

## State and Local Sales Tax Deduction, by State and Size o

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	9,545,200	419,560	1,160,410	2,054,430
Percent of returns	6.4	1.9	3.5	5.9
Amount of deduction (thousands of dollars)	16,777,964	230,699	827,081	2,247,714
Average per return (dollars)	1,758	550	713	1,094
<b>ALABAMA</b>				
Number of returns with deduction	86,590	5,910	17,060	23,500
Percent of returns	4.2	2.0	3.1	4.7
Amount of deduction (thousands of dollars)	124,556	3,781	13,983	29,106
Average per return (dollars)	1,438	640	820	1,239
<b>ALASKA</b>				
Number of returns with deduction	21,720	230	750	2,240
Percent of returns	6.0	0.4	1.2	2.8
Amount of deduction (thousands of dollars)	24,225	101	429	1,653
Average per return (dollars)	1,115	439	572	738
<b>ARIZONA</b>				
Number of returns with deduction	185,890	12,130	31,220	49,130
Percent of returns	6.4	3.2	4.5	6.7
Amount of deduction (thousands of dollars)	318,503	7,496	24,704	58,756
Average per return (dollars)	1,713	618	791	1,196
<b>ARKANSAS</b>				
Number of returns with deduction	38,200	2,710	8,780	12,120
Percent of returns	3.1	1.4	2.7	4.0
Amount of deduction (thousands of dollars)	67,482	1,877	8,044	16,499
Average per return (dollars)	1,767	693	916	1,361
<b>CALIFORNIA</b>				
Number of returns with deduction	963,560	63,170	178,090	311,570
Percent of returns	5.4	2.8	4.5	7.6
Amount of deduction (thousands of dollars)	1,481,011	37,172	128,042	354,533
Average per return (dollars)	1,537	588	719	1,138
<b>COLORADO</b>				
Number of returns with deduction	76,430	6,890	15,470	21,450
Percent of returns	2.9	2.1	3.1	3.4
Amount of deduction (thousands of dollars)	95,279	2,970	8,498	18,748
Average per return (dollars)	1,247	431	549	874
<b>CONNECTICUT</b>				
Number of returns with deduction	53,010	5,880	16,470	18,920
Percent of returns	3.0	2.4	5.3	5.2
Amount of deduction (thousands of dollars)	46,262	2,619	9,159	15,349
Average per return (dollars)	873	445	556	811

<b>DELAWARE</b>				
Number of returns with deduction	950	60	180	270
Percent of returns	0.2	0.1	0.2	0.3
Amount of deduction (thousands of dollars)	1,412	33	150	331
Average per return (dollars)	1,486	550	833	1,226
<b>DISTRICT OF COLUMBIA</b>				
Number of returns with deduction	4,440	470	1,030	1,200
Percent of returns	1.3	1.3	1.7	1.5
Amount of deduction (thousands of dollars)	4,010	167	502	977
Average per return (dollars)	903	355	487	814
<b>FLORIDA</b>				
Number of returns with deduction	1,729,430	35,070	141,780	350,970
Percent of returns	18.0	2.5	5.6	15.0
Amount of deduction (thousands of dollars)	2,854,728	20,809	104,828	360,948
Average per return (dollars)	1,651	593	739	1,028
<b>GEORGIA</b>				
Number of returns with deduction	131,570	10,640	28,290	36,350
Percent of returns	3.0	1.6	2.5	3.5
Amount of deduction (thousands of dollars)	150,874	4,921	17,535	37,324
Average per return (dollars)	1,147	463	620	1,027
<b>HAWAII</b>				
Number of returns with deduction	23,490	1,970	3,700	5,140
Percent of returns	3.4	2.1	2.8	2.9
Amount of deduction (thousands of dollars)	23,265	862	2,102	3,816
Average per return (dollars)	990	438	568	742
<b>IDAHO</b>				
Number of returns with deduction	29,640	2,670	6,550	9,110
Percent of returns	4.1	2.6	4.0	5.0
Amount of deduction (thousands of dollars)	36,640	1,732	4,801	9,362
Average per return (dollars)	1,236	649	733	1,028
<b>ILLINOIS</b>				
Number of returns with deduction	267,200	18,810	43,470	60,460
Percent of returns	4.3	2.1	3.4	4.4
Amount of deduction (thousands of dollars)	368,801	9,773	30,146	64,795
Average per return (dollars)	1,380	520	693	1,072
<b>INDIANA</b>				
Number of returns with deduction	27,890	5,540	8,020	6,190
Percent of returns	0.9	1.1	1.2	0.8
Amount of deduction (thousands of dollars)	40,248	2,906	6,062	8,432
Average per return (dollars)	1,443	525	756	1,362
<b>IOWA</b>				
Number of returns with deduction	42,930	4,190	12,660	13,020
Percent of returns	3.0	2.2	4.5	3.6
Amount of deduction (thousands of dollars)	43,311	2,063	7,998	12,049
Average per return (dollars)	1,009	492	632	925
<b>KANSAS</b>				

