1-Apr-19	
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	Number of returns	Share of total returns	Share of returns	Amount of deduction	Share of total amount	Average amount	Share of total federal	Deduction as share of
Chata								
State	with deduction	with deduction	in state	(billions of	claimed	claimed	income taxes paid	state AGI
	(millions)	(percent)	(percent)	dollars)	(percent)	(dollars)	[1] (percent)	(percent)
United States	45.4	100.0	20.1	EGE O	100.0	10 5 40	100.0	
Alabama	45.1 0.5	100.0 1.2	30.1 26.2	565.9 3.3	100.0 0.6	12,542 6,094	100.0 0.9	5.5 2.9
Alaska	0.1	0.2	22.1	0.4	0.1	5,125	0.2	1.7
Arizona	0.9	1.9	29.2	6.6	1.2	7,635	1.6	3.7
Arkansas	0.3	0.6	22.6	2.5	0.4	9,132	0.6	3.7
California	6.3	13.9	35.1	117.4	20.7	18,770	14.9	8.3 4.2
Colorado	0.9	2.0	33.3	8.2	1.5	9,332	1.9	
Connecticut	0.7	1.6	41.5	14.3	2.5	19,563	1.9	8.8
Delaware	0.1	0.3	32.3	1.4	0.2	9,434	0.3	4.7
District of Columbia	0.1	0.3	40.1	2.3	0.4	16,582	0.4	7.1
Florida	2.2	4.9	23.1	16.1	2.8	7,218	6.1	2.7
Georgia	1.5	3.3	33.2	13.6	2.4	9,205	2.4	5.0
Hawaii	0.2	0.5	29.9	2.1	0.4	10,124	0.4	4.8
Idaho	0.2	0.5	28.8	2.0	0.3	9,225	0.3	4.7
Illinois	1.9	4.3	31.5	23.6	4.2	12,262	4.5	5.4
Indiana	0.7	1.6	23.1	6.4	1.1	8,914	1.5	3.6
Iowa	0.4	1.0	30.1	4.5	0.8	10,218	0.7	5.0
Kansas	0.3	0.8	25.8	3.3	0.6	9,571	0.7	4.0
Kentucky	0.5	1.1	26.4	5.1	0.9	10,117	0.8	4.9
Louisiana	0.5	1.1	24.5	3.2	0.6	6,707	1.0	2.9
Maine	0.2	0.4	27.5	2.1	0.4	11,482	0.3	5.5
Maryland	1.4	3.0	46.3	17.9	3.2	13,089	2.2	8.0
Massachusetts	1.3	2.8	37.3	19.9	3.5	15,632	3.4	6.6
Michigan	1.3	2.8	27.0	12.8	2.3	10,057	2.6	4.5
Minnesota	1.0	2.1	35.3	12.7	2.2	13,102	1.9	6.5
Mississippi	0.3	0.7	23.9	1.9	0.3	6,415	0.4	3.2
Missouri	0.7	1.6	26.5	7.4	1.3	10,083	1.5	4.5
Montana	0.1	0.3	28.8	1.4	0.2	9,364	0.2	4.8
Nebraska	0.3	0.6	27.9	2.8	0.5	11,114	0.5	5.1
Nevada	0.4	0.8	25.6	2.2	0.4	6,219	0.9	2.5
New Hampshire	0.2	0.5	31.4	2.2	0.4	10,236	0.5	4.3
New Jersey	1.8	4.1	41.7	33.1	5.8	18,092	4.1	8.9
New Mexico	0.2	0.5	22.7	1.5	0.3	7,253	0.4	3.2
New York	3.3	7.4	34.8	72.7	12.9	21,779	8.7	9.5
North Carolina	1.3	2.9	29.5	13.0	2.3	9,780	2.4	4.8
North Dakota	0.1	0.2	19.0	0.4	0.1	6,211	0.2	1.8
Ohio	1.5	3.2	26.2	15.0	2.6	10,250	2.9	4.6
Oklahoma	0.4	0.8	23.7	3.0	0.5	7,859	0.8	3.3
Oregon	0.7	1.5	36.7	8.9	1.6	12,853	1.1	7.2
Pennsylvania	1.8	4.0	29.0	20.5	3.6	11,426	3.9	5.1
Rhode Island	0.2	0.4	33.1	2.2	0.4	12,472	0.3	6.4
South Carolina	0.6	1.4	27.9	5.6	1.0	9,037	1.0	4.5
South Dakota	0.1	0.2	17.6	0.5	0.1	6,469	0.2	1.9
Tennessee	0.6	1.3	19.8	3.4	0.6	5,780	1.6	2.0
Texas	2.8	6.3	23.4	22.7	4.0	8,010	7.7	2.9
Utah	0.5	1.0	36.0	4.0	0.7	8,530	0.7	4.7
Vermont	0.5	0.2	27.8	4.0	0.7	12,579	0.7	5.9
Virginia	1.5	3.3	37.7	17.0	3.0	12,579	2.8	5.8
Washington	1.5	2.4	30.5	8.3	1.5	7,824	2.8	3.0
West Virginia	0.1	0.3	30.5 17.3	0.3 1.2	0.2	9,247	0.3	3.0
	-		-			-		-
Wisconsin	0.9 0.1	2.0 0.1	31.5 21.9	10.6 0.4	1.9 0.1	11,838	1.6 0.2	6.0 2.0
Wyoming	-	-	-	-		6,318	-	
Other Areas [2]	0.1	0.2	8.9	1.7	0.3	24,415	0.5	2.6

[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 from 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 2017, including any returns filed for tax years preceding 2016.

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, August 2018; Tax Policy Center analysis.

	1						1	
				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
. <u></u>	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
United States	44.3	100.0	29.6	552.7	100.0	12,471	100.0	5.4
Alabama	0.5	1.2	25.8	3.1	0.6	5,919	0.9	2.8
Alaska	0.5	0.2	23.0	0.4	0.0	4,932	0.9	1.5
Arizona	0.1	1.9	21.4	0.4 6.1	1.1	4,932 7,404	1.5	3.6
Arkansas	0.8	0.6	20.4	2.5	0.5	9,116	0.5	3.7
California	0.3 6.1	13.8	22.3 34.4	2.5 112.6	20.4	18,438	0.5 14.5	3.7 8.1
Colorado	0.1	13.8	34.4	7.7	20.4	9,017	14.5	4.1
Connecticut	0.5	1.6	41.3	14.3	2.6	19,665	2.0	8.5
Delaware	0.1	0.3	31.6	1.3	0.2	9,195	0.3	4.6
District of Columbia	0.1	0.3	39.8	2.3	0.4	16,443	0.4	7.0
Florida	2.2	4.9	22.5	16.0	2.9	7,373	6.5	2.6
Georgia	1.5	3.3	32.8	13.4	2.4	9,159	2.4	5.0
Hawaii	0.2	0.5	29.1	2.0	0.4	9,906	0.3	4.7
Idaho	0.2	0.5	28.0	1.8	0.3	8,863	0.3	4.6
Illinois	1.9	4.3	31.3	24.1	4.4	12,524	4.5	5.5
Indiana	0.7	1.6	22.8	6.2	1.1	8,756	1.5	3.6
Iowa	0.4	1.0	29.5	4.4	0.8	10,164	0.7	5.0
Kansas	0.3	0.8	25.5	3.2	0.6	9,425	0.8	3.8
Kentucky	0.5	1.1	26.0	4.9	0.9	9,955	0.8	4.8
Louisiana	0.5	1.0	23.0	3.1	0.6	6,742	1.0	2.8
Maine	0.2	0.4	27.6	2.0	0.4	11,432	0.3	5.7
Maryland	1.4	3.1	45.7	17.5	3.2	12,931	2.1	7.9
Massachusetts	1.3	2.8	36.9	19.5	3.5	15,572	3.4	6.5
Michigan	1.3	2.8	26.5	12.1	2.2	9,648	2.5	4.3
Minnesota	0.9	2.1	34.7	12.3	2.2	12,954	1.8	6.3
Mississippi	0.3	0.7	23.3	1.8	0.3	6,303	0.4	3.1
Missouri	0.7	1.6	26.1	7.2	1.3	9,886	1.4	4.4
Montana	0.1	0.3	28.2	1.3	0.2	9,358	0.2	4.7
Nebraska	0.2	0.6	27.6	2.8	0.5	11,088	0.5	5.0
Nevada	0.3	0.8	24.6	2.0	0.4	5,989	0.8	2.4
New Hampshire	0.2	0.5	30.9	2.2	0.4	10,121	0.5	4.4
New Jersey	1.8	4.1	41.2	32.2	5.8	17,850	4.0	8.8
New Mexico	0.2	0.5	22.5	1.5	0.3	7,091	0.4	3.1
New York	3.3	7.5	34.5	73.6	13.3	22,169	9.0	9.4
North Carolina	1.3	2.9	29.0	12.4	2.2	9,587	2.3	4.7
North Dakota	0.1	0.2	18.5	0.5	0.1	6,865	0.3	1.8
Ohio	1.5	3.3	26.1	15.2	2.8	10,445	2.8	4.7
Oklahoma	0.4	0.9	24.0	3.2	0.6	8,201	0.8	3.3
Oregon	0.7	1.5	36.0	8.5	1.5	12,617	1.0	7.2
Pennsylvania	1.8	4.0	28.6	20.0	3.6	11,248	3.9	4.9
Rhode Island	0.2	0.4	32.8	2.2	0.4	12,434	0.3	6.5
South Carolina	0.6	1.3	27.3	5.2	0.9	8,765	1.0	4.4
South Dakota	0.0	0.2	16.9	0.4	0.5	6,098	0.2	1.7
Tennessee	0.6	1.3	10.3	3.2	0.1	5,612	1.5	1.7
Texas	2.8	6.2	22.8	21.6	3.9	7,824	8.3	2.7
Utah	2.8 0.4	0.2 1.0	35.3	21.6	3.9 0.7	7,824 8,291	0.3 0.7	4.7
Vermont	-	0.2	35.3 27.3	3.7 1.1	0.7	8,291 12,408	0.7	4.7 5.8
	0.1	-			-		-	
Virginia	1.5	3.3	37.3	16.5	3.0	11,288	2.8	5.7
Washington	1.0	2.3	29.9	7.6	1.4	7,403	2.6	2.9
West Virginia	0.1	0.3	17.0	1.3	0.2	9,463	0.3	3.2
Wisconsin	0.9	2.0	31.0	10.3	1.9	11,653	1.5	5.9
Wyoming	0.1	0.1	21.6	0.4	0.1	6,307	0.2	1.8
Other Areas [2]	0.1	0.1	8.8	2.3	0.4	35,297	0.7	3.0

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 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:

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

	1	1					1	
				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
Linite d Otata a	40.0	100.0	00 F	545.0	100.0	44.040	100.0	5.0
United States	43.6	100.0	29.5	515.9	100.0	11,846	100.0	5.3
Alabama	0.5	1.2 0.2	25.9	3.0	0.6	5,631	0.9	2.8 1.5
Alaska	0.1	-	21.4	0.4	0.1	4,789	0.2	
Arizona	0.8	1.8	28.2	5.6	1.1	7,021	1.5	3.5 3.7
Arkansas California	0.3 5.9	0.6 13.5	22.6 33.9	2.4 101.1	0.5 19.6	8,816 17,148	0.6 14.1	3.7 7.9
Colorado	0.8	13.5	32.5	7.1	19.0	8,599	14.1	4.0
Connecticut	0.0	1.6	41.0	13.6	2.6	18,940	2.1	8.3
Delaware	0.1	0.3	31.7	1.2	0.2	8,801	0.3	4.5
District of Columbia	0.1	0.3	39.2	2.0	0.4	15,452	0.4	6.8
Florida	2.1	4.8	22.2	14.6	2.8	6,984	6.3	2.6
Georgia	1.4	3.3	32.5	12.4	2.4	8,696	2.4	4.9
Hawaii	0.2	0.5	29.1	1.8	0.3	9,016	0.3	4.5
Idaho	0.2	0.4	27.9	1.6	0.3	8,301	0.3	4.4
Illinois	2.0	4.6	32.3	25.5	4.9	12,878	4.5	6.0
Indiana	0.7	1.6	23.1	5.9	1.1	8,306	1.5	3.5
lowa	0.4	1.0	29.2	4.1	0.8	9,636	0.7	4.7
Kansas	0.3	0.8	25.7	3.1	0.6	9,110	0.8	3.8
Kentucky	0.5	1.1	26.0	4.6	0.9	9,389	0.8	4.7
Louisiana	0.5	1.0	22.7	3.1	0.6	6,693	1.1	2.6
Maine	0.2	0.4	27.5	1.9	0.4	10,885	0.3	5.6
Maryland	1.3	3.0	45.0	16.5	3.2	12,443	2.1	7.7
Massachusetts	1.2	2.8	36.7	18.1	3.5	14,761	3.4	6.3
Michigan	1.2	2.8	26.5	11.4	2.2	9,198	2.5	4.3
Minnesota	0.9	2.2	34.9	11.5	2.2	12,236	1.8	6.2
Mississippi	0.3	0.7	22.8	1.8	0.3	6,207	0.5	3.0
Missouri	0.7	1.7	26.0	6.7	1.3	9,374	1.4	4.3
Montana	0.1	0.3	27.9	1.2	0.2	8,897	0.2	4.5
Nebraska	0.2	0.6	27.7	2.7	0.5	10,791	0.5	4.8
Nevada	0.3	0.7	24.2	1.9	0.4	5,877	0.8	2.4
New Hampshire	0.2	0.5	31.1	2.1	0.4	9,672	0.5	4.3
New Jersey	1.8	4.1	41.0	30.6	5.9	17,183	4.1	8.7
New Mexico	0.2	0.5	22.6	1.4	0.3	6,885	0.4	3.1
New York	3.3	7.5	34.1	68.4	13.3	21,038	9.1	9.1
North Carolina	1.3	2.9	29.0	11.5	2.2	9,071	2.2	4.7
North Dakota	0.1	0.1	17.6	0.4	0.1	6,880	0.3	1.6
Ohio	1.5	3.4	26.4	14.7	2.9	10,026	2.9	4.7
Oklahoma	0.4	0.9	23.8	3.1	0.6	7,877	0.9	3.2
Oregon	0.7	1.5	35.6	7.7	1.5	11,824	1.0	7.0
Pennsylvania	1.8	4.1	28.7	19.0	3.7	10,743	3.9	4.9
Rhode Island	0.2	0.4	32.8	2.1	0.4	12,139	0.3	6.4
South Carolina	0.6	1.3	26.9	4.7	0.9	8,255	0.9	4.2
South Dakota	0.1	0.2	17.1	0.4	0.1	5,751	0.2	1.6
Tennessee	0.6	1.3	19.6	3.1	0.6	5,316	1.5	1.9
Texas	2.7	6.1	22.3	20.3	3.9	7,594	8.9	2.5
Utah	0.4	1.0	35.3	3.4	0.7	7,807	0.6	4.5
Vermont	0.1	0.2	27.4	1.0	0.2	11,844	0.2	5.6
Virginia	1.4	3.3	37.1	15.5	3.0	10,778	2.8	5.5
Washington	1.0	2.3	30.0	7.1	1.4	7,077	2.6	2.9
West Virginia	0.1	0.3	17.0	1.2	0.2	9,011	0.3	3.0
Wisconsin	0.9	2.0	31.5	10.0	1.9	11,272	1.5	6.0
Wyoming	0.1	0.1	21.6	0.3	0.1	5,754	0.2	1.6
Other Areas [2]	0.1	0.1	8.9	1.0	0.2	15,893	0.4	1.7

