

## State and Local Real Estate Tax Deduction, by State and Siz

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	37,538,300	537,920	1,619,090	4,759,600
Percent of returns	25.1	2.5	4.9	13.6
Amount of deduction (thousands of dollars)	187,385,681	1,987,554	5,391,158	14,755,697
Average per return (dollars)	4,992	3,695	3,330	3,100
<b>ALABAMA</b>				
Number of returns with deduction	428,370	5,350	19,690	65,990
Percent of returns	20.9	1.8	3.6	13.3
Amount of deduction (thousands of dollars)	617,825	5,677	17,657	55,301
Average per return (dollars)	1,442	1,061	897	838
<b>ALASKA</b>				
Number of returns with deduction	71,950	640	1,790	6,530
Percent of returns	19.9	1.2	2.9	8.1
Amount of deduction (thousands of dollars)	318,714	2,073	5,813	20,395
Average per return (dollars)	4,430	3,239	3,247	3,123
<b>ARIZONA</b>				
Number of returns with deduction	723,240	14,840	40,830	109,030
Percent of returns	24.9	3.9	5.9	14.9
Amount of deduction (thousands of dollars)	1,946,429	31,327	76,433	191,046
Average per return (dollars)	2,691	2,111	1,872	1,752
<b>ARKANSAS</b>				
Number of returns with deduction	225,860	2,960	10,450	31,350
Percent of returns	18.4	1.6	3.3	10.3
Amount of deduction (thousands of dollars)	437,439	4,190	13,048	37,345
Average per return (dollars)	1,937	1,416	1,249	1,191
<b>CALIFORNIA</b>				
Number of returns with deduction	4,817,470	73,980	205,990	551,880
Percent of returns	27.1	3.2	5.2	13.5
Amount of deduction (thousands of dollars)	28,313,351	296,767	762,705	2,035,567
Average per return (dollars)	5,877	4,011	3,703	3,688
<b>COLORADO</b>				
Number of returns with deduction	757,160	9,930	28,010	88,880
Percent of returns	28.9	3.0	5.6	14.3
Amount of deduction (thousands of dollars)	1,992,398	19,296	48,449	141,669
Average per return (dollars)	2,631	1,943	1,730	1,594
<b>CONNECTICUT</b>				
Number of returns with deduction	658,720	8,150	25,210	69,180
Percent of returns	37.4	3.3	8.1	18.9
Amount of deduction (thousands of dollars)	5,029,354	47,968	139,121	365,636
Average per return (dollars)	7,635	5,886	5,518	5,285

<b>DELAWARE</b>				
Number of returns with deduction	127,990	1,370	4,600	16,550
Percent of returns	28.3	2.2	4.9	15.4
Amount of deduction (thousands of dollars)	339,431	2,497	8,313	29,560
Average per return (dollars)	2,652	1,823	1,807	1,786
<b>DISTRICT OF COLUMBIA</b>				
Number of returns with deduction	86,990	880	2,330	7,560
Percent of returns	25.2	2.5	3.9	9.4
Amount of deduction (thousands of dollars)	393,944	3,038	6,028	17,071
Average per return (dollars)	4,529	3,452	2,587	2,258
<b>FLORIDA</b>				
Number of returns with deduction	1,780,080	34,320	106,600	283,570
Percent of returns	18.5	2.4	4.2	12.1
Amount of deduction (thousands of dollars)	9,098,299	114,778	301,916	756,445
Average per return (dollars)	5,111	3,344	2,832	2,668
<b>GEORGIA</b>				
Number of returns with deduction	1,194,790	15,410	55,950	182,530
Percent of returns	26.9	2.3	4.9	17.5
Amount of deduction (thousands of dollars)	3,679,855	33,793	105,406	331,431
Average per return (dollars)	3,080	2,193	1,884	1,816
<b>HAWAII</b>				
Number of returns with deduction	154,930	2,440	5,900	17,600
Percent of returns	22.5	2.7	4.5	9.9
Amount of deduction (thousands of dollars)	354,775	4,766	10,532	28,569
Average per return (dollars)	2,290	1,953	1,785	1,623
<b>IDAHO</b>				
Number of returns with deduction	182,630	3,330	9,630	28,920
Percent of returns	25.3	3.2	5.9	16.0
Amount of deduction (thousands of dollars)	470,136	6,772	18,022	49,872
Average per return (dollars)	2,574	2,034	1,871	1,724
<b>ILLINOIS</b>				
Number of returns with deduction	1,721,940	26,060	75,780	206,960
Percent of returns	27.9	2.9	5.9	15.0
Amount of deduction (thousands of dollars)	11,617,134	130,336	352,703	932,867
Average per return (dollars)	6,747	5,001	4,654	4,507
<b>INDIANA</b>				
Number of returns with deduction	633,450	8,950	26,460	82,790
Percent of returns	20.4	1.7	3.9	11.1
Amount of deduction (thousands of dollars)	1,462,641	15,615	41,831	121,051
Average per return (dollars)	2,309	1,745	1,581	1,462
<b>IOWA</b>				
Number of returns with deduction	386,010	4,780	18,020	53,140
Percent of returns	26.5	2.5	6.4	14.7
Amount of deduction (thousands of dollars)	1,395,086	12,558	45,343	131,857
Average per return (dollars)	3,614	2,627	2,516	2,481
<b>KANSAS</b>				

