

State and Local Income Tax Deduction by State, Tax Year 2015

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	33.0	100.0	22.0	334.4	100.0	10,146	23.2	3.3
Alabama	0.4	1.3	21.0	2.2	0.7	5,175	16.8	2.0
Alaska	0.0	0.1	5.7	0.0	0.0	1,224	0.7	0.1
Arizona	0.6	1.9	21.5	3.5	1.0	5,552	15.7	2.0
Arkansas	0.2	0.7	18.8	1.9	0.6	8,154	24.0	2.8
California	5.0	15.2	28.2	79.9	23.9	15,977	38.1	5.8
Colorado	0.8	2.3	29.0	5.2	1.6	6,912	19.5	2.8
Connecticut	0.7	2.0	37.6	8.8	2.6	13,222	30.3	5.2
Delaware	0.1	0.4	30.0	1.0	0.3	7,062	26.1	3.3
District of Columbia	0.1	0.4	37.8	1.8	0.5	14,041	33.0	5.7
Florida	0.2	0.5	1.7	3.6	1.1	21,313	3.8	0.6
Georgia	1.3	3.9	29.2	8.9	2.7	6,858	25.7	3.3
Hawaii	0.2	0.5	24.9	1.6	0.5	9,133	31.3	3.7
Idaho	0.2	0.5	23.3	1.2	0.4	7,393	27.6	3.2
Illinois	1.6	4.9	26.3	11.6	3.5	7,176	17.7	2.6
Indiana	0.7	2.0	21.6	4.4	1.3	6,593	21.0	2.6
Iowa	0.4	1.2	26.3	2.7	0.8	7,160	25.9	3.1
Kansas	0.3	0.8	19.8	1.8	0.5	6,804	16.6	2.2
Kentucky	0.4	1.3	23.0	3.6	1.1	8,252	30.5	3.5
Louisiana	0.4	1.2	19.3	2.1	0.6	5,445	14.6	1.9
Maine	0.2	0.5	25.1	1.2	0.4	7,518	30.1	3.4
Maryland	1.3	3.9	43.1	12.5	3.7	9,793	40.9	5.6
Massachusetts	1.2	3.6	34.6	12.0	3.6	10,202	24.5	4.0
Michigan	1.1	3.4	23.5	6.9	2.1	6,233	19.2	2.5
Minnesota	0.9	2.7	32.4	8.8	2.6	9,924	33.3	4.5
Mississippi	0.2	0.7	17.6	1.1	0.3	5,170	17.9	1.9
Missouri	0.6	1.9	23.0	4.7	1.4	7,383	22.8	2.9
Montana	0.1	0.4	26.5	0.9	0.3	6,888	27.2	3.3
Nebraska	0.2	0.7	24.8	1.7	0.5	7,559	24.6	3.0
Nevada	0.0	0.1	2.0	0.5	0.1	17,848	4.2	0.6
New Hampshire	0.1	0.3	13.6	0.5	0.2	5,822	7.8	1.1
New Jersey	1.5	4.6	34.8	16.8	5.0	10,998	28.9	4.6
New Mexico	0.2	0.5	19.1	0.9	0.3	5,288	17.3	2.0
New York	2.9	8.9	30.4	51.7	15.5	17,696	39.7	6.6
North Carolina	1.2	3.5	26.1	8.5	2.5	7,262	25.7	3.2
North Dakota	0.1	0.2	13.6	0.3	0.1	5,188	7.2	1.0
Ohio	1.3	4.0	23.5	9.5	2.8	7,192	23.3	2.9
Oklahoma	0.3	1.0	20.2	2.2	0.7	6,718	18.4	2.3
Oregon	0.6	1.9	34.0	5.9	1.8	9,340	40.5	5.0
Pennsylvania	1.6	4.8	25.3	11.3	3.4	7,209	20.3	2.8
Rhode Island	0.2	0.5	30.8	1.2	0.3	7,138	26.4	3.5
South Carolina	0.5	1.6	23.9	3.6	1.1	7,037	26.0	3.1
South Dakota	0.0	0.0	1.7	0.1	0.0	9,344	1.9	0.3
Tennessee	0.1	0.2	1.9	0.6	0.2	10,477	2.7	0.4
Texas	0.1	0.4	1.1	1.4	0.4	10,717	1.2	0.2
Utah	0.4	1.2	32.1	2.6	0.8	6,422	27.7	3.3
Vermont	0.1	0.3	25.3	0.6	0.2	7,165	26.3	3.1
Virginia	1.4	4.1	34.6	10.5	3.1	7,743	25.9	3.6
Washington	0.1	0.2	2.2	0.8	0.2	9,979	2.0	0.3
West Virginia	0.1	0.4	16.0	1.0	0.3	7,884	22.6	2.5
Wisconsin	0.8	2.4	28.2	6.2	1.9	7,759	28.1	3.6
Wyoming	0.0	0.0	2.3	0.1	0.0	18,920	3.9	0.6
Other Areas [2]	0.0	0.1	4.4	1.9	0.6	56,504	17.6	2.4

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[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.

NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2011, including any returns filed for tax years preceding 2010.

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, 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