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				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
Linite d Otata a	44.2	100.0	20.0	507 7	100.0	44 400	400.0	5.0
United States		100.0	30.2	507.7	100.0	11,483	100.0	5.6
Alabama	0.5	1.2	26.7	3.0	0.6	5,576	1.0	2.9
Alaska	0.1	0.2	22.2	0.4	0.1	4,687	0.3	1.6
Arizona	0.8	1.8	29.0	5.6	1.1	6,850	1.5	3.7
Arkansas	0.3	0.6	23.1	2.5	0.5	8,786	0.6	4.0
California	5.9	13.3	34.3	96.6	19.0	16,420	13.8	8.2
Colorado	0.8	1.9	33.6	7.0	1.4	8,318	1.8	4.3
Connecticut	0.7	1.6	41.7	13.6	2.7	18,620	2.2	8.7
Delaware	0.1	0.3	32.6	1.2	0.2	8,495	0.3	4.7
District of Columbia	0.1	0.3	39.4	2.1	0.4	15,732	0.4	7.5
Florida	2.1	4.8 3.3	22.8	14.2 12.0	2.8 2.4	6,700	6.1 2.4	2.7 5.1
Georgia Hawaii	1.4 0.2	3.3 0.5	33.2 29.5	12.0	2.4	8,289 8,726	0.3	5.1 4.6
Idaho	0.2	0.5	29.5 28.5	1.7	0.3	8,726 7,962	0.3	4.6 4.6
Illinois	2.0	4.6		25.4	5.0		0.3 4.6	4.0 6.4
			33.0			12,595		
Indiana	0.7	1.6	23.7	5.7	1.1	7,943	1.5	3.6
lowa	0.4	1.0	29.8	4.1	0.8	9,577	0.8	5.0
Kansas	0.4	0.8	27.3	3.5	0.7	9,668	0.8	4.5
Kentucky	0.5	1.1	26.6	4.6	0.9	9,081	0.8	4.9
Louisiana	0.5	1.0	23.0	3.1	0.6	6,627	1.2	2.8
Maine	0.2	0.4	28.4	1.9	0.4	10,648	0.3	5.9
Maryland	1.3	3.0	45.2	16.2	3.2	12,143	2.2	7.9
Massachusetts	1.2	2.8	37.4	17.6	3.5	14,262	3.4	6.7
Michigan	1.3	2.9	27.2	11.4	2.3	9,022	2.6	4.5
Minnesota	1.0	2.2	36.1	11.1	2.2	11,583	1.8	6.4
Mississippi	0.3	0.7	23.2	1.8	0.3	6,103	0.5	3.1
Missouri	0.7	1.7	27.1	6.8	1.3	9,113	1.5	4.6
Montana	0.1	0.3	28.5	1.2	0.2	8,499	0.2	4.7
Nebraska	0.2	0.6	28.3	2.6	0.5	10,591	0.5	5.2
Nevada	0.3	0.7	24.9	1.9	0.4	5,713	0.8	2.5
New Hampshire	0.2	0.5	32.1	2.1	0.4	9,398	0.5	4.6
New Jersey	1.8	4.1	41.4	29.9	5.9	16,682	4.2	8.9
New Mexico	0.2	0.5	23.3	1.4	0.3	6,695	0.4	3.2
New York	3.3	7.4	34.6	66.9	13.2	20,489	9.1	9.6
North Carolina	1.4	3.1	31.4	12.7	2.5	9,334	2.2	5.5
North Dakota	0.1	0.2	18.6	0.5	0.1	7,744	0.3	2.1
Ohio	1.5	3.5	27.6	15.5	3.1	10,147	2.9	5.2
Oklahoma	0.4	0.9	24.4	3.0	0.6	7,630	0.9	3.3
Oregon	0.6	1.5	36.2	7.2	1.4	11,151	1.0	7.1
Pennsylvania	1.8	4.1	29.3	18.8	3.7	10,431	3.9	5.1
Rhode Island	0.2	0.4	33.7	2.0	0.4	11,737	0.3	6.7
South Carolina	0.6	1.3	27.9	4.8	0.9	8,182	1.0	4.5
South Dakota	0.1	0.2	17.2	0.4	0.1	5,693	0.2	1.7
Tennessee	0.6	1.4	20.6	3.1	0.6	5,204	1.5	2.1
Texas	2.7	6.1	20.0	19.4	3.8	7,254	8.7	2.6
Utah	0.4	1.0	36.0	3.3	0.6	7,633	0.6	4.8
Vermont	0.4	0.2	27.7	1.0	0.0	11,399	0.0	5.8
Virginia	1.4	3.3	37.8	1.0	3.0	10,472	2.9	5.7
-	1.4				3.0 1.4			5.7 3.1
Washington West Virginia	-	2.3	31.0	6.9		6,750 8,502	2.5	3.1
West Virginia	0.1	0.3	17.5	1.2	0.2	8,502	0.3	
Wisconsin	0.9	2.1	33.0	10.6	2.1	11,481	1.6	6.7
Wyoming Other Areas [2]	0.1	0.1	21.9	0.4	0.1	6,494	0.2	2.0
Other Areas [2]	0.1	0.2	10.4	1.1	0.2	14,828	0.4	1.9

[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 2014, including any returns filed for tax years preceding 2013.

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, Individual Master File System, September 2015; and Tax Policy Center calculations.

		r		r				
				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
United States	45.5	100.0	31.3	485.0	100.0	10.670	100.0	5.3
Alabama			28.0	465.0	0.6	10,670		5.3 2.9
	0.6	1.4		3.1 0.4		5,334	1.0	2.9 1.7
Alaska	0.1	0.3	23.4	-	0.1	4,576	0.3	
Arizona	0.8	1.9	30.7	5.6	1.2	6,629	1.5	3.7
Arkansas	0.3	0.8	24.1	2.4	0.5	8,041	0.6	3.8
California	5.9	11.7	34.9	86.2	17.8	14,598	13.7	7.3
Colorado	0.9 0.7	1.7 1.2	35.3 42.6	6.7 13.1	1.4 2.7	7,796 17,657	1.8 2.1	4.1 8.2
Connecticut Delaware	0.7	0.3	42.6 33.8	1.2	0.2	8,143	0.3	0.2 4.6
District of Columbia	0.1	0.3	33.0 39.9	1.2	0.2	0,143 14,400	0.3	4.6 6.7
Florida	2.2	6.4	24.0	13.9	2.9	6,302	6.1	2.6
Georgia	1.5	3.0	34.2	13.9	2.9	7,885	2.4	5.0
Hawaii	0.2	0.5	30.4	1.7	0.3	8,219	0.3	4.5
Idaho	0.2	0.5	30.3	1.7	0.3	7,425	0.3	4.5
Illinois	2.1	4.2	34.2	24.9	5.1	12,006	4.6	6.2
Indiana	0.8	2.1	25.3	5.8	1.2	7,534	1.5	3.7
lowa	0.0	1.0	30.9	4.0	0.8	8,965	0.8	4.8
Kansas	0.4	0.9	29.7	3.9	0.8	9,821	0.8	4.8
Kentucky	0.4	1.3	29.7	4.5	0.8		0.8	4.9
						8,547		
Louisiana	0.5	1.4	23.8	3.0	0.6	6,358	1.2	2.8
Maine	0.2	0.4	29.8	1.9	0.4	10,127	0.3	5.9
Maryland	1.3	2.0	46.6	15.7	3.2	11,759	2.2	7.7
Massachusetts	1.2	2.3	38.3	16.7	3.4	13,331	3.2	6.4
Michigan	1.3	3.2	28.9	11.2	2.3	8,406	2.6	4.4
Minnesota	1.0	1.8	37.6	10.5	2.2	10,681	1.9	6.1
Mississippi	0.3	0.9	24.0	1.8	0.4	5,881	0.5	3.1
Missouri	0.8	1.9	28.6	6.6	1.4	8,496	1.5	4.5
Montana	0.1	0.3	29.5	1.1	0.2	7,882	0.2	4.5
Nebraska	0.3	0.6	29.5	2.5	0.5	9,838	0.5	4.9
Nevada	0.3	0.9	26.5	1.8	0.4	5,243	0.8	2.4
New Hampshire	0.2	0.5	33.4	2.0	0.4	8,940	0.5	4.5
New Jersey	1.8	3.0	42.3	28.8	5.9	15,826	4.1	8.6
New Mexico	0.2	0.6	24.4	1.4	0.3	6,237	0.4	3.1
New York	3.3	6.5	35.4	62.3	12.8	18,768	8.8	8.9
North Carolina	1.4	3.0	32.8	12.6	2.6	8,915	2.2	5.5
North Dakota	0.1	0.2	19.8	0.5	0.1	7,084	0.3	2.0
Ohio	1.6	3.8	29.2	15.5	3.2	9,622	3.0	5.2
Oklahoma	0.4	1.1	25.5	3.0	0.6	7,311	1.0	3.2
Oregon	0.7	1.2	37.3	6.8	1.4	10,336	0.9	6.9
Pennsylvania	1.9	4.2	30.3	18.7	3.9	10,048	4.0	5.0
Rhode Island	0.2	0.4	34.7	2.0	0.4	11,293	0.3	6.6
South Carolina	0.6	1.4	29.0	4.6	1.0	7,687	0.9	4.5
South Dakota	0.1	0.3	18.4	0.4	0.1	5,401	0.2	1.7
Tennessee	0.6	2.0	22.2	3.1	0.6	4,878	1.5	2.1
Texas	2.7	8.0	23.7	19.2	3.9	6,984	8.6	2.6
Utah	0.4	0.8	37.3	3.1	0.6	7,062	0.6	4.5
Vermont	0.1	0.2	28.8	1.0	0.2	10,555	0.2	5.6
Virginia	1.5	2.6	38.7	14.8	3.0	9,993	3.0	5.5
Washington	1.1	2.2	32.8	6.9	1.4	6,471	2.5	3.1
West Virginia	0.1	0.5	18.2	1.2	0.2	8,239	0.3	3.1
Wisconsin	1.0	1.9	34.5	10.5	2.2	10,910	1.6	6.6
Wyoming	0.1	0.2	21.9	0.4	0.1	5,324	0.3	1.2
Other Areas [2]	0.1	0.5	11.5	1.1	0.2	14,259	0.5	1.8
	0.1	0.0	11.0		0.2	,200	0.0	1.0

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 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.

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2014; and Tax Policy Center calculations.

	1			A		A	Description	
	Number of	Dereent of	Dereent of	Amount of	Dereent of	Average	Percent of federal	Deduction
01-1-	Number of	Percent of	Percent of	deduction	Percent of	amount		
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
United States	46.6	100.0	31.8	468.6	100.0	10,060	100.0	5.6
Alabama	40.0	1.4	28.5	3.0	0.6	5,046	1.0	3.0
Alaska	0.0	0.3	28.5	0.4	0.0	4,486	0.3	1.8
Arizona	0.1	1.9	31.7	5.5	1.2	6,177	1.6	3.9
Arkansas	0.9	0.8	24.5	2.2	0.5	7,413	0.6	3.9
California	6.0	11.7	35.2	81.1	17.3	13,506	13.3	7.6
Colorado	0.0	1.7	36.8	6.5	1.4	7,324	1.8	4.3
Connecticut	0.8	1.2	43.0	12.3	2.6	16,355	2.2	8.4
Delaware	0.2	0.3	34.7	1.2	0.2	7,627	0.3	4.7
District of Columbia	0.1	0.2	39.4	1.7	0.4	12,979	0.4	6.7
Florida	2.3	6.6	23.5	13.6	2.9	5,945	6.0	2.8
Georgia	1.6	3.2	33.3	11.6	2.5	7,459	2.4	5.2
Hawaii	0.2	0.5	31.0	1.5	0.3	7,512	0.3	4.5
Idaho	0.2	0.5	31.8	1.5	0.3	6,888	0.3	4.8
Illinois	2.1	4.2	34.6	23.4	5.0	11,047	4.6	6.3
Indiana	0.8	2.1	26.6	5.7	1.2	7,067	1.5	3.8
lowa	0.5	1.0	31.7	3.7	0.8	8,225	0.8	4.9
Kansas	0.4	0.9	30.5	3.7	0.8	9,242	0.8	5.1
Kentucky	0.5	1.3	28.9	4.4	0.9	8,138	0.9	5.0
Louisiana	0.5	1.4	22.9	2.6	0.6	5,622	1.1	2.6
Maine	0.2	0.4	30.8	1.9	0.4	9,716	0.3	6.2
Maryland	1.4	1.9	47.7	15.4	3.3	11,374	2.3	7.9
Massachusetts	1.3	2.2	39.2	16.2	3.5	12,719	3.3	6.7
Michigan	1.4	3.2	30.0	11.1	2.4	7,889	2.6	4.7
Minnesota	1.0	1.8	38.7	10.0	2.1	9,957	1.8	6.4
Mississippi	0.3	0.9	23.3	1.7	0.4	5,504	0.5	3.1
Missouri	0.8	1.9	29.7	6.4	1.4	7,958	1.5	4.7
Montana	0.1	0.3	30.1	1.1	0.2	7,314	0.2	4.7
Nebraska	0.3	0.6	30.2	2.4	0.5	9,169	0.5	5.2
Nevada	0.4	0.9	27.6	1.8	0.4	4,987	0.8	2.7
New Hampshire	0.2	0.5	34.4	2.0	0.4	8,603	0.5	4.7
New Jersey	1.8	3.0	42.7	28.3	6.0	15,342	4.3	9.0
New Mexico	0.2	0.6	25.2	1.4	0.3	6,023	0.4	3.3
New York	3.4	6.4	35.8	61.0	13.0	18,157	9.0	9.4
North Carolina	1.4	2.9	33.6	12.2	2.6	8,477	2.2	5.7
North Dakota	0.1	0.2	20.9	0.5	0.1	6,576	0.3	2.3
Ohio	1.7	3.8	30.4	15.2	3.2	9,105	3.0	5.5
Oklahoma	0.4	1.1	26.2	2.9	0.6	6,851	0.9	3.4
Oregon	0.7	1.2	38.3	6.7	1.4	9,907	0.9	7.2
Pennsylvania	1.9	4.2	30.7	18.0	3.8	9,496	4.1	5.2
Rhode Island	0.2	0.4	35.9	2.0	0.4	10,874	0.3	6.9
South Carolina	0.6	1.4	29.5	4.5	1.0	7,260	0.9	4.6
South Dakota	0.1	0.3	19.1	0.4	0.1	4,936	0.2	1.8
Tennessee	0.7	2.0	23.0	3.1	0.7	4,713	1.5	2.2
Texas	2.8	7.8	24.1	18.7	4.0	6,772	8.4	2.8
Utah	0.4	0.8	38.3	2.9	0.6	6,598	0.6	4.8
Vermont	0.1	0.2	29.7	0.9	0.2	9,795	0.0	5.7
Virginia	1.5	2.6	39.7	14.4	3.1	9,538	3.1	5.7
Washington	1.0	2.0	34.0	6.8	1.5	6,217	2.4	3.4
West Virginia	0.1	0.5	18.7	1.2	0.3	8,114	0.4	3.2
Wisconsin	1.0	1.9	35.7	1.2	2.2	10,393	1.6	6.9
Wyoming	0.1	0.2	23.3	0.3	0.1	4,791	0.2	1.8
	0.1	0.2	23.3 11.7	0.3 1.2	0.1	4,791 9,552	0.2	2.2
Other Areas [2]	0.1	0.8	11.7	1.2	0.3	9,552	0.5	۷.۷

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	T			Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
United States	46.9	100.0	32.5	449.7	100.0	9,594	100.0	5.6
Alabama	0.6	1.5	28.3	3.0	0.7	4,973	1.1	3.0
Alaska	0.1	0.3	24.3	0.4	0.1	4,386	0.3	1.9
Arizona	0.9	1.9	33.7	5.6	1.2	6,055	1.5	3.9
Arkansas	0.3	0.9	24.7	2.1	0.5	7,046	0.6	3.7
California	6.0	11.6	36.2	78.2	17.4	12,962	13.3	7.6
Colorado	0.9	1.6	38.2	6.3	1.4	6,936	1.8	4.4
Connecticut	0.8	1.2	43.7	11.7	2.6	15,479	2.3	8.0
Delaware	0.2	0.3	35.5	1.1	0.2	7,236	0.3	4.6
District of Columbia	0.1	0.2	39.4	1.6	0.4	12,516	0.4	6.7
Florida	2.4	6.7	24.7	13.9	3.1	5,832	6.0	3.0
Georgia	1.6	3.2	34.1	11.5	2.6	7,335	2.5	5.3
Hawaii	0.2	0.5	31.4	1.5	0.3	7,185	0.3	4.4
Idaho	0.2	0.5	32.9	1.4	0.3	6,532	0.3	4.8
Illinois	2.1	4.2	34.2	19.2	4.3	9,274	4.7	5.3
Indiana	0.8	2.1	27.4	5.5	1.2	6,718	1.5	3.8
Iowa	0.5	1.0	32.4	3.5	0.8	7,817	0.8	4.9
Kansas	0.4	0.9	31.2	3.6	0.8	8,743	0.8	5.0
Kentucky	0.5	1.3	29.3	4.3	1.0	7,853	0.9	4.9
Louisiana	0.5	1.4	23.3	2.7	0.6	5,726	1.2	2.7
Maine	0.2	0.4	31.4	1.8	0.4	9,303	0.3	6.1
Maryland	1.3	1.9	48.4	15.0	3.3	11,149	2.4	7.9
Massachusetts	1.3	2.2	40.0	15.3	3.4	11,946	3.3	6.5
Michigan	1.5	3.2	31.5	11.1	2.5	7,628	2.5	4.9
Minnesota	1.0	1.8	39.8	9.5	2.1	9,306	1.8	6.2
Mississippi	0.3	0.9	23.2	1.6	0.4	5,480	0.6	3.1
Missouri	0.8	1.9	30.8	6.4	1.4	7,742	1.5	4.7
Montana	0.1	0.3	30.5	1.0	0.2	6,906	0.2	4.6
Nebraska	0.3	0.6	30.8	2.3	0.5	8,714	0.5	5.1
Nevada	0.4	0.9	29.8	1.8	0.4	4,880	0.8	2.8
New Hampshire	0.2	0.5	35.8	2.0	0.4	8,362	0.5	4.8
New Jersey	1.9	3.0	43.3	27.9	6.2	15,007	4.3	9.0
New Mexico	0.2	0.6	25.5	1.3	0.3	5,777	0.4	3.3
New York	3.3	6.4	35.9	57.4	12.8	17,271	9.1	9.1 5.7
North Carolina	1.4 0.1	2.9	34.4 20.7	11.7 0.4	2.6 0.1	8,118	2.2	2.3
North Dakota Ohio	1.7	0.2 3.8	31.2	14.6	3.3	6,227 8,613	0.2 2.9	2.3 5.5
Oklahoma	0.4	1.1	26.7	2.7	0.6	6,344	0.9	3.4
Oregon	0.4	1.1	39.0	6.3	1.4	9,327	0.9	7.2
Pennsylvania	1.9	4.3	39.0	17.5	3.9	9,327	4.1	5.2
Rhode Island	0.2	0.4	36.4	1.9	0.4	10,441	0.3	6.8
South Carolina	0.6	1.4	30.2	4.3	1.0	6,970	0.9	4.6
South Dakota	0.0	0.3	20.2	0.4	0.1	4,803	0.0	1.9
Tennessee	0.7	2.0	23.7	3.1	0.7	4,527	1.5	2.2
Texas	2.7	7.6	24.7	18.1	4.0	6,664	8.0	2.9
Utah	0.4	0.8	39.3	2.9	0.6	6,397	0.6	4.9
Vermont	0.1	0.2	30.2	0.9	0.2	9,417	0.2	5.8
Virginia	1.5	2.6	40.6	14.0	3.1	9,246	3.1	5.7
Washington	1.1	2.2	35.3	6.7	1.5	5,995	2.4	3.5
West Virginia	0.1	0.5	18.7	1.1	0.3	7,756	0.4	3.2
Wisconsin	1.0	1.9	36.5	10.0	2.2	10,011	1.6	7.0
Wyoming	0.1	0.2	24.9	0.3	0.1	4,792	0.2	1.9
								-

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.
 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, Individual Master File System, November 2012; and Tax Policy Center calculations.