Number of returns with deduction	307,060	4,760	14,020	37,420
Percent of returns	22.9	2.4	5.1	11.6
Amount of deduction (thousands of dollars)	1,100,444	12,400	33,866	90,026
Average per return (dollars)	3,584	2,605	2,416	2,406
<b>KENTUCKY</b>				
Number of returns with deduction	439,320	5,220	17,960	64,320
Percent of returns	23.0	1.7	4.0	13.7
Amount of deduction (thousands of dollars)	1,049,922	9,127	29,060	99,790
Average per return (dollars)	2,390	1,748	1,618	1,551
<b>LOUISIANA</b>				
Number of returns with deduction	328,630	3,560	12,260	43,600
Percent of returns	16.5	1.2	2.3	9.3
Amount of deduction (thousands of dollars)	719,567	5,859	16,570	54,101
Average per return (dollars)	2,190	1,646	1,352	1,241
<b>MAINE</b>				
Number of returns with deduction	166,130	2,730	7,940	25,020
Percent of returns	25.7	2.8	5.7	15.3
Amount of deduction (thousands of dollars)	725,742	10,210	28,439	79,832
Average per return (dollars)	4,369	3,740	3,582	3,191
<b>MARYLAND</b>				
Number of returns with deduction	1,079,730	11,170	36,210	118,970
Percent of returns	36.4	2.7	6.8	18.6
Amount of deduction (thousands of dollars)	4,749,785	38,964	114,655	359,318
Average per return (dollars)	4,399	3,488	3,166	3,020
<b>MASSACHUSETTS</b>				
Number of returns with deduction	1,118,440	17,030	42,200	108,740
Percent of returns	32.9	3.5	7.2	14.8
Amount of deduction (thousands of dollars)	6,974,424	80,899	191,545	459,187
Average per return (dollars)	6,236	4,750	4,539	4,223
<b>MICHIGAN</b>				
Number of returns with deduction	1,142,540	18,940	55,270	151,820
Percent of returns	24.2	2.3	5.2	14.5
Amount of deduction (thousands of dollars)	4,593,080	55,136	155,348	406,920
Average per return (dollars)	4,020	2,911	2,811	2,680
<b>MINNESOTA</b>				
Number of returns with deduction	865,560	9,040	30,150	101,360
Percent of returns	31.8	2.3	6.2	16.1
Amount of deduction (thousands of dollars)	3,130,867	23,540	69,638	220,743
Average per return (dollars)	3,617	2,604	2,310	2,178
<b>MISSISSIPPI</b>				
Number of returns with deduction	218,690	2,660	11,000	37,790
Percent of returns	17.6	1.4	3.0	12.3
Amount of deduction (thousands of dollars)	447,824	4,414	15,160	50,473
Average per return (dollars)	2,048	1,659	1,378	1,336
<b>MISSOURI</b>				
Number of returns with deduction	649,780	9,820	28,920	87,700

