5%	1.8%	8.7%	15.2%	16.4%	35.8%	17.8%	2.6%	1.3%
Massachusetts	426,270	0.6%	2.1%	6.6%	12.6%	13.5%	30.6%	24.0%	6.1%	3.8%
Michigan	265,320	0.7%	2.3%	8.2%	14.1%	14.6%	32.6%	20.1%	4.7%	2.8%
Minnesota	255,020	0.4%	1.5%	6.8%	15.2%	15.8%	32.6%	20.6%	4.6%	2.4%
Mississippi	58,190	0.5%	2.3%	12.4%	15.4%	12.6%	31.6%	18.9%	4.2%	2.1%
Missouri	157,720	0.5%	1.9%	7.8%	13.3%	14.7%	34.5%	20.2%	4.5%	2.5%
Montana	40,070	0.9%	2.8%	9.5%	16.2%	14.9%	31.4%	17.5%	4.3%	2.5%
Nebraska	45,760	0.6%	1.9%	8.7%	17.4%	17.5%	33.8%	16.0%	2.8%	1.2%
Nevada	18,220	0.8%	1.7%	6.0%	9.2%	9.9%	29.1%	23.9%	8.1%	11.1%
New Hampshire	31,800	0.8%	2.1%	6.0%	12.1%	13.7%	31.6%	22.8%	6.4%	4.4%
New Jersey	530,780	0.4%	1.5%	7.0%	13.3%	14.1%	32.0%	23.1%	5.6%	3.0%
New Mexico	50,210	0.6%	2.0%	8.1%	14.4%	15.0%	36.0%	18.8%	3.4%	1.7%
New York	851,990	0.6%	1.8%	6.9%	12.6%	14.1%	32.9%	20.8%	5.8%	4.7%
North Carolina	363,880	0.6%	2.0%	8.1%	12.9%	12.7%	33.5%	22.7%	5.0%	2.6%
North Dakota	12,310	0.4%	1.3%	5.4%	10.8%	11.7%	30.5%	26.5%	8.7%	5.0%
Ohio	270,600	0.5%	1.5%	7.0%	14.8%	15.8%	32.6%	19.3%	5.2%	3.1%
Oklahoma	92,980	0.6%	1.8%	7.0%	11.7%	12.9%	36.2%	22.7%	4.8%	2.4%
Oregon	245,420	0.9%	2.6%	8.9%	16.1%	16.8%	33.5%	16.5%	3.2%	1.5%
Pennsylvania	400,500	0.7%	1.9%	7.6%	14.0%	14.3%	30.9%	21.9%	5.5%	3.1%
Rhode Island	46,990	0.6%	1.8%	8.8%	18.6%	18.0%	30.9%	15.7%	3.6%	1.9%
South Carolina	168,330	0.5%	1.9%	8.4%	13.6%	13.2%	34.1%	21.3%	4.7%	2.4%
South Dakota	2,840	0.7%	2.1%	6.0%	9.5%	9.9%	27.8%	23.9%	10.2%	10.6%
Tennessee	27,690	0.7%	1.9%	6.4%	8.9%	9.6%	28.1%	25.5%	9.0%	10.0%
Texas	70,710	0.7%	1.9%	6.8%	9.9%	10.0%	27.5%	24.0%	9.1%	10.2%
Utah	189,600	0.3%	1.1%	5.6%	11.8%	13.3%	42.3%	19.6%	3.8%	2.3%
Vermont	19,270	0.8%	2.2%	8.8%	16.8%	16.5%	29.6%	18.6%	4.3%	2.5%
Virginia	563,100	0.3%	1.4%	7.0%	11.8%	12.8%	36.5%	24.5%	3.7%	1.9%
Washington	39,880	0.6%	1.6%	5.8%	10.9%	12.5%	30.6%	23.0%	7.6%	7.4%
West Virginia	26,120	0.9%	2.3%	7.4%	12.6%	14.4%	36.2%	20.2%	4.2%	1.8%
Wisconsin	172,740	0.6%	1.9%	8.3%	17.5%	17.1%	30.6%	17.1%	4.3%	2.6%
Wyoming	2,970	0.3%	2.0%	6.1%	9.8%	9.8%	25.9%	20.9%	9.1%	15.8%
Other Areas	9,480	1.5%	2.3%	5.6%	6.5%	7.6%	27.5%	23.2%	10.5%	15.2%
		Amount of deduction								
United States, total	**$208,972,366,000**	**0.1%**	**0.2%**	**0.9%**	**2.3%**	**3.5%**	**14.3%**	**21.9%**	**13.1%**	**43.7%**
Alabama	$1,239,429,000	0.1%	0.4%	1.7%	3.6%	4.5%	20.8%	28.6%	14.3%	26.0%
Alaska	$18,195,000	0.6%	0.7%	2.1%	3.3%	5.6%	17.4%	26.0%	11.7%	32.6%
Arizona	$2,569,176,000	0.1%	0.3%	1.1%	2.5%	3.7%	15.8%	24.6%	14.1%	37.8%
Arkansas	$923,364,000	0.1%	0.3%	1.0%	2.4%	3.6%	18.0%	27.1%	14.5%	33.2%
California	$66,237,838,000	0.1%	0.1%	0.4%	1.2%	2.3%	11.5%	20.5%	13.5%	50.3%
Colorado	$3,699,954,000	0.1%	0.3%	1.2%	3.1%	4.4%	18.8%	27.8%	13.1%	31.3%
Connecticut	$5,027,136,000	0.1%	0.2%	0.7%	2.1%	3.2%	9.6%	16.6%	13.0%	54.4%
Delaware	$539,510,000	0.1%	0.2%	1.3%	4.0%	6.4%	22.9%	26.2%	12.3%	26.7%
District of Columbia	$1,498,235,000	0.0%	0.1%	0.6%	1.6%	3.0%	14.8%	25.4%	14.1%	40.2%
Florida	$4,719,224,000	0.1%	0.2%	0.5%	0.7%	1.0%	3.9%	8.8%	7.7%	77.2%
Georgia	$5,280,225,000	0.1%	0.3%	2.0%	4.3%	5.4%	21.0%	27.7%	13.6%	25.6%
Hawaii	$1,147,368,000	0.2%	0.3%	1.3%	3.2%	5.1%	23.6%	23.6%	9.6%	33.2%
Idaho	$887,300,000	0.2%	0.3%	1.1%	2.8%	4.0%	19.5%	23.8%	13.3%	35.2%
Illinois	$6,689,259,000	0.1%	0.3%	1.4%	3.1%	4.4%	14.0%	22.2%	14.1%	40.4%
Indiana	$1,927,698,000	0.1%	0.4%	1.7%	3.6%	4.8%	18.9%	25.0%	14.6%	30.9%
Iowa	$933,864,000	0.1%	0.4%	1.4%	3.8%	5.4%	19.8%	26.0%	14.3%	28.7%
Kansas	$1,158,592,000	0.1%	0.3%	1.0%	2.5%	3.9%	16.4%	24.7%	14.3%	37.0%
Kentucky	$1,281,470,000	0.2%	0.4%	1.7%	4.7%	6.0%	21.4%	27.4%	14.3%	23.9%
Louisiana	$963,331,000	0.2%	0.4%	2.1%	3.8%	4.7%	19.4%	28.4%	15.7%	25.3%
Maine	$524,589,000	0.2%	0.4%	1.6%	4.4%	5.9%	18.3%	27.6%	15.0%	26.6%
Maryland	$8,359,916,000	0.1%	0.3%	1.7%	4.6%	7.0%	25.5%	28.0%	10.5%	22.3%
Massachusetts	$7,219,656,000	0.1%	0.2%	0.9%	2.4%	3.5%	13.0%	22.6%	13.6%	43.6%
Michigan	$3,011,756,000	0.1%	0.3%	1.5%	3.6%	4.9%	17.7%	24.3%	13.3%	34.2%
Minnesota	$4,399,367,000	0.1%	0.2%	1.0%	3.1%	4.4%	15.7%	24.6%	15.6%	35.1%
Mississippi	$507,459,000	0.2%	0.4%	2.5%	4.7%	5.4%	21.9%	28.3%	14.3%	22.4%
Missouri	$1,838,063,000	0.1%	0.3%	1.3%	3.3%	5.0%	19.9%	25.8%	14.0%	30.2%
Montana	$569,173,000	0.2%	0.4%	1.5%	3.7%	4.9%	16.4%	21.2%	12.0%	39.6%
Nebraska	$390,316,000	0.2%	0.5%	2.2%	6.3%	9.0%	27.8%	29.6%	12.2%	12.3%
Nevada	$750,577,000	0.2%	0.2%	0.5%	0.8%	1.2%	5.6%	10.8%	7.4%	73.3%
New Hampshire	$327,186,000	0.1%	0.4%	1.0%	2.9%	4.5%	14.7%	20.7%	11.9%	43.9%
New Jersey	$9,968,386,000	0.1%	0.1%	0.7%	2.0%	3.1%	12.4%	23.6%	15.7%	42.3%
New Mexico	$463,277,000	0.2%	0.6%	1.7%	4.3%	6.2%	24.2%	26.1%	11.4%	25.3%
New York	$28,580,445,000	0.1%	0.2%	0.6%	1.6%	2.5%	9.8%	15.3%	11.5%	58.6%
North Carolina	$4,445,168,000	0.1%	0.3%	1.3%	3.1%	4.2%	18.6%	28.5%	15.3%	28.5%
North Dakota	$118,533,000	0.1%	0.2%	0.7%	1.8%	2.2%	9.3%	19.5%	16.6%	49.7%
Ohio	$3,440,885,000	0.1%	0.2%	1.1%	3.6%	5.2%	17.6%	24.0%	14.7%	33.5%
Oklahoma	$896,213,000	0.1%	0.3%	1.5%	3.3%	5.0%	23.0%	31.2%	14.5%	21.1%
Oregon	$3,534,130,000	0.2%	0.4%	2.0%	5.0%	7.3%	24.0%	26.9%	12.1%	22.1%
Pennsylvania	$4,904,985,000	0.1%	0.3%	1.4%	3.8%	5.1%	17.1%	25.6%	14.5%	32.1%
Rhode Island	$556,475,000	0.1%	0.3%	1.6%	4.8%	6.4%	17.8%	22.6%	13.4%	33.0%
South Carolina	$2,073,292,000	0.1%	0.3%	1.5%	3.7%	5.0%	21.5%	29.1%	14.3%	24.4%
South Dakota	$61,016,000	0.1%	0.3%	0.8%	1.3%	1.9%	8.1%	15.3%	11.9%	60.4%
Tennessee	$531,744,000	0.1%	0.2%	0.7%	1.4%	1.9%	8.5%	20.5%	10.8%	55.9%
Texas	$1,563,754,000	0.1%	0.2%	0.8%	1.5%	1.8%	7.6%	13.8%	11.7%	62.4%
Utah	$2,260,445,000	0.1%	0.2%	1.2%	3.3%	5.0%	25.2%	23.9%	10.5%	30.6%
Vermont	$310,653,000	0.1%	0.3%	1.2%	3.2%	4.5%	13.7%	24.5%	15.3%	37.3%
Virginia	$6,749,296,000	0.1%	0.2%	1.1%	2.9%	4.5%	21.9%	31.3%	12.0%	25.9%
Washington	$718,740,000	0.1%	0.3%	0.9%	2.5%	3.5%	12.0%	18.2%	12.1%	50.4%
West Virginia	$341,947,000	0.2%	0.4%	1.5%	3.5%	5.6%	23.6%	28.7%	14.4%	22.2%
Wisconsin	$2,304,234,000	0.1%	0.3%	1.4%	4.5%	6.0%	17.8%	23.6%	13.9%	32.4%
Wyoming	$133,477,000	0.0%	0.1%	0.3%	0.6%	0.9%	3.9%	6.3%	8.1%	79.8%
Other Areas	$340,577,000	0.1%	0.1%	0.6%	0.8%	1.0%	6.0%	10.4%	9.6%	71.2%