				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
etate	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
				Í Í				
United States	46.7	100.0	33.0	443.5	100.0	9,498	100.0	5.7
Alabama	0.6	1.4	29.2	3.1	0.7	5,117	1.1	3.2
Alaska	0.1	0.3	24.8	0.4	0.1	4,332	0.3	1.9
Arizona	0.9	1.9	35.4	5.9	1.3	6,282	1.5	4.4
Arkansas	0.3	0.9	24.4	2.1	0.5	7,240	0.6	3.9
California	6.1	11.6	37.0	75.7	17.1	12,486	13.1	7.6
Colorado	0.9	1.6	39.0	6.2	1.4	6,840	1.7	4.5
Connecticut	0.7	1.2	43.8	11.1	2.5	14,863	2.2	8.2 4.6
Delaware	0.2	0.3 0.2	35.8 40.4	1.1	0.2 0.4	7,170	0.3	4.6 6.9
District of Columbia Florida	0.1 2.5	0.2 6.3	40.4 28.1	1.6 14.8	3.3	12,683 5,934	0.4 6.0	3.3
Georgia	1.6	3.1	36.3	14.0	2.7	7,333	2.5	5.6
Hawaii	0.2	0.5	32.3	1.5	0.3	7,333	0.4	4.5
Idaho	0.2	0.5	33.1	1.5	0.3	6,772	0.3	4.9
Illinois	2.1	4.2	34.2	19.0	4.3	9,269	4.7	5.4
Indiana	0.8	2.1	27.0	5.4	1.2	6,810	1.5	3.9
lowa	0.4	1.0	30.4	3.3	0.7	7,779	0.8	4.7
Kansas	0.4	0.9	30.1	3.5	0.8	8,840	0.8	5.1
Kentucky	0.5	1.3	28.7	4.2	0.9	7,914	0.9	5.0
Louisiana	0.5	1.4	24.0	3.0	0.7	6,347	1.2	3.1
Maine	0.2	0.4	30.5	1.8	0.4	9,307	0.3	6.1
Maryland	1.3	1.9	48.8	14.9	3.4	11,097	2.4	8.1
Massachusetts	1.3	2.2	40.0	14.9	3.3	11,720	3.2	6.8
Michigan	1.5	3.2	32.1	11.5	2.6	7,876	2.5	5.3
Minnesota	1.0	1.8	39.5	9.3	2.1	9,286	1.8	6.4
Mississippi	0.3	0.9	23.8	1.6	0.4	5,569	0.5	3.2
Missouri	0.8	1.9	30.2	6.3	1.4	7,727	1.6	4.7
Montana	0.1	0.3	29.7	1.0	0.2	6,934	0.2	4.6
Nebraska Nevada	0.3 0.4	0.6 0.9	29.6 32.9	2.2 2.1	0.5 0.5	8,810 5,071	0.5 0.9	5.2 3.1
New Hampshire	0.4	0.9	35.3	1.9	0.3	8,283	0.9	4.9
New Jersey	1.9	3.0	43.8	27.2	6.1	14,655	0.5 4.4	4.9 9.1
New Mexico	0.2	0.6	25.6	1.3	0.3	5,704	0.5	3.3
New York	3.3	6.4	36.4	56.0	12.6	16,897	9.2	9.3
North Carolina	1.4	2.9	34.6	11.6	2.6	8,124	2.2	5.8
North Dakota	0.1	0.2	19.6	0.4	0.1	6,710	0.2	2.5
Ohio	1.7	3.8	30.7	14.2	3.2	8,565	2.9	5.5
Oklahoma	0.4	1.1	26.8	2.8	0.6	6,547	0.9	3.6
Oregon	0.7	1.2	39.2	6.2	1.4	9,095	0.9	7.2
Pennsylvania	1.8	4.3	30.4	17.0	3.8	9,237	4.1	5.2
Rhode Island	0.2	0.4	36.6	1.9	0.4	10,446	0.3	7.1
South Carolina	0.6	1.4	30.7	4.3	1.0	6,977	1.0	4.8
South Dakota	0.1	0.3	19.1	0.4	0.1	4,787	0.2	1.9
Tennessee	0.7	2.0	23.7	3.0	0.7	4,546	1.5	2.3
Texas	2.6	7.6	24.6	17.8	4.0	6,704	7.9	3.0
Utah	0.4	0.8	39.4	2.9	0.7	6,513	0.6	4.9
Vermont	0.1	0.2	29.6	0.9	0.2	9,667	0.2	5.9
Virginia	1.5	2.6 2.2	40.7 35.3	13.8 6.8	3.1	9,229 6,092	3.1 2.4	5.9 3.6
Washington West Virginia	1.1 0.1	2.2	35.3 18.3	6.8 1.1	1.5 0.2	6,092 7,772	2.4 0.4	3.6 3.2
Wisconsin	1.0	0.8 1.9	35.6	9.6	2.2	9,918	0.4 1.6	5.2 6.9
Wyoming	0.1	0.2	35.6 24.2	9.6	0.1	4,729	0.2	6.9 1.9
Other Areas [2]	0.1	0.2	12.4	1.1	0.1	8,514	0.2	2.3
	0.1	0.7	14.7		0.0	3,014	0.0	2.0

[1] "Income tax" includes the "alternative minimum tax (AMT)" and is reported after the subtraction of all tax credits except 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. Income tax represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury and excludes the effects of the earned income credit and any items in the payments section of form 1040 on final taxes owed.

[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:

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 2010, including an returns filed for tax years preceding 2009.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total 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 respective years' "Individual Income Ta Returns," Publication 1304.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010.

	1			Americation		A	Descent of	
	Number of	Percent of	Percent of	Amount of deduction	Percent of	Average amount	Percent of federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
State	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
	(111110110)	deddelleri	in oldio	dollaroj	olamou	(dollaro)		610107101
United States	48.8	100.0	34.0	503.9	100.0	10,321	100.0	6.2
Alabama	0.6	1.4	30.2	3.3	0.7	5,223	1.0	3.3
Alaska	0.1	0.3	24.9	0.4	0.1	4,329	0.3	1.9
Arizona	1.0	1.9	37.1	6.4	1.3	6,393	1.5	4.5
Arkansas	0.3	0.9	25.0	2.2	0.4	7,277	0.6	4.1
California	6.2	11.5	37.8	85.2	16.9	13,677	12.9	8.3
Colorado	0.9	1.6	40.1	6.8	1.3	7,234	1.7	4.7
Connecticut	0.8	1.2	44.2	12.1	2.4	15,755	2.3	8.4
Delaware	0.2	0.3	36.5	1.2	0.2	7,521	0.3	4.8
District of Columbia	0.1	0.2	41.1	1.7	0.3	13,928	0.3	7.7
Florida	2.7	6.2	30.7	17.8	3.5	6,525	6.0	3.8
Georgia	1.6	3.0	37.8	12.3	2.4	7,661	2.4	5.7
Hawaii	0.2	0.5	32.9	1.6	0.3	7,508	0.4	4.8
Idaho	0.2	0.5	34.6	1.7	0.3	7,240	0.3	5.4
Illinois	2.2	4.3	35.2	20.1	4.0	9,362	4.9	5.4
Indiana	0.9	2.1	28.3	5.9	1.2	6,864	1.5	4.1
lowa	0.4	1.0	31.1	3.4	0.7	7,670	0.7	4.7
Kansas	0.4	0.9	30.5	3.7	0.7	9,166	0.8	5.2
Kentucky	0.6	1.3	29.9	4.8	0.9	8,499	0.9	5.5
Louisiana	0.5	1.4	24.4	3.9	0.8	8,059	1.3	3.7
Maine	0.2	0.4	31.2	1.9	0.4	9,663	0.3	6.4
Maryland	1.4	1.9	49.3	16.2	3.2	11,866	2.2	8.8
Massachusetts	1.3 1.6	2.2 3.2	40.3 34.2	15.9 12.7	3.2 2.5	12,321 8,049	3.1 2.5	7.0 5.5
Michigan Minnesota	1.0	3.2 1.8	34.2 40.6	12.7	2.5	8,049 9,701	2.5 1.8	5.5 6.7
Mississippi	0.3	0.9	40.0 24.5	1.8	0.4	5,867	0.5	3.5
Missouri	0.3	1.9	24.5 31.2	7.3	1.5	8,576	0.5 1.6	5.3
Montana	0.3	0.3	30.4	1.1	0.2	7,358	0.2	5.0
Nebraska	0.3	0.6	30.1	2.3	0.5	8,953	0.5	5.3
Nevada	0.0	0.9	35.4	2.3	0.5	5,164	0.8	3.3
New Hampshire	0.2	0.5	35.7	2.0	0.4	8,256	0.5	4.9
New Jersey	1.9	3.0	44.3	29.3	5.8	15,352	4.4	9.3
New Mexico	0.2	0.6	26.0	1.4	0.3	5,929	0.4	3.4
New York	3.4	6.4	37.2	61.2	12.1	17,889	9.2	9.7
North Carolina	1.5	2.9	35.6	12.8	2.5	8,585	2.2	6.1
North Dakota	0.1	0.2	19.9	0.4	0.1	6,777	0.2	2.6
Ohio	1.8	3.9	32.2	16.0	3.2	8,929	2.9	5.9
Oklahoma	0.5	1.1	28.0	3.0	0.6	6,711	1.0	3.7
Oregon	0.7	1.2	39.8	6.9	1.4	9,872	0.9	7.7
Pennsylvania	1.9	4.3	31.1	21.0	4.2	11,013	4.0	6.3
Rhode Island	0.2	0.4	37.1	2.0	0.4	10,597	0.3	7.1
South Carolina	0.6	1.4	31.6	4.6	0.9	7,168	0.9	5.0
South Dakota	0.1	0.3	19.3	0.4	0.1	5,221	0.2	2.1
Tennessee	0.7	2.0	24.7	3.2	0.6	4,522	1.5	2.4
Texas	2.7	7.5	25.0	18.4	3.6	6,800	8.5	2.9
Utah	0.5	0.8	39.6	3.2	0.6	7,035	0.6	5.3
Vermont	0.1	0.2	30.4	1.0	0.2	9,966	0.2	6.1
Virginia	1.5	2.6	41.0	15.0	3.0	9,793	2.9	6.3
Washington	1.1	2.2	35.7	8.0	1.6	7,019	2.4	4.1
West Virginia	0.1	0.5	18.9	1.1	0.2	7,524	0.4	3.2
Wisconsin	1.0	1.9	36.9	11.0	2.2	10,775	1.6	7.6
Wyoming	0.1	0.2	24.6	0.3	0.1	5,045	0.3	1.9
Other Areas [2]	0.4	1.3	23.5	2.9	0.6	6,915	1.1	3.3

[1] "Income tax" includes the "alternative minimum tax (AMT)" and is after the subtraction of all tax credits except 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.

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NOTES:

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 2009, including an returns filed for tax years preceding 2008.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total 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.

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Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010.

State and Local Tax Deduction by State, Tax Year 2007*

				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid [1]	state AGI
United States	51.0	100.0	33.0	494.1	100.0	9,686	100.0	5.8
Alabama	0.7	1.5	27.7	3.2	0.7	4,984	1.0	3.2
Alaska	0.7	0.2	27.7	0.4	0.7	3,933	0.2	3.2 1.8
Arizona	1.1	1.9	25.3 36.7	7.1	1.4	6,670	0.2 1.7	4.6
Arkansas	0.3	0.9	22.6	2.2	0.4		0.5	4.6
California	0.3 6.5	11.4	36.9	86.5	17.5	6,849		3.9 7.8
Colorado	6.5 1.0	1.4	36.9 39.7	86.5 7.9	17.5	13,333	13.3 1.8	7.8 5.2
Connecticut	0.8	1.0	42.4	11.8	2.4	8,089 14,918	2.4	5.2 7.5
	0.8	0.3	42.4 35.6	1.2	0.2	7,236	0.3	4.6
Delaware	0.2	0.3			0.2			
District of Columbia		-	39.6	1.7		13,791	0.3	7.3
Florida	3.0	6.3	30.6	18.6	3.8	6,265	6.5	3.5
Georgia	1.7	2.9	36.9	13.1	2.6	7,765	2.5	5.7
Hawaii	0.2	0.4	32.2	1.6	0.3	7,150	0.4	4.5
Idaho	0.2 2.3	0.5 4.2	33.5 34.4	1.7	0.3 4.4	7,052 9,701	0.3 4.9	5.1 5.6
Illinois				21.9				5.6 4.2
Indiana	0.9 0.5	2.1 1.0	29.0 30.0	6.4 3.3	1.3 0.7	6,783	1.5 0.7	4.2 4.6
lowa Kansas	0.5	0.9	30.0	3.5	0.7	7,188	0.7	4.6 5.0
	0.4	1.4	27.6	3.0 4.4	0.7	8,608 7,370	0.8	4.9
Kentucky Louisiana	0.6	1.4	21.0	4.4 2.5	0.9	5,436	1.0	4.9 2.7
Maine	0.5	0.5	21.7	2.5	0.5		0.3	6.1
	1.4	1.9	20.9 47.6	16.1	3.3	9,014 11,509	2.3	8.3
Maryland Massachusetts	1.4	2.2	38.9	15.8	3.3	11,509	3.2	6.5
Michigan	1.3	3.2	36.9	13.0	2.7	7,612	3.2 2.6	5.3
Minnesota	1.1	1.8	39.7	9.8	2.7	9,043	1.7	6.3
Mississippi	0.3	0.9	22.1	9.0 1.7	0.3	9,043 5,418	0.5	3.3
Missouri	0.3	1.9	30.0	7.2	1.5	7,960	0.5 1.5	5.1
Montana	0.9	0.3	29.6	1.0	0.2	6,889	0.2	4.7
Nebraska	0.2	0.6	29.6	2.3	0.5	8,585	0.2	5.2
Nevada	0.5	0.0	35.3	2.8	0.6	5,972	1.0	3.5
New Hampshire	0.3	0.5	34.8	2.0	0.4	7,766	0.5	4.6
New Jersey	2.0	3.0	42.8	32.0	6.5	16,322	4.4	9.7
New Mexico	0.2	0.6	25.4	1.4	0.3	5,676	0.4	3.3
New York	3.5	6.4	35.5	58.8	11.9	16,685	9.4	8.7
North Carolina	1.6	3.0	33.8	13.3	2.7	8,587	2.2	6.1
North Dakota	0.1	0.2	19.3	0.4	0.1	6,357	0.2	2.7
Ohio	1.9	4.0	31.6	16.4	3.3	8,481	2.9	5.8
Oklahoma	0.5	1.1	27.1	3.1	0.6	6,433	0.9	3.8
Oregon	0.7	1.2	38.1	8.1	1.6	11,180	1.0	8.4
Pennsylvania	2.0	4.3	30.0	18.2	3.7	9,069	3.9	5.3
Rhode Island	0.2	0.4	35.0	2.0	0.4	10,193	0.3	6.8
South Carolina	0.7	1.5	29.9	4.8	1.0	7,169	1.0	4.9
South Dakota	0.1	0.3	19.1	0.4	0.1	4,492	0.2	1.9
Tennessee	0.7	2.0	23.7	3.3	0.7	4,385	1.6	2.3
Texas	2.7	7.3	24.1	17.9	3.6	6,577	7.4	2.9
Utah	0.5	0.8	39.5	3.3	0.7	6,955	0.6	5.1
Vermont	0.1	0.2	29.7	1.0	0.2	9,336	0.2	5.7
Virginia	1.6	2.6	39.1	14.5	2.9	9,218	2.8	5.9
Washington	1.2	2.2	35.2	8.3	1.7	7,028	2.4	4.0
West Virginia	0.2	0.6	16.4	1.1	0.2	6,992	0.3	3.1
Wisconsin	1.1	1.9	36.3	10.1	2.0	9,378	1.5	6.8
Wyoming	0.1	0.2	23.8	0.3	0.1	4,997	0.2	1.8
Other Areas [2]	0.4	1.1	22.8	2.4	0.5	5,920	1.0	2.9

* - Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed and adjusted gross income.