Number of returns with deduction	71,310	4,720	13,010	18,490
Percent of returns	5.3	2.3	4.8	5.7
Amount of deduction (thousands of dollars)	141,454	3,576	12,439	24,696
Average per return (dollars)	1,984	758	956	1,336
<b>KENTUCKY</b>				
Number of returns with deduction	47,390	3,870	10,000	12,930
Percent of returns	2.5	1.3	2.2	2.7
Amount of deduction (thousands of dollars)	44,058	1,782	5,543	10,218
Average per return (dollars)	930	460	554	790
<b>LOUISIANA</b>				
Number of returns with deduction	63,320	3,070	9,560	17,120
Percent of returns	3.2	1.1	1.8	3.7
Amount of deduction (thousands of dollars)	139,860	2,137	8,998	25,592
Average per return (dollars)	2,209	696	941	1,495
<b>MAINE</b>				
Number of returns with deduction	13,160	1,850	3,920	3,960
Percent of returns	2.0	1.9	2.8	2.4
Amount of deduction (thousands of dollars)	9,422	678	1,638	2,604
Average per return (dollars)	716	366	418	658
<b>MARYLAND</b>				
Number of returns with deduction	54,610	6,620	15,170	16,230
Percent of returns	1.8	1.6	2.8	2.5
Amount of deduction (thousands of dollars)	48,488	2,495	7,647	12,791
Average per return (dollars)	888	377	504	788
<b>MASSACHUSETTS</b>				
Number of returns with deduction	60,000	10,610	14,910	13,810
Percent of returns	1.8	2.2	2.6	1.9
Amount of deduction (thousands of dollars)	46,774	3,921	7,470	9,940
Average per return (dollars)	780	370	501	720
<b>MICHIGAN</b>				
Number of returns with deduction	123,900	13,290	29,540	33,610
Percent of returns	2.6	1.6	2.8	3.2
Amount of deduction (thousands of dollars)	130,021	5,879	17,335	29,569
Average per return (dollars)	1,049	442	587	880
<b>MINNESOTA</b>				
Number of returns with deduction	53,830	6,990	17,250	15,820
Percent of returns	2.0	1.8	3.6	2.5
Amount of deduction (thousands of dollars)	59,723	3,347	10,850	16,158
Average per return (dollars)	1,109	479	629	1,021
<b>MISSISSIPPI</b>				
Number of returns with deduction	62,650	2,790	11,080	19,040
Percent of returns	5.0	1.5	3.0	6.2
Amount of deduction (thousands of dollars)	100,788	2,113	10,169	25,707
Average per return (dollars)	1,609	757	918	1,350
<b>MISSOURI</b>				
Number of returns with deduction	77,210	8,200	19,410	22,930