Percent of returns	23.3	2.2	4.6	13.1
Amount of deduction (thousands of dollars)	1,986,428	21,573	60,823	173,465
Average per return (dollars)	3,057	2,197	2,103	1,978
<b>MONTANA</b>				
Number of returns with deduction	126,300	2,540	7,140	19,730
Percent of returns	25.3	3.3	6.5	16.7
Amount of deduction (thousands of dollars)	358,564	5,810	15,591	41,493
Average per return (dollars)	2,839	2,287	2,184	2,103
<b>NEBRASKA</b>				
Number of returns with deduction	219,000	2,160	7,760	27,200
Percent of returns	24.4	1.7	4.3	12.1
Amount of deduction (thousands of dollars)	897,790	6,030	20,508	74,721
Average per return (dollars)	4,099	2,792	2,643	2,747
<b>NEVADA</b>				
Number of returns with deduction	272,000	4,640	13,850	46,150
Percent of returns	20.1	2.8	4.3	12.6
Amount of deduction (thousands of dollars)	814,764	10,844	27,673	81,026
Average per return (dollars)	2,995	2,337	1,998	1,756
<b>NEW HAMPSHIRE</b>				
Number of returns with deduction	203,900	3,140	8,890	24,500
Percent of returns	29.4	3.2	7.4	15.5
Amount of deduction (thousands of dollars)	1,500,413	17,722	49,075	130,963
Average per return (dollars)	7,359	5,644	5,520	5,345
<b>NEW JERSEY</b>				
Number of returns with deduction	1,567,800	29,360	75,100	167,010
Percent of returns	35.7	4.7	9.1	18.7
Amount of deduction (thousands of dollars)	14,879,523	213,131	516,732	1,143,327
Average per return (dollars)	9,491	7,259	6,881	6,846
<b>NEW MEXICO</b>				
Number of returns with deduction	178,050	3,200	8,910	27,780
Percent of returns	19.4	2.2	3.9	12.3
Amount of deduction (thousands of dollars)	472,581	6,920	17,445	51,235
Average per return (dollars)	2,654	2,163	1,958	1,844
<b>NEW YORK</b>				
Number of returns with deduction	2,394,320	32,830	98,650	265,810
Percent of returns	24.9	2.2	4.8	12.7
Amount of deduction (thousands of dollars)	20,905,561	211,515	589,272	1,537,648
Average per return (dollars)	8,731	6,443	5,973	5,785
<b>NORTH CAROLINA</b>				
Number of returns with deduction	1,142,970	18,500	58,880	171,880
Percent of returns	25.6	2.8	5.5	15.6
Amount of deduction (thousands of dollars)	3,405,847	41,280	120,460	329,019
Average per return (dollars)	2,980	2,231	2,046	1,914
<b>NORTH DAKOTA</b>				
Number of returns with deduction	54,560	520	1,870	6,020
Percent of returns	14.8	1.2	2.9	6.6

Amount of deduction (thousands of dollars)	182,324	1,159	3,854	12,744
Average per return (dollars)	3,342	2,229	2,061	2,117
<b>OHIO</b>				
Number of returns with deduction	1,290,210	14,640	49,520	178,570
Percent of returns	23.1	1.8	4.1	12.6
Amount of deduction (thousands of dollars)	5,439,060	46,773	143,794	482,188
Average per return (dollars)	4,216	3,195	2,904	2,700
<b>OKLAHOMA</b>				
Number of returns with deduction	328,250	4,230	14,020	43,170
Percent of returns	20.0	1.8	3.8	10.4
Amount of deduction (thousands of dollars)	860,372	7,801	23,284	71,338
Average per return (dollars)	2,621	1,844	1,661	1,652
<b>OREGON</b>				
Number of returns with deduction	599,500	11,090	31,930	81,580
Percent of returns	32.0	4.3	8.1	18.2
Amount of deduction (thousands of dollars)	2,471,667	35,869	98,708	243,351
Average per return (dollars)	4,123	3,234	3,091	2,983
<b>PENNSYLVANIA</b>				
Number of returns with deduction	1,593,770	20,930	63,420	195,090
Percent of returns	25.7	2.1	5.2	13.7
Amount of deduction (thousands of dollars)	8,228,274	86,087	245,135	686,750
Average per return (dollars)	5,163	4,113	3,865	3,520
<b>RHODE ISLAND</b>				
Number of returns with deduction	158,710	2,280	6,590	19,860
Percent of returns	30.1	2.8	5.9	16.3
Amount of deduction (thousands of dollars)	863,080	10,000	27,133	77,562
Average per return (dollars)	5,438	4,386	4,117	3,905
<b>SOUTH CAROLINA</b>				
Number of returns with deduction	524,650	6,750	24,040	80,540
Percent of returns	24.2	2.1	4.4	15.0
Amount of deduction (thousands of dollars)	1,140,772	11,913	35,482	109,121
Average per return (dollars)	2,174	1,765	1,476	1,355
<b>SOUTH DAKOTA</b>				
Number of returns with deduction	60,430	810	2,820	9,000
Percent of returns	14.5	1.3	3.5	8.5
Amount of deduction (thousands of dollars)	240,475	2,154	7,257	22,620
Average per return (dollars)	3,979	2,659	2,573	2,513
<b>TENNESSEE</b>				
Number of returns with deduction	505,420	7,410	25,700	78,670
Percent of returns	17.0	1.6	3.5	10.6
Amount of deduction (thousands of dollars)	1,427,847	15,204	47,345	135,803
Average per return (dollars)	2,825	2,052	1,842	1,726
<b>TEXAS</b>				
Number of returns with deduction	2,326,810	28,800	86,340	286,600
Percent of returns	19.1	1.7	3.0	9.8
Amount of deduction (thousands of dollars)	14,824,106	115,080	316,601	1,038,317