[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 2008, including any returns filed for tax years preceding 2007.

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, Individual Master File System, May 2009; and Tax Policy Center calculations.

NOTES:

State and Local Tax Deduction by State, Tax Year 2006

				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
Claid	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid	state AGI
	(doddolloll	in oldio	donaro)	olainea	(donaro)	taxee paid	
United States [1]	49.4	100.0	35.4	473.6	100.0	9,595	100.0	6.0
Alabama	0.6	1.5	30.8	3.0	0.6	4,834	1.1	3.1
Alaska	0.1	0.2	25.8	0.4	0.1	4,019	0.2	2.0
Arizona	1.0	1.9	38.9	6.4	1.4	6,361	1.8	4.3
Arkansas	0.3	0.9	25.3	1.9	0.4	6,372	0.5	3.8
California	6.4	11.5	39.7	92.0	19.4	14,481	13.4	8.9
Colorado	0.9	1.6	42.2	6.4	1.4	6,844	1.8	4.6
Connecticut	0.8	1.2	45.2	10.7	2.3	13,773	2.3	7.5
Delaware	0.2	0.3	37.5	1.1	0.2	7,244	0.3	4.6
District of Columbia	0.1	0.2	42.4	1.5	0.3	12,136	0.3	6.9
Florida	2.8	6.2	32.4	18.0	3.8	6,409	6.9	3.5
Georgia	1.6	2.9	39.4	11.7	2.5	7,247	2.5	5.4
Hawaii	0.2	0.5	33.6	1.5	0.3	7,125	0.4	4.6
Idaho	0.2	0.5	35.7	1.6	0.3	6,984	0.3	5.0
Illinois	2.2	4.3	36.8	20.5	4.3	9,322	4.8	5.7
Indiana	0.9	2.1	30.8	6.2	1.3	6,783	1.6	4.3
lowa	0.4	1.0	32.2	3.0	0.6	6,835	0.7	4.6
Kansas	0.4	0.9	31.3	3.3	0.7	8,275	0.8	5.0
Kentucky	0.6	1.3	31.4	4.1	0.9	7,116	0.9	4.9
Louisiana	0.5	1.4	24.2	2.6	0.6	5,700	1.1	2.8
Maine	0.2	0.5	32.2	1.8	0.4	8,772	0.3	6.1
Maryland	1.4	2.0	50.1	14.0	3.0	10,308	2.3	7.7
Massachusetts	1.3	2.3	41.9	14.8	3.1	11,217	3.1	6.6
Michigan	1.7	3.3	36.8	12.2	2.6	7,141	2.6	5.2
Minnesota	1.1	1.8	41.4	9.2	1.9	8,685	1.7	6.3
Mississippi	0.3	0.9	24.9	1.6	0.3	5,287	0.5	3.3
Missouri	0.9	2.0	31.8	6.1	1.3	7,107	1.5	4.7
Montana	0.1	0.3	31.2	1.0	0.2	6,557	0.2	4.7
Nebraska	0.3	0.6	31.5	2.2	0.5	8,375	0.5	5.4
Nevada	0.5	0.9	37.2	2.3	0.5	5,055	1.0	2.9
New Hampshire	0.2	0.5	37.1	1.9	0.4	7,564	0.5	4.6
New Jersey	1.9	3.0	45.3	26.2	5.5	13,673	4.3	8.7
New Mexico	0.2	0.6	26.5	1.3	0.3	5,570	0.4	3.3
New York	3.4	6.4	38.4	60.5	12.8	17,589	8.8	10.0
North Carolina	1.5	2.9	36.9	11.8	2.5	7,960	2.2	5.8
North Dakota	0.1	0.2	19.7	0.4	0.1	5,933	0.2	2.6
Ohio	1.9	4.0	34.8	16.6	3.5	8,648	3.0	6.2
Oklahoma	0.5	1.1	30.6	3.1	0.6	6,503	0.9	4.1
Oregon	0.7	1.2	41.5	6.5	1.4	9,199	1.0	7.3
Pennsylvania	2.0	4.3	32.4	16.8	3.5	8,577	3.9	5.2
Rhode Island	0.2	0.4	37.9	2.0	0.4	10,042	0.3	7.0
South Carolina	0.6	1.4	33.3	4.6	1.0	7,030	1.0	5.0
South Dakota	0.1	0.3	19.6	0.3	0.1	4,256	0.2	1.8
Tennessee	0.7	2.0	25.8	3.2	0.7	4,504	1.6	2.4
Texas	2.6	7.2	25.6	19.2	4.1	7,460	7.5	3.4
Utah	0.4	0.8	41.1	2.9	0.6	6,581	0.6	5.1
Vermont	0.1	0.2	31.3	0.9	0.2	8,957	0.2	5.7
Virginia	1.5	2.6	41.7	15.1	3.2	9,984	2.9	6.5
Washington	1.1	2.2	37.4	6.5	1.4	5,735	2.4	3.5
West Virginia	0.1	0.6	18.7	1.0	0.2	6,710	0.3	3.0
Wisconsin	1.1	2.0	38.4	9.5	2.0	9,024	1.6	6.7
Wyoming	0.1	0.2	23.6	0.3	0.1	4,875	0.2	1.7
Other Areas [2]	0.4	1.1	24.1	2.1	0.4	5,506	0.9	3.1

[1] U.S. totals include (a) substitutes for returns, whereby the Internal Revenue Service constructs returns for certain nonfilers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e. "taxable income," and (b) returns of nonresident or departing aliens.

[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.

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.

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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 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. SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008; and Tax Policy Center calculations.

State Number of returns (millions) Percent of returns (millions) Amount of returns in state Percent of returns (billions of claimed Percent of remove claimed Percent of reduction Percent of remove claimed Percent of reduction Percent of remove claimed Percent of reduction United States 47.9 100.0 35.4 420.4 100.0 8.769 100.0 5.7 Alabama 0.6 1.4 30.8 2.7 0.6 4.520 1.0 3.1 Arizona 1.0 1.8 38.7 5.7 1.4 6.003 1.8 4.2 Arkansas 0.3 0.9 24.9 1.8 0.4 6.191 0.5 3.7 California 6.2 11.5 39.9 74.7 1.7.8 12.026 13.7 7.7 Delavare 0.1 0.2 42.5 1.4 0.3 4.7 3.46 5 5.492 7.2 3.1 Gorgia 1.6 2.9 39.6 10.6 2.5 6.849 2.5									
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Texas 2.5 7.2 25.4 17.0 4.0 6,876 7.2 3.4		-			-	-	,		-
Utah 0.4 0.8 40.4 2.6 0.6 6,129 0.6 5.0		-			-		,		
Vermont 0.1 0.2 30.7 0.8 0.2 8,407 0.2 5.4		-				-	,		-
Virginia 1.5 2.6 41.1 12.0 2.9 8,257 3.0 5.6	8	-	-		-				
Washington 1.1 2.2 36.8 6.0 1.4 5,542 2.3 3.5	Washington	1.1	2.2	36.8	6.0	1.4	5,542	-	3.5
West Virginia 0.1 0.6 18.0 0.9 0.2 6,372 0.3 2.9	0	-							
Wisconsin 1.0 2.0 38.7 9.0 2.1 8,722 1.6 6.8		-	-				,	-	
Wyoming 0.1 0.2 22.5 0.2 0.1 4,301 0.2 1.7	, 0	0.1	-	22.5	-	0.1	4,301	0.2	1.7
Other Areas [14] 0.4 1.2 22.9 1.9 0.5 5,268 0.8 3.1	Other Areas [14]	0.4	1.2	22.9	1.9	0.5	5,268	0.8	3.1

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 2006, including any returns filed for tax years preceding 2005.

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 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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007; and Tax Policy Center calculations.

State Number of returns (millions) Percent of returns with deduction (billions) Average amount of deduction (billions) Average amount (billions) Average amount (billions) Average amount (billions) Average amount (billions) Average amount (billions) Average amount (billions) Average (billions) Average (billions) Average (billions) Average (billions) Average (billions) Average (billions) Average (billions) Average (billions) Average (billions) Declution (billions) United States 46.5 100.0 34.9 37.2.2 100.0 8.032 100.0 3.0 Atasha 0.1 0.3 2.3.7 0.3 0.1 3.466 0.2 1.8 Arkensas 0.3 0.9 1.4.6 42.2 1.1 4.5732 1.7.7 7.3 Collorado 0.9 1.6 42.2 1.2 0.2 1.0.4052 1.3.7 7.4 Colloradio 0.1 0.2 42.5 1.1 4.5 4.2 7.40 4.0 3.6 Delavarie 0.1 0.2 3									
State returns with (millons) returns istate billions of dollars) claimed (dollars) claimed (dollars) claimed (dollars) income taxes paid astate AC United States 46.5 10.0 34.9 373.2 100.0 8.032 100.0 5.5 Alabama 0.6 1.4 30.0 2.4 0.6 4.208 1.6 4.2 Arkansas 0.9 1.8 38.2 4.9 1.3 5.382 1.6 4.2 Arkansas 0.3 0.9 2.43 1.6 0.4 2.3 7.7 7.3 Colorado 0.9 1.6 42.2 5.1 1.4 5.732 1.7 7.4 Delaware 0.1 0.2 42.3 1.2 0.3 10.40.0 3.6.8 Forda 5.280 6.6 3.2 Delaware 0.1 0.2 42.3 1.12 0.3 5.88 4.4 3.3 1.12 0.3 5.88 5.88 5.88 5.88 <td< td=""><td></td><td></td><td></td><td></td><td>Amount of</td><td></td><td>Average</td><td>Percent of</td><td></td></td<>					Amount of		Average	Percent of	
(millions) deduction in state dollars) claimed (dollars) taxes paid state AGL Unind States 46.5 100.0 34.9 373.2 100.0 8,032 100.0 5.5 Alabama 0.6 1.4 30.0 2.4 0.6 4.208 10.0 3.0 Atasna 0.9 1.8 32.2 0.3 0.1 3.486 0.6 4.2 Arkansas 0.3 0.9 24.3 1.6 0.4 5.914 0.5 3.7 California 6.1 11.5 3.96 64.7 1.3 16.652 13.7 7.4 Deleware 0.1 0.2 42.3 1.2 0.3 10.440 0.3 66.8 3.2 Deleware 0.1 0.2 42.3 1.2 0.3 5.89 0.4 4.3 Ibride 2.5 6.1 31.0 1.5 4.2 7.7 3.0 6.6 3.2 Delewa		Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
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Maryland1.32.049.611.63.18.8942.47.3Massachusetts1.32.341.212.43.39,8283.26.4Michigan1.73.436.811.13.06,6213.05.1Minnesota1.01.841.77.72.17,6431.96.0Mississippi0.30.923.01.80.56,8590.54.4Missouri0.81.931.15.21.46,4331.54.5Montana0.10.330.30.80.26,0200.24.9Nebraska0.20.630.41.80.57,2910.55.0Nevada0.40.836.81.80.54,5351.02.9New Hampshire0.20.626.71.20.35,3100.43.6New Merko0.20.626.71.20.35,3100.43.6New Morko0.20.626.71.20.35,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Oktaba0.10.218.40.30.15,9114.05.0North Carolina1.42.836.19.425.97.63.25.5Ohio1.94.130.77,5223.25.80.69.97.2Pensyl		-			-		,		-
Massachusetts 1.3 2.3 41.2 12.4 3.3 9,828 3.2 6.4 Michigan 1.7 3.4 36.8 11.1 3.0 6,621 3.0 5.1 Minnesota 1.0 1.8 41.7 7.7 2.1 7,643 1.9 6.0 Mississippi 0.3 0.9 23.0 1.8 0.5 6,859 0.5 4.4 Missouri 0.8 1.9 31.1 5.2 1.4 6,433 1.5 4.5 Montana 0.1 0.3 30.3 0.8 0.2 6,020 0.2 4.9 Nebraska 0.2 0.6 30.4 1.8 0.5 7,291 0.5 5.0 New Hampshire 0.2 0.5 35.3 1.6 0.4 6,945 0.5 4.5 New York 3.3 6.5 38.7 44.4 11.9 13,316 8.7 8.7 Noth Carolina 1.1 2.8	Maine	0.2		31.0	1.6	0.4	8,266	0.3	
Michigan 1.7 3.4 36.8 11.1 3.0 6,621 3.0 5.1 Minnesota 1.0 1.8 41.7 7.7 2.1 7,643 1.9 6.0 Mississippi 0.3 0.9 23.0 1.8 0.5 6,859 0.5 4.4 Missouri 0.8 1.9 31.1 5.2 1.4 6,433 1.5 4.5 Montana 0.1 0.3 30.3 0.8 0.2 6,020 0.2 4.9 Nebraska 0.2 0.6 30.4 1.8 0.5 7,291 0.5 5.0 New Hampshire 0.2 0.5 35.3 1.6 0.4 6,945 0.5 4.5 New Mexico 0.2 0.6 26.7 1.2 0.3 5,310 0.4 3.6 North Carolina 1.4 2.8 36.1 9.4 2.5 6,921 2.2 5.5 Ohio 1.9 4.1 <t< td=""><td>Maryland</td><td>1.3</td><td>-</td><td></td><td>11.6</td><td>-</td><td>8,894</td><td>2.4</td><td>7.3</td></t<>	Maryland	1.3	-		11.6	-	8,894	2.4	7.3
Minnesota1.01.841.77.72.17.6431.96.0Mississippi0.30.923.01.80.56.8590.54.4Missouri0.81.931.15.21.46.4331.54.5Montana0.10.330.30.80.26.020.24.9Nebraska0.20.630.41.80.57.2910.55.0Nevada0.40.836.81.80.54.5351.02.9New Hampshire0.20.535.31.60.46.9450.54.5New Jersey1.93.145.021.15.711.4194.58.0New Vark3.36.538.744.411.913.3168.78.7North Carolina1.42.836.19.42.56.9212.25.5North Dakota0.10.218.40.30.15.3110.22.5Ohio1.94.134.114.03.77.5223.25.8Oklahoma0.51.130.73.61.07.9680.85.9Oregon0.71.241.45.31.48.0150.97.2Pennsylvania1.94.431.914.13.87.5914.05.0South Carolina0.61.432.53.71.06.1880.94.8So		-	-				,	-	-
Mississippi 0.3 0.9 23.0 1.8 0.5 6.859 0.5 4.4 Missouri 0.8 1.9 31.1 5.2 1.4 6.433 1.5 4.5 Montana 0.1 0.3 30.3 0.8 0.2 6.020 0.2 4.9 Nebraska 0.2 0.6 30.4 1.8 0.5 7.291 0.5 5.0 Nevada 0.4 0.8 36.8 1.8 0.5 4.535 1.0 2.9 New Hampshire 0.2 0.5 35.3 1.6 0.4 6.945 0.5 4.5 New Jersey 1.9 3.1 45.0 21.1 5.7 11.419 4.5 8.0 New York 3.3 6.5 38.7 44.4 11.9 13.316 8.7 8.7 North Carolina 1.4 2.8 36.1 9.4 2.5 6.921 2.2 5.5 Ohio 1.9 4.1 <	Michigan	1.7	3.4		11.1	3.0	6,621	3.0	5.1
Missouri0.81.931.15.21.46,4331.54.5Montana0.10.330.30.80.26,0200.24.9Nebraska0.20.630.41.80.57,2910.55.0Nevada0.40.836.81.80.54,5351.02.9New Hampshire0.20.535.31.60.46,9450.54.5New Mexico0.20.626.71.20.35,3100.43.6New Mexico0.20.626.71.20.35,3100.43.6New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56,9212.25.5North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.10.318.30.30.13,7880.21.7South Dakota0.10.318.30.30.13,7891.62.2Ter	Minnesota	1.0	-	41.7	7.7	2.1	7,643	1.9	
Montana0.10.330.30.80.26,0200.24.9Nebraska0.20.630.41.80.57,2910.55.0Nevada0.40.836.81.80.54,5351.02.9New Hampshire0.20.535.31.60.46,9450.54.5New Jersey1.93.145.021.15.711,4194.58.0New Mexico0.20.626.71.20.35,3100.43.6New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56.9212.25.5North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48.0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06.1880.94.8South Carolina0.61.432.50.73.8951.62.2Tenne	Mississippi				-		6,859	0.5	
Nebraska0.20.630.41.80.57,2910.55.0Nevada0.40.836.81.80.54,5351.02.9New Hampshire0.20.535.31.60.46,9450.54.5New Jersey1.93.145.021.15.711,4194.58.0New Mexico0.20.626.71.20.35,3100.43.6New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56,9212.25.5North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.22.5Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.76,1450.55.5Varance0.40.840.22.50.76,1450.55.5	Missouri	0.8	1.9	31.1	5.2	1.4	6,433	1.5	4.5
Nevada0.40.836.81.80.54,5351.02.9New Hampshire0.20.535.31.60.46,9450.54.5New Jersey1.93.145.021.15.711,4194.58.0New Mexico0.20.626.71.20.35,3100.43.6New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56,9212.25.5North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Oktahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3 <t< td=""><td>Montana</td><td>0.1</td><td>0.3</td><td>30.3</td><td>0.8</td><td>-</td><td>6,020</td><td>0.2</td><td>-</td></t<>	Montana	0.1	0.3	30.3	0.8	-	6,020	0.2	-
New Hampshire0.20.535.31.60.46.9450.54.5New Jersey1.93.145.021.15.711.4194.58.0New Mexico0.20.626.71.20.35.3100.43.6New York3.36.538.744.411.913.3168.78.7North Carolina1.42.836.19.42.56.9212.25.5North Carolina0.10.218.40.30.15.3110.22.55Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07.9680.85.9Oregon0.71.241.45.31.48.0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06.1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.76.1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5<		-			-				
New Jersey1.93.145.021.15.711,4194.58.0New Mexico0.20.626.71.20.35,3100.43.6New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56,9212.25.5Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59.3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Virginia1.42.640.510.82.97,6623.05.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5W	Nevada	0.4	0.8	36.8	1.8	0.5	4,535	1.0	-
New Mexico0.20.626.71.20.35,3100.43.6New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56,9212.25.5North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Okahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washing	•	-			-	-	,		-
New York3.36.538.744.411.913,3168.78.7North Carolina1.42.836.19.42.56,9212.25.5North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8West V	<i>,</i>					-		-	
North Carolina 1.4 2.8 36.1 9.4 2.5 6,921 2.2 5.5 North Dakota 0.1 0.2 18.4 0.3 0.1 5,311 0.2 2.5 Ohio 1.9 4.1 34.1 14.0 3.7 7,522 3.2 5.8 Oklahoma 0.5 1.1 30.7 3.6 1.0 7,968 0.8 5.9 Oregon 0.7 1.2 41.4 5.3 1.4 8,015 0.9 7.2 Pennsylvania 1.9 4.4 31.9 14.1 3.8 7,591 4.0 5.0 Rhode Island 0.2 0.4 37.6 1.8 0.5 9,322 0.4 6.9 South Carolina 0.6 1.4 32.5 3.7 1.0 6,188 0.9 4.8 South Dakota 0.1 0.3 18.3 0.3 0.1 3,788 0.2 1.7 Tennessee 0.7 2.0 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•••</td> <td></td>		-						•••	
North Dakota0.10.218.40.30.15,3110.22.5Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7									•••
Ohio1.94.134.114.03.77,5223.25.8Oklahoma0.51.130.73.61.07,9680.85.9Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7			-		-	-			
Oklahoma 0.5 1.1 30.7 3.6 1.0 7,968 0.8 5.9 Oregon 0.7 1.2 41.4 5.3 1.4 8,015 0.9 7.2 Pennsylvania 1.9 4.4 31.9 14.1 3.8 7,591 4.0 5.0 Rhode Island 0.2 0.4 37.6 1.8 0.5 9,322 0.4 6.9 South Carolina 0.6 1.4 32.5 3.7 1.0 6,188 0.9 4.8 South Dakota 0.1 0.3 18.3 0.3 0.1 3,788 0.2 1.7 Tennessee 0.7 2.0 25.0 2.5 0.7 3,895 1.6 2.2 Texas 2.4 7.1 25.0 14.8 4.0 6,270 6.8 3.3 Utah 0.4 0.8 40.2 2.5 0.7 6,145 0.5 5.5 Vermont 0.1 0.2		-	-			-	,	-	-
Oregon0.71.241.45.31.48,0150.97.2Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7						•			
Pennsylvania1.94.431.914.13.87,5914.05.0Rhode Island0.20.437.61.80.59,3220.46.9South Carolina0.61.432.53.71.06,1880.94.8South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8West Virginia0.10.617.50.80.25,9470.32.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7						-			
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South Dakota0.10.318.30.30.13,7880.21.7Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8West Virginia0.10.617.50.80.25,9470.32.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7		-	-		-			-	
Tennessee0.72.025.02.50.73,8951.62.2Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8West Virginia0.10.617.50.80.25,9470.32.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7					-	-	,		-
Texas2.47.125.014.84.06,2706.83.3Utah0.40.840.22.50.76,1450.55.5Vermont0.10.230.00.70.27,8030.25.3Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8West Virginia0.10.617.50.80.25,9470.32.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7									
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Virginia1.42.640.510.82.97,6623.05.5Washington1.02.236.65.91.65,6392.33.8West Virginia0.10.617.50.80.25,9470.32.8Wisconsin1.02.038.28.42.38,4351.76.8Wyoming0.10.221.70.20.13,9440.21.7	-				-	-			
Washington 1.0 2.2 36.6 5.9 1.6 5,639 2.3 3.8 West Virginia 0.1 0.6 17.5 0.8 0.2 5,947 0.3 2.8 Wisconsin 1.0 2.0 38.2 8.4 2.3 8,435 1.7 6.8 Wyoming 0.1 0.2 21.7 0.2 0.1 3,944 0.2 1.7	Vermont	0.1				-	7,803	0.2	
West Virginia 0.1 0.6 17.5 0.8 0.2 5,947 0.3 2.8 Wisconsin 1.0 2.0 38.2 8.4 2.3 8,435 1.7 6.8 Wyoming 0.1 0.2 21.7 0.2 0.1 3,944 0.2 1.7	Virginia		-						
Wisconsin 1.0 2.0 38.2 8.4 2.3 8,435 1.7 6.8 Wyoming 0.1 0.2 21.7 0.2 0.1 3,944 0.2 1.7	Washington	1.0	2.2	36.6	5.9	1.6	5,639	2.3	
Wyoming 0.1 0.2 21.7 0.2 0.1 3,944 0.2 1.7	West Virginia			17.5	0.8		5,947	0.3	
	Wisconsin	-	-		8.4	2.3	8,435		
Other Areas [14] 0.4 1.2 22.6 1.6 0.4 4,475 0.7 3.2	Wyoming	0.1	0.2	21.7	0.2	0.1	3,944	0.2	1.7
	Other Areas [14]	0.4	1.2	22.6	1.6	0.4	4,475	0.7	3.2