Percent of returns	2.8	1.9	3.1	3.4
Amount of deduction (thousands of dollars)	92,171	4,018	12,161	23,073
Average per return (dollars)	1,194	490	627	1,006
<b>MONTANA</b>				
Number of returns with deduction	920	50	130	220
Percent of returns	0.2	0.1	0.1	0.2
Amount of deduction (thousands of dollars)	1,376	27	88	217
Average per return (dollars)	1,496	540	677	986
<b>NEBRASKA</b>				
Number of returns with deduction	23,320	2,400	6,310	6,770
Percent of returns	2.6	1.9	3.5	3.0
Amount of deduction (thousands of dollars)	30,411	1,226	4,233	7,161
Average per return (dollars)	1,304	511	671	1,058
<b>NEVADA</b>				
Number of returns with deduction	262,890	4,570	17,300	55,100
Percent of returns	19.5	2.8	5.4	15.0
Amount of deduction (thousands of dollars)	492,640	3,369	15,715	70,708
Average per return (dollars)	1,874	737	908	1,283
<b>NEW HAMPSHIRE</b>				
Number of returns with deduction	2,900	90	220	420
Percent of returns	0.4	0.1	0.2	0.3
Amount of deduction (thousands of dollars)	7,734	38	181	280
Average per return (dollars)	2,667	422	823	667
<b>NEW JERSEY</b>				
Number of returns with deduction	250,740	23,050	54,560	70,560
Percent of returns	5.7	3.7	6.6	7.9
Amount of deduction (thousands of dollars)	237,630	10,169	30,673	56,821
Average per return (dollars)	948	441	562	805
<b>NEW MEXICO</b>				
Number of returns with deduction	26,050	2,530	6,060	8,270
Percent of returns	2.8	1.7	2.6	3.7
Amount of deduction (thousands of dollars)	33,990	1,338	4,159	8,462
Average per return (dollars)	1,305	529	686	1,023
<b>NEW YORK</b>				
Number of returns with deduction	352,570	26,400	65,850	85,900
Percent of returns	3.7	1.8	3.2	4.1
Amount of deduction (thousands of dollars)	439,503	12,721	44,553	90,570
Average per return (dollars)	1,247	482	677	1,054
<b>NORTH CAROLINA</b>				
Number of returns with deduction	105,490	12,520	27,860	27,910
Percent of returns	2.4	1.9	2.6	2.5
Amount of deduction (thousands of dollars)	100,496	6,226	17,293	24,946
Average per return (dollars)	953	497	621	894
<b>NORTH DAKOTA</b>				
Number of returns with deduction	17,140	660	2,400	4,360
Percent of returns	4.6	1.5	3.7	4.8