Average per return (dollars)	6,371	3,996	3,667	3,623
<b>UTAH</b>				
Number of returns with deduction	401,920	3,650	13,570	53,410
Percent of returns	31.8	2.1	5.3	17.7
Amount of deduction (thousands of dollars)	975,996	8,204	26,866	93,911
Average per return (dollars)	2,428	2,248	1,980	1,758
<b>VERMONT</b>				
Number of returns with deduction	83,090	1,300	3,590	11,240
Percent of returns	25.5	2.5	5.7	13.7
Amount of deduction (thousands of dollars)	496,332	5,634	13,869	42,774
Average per return (dollars)	5,973	4,334	3,863	3,806
<b>VIRGINIA</b>				
Number of returns with deduction	1,265,960	11,610	39,980	141,380
Percent of returns	32.4	2.3	5.2	16.3
Amount of deduction (thousands of dollars)	5,155,762	34,087	103,514	333,859
Average per return (dollars)	4,073	2,936	2,589	2,361
<b>WASHINGTON</b>				
Number of returns with deduction	950,010	12,540	38,000	111,360
Percent of returns	27.7	3.1	6.1	13.9
Amount of deduction (thousands of dollars)	4,457,644	43,827	124,502	359,297
Average per return (dollars)	4,692	3,495	3,276	3,226
<b>WEST VIRGINIA</b>				
Number of returns with deduction	115,410	1,220	3,950	12,840
Percent of returns	14.8	1.0	2.1	7.0
Amount of deduction (thousands of dollars)	201,141	1,773	5,016	15,171
Average per return (dollars)	1,743	1,453	1,270	1,182
<b>WISCONSIN</b>				
Number of returns with deduction	809,640	12,600	36,640	109,490
Percent of returns	28.5	2.9	6.6	16.1
Amount of deduction (thousands of dollars)	3,783,774	45,848	130,142	372,330
Average per return (dollars)	4,673	3,639	3,552	3,401
<b>WYOMING</b>				
Number of returns with deduction	53,680	780	2,200	6,450
Percent of returns	19.3	2.1	4.3	10.4
Amount of deduction (thousands of dollars)	145,371	1,432	3,744	10,253
Average per return (dollars)	2,708	1,836	1,702	1,590
<b>OTHER AREAS [1]</b>				
Number of returns with deduction	44,500	2,060	2,550	5,100
Percent of returns	5.9	1.4	2.1	3.8
Amount of deduction (thousands of dollars)	311,747	7,884	9,732	19,339
Average per return (dollars)	7,006	3,827	3,816	3,792

[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 to the 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 fully 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 be classified by the accountant, or 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 SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017, and Tax Policy Center (