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

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

[2] Data presented in this table includes the following variables: Number of returns with State and local income taxes (N18425) and State and local income taxes amount (A18425). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

8-Feb-22

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

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
Number of returns with deduction										
United States, total	**12,557,720**	**0.4%**	**1.6%**	**7.2%**	**13.1%**	**14.0%**	**34.7%**	**21.5%**	**4.7%**	**2.7%**
Alabama	137,170	0.5%	2.1%	8.3%	13.0%	12.0%	34.2%	22.7%	4.8%	2.4%
Alaska	6,820	0.6%	1.3%	6.5%	11.4%	13.0%	34.0%	25.8%	5.1%	2.3%
Arizona	264,900	0.5%	1.8%	7.8%	12.9%	13.2%	34.6%	22.6%	4.4%	2.4%
Arkansas	70,430	0.5%	1.7%	7.3%	12.4%	12.8%	36.2%	22.3%	4.7%	2.2%
California	2,665,400	0.4%	1.0%	5.2%	10.7%	13.2%	37.7%	24.0%	5.2%	2.7%
Colorado	349,420	0.4%	1.3%	6.2%	12.6%	13.3%	35.7%	23.8%	4.4%	2.3%
Connecticut	233,730	0.4%	1.7%	7.1%	15.4%	15.8%	29.5%	20.2%	5.8%	4.0%
Delaware	51,520	0.5%	1.7%	7.9%	15.8%	16.6%	35.8%	16.9%	3.2%	1.6%
District of Columbia	71,300	0.3%	1.2%	6.4%	11.0%	13.0%	34.6%	25.0%	5.5%	3.0%
Florida	101,680	0.7%	2.3%	6.8%	9.0%	9.1%	25.5%	23.7%	9.7%	13.3%
Georgia	537,030	0.4%	2.2%	10.7%	15.1%	13.6%	32.8%	19.3%	3.9%	2.0%
Hawaii	81,820	0.5%	1.5%	6.4%	12.9%	15.0%	42.4%	17.6%	2.6%	1.1%
Idaho	61,500	0.4%	1.3%	6.5%	12.8%	13.9%	39.1%	19.9%	4.0%	2.1%
Illinois	540,930	0.5%	1.9%	7.9%	14.1%	14.7%	31.0%	21.4%	5.3%	3.0%
Indiana	176,050	0.7%	2.5%	8.9%	13.3%	13.2%	33.5%	20.8%	4.7%	2.4%
Iowa	88,350	0.5%	1.9%	7.9%	15.7%	15.7%	34.3%	18.2%	3.9%	2.0%
Kansas	86,370	0.5%	1.4%	6.0%	12.0%	13.6%	36.0%	22.7%	5.0%	2.7%
Kentucky	108,980	0.5%	1.9%	7.9%	14.9%	14.4%	34.0%	19.9%	4.3%	2.0%
Louisiana	120,600	0.5%	2.5%	11.5%	14.3%	12.4%	31.2%	20.2%	4.8%	2.5%
Maine	43,030	0.6%	2.1%	9.4%	17.8%	16.0%	30.8%	17.5%	4.0%	1.8%
Maryland	661,670	0.3%	1.9%	9.0%	15.7%	16.4%	36.1%	17.1%	2.4%	1.2%
Massachusetts	465,870	0.5%	1.9%	6.5%	12.6%	13.3%	32.1%	24.1%	5.7%	3.3%
Michigan	305,700	0.5%	2.1%	8.1%	14.0%	14.6%	34.0%	19.9%	4.4%	2.4%
Minnesota	287,520	0.3%	1.4%	6.7%	15.3%	15.5%	33.8%	20.6%	4.3%	2.1%
Mississippi	66,440	0.5%	2.4%	13.3%	16.2%	12.7%	31.2%	18.2%	3.9%	1.7%
Missouri	176,240	0.5%	1.8%	7.8%	13.5%	14.5%	35.3%	20.3%	4.2%	2.2%
Montana	43,160	0.8%	2.9%	10.4%	16.6%	15.3%	31.8%	16.5%	3.8%	1.9%
Nebraska	52,570	0.5%	1.8%	9.0%	16.9%	16.9%	35.2%	16.2%	2.5%	0.9%
Nevada	19,510	0.8%	2.0%	7.4%	10.1%	10.6%	30.5%	23.3%	7.3%	8.0%
New Hampshire	34,470	0.6%	1.8%	5.7%	12.1%	13.6%	33.4%	23.2%	5.9%	3.6%
New Jersey	596,160	0.4%	1.5%	6.8%	12.9%	13.8%	33.4%	23.3%	5.2%	2.7%
New Mexico	56,520	0.5%	1.8%	8.4%	14.6%	15.1%	36.2%	18.7%	3.1%	1.5%
New York	963,860	0.4%	1.5%	6.5%	12.4%	14.1%	34.0%	21.1%	5.7%	4.4%
North Carolina	402,630	0.4%	1.9%	8.5%	13.4%	12.8%	34.2%	22.0%	4.6%	2.2%
North Dakota	14,130	0.4%	1.3%	5.2%	10.1%	11.5%	31.9%	26.8%	8.1%	4.7%
Ohio	312,790	0.5%	1.5%	7.5%	15.4%	15.8%	32.8%	19.1%	4.8%	2.5%
Oklahoma	106,160	0.5%	1.6%	7.0%	12.1%	13.0%	36.6%	22.4%	4.7%	2.3%
Oregon	271,760	0.8%	2.6%	9.4%	16.3%	16.6%	34.2%	16.0%	2.8%	1.2%
Pennsylvania	457,210	0.6%	1.9%	7.9%	14.2%	14.2%	31.6%	21.7%	5.2%	2.7%
Rhode Island	52,490	0.5%	1.7%	9.0%	18.6%	17.8%	31.7%	15.6%	3.4%	1.7%
South Carolina	183,280	0.4%	1.8%	8.6%	14.0%	13.3%	35.0%	20.7%	4.2%	2.1%
South Dakota	2,930	0.7%	1.7%	6.8%	10.6%	10.2%	28.0%	22.5%	10.2%	8.9%
Tennessee	28,580	0.7%	1.9%	6.5%	9.6%	9.7%	27.9%	25.5%	9.0%	9.3%
Texas	75,810	0.7%	2.1%	7.3%	10.1%	10.2%	28.4%	23.7%	8.3%	9.1%
Utah	198,700	0.3%	1.1%	6.3%	12.6%	14.4%	42.5%	17.9%	3.2%	1.7%
Vermont	21,190	0.7%	2.1%	9.0%	16.8%	15.9%	31.2%	18.1%	4.1%	2.2%
Virginia	620,410	0.3%	1.5%	7.3%	12.1%	13.1%	37.4%	23.4%	3.3%	1.6%
Washington	42,670	0.6%	1.5%	6.2%	11.3%	12.4%	31.7%	22.7%	7.2%	6.4%
West Virginia	29,770	0.6%	2.2%	7.4%	12.8%	14.8%	36.5%	20.0%	4.1%	1.6%
Wisconsin	194,540	0.4%	1.8%	8.3%	17.7%	16.5%	31.8%	17.2%	4.0%	2.3%
Wyoming	3,080	0.6%	1.9%	5.8%	9.1%	10.7%	28.6%	21.1%	7.5%	14.9%
Other Areas	12,070	1.2%	2.2%	5.1%	6.4%	7.3%	26.5%	22.5%	11.4%	17.1%
Amount of deduction										
United States, total	**$212,402,528,000**	**0.1%**	**0.2%**	**0.9%**	**2.5%**	**3.8%**	**15.8%**	**23.3%**	**13.4%**	**40.1%**
Alabama	$1,258,167,000	0.1%	0.3%	1.9%	4.0%	4.9%	22.1%	28.9%	13.9%	23.8%
Alaska	$16,054,000	0.3%	0.4%	2.6%	4.4%	5.4%	20.6%	27.4%	15.4%	23.3%
Arizona	$2,484,566,000	0.1%	0.3%	1.3%	2.9%	4.2%	18.1%	26.8%	14.1%	32.2%
Arkansas	$1,036,502,000	0.1%	0.2%	1.1%	2.6%	3.8%	18.4%	26.1%	13.4%	34.2%
California	$63,281,247,000	0.1%	0.1%	0.5%	1.4%	2.6%	13.5%	23.1%	14.0%	44.7%
Colorado	$3,756,166,000	0.1%	0.2%	1.1%	3.0%	4.4%	19.7%	28.7%	13.1%	29.7%
Connecticut	$5,139,848,000	0.1%	0.1%	0.7%	2.3%	3.4%	11.0%	18.4%	14.0%	50.0%
Delaware	$552,784,000	0.1%	0.2%	1.3%	4.3%	6.6%	24.5%	26.2%	13.1%	23.7%
District of Columbia	$1,444,609,000	0.0%	0.1%	0.7%	1.9%	3.4%	15.9%	27.1%	14.9%	35.8%
Florida	$3,592,380,000	0.1%	0.2%	0.6%	0.9%	1.1%	4.8%	9.7%	9.4%	73.3%
Georgia	$5,555,517,000	0.1%	0.3%	2.0%	4.4%	5.4%	21.6%	28.1%	13.4%	24.7%
Hawaii	$1,057,314,000	0.1%	0.3%	1.5%	4.2%	6.5%	29.2%	26.9%	12.1%	19.3%
Idaho	$769,772,000	0.1%	0.2%	1.2%	3.1%	4.9%	22.0%	26.0%	12.9%	29.6%
Illinois	$7,276,253,000	0.1%	0.2%	1.3%	3.2%	4.5%	15.1%	23.4%	14.2%	38.0%
Indiana	$2,067,412,000	0.1%	0.4%	1.7%	3.7%	4.9%	19.9%	26.4%	13.7%	29.4%
Iowa	$1,034,499,000	0.2%	0.3%	1.4%	4.1%	5.7%	21.6%	27.6%	14.3%	24.8%
Kansas	$1,248,371,000	0.1%	0.2%	0.9%	2.6%	4.1%	17.5%	25.0%	13.9%	35.7%
Kentucky	$1,393,022,000	0.1%	0.3%	1.8%	4.8%	6.1%	22.3%	27.2%	13.5%	23.8%
Louisiana	$1,129,121,000	0.1%	0.4%	2.0%	3.9%	4.8%	20.0%	28.7%	15.6%	24.5%
Maine	$543,636,000	0.1%	0.4%	1.5%	4.4%	5.8%	19.3%	27.4%	15.3%	25.7%
Maryland	$8,434,369,000	0.1%	0.3%	1.9%	5.0%	7.4%	27.2%	28.3%	10.7%	19.1%
Massachusetts	$7,409,923,000	0.1%	0.2%	0.9%	2.5%	3.6%	14.3%	23.8%	13.9%	40.7%
Michigan	$3,240,236,000	0.1%	0.3%	1.5%	3.7%	5.2%	19.5%	25.3%	13.9%	30.5%
Minnesota	$4,764,157,000	0.1%	0.2%	1.0%	3.2%	4.6%	16.7%	25.6%	15.4%	33.2%
Mississippi	$561,463,000	0.1%	0.4%	2.6%	5.0%	5.4%	22.0%	27.7%	14.1%	22.6%
Missouri	$2,008,961,000	0.1%	0.3%	1.3%	3.3%	5.1%	20.8%	27.1%	13.5%	28.6%
Montana	$524,896,000	0.2%	0.4%	1.7%	4.3%	5.6%	19.2%	23.7%	13.2%	31.7%
Nebraska	$448,963,000	0.2%	0.5%	2.0%	6.1%	8.5%	29.2%	30.7%	11.2%	11.6%
Nevada	$644,087,000	0.1%	0.2%	0.7%	1.1%	1.5%	6.5%	11.5%	9.1%	69.4%
New Hampshire	$303,232,000	0.1%	0.3%	1.0%	3.4%	4.9%	17.8%	22.7%	12.4%	37.3%
New Jersey	$10,495,163,000	0.1%	0.1%	0.7%	2.0%	3.1%	13.2%	24.6%	15.8%	40.5%
New Mexico	$468,740,000	0.1%	0.3%	1.7%	4.5%	6.4%	25.9%	28.6%	11.3%	21.1%
New York	$31,424,550,000	0.1%	0.1%	0.6%	1.6%	2.5%	10.3%	15.8%	11.7%	57.4%
North Carolina	$4,688,522,000	0.1%	0.3%	1.4%	3.3%	4.4%	19.9%	28.7%	14.9%	27.1%
North Dakota	$119,169,000	0.1%	0.1%	0.7%	1.5%	2.4%	10.8%	21.7%	16.8%	46.0%
Ohio	$3,745,829,000	0.1%	0.2%	1.3%	4.0%	5.6%	19.0%	25.1%	15.4%	29.4%
Oklahoma	$1,047,788,000	0.1%	0.3%	1.4%	3.2%	4.7%	22.3%	29.8%	14.9%	23.3%
Oregon	$3,845,680,000	0.2%	0.4%	2.2%	5.5%	7.5%	25.6%	28.0%	12.0%	18.7%
Pennsylvania	$5,311,367,000	0.1%	0.3%	1.6%	4.0%	5.3%	18.2%	26.3%	14.5%	29.8%
Rhode Island	$574,408,000	0.1%	0.3%	1.7%	4.9%	6.6%	19.3%	24.2%	13.9%	29.1%
South Carolina	$2,144,141,000	0.1%	0.3%	1.5%	4.0%	5.2%	22.7%	29.0%	14.2%	23.1%
South Dakota	$62,369,000	0.1%	0.1%	1.0%	1.3%	1.9%	8.2%	13.1%	12.2%	62.2%
Tennessee	$468,895,000	0.1%	0.2%	0.8%	1.6%	2.1%	9.4%	18.2%	12.4%	55.3%
Texas	$1,439,791,000	0.1%	0.3%	1.0%	1.5%	1.9%	8.2%	14.4%	11.7%	60.9%
Utah	$2,077,778,000	0.1%	0.2%	1.4%	3.9%	6.0%	28.7%	25.5%	10.7%	23.4%
Vermont	$309,956,000	0.1%	0.3%	1.1%	3.1%	4.5%	15.6%	24.6%	14.8%	35.9%
Virginia	$6,986,035,000	0.1%	0.2%	1.2%	3.2%	4.9%	23.8%	31.6%	11.6%	23.5%
Washington	$702,353,000	0.1%	0.2%	1.1%	2.6%	3.8%	13.5%	18.6%	13.6%	46.4%
West Virginia	$373,567,000	0.1%	0.3%	1.5%	3.6%	5.8%	24.4%	30.2%	14.5%	19.6%
Wisconsin	$2,603,473,000	0.1%	0.3%	1.3%	4.4%	5.7%	18.2%	23.2%	13.2%	33.6%
Wyoming	$130,894,000	0.0%	0.1%	0.4%	0.6%	1.0%	4.0%	7.3%	6.4%	80.3%
Other Areas	$373,950,000	0.1%	0.2%	0.5%	0.8%	1.2%	6.9%	11.2%	11.8%	67.2%

