

## State and Local Income Tax Deduction, by State and Size of

Item	All returns			
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000
<b>UNITED STATES</b>				
Number of returns with deduction	32,956,930	201,550	952,920	4,125,080
Percent of returns	22.0	0.9	2.9	11.8
Amount of deduction (thousands of dollars)	334,385,832	394,273	1,271,629	7,764,766
Average per return (dollars)	10,146	1,956	1,334	1,882
<b>ALABAMA</b>				
Number of returns with deduction	430,490	3,140	18,110	74,270
Percent of returns	21.0	1.1	3.3	15.0
Amount of deduction (thousands of dollars)	2,227,843	3,919	19,924	125,699
Average per return (dollars)	5,175	1,248	1,100	1,692
<b>ALASKA</b>				
Number of returns with deduction	20,620	140	500	1,850
Percent of returns	5.7	0.3	0.8	2.3
Amount of deduction (thousands of dollars)	25,237	142	465	934
Average per return (dollars)	1,224	1,014	930	505
<b>ARIZONA</b>				
Number of returns with deduction	623,160	4,470	19,710	85,870
Percent of returns	21.5	1.2	2.8	11.7
Amount of deduction (thousands of dollars)	3,459,637	6,001	18,131	108,591
Average per return (dollars)	5,552	1,343	920	1,265
<b>ARKANSAS</b>				
Number of returns with deduction	231,260	1,370	6,510	32,440
Percent of returns	18.8	0.7	2.0	10.7
Amount of deduction (thousands of dollars)	1,885,649	2,909	9,081	58,737
Average per return (dollars)	8,154	2,123	1,395	1,811
<b>CALIFORNIA</b>				
Number of returns with deduction	5,002,300	25,650	95,860	459,990
Percent of returns	28.2	1.1	2.4	11.3
Amount of deduction (thousands of dollars)	79,921,882	82,882	172,827	807,813
Average per return (dollars)	15,977	3,231	1,803	1,756
<b>COLORADO</b>				
Number of returns with deduction	758,520	4,780	18,620	86,250
Percent of returns	29.0	1.4	3.7	13.8
Amount of deduction (thousands of dollars)	5,243,017	7,671	22,496	136,142
Average per return (dollars)	6,912	1,605	1,208	1,578
<b>CONNECTICUT</b>				
Number of returns with deduction	661,940	2,720	12,210	63,520
Percent of returns	37.6	1.1	3.9	17.3
Amount of deduction (thousands of dollars)	8,752,143	6,834	17,185	111,765
Average per return (dollars)	13,222	2,513	1,407	1,760

<b>DELAWARE</b>				
Number of returns with deduction	135,990	900	4,200	18,460
Percent of returns	30.0	1.4	4.5	17.2
Amount of deduction (thousands of dollars)	960,306	983	4,023	29,147
Average per return (dollars)	7,062	1,092	958	1,579
<b>DISTRICT OF COLUMBIA</b>				
Number of returns with deduction	130,440	770	4,690	17,890
Percent of returns	37.8	2.2	7.9	22.3
Amount of deduction (thousands of dollars)	1,831,495	1,443	6,273	37,020
Average per return (dollars)	14,041	1,874	1,338	2,069
<b>FLORIDA</b>				
Number of returns with deduction	166,900	2,000	6,950	18,570
Percent of returns	1.7	0.1	0.3	0.8
Amount of deduction (thousands of dollars)	3,557,088	6,038	15,659	43,827
Average per return (dollars)	21,313	3,019	2,253	2,360
<b>GEORGIA</b>				
Number of returns with deduction	1,296,040	9,010	63,410	236,650
Percent of returns	29.2	1.4	5.6	22.7
Amount of deduction (thousands of dollars)	8,888,708	11,218	64,475	417,756
Average per return (dollars)	6,858	1,245	1,017	1,765
<b>HAWAII</b>				
Number of returns with deduction	171,210	1,170	4,760	22,250
Percent of returns	24.9	1.3	3.6	12.5
Amount of deduction (thousands of dollars)	1,563,731	3,605	8,982	55,145
Average per return (dollars)	9,133	3,081	1,887	2,478
<b>IDAHO</b>				
Number of returns with deduction	168,340	1,020	4,680	23,990
Percent of returns	23.3	1.0	2.9	13.3
Amount of deduction (thousands of dollars)	1,244,471	2,119	7,537	48,868
Average per return (dollars)	7,393	2,077	1,610	2,037
<b>ILLINOIS</b>				
Number of returns with deduction	1,618,500	10,790	46,420	190,150
Percent of returns	26.3	1.2	3.6	13.8
Amount of deduction (thousands of dollars)	11,614,707	15,269	53,479	304,257
Average per return (dollars)	7,176	1,415	1,152	1,600
<b>INDIANA</b>				
Number of returns with deduction	670,970	6,220	27,430	95,960
Percent of returns	21.6	1.2	4.1	12.8
Amount of deduction (thousands of dollars)	4,424,018	8,204	34,966	188,706
Average per return (dollars)	6,593	1,319	1,275	1,967
<b>IOWA</b>				
Number of returns with deduction	382,050	1,980	10,350	50,900
Percent of returns	26.3	1.0	3.7	14.1
Amount of deduction (thousands of dollars)	2,735,569	4,049	14,204	96,270
Average per return (dollars)	7,160	2,045	1,372	1,891
<b>KANSAS</b>				