**Size 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
6,226,570	5,977,660	12,631,450	4,655,100	753,140	377,780
31.2	46.2	68.9	85.9	87.1	86.2
20,765,943	22,678,929	62,497,599	37,963,563	10,599,457	10,745,781
3,335	3,794	4,948	8,155	14,074	28,445
77,600	70,630	138,120	41,460	6,680	2,860
29.7	42.4	65.3	88.3	91.4	89.9
72,309	76,074	203,201	120,216	37,884	29,506
932	1,077	1,471	2,900	5,671	10,317
11,360	12,260	28,260	9,710	1,050	360
21.7	33.1	48.1	69.7	61.8	50.7
37,293	44,115	125,672	63,878	12,044	7,431
3,283	3,598	4,447	6,579	11,470	20,642
127,360	115,960	222,890	75,820	11,170	5,340
33.4	47.8	68.8	88.4	91.0	91.0
238,744	249,778	621,517	350,526	96,201	90,857
1,875	2,154	2,788	4,623	8,612	17,014
39,350	37,070	75,710	23,740	3,690	1,550
24.6	38.7	67.1	88.4	90.7	89.6
51,781	55,865	150,801	83,306	21,924	19,179
1,316	1,507	1,992	3,509	5,941	12,374
726,020	717,010	1,619,070	732,930	124,480	66,130
32.0	49.0	69.0	83.9	88.8	91.3
2,792,667	3,051,071	8,825,908	6,556,864	1,895,527	2,096,275
3,847	4,255	5,451	8,946	15,228	31,699
122,900	119,970	264,600	101,150	14,790	6,920
33.2	49.1	71.5	88.9	90.7	90.5
213,077	240,190	692,488	425,325	106,487	105,417
1,734	2,002	2,617	4,205	7,200	15,234
102,930	102,340	231,210	90,720	17,930	11,040
42.7	61.6	83.1	92.9	95.0	96.1
547,424	597,240	1,635,822	985,251	322,415	388,477
5,318	5,836	7,075	10,860	17,982	35,188



22,850	21,710	45,030	13,360	1,750	770
36.0	51.3	73.6	91.6	93.6	93.9
44,126	47,030	123,902	58,300	13,124	12,579
1,931	2,166	2,752	4,364	7,499	16,336
11,530	12,420	28,750	18,250	3,360	1,900
20.9	37.5	58.8	80.9	91.1	93.6
26,907	31,565	107,972	117,061	38,873	45,429
2,334	2,541	3,756	6,414	11,569	23,910
310,910	258,950	505,700	215,910	40,110	24,010
26.7	36.7	53.7	76.0	74.7	73.0
924,278	919,853	2,467,582	1,904,238	701,317	1,007,892
2,973	3,552	4,880	8,820	17,485	41,978
217,670	191,540	370,760	130,630	20,670	9,630
39.6	56.3	77.2	92.0	94.0	93.6
440,193	452,149	1,186,081	746,118	210,155	174,529
2,022	2,361	3,199	5,712	10,167	18,123
25,960	26,830	56,920	16,360	2,090	850
26.1	41.6	63.8	83.5	87.8	88.5
44,768	47,876	127,399	62,649	14,533	13,683
1,724	1,784	2,238	3,829	6,954	16,098
35,540	33,760	53,900	14,240	2,290	1,010
34.3	52.1	74.8	89.1	89.5	88.6
65,676	71,348	151,635	71,048	19,795	15,968
1,848	2,113	2,813	4,989	8,644	15,810
278,840	274,290	589,610	215,620	36,320	18,470
33.3	48.9	71.7	89.0	92.7	93.3
1,324,587	1,477,514	4,027,715	2,270,495	596,138	504,779
4,750	5,387	6,831	10,530	16,413	27,330
110,330	108,790	218,600	62,770	10,130	4,620
25.8	38.9	65.7	90.4	93.1	92.8
172,619	197,269	517,335	259,296	74,795	62,830
1,565	1,813	2,367	4,131	7,384	13,600
67,900	66,230	134,820	33,940	5,160	2,020
30.9	44.1	73.7	89.5	92.0	93.1
185,926	209,094	528,273	203,387	49,515	29,133
2,738	3,157	3,918	5,993	9,596	14,422

