

Mortgage Interest 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	32.3	100.0	21.5	277.8	100.0	8,612
Alabama	0.4	1.2	18.8	2.8	1.0	7,191
Alaska	0.1	0.2	18.3	0.6	0.2	9,612
Arizona	0.6	2.0	22.0	5.6	2.0	8,795
Arkansas	0.2	0.6	15.7	1.3	0.5	6,543
California	4.3	13.3	24.1	52.6	18.9	12,283
Colorado	0.7	2.2	26.5	6.6	2.4	9,551
Connecticut	0.5	1.7	30.5	4.6	1.7	8,589
Delaware	0.1	0.4	25.7	1.0	0.4	8,668
District of Columbia	0.1	0.2	22.9	1.0	0.4	12,424
Florida	1.5	4.6	15.6	13.5	4.9	9,003
Georgia	1.1	3.3	24.2	8.1	2.9	7,570
Hawaii	0.1	0.4	20.6	1.8	0.7	12,752
Idaho	0.2	0.5	22.0	1.2	0.4	7,496
Illinois	1.4	4.5	23.3	11.0	4.0	7,690
Indiana	0.5	1.7	17.7	3.5	1.3	6,350
Iowa	0.3	0.9	21.0	1.8	0.6	5,802
Kansas	0.2	0.8	18.5	1.6	0.6	6,574
Kentucky	0.4	1.2	20.0	2.3	0.8	6,160
Louisiana	0.3	1.0	15.6	2.3	0.8	7,436
Maine	0.1	0.4	21.4	0.9	0.3	6,809
Maryland	1.0	3.0	32.4	9.4	3.4	9,807
Massachusetts	0.9	2.9	27.8	8.6	3.1	9,142
Michigan	1.0	3.0	20.3	6.2	2.2	6,530
Minnesota	0.7	2.3	27.0	5.7	2.0	7,729
Mississippi	0.2	0.6	15.1	1.2	0.4	6,377
Missouri	0.5	1.7	19.7	3.7	1.3	6,667
Montana	0.1	0.3	20.6	0.8	0.3	7,559
Nebraska	0.2	0.6	19.9	1.1	0.4	6,050
Nevada	0.2	0.8	18.4	2.3	0.8	9,348
New Hampshire	0.2	0.5	25.0	1.4	0.5	8,122
New Jersey	1.3	3.9	28.6	11.3	4.1	9,008
New Mexico	0.2	0.5	16.9	1.2	0.4	7,992
New York	2.0	6.1	20.5	17.2	6.2	8,727
North Carolina	1.0	3.1	22.4	7.5	2.7	7,542
North Dakota	0.0	0.1	12.4	0.4	0.1	7,856
Ohio	1.1	3.5	20.0	6.8	2.4	6,054
Oklahoma	0.3	0.8	16.7	1.8	0.7	6,661
Oregon	0.5	1.6	27.3	4.3	1.5	8,364
Pennsylvania	1.3	4.2	21.7	9.7	3.5	7,173
Rhode Island	0.1	0.4	25.9	1.0	0.4	7,569
South Carolina	0.5	1.4	21.0	3.4	1.2	7,448
South Dakota	0.0	0.2	11.7	0.4	0.1	7,383
Tennessee	0.4	1.4	14.7	3.5	1.3	7,997
Texas	2.0	6.2	16.5	15.7	5.7	7,820
Utah	0.4	1.1	28.0	2.9	1.1	8,268
Vermont	0.1	0.2	20.8	0.5	0.2	7,006

Virginia	1.1	3.5	28.9	11.5	4.1	10,147
Washington	0.8	2.6	24.5	8.6	3.1	10,256
West Virginia	0.1	0.3	12.7	0.7	0.2	6,737
Wisconsin	0.7	2.1	23.6	4.1	1.5	6,181
Wyoming	0.0	0.1	16.5	0.4	0.1	8,943
Other Areas [2]	0.0	0.1	4.0	0.4	0.1	11,792

[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 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; 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:

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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
19.2	2.7
21.0	2.5
17.9	2.5
25.5	3.3
16.1	1.9
25.0	3.8
24.6	3.5
15.9	2.8
27.4	3.5
17.7	3.1
14.4	2.2
23.6	3.1
36.2	4.3
26.4	3.0
16.9	2.5
16.5	2.0
16.8	2.0
14.9	1.9
19.7	2.3
16.1	2.1
23.2	2.6
30.8	4.2
17.6	2.9
17.3	2.3
21.6	2.9
19.0	2.0
17.6	2.2
23.2	2.8
15.8	2.0
19.7	2.8
20.0	2.8
19.5	3.1
23.2	2.7
13.2	2.2
22.9	2.9
9.9	1.4
16.6	2.1
15.0	1.9
29.1	3.6
17.3	2.4
23.5	3.1
24.1	2.8
10.5	1.4
15.8	2.1
13.0	1.9
31.1	3.7
21.0	2.5

28.3	4.0
22.6	3.3
15.3	1.7
18.7	2.4
13.2	2.0
3.3	0.5

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