Number of returns with deduction	265,440	1,410	5,230	27,360
Percent of returns	19.8	0.7	1.9	8.5
Amount of deduction (thousands of dollars)	1,806,160	2,872	7,616	45,262
Average per return (dollars)	6,804	2,037	1,456	1,654
<b>KENTUCKY</b>				
Number of returns with deduction	440,180	2,590	13,180	65,980
Percent of returns	23.0	0.9	2.9	14.0
Amount of deduction (thousands of dollars)	3,632,426	5,354	22,441	172,649
Average per return (dollars)	8,252	2,067	1,703	2,617
<b>LOUISIANA</b>				
Number of returns with deduction	385,800	2,890	17,390	67,380
Percent of returns	19.3	1.0	3.3	14.4
Amount of deduction (thousands of dollars)	2,100,581	3,989	14,609	87,917
Average per return (dollars)	5,445	1,380	840	1,305
<b>MAINE</b>				
Number of returns with deduction	162,120	990	5,050	23,540
Percent of returns	25.1	1.0	3.6	14.4
Amount of deduction (thousands of dollars)	1,218,889	1,912	6,813	44,631
Average per return (dollars)	7,518	1,931	1,349	1,896
<b>MARYLAND</b>				
Number of returns with deduction	1,276,210	7,660	48,250	186,140
Percent of returns	43.1	1.9	9.0	29.1
Amount of deduction (thousands of dollars)	12,497,589	13,514	63,833	441,626
Average per return (dollars)	9,793	1,764	1,323	2,373
<b>MASSACHUSETTS</b>				
Number of returns with deduction	1,176,540	8,610	37,190	123,080
Percent of returns	34.6	1.8	6.4	16.7
Amount of deduction (thousands of dollars)	12,002,907	14,402	47,973	242,033
Average per return (dollars)	10,202	1,673	1,290	1,966
<b>MICHIGAN</b>				
Number of returns with deduction	1,109,210	7,790	36,680	146,200
Percent of returns	23.5	1.0	3.5	14.0
Amount of deduction (thousands of dollars)	6,913,700	8,965	40,577	252,340
Average per return (dollars)	6,233	1,151	1,106	1,726
<b>MINNESOTA</b>				
Number of returns with deduction	881,740	3,770	19,890	102,850
Percent of returns	32.4	1.0	4.1	16.3
Amount of deduction (thousands of dollars)	8,750,680	8,944	30,131	207,359
Average per return (dollars)	9,924	2,372	1,515	2,016
<b>MISSISSIPPI</b>				
Number of returns with deduction	218,450	1,310	9,970	44,360
Percent of returns	17.6	0.7	2.7	14.4
Amount of deduction (thousands of dollars)	1,129,480	2,072	9,724	67,056
Average per return (dollars)	5,170	1,582	975	1,512
<b>MISSOURI</b>				
Number of returns with deduction	640,130	3,840	17,760	84,860