49,390	49,240	108,960	35,250	5,640	2,390
26.2	39.4	67.3	88.8	89.4	86.6
127,731	145,759	399,700	197,012	52,899	41,051
2,586	2,960	3,668	5,589	9,379	17,176
81,670	81,760	143,250	37,170	5,690	2,290
31.5	49.8	75.6	91.0	92.4	91.6
140,489	159,995	367,487	166,479	44,019	33,476
1,720	1,957	2,565	4,479	7,736	14,618
54,040	49,150	113,560	42,400	7,010	3,070
21.7	31.4	52.4	81.0	86.9	83.9
74,287	78,975	240,297	162,815	49,318	37,345
1,375	1,607	2,116	3,840	7,035	12,164
31,540	29,160	52,500	14,500	1,990	750
33.8	49.8	78.0	93.6	94.3	96.2
107,385	110,611	242,068	108,048	24,172	14,977
3,405	3,793	4,611	7,452	12,147	19,969
176,060	176,570	396,000	139,910	17,180	7,650
42.9	62.2	82.8	94.0	95.5	95.7
563,256	622,241	1,755,629	955,206	194,883	145,633
3,199	3,524	4,433	6,827	11,344	19,037
162,070	160,570	405,820	177,380	29,350	15,280
34.2	51.5	76.3	91.5	94.4	94.9
686,518	746,904	2,337,550	1,587,414	438,871	445,536
4,236	4,652	5,760	8,949	14,953	29,158
194,720	188,370	391,230	116,270	17,910	8,000
31.2	45.2	71.1	92.1	94.4	93.9
558,048	616,048	1,616,227	795,723	212,020	177,610
2,866	3,270	4,131	6,844	11,838	22,201
144,410	145,230	314,770	98,590	15,280	6,740
36.6	52.5	79.9	94.1	94.4	95.2
347,534	411,602	1,161,301	603,873	161,318	131,318
2,407	2,834	3,689	6,125	10,557	19,483
41,490	35,990	66,870	18,800	2,950	1,140
28.1	40.6	64.0	84.5	88.6	86.4
61,541	61,428	148,055	72,786	20,807	13,160
1,483	1,707	2,214	3,872	7,053	11,544
113,610	110,150	218,980	65,310	10,470	4,820

29.8	45.2	72.7	91.9	93.7	93.2
244,197	271,304	699,362	344,377	93,530	77,797
2,149	2,463	3,194	5,273	8,933	16,140
23,810	22,830	37,440	10,470	1,640	700
34.7	49.8	71.1	88.3	89.6	88.6
53,892	56,862	112,215	49,028	12,987	10,686
2,263	2,491	2,997	4,683	7,919	15,266
37,400	37,950	80,120	21,400	3,470	1,540
28.8	43.0	72.6	88.2	89.7	89.0
113,854	132,703	345,720	139,974	37,017	27,263
3,044	3,497	4,315	6,541	10,668	17,703
52,920	44,130	78,220	25,310	4,240	2,540
28.8	40.1	56.7	75.6	73.6	72.0
103,070	98,754	233,869	137,874	47,273	74,381
1,948	2,238	2,990	5,447	11,149	29,284
32,980	32,280	72,880	25,090	2,970	1,180
33.3	46.5	68.0	86.7	83.2	77.1
185,800	201,369	548,449	273,716	54,013	39,306
5,634	6,238	7,525	10,909	18,186	33,310
226,000	226,100	549,240	237,280	39,050	18,670
38.9	56.9	78.9	91.3	94.4	95.4
1,588,657	1,748,354	5,125,426	3,151,617	787,495	604,784
7,029	7,733	9,332	13,282	20,166	32,393
32,800	29,110	56,260	17,060	2,100	840
28.6	41.2	62.6	85.6	86.1	84.0
66,986	66,536	161,791	75,898	14,979	10,791
2,042	2,286	2,876	4,449	7,133	12,846
365,950	368,380	836,540	318,830	63,050	44,280
28.7	45.1	68.0	79.6	83.6	88.4
2,147,607	2,402,588	6,824,103	4,047,299	1,326,764	1,818,765
5,869	6,522	8,158	12,694	21,043	41,074
199,660	184,870	361,190	121,430	18,590	7,960
35.2	51.4	76.0	92.6	94.1	93.5
418,436	439,790	1,122,286	638,886	170,974	124,716
2,096	2,379	3,107	5,261	9,197	15,668
8,260	8,370	19,550	7,710	1,560	700
15.1	20.8	35.9	64.1	71.2	72.9