Amount of deduction (thousands of dollars)	18,671	275	1,094	2,873
Average per return (dollars)	1,089	417	456	659
<b>OHIO</b>				
Number of returns with deduction	119,550	10,880	30,690	37,590
Percent of returns	2.1	1.3	2.5	2.7
Amount of deduction (thousands of dollars)	133,288	5,679	19,535	34,942
Average per return (dollars)	1,115	522	637	930
<b>OKLAHOMA</b>				
Number of returns with deduction	55,920	3,920	11,860	17,210
Percent of returns	3.4	1.7	3.2	4.1
Amount of deduction (thousands of dollars)	76,358	2,569	9,522	20,035
Average per return (dollars)	1,365	655	803	1,164
<b>OREGON</b>				
Number of returns with deduction	3,460	250	530	780
Percent of returns	0.2	0.1	0.1	0.2
Amount of deduction (thousands of dollars)	5,595	147	401	863
Average per return (dollars)	1,617	588	757	1,106
<b>PENNSYLVANIA</b>				
Number of returns with deduction	170,790	12,870	31,470	40,720
Percent of returns	2.8	1.3	2.6	2.9
Amount of deduction (thousands of dollars)	153,308	5,116	16,354	30,168
Average per return (dollars)	898	398	520	741
<b>RHODE ISLAND</b>				
Number of returns with deduction	8,550	1,450	2,730	2,110
Percent of returns	1.6	1.8	2.4	1.7
Amount of deduction (thousands of dollars)	8,916	648	1,562	2,076
Average per return (dollars)	1,043	447	572	984
<b>SOUTH CAROLINA</b>				
Number of returns with deduction	61,900	5,150	13,690	18,200
Percent of returns	2.9	1.6	2.5	3.4
Amount of deduction (thousands of dollars)	58,443	2,649	8,372	14,806
Average per return (dollars)	944	514	612	814
<b>SOUTH DAKOTA</b>				
Number of returns with deduction	56,610	1,060	3,650	9,440
Percent of returns	13.6	1.7	4.5	8.9
Amount of deduction (thousands of dollars)	103,399	616	2,489	8,387
Average per return (dollars)	1,827	581	682	888
<b>TENNESSEE</b>				
Number of returns with deduction	453,650	7,740	28,040	78,140
Percent of returns	15.3	1.7	3.8	10.5
Amount of deduction (thousands of dollars)	1,120,116	7,196	31,005	114,647
Average per return (dollars)	2,469	930	1,106	1,467
<b>TEXAS</b>				
Number of returns with deduction	2,200,330	30,880	109,180	334,790
Percent of returns	18.1	1.8	3.8	11.4
Amount of deduction (thousands of dollars)	4,799,207	22,616	95,551	408,741

Average per return (dollars)	2,181	732	875	1,221
<b>UTAH</b>				
Number of returns with deduction	31,530	2,480	7,120	9,880
Percent of returns	2.5	1.4	2.8	3.3
Amount of deduction (thousands of dollars)	43,647	1,267	4,535	10,338
Average per return (dollars)	1,384	511	637	1,046
<b>VERMONT</b>				
Number of returns with deduction	4,980	820	1,570	1,340
Percent of returns	1.5	1.6	2.5	1.6
Amount of deduction (thousands of dollars)	3,595	231	691	901
Average per return (dollars)	722	282	440	672
<b>VIRGINIA</b>				
Number of returns with deduction	76,410	7,540	17,550	20,920
Percent of returns	2.0	1.5	2.3	2.4
Amount of deduction (thousands of dollars)	68,765	2,768	7,973	14,857
Average per return (dollars)	900	367	454	710
<b>WASHINGTON</b>				
Number of returns with deduction	824,230	12,110	37,750	100,670
Percent of returns	24.0	3.0	6.0	12.5
Amount of deduction (thousands of dollars)	2,183,244	9,793	35,996	130,414
Average per return (dollars)	2,649	809	954	1,295
<b>WEST VIRGINIA</b>				
Number of returns with deduction	5,260	760	1,780	1,410
Percent of returns	0.7	0.6	0.9	0.8
Amount of deduction (thousands of dollars)	5,494	360	1,113	1,360
Average per return (dollars)	1,044	474	625	965
<b>WISCONSIN</b>				
Number of returns with deduction	67,800	9,890	22,040	19,420
Percent of returns	2.4	2.3	3.9	2.9
Amount of deduction (thousands of dollars)	51,596	3,833	11,030	14,308
Average per return (dollars)	761	388	500	737
<b>WYOMING</b>				
Number of returns with deduction	45,260	820	2,250	5,840
Percent of returns	16.2	2.2	4.4	9.4
Amount of deduction (thousands of dollars)	70,859	406	1,333	4,413
Average per return (dollars)	1,566	495	592	756
<b>OTHER AREAS [1]</b>				
Number of returns with deduction	6,620	300	500	920
Percent of returns	0.9	0.2	0.4	0.7
Amount of deduction (thousands of dollars)	36,317	188	397	1,394
Average per return (dollars)	5,486	627	794	1,515

[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 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, the address of a place of business, the address of a place of business, or the address of a place of business; moreover, such addresses could each have been located where the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the "Recent Tax Law Changes" 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 (2017).