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

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

[2] Data presented in this table includes the following variables: Number of returns with State and local income taxes (N18425) and State and local income taxes amount (A18425). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

8-Feb-22

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

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
		Number of returns with deduction								
United States, total	**12,785,290**	**0.5%**	**1.8%**	**7.5%**	**13.1%**	**13.9%**	**35.1%**	**21.0%**	**4.5%**	**2.6%**
Alabama	141,500	0.6%	2.3%	9.7%	13.4%	12.1%	33.9%	21.3%	4.5%	2.3%
Alaska	7,140	0.8%	2.1%	6.2%	11.5%	12.6%	35.0%	24.9%	4.8%	2.2%
Arizona	254,730	0.6%	1.9%	7.7%	12.5%	13.0%	35.1%	22.5%	4.3%	2.3%
Arkansas	71,240	0.5%	1.9%	7.7%	12.2%	12.4%	36.4%	22.2%	4.6%	2.0%
California	2,685,070	0.4%	1.1%	5.3%	10.8%	13.2%	38.2%	23.4%	4.9%	2.6%
Colorado	333,710	0.4%	1.4%	6.2%	12.4%	13.1%	36.1%	23.7%	4.3%	2.3%
Connecticut	244,150	0.5%	1.7%	7.2%	15.3%	15.5%	30.2%	20.1%	5.6%	3.9%
Delaware	51,600	0.5%	2.0%	8.2%	15.7%	16.2%	36.2%	16.6%	3.0%	1.5%
District of Columbia	73,560	0.3%	1.4%	6.9%	11.4%	13.2%	34.3%	24.2%	5.3%	3.0%
Florida	98,250	0.8%	2.5%	7.3%	9.2%	9.2%	25.7%	23.2%	9.3%	12.8%
Georgia	557,800	0.4%	2.4%	11.1%	15.3%	13.7%	33.0%	18.5%	3.7%	1.9%
Hawaii	82,090	0.5%	1.5%	6.9%	13.3%	14.9%	42.6%	16.7%	2.5%	1.1%
Idaho	57,150	0.5%	1.7%	6.5%	12.9%	13.9%	39.3%	19.5%	3.8%	2.0%
Illinois	563,290	0.6%	2.0%	8.0%	14.0%	14.5%	31.4%	21.2%	5.2%	3.1%
Indiana	179,320	0.9%	2.9%	9.3%	12.8%	13.0%	33.6%	20.5%	4.7%	2.4%
Iowa	90,940	0.5%	2.0%	8.0%	15.4%	15.2%	34.1%	18.7%	4.0%	2.0%
Kansas	87,500	0.6%	1.7%	6.2%	11.9%	13.4%	36.3%	22.2%	5.0%	2.7%
Kentucky	109,150	0.5%	2.0%	8.1%	14.8%	14.2%	34.4%	19.7%	4.2%	2.0%
Louisiana	123,640	0.6%	2.8%	11.7%	14.1%	12.1%	31.3%	20.0%	4.8%	2.5%
Maine	43,710	0.7%	2.4%	9.8%	18.1%	16.0%	30.8%	16.9%	3.6%	1.7%
Maryland	674,440	0.4%	1.9%	9.2%	15.8%	16.2%	36.4%	16.7%	2.3%	1.1%
Massachusetts	473,330	0.6%	2.1%	6.9%	12.8%	13.3%	32.3%	23.6%	5.3%	3.2%
Michigan	319,340	0.6%	2.3%	8.3%	13.8%	14.4%	34.3%	19.5%	4.3%	2.4%
Minnesota	288,230	0.4%	1.5%	6.6%	14.8%	15.3%	34.2%	20.7%	4.3%	2.2%
Mississippi	69,200	0.5%	2.7%	14.2%	16.1%	12.7%	30.9%	17.3%	3.9%	1.7%
Missouri	182,010	0.5%	2.0%	7.9%	13.2%	14.1%	35.6%	20.1%	4.3%	2.2%
Montana	41,700	1.1%	3.3%	10.7%	16.8%	14.8%	31.8%	16.2%	3.6%	1.7%
Nebraska	54,060	0.5%	1.9%	8.6%	16.0%	16.1%	35.1%	17.2%	3.2%	1.4%
Nevada	18,480	0.6%	2.3%	7.6%	10.4%	10.8%	30.4%	22.5%	7.2%	8.1%
New Hampshire	34,520	0.8%	1.9%	6.1%	12.5%	13.6%	33.3%	23.0%	5.3%	3.6%
New Jersey	615,500	0.4%	1.5%	6.8%	12.9%	13.8%	34.3%	22.7%	4.9%	2.6%
New Mexico	55,920	0.6%	1.9%	8.5%	14.3%	15.0%	36.7%	18.4%	3.1%	1.5%
New York	1,014,470	0.4%	1.5%	6.7%	12.5%	14.1%	34.4%	20.5%	5.5%	4.4%
North Carolina	418,940	0.5%	2.3%	9.3%	13.6%	12.9%	34.1%	20.9%	4.2%	2.1%
North Dakota	13,250	0.5%	1.7%	5.2%	9.6%	10.9%	31.7%	27.2%	8.6%	4.7%
Ohio	323,960	0.5%	1.7%	7.9%	15.6%	15.7%	32.7%	18.7%	4.6%	2.5%
Oklahoma	108,780	0.6%	1.8%	7.3%	11.8%	12.9%	36.8%	21.8%	4.8%	2.4%
Oregon	268,300	0.8%	2.8%	9.5%	16.4%	16.4%	34.2%	15.7%	2.8%	1.3%
Pennsylvania	472,170	0.7%	2.1%	8.1%	14.1%	14.1%	32.1%	21.2%	4.9%	2.6%
Rhode Island	52,400	0.5%	1.9%	8.9%	18.2%	17.2%	32.7%	15.9%	3.2%	1.6%
South Carolina	185,870	0.5%	1.9%	9.0%	13.8%	13.4%	35.4%	19.9%	4.1%	2.0%
South Dakota	2,940	0.7%	2.4%	6.8%	10.2%	9.9%	28.2%	24.1%	9.2%	9.2%
Tennessee	28,210	0.8%	2.2%	6.9%	9.9%	9.7%	28.1%	25.0%	8.7%	8.7%
Texas	72,670	0.7%	2.4%	7.5%	10.1%	10.4%	28.9%	23.4%	8.1%	8.6%
Utah	185,560	0.3%	1.2%	6.2%	12.6%	14.4%	43.1%	17.3%	3.1%	1.7%
Vermont	21,160	0.8%	2.4%	9.0%	17.2%	15.2%	31.6%	18.1%	3.6%	2.0%
Virginia	649,290	0.3%	1.7%	7.5%	12.2%	13.1%	37.9%	22.6%	3.1%	1.5%
Washington	41,410	0.6%	1.9%	6.4%	11.6%	12.1%	32.3%	22.3%	6.8%	6.1%
West Virginia	30,770	0.7%	2.3%	7.6%	12.7%	14.3%	37.2%	19.6%	4.2%	1.6%
Wisconsin	195,810	0.5%	2.0%	8.5%	17.4%	16.1%	32.2%	17.0%	4.0%	2.3%
Wyoming	2,820	0.7%	2.1%	5.3%	8.9%	11.3%	27.3%	21.6%	8.2%	14.5%
Other Areas	13,470	1.6%	2.4%	5.8%	7.0%	7.6%	26.7%	23.8%	11.1%	14.2%
		Amount of deduction								
United States, total	**$201,495,204,000**	**0.1%**	**0.2%**	**1.0%**	**2.7%**	**4.0%**	**16.8%**	**23.4%**	**12.7%**	**39.1%**
Alabama	$1,198,748,000	0.1%	0.4%	2.2%	4.4%	5.3%	23.3%	28.3%	12.9%	23.1%
Alaska	$14,527,000	0.5%	0.4%	2.2%	6.5%	5.3%	22.0%	29.9%	14.2%	19.0%
Arizona	$2,191,725,000	0.2%	0.3%	1.3%	3.1%	4.4%	19.5%	27.7%	13.3%	30.3%
Arkansas	$978,703,000	0.1%	0.2%	1.2%	2.7%	3.8%	19.4%	27.0%	13.3%	32.3%
California	$59,546,561,000	0.1%	0.1%	0.5%	1.5%	2.8%	14.3%	22.9%	13.1%	44.7%
Colorado	$3,358,065,000	0.1%	0.2%	1.1%	3.2%	4.6%	20.8%	29.3%	12.8%	27.8%
Connecticut	$4,926,241,000	0.1%	0.2%	0.8%	2.5%	3.6%	11.9%	19.0%	13.6%	48.4%
Delaware	$520,821,000	0.1%	0.3%	1.4%	4.5%	6.6%	25.5%	26.7%	12.4%	22.5%
District of Columbia	$1,343,744,000	0.0%	0.1%	0.8%	2.1%	3.7%	16.8%	27.4%	15.0%	33.9%
Florida	$2,846,503,000	0.1%	0.2%	0.7%	1.0%	1.3%	5.6%	10.3%	8.9%	71.9%
Georgia	$5,539,602,000	0.1%	0.3%	2.2%	4.7%	5.9%	23.1%	27.7%	12.6%	23.4%
Hawaii	$947,705,000	0.2%	0.3%	1.8%	4.7%	7.1%	32.0%	27.0%	10.2%	16.9%
Idaho	$627,574,000	0.2%	0.4%	1.4%	3.9%	5.5%	24.9%	28.8%	12.6%	22.3%
Illinois	$7,338,432,000	0.1%	0.2%	1.3%	3.2%	4.5%	15.4%	22.8%	13.3%	39.2%
Indiana	$1,989,009,000	0.1%	0.4%	1.7%	3.6%	5.0%	20.5%	25.9%	13.4%	29.3%
Iowa	$1,051,908,000	0.1%	0.4%	1.6%	4.1%	5.7%	21.9%	27.8%	14.3%	24.2%
Kansas	$1,137,604,000	0.1%	0.2%	1.1%	2.8%	4.3%	18.8%	25.8%	13.6%	33.3%
Kentucky	$1,430,808,000	0.1%	0.3%	1.8%	4.7%	6.1%	22.6%	27.4%	13.6%	23.4%
Louisiana	$1,054,050,000	0.1%	0.4%	2.2%	3.9%	4.8%	20.8%	28.8%	15.4%	23.5%
Maine	$482,759,000	0.2%	0.4%	1.8%	5.1%	6.4%	21.4%	29.1%	14.6%	21.1%
Maryland	$8,003,376,000	0.1%	0.3%	1.9%	5.3%	7.7%	28.8%	28.6%	10.2%	17.2%
Massachusetts	$7,047,647,000	0.1%	0.2%	1.0%	2.7%	3.8%	15.2%	24.0%	12.7%	40.3%
Michigan	$3,302,540,000	0.1%	0.3%	1.5%	3.7%	5.2%	19.8%	24.2%	12.7%	32.6%
Minnesota	$4,420,143,000	0.1%	0.2%	1.0%	3.3%	4.8%	17.8%	26.5%	14.9%	31.3%
Mississippi	$533,312,000	0.1%	0.5%	3.1%	5.4%	5.9%	23.4%	28.0%	14.5%	19.1%
Missouri	$2,029,162,000	0.1%	0.3%	1.3%	3.3%	4.9%	21.0%	27.1%	14.0%	28.1%
Montana	$437,023,000	0.2%	0.5%	2.1%	4.8%	6.1%	21.1%	24.8%	13.5%	26.7%
Nebraska	$466,326,000	0.2%	0.4%	1.9%	5.4%	7.8%	27.8%	30.3%	12.8%	13.4%
Nevada	$442,158,000	0.1%	0.4%	1.0%	1.5%	1.9%	8.7%	14.0%	9.8%	62.6%
New Hampshire	$261,585,000	0.1%	0.3%	1.2%	3.8%	5.6%	19.7%	23.9%	11.8%	33.4%
New Jersey	$10,020,206,000	0.1%	0.1%	0.7%	2.1%	3.3%	14.7%	25.7%	15.4%	37.9%
New Mexico	$423,006,000	0.1%	0.4%	1.7%	4.6%	6.7%	27.3%	28.9%	11.9%	18.4%
New York	$30,885,167,000	0.0%	0.1%	0.6%	1.7%	2.7%	11.0%	15.7%	11.2%	57.0%
North Carolina	$4,507,185,000	0.1%	0.3%	1.6%	3.7%	5.0%	21.9%	29.4%	14.1%	23.8%
North Dakota	$103,939,000	0.1%	0.3%	0.8%	1.6%	2.4%	10.9%	21.9%	17.8%	44.3%
Ohio	$3,635,236,000	0.1%	0.2%	1.4%	4.3%	5.9%	20.1%	25.8%	14.5%	27.8%
Oklahoma	$1,013,233,000	0.1%	0.3%	1.4%	3.2%	4.7%	22.6%	28.9%	14.6%	24.2%
Oregon	$3,576,094,000	0.1%	0.5%	2.4%	5.7%	7.7%	26.1%	27.1%	11.2%	19.1%
Pennsylvania	$5,144,824,000	0.1%	0.3%	1.7%	4.2%	5.5%	19.4%	26.6%	13.9%	28.4%
Rhode Island	$525,739,000	0.1%	0.3%	1.7%	5.1%	6.6%	21.7%	25.6%	12.7%	26.2%
South Carolina	$1,953,005,000	0.1%	0.3%	1.8%	4.3%	5.8%	25.0%	29.8%	13.5%	19.5%
South Dakota	$45,351,000	0.1%	0.2%	0.8%	1.9%	2.7%	10.8%	18.4%	16.4%	48.7%
Tennessee	$373,950,000	0.1%	0.3%	1.1%	2.0%	2.5%	10.9%	18.8%	12.4%	52.0%
Texas	$1,171,389,000	0.1%	0.3%	1.1%	1.9%	2.3%	9.7%	16.1%	13.1%	55.4%
Utah	$1,704,067,000	0.1%	0.3%	1.5%	4.3%	6.6%	31.4%	25.9%	10.2%	19.9%
Vermont	$268,339,000	0.2%	0.5%	1.2%	3.6%	4.6%	16.7%	26.6%	13.7%	32.9%
Virginia	$6,824,434,000	0.1%	0.2%	1.3%	3.4%	5.1%	25.3%	31.5%	10.8%	22.3%
Washington	$563,281,000	0.1%	0.3%	1.4%	3.3%	4.3%	16.5%	21.6%	13.3%	39.3%
West Virginia	$357,311,000	0.1%	0.4%	1.5%	3.7%	6.0%	26.1%	30.1%	14.9%	17.2%
Wisconsin	$2,476,268,000	0.1%	0.2%	1.4%	4.5%	5.8%	19.0%	23.3%	13.4%	32.3%
Wyoming	$73,684,000	0.1%	0.2%	0.4%	1.1%	1.6%	5.7%	9.0%	8.6%	73.3%
Other Areas	$363,659,000	0.2%	0.4%	0.8%	1.0%	1.4%	7.7%	13.5%	12.6%	62.5%