Percent of returns	23.0	0.9	2.9	12.7
Amount of deduction (thousands of dollars)	4,726,053	6,579	21,442	140,394
Average per return (dollars)	7,383	1,713	1,207	1,654
<b>MONTANA</b>				
Number of returns with deduction	132,230	1,580	6,200	21,460
Percent of returns	26.5	2.0	5.6	18.1
Amount of deduction (thousands of dollars)	910,790	2,244	7,105	38,192
Average per return (dollars)	6,888	1,420	1,146	1,780
<b>NEBRASKA</b>				
Number of returns with deduction	222,750	1,150	5,310	27,320
Percent of returns	24.8	0.9	3.0	12.2
Amount of deduction (thousands of dollars)	1,683,777	3,097	8,619	50,179
Average per return (dollars)	7,559	2,693	1,623	1,837
<b>NEVADA</b>				
Number of returns with deduction	27,460	350	960	3,060
Percent of returns	2.0	0.2	0.3	0.8
Amount of deduction (thousands of dollars)	490,109	1,540	2,015	6,986
Average per return (dollars)	17,848	4,400	2,099	2,283
<b>NEW HAMPSHIRE</b>				
Number of returns with deduction	94,280	740	2,280	7,240
Percent of returns	13.6	0.8	1.9	4.6
Amount of deduction (thousands of dollars)	548,911	700	1,908	10,090
Average per return (dollars)	5,822	946	837	1,394
<b>NEW JERSEY</b>				
Number of returns with deduction	1,525,000	7,370	33,730	147,030
Percent of returns	34.8	1.2	4.1	16.5
Amount of deduction (thousands of dollars)	16,772,383	13,620	36,479	204,046
Average per return (dollars)	10,998	1,848	1,082	1,388
<b>NEW MEXICO</b>				
Number of returns with deduction	175,300	1,110	5,190	26,160
Percent of returns	19.1	0.7	2.3	11.6
Amount of deduction (thousands of dollars)	927,033	1,730	5,776	35,974
Average per return (dollars)	5,288	1,559	1,113	1,375
<b>NEW YORK</b>				
Number of returns with deduction	2,921,520	14,730	71,600	347,690
Percent of returns	30.4	1.0	3.5	16.6
Amount of deduction (thousands of dollars)	51,699,817	42,823	121,722	844,417
Average per return (dollars)	17,696	2,907	1,700	2,429
<b>NORTH CAROLINA</b>				
Number of returns with deduction	1,165,490	9,230	47,630	185,940
Percent of returns	26.1	1.4	4.5	16.8
Amount of deduction (thousands of dollars)	8,463,564	14,353	57,286	345,740
Average per return (dollars)	7,262	1,555	1,203	1,859
<b>NORTH DAKOTA</b>				
Number of returns with deduction	50,340	270	1,010	4,680
Percent of returns	13.6	0.6	1.6	5.1

Amount of deduction (thousands of dollars)	261,184	430	1,100	4,067
Average per return (dollars)	5,188	1,593	1,089	869
<b>OHIO</b>				
Number of returns with deduction	1,316,780	6,340	31,770	183,690
Percent of returns	23.5	0.8	2.6	13.0
Amount of deduction (thousands of dollars)	9,470,909	9,903	42,304	346,395
Average per return (dollars)	7,192	1,562	1,332	1,886
<b>OKLAHOMA</b>				
Number of returns with deduction	331,550	2,070	8,900	42,340
Percent of returns	20.2	0.9	2.4	10.2
Amount of deduction (thousands of dollars)	2,227,305	4,161	11,489	69,130
Average per return (dollars)	6,718	2,010	1,291	1,633
<b>OREGON</b>				
Number of returns with deduction	636,960	6,860	28,350	88,450
Percent of returns	34.0	2.7	7.2	19.8
Amount of deduction (thousands of dollars)	5,949,386	13,552	39,768	207,463
Average per return (dollars)	9,340	1,976	1,403	2,346
<b>PENNSYLVANIA</b>				
Number of returns with deduction	1,570,630	11,920	46,070	195,090
Percent of returns	25.3	1.2	3.8	13.7
Amount of deduction (thousands of dollars)	11,322,563	15,754	65,554	415,543
Average per return (dollars)	7,209	1,322	1,423	2,130
<b>RHODE ISLAND</b>				
Number of returns with deduction	162,340	940	5,000	21,180
Percent of returns	30.8	1.2	4.5	17.4
Amount of deduction (thousands of dollars)	1,158,724	1,623	5,835	38,128
Average per return (dollars)	7,138	1,727	1,167	1,800
<b>SOUTH CAROLINA</b>				
Number of returns with deduction	518,700	2,990	16,830	80,080
Percent of returns	23.9	0.9	3.1	14.9
Amount of deduction (thousands of dollars)	3,649,948	4,612	20,555	157,744
Average per return (dollars)	7,037	1,542	1,221	1,970
<b>SOUTH DAKOTA</b>				
Number of returns with deduction	7,100	50	210	720
Percent of returns	1.7	0.1	0.3	0.7
Amount of deduction (thousands of dollars)	66,339	184	540	1,341
Average per return (dollars)	9,344	3,680	2,571	1,863
<b>TENNESSEE</b>				
Number of returns with deduction	56,820	800	2,280	6,980
Percent of returns	1.9	0.2	0.3	0.9
Amount of deduction (thousands of dollars)	595,282	1,553	3,744	12,910
Average per return (dollars)	10,477	1,941	1,642	1,850
<b>TEXAS</b>				
Number of returns with deduction	133,010	1,260	4,970	16,500
Percent of returns	1.1	0.1	0.2	0.6
Amount of deduction (thousands of dollars)	1,425,493	2,856	9,302	30,396