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 2005, including any returns filed for tax years preceding 2004.

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 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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2006; and Tax Policy Center calculations.

State Number of returns with (millions) Percent of returns with in state Percent of deductor Average (deluter) Average returns Percent of deluter) United States 43.5 100.0 33.1 315.7 100.0 7.251 100.0 5.1 Alaska 0.5 1.4 22.6 0.2 0.1 3.092 0.2 1.6 Arkanesa 0.3 0.9 22.7 1.7 0.5 6.483 0.6 4.0 Calorado 0.9 1.6 41.2 4.6 1.4 9.437 1.5.8 6.8 Colorado 0.9 1.6 41.2 4.6 1.4 5.345 1.7 4.4 Colorado 0.1 0.3 35.7 0.8 0.3 5.547 0.3 4.2 Deleware 0.1 0.2 40.8 1.1 0.3 5.547 0.4 4.1 Colorado 0.2 0.4 33.8 1.1 0.3 5.547 0.4 4.7									
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West Virginia 0.1 0.6 16.9 0.7 0.2 5,746 0.4 2.7	Virginia		-			-	,	-	
	Washington	0.9		32.4	3.3	1.0	3,597	2.4	
Wisconsin 1.0 2.0 37.1 8.0 2.5 8,316 1.7 6.8	West Virginia	-			0.7		5,746	0.4	
	Wisconsin	1.0	-	37.1		2.5	8,316		
Wyoming 0.2 17.8 0.1 3,047 0.2 1.2	Wyoming		0.2	17.8	0.1		3,047	0.2	1.2
Other Areas [14] 0.3 1.2 21.9 1.5 0.5 4,458 0.7 3.5	Other Areas [14]	0.3	1.2	21.9	1.5	0.5	4,458	0.7	3.5

NOTES:

Income tax includes the "alternative minimum tax."

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 2003, including any returns filed for tax years preceding 2003. 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 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.

SOURCE: IRS, Statistics of Income Spring Bulletin, Publication 1136, Revised June 2005, Historical Table 2, and the Individual Master File System; and Tax Policy Center calculations.

State and Local Tax Deduction by State, Tax Year 2002

		1		A manual of		A	Deres at of	
	Number of	Percent of	Percent of	Amount of deduction	Percent of	Average amount	Percent of federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
Glate	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid	state AGI
	(minorio)	deddollon	in state	dollaroy	olainida	(dollaro)	taxes paid	State / tol
United States	45.4	100.0	34.7	308.7	100.0	6.804	100.0	5.1
Alabama	0.6	1.4	30.9	2.1	0.7	3,624	1.0	2.9
Alaska	0.1	0.3	24.5	0.2	0.1	2,864	0.2	1.6
Arizona	0.9	1.7	39.0	4.2	1.4	4,816	1.5	4.3
Arkansas	0.3	0.9	25.0	1.4	0.4	4,883	0.5	3.4
California	5.9	11.5	39.0	52.3	17.0	8,884	13.2	6.8
Colorado	0.9	1.6	42.1	4.6	1.5	5,293	1.7	4.5
Connecticut	0.7	1.3	43.7	7.6	2.5	10,424	2.3	7.0
Delaware	0.1	0.3	37.5	0.8	0.3	5,492	0.3	4.3
District of Columbia	0.1	0.2	40.1	1.0	0.3	9,234	0.3	6.7
Florida	2.1	5.9	27.5	7.9	2.6	3,707	6.1	2.3
Georgia	1.4	2.8	39.1	8.5	2.8	5,960	2.6	5.2
Hawaii	0.2	0.5	33.6	1.0	0.3	5,299	0.3	4.3
Idaho	0.2	0.4	36.7	1.1	0.3	5,135	0.3	5.0
Illinois	2.1	4.4	36.3	13.5	4.4	6,475	5.1	4.7
Indiana	0.9	2.2	32.6	4.8	1.5	5,192	1.7	4.1
Iowa	0.4	1.0	32.9	2.5	0.8	5,717	0.7	4.7
Kansas	0.4	0.9	31.8	2.4	0.8	6,230	0.8	4.7
Kentucky	0.6	1.3	32.0	3.4	1.1	6,028	0.9	5.0
Louisiana	0.4	1.4	21.7	1.4	0.5	3,523	1.0	2.1
Maine	0.2	0.5	32.3	1.4	0.5	7,301	0.3	6.0
Maryland	1.3	2.0	48.7	10.0	3.2	7,944	2.3	7.2
Massachusetts	1.2	2.4	40.5	10.8	3.5	8,655	3.3	6.2
Michigan	1.7	3.5	38.0	10.5	3.4	6,099	3.2	5.1
Minnesota	1.0	1.8	42.3	6.9	2.2	6,804	1.9	5.9
Mississippi	0.3	0.9	23.4	1.1	0.4	3,966	0.5	2.8
Missouri	0.8	2.0	32.1	4.7	1.5	5,768	1.6	4.5
Montana	0.1	0.3	32.1	0.7	0.2	5,296	0.2	5.0
Nebraska Nevada	0.2 0.4	0.6 0.8	30.8 35.7	1.6 1.0	0.5 0.3	6,591	0.5 0.9	5.1 2.2
	0.4	0.8	35.7 36.1	1.0	0.3	2,904	0.9	2.2 4.4
New Hampshire New Jersey	1.8	0.5	36.1 44.6	1.4	0.5 5.9	6,126 10,003	0.5 4.6	4.4 7.5
New Mexico	0.2	0.6	27.3	10.2	0.4	5,076	4.6 0.4	3.9
New York	3.3	6.6	38.8	37.1	12.0	11,098	8.7	8.2
North Carolina	1.4	2.8	37.4	8.5	2.8	6,252	2.2	5.6
North Dakota	0.1	0.2	19.5	0.3	0.1	4,471	0.1	2.4
Ohio	1.9	4.2	35.2	13.0	4.2	6,721	3.4	5.8
Oklahoma	0.5	1.1	31.0	2.3	0.8	5,133	0.8	4.3
Oregon	0.7	1.1	42.2	4.8	1.6	7,222	0.0	7.2
Pennsylvania	1.9	4.4	32.5	12.3	4.0	6,548	4.1	4.8
Rhode Island	0.2	0.4	37.3	1.5	0.5	8,259	0.4	6.7
South Carolina	0.6	1.4	33.4	3.4	1.1	5,629	0.9	4.9
South Dakota	0.1	0.3	16.4	0.2	0.1	2,778	0.2	1.3
Tennessee	0.6	2.0	22.4	1.2	0.4	2,161	1.6	1.2
Texas	2.0	7.1	21.9	8.7	2.8	4,288	6.9	2.2
Utah	0.4	0.7	41.5	2.0	0.7	5,089	0.5	5.1
Vermont	0.1	0.2	32.4	0.7	0.2	6,926	0.2	5.5
Virginia	1.4	2.6	40.7	9.2	3.0	6,666	2.9	5.3
Washington	1.0	2.1	34.3	3.1	1.0	3,262	2.4	2.3
West Virginia	0.1	0.6	18.9	0.8	0.2	5,325	0.3	2.9
Wisconsin	1.0	2.0	39.3	7.8	2.5	7,692	1.7	6.9
Wyoming		0.2	20.4	0.1		2,761	0.2	1.3
Other Areas [14]	0.3	1.2	21.9	1.4	0.4	4,109	0.7	3.1

FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2002. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. October 2004. Tax Policy Center calculations.

State and Local Tax Deduction by State, Tax Year 2001

				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid	state AGI
		100.0	00.0	045.0	100.0	7 000	400.0	F 4
United States	44.4	100.0	33.9	315.0	100.0	7,092	100.0	5.1
Alabama	0.6	1.5	30.3	2.1	0.7	3,583	1.0	2.8
Alaska	0.1	0.3	24.1	0.2	0.1	2,785	0.2	1.6
Arizona	0.8	1.7	37.9	4.1	1.3	4,861	1.5	4.1
Arkansas	0.3	0.9	24.5	1.3	0.4	4,914	0.5	3.4
California	5.8	11.5	38.4	57.2	18.2	9,872	13.4	7.2
Colorado	0.9	1.6	40.5	4.7	1.5	5,534	1.8	4.4
Connecticut	0.7	1.3	42.5	7.9	2.5	11,030	2.4	6.9
Delaware	0.1	0.3	37.1	0.8	0.3	5,812	0.3	4.4
District of Columbia	0.1	0.2	39.4	1.1	0.3	9,913	0.3	6.9
Florida	2.0	5.8	26.7	7.3	2.3	3,601	5.9	2.2
Georgia	1.4	2.8	37.8	8.5	2.7	6,113	2.6	5.1
Hawaii	0.2	0.4	33.7	1.1	0.3	5,582	0.3	4.5
Idaho	0.2	0.4	36.4	1.1	0.4	5,561	0.3	5.3
Illinois	2.0	4.4	35.2	13.2	4.2	6,483	5.0	4.5
Indiana	0.9	2.2	31.9	4.6	1.5	5,153	1.7	3.9
lowa	0.4	1.0	31.8	2.4	0.8	5,710	0.7	4.6
Kansas	0.4	0.9	31.0	2.4	0.8	6,361	0.8	4.6
Kentucky	0.5	1.3	31.3	3.3	1.1	6,052	0.9	4.9
Louisiana	0.4	1.4	21.0	1.4	0.4	3,556	1.0	2.0
Maine	0.2	0.5	31.7	1.4	0.5	7,407	0.3	6.0
Maryland	1.2	2.0	47.8	10.0	3.2	8,104	2.2	7.2
Massachusetts	1.2	2.4	39.9	11.6	3.7	9,386	3.4	6.3
Michigan	1.7	3.5	37.2	10.5	3.3	6,133	3.2	5.0
Minnesota	1.0	1.8	41.6	7.3	2.3	7,401	1.8	6.3
Mississippi	0.3	0.9	22.6	1.1	0.4	4,251	0.5	2.9
Missouri	0.8	2.0	31.3	4.8	1.5	5,930	1.6	4.4
Montana	0.1	0.3	31.4	0.7	0.2	5,282	0.2	4.9
Nebraska	0.2	0.6	29.8	1.6	0.5	6,509	0.5	4.8
Nevada	0.3	0.8	34.5	1.0	0.3	2,833	0.8	2.0
New Hampshire	0.2	0.5	35.0	1.3	0.4	5,969	0.5	4.1
New Jersey	1.8	3.1	43.7	18.0	5.7	10,110	4.6	7.3
New Mexico	0.2	0.7	28.2	1.3	0.4	5,424	0.5	3.9
New York	3.3	6.6	38.5	40.1	12.7	12,014	9.2	8.3
North Carolina	1.3	2.8	36.5	8.6	2.7	6,423	2.2	5.6
North Dakota	0.1	0.2	19.3	0.3	0.1	4,450	0.1	2.4
Ohio	1.9	4.2	34.5	12.5	4.0	6,535	3.3	5.5
Oklahoma	0.4	1.1	30.2	2.3	0.7	5,194	0.8	4.1
Oregon	0.7	1.2	41.6	5.0	1.6	7,656	0.9	7.4
Pennsylvania	1.8	4.4	31.9	12.0	3.8	6,498	4.0	4.7
Rhode Island	0.2	0.4	36.8	1.5	0.5	8,403	0.4	6.7
South Carolina	0.6	1.4	32.6	3.3	1.1	5,676	0.9	4.8
South Dakota	0.1	0.3	15.4	0.1		2,583	0.2	1.1
Tennessee	0.6	2.0	21.9	1.2	0.4	2,181	1.5	1.2
Texas	1.9	7.0	20.8	7.8	2.5	4,079	7.0	1.9
Utah	0.4	0.7	40.8	2.1	0.7	5,281	0.5	5.2
Vermont	0.4	0.2	32.2	0.7	0.2	7,032	0.0	5.5
Virginia	1.3	2.6	32.2	9.0	2.9	6,722	2.8	5.3
Washington	0.9	2.6	39.7	9.0 3.1	2.9	3,314	2.0	2.2
0		0.6		0.7	0.2		0.3	2.2
West Virginia Wisconsin	0.1 1.0	0.6 2.0	18.5	0.7 7.6	0.2 2.4	5,349	0.3	2.8
Wisconsin	-	-	38.4	-		7,604		
Wyoming Other Areas [14]	0.3	0.2 1.1	19.8	0.1 1.6	0.5	2,662	0.2 0.8	1.2 3.3
Other Areas [14]	0.3	1.1	21.9	0.1	0.0	4,802	0.0	3.3

FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2001. 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 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation due affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

Special Note: These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. April 2003. Tax Policy Center calculations.

