

## State and Local Real Estate 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	37.5	100.0	25.1	187.4	100.0	4,992	13.0	1.8
Alabama	0.4	1.1	20.9	0.6	0.3	1,442	4.7	0.6
Alaska	0.1	0.2	19.9	0.3	0.2	4,430	9.0	1.3
Arizona	0.7	1.9	24.9	1.9	1.0	2,691	8.8	1.1
Arkansas	0.2	0.6	18.4	0.4	0.2	1,937	5.6	0.7
California	4.8	12.8	27.1	28.3	15.1	5,877	13.5	2.0
Colorado	0.8	2.0	28.9	2.0	1.1	2,631	7.4	1.1
Connecticut	0.7	1.8	37.4	5.0	2.7	7,635	17.4	3.0
Delaware	0.1	0.3	28.3	0.3	0.2	2,652	9.2	1.2
District of Columbia	0.1	0.2	25.2	0.4	0.2	4,529	7.1	1.2
Florida	1.8	4.7	18.5	9.1	4.9	5,111	9.7	1.5
Georgia	1.2	3.2	26.9	3.7	2.0	3,080	10.7	1.4
Hawaii	0.2	0.4	22.5	0.4	0.2	2,290	7.1	0.8
Idaho	0.2	0.5	25.3	0.5	0.3	2,574	10.4	1.2
Illinois	1.7	4.6	27.9	11.6	6.2	6,747	17.7	2.6
Indiana	0.6	1.7	20.4	1.5	0.8	2,309	6.9	0.8
Iowa	0.4	1.0	26.5	1.4	0.7	3,614	13.2	1.6
Kansas	0.3	0.8	22.9	1.1	0.6	3,584	10.1	1.3
Kentucky	0.4	1.2	23.0	1.0	0.6	2,390	8.8	1.0
Louisiana	0.3	0.9	16.5	0.7	0.4	2,190	5.0	0.6
Maine	0.2	0.4	25.7	0.7	0.4	4,369	17.9	2.0
Maryland	1.1	2.9	36.4	4.7	2.5	4,399	15.6	2.1
Massachusetts	1.1	3.0	32.9	7.0	3.7	6,236	14.3	2.3
Michigan	1.1	3.0	24.2	4.6	2.5	4,020	12.8	1.7
Minnesota	0.9	2.3	31.8	3.1	1.7	3,617	11.9	1.6
Mississippi	0.2	0.6	17.6	0.4	0.2	2,048	7.1	0.8
Missouri	0.6	1.7	23.3	2.0	1.1	3,057	9.6	1.2
Montana	0.1	0.3	25.3	0.4	0.2	2,839	10.7	1.3
Nebraska	0.2	0.6	24.4	0.9	0.5	4,099	13.1	1.6
Nevada	0.3	0.7	20.1	0.8	0.4	2,995	6.9	1.0
New Hampshire	0.2	0.5	29.4	1.5	0.8	7,359	21.4	3.0
New Jersey	1.6	4.2	35.7	14.9	7.9	9,491	25.6	4.1
New Mexico	0.2	0.5	19.4	0.5	0.3	2,654	8.8	1.0
New York	2.4	6.4	24.9	20.9	11.2	8,731	16.1	2.7
North Carolina	1.1	3.0	25.6	3.4	1.8	2,980	10.3	1.3
North Dakota	0.1	0.1	14.8	0.2	0.1	3,342	5.0	0.7
Ohio	1.3	3.4	23.1	5.4	2.9	4,216	13.4	1.7
Oklahoma	0.3	0.9	20.0	0.9	0.5	2,621	7.1	0.9
Oregon	0.6	1.6	32.0	2.5	1.3	4,123	16.8	2.1
Pennsylvania	1.6	4.2	25.7	8.2	4.4	5,163	14.7	2.0
Rhode Island	0.2	0.4	30.1	0.9	0.5	5,438	19.6	2.6
South Carolina	0.5	1.4	24.2	1.1	0.6	2,174	8.1	1.0
South Dakota	0.1	0.2	14.5	0.2	0.1	3,979	7.0	0.9
Tennessee	0.5	1.3	17.0	1.4	0.8	2,825	6.5	0.8
Texas	2.3	6.2	19.1	14.8	7.9	6,371	12.3	1.8
Utah	0.4	1.1	31.8	1.0	0.5	2,428	10.4	1.2
Vermont	0.1	0.2	25.5	0.5	0.3	5,973	22.0	2.6
Virginia	1.3	3.4	32.4	5.2	2.8	4,073	12.7	1.8
Washington	1.0	2.5	27.7	4.5	2.4	4,692	11.7	1.7
West Virginia	0.1	0.3	14.8	0.2	0.1	1,743	4.6	0.5
Wisconsin	0.8	2.2	28.5	3.8	2.0	4,673	17.1	2.2
Wyoming	0.1	0.1	19.3	0.1	0.1	2,708	4.7	0.7
Other Areas [2]	0.0	0.1	5.9	0.3	0.2	7,006	2.9	0.4

[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