Average per return (dollars)	10,717	2,267	1,872	1,842
<b>UTAH</b>				
Number of returns with deduction	405,620	1,770	9,300	53,660
Percent of returns	32.1	1.0	3.6	17.8
Amount of deduction (thousands of dollars)	2,604,834	3,659	12,733	99,194
Average per return (dollars)	6,422	2,067	1,369	1,849
<b>VERMONT</b>				
Number of returns with deduction	82,610	600	2,470	11,100
Percent of returns	25.3	1.2	3.9	13.5
Amount of deduction (thousands of dollars)	591,865	1,035	2,904	16,129
Average per return (dollars)	7,165	1,725	1,176	1,453
<b>VIRGINIA</b>				
Number of returns with deduction	1,352,490	6,630	40,660	172,910
Percent of returns	34.6	1.3	5.3	19.9
Amount of deduction (thousands of dollars)	10,472,426	9,643	41,809	299,572
Average per return (dollars)	7,743	1,454	1,028	1,733
<b>WASHINGTON</b>				
Number of returns with deduction	76,650	570	2,060	7,490
Percent of returns	2.2	0.1	0.3	0.9
Amount of deduction (thousands of dollars)	764,907	1,616	3,568	15,512
Average per return (dollars)	9,979	2,835	1,732	2,071
<b>WEST VIRGINIA</b>				
Number of returns with deduction	125,320	760	3,540	15,100
Percent of returns	16.0	0.6	1.9	8.2
Amount of deduction (thousands of dollars)	987,997	1,729	5,231	30,130
Average per return (dollars)	7,884	2,275	1,478	1,995
<b>WISCONSIN</b>				
Number of returns with deduction	801,740	3,830	20,310	105,270
Percent of returns	28.2	0.9	3.6	15.5
Amount of deduction (thousands of dollars)	6,220,813	6,319	24,342	203,084
Average per return (dollars)	7,759	1,650	1,199	1,929
<b>WYOMING</b>				
Number of returns with deduction	6,370	60	180	640
Percent of returns	2.3	0.2	0.4	1.0
Amount of deduction (thousands of dollars)	120,523	166	480	916
Average per return (dollars)	18,920	2,767	2,667	1,431
<b>OTHER AREAS [1]</b>				
Number of returns with deduction	33,360	610	1,140	2,560
Percent of returns	4.4	0.4	0.9	1.9
Amount of deduction (thousands of dollars)	1,884,984	3,482	4,595	9,544
Average per return (dollars)	56,504	5,708	4,031	3,728

[1] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by member by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File for any returns filed for tax years preceding 2014.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected and liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been adjusted. U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have been classified by the address of a place of business; moreover, such addresses could each have been located in a different State than the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the report "Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Tax Terminology" article published in the SOI Spring Bulletin.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017, and Tax Policy Center (www.taxpolicycenter.gov).