State and Local Tax Deduction by State, Tax Year 2000

				Amount of		Average	Percent of	
	Number of	Percent of	Percent of	deduction	Percent of	amount	federal	Deduction
State	returns	returns with	returns	(billions of	amount	claimed	income	as share of
	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid	state AGI
								. –
United States	42.5	100.0	32.6	298.2	100.0	7,020	100.0	4.7
Alabama	0.6	1.5	29.1	2.0	0.7	3,664	1.0	2.8
Alaska	0.1	0.3	23.7	0.2	0.1	2,827	0.2	1.6
Arizona	0.8	1.7	36.5	4.0	1.3	5,078	1.4	4.0
Arkansas	0.3	0.9	23.8	1.4	0.5	5,068	0.5	3.4
California	5.6	11.4	37.3	56.0	18.8	10,086	14.9	6.5
Colorado	0.8	1.6	39.1	4.7	1.6	5,756	1.9	4.2
Connecticut	0.7	1.3	41.1	7.2	2.4	10,509	2.3	6.1
Delaware	0.1	0.3	36.1	0.8	0.3	5,653	0.3	4.1
District of Columbia	0.1	0.2	38.1	1.1	0.4	10,116	0.3	6.6
Florida	1.9	5.8	25.6	6.7	2.2	3,471	5.8	1.9
Georgia	1.3	2.8	36.1	8.0	2.7	6,113	2.5	4.8
Hawaii	0.2	0.4	33.6	1.1	0.4	5,584	0.3	4.5
Idaho	0.2	0.4	35.4	1.2	0.4	5,873	0.3	5.2
Illinois	2.0	4.5	33.8	12.5	4.2	6,375	5.0	4.1
Indiana	0.9	2.2	30.5	4.4	1.5	5,132	1.7	3.7
lowa	0.4	1.0	30.0	2.3	0.8	5,695	0.7	4.3
Kansas	0.4	0.9	29.7	2.3	0.8	6,447	0.8	4.4
Kentucky	0.5	1.3	30.2	3.1	1.1	5,963	0.9	4.7
Louisiana	0.4	1.4	19.7	1.2	0.4	3,333	0.9	1.8
Maine	0.2	0.5	30.5	1.4	0.5	7,446	0.3	5.6
Maryland	1.2	2.0	46.2	9.6	3.2	8,067	2.1	6.8
Massachusetts	1.2	2.4	38.5	11.6	3.9	9,686	3.7	5.7
Michigan	1.7	3.6	35.8	10.2	3.4	6,156	3.2	4.7
Minnesota	1.0	1.8	40.1	7.1	2.4	7,410	1.8	5.9
Mississippi	0.3	0.9	21.4	1.0	0.3	3,950	0.5	2.5
Missouri	0.8	2.0	29.7	4.4	1.5	5,813	1.6	4.1
Montana	0.1	0.3	30.4	0.7	0.2	5,473	0.2	4.9
Nebraska	0.2	0.6	28.4	1.5	0.5	6,522	0.5	4.5
Nevada	0.3	0.7	33.3	0.9	0.3	2,787	0.8	1.8
New Hampshire	0.2	0.5	33.3	1.2	0.4	5,780	0.6	3.5
New Jersey	1.7	3.1	42.1	17.0	5.7	9,938	4.5	6.7
New Mexico	0.2	0.6	24.1	0.8	0.3	4,551	0.3	3.4
New York	3.2	6.6	37.4	35.9	12.0	11,181	8.3	7.6
North Carolina	1.3	2.8	34.9	8.0	2.7	6,342	2.2	5.2
North Dakota	0.1	0.2	18.3	0.2	0.1	4,314	0.1	2.2
Ohio	1.8	4.3	33.1	12.0	4.0	6,481	3.2	5.2
Oklahoma	0.4	1.1	29.4	2.3	0.8	5,270	0.7	4.1
Oregon	0.6	1.2	40.3	4.9	1.7	7,838	1.0	7.0
Pennsylvania	1.8	4.5	30.7	11.3	3.8	6,357	4.0	4.3
Rhode Island	0.2	0.4	35.6	1.5	0.5	8,272	0.3	6.3
South Carolina	0.6	1.4	31.1	3.1	1.0	5,519	0.9	4.4
South Dakota	0.1	0.3	14.6	0.1		2,649	0.2	1.0
Tennessee	0.5	2.0	20.7	1.1	0.4	2,140	1.5	1.1
Texas	1.8	7.0	19.7	6.6	2.2	3,714	6.9	1.6
Utah	0.4	0.7	39.9	2.0	0.7	5,266	0.5	4.9
Vermont	0.4	0.2	30.8	0.6	0.2	6,894	0.0	5.0
Virginia	1.3	2.6	38.3	8.4	2.8	6,584	2.7	4.9
Washington	0.9	2.0	32.6	2.8	0.9	3,126	2.6	1.9
West Virginia	0.9	0.6	17.5	0.7	0.9	5,183	0.3	2.6
Wisconsin	1.0	2.0	37.2	7.4	2.5	7,700	0.3 1.6	6.4
Wyoming		0.2	37.2 19.0	0.1	2.5		0.2	1.1
Other Areas [14]	0.3	0.2	20.4	1.4	0.5	2,671 4,632	0.2	2.9
Outer Aleas [14]	0.3	1.1	20.4	1.4	0.5	4,032	0.0	2.9

FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2000. 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 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation due affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

Special Note: These data do not include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extention of time to file because of the events of September 11, 2001.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. Revised November 2003. Tax Policy Center calculations.

State and Local Tax Deduction by State, Tax Year 1999

	Deduction as share of
State returns returns with returns (billions of amount claimed income a	
(millions) deduction in state dollars) claimed (dollars) taxes paid s	state AGI
United States 40.1 100.0 31.4 268.9 100.0 6.700 100.0	4.6
Onlined States 40.1 100.0 31.4 208.9 100.0 6,700 100.0 Alabama 0.5 1.5 27.4 2.0 0.7 3,788 1.0	4.6 2.8
Alaska 0.1 0.3 22.9 0.2 0.1 2,663 0.2	2.0 1.5
Arizona 0.1 0.3 22.9 0.2 0.1 2,003 0.2 Arizona 0.7 1.6 34.9 3.5 1.3 4,808 1.5	3.8
Arizona 0.7 1.6 34.9 5.5 1.3 4,006 1.5 Arkansas 0.3 0.9 22.7 1.3 0.5 4,971 0.5	3.8
Analisas 0.5 0.9 22.7 1.3 0.5 4,971 0.5 California 5.2 11.4 36.1 45.8 17.0 8,742 13.7	5.5 6.1
Colorado 0.8 1.6 37.8 4.2 1.6 5,447 1.8	4.2
Connecticut 0.7 1.3 40.2 6.6 2.5 9.962 2.3	6.2
Connecticut 0.7 1.3 40.2 0.0 2.3 9,502 2.3 Delaware 0.1 0.3 36.0 0.8 0.3 5,790 0.3	4.5
District of Columbia 0.1 0.2 36.9 0.9 0.4 9,385 0.3	6.4
Florida 1.8 5.7 24.4 6.0 2.2 3,395 5.8	1.9
Georgia 1.2 2.8 34.4 7.3 2.7 5,967 2.6	4.7
Hawaii 0.2 0.4 33.2 1.0 0.4 5,471 0.3	4.5
Idaho 0.2 0.4 33.9 1.0 0.4 5,369 0.3	4.9
Illinois 1.2 0.4 0.0.4 0.0.4 0.0.4 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 0.0.6 <th0.0< th=""> <th0.0<< td=""><td>4.1</td></th0.0<<></th0.0<>	4.1
Indiana 0.8 2.2 28.8 4.2 1.6 5,189 1.8	3.6
lowa 0.4 1.1 28.1 2.1 0.8 5,618 0.8	4.1
Kansas 0.3 1.0 28.4 2.1 0.8 6,037 0.8	4.1
Kentucky 0.5 1.4 28.9 3.0 1.1 6,100 0.9	4.8
Louisiana 0.3 1.5 18.3 1.1 0.4 3,352 1.0	1.7
Maine 0.2 0.5 29.3 1.2 0.5 7,000 0.3	5.5
Maryland 1.1 2.0 44.9 8.6 3.2 7,691 2.1	6.8
Massachusetts 1.1 2.4 37.6 10.3 3.8 8,989 3.3	6.0
Michigan 1.6 3.6 34.3 9.6 3.6 6,131 3.5	4.6
Minnesota 0.9 1.8 39.1 6.8 2.5 7,381 1.8	6.1
Mississippi 0.2 0.9 20.0 0.9 0.3 3,969 0.5	2.4
Missouri 0.7 2.0 28.4 4.1 1.5 5,680 1.6	4.0
Montana 0.1 0.3 29.5 0.6 0.2 5,197 0.2	4.8
Nebraska 0.2 0.6 26.8 1.4 0.5 6,292 0.5	4.3
Nevada 0.3 0.7 31.7 0.8 0.3 2,792 0.8	1.8
New Hampshire 0.2 0.5 32.2 1.1 0.4 5,428 0.5	3.5
New Jersey 1.6 3.1 41.0 15.3 5.7 9,359 4.5	6.6
New Mexico 0.2 0.6 24.7 0.9 0.3 4,766 0.4	3.5
New York 3.1 6.6 36.6 34.1 12.7 11,060 8.4	7.7
North Carolina 1.2 2.8 33.1 7.3 2.7 6,184 2.2	5.0
North Dakota 0.1 0.2 17.4 0.2 0.1 4,633 0.1	2.4
Ohio 1.8 4.3 31.8 11.0 4.1 6,262 3.4	5.0
Oklahoma 0.4 1.1 28.4 2.1 0.8 5,062 0.7	4.1
Oregon 0.6 1.2 39.1 4.4 1.6 7,315 1.0	6.7
Pennsylvania 1.7 4.5 29.7 10.5 3.9 6,164 4.1	4.3
Rhode Island 0.2 0.4 34.9 1.3 0.5 7,922 0.3	6.4
South Carolina 0.5 1.4 29.6 2.9 1.1 5,509 1.0	4.4
South Dakota 0.3 13.6 0.1 2,626 0.2	1.0
Tennessee 0.5 2.0 19.4 1.0 0.4 2,020 1.6	1.0
Texas 1.6 6.9 18.5 5.8 2.1 3,528 6.8	1.5
Utah 0.4 0.7 38.7 1.8 0.7 5,067 0.5	4.8
Vermont 0.1 0.2 29.7 0.6 0.2 6,455 0.2	4.9
Virginia 1.2 2.6 37.0 7.8 2.9 6,469 2.7	4.9
Washington 0.9 2.1 32.3 2.9 1.1 3,262 2.8	2.0
West Virginia 0.1 0.6 16.4 0.6 0.2 5,170 0.3 Missionia 0.0 0.0 0.5 7.420 4.7	2.6
Wisconsin 0.9 2.0 35.8 6.8 2.5 7,418 1.7	6.2
Wyoming 0.2 18.0 0.1 2,650 0.2 Other Arrow [14] 0.2 14.1 19.7 1.2 0.5 0.2	1.1
Other Areas [14] 0.3 1.1 19.7 1.3 0.5 5,070 0.8	3.1

FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1999. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. 1999. Tax Policy Center calculations.

State and Local Tax Deduction by State, Tax Year 1998

				A		A	Descenter	
	Number of	Percent of	Percent of	Amount of deduction	Percent of	Average	Percent of federal	Deduction
State	returns	returns with	returns	(billions of	amount	amount claimed	income	as share of
State	(millions)	deduction	in state	dollars)	claimed	(dollars)	taxes paid	state AGI
	(1111110113)	deddellon	in state	001813)	claimed	(donars)	taxes paid	State AOI
United States	38.1	100.0	30.3	245.6	100.0	6.454	100.0	4.6
Alabama	0.5	1.5	25.7	1.7	0.7	3,605	1.1	2.6
Alaska	0.1	0.3	21.9	0.2	0.1	2,540	0.2	1.5
Arizona	0.7	1.6	33.2	3.2	1.3	4,690	1.5	3.8
Arkansas	0.2	0.9	21.5	1.2	0.5	4,971	0.6	3.3
California	5.0	11.3	35.2	39.8	16.2	7,957	12.5	6.0
Colorado	0.7	1.6	36.4	3.7	1.5	5,195	1.7	4.2
Connecticut	0.6	1.3	39.3	6.0	2.5	9,460	2.3	6.1
Delaware	0.1	0.3	35.6	0.8	0.3	6,056	0.3	4.8
District of Columbia	0.1	0.2	35.1	0.9	0.4	9,609	0.3	6.8
Florida	1.7	5.6	23.7	5.7	2.3	3,398	5.9	1.9
Georgia	1.1	2.8	32.9	6.6	2.7	5,751	2.6	4.5
Hawaii	0.2	0.4	33.0	1.0	0.4	5,542	0.3	4.8
Idaho	0.2	0.4	32.3	0.9	0.4	5,144	0.3	4.7
Illinois	1.8	4.5	31.4	10.8	4.4	6,097	5.3	4.1
Indiana	0.8	2.2	27.2	3.8	1.5	5,057	1.9	3.5
Iowa	0.4	1.1	27.1	2.0	0.8	5,643	0.8	4.1
Kansas	0.3	1.0	27.3	2.0	0.8	5,972	0.8	4.1
Kentucky	0.5	1.4	27.6	2.7	1.1	5,824	1.0	4.5
Louisiana	0.3	1.5	17.1	1.1	0.4	3,341	1.1	1.6
Maine	0.2	0.5	28.3	1.1	0.5	6,762	0.3	5.4
Maryland	1.1	2.0	43.7	8.1	3.3	7,510	2.1	6.8
Massachusetts	1.1	2.4	36.7	9.6	3.9	8,662	3.2	6.1
Michigan	1.5	3.6	32.8	8.8	3.6	5,994	3.6	4.5
Minnesota	0.9	1.8	37.9	6.3	2.6	7,273	1.8	6.1
Mississippi	0.2	0.9	18.8	0.8	0.3	3,904	0.5	2.4
Missouri	0.7	2.0	27.1	3.7	1.5	5,476	1.7	3.8
Montana	0.1	0.3	28.6	0.6	0.2	5,135	0.2	4.7
Nebraska Nevada	0.2 0.3	0.6 0.7	25.7 30.3	1.3 0.6	0.5 0.3	6,160 2,428	0.5 0.8	4.2 1.6
	0.3	0.7	30.3 32.2	0.6	0.3	2,428 5,615	0.8	3.9
New Hampshire New Jersey	0.2 1.6	0.5	32.2 39.9	1.1	0.4 5.7	5,615 8,957	0.5 4.4	3.9 6.6
New Mexico	0.2	0.6	23.5	0.9	0.3	4,706	4.4 0.4	3.4
New York	3.0	0.6 6.6	23.5 36.0	31.5	12.8	10,567	8.3	7.7
North Carolina	1.1	2.8	31.1	6.6	2.7	6,041	2.3	4.8
North Dakota		0.2	16.5	0.0	0.1	4,177	0.1	2.1
Ohio	1.7	4.4	30.4	10.2	4.2	6,147	3.6	4.8
Oklahoma	0.4	1.2	27.0	2.0	0.8	5,120	0.8	4.1
Oregon	0.6	1.2	37.6	4.1	1.7	7,103	1.0	6.7
Pennsylvania	1.6	4.5	28.8	9.8	4.0	5,995	4.3	4.2
Rhode Island	0.2	0.4	34.0	1.3	0.5	7,848	0.3	6.4
South Carolina	0.5	1.4	27.9	2.6	1.1	5,298	1.0	4.2
South Dakota		0.3	13.1	0.1		2,715	0.2	1.1
Tennessee	0.5	2.0	18.3	0.9	0.3	1,880	1.7	0.9
Texas	1.5	6.9	17.6	5.3	2.2	3,484	6.9	1.5
Utah	0.3	0.7	37.4	1.7	0.7	5,005	0.5	4.8
Vermont	0.1	0.2	29.0	0.5	0.2	6,518	0.2	5.0
Virginia	1.1	2.6	35.9	7.1	2.9	6,173	2.7	4.9
Washington	0.8	2.1	31.3	2.6	1.1	3,155	2.5	2.1
West Virginia	0.1	0.6	15.5	0.6	0.2	5,060	0.4	2.5
Wisconsin	0.9	2.0	34.7	6.4	2.6	7,384	1.8	6.2
Wyoming		0.2	17.2	0.1		2,395	0.2	1.0
Other Areas [14]	0.2	1.0	20.5	1.0	0.4	4,180	0.7	2.6

FOOTNOTES:

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Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. October 1998. Tax Policy Center calculations.