**f 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
1,683,650	1,224,640	2,074,400	767,290	115,150	45,680
8.4	9.5	11.3	14.2	13.3	10.4
2,425,970	2,184,383	4,931,867	2,703,322	558,202	668,726
1,441	1,784	2,377	3,523	4,848	14,639
16,220	10,500	11,540	1,660	150	50
6.2	6.3	5.5	3.5	2.1	1.6
24,681	19,217	26,942	5,778	670	398
1,522	1,830	2,335	3,481	4,467	7,960
3,310	3,690	8,540	2,640	240	80
6.3	10.0	14.5	19.0	14.1	11.3
2,772	3,482	10,181	4,743	528	336
837	944	1,192	1,797	2,200	4,200
36,220	23,770	28,360	4,540	380	150
9.5	9.8	8.8	5.3	3.1	2.6
61,392	52,931	88,124	22,021	2,313	766
1,695	2,227	3,107	4,850	6,087	5,107
7,020	3,670	3,150	640	80	30
4.4	3.8	2.8	2.4	2.0	1.7
12,943	8,818	12,318	2,774	533	3,676
1,844	2,403	3,910	4,334	6,663	122,533
200,790	105,170	87,390	14,620	2,080	690
8.8	7.2	3.7	1.7	1.5	1.0
341,810	244,664	291,685	64,130	12,107	6,868
1,702	2,326	3,338	4,386	5,821	9,954
13,840	8,000	8,290	2,130	270	100
3.7	3.3	2.2	1.9	1.7	1.3
18,830	15,473	22,049	6,999	1,013	699
1,361	1,934	2,660	3,286	3,752	6,990
6,540	2,360	2,120	580	100	40
2.7	1.4	0.8	0.6	0.5	0.3
7,792	3,947	4,701	1,737	365	593
1,191	1,672	2,217	2,995	3,650	14,825



170	110	120	40	10	-
0.3	0.3	0.2	0.3	0.5	-
226	215	241	127	89	-
1,329	1,955	2,008	3,175	8,900	-
640	370	490	200	30	-
1.2	1.1	1.0	0.9	0.8	-
681	492	677	456	58	-
1,064	1,330	1,382	2,280	1,933	-
304,680	232,990	437,220	182,970	30,720	13,060
26.2	33.0	46.4	64.4	57.2	39.7
376,965	338,250	829,863	515,329	117,679	190,057
1,237	1,452	1,898	2,816	3,831	14,553
23,330	13,940	15,720	2,770	360	180
4.2	4.1	3.3	2.0	1.6	1.7
29,989	20,238	30,414	7,875	1,118	1,460
1,285	1,452	1,935	2,843	3,106	8,111
4,550	3,240	4,050	750	60	30
4.6	5.0	4.5	3.8	2.5	3.1
4,104	3,645	6,389	2,059	173	115
902	1,125	1,578	2,745	2,883	3,833
5,760	2,760	2,160	540	70	30
5.6	4.3	3.0	3.4	2.7	2.6
8,052	5,147	5,257	1,963	225	101
1,398	1,865	2,434	3,635	3,214	3,367
51,540	37,180	47,760	7,490	380	110
6.1	6.6	5.8	3.1	1.0	0.6
71,265	62,226	104,496	23,536	1,932	632
1,383	1,674	2,188	3,142	5,084	5,745
3,480	2,020	2,030	540	50	20
0.8	0.7	0.6	0.8	0.5	0.4
7,173	5,348	7,153	2,260	361	553
2,061	2,648	3,524	4,185	7,220	27,650
6,730	3,150	2,420	680	70	20
3.1	2.1	1.3	1.8	1.2	0.9
8,135	5,068	5,482	2,055	226	235
1,209	1,609	2,265	3,022	3,229	11,750