**of Adjusted Gross Income, Tax Year 2015**

Size of adjusted gross income					
\$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
5,569,450	5,420,540	11,445,760	4,206,680	682,550	352,410
27.9	41.9	62.4	77.6	78.9	80.4
16,718,872	23,270,025	82,440,967	72,842,823	32,198,896	97,483,581
3,002	4,293	7,203	17,316	47,174	276,620
79,980	68,730	134,810	41,680	6,830	2,950
30.6	41.3	63.7	88.8	93.4	92.8
203,833	238,753	722,306	455,977	172,735	284,697
2,549	3,474	5,358	10,940	25,291	96,507
2,940	3,330	8,340	3,100	310	110
5.6	9.0	14.2	22.3	18.2	15.5
1,791	2,207	7,185	5,738	2,792	3,983
609	663	862	1,851	9,006	36,209
109,920	103,130	207,770	75,490	11,370	5,450
28.9	42.5	64.1	88.0	92.7	92.8
215,786	284,097	944,388	803,548	338,039	741,056
1,963	2,755	4,545	10,644	29,731	135,974
42,370	38,730	79,330	25,000	3,870	1,640
26.5	40.4	70.3	93.1	95.1	94.8
122,272	159,327	562,834	427,090	170,941	372,458
2,886	4,114	7,095	17,084	44,171	227,109
722,900	799,310	1,857,920	835,990	134,470	70,200
31.9	54.6	79.2	95.7	96.0	96.9
2,113,430	3,612,981	15,523,363	18,414,086	8,561,897	30,632,603
2,924	4,520	8,355	22,027	63,671	436,362
126,150	122,770	272,370	105,120	15,330	7,120
34.1	50.2	73.6	92.4	94.0	93.1
297,627	400,641	1,504,679	1,322,957	503,879	1,046,925
2,359	3,263	5,524	12,585	32,869	147,040
108,310	107,940	241,840	95,530	18,570	11,310
44.9	64.9	86.9	97.8	98.4	98.4
318,694	462,253	1,816,355	1,742,849	945,000	3,331,208
2,942	4,282	7,511	18,244	50,889	294,537



25,250	23,330	47,320	13,940	1,800	800
39.7	55.1	77.3	95.5	96.3	97.6
67,232	91,010	321,833	226,758	80,058	139,262
2,663	3,901	6,801	16,267	44,477	174,078
19,300	19,030	41,330	21,830	3,610	1,980
35.0	57.4	84.5	96.7	97.8	97.5
71,141	108,002	395,076	472,095	208,982	531,463
3,686	5,675	9,559	21,626	57,890	268,416
19,950	18,760	46,790	31,730	10,390	11,770
1.7	2.7	5.0	11.2	19.3	35.8
58,469	71,009	275,590	414,683	322,452	2,349,361
2,931	3,785	5,890	13,069	31,035	199,606
241,280	199,210	381,060	134,500	21,130	9,810
43.9	58.6	79.3	94.8	96.0	95.3
701,256	818,993	2,569,713	2,003,959	777,823	1,523,515
2,906	4,111	6,744	14,899	36,811	155,302
30,060	30,780	61,670	17,450	2,190	870
30.2	47.7	69.1	89.0	92.0	90.6
115,132	162,605	515,977	338,384	127,094	236,807
3,830	5,283	8,367	19,392	58,034	272,192
33,140	33,100	54,410	14,570	2,370	1,050
32.0	51.1	75.5	91.2	92.6	92.1
100,350	138,513	392,771	259,911	107,400	187,002
3,028	4,185	7,219	17,839	45,316	178,097
264,620	258,590	570,020	221,080	37,730	19,110
31.6	46.1	69.3	91.3	96.3	96.5
634,328	842,562	2,953,739	2,551,110	1,153,101	3,106,862
2,397	3,258	5,182	11,539	30,562	162,578
121,160	114,440	225,390	65,130	10,460	4,770
28.4	40.9	67.8	93.8	96.1	95.8
362,817	472,659	1,452,389	888,077	351,955	664,245
2,995	4,130	6,444	13,635	33,648	139,255
69,210	67,830	138,860	35,510	5,350	2,070
31.5	45.1	75.9	93.6	95.4	95.4
205,499	290,171	998,386	602,023	225,453	299,514
2,969	4,278	7,190	16,954	42,141	144,693

