

Charitable 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)
United States	36.7	100.0	24.5	222.2	100.0	6,058
Alabama	0.5	1.3	22.7	3.4	1.5	7,271
Alaska	0.1	0.2	16.1	0.3	0.2	5,766
Arizona	0.7	1.9	24.1	3.4	1.5	4,870
Arkansas	0.2	0.6	18.1	2.2	1.0	9,704
California	5.1	13.8	28.5	31.5	14.2	6,241
Colorado	0.7	1.9	26.5	3.9	1.7	5,595
Connecticut	0.6	1.7	34.5	3.5	1.6	5,713
Delaware	0.1	0.3	26.3	0.5	0.2	4,358
District of Columbia	0.1	0.3	32.7	1.0	0.4	8,801
Florida	1.8	4.9	18.9	13.3	6.0	7,336
Georgia	1.3	3.4	28.3	9.4	4.2	7,486
Hawaii	0.2	0.4	23.4	0.7	0.3	4,074
Idaho	0.2	0.5	23.0	1.0	0.5	6,308
Illinois	1.6	4.4	26.1	8.7	3.9	5,389
Indiana	0.6	1.5	18.3	3.2	1.4	5,641
Iowa	0.3	0.9	23.9	1.7	0.7	4,768
Kansas	0.3	0.8	21.1	1.9	0.9	6,735
Kentucky	0.4	1.1	21.2	2.1	0.9	5,149
Louisiana	0.4	1.0	18.1	2.3	1.0	6,236
Maine	0.1	0.4	20.9	0.5	0.2	3,433
Maryland	1.1	3.1	38.5	5.9	2.7	5,166
Massachusetts	1.0	2.8	30.5	5.5	2.5	5,316
Michigan	1.1	2.9	22.3	5.5	2.5	5,198
Minnesota	0.8	2.2	29.3	3.7	1.7	4,659
Mississippi	0.2	0.7	19.7	1.7	0.8	6,839
Missouri	0.6	1.6	21.1	3.4	1.5	5,857
Montana	0.1	0.3	22.1	0.6	0.3	5,321
Nebraska	0.2	0.6	23.2	1.2	0.5	5,687
Nevada	0.3	0.8	20.6	1.6	0.7	5,753
New Hampshire	0.2	0.5	24.1	0.6	0.3	3,692
New Jersey	1.5	4.2	35.0	6.1	2.7	3,944
New Mexico	0.2	0.4	17.4	0.8	0.4	4,968
New York	2.8	7.6	29.0	19.2	8.6	6,894
North Carolina	1.1	3.0	24.7	6.6	3.0	5,953
North Dakota	0.0	0.1	13.4	0.4	0.2	7,338
Ohio	1.2	3.1	20.6	5.5	2.5	4,800
Oklahoma	0.3	0.9	19.1	2.4	1.1	7,725
Oregon	0.5	1.5	29.0	2.6	1.2	4,831
Pennsylvania	1.4	4.0	23.4	6.9	3.1	4,764
Rhode Island	0.1	0.4	27.4	0.5	0.2	3,231
South Carolina	0.5	1.4	23.4	3.1	1.4	6,111
South Dakota	0.1	0.2	13.5	0.6	0.2	9,808
Tennessee	0.5	1.3	16.5	4.1	1.9	8,405
Texas	2.2	6.1	18.4	17.5	7.9	7,801
Utah	0.4	1.1	30.8	3.7	1.7	9,520
Vermont	0.1	0.2	19.9	0.3	0.1	4,454

Virginia	1.2	3.3	30.8	6.3	2.8	5,239
Washington	0.8	2.3	24.2	5.8	2.6	6,932
West Virginia	0.1	0.3	12.3	0.5	0.2	5,301
Wisconsin	0.7	1.9	25.0	3.0	1.3	4,172
Wyoming	0.0	0.1	15.3	0.6	0.3	13,231
Other Areas [2]	0.0	0.1	5.8	1.8	0.8	42,501

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement 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 overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources in 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" amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during 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 they 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 lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in 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' "Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to "Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

Percent of federal income taxes paid [1]	Deduction as share of state AGI
15.4	2.2
25.6	3.0
9.4	1.3
15.5	2.0
27.5	3.2
15.0	2.3
14.4	2.1
12.0	2.1
14.1	1.8
17.9	3.1
14.2	2.2
27.2	3.5
13.1	1.6
23.2	2.7
13.2	2.0
15.2	1.8
15.7	1.9
17.4	2.3
17.5	2.0
15.6	2.0
11.4	1.3
19.3	2.7
11.3	1.8
15.2	2.0
14.2	1.9
26.7	2.8
16.6	2.1
17.5	2.1
17.3	2.1
13.6	1.9
8.8	1.2
10.4	1.6
14.8	1.7
14.8	2.5
19.9	2.5
10.0	1.4
13.6	1.7
20.0	2.5
17.9	2.2
12.4	1.7
10.6	1.4
22.1	2.6
16.1	2.2
18.7	2.4
14.5	2.1
39.5	4.7
12.8	1.5

15.6	2.2
15.1	2.2
11.6	1.3
13.4	1.7
18.0	2.7
17.3	2.4

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