13,450	8,110	9,770	3,240	420	100
7.1	6.5	6.0	8.2	6.7	3.6
24,599	20,239	37,750	15,527	2,012	616
1,829	2,496	3,864	4,792	4,790	6,160
9,160	5,570	5,180	600	50	30
3.5	3.4	2.7	1.5	0.8	1.2
9,081	7,032	8,359	1,683	131	229
991	1,262	1,614	2,805	2,620	7,633
12,950	8,300	10,100	1,920	240	70
5.2	5.3	4.7	3.7	3.0	1.9
26,437	22,461	39,478	12,403	1,790	564
2,041	2,706	3,909	6,460	7,458	8,057
1,860	760	630	150	20	-
2.0	1.3	0.9	1.0	0.9	-
1,835	1,068	1,126	419	54	-
987	1,405	1,787	2,793	2,700	-
7,730	3,780	3,830	1,100	120	40
1.9	1.3	0.8	0.7	0.7	0.5
8,632	5,490	7,785	3,082	377	189
1,117	1,452	2,033	2,802	3,142	4,725
9,890	4,870	4,730	990	140	60
2.1	1.6	0.9	0.5	0.5	0.4
8,774	5,588	7,649	2,387	413	632
887	1,147	1,617	2,411	2,950	10,533
21,340	12,730	11,930	1,300	120	60
3.4	3.1	2.2	1.0	0.6	0.7
25,532	19,113	26,498	4,846	772	477
1,196	1,501	2,221	3,728	6,433	7,950
6,740	3,170	2,790	740	270	50
1.7	1.1	0.7	0.7	1.7	0.7
10,311	6,665	7,933	2,511	948	1,000
1,530	2,103	2,843	3,393	3,511	20,000
12,270	7,580	8,550	1,260	80	10
8.3	8.6	8.2	5.7	2.4	0.8
20,726	15,134	21,682	4,927	281	49
1,689	1,997	2,536	3,910	3,513	4,900
13,150	6,860	5,130	1,360	130	50

3.5	2.8	1.7	1.9	1.2	1.0
18,868	13,605	14,367	4,967	472	640
1,435	1,983	2,801	3,652	3,631	12,800
140	110	200	70	20	-
0.2	0.2	0.4	0.6	1.1	-
137	180	452	218	57	-
979	1,636	2,260	3,114	2,850	-
3,670	1,870	1,560	660	60	30
2.8	2.1	1.4	2.7	1.6	1.7
6,259	4,270	4,515	2,351	297	99
1,705	2,283	2,894	3,562	4,950	3,300
51,880	40,030	68,230	21,260	3,150	1,380
28.3	36.4	49.4	63.5	54.7	39.1
78,750	70,302	149,896	64,825	12,504	26,571
1,518	1,756	2,197	3,049	3,970	19,254
490	440	890	300	30	20
0.5	0.6	0.8	1.0	0.8	1.3
385	427	1,090	515	99	4,719
786	970	1,225	1,717	3,300	235,950
49,450	27,900	22,380	2,550	210	80
8.5	7.0	3.2	1.0	0.5	0.4
52,521	37,749	41,121	7,423	808	345
1,062	1,353	1,837	2,911	3,848	4,313
4,310	2,110	2,110	560	70	30
3.8	3.0	2.3	2.8	2.9	3.0
6,726	4,318	5,675	2,610	534	168
1,561	2,046	2,690	4,661	7,629	5,600
65,640	45,340	54,760	7,730	620	330
5.2	5.5	4.4	1.9	0.8	0.7
85,381	69,279	106,955	21,985	2,756	5,303
1,301	1,528	1,953	2,844	4,445	16,070
16,520	9,520	9,390	1,560	140	60
2.9	2.6	2.0	1.2	0.7	0.7
18,231	12,745	16,334	4,024	530	167
1,104	1,339	1,740	2,579	3,786	2,783
3,430	2,540	3,070	590	70	30
6.3	6.3	5.6	4.9	3.2	3.1