State and Local Tax Deduction by State, Tax Year 1997

Number of returns Percent of returns Percent of returns Percent of treturns Amount of beduction in state Percent of collars Amount of amount Referent of calmed Teach treturns Deduction as share of treturns United States 36.6 100.0 29.7 224.0 100.0 6,129 100.0 4.5 Ababran 0.5 1.5 24.9 1.6 0.7 3,392 1.1 2.5 Alaska 0.1 0.3 20.4 0.2 0.1 2.420 0.2 1.4 3.8 California 4.8 11.2 34.7 35.6 1.5.9 7.411 1.2.4 5.9 Colorado 0.7 1.5 36.6 3.3 1.5 4.893 1.6 4.1 Colorado 0.6 1.3 38.8 5.6 2.5 8.932 2.2 6.1 Delavarie 0.1 0.2 3.4.2 0.7 0.3 6.749 0.3 4.7 Delavarie 0.2 0.4 3.10<					A		A	Descenter	
State returns with (millions) returns deduction (billions) claimed (dilars) claimed (dilars) claimed (dilars) taxe paid (dilars) astate AG United States 36.6 100.0 2.9.7 224.0 100.0 6.129 100.0 4.5 Alabama 0.5 1.5 24.9 1.6 0.7 3.392 0.1 2.5 Alaska 0.6 1.6 32.1 2.8 1.3 4.480 1.4 3.8 Arkansas 0.2 0.9 2.08 1.0 0.5 4.4832 0.6 3.1 Colorado 0.7 1.5 3.6.6 3.5.5 7.41 12.4 5.9 Colorado 0.7 1.3 38.8 5.6 2.5 8.932 0.3 4.7 Delaware 0.1 0.2 3.42 5.749 0.3 4.6 Imagina 1.1 2.7 32.0 5.9 2.6 5.485 2.5 4.1 Delaware 0.2 <td></td> <td>Number of</td> <td>Deveent of</td> <td>Deveent of</td> <td>Amount of</td> <td>Derest of</td> <td>Average</td> <td>Percent of</td> <td>Deduction</td>		Number of	Deveent of	Deveent of	Amount of	Derest of	Average	Percent of	Deduction
(millions) deduction in state dollars) claimed (dollars) taxes paid state AGI United States 36.6 100.0 29.7 224.0 100.0 6.129 100.0 4.5 Alaska 0.1 0.3 320.4 0.2 0.1 2.420 0.2 0.1 2.420 0.2 1.4 Arizona 0.6 16 32.1 2.8 1.3 4.400 1.4 3.8 California 4.8 11.2 34.7 356.6 15.9 7.411 12.4 5.9 Colorado 0.7 1.5 35.6 3.3 1.5 4.4892 0.1 0.3 3.4.9 0.7 0.3 8.044 0.3 6.1 Delaware 0.1 0.2 34.2 0.7 0.3 8.044 0.3 6.0 Delaware 0.1 0.2 34.2 5.9 2.6 5.485 0.3 4.0 Delaware 0.1 0.2	Stata								
United States 36.6 100.0 29.7 224.0 100.0 6.129 100.0 4.5 Alabama 0.5 1.5 24.9 1.6 0.7 3.392 1.1 2.5 Alaska 0.1 0.3 20.4 0.2 0.1 2.420 0.2 1.4 Arizona 0.6 1.6 32.1 2.8 1.3 4.480 1.4 3.8 Arizona 0.6 1.5 33.6 3.3 1.5 4.832 0.6 3.1 Colorado 0.7 1.5 33.6 3.3 1.5 4.832 2.2 6.1 Delsmeter 0.1 0.3 34.9 0.7 0.3 5.749 0.3 4.7 Delsmeter 0.1 0.2 32.5 1.0 0.4 5.388 0.3 4.7 Idaho 0.2 0.5 32.5 1.0 0.4 5.388 0.3 4.0 Indian 0.7 2.2 2.2 </td <td>State</td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>	State				•				
Alabama 0.5 1.5 24.9 1.6 0.7 3.392 1.1 2.5 Alaska 0.6 1.6 32.1 2.8 1.3 4.480 1.4 3.8 Arizona 0.6 1.6 32.1 2.8 1.3 4.480 1.4 3.8 California 4.8 1.12 34.7 35.6 15.9 7.411 12.4 5.9 Colorado 0.7 1.5 35.6 3.3 1.5 4.892 2.2 6.1 Delaware 0.1 0.3 34.9 0.7 0.3 5.749 0.3 4.7 District of Columbia 0.1 0.2 32.5 1.0 0.4 5.388 0.3 4.7 Idaho 0.2 0.5 32.5 1.0 0.4 5.388 0.3 4.0 Indiana 0.7 2.2 2.62 3.5 1.6 4.995 1.9 3.4 Indaina 0.2 0.5 32		(1111110113)	deddellon	in state	0011013)	claimed	(001813)	taxes paid	State AOI
Alabama 0.5 1.5 24.9 1.6 0.7 3.392 1.1 2.5 Alaska 0.6 1.6 32.1 2.8 1.3 4.480 1.4 3.8 Arizona 0.6 1.6 32.1 2.8 1.3 4.480 1.4 3.8 California 4.8 1.12 34.7 35.6 15.9 7.411 12.4 5.9 Colorado 0.7 1.5 35.6 3.3 1.5 4.892 2.2 6.1 Delaware 0.1 0.3 34.9 0.7 0.3 5.749 0.3 4.7 District of Columbia 0.1 0.2 32.5 1.0 0.4 5.388 0.3 4.7 Idaho 0.2 0.5 32.5 1.0 0.4 5.388 0.3 4.0 Indiana 0.7 2.2 2.62 3.5 1.6 4.995 1.9 3.4 Indaina 0.2 0.5 32	United States	36.6	100.0	29.7	224.0	100.0	6.129	100.0	4.5
Alaska 0.1 0.3 20.4 0.2 0.1 2.4.2 0.2 1.4 3.8 Arizona 0.6 1.6 0.21 2.8 1.3 4.480 1.4 3.8 Calfornia 4.8 11.2 34.7 35.6 15.9 7.431 12.4 5.9 Colorado 0.7 1.5 35.6 3.3 1.5 4.883 1.6 4.1 Conrecticut 0.6 1.3 38.8 5.6 2.5 8.932 2.2 6.1 Delaware 0.1 0.2 34.2 0.7 0.3 8.044 0.3 4.7 Delaware 0.2 0.5 32.5 1.0 0.4 5.358 0.3 4.7 Idaho 0.2 0.4 31.0 0.8 0.4 4.5789 5.3 4.0 Indiana 0.7 2.2 26.2 3.5 1.1 5.574 0.9 4.1 Indiana 0.7 2.2					-		- / -		
Arkansas 0.2 0.9 20.8 1.0 0.5 4.63 0.6 3.1 Colorado 0.7 1.5 35.6 3.3 1.5 4.883 1.6 4.1 Concreticut 0.6 1.3 38.8 5.6 2.5 8.932 2.2 6.1 Delaware 0.1 0.2 34.2 0.7 0.3 8.044 0.3 4.7 District of Columbia 1.6 5.6 2.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.465 2.5 4.6 Illinois 1.7 4.5 3.0 0.8 0.4 4.5789 5.3 4.0 Indiana 0.7 2.2 26.2 3.5 1.6 4.905 1.9 3.4 Louisiana 0.3 1.1 2.6 2.0 0.9 5.665 0.8 4.3 Kanasas 0.3 1.5 1	Alaska	0.1	0.3	20.4	0.2	0.1		0.2	1.4
California 4.8 11.2 34.7 35.6 15.9 7.411 12.4 5.9 Colorado 0.7 1.5 36.6 3.3 1.5 4.833 1.6 4.1 Connecticut 0.6 1.3 38.8 5.6 2.5 4.833 1.6 4.1 Delaware 0.1 0.3 34.9 0.7 0.3 5.749 0.3 4.7 District of Columbia 0.1 0.2 4.2 0.7 0.3 8.084 0.3 6.00 Fiorida 1.6 5.6 23.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.485 0.3 4.6 Ilinois 1.7 4.5 30.7 9.9 4.4 5.789 5.3 4.0 Indiana 0.7 2.2 2.5 1.1 5.574 0.9 4.1 Kenucky 0.4 1.4 2.6.9	Arizona	0.6	1.6	32.1	2.8	1.3	4,480	1.4	3.8
Obrado 0.7 1.5 35.6 3.3 1.5 4.83 1.6 4.1 Connecticut 0.6 1.3 38.8 5.6 2.5 8.932 2.2 6.1 Delaware 0.1 0.2 34.2 0.7 0.3 8.044 0.3 6.0 Eroida 1.6 5.6 2.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.385 0.3 4.7 Idaho 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Indiana 0.7 2.2 26.2 3.5 1.6 4.905 1.9 3.4 Iowa 0.3 1.1 26.5 1.1 5.574 0.9 4.1 Kentucky 0.4 1.4 26.9 2.5 1.1 5.574 1.0 4.5 Louisian 0.3 1.5 1.6 0.9 0.	Arkansas	0.2	0.9	20.8	1.0	0.5	4,632	0.6	3.1
Connecticut 0.6 1.3 38.8 5.6 2.5 8.922 2.2 6.1 Delaware 0.1 0.3 34.9 0.7 0.3 5.749 0.3 4.7 District of Columbia 1.6 5.6 23.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.485 2.5 4.5 Hawaii 0.2 0.5 32.5 1.0 0.4 5.789 5.3 4.0 Idaho 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Ilinois 1.7 4.5 30.7 9.9 4.4 5.789 5.3 4.0 Iowa 0.3 1.1 2.65 2.5 1.1 5.744 0.9 4.1 Kentusky 0.4 1.4 2.6 2.5 1.1 5.74 0.9 4.1 Louisiana 0.3 1.5 1.66.0 </td <td>California</td> <td>4.8</td> <td>11.2</td> <td>34.7</td> <td>35.6</td> <td>15.9</td> <td>7,411</td> <td>12.4</td> <td>5.9</td>	California	4.8	11.2	34.7	35.6	15.9	7,411	12.4	5.9
Delaware 0.1 0.3 3.4.9 0.7 0.3 5.7.49 0.3 4.7 District of Columbia 1.6 5.6 2.3.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.485 2.5 4.5 Itawaii 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Itawaii 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Itawaii 0.7 2.2 2.6.2 3.5 1.6 4.905 1.9 3.4 Indiana 0.7 2.2 2.6.2 3.5 1.6 4.905 1.9 3.4 Kansas 0.3 1.1 2.6.5 1.1 5.754 0.9 4.1 Louisiana 0.3 1.5 1.6 0.9 0.4 3.121 1.2 1.5 Maine 0.2 0.5 2.7.8 1	Colorado	0.7	1.5	35.6	3.3	1.5	4,883	1.6	4.1
District of Columbia 0.1 0.2 34.2 0.7 0.3 5.084 0.3 6.0 Florida 1.6 5.6 23.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.485 2.5 4.5 Hawaii 0.2 0.5 32.5 1.0 0.4 4.999 0.3 4.7 Idaho 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Illinois 1.7 4.5 30.7 9.9 4.4 4.789 5.3 4.0 Iodiana 0.3 1.1 26.5 2.0 0.9 5.665 0.8 4.3 Kansas 0.3 1.5 16.6 0.9 0.4 3.121 1.2 1.5 Maine 0.2 0.5 27.8 1.0 0.4 6.21 0.3 6.3 Massachusetts 1.1 2.4 43.6 <td>Connecticut</td> <td>0.6</td> <td>1.3</td> <td>38.8</td> <td>5.6</td> <td>2.5</td> <td>8,932</td> <td>2.2</td> <td>6.1</td>	Connecticut	0.6	1.3	38.8	5.6	2.5	8,932	2.2	6.1
Fjorida 1.6 5.6 2.2 5.3 2.4 3.319 5.9 1.9 Georgia 1.1 2.7 32.0 5.9 2.6 5.485 2.5 4.5 Idaho 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Illinois 1.7 4.5 30.7 9.9 4.4 5.789 5.3 4.0 Iowa 0.3 1.1 26.5 2.0 0.9 5.665 0.8 4.3 Kansas 0.3 1.1 26.9 2.5 1.1 5.574 1.0 4.5 Louisiana 0.3 1.5 16.6 0.9 0.4 3.121 1.2 1.5 Maine 0.2 0.5 2.7.8 1.0 0.4 3.23 6.8 Massachusetts 1.1 2.4 36.1 8.8 3.9 8.239 3.1 6.2 Mississipi 0.2 0.5 37.8 3.6	Delaware	0.1	0.3	34.9	0.7	0.3	5,749	0.3	4.7
Georgia 1.1 2.7 32.0 5.9 2.6 5.485 2.5 4.5 Hawaii 0.2 0.5 32.5 1.0 0.4 4.99 0.3 4.7 Idaho 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Illinois 1.7 4.5 30.7 9.9 4.4 5.789 5.3 4.0 Indiana 0.3 1.1 26.5 2.0 0.9 5.665 0.8 4.3 Kansas 0.3 1.0 26.9 1.8 0.8 5.754 0.9 4.1 Kentucky 0.4 1.4 26.9 2.5 1.1 5.574 1.0 4.5 Maine 0.2 0.5 2.78 1.0 0.4 6.218 0.3 5.1 Maine 0.2 0.5 7.83 2.3 6.8 4.3 Massachusetts 1.1 2.4 36.1 8.8 3.9 8.	District of Columbia	0.1	0.2	34.2	0.7	0.3	8,084	0.3	6.0
Hawaii 0.2 0.5 32.5 1.0 0.4 5,358 0.3 4.7 Idaho 0.2 0.4 31.0 0.8 0.4 4,999 0.3 4.6 Indiana 0.7 2.2 26.2 3.5 1.6 4,905 1.9 3.4 Iowa 0.3 1.1 26.5 2.0 0.9 5,665 0.8 4.3 Kansas 0.3 1.0 26.9 1.8 0.8 5,754 0.9 4.1 Kentucky 0.4 1.4 26.9 2.5 1.1 5,74 1.0 4.5 Louisiana 0.3 1.5 16.6 0.9 0.4 3,121 1.2 1.5 Markind 1.1 2.4 36.1 8.8 3.9 8,239 3.1 6.2 Markingian 1.4 3.6 31.8 8.0 3.6 5,702 3.6 4.4 Missosispipi 0.2 0.2 2.5 <	Florida	1.6	5.6	23.2	5.3	2.4	3,319	5.9	1.9
Idaho 0.2 0.4 31.0 0.8 0.4 4.999 0.3 4.6 Illinois 1.7 4.5 30.7 9.9 4.4 5.789 5.3 4.0 Iowa 0.3 1.1 2.2 2.6.2 3.5 1.6 4.905 1.9 3.4 Iowa 0.3 1.1 2.6.5 2.0 0.9 5.665 0.8 4.3 Kanzas 0.3 1.5 16.6 0.9 0.4 3.11 1.2 1.5 Maine 0.2 0.5 2.7.8 1.0 0.4 6.218 0.3 5.1 Marken 0.2 0.5 2.7.8 1.0 0.4 6.218 0.3 5.1 Marken 0.2 0.5 2.7.8 1.0 0.4 4.6218 0.3 5.1 Marken 0.2 0.5 3.1.8 8.7.9 3.5 7.183 2.3 6.8 Michispisnipi 0.2 0.8 <td< td=""><td>Georgia</td><td>1.1</td><td>2.7</td><td>32.0</td><td>5.9</td><td>2.6</td><td>5,485</td><td>2.5</td><td>4.5</td></td<>	Georgia	1.1	2.7	32.0	5.9	2.6	5,485	2.5	4.5
Illinois 1.7 4.5 30.7 9.9 4.4 5,789 5.3 4.0 Indiana 0.7 2.2 26.2 3.5 1.6 4,905 1.9 3.4 Iowa 0.3 1.0 26.9 1.8 0.8 5,754 0.9 4.1 Kansas 0.3 1.0 26.9 1.8 0.8 5,754 0.9 4.1 Kentucky 0.4 1.4 26.9 2.5 1.1 1.2 1.5 Maine 0.2 0.5 27.8 1.0 0.4 6.218 0.3 5.1 Maryland 1.1 2.4 36.1 8.8 3.9 8.239 3.1 6.2 Michigan 1.4 3.6 31.8 8.0 3.6 5.702 3.6 4.4 Mississipi 0.2 0.9 17.9 0.8 0.4 4.081 0.6 2.5 Missouri 0.6 2.2 1.5 3.1	Hawaii	0.2	0.5	32.5	1.0	0.4	5,358	0.3	4.7