42,050	44,690	103,510	33,410	5,420	2,350
22.3	35.8	64.0	84.2	85.9	85.1
104,125	152,637	584,958	412,316	161,719	334,655
2,476	3,415	5,651	12,341	29,837	142,406
83,470	82,890	145,140	38,600	5,950	2,380
32.2	50.5	76.6	94.5	96.6	95.2
335,204	461,318	1,245,811	714,713	270,486	404,450
4,016	5,565	8,584	18,516	45,460	169,937
68,080	54,880	120,070	44,490	7,330	3,290
27.3	35.0	55.4	85.0	90.8	89.9
146,671	168,329	620,946	523,040	212,525	322,555
2,154	3,067	5,172	11,756	28,994	98,041
31,610	29,630	53,610	14,910	2,040	750
33.9	50.6	79.6	96.3	96.7	96.2
99,774	131,155	412,994	285,765	105,874	129,971
3,156	4,426	7,704	19,166	51,899	173,295
225,020	209,290	428,660	145,750	17,650	7,810
54.8	73.8	89.6	97.9	98.1	97.7
887,191	1,187,967	4,039,881	3,031,905	1,014,223	1,817,449
3,943	5,676	9,424	20,802	57,463	232,708
175,220	170,720	428,360	187,260	30,400	15,690
37.0	54.8	80.5	96.6	97.8	97.5
535,388	724,780	2,987,530	2,851,036	1,172,507	3,427,258
3,056	4,245	6,974	15,225	38,569	218,436
194,270	186,850	391,960	118,960	18,350	8,140
31.1	44.8	71.3	94.3	96.7	95.5
511,373	674,688	2,255,553	1,489,834	580,608	1,099,762
2,632	3,611	5,755	12,524	31,641	135,106
153,740	151,510	325,790	101,790	15,540	6,860
39.0	54.8	82.7	97.1	96.0	96.9
493,207	672,968	2,462,108	2,017,800	922,075	1,936,088
3,208	4,442	7,557	19,823	59,336	282,229
41,940	33,930	63,430	19,170	3,110	1,240
28.4	38.3	60.7	86.1	93.4	93.9
104,480	118,011	354,874	246,139	99,667	127,457
2,491	3,478	5,595	12,840	32,047	102,788
115,560	111,290	224,100	67,020	10,740	4,960

30.3	45.6	74.4	94.3	96.2	95.9
306,673	419,673	1,438,309	1,019,774	425,613	947,596
2,654	3,771	6,418	15,216	39,629	191,048
26,010	24,270	39,220	11,020	1,720	740
37.9	52.9	74.5	92.9	94.0	93.7
75,627	102,022	275,742	190,578	77,030	142,250
2,908	4,204	7,031	17,294	44,785	192,230
38,930	39,280	83,020	22,480	3,660	1,610
30.0	44.5	75.2	92.7	94.6	93.1
112,629	156,451	566,784	385,083	163,597	237,338
2,893	3,983	6,827	17,130	44,699	147,415
3,860	3,800	8,360	4,540	1,250	1,280
2.1	3.5	6.1	13.6	21.7	36.3
10,232	14,429	52,947	64,472	47,728	289,760
2,651	3,797	6,333	14,201	38,182	226,375
12,250	14,160	38,320	15,800	2,360	1,120
12.4	20.4	35.8	54.6	66.1	73.2
25,802	39,134	163,856	122,622	41,040	143,759
2,106	2,764	4,276	7,761	17,390	128,356
222,150	228,400	574,610	251,830	40,650	19,210
38.3	57.5	82.6	96.9	98.3	98.1
524,042	793,392	3,692,653	4,362,626	2,126,148	5,019,377
2,359	3,474	6,426	17,324	52,304	261,290
34,050	30,150	57,910	17,620	2,220	900
29.7	42.6	64.5	88.4	91.0	90.0
77,212	96,611	314,329	220,110	70,257	105,034
2,268	3,204	5,428	12,492	31,647	116,704
491,880	486,820	1,001,990	384,340	73,580	48,900
38.6	59.6	81.4	95.9	97.5	97.6
1,991,620	2,810,063	9,358,041	8,867,335	4,782,487	22,881,309
4,049	5,772	9,339	23,072	64,997	467,920
209,260	189,080	371,350	125,650	19,200	8,170
36.9	52.6	78.2	95.8	97.2	96.0
622,401	796,941	2,599,502	1,983,558	765,334	1,278,449
2,974	4,215	7,000	15,786	39,861	156,481
7,460	7,500	18,770	8,120	1,720	790
13.6	18.7	34.4	67.5	78.5	82.3