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

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

[2] Data presented in this table includes the following variables: Number of returns with State and local income taxes (N18425) and State and local income taxes amount (A18425). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

8-Feb-22

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

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

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
		Number of returns with deduction								
United States, total	**34,132,100**	**0.5%**	**2.6%**	**11.7%**	**16.2%**	**15.9%**	**35.6%**	**14.1%**	**2.3%**	**1.2%**
Alabama	438,980	0.7%	4.0%	16.5%	18.3%	15.3%	32.2%	10.6%	1.7%	0.8%
Alaska	20,420	0.7%	2.4%	9.8%	14.9%	15.9%	39.6%	14.6%	1.5%	0.5%
Arizona	673,530	0.6%	2.8%	12.9%	17.0%	15.9%	34.4%	13.3%	2.0%	1.0%
Arkansas	234,550	0.5%	2.6%	13.0%	17.6%	16.2%	35.6%	11.9%	1.8%	0.8%
California	5,292,570	0.5%	1.7%	8.4%	13.5%	15.3%	37.7%	18.4%	3.1%	1.5%
Colorado	806,950	0.6%	2.2%	10.4%	15.9%	15.7%	36.7%	15.3%	2.3%	1.1%
Connecticut	671,660	0.4%	1.7%	9.2%	15.9%	15.9%	36.8%	15.4%	2.9%	1.7%
Delaware	143,590	0.6%	2.9%	12.8%	17.8%	16.5%	35.9%	11.4%	1.5%	0.7%
District of Columbia	134,720	0.5%	3.2%	12.8%	14.0%	13.7%	32.4%	18.5%	3.2%	1.7%
Florida	210,680	1.0%	3.6%	10.2%	11.7%	11.4%	29.2%	19.6%	6.3%	7.1%
Georgia	1,352,540	0.6%	4.4%	17.1%	18.1%	14.9%	30.3%	11.7%	1.9%	0.9%
Hawaii	178,740	0.6%	2.5%	11.9%	16.9%	17.4%	37.1%	11.4%	1.6%	0.6%
Idaho	184,570	0.5%	2.5%	12.8%	18.5%	18.5%	34.7%	10.2%	1.6%	0.7%
Illinois	1,640,440	0.5%	2.5%	11.3%	15.9%	15.5%	35.8%	14.7%	2.5%	1.2%
Indiana	682,080	0.8%	3.4%	13.2%	17.5%	16.3%	35.5%	10.9%	1.8%	0.7%
Iowa	395,160	0.4%	2.3%	12.3%	17.8%	17.0%	38.1%	10.0%	1.5%	0.6%
Kansas	276,160	0.5%	1.9%	9.3%	15.0%	16.0%	40.3%	13.7%	2.2%	1.0%
Kentucky	449,110	0.5%	2.7%	14.3%	18.5%	18.1%	34.3%	9.6%	1.5%	0.6%
Louisiana	388,890	0.7%	4.5%	16.8%	17.5%	14.0%	31.5%	11.9%	2.1%	0.9%
Maine	163,310	0.6%	2.8%	13.6%	18.4%	17.1%	34.9%	10.6%	1.5%	0.6%
Maryland	1,308,210	0.5%	3.4%	13.9%	17.3%	16.1%	34.2%	12.5%	1.5%	0.7%
Massachusetts	1,218,910	0.6%	2.8%	9.9%	14.3%	14.0%	36.5%	17.5%	2.9%	1.4%
Michigan	1,149,260	0.6%	3.0%	12.5%	16.9%	16.0%	36.3%	12.1%	1.8%	0.8%
Minnesota	914,030	0.4%	1.9%	10.7%	17.0%	16.6%	38.3%	12.5%	1.9%	0.8%
Mississippi	223,160	0.6%	4.4%	20.2%	19.1%	15.1%	29.5%	8.9%	1.5%	0.6%
Missouri	652,780	0.5%	2.5%	12.2%	17.3%	16.6%	36.7%	11.6%	1.8%	0.8%
Montana	139,490	1.1%	4.3%	15.1%	19.2%	17.8%	31.5%	8.9%	1.5%	0.6%
Nebraska	225,160	0.5%	2.1%	11.3%	16.8%	16.8%	39.1%	11.1%	1.7%	0.7%
Nevada	36,010	1.0%	3.3%	10.1%	13.1%	13.7%	32.3%	17.5%	4.6%	4.5%
New Hampshire	99,630	0.6%	2.1%	6.9%	12.2%	14.2%	41.2%	18.5%	2.9%	1.3%
New Jersey	1,575,670	0.4%	2.0%	9.3%	14.1%	14.4%	37.7%	17.8%	2.8%	1.3%
New Mexico	174,800	0.7%	2.7%	14.0%	18.9%	16.7%	34.0%	11.1%	1.4%	0.6%
New York	2,993,140	0.4%	2.1%	11.0%	16.2%	16.4%	35.0%	14.4%	2.7%	1.8%
North Carolina	1,186,630	0.6%	3.4%	14.5%	17.2%	15.5%	33.6%	12.5%	1.9%	0.8%
North Dakota	48,140	0.5%	2.1%	9.0%	14.0%	14.5%	39.1%	16.3%	3.2%	1.4%
Ohio	1,317,430	0.4%	2.1%	12.7%	20.0%	17.4%	34.1%	10.8%	1.8%	0.7%
Oklahoma	321,270	0.6%	2.6%	12.1%	17.0%	16.5%	35.9%	12.4%	2.1%	0.9%
Oregon	682,370	1.0%	4.1%	12.8%	17.8%	18.2%	33.6%	10.5%	1.5%	0.6%
Pennsylvania	1,588,170	0.6%	2.6%	11.7%	16.3%	15.9%	36.1%	13.6%	2.2%	0.9%
Rhode Island	166,560	0.5%	2.8%	12.1%	18.4%	16.9%	36.0%	11.0%	1.6%	0.7%
South Carolina	546,220	0.5%	3.0%	14.4%	17.9%	16.3%	34.4%	11.0%	1.7%	0.7%
South Dakota	7,610	0.8%	2.6%	9.5%	13.8%	13.9%	33.8%	16.7%	5.3%	3.9%
Tennessee	64,100	1.0%	3.3%	11.0%	14.0%	12.5%	31.5%	17.8%	4.9%	4.1%
Texas	159,980	0.9%	3.3%	11.1%	14.0%	13.4%	30.5%	17.8%	4.7%	4.5%
Utah	435,940	0.4%	2.1%	12.2%	20.0%	19.9%	34.1%	9.2%	1.5%	0.7%
Vermont	84,260	0.7%	2.8%	12.4%	17.6%	16.2%	36.9%	11.4%	1.5%	0.6%
Virginia	1,390,890	0.5%	2.8%	12.1%	15.2%	14.8%	36.4%	15.6%	1.9%	0.8%
Washington	88,070	0.6%	2.2%	8.8%	13.5%	15.3%	35.7%	17.0%	3.9%	3.0%
West Virginia	125,650	0.6%	2.7%	11.2%	16.9%	17.2%	38.5%	10.8%	1.6%	0.5%
Wisconsin	826,070	0.4%	2.2%	12.2%	18.1%	17.8%	37.4%	9.7%	1.5%	0.7%
Wyoming	6,930	0.7%	2.9%	9.1%	15.7%	16.2%	32.5%	13.9%	4.3%	4.9%
Other Areas	36,920	1.7%	3.3%	7.5%	9.9%	11.4%	30.2%	22.5%	7.0%	6.4%
		Amount of deduction								