3,162	3,239	6,211	1,592	170	55
922	1,275	2,023	2,698	2,429	1,833
19,990	9,470	8,840	1,890	160	50
2.5	1.9	1.5	1.4	0.7	0.5
26,911	17,089	21,971	5,958	910	293
1,346	1,805	2,485	3,152	5,688	5,860
10,220	5,740	5,340	1,320	210	120
4.6	4.0	3.1	3.1	2.9	3.8
15,129	10,582	12,798	4,503	768	452
1,480	1,844	2,397	3,411	3,657	3,767
580	420	630	220	40	10
0.2	0.2	0.3	0.4	0.5	0.3
867	685	1,485	797	220	130
1,495	1,631	2,357	3,623	5,500	13,000
32,460	22,420	26,550	3,960	250	80
3.8	3.9	3.4	1.9	0.8	0.6
28,886	24,321	38,423	8,992	745	303
890	1,085	1,447	2,271	2,980	3,788
1,030	550	520	130	20	-
1.4	1.2	0.8	0.8	0.9	-
1,718	1,214	1,248	348	102	-
1,668	2,207	2,400	2,677	5,100	-
11,360	6,400	5,700	1,170	180	50
4.2	3.7	2.6	2.2	2.2	1.4
11,625	7,898	9,262	3,066	588	177
1,023	1,234	1,625	2,621	3,267	3,540
9,860	8,800	16,470	5,990	1,020	330
16.5	21.2	36.2	56.0	48.8	33.3
11,513	13,567	33,418	17,704	4,085	11,620
1,168	1,542	2,029	2,956	4,005	35,212
82,580	68,810	130,330	48,930	7,170	1,910
21.4	29.2	45.5	65.7	57.2	33.2
149,922	153,627	380,641	213,831	43,293	25,954
1,815	2,233	2,921	4,370	6,038	13,588
357,400	304,830	679,970	313,280	49,380	20,640
23.1	31.7	48.0	70.2	67.2	54.7
534,128	545,328	1,608,484	1,094,216	232,000	258,143

1,494	1,789	2,366	3,493	4,698	12,507
5,420	2,780	2,850	840	110	50
2.9	2.2	1.8	2.4	1.9	1.9
9,138	6,079	8,275	2,799	396	820
1,686	2,187	2,904	3,332	3,600	16,400
600	260	300	80	10	-
1.3	0.9	0.8	0.9	0.9	-
653	412	560	130	17	-
1,088	1,585	1,867	1,625	1,700	-
12,150	7,460	8,310	2,200	210	90
2.3	2.0	1.4	1.1	0.9	0.9
11,906	9,759	14,897	5,599	597	409
980	1,308	1,793	2,545	2,843	4,544
132,860	129,160	282,220	110,190	14,430	4,830
26.6	37.7	53.8	71.8	67.2	49.3
221,493	268,452	814,170	506,301	105,569	91,056
1,667	2,078	2,885	4,595	7,316	18,852
610	280	330	70	10	-
0.6	0.4	0.4	0.5	0.5	-
862	552	861	181	205	-
1,413	1,971	2,609	2,586	20,500	-
8,610	4,040	3,030	660	80	30
2.1	1.4	0.9	0.9	0.7	0.6
8,723	5,629	5,537	1,680	313	543
1,013	1,393	1,827	2,545	3,913	18,100
8,080	7,940	14,840	4,540	650	300
19.3	25.7	36.7	56.5	47.4	34.1
7,916	9,988	25,425	10,923	2,062	8,393
980	1,258	1,713	2,406	3,172	27,977
950	770	1,610	1,120	230	220
1.3	1.8	2.6	3.5	2.4	3.0
1,423	1,136	3,564	4,157	1,937	22,121
1,498	1,475	2,214	3,712	8,422	100,550

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