8,763	11,922	49,232	62,629	38,512	84,529
1,175	1,590	2,623	7,713	22,391	106,999
271,160	236,620	428,480	128,590	21,080	9,060
33.5	47.3	73.2	93.5	96.2	96.0
798,510	987,462	2,950,307	2,023,114	850,830	1,462,084
2,945	4,173	6,886	15,733	40,362	161,378
58,270	56,500	114,950	38,940	6,710	2,890
26.0	39.9	66.1	90.6	92.8	90.3
146,188	196,272	670,501	528,092	224,583	376,889
2,509	3,474	5,833	13,562	33,470	130,411
119,480	119,250	203,720	59,100	8,320	3,440
45.5	68.2	87.2	96.7	96.2	96.1
454,308	656,638	1,910,582	1,338,825	488,580	839,670
3,802	5,506	9,378	22,654	58,724	244,090
267,960	260,630	551,090	193,260	31,050	13,580
31.0	45.5	70.9	93.2	96.4	95.2
820,937	1,076,987	3,530,989	2,581,856	987,496	1,827,447
3,064	4,132	6,407	13,359	31,803	134,569
30,840	28,350	56,710	16,120	2,190	1,000
42.4	60.4	82.9	96.8	97.3	97.1
85,666	110,603	364,692	256,458	93,379	202,340
2,778	3,901	6,431	15,909	42,639	202,340
96,160	89,200	171,750	50,430	7,890	3,350
35.2	51.8	77.1	93.9	94.8	94.1
304,329	402,154	1,254,886	799,863	303,296	402,509
3,165	4,508	7,306	15,861	38,441	120,152
1,010	1,020	2,300	1,130	370	300
1.7	2.5	5.1	10.6	17.7	30.3
2,494	3,364	11,728	14,140	7,827	24,721
2,469	3,298	5,099	12,513	21,154	82,403
8,040	7,210	16,840	9,730	2,710	2,230
2.1	3.1	5.9	13.1	21.6	38.7
20,805	24,100	84,315	99,048	54,415	294,392
2,588	3,343	5,007	10,180	20,079	132,014
19,490	17,410	38,660	22,820	6,240	5,660
1.3	1.8	2.7	5.1	8.5	15.0
46,290	53,900	187,753	246,212	163,831	684,953

2,375	3,096	4,857	10,789	26,255	121,016
86,840	83,600	129,530	33,040	5,340	2,530
45.7	66.2	83.8	93.9	94.5	93.7
241,331	330,573	835,601	484,511	187,228	410,004
2,779	3,954	6,451	14,664	35,061	162,057
15,210	14,120	29,140	8,390	1,120	460
33.2	47.2	77.1	95.9	96.6	93.9
37,242	47,910	178,408	148,499	59,618	100,120
2,449	3,393	6,122	17,700	53,230	217,652
212,490	208,460	487,070	192,460	22,250	9,580
40.4	56.7	80.9	96.1	97.3	96.6
602,322	846,099	3,346,747	2,832,125	868,949	1,625,160
2,835	4,059	6,871	14,715	39,054	169,641
11,680	12,530	26,380	11,360	2,500	2,090
2.3	3.7	5.0	7.4	11.6	21.3
34,532	50,448	159,638	148,871	74,338	276,384
2,957	4,026	6,051	13,105	29,735	132,241
21,970	22,550	46,220	12,610	1,900	660
20.2	32.3	61.0	92.9	94.1	93.0
70,254	105,160	359,725	225,770	86,068	103,930
3,198	4,663	7,783	17,904	45,299	157,470
151,190	150,190	284,220	70,190	11,410	5,130
36.5	52.8	81.7	96.3	96.6	96.2
473,994	665,665	2,073,901	1,200,060	521,588	1,051,860
3,135	4,432	7,297	17,097	45,713	205,041
970	1,080	2,040	850	230	330
2.3	3.5	5.1	10.6	16.8	37.5
2,226	3,038	9,448	10,834	7,260	86,155
2,295	2,813	4,631	12,746	31,565	261,076
3,340	3,680	9,250	7,270	2,580	2,950
4.7	8.6	14.7	22.7	26.5	40.7
15,373	21,378	79,112	123,965	92,579	1,534,956
4,603	5,809	8,553	17,052	35,883	520,324

s of the armed forces stationed overseas; returns filed  
ide Puerto Rico or with income earned as U.S.

ile (IMF) system during Calendar Year 2015, including