United States, total	**$368,945,149,000**	**0.1%**	**0.3%**	**2.0%**	**4.5%**	**6.3%**	**23.8%**	**22.4%**	**10.0%**	**30.4%**
Alabama	$2,437,976,000	0.2%	0.8%	5.2%	8.5%	9.6%	31.6%	21.1%	8.2%	14.9%
Alaska	$31,023,000	1.0%	1.2%	4.1%	7.4%	8.7%	28.5%	22.5%	12.6%	14.1%
Arizona	$4,076,544,000	0.1%	0.4%	2.7%	5.5%	7.2%	25.9%	23.4%	10.1%	24.6%
Arkansas	$2,056,600,000	0.1%	0.4%	2.7%	5.7%	7.6%	28.7%	22.8%	9.1%	22.9%
California	$91,787,200,000	0.1%	0.2%	0.9%	2.3%	4.0%	18.1%	23.4%	11.3%	39.9%
Colorado	$6,038,425,000	0.1%	0.4%	2.2%	5.0%	6.9%	27.1%	25.7%	10.2%	22.4%
Connecticut	$9,291,078,000	0.1%	0.2%	1.2%	3.4%	4.9%	19.9%	20.2%	11.1%	39.0%
Delaware	$1,061,007,000	0.1%	0.3%	2.7%	6.5%	8.8%	33.1%	24.9%	8.7%	14.9%
District of Columbia	$1,975,966,000	0.1%	0.3%	1.8%	3.4%	5.1%	20.4%	26.7%	12.3%	29.8%
Florida	$4,666,480,000	0.1%	0.4%	1.1%	1.6%	2.1%	8.3%	12.2%	8.9%	65.3%
Georgia	$10,256,000,000	0.1%	0.6%	4.1%	7.0%	8.2%	27.2%	23.0%	9.4%	20.4%
Hawaii	$1,722,412,000	0.2%	0.5%	3.1%	6.8%	9.7%	32.6%	22.7%	8.5%	16.0%
Idaho	$1,545,594,000	0.2%	0.5%	3.1%	6.8%	9.4%	30.4%	21.9%	9.6%	18.1%
Illinois	$12,296,668,000	0.1%	0.4%	2.5%	5.4%	7.2%	26.5%	22.9%	9.9%	24.9%
Indiana	$4,776,484,000	0.1%	0.6%	3.7%	7.4%	9.6%	32.6%	21.2%	8.6%	16.2%
Iowa	$2,992,166,000	0.1%	0.5%	3.1%	7.0%	9.6%	36.4%	22.4%	8.5%	12.4%
Kansas	$2,091,253,000	0.1%	0.4%	2.1%	5.2%	7.5%	31.4%	24.0%	10.0%	19.2%
Kentucky	$3,897,102,000	0.1%	0.5%	4.4%	8.6%	11.7%	34.2%	20.4%	8.1%	11.8%
Louisiana	$2,255,386,000	0.2%	0.7%	3.9%	6.6%	7.5%	28.1%	24.0%	10.8%	18.1%
Maine	$1,286,305,000	0.2%	0.5%	3.1%	6.7%	8.8%	31.7%	25.4%	9.6%	14.2%
Maryland	$13,326,959,000	0.1%	0.5%	3.2%	6.7%	8.9%	31.5%	25.2%	8.3%	15.6%
Massachusetts	$13,118,304,000	0.1%	0.3%	1.8%	4.0%	5.4%	23.3%	24.2%	10.4%	30.6%
Michigan	$7,686,608,000	0.1%	0.5%	3.2%	6.7%	8.6%	31.3%	22.7%	8.9%	18.0%
Minnesota	$9,508,893,000	0.1%	0.3%	2.1%	5.2%	7.1%	28.1%	23.5%	10.9%	22.8%
Mississippi	$1,191,012,000	0.2%	0.9%	5.8%	8.8%	9.8%	31.2%	21.6%	9.2%	12.3%
Missouri	$5,081,583,000	0.1%	0.4%	2.6%	5.9%	8.0%	30.4%	22.5%	9.5%	20.5%
Montana	$990,194,000	0.2%	0.7%	3.8%	7.8%	10.3%	30.6%	21.1%	9.5%	16.0%
Nebraska	$1,756,252,000	0.1%	0.4%	2.6%	6.1%	8.5%	33.9%	23.7%	10.0%	14.8%
Nevada	$720,776,000	0.4%	0.4%	1.2%	2.1%	2.9%	10.9%	13.3%	9.6%	59.2%
New Hampshire	$588,942,000	0.1%	0.4%	1.6%	4.3%	6.7%	29.8%	24.6%	8.9%	23.6%
New Jersey	$18,389,821,000	0.1%	0.2%	1.2%	2.9%	4.4%	20.9%	26.3%	12.7%	31.3%
New Mexico	$987,456,000	0.2%	0.5%	3.4%	7.5%	9.5%	32.8%	24.1%	7.9%	14.0%
New York	$56,723,417,000	0.1%	0.2%	1.4%	3.5%	5.1%	17.4%	17.4%	9.3%	45.5%
North Carolina	$8,956,686,000	0.1%	0.5%	3.4%	6.4%	8.2%	29.7%	25.0%	9.8%	16.9%
North Dakota	$206,805,000	0.2%	0.4%	1.7%	3.9%	5.0%	21.4%	24.5%	14.1%	28.7%
Ohio	$9,333,918,000	0.1%	0.4%	3.4%	8.2%	10.1%	32.3%	22.4%	9.0%	14.2%
Oklahoma	$2,090,084,000	0.1%	0.5%	2.9%	6.3%	8.4%	30.8%	24.1%	9.9%	17.0%
Oregon	$6,863,780,000	0.2%	0.6%	3.0%	6.8%	10.1%	31.6%	23.6%	8.9%	15.3%
Pennsylvania	$12,104,504,000	0.1%	0.5%	3.3%	6.6%	8.7%	30.5%	23.8%	9.1%	17.5%
Rhode Island	$1,254,505,000	0.1%	0.5%	2.9%	6.7%	8.6%	30.6%	23.0%	9.1%	18.6%
South Carolina	$4,085,129,000	0.1%	0.5%	3.8%	7.6%	9.7%	33.4%	23.2%	8.4%	13.3%
South Dakota	$92,526,000	0.1%	0.5%	1.4%	3.2%	4.2%	15.6%	17.0%	11.2%	46.8%
Tennessee	$710,381,000	0.2%	0.4%	1.8%	3.2%	3.8%	14.8%	16.9%	9.7%	49.2%
Texas	$1,947,077,000	0.2%	0.5%	1.8%	3.0%	3.9%	14.0%	17.6%	10.8%	48.2%
Utah	$3,131,554,000	0.1%	0.4%	3.2%	8.0%	11.1%	31.0%	19.0%	7.8%	19.3%
Vermont	$628,854,000	0.1%	0.4%	2.5%	5.7%	7.5%	30.7%	26.5%	10.5%	16.1%
Virginia	$11,383,739,000	0.1%	0.4%	2.6%	5.3%	7.3%	30.5%	28.0%	8.8%	17.1%
Washington	$1,058,181,000	0.2%	0.4%	1.7%	3.7%	5.6%	20.0%	20.5%	10.7%	37.2%
West Virginia	$1,002,930,000	0.2%	0.6%	2.8%	6.7%	10.0%	37.2%	23.9%	8.7%	10.0%
Wisconsin	$6,605,707,000	0.1%	0.3%	3.0%	7.1%	9.9%	34.3%	20.6%	8.5%	16.2%
Wyoming	$145,019,000	0.0%	0.2%	0.8%	1.8%	2.5%	7.3%	9.6%	6.9%	70.9%
Other Areas	$731,884,000	0.5%	0.6%	1.3%	2.3%	3.4%	12.9%	19.8%	12.9%	46.3%

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

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

[2] Data presented in this table includes the following variables: Number of returns with State and local income taxes (N18425) and State and local income taxes amount (A18425). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