19,644	22,746	67,118	36,570	10,853	7,636
2,378	2,718	3,433	4,743	6,957	10,909
252,040	227,160	415,300	123,830	20,400	8,760
31.2	45.5	70.9	90.1	93.1	92.8
749,079	793,379	1,868,825	920,773	249,063	185,186
2,972	3,493	4,500	7,436	12,209	21,140
55,610	54,610	110,560	36,970	6,330	2,750
24.8	38.5	63.6	86.0	87.6	85.9
100,503	112,141	293,565	162,467	48,898	40,375
1,807	2,053	2,655	4,395	7,725	14,682
109,720	108,210	189,790	55,850	8,020	3,310
41.7	61.9	81.2	91.4	92.7	92.5
347,602	376,384	835,044	387,938	88,253	58,518
3,168	3,478	4,400	6,946	11,004	17,679
268,020	262,520	551,960	188,410	30,240	13,180
31.0	45.8	71.1	90.8	93.9	92.4
993,024	1,095,117	2,895,379	1,535,255	395,822	295,705
3,705	4,172	5,246	8,148	13,089	22,436
28,960	27,260	55,080	15,560	2,140	980
39.8	58.1	80.5	93.4	95.1	95.1
120,566	123,887	310,785	135,309	31,611	26,227
4,163	4,545	5,642	8,696	14,771	26,762
95,620	88,910	168,840	48,920	7,760	3,270
35.0	51.6	75.8	91.1	93.3	91.9
142,863	150,016	374,790	204,735	60,777	51,075
1,494	1,687	2,220	4,185	7,832	15,619
10,490	9,720	18,780	6,870	1,330	600
17.6	23.4	41.3	64.2	63.6	60.6
29,516	32,306	79,114	42,719	13,647	11,142
2,814	3,324	4,213	6,218	10,261	18,570
91,110	78,760	152,050	58,220	9,540	3,950
23.6	33.4	53.1	78.1	76.1	68.6
173,811	170,323	434,284	286,738	85,687	78,652
1,908	2,163	2,856	4,925	8,982	19,912
370,140	342,670	783,040	349,430	54,690	25,100
23.9	35.7	55.3	78.2	74.4	66.5
1,474,712	1,589,781	4,865,802	3,493,274	997,641	932,898

3,984	4,639	6,214	9,997	18,242	37,167
83,600	81,310	126,350	32,420	5,170	2,440
44.0	64.4	81.7	92.1	91.5	90.4
151,302	163,769	321,343	137,452	36,854	36,295
1,810	2,014	2,543	4,240	7,128	14,875
14,890	13,850	28,540	8,170	1,090	440
32.5	46.3	75.5	93.4	94.0	89.8
63,347	70,132	190,739	82,427	17,091	10,319
4,254	5,064	6,683	10,089	15,680	23,452
192,420	197,800	465,550	186,090	21,750	9,380
36.6	53.8	77.3	92.9	95.1	94.6
509,099	598,796	1,922,945	1,241,382	231,963	180,117
2,646	3,027	4,130	6,671	10,665	19,202
155,480	153,540	330,050	125,370	16,920	6,750
31.1	44.8	62.9	81.7	78.8	68.9
524,883	574,048	1,555,899	892,861	204,307	178,020
3,376	3,739	4,714	7,122	12,075	26,373
19,170	20,580	43,530	11,730	1,780	610
17.6	29.4	57.5	86.4	88.1	85.9
23,253	27,745	79,475	34,063	8,996	5,649
1,213	1,348	1,826	2,904	5,054	9,261
146,240	146,140	275,610	67,120	10,880	4,920
35.3	51.3	79.2	92.1	92.1	92.3
534,085	600,691	1,370,016	505,383	130,317	94,962
3,652	4,110	4,971	7,530	11,978	19,301
9,720	9,790	18,020	5,290	830	600
23.3	31.6	44.6	65.8	60.6	68.2
16,034	17,780	43,934	24,518	7,970	19,706
1,650	1,816	2,438	4,635	9,602	32,843
5,510	4,890	11,080	8,090	2,500	2,730
7.8	11.4	17.6	25.2	25.7	37.7
20,957	20,034	53,704	53,716	25,641	100,740
3,803	4,097	4,847	6,640	10,256	36,901

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