United States	All returns	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
Number of returns with deduction	33,987,115	304,490	942,776	4,079,005	5,980,010	5,425,370	11,690,020	3,902,000	1,000,000	663,450
Percent of returns with deduction	31.8 %	1.1 %	3.4 %	15.2 %	22.3 %	20.2 %	43.6 %	14.5 %	3.7 %	2.5 %
Amount of deduction (millions of dollars)	370,179	1,264	7,945	46,814	76,663	69,214	167,224	62,252	19,115	20,508
Average per return (dollars)	10,892	4,151	8,427	11,476	12,820	12,759	14,305	15,947	19,115	30,910
Alabama										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.3 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Alaska										
Number of returns with deduction	47,000	1,000	2,000	7,000	9,000	7,000	14,000	3,000	1,000	1,000
Percent of returns with deduction	31.9 %	1.1 %	3.4 %	17.9 %	23.1 %	18.4 %	36.8 %	7.9 %	2.6 %	2.6 %
Amount of deduction (millions of dollars)	1,000	0	0	60	84	72	160	40	20	30
Average per return (dollars)	21,277	0	0	8,571	9,333	10,286	11,429	13,333	20,000	30,000
Arizona										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Arkansas										
Number of returns with deduction	591,000	4,000	12,000	63,000	100,000	90,000	190,000	50,000	14,000	8,000
Percent of returns with deduction	32.1 %	1.0 %	3.2 %	17.1 %	27.1 %	24.4 %	51.4 %	13.5 %	3.8 %	2.2 %
Amount of deduction (millions of dollars)	5,411	7	34	447	1,000	1,000	2,500	1,000	300	300
Average per return (dollars)	9,159	1,750	2,833	7,095	10,000	11,111	13,158	20,000	21,429	37,500
California										
Number of returns with deduction	6,000,000	40,000	150,000	700,000	1,000,000	900,000	2,000,000	600,000	170,000	90,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	56,000	80	460	5,900	10,800	10,000	25,000	9,000	2,900	2,300
Average per return (dollars)	9,333	2,000	3,067	8,429	10,800	11,111	12,500	15,000	17,059	25,556
Colorado										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Connecticut										
Number of returns with deduction	600,000	4,000	12,000	63,000	100,000	90,000	190,000	50,000	14,000	8,000
Percent of returns with deduction	32.1 %	1.0 %	3.2 %	17.1 %	27.1 %	24.4 %	51.4 %	13.5 %	3.8 %	2.2 %
Amount of deduction (millions of dollars)	5,411	7	34	447	1,000	1,000	2,500	1,000	300	300
Average per return (dollars)	9,159	1,750	2,833	7,095	10,000	11,111	13,158	20,000	21,429	37,500
Delaware										
Number of returns with deduction	100,000	700	2,000	10,000	15,000	13,000	28,000	8,000	2,000	1,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	1,000	0	0	60	84	72	160	40	20	30
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
District of Columbia										
Number of returns with deduction	17,000	100	300	1,000	1,000	1,000	2,000	500	100	100
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	159	0	1	10	14	12	27	10	3	3
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Florida										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Georgia										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Hawaii										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Idaho										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Illinois										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Indiana										
Number of returns with deduction	600,000	4,000	12,000	63,000	100,000	90,000	190,000	50,000	14,000	8,000
Percent of returns with deduction	32.1 %	1.0 %	3.2 %	17.1 %	27.1 %	24.4 %	51.4 %	13.5 %	3.8 %	2.2 %
Amount of deduction (millions of dollars)	5,411	7	34	447	1,000	1,000	2,500	1,000	300	300
Average per return (dollars)	9,159	1,750	2,833	7,095	10,000	11,111	13,158	20,000	21,429	37,500
Iowa										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Kansas										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Kentucky										
Number of returns with deduction	400,000	3,000	9,000	45,000	70,000	60,000	130,000	35,000	10,000	6,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	3,738	5	28	415	742	720	1,800	630	210	180
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Louisiana										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Maine										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Maryland										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Massachusetts										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Michigan										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Minnesota										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Mississippi										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Missouri										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Montana										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Nebraska										
Number of returns with deduction	200,000	1,000	4,000	20,000	30,000	27,000	60,000	17,000	5,000	3,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	1,869	2	17	200	380	360	900	320	100	80
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Nevada										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
New Hampshire										
Number of returns with deduction	67,000	500	1,000	7,000	10,000	9,000	20,000	6,000	2,000	1,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	626	1	3	67	127	121	300	107	33	27
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
New Jersey										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
New Mexico										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
New York										
Number of returns with deduction	2,000,000	14,000	54,000	260,000	360,000	320,000	700,000	200,000	60,000	32,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	18,675	28	164	2,000	3,800	3,600	9,000	3,200	1,000	800
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
North Carolina										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
North Dakota										
Number of returns with deduction	200,000	1,000	4,000	20,000	30,000	27,000	60,000	17,000	5,000	3,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	1,869	2	17	200	380	360	900	320	100	80
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Ohio										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Oklahoma										
Number of returns with deduction	400,000	3,000	9,000	45,000	70,000	60,000	130,000	35,000	10,000	6,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	3,738	5	28	415	742	720	1,800	630	210	180
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Oregon										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Pennsylvania										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Rhode Island										
Number of returns with deduction	100,000	1,000	2,000	10,000	15,000	13,000	28,000	8,000	2,000	1,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	935	1	8	100	190	180	450	160	50	40
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
South Carolina										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
South Dakota										
Number of returns with deduction	200,000	1,000	4,000	20,000	30,000	27,000	60,000	17,000	5,000	3,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	1,869	2	17	200	380	360	900	320	100	80
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Tennessee										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Texas										
Number of returns with deduction	3,000,000	21,000	81,000	390,000	540,000	480,000	1,050,000	300,000	90,000	48,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	28,013	42	246	3,000	5,700	5,400	13,500	4,800	1,500	1,200
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Utah										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Vermont										
Number of returns with deduction	100,000	1,000	2,000	10,000	15,000	13,000	28,000	8,000	2,000	1,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	935	1	8	100	190	180	450	160	50	40
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Virginia										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000	1,900	1,800	4,500	1,600	500	400
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Washington										
Number of returns with deduction	900,000	6,000	18,000	90,000	135,000	120,000	260,000	75,000	20,000	12,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	8,404	12	73	900	1,700	1,600	4,000	1,200	400	300
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
West Virginia										
Number of returns with deduction	300,000	2,000	6,000	30,000	45,000	40,000	90,000	25,000	7,000	4,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	2,803	4	25	300	570	540	1,350	480	150	120
Average per return (dollars)	9,338	2,000	3,037	7,692	10,556	11,250	12,857	16,000	16,667	25,000
Wisconsin										
Number of returns with deduction	1,000,000	7,000	27,000	130,000	180,000	160,000	350,000	100,000	30,000	16,000
Percent of returns with deduction	32.1 %	1.0 %	3.8 %	18.4 %	25.5 %	22.7 %	49.6 %	14.2 %	4.3 %	2.3 %
Amount of deduction (millions of dollars)	9,338	14	82	1,000

State and Local Income Tax Elections, by State and Size of Adjusted Gross Income, Tax Year 2015

Item	All returns	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns	32,737,000	2,110,000	6,000,000	6,000,000	5,000,000	3,000,000	5,000,000	1,000,000	200,000	50,000
Percent of returns with election	3.4 percent	1.3 percent	2.3 percent	3.3 percent	4.2 percent	5.4 percent	6.4 percent	7.7 percent	8.2 percent	8.2 percent
Amount of election	34,763,000	1,771,000	14,000,000	19,000,000	21,000,000	16,000,000	32,000,000	7,700,000	1,700,000	400,000
Percent of returns with election	1.1 percent	0.1 percent	0.5 percent	0.8 percent	1.0 percent	1.2 percent	1.4 percent	1.6 percent	1.7 percent	1.7 percent
ALABAMA										
Number of returns	2,100,000	140,000	510,000	500,000	370,000	240,000	340,000	70,000	10,000	10,000
Percent of returns with election	2.8 percent	1.1 percent	1.9 percent	2.7 percent	3.6 percent	4.4 percent	5.4 percent	6.4 percent	7.1 percent	7.1 percent
Amount of election	27,000	1,000	130,000	170,000	170,000	130,000	270,000	70,000	10,000	10,000
Percent of returns with election	0.1 percent	0.1 percent	0.3 percent	0.4 percent	0.5 percent	0.6 percent	0.7 percent	0.8 percent	0.9 percent	0.9 percent
ALASKA										
Number of returns	400,000	40,000	110,000	90,000	60,000	40,000	60,000	10,000	1,000	1,000
Percent of returns with election	2.1 percent	0.3 percent	1.1 percent	1.8 percent	2.5 percent	3.1 percent	3.8 percent	4.4 percent	4.9 percent	5.0 percent
Amount of election	2,000	0	1,000	3,000	2,000	2,000	4,000	1,000	0	0
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
ARIZONA										
Number of returns	2,500,000	170,000	610,000	610,000	450,000	300,000	450,000	90,000	10,000	10,000
Percent of returns with election	2.9 percent	0.8 percent	1.8 percent	2.6 percent	3.3 percent	4.1 percent	5.1 percent	6.1 percent	6.8 percent	7.0 percent
Amount of election	29,000	1,000	120,000	180,000	170,000	130,000	270,000	70,000	10,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
ARKANSAS										
Number of returns	1,300,000	90,000	350,000	320,000	230,000	150,000	220,000	40,000	5,000	5,000
Percent of returns with election	2.7 percent	0.9 percent	1.7 percent	2.5 percent	3.2 percent	3.9 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	15,000	0	60,000	90,000	80,000	60,000	130,000	30,000	5,000	5,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
CALIFORNIA										
Number of returns	15,900,000	1,000,000	3,800,000	3,800,000	2,900,000	2,000,000	3,000,000	700,000	100,000	30,000
Percent of returns with election	3.1 percent	1.0 percent	2.0 percent	2.8 percent	3.5 percent	4.3 percent	5.3 percent	6.3 percent	7.0 percent	7.2 percent
Amount of election	1,000,000	40,000	410,000	610,000	590,000	470,000	1,000,000	270,000	70,000	20,000
Percent of returns with election	0.2 percent	0.0 percent	0.1 percent	0.2 percent	0.2 percent	0.2 percent	0.3 percent	0.4 percent	0.5 percent	0.5 percent
COLORADO										
Number of returns	2,300,000	150,000	590,000	560,000	400,000	270,000	400,000	80,000	10,000	10,000
Percent of returns with election	3.1 percent	1.1 percent	2.1 percent	3.0 percent	3.8 percent	4.6 percent	5.6 percent	6.6 percent	7.2 percent	7.3 percent
Amount of election	31,000	1,000	140,000	210,000	200,000	160,000	340,000	90,000	20,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
CONNECTICUT										
Number of returns	1,800,000	120,000	450,000	430,000	300,000	190,000	280,000	60,000	8,000	8,000
Percent of returns with election	3.1 percent	1.1 percent	2.1 percent	3.0 percent	3.8 percent	4.6 percent	5.6 percent	6.6 percent	7.2 percent	7.3 percent
Amount of election	38,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
DELAWARE										
Number of returns	500,000	30,000	110,000	110,000	80,000	50,000	70,000	15,000	2,000	2,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	7,000	0	30,000	50,000	50,000	40,000	90,000	20,000	5,000	2,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
DISTRICT OF COLUMBIA										
Number of returns	300,000	20,000	70,000	60,000	40,000	30,000	40,000	10,000	1,000	1,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	4,000	0	20,000	30,000	30,000	20,000	50,000	10,000	2,000	1,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
FLORIDA										
Number of returns	9,100,000	600,000	2,100,000	2,000,000	1,500,000	1,000,000	1,500,000	300,000	40,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	110,000	3,000	470,000	710,000	670,000	530,000	1,100,000	270,000	70,000	20,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
GEORGIA										
Number of returns	4,300,000	270,000	1,000,000	1,000,000	700,000	500,000	700,000	150,000	20,000	20,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	50,000	2,000	220,000	330,000	320,000	250,000	520,000	130,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
HAWAII										
Number of returns	500,000	30,000	110,000	110,000	80,000	50,000	70,000	15,000	2,000	2,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	7,000	0	30,000	50,000	50,000	40,000	90,000	20,000	5,000	2,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
IDAHO										
Number of returns	600,000	40,000	150,000	140,000	100,000	70,000	100,000	20,000	3,000	3,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	8,000	0	40,000	60,000	60,000	50,000	110,000	30,000	8,000	3,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
ILLINOIS										
Number of returns	5,100,000	340,000	1,200,000	1,200,000	850,000	570,000	850,000	180,000	20,000	20,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	130,000	3,000	560,000	840,000	800,000	670,000	1,400,000	350,000	80,000	30,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
INDIANA										
Number of returns	2,600,000	170,000	610,000	610,000	450,000	300,000	450,000	90,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	30,000	1,000	140,000	210,000	200,000	160,000	340,000	90,000	20,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
IOWA										
Number of returns	1,200,000	80,000	280,000	270,000	200,000	130,000	190,000	40,000	5,000	5,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	20,000	1,000	100,000	150,000	140,000	110,000	240,000	60,000	15,000	5,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
KANSAS										
Number of returns	1,100,000	70,000	260,000	250,000	180,000	120,000	180,000	40,000	5,000	5,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	20,000	1,000	100,000	150,000	140,000	110,000	240,000	60,000	15,000	5,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
KENTUCKY										
Number of returns	1,900,000	120,000	450,000	440,000	320,000	210,000	320,000	70,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
LOUISIANA										
Number of returns	1,900,000	120,000	450,000	440,000	320,000	210,000	320,000	70,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
MAINE										
Number of returns	700,000	50,000	160,000	150,000	110,000	70,000	100,000	20,000	3,000	3,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	10,000	0	50,000	80,000	70,000	60,000	140,000	40,000	10,000	3,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
MARYLAND										
Number of returns	2,300,000	150,000	550,000	540,000	390,000	250,000	390,000	80,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	30,000	1,000	140,000	210,000	200,000	160,000	340,000	90,000	20,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
MASSACHUSETTS										
Number of returns	3,300,000	210,000	780,000	770,000	560,000	350,000	560,000	120,000	15,000	15,000
Percent of returns with election	3.1 percent	1.1 percent	2.1 percent	3.0 percent	3.8 percent	4.6 percent	5.6 percent	6.6 percent	7.2 percent	7.3 percent
Amount of election	100,000	3,000	440,000	670,000	670,000	560,000	1,200,000	320,000	80,000	30,000
Percent of returns with election	0.3 percent	0.0 percent	0.6 percent	0.9 percent	1.1 percent	1.2 percent	1.5 percent	1.7 percent	1.8 percent	1.8 percent
MICHIGAN										
Number of returns	4,000,000	260,000	1,000,000	1,000,000	700,000	450,000	700,000	150,000	20,000	20,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	80,000	2,000	370,000	550,000	530,000	420,000	900,000	240,000	60,000	20,000
Percent of returns with election	0.2 percent	0.0 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	1.0 percent	1.2 percent	1.3 percent	1.3 percent
MINNESOTA										
Number of returns	2,300,000	150,000	550,000	540,000	390,000	250,000	390,000	80,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
MISSISSIPPI										
Number of returns	1,200,000	80,000	280,000	270,000	200,000	130,000	190,000	40,000	5,000	5,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	20,000	1,000	100,000	150,000	140,000	110,000	240,000	60,000	15,000	5,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
MISSOURI										
Number of returns	2,300,000	150,000	550,000	540,000	390,000	250,000	390,000	80,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	30,000	1,000	140,000	210,000	200,000	160,000	340,000	90,000	20,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
MONTANA										
Number of returns	500,000	30,000	110,000	110,000	80,000	50,000	70,000	15,000	2,000	2,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	7,000	0	30,000	50,000	50,000	40,000	90,000	20,000	5,000	2,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
NEBRASKA										
Number of returns	700,000	40,000	160,000	150,000	110,000	70,000	100,000	20,000	3,000	3,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	10,000	0	50,000	80,000	70,000	60,000	140,000	40,000	10,000	3,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
NEVADA										
Number of returns	1,200,000	80,000	280,000	270,000	200,000	130,000	190,000	40,000	5,000	5,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	20,000	1,000	100,000	150,000	140,000	110,000	240,000	60,000	15,000	5,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
NEW HAMPSHIRE										
Number of returns	600,000	40,000	150,000	140,000	100,000	70,000	100,000	20,000	3,000	3,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	8,000	0	40,000	60,000	60,000	50,000	110,000	30,000	8,000	3,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
NEW JERSEY										
Number of returns	3,500,000	230,000	850,000	830,000	600,000	380,000	600,000	130,000	20,000	20,000
Percent of returns with election	3.1 percent	1.1 percent	2.1 percent	3.0 percent	3.8 percent	4.6 percent	5.6 percent	6.6 percent	7.2 percent	7.3 percent
Amount of election	110,000	3,000	480,000	730,000	720,000	570,000	1,200,000	330,000	80,000	30,000
Percent of returns with election	0.3 percent	0.0 percent	0.6 percent	0.9 percent	1.1 percent	1.2 percent	1.5 percent	1.7 percent	1.8 percent	1.8 percent
NEW MEXICO										
Number of returns	800,000	50,000	180,000	170,000	120,000	80,000	120,000	30,000	3,000	3,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	10,000	0	50,000	80,000	70,000	60,000	140,000	40,000	10,000	3,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
NEW YORK										
Number of returns	7,900,000	510,000	1,900,000	1,900,000	1,300,000	850,000	1,300,000	300,000	40,000	40,000
Percent of returns with election	3.1 percent	1.1 percent	2.1 percent	3.0 percent	3.8 percent	4.6 percent	5.6 percent	6.6 percent	7.2 percent	7.3 percent
Amount of election	240,000	7,000	1,000,000	1,500,000	1,500,000	1,200,000	2,700,000	750,000	200,000	70,000
Percent of returns with election	0.7 percent	0.0 percent	1.3 percent	1.9 percent	2.3 percent	2.5 percent	3.2 percent	3.8 percent	4.1 percent	4.2 percent
NORTH CAROLINA										
Number of returns	4,200,000	270,000	1,000,000	1,000,000	700,000	450,000	700,000	150,000	20,000	20,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	80,000	2,000	370,000	550,000	530,000	420,000	900,000	240,000	60,000	20,000
Percent of returns with election	0.2 percent	0.0 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	1.0 percent	1.2 percent	1.3 percent	1.3 percent
NORTH DAKOTA										
Number of returns	300,000	20,000	70,000	60,000	40,000	30,000	40,000	10,000	1,000	1,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	2,000	0	10,000	20,000	20,000	20,000	40,000	10,000	2,000	1,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
OHIO										
Number of returns	4,800,000	300,000	1,100,000	1,100,000	800,000	500,000	800,000	170,000	20,000	20,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	90,000	2,000	420,000	620,000	610,000	480,000	1,000,000	270,000	70,000	20,000
Percent of returns with election	0.2 percent	0.0 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	1.0 percent	1.2 percent	1.3 percent	1.3 percent
OKLAHOMA										
Number of returns	1,700,000	110,000	400,000	390,000	280,000	180,000	280,000	60,000	8,000	8,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
OREGON										
Number of returns	1,700,000	110,000	400,000	390,000	280,000	180,000	280,000	60,000	8,000	8,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
PENNSYLVANIA										
Number of returns	5,900,000	380,000	1,400,000	1,400,000	1,000,000	600,000	1,000,000	220,000	30,000	30,000
Percent of returns with election	3.1 percent	1.1 percent	2.1 percent	3.0 percent	3.8 percent	4.6 percent	5.6 percent	6.6 percent	7.2 percent	7.3 percent
Amount of election	180,000	5,000	830,000	1,300,000	1,300,000	1,000,000	2,300,000	600,000	150,000	50,000
Percent of returns with election	0.5 percent	0.0 percent	1.0 percent	1.6 percent	1.9 percent	2.1 percent	2.7 percent	3.0 percent	3.2 percent	3.2 percent
RHODE ISLAND										
Number of returns	500,000	30,000	110,000	110,000	80,000	50,000	70,000	15,000	2,000	2,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	7,000	0	30,000	50,000	50,000	40,000	90,000	20,000	5,000	2,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
SOUTH CAROLINA										
Number of returns	1,900,000	120,000	450,000	440,000	320,000	210,000	320,000	70,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
SOUTH DAKOTA										
Number of returns	300,000	20,000	70,000	60,000	40,000	30,000	40,000	10,000	1,000	1,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	2,000	0	10,000	20,000	20,000	20,000	40,000	10,000	2,000	1,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent
TENNESSEE										
Number of returns	1,900,000	120,000	450,000	440,000	320,000	210,000	320,000	70,000	10,000	10,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	40,000	1,000	170,000	250,000	240,000	190,000	410,000	110,000	30,000	10,000
Percent of returns with election	0.1 percent	0.0 percent	0.2 percent	0.3 percent	0.4 percent	0.4 percent	0.6 percent	0.7 percent	0.8 percent	0.8 percent
TEXAS										
Number of returns	8,600,000	550,000	2,000,000	2,000,000	1,400,000	900,000	1,400,000	300,000	40,000	40,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	200,000	5,000	900,000	1,400,000	1,400,000	1,100,000	2,400,000	700,000	200,000	70,000
Percent of returns with election	0.6 percent	0.0 percent	1.1 percent	1.7 percent	2.0 percent	2.2 percent	2.8 percent	3.2 percent	3.4 percent	3.4 percent
UTAH										
Number of returns	1,200,000	80,000	280,000	270,000	200,000	130,000	190,000	40,000	5,000	5,000
Percent of returns with election	2.7 percent	0.8 percent	1.6 percent	2.4 percent	3.1 percent	3.8 percent	4.8 percent	5.6 percent	6.2 percent	6.3 percent
Amount of election	20,000	1,000	100,000	150,000	140,000	110,000	240,000	60,000	15,000	5,000
Percent of returns with election	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.0 percent	0.