Indiana 0.7 2.2 26.2 3.5 1.6 4.905 1.9 3.4 lowa 0.3 1.1 26.5 2.0 0.9 5.665 0.8 4.3 Kansas 0.3 1.0 26.9 2.5 1.1 5.754 0.9 4.1 Kentucky 0.4 1.5 7.66 0.9 0.4 3.121 1.2 1.5 Maine 0.2 0.5 27.8 1.0 0.4 6.218 0.3 5.1 Margan 1.1 2.1 43.8 7.9 3.5 7,183 2.3 6.8 Michigan 1.4 3.6 31.8 8.0 3.6 5,702 3.6 4.4 Minesota 0.8 1.8 37.3 5.9 2.6 7,077 1.8 6.3 Mississippi 0.2 0.9 17.9 0.8 0.4 4.081 0.6 2.5 Nississippi 0.2 0.6 25.2	Idaho	0.2	0.4	31.0	0.8	0.4	4,999	0.3	4.6
Iowa 0.3 1.1 26.5 2.0 0.9 5.665 0.8 4.3 Kansas 0.3 1.0 26.9 1.8 0.8 5.754 0.9 4.1 Kentucky 0.4 1.4 26.9 1.8 0.4 3.121 1.2 1.5 Maine 0.2 0.5 27.8 1.0 0.4 6.218 0.3 5.1 Maryland 1.1 2.4 36.1 8.8 3.9 8.239 3.1 6.2 Missispin 1.4 3.6 31.8 8.0 3.6 5.702 3.6 4.4 Minnesota 0.8 1.8 37.3 5.9 2.6 7.077 1.8 6.3 Missouri 0.6 2.0 2.6.2 3.4 1.5 5.298 1.7 3.8 Montana 0.1 0.3 27.6 0.5 0.2 4.841 0.2 4.5 Nevada 0.2 0.7 3.5 <td< td=""><td>Illinois</td><td>1.7</td><td>4.5</td><td>30.7</td><td>9.9</td><td>4.4</td><td>5,789</td><td>5.3</td><td>4.0</td></td<>	Illinois	1.7	4.5	30.7	9.9	4.4	5,789	5.3	4.0
Kansas 0.3 1.0 26.9 1.8 0.8 5,754 0.9 4.1 Kentucky 0.4 1.4 26.9 2.5 1.1 5,754 1.0 4.5 Louisiana 0.3 1.5 16.6 0.9 0.4 3,121 1.2 1.5 Maine 0.2 0.5 27.8 1.0 0.4 6,218 0.3 5.1 Massachusetts 1.1 2.4 36.1 8.8 3.9 8,239 3.1 6.8 Mississippi 0.2 0.9 17.9 0.8 0.4 4,081 0.6 2.5 Mississippi 0.2 0.9 17.9 0.8 0.4 4,081 0.2 4,55 Mississippi 0.2 0.6 2.0 2.6 1.2 0.5 6,138 0.2 4,65 Nebraska 0.2 0.6 2.5 1.2 0.5 6,138 0.5 3.99 New Jersey 1.5 <t< td=""><td>Indiana</td><td>0.7</td><td>2.2</td><td>26.2</td><td>3.5</td><td>1.6</td><td>4,905</td><td>1.9</td><td>3.4</td></t<>	Indiana	0.7	2.2	26.2	3.5	1.6	4,905	1.9	3.4
Kentucky 0.4 1.4 26.9 2.5 1.1 5,574 1.0 4.5 Louisiana 0.3 1.5 16.6 0.9 0.4 3,121 1.2 1.5 Marine 0.2 0.5 27.8 1.0 0.4 6,218 0.3 5.1 Maryland 1.1 2.1 43.8 7.9 3.5 7,183 2.3 6.8 Missoachusetts 1.1 2.4 36.1 8.8 3.9 8,239 3.1 6.2 Michigan 1.4 3.6 31.8 8.0 3.6 7,077 1.8 6.3 Missouri 0.6 2.0 2.6 7,077 1.8 6.3 Montana 0.1 0.3 27.6 0.5 0.2 4,841 0.2 4.5 Nevada 0.2 0.7 29.5 0.6 0.3 2,337 0.8 1.6 New Jersey 1.5 3.1.7 1.0 4.5 3.8 <td>Iowa</td> <td>0.3</td> <td>1.1</td> <td>26.5</td> <td>2.0</td> <td>0.9</td> <td>5,665</td> <td>0.8</td> <td>4.3</td>	Iowa	0.3	1.1	26.5	2.0	0.9	5,665	0.8	4.3
Louisiana 0.3 1.5 16.6 0.9 0.4 3,121 1.2 1.5 Maine 0.2 0.5 27.8 1.0 0.4 6,218 0.3 5.1 Maryland 1.1 2.1 43.8 7.9 3.5 7.183 2.3 6.8 Massachusetts 1.1 2.4 36.1 8.8 3.9 8,239 3.1 6.2 Michigan 1.4 3.6 31.8 8.0 3.6 5.702 3.6 4.4 Minnesota 0.8 1.8 37.3 5.9 2.6 7.077 1.8 6.3 Missouri 0.6 2.0 2.62 3.4 1.5 5.298 1.7 3.8 Montana 0.1 0.3 27.6 0.5 0.2 4.841 0.6 2.5 New Hampshire 0.2 0.5 31.7 1.0 0.4 5.387 0.5 3.9 New Jersey 1.5 3.1 3	Kansas	0.3	1.0	26.9	1.8	0.8	5,754	0.9	4.1
Maine0.20.527.81.00.46.2180.35.1Maryland1.12.143.87.93.57.1832.36.8Massachusetts1.12.443.61.83.98.2393.16.2Michigan1.43.631.88.03.65.7023.64.4Minesota0.81.837.35.92.67.0771.86.3Mississippi0.20.917.90.80.44.0810.62.5Missouri0.62.026.23.41.55.2981.73.8Montana0.10.327.60.50.24.8410.24.5Nevada0.20.729.50.60.32.3370.81.6New Jersey1.53.139.512.78.2934.46.5New Markico0.20.622.80.80.34.5040.43.3New York2.96.636.128.812.99.8378.37.7North Carolina1.02.82.81.29.8378.37.7North Carolina1.02.82.8.39.24.15.42Ohio1.64.429.89.34.15.7513.74.7Oklahoma0.41.226.11.97.176.8181.16.4Pennsylvania1.64.528.39	Kentucky	0.4	1.4	26.9	2.5	1.1	5,574	1.0	4.5
Maryland1.12.143.87.93.57,1832.36.8Massachusetts1.12.436.18.83.98.2393.16.2Michigan1.43.631.88.03.65,7023.64.4Minnesota0.81.837.35.92.67,0771.86.3Mississippi0.20.917.90.84.44,0810.62.5Missouri0.62.02.63.41.55.2981.73.8Montana0.10.327.60.50.24,8410.24.5Nevada0.20.625.21.20.56,1380.54.4Nevada0.20.729.50.60.32,3370.81.6New Hampshire0.20.531.71.00.45,3870.53.9New Jersey1.53.139.512.78.78.2934.46.5New Mexico0.20.622.80.80.34.500.43.3New York2.96.636.128.812.99,8378.37.7North Carolina1.02.829.85.82.65,6592.34.6Ohio1.64.429.89.34.15,7513.74.7Okiahoma0.41.226.11.90.85,1020.84.1Oregon <t< td=""><td>Louisiana</td><td>0.3</td><td>1.5</td><td>16.6</td><td>0.9</td><td>0.4</td><td>3,121</td><td>1.2</td><td>1.5</td></t<>	Louisiana	0.3	1.5	16.6	0.9	0.4	3,121	1.2	1.5
Massachusetts1.12.436.18.83.98.2393.16.2Michigan1.43.631.88.03.65,7023.64.4Minnesota0.81.837.35.92.67,0771.86.3Mississippi0.20.917.90.80.44,0810.62.5Missouri0.62.026.23.41.55.2981.73.8Montana0.10.327.60.50.24,8410.24.5Nebraska0.20.625.21.20.56,1380.54.4New data0.20.729.50.60.32,3370.81.6New Hampshire0.20.531.71.00.45,3870.53.9New Jersey1.53.139.512.75.78,2934.46.5New Mexico0.20.622.80.80.34,5040.43.3New York2.96.636.128.812.99,8378.37.7Oklahoma0.41.226.11.90.85,1020.84.1Oregon0.51.236.23.71.76,8181.16.4Pennsylvania1.64.528.39.24.15,8214.34.2Rhode Island0.20.433.71.10.57,3120.36.3Sou	Maine	0.2	0.5	27.8	1.0	0.4	6,218	0.3	5.1
Michigan1.43.631.88.03.65.7023.64.4Minesota0.81.837.35.92.67.0771.86.3Mississippi0.20.917.90.80.44,0810.62.5Missouri0.62.026.23.41.55.2881.73.8Montana0.10.327.60.50.24,8410.24.5Nevada0.20.729.50.60.32.3370.81.6New Hampshire0.20.531.71.00.45,3870.53.9New Harpshire0.20.622.80.80.34,5040.43.3New Varko0.96.666.12.812.99,8378.37.7North Carolina1.02.829.85.82.65,6592.34.6North Dakota0.216.50.20.13,8280.22.1Ohio1.64.429.89.34.15,7513.74.7Oklahoma0.41.226.11.90.85,1020.84.1Oregon0.51.236.23.71.76.8181.16.4Pennsylvania1.64.528.39.24.15,5551.04.1South Carolina0.51.427.12.41.15,6551.04.1Oreg	Maryland	1.1	2.1	43.8	7.9	3.5	7,183	2.3	6.8
Minnesota 0.8 1.8 37.3 5.9 2.6 7,077 1.8 6.3 Mississippi 0.2 0.9 17.9 0.8 0.4 4,081 0.6 2.5 Missouri 0.6 2.0 26.2 3.4 1.5 5,298 1.7 3.8 Montana 0.1 0.3 27.6 0.5 0.2 4,841 0.2 4,5 Nebraska 0.2 0.7 29.5 0.6 0.3 2,337 0.8 1.6 New Hampshire 0.2 0.5 31.7 1.0 0.4 5,387 0.5 3.9 New Jersey 1.5 3.1 39.5 12.7 5.7 8,293 4.4 6.5 New Mexico 0.2 0.6 36.1 2.8 1.29 9,837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 5,659 2.3 4.6 North Dakota 0.2	Massachusetts	1.1	2.4	36.1	8.8	3.9	8,239	3.1	6.2
Mississippi 0.2 0.9 17.9 0.8 0.4 4.081 0.6 2.5 Missouri 0.6 2.0 26.2 3.4 1.5 5.298 1.7 3.8 Montana 0.1 0.3 27.6 0.5 0.2 4.841 0.2 4.5 Nebraska 0.2 0.6 25.2 1.2 0.5 6.138 0.5 4.4 Nevada 0.2 0.7 29.5 0.6 0.3 2,337 0.8 1.6 New Hampshire 0.2 0.6 22.8 0.3 4,504 0.4 3.3 New Maxico 0.2 0.6 36.1 28.8 12.9 9.837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 5.659 2.3 4.6 Oregon 1.6 4.4 29.8 9.3 4.1 5.751 3.7 4.7 Okiahoma 0.4 1.2 26.1 <	Michigan	1.4	3.6	31.8	8.0	3.6	5,702	3.6	4.4
Missouri 0.6 2.0 26.2 3.4 1.5 5.298 1.7 3.8 Montana 0.1 0.3 27.6 0.5 0.2 4.841 0.2 4.5 Nebraska 0.2 0.6 25.2 1.2 0.5 6.138 0.5 4.4 Nevada 0.2 0.7 29.5 0.6 0.3 2.337 0.8 1.6 New Hampshire 0.2 0.5 31.7 1.0 0.4 5.387 0.5 3.9 New Jersey 1.5 3.1 39.5 12.7 5.7 8.293 4.4 6.5 New Mexico 0.2 0.6 22.8 0.8 0.3 4.504 0.4 3.3 North Carolina 1.0 2.8 29.8 5.8 2.6 5.659 2.3 4.6 North Dakota 0.2 16.5 0.2 0.1 3.828 0.2 2.1 Okiahoma 0.4 1.2	Minnesota	0.8	1.8	37.3	5.9	2.6	7,077	1.8	6.3
Montana 0.1 0.3 27.6 0.5 0.2 4,841 0.2 4,5 Nebraska 0.2 0.6 25.2 1.2 0.5 6,138 0.5 4,4 Nevada 0.2 0.7 29.5 0.6 0.3 2,337 0.8 1.6 New Hampshire 0.2 0.5 31.7 1.0 0.4 5,387 0.5 3.9 New Jersey 1.5 3.1 39.5 12.7 5.7 8,293 4.4 6.5 New Mexico 0.2 0.6 22.8 0.8 0.3 4,504 0.4 3.3 New York 2.9 6.6 36.1 28.8 12.9 9,837 8.3 7.7 North Dakota 0.2 16.5 0.2 0.1 3,828 0.2 2.1 Ohio 1.6 4.4 29.8 9.3 4.1 5,751 3.7 4.7 Oklahoma 0.4 1.2 36.	Mississippi	0.2	0.9	17.9	0.8	0.4	4,081	0.6	2.5
Nebraska 0.2 0.6 25.2 1.2 0.5 6,138 0.5 4.4 Nevada 0.2 0.7 29.5 0.6 0.3 2,337 0.8 1.6 New Hampshire 0.2 0.5 31.7 1.0 0.4 5,387 0.5 3.9 New Jersey 1.5 3.1 39.5 12.7 5.7 8,293 4.4 6.5 New Mexico 0.2 0.6 22.8 0.8 0.3 4,504 0.4 3.3 New York 2.9 6.6 36.1 28.8 12.9 9,837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 5,659 2.3 4.6 North Dakota 0.2 16.5 0.2 0.1 3,828 0.2 2.1 Ohio 1.6 4.4 29.8 9.3 4.1 5,751 3.7 4.7 Pennsylvania 1.6 4.5			-	-	-				
Nevada 0.2 0.7 29.5 0.6 0.3 2,337 0.8 1.6 New Hampshire 0.2 0.5 31,7 1.0 0.4 5,387 0.5 3.9 New Jersey 1.5 3.1 39.5 12.7 5.7 8,293 4.4 6.5 New Mexico 0.2 0.6 22.8 0.8 0.3 4,504 0.4 3.3 New York 2.9 6.6 36.1 28.8 12.9 9,837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 5,659 2.3 4.6 North Dakota 0.2 16.5 0.2 0.1 3,828 0.2 2.1 Ohio 1.6 4.4 29.8 9.3 4.1 5,751 3.7 4.7 Oklahoma 0.4 1.2 26.1 1.9 0.8 5,102 0.8 4.1 Pennsylvaiia 1.6 4.5	Montana	0.1	0.3	-			4,841	-	
New Hampshire 0.2 0.5 31.7 1.0 0.4 5,387 0.5 3.9 New Jersey 1.5 3.1 39.5 12.7 5.7 8.293 4.4 6.5 New Mexico 0.2 0.6 22.8 0.8 0.3 4.504 0.4 3.3 New York 2.9 6.6 36.1 28.8 12.9 9.837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 5,659 2.3 4.6 North Dakota 0.2 16.5 0.2 0.1 3.828 0.2 2.1 Ohio 1.6 4.4 29.8 9.3 4.1 5,751 3.7 4.7 Oklahoma 0.4 1.2 26.1 1.9 0.8 5,102 0.8 4.1 Pensylvania 1.6 4.5 28.3 9.2 4.1 5,821 4.3 4.2 Rhode Island 0.2 0.4				-					
New Jersey 1.5 3.1 39.5 12.7 5.7 8,293 4.4 6.5 New Mexico 0.2 0.6 22.8 0.8 0.3 4,504 0.4 3.3 New York 2.9 6.6 36.1 28.8 12.9 9,837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 6,659 2.3 4.6 North Dakota 0.2 16.5 0.2 0.1 3,828 0.2 2.1 Ohio 1.6 4.4 29.8 9.3 4.1 5,751 3.7 4.7 Oklahoma 0.4 1.2 26.1 1.9 0.8 5,102 0.8 4.1 Oregon 0.5 1.2 26.2 3.7 1.7 6,818 1.1 6.4 Pennsylvania 1.6 4.5 28.3 9.2 4.1 5,821 4.3 4.2 Rhode Island 0.2 0.4									
New Mexico 0.2 0.6 22.8 0.8 0.3 4,504 0.4 3.3 New York 2.9 6.6 36.1 28.8 12.9 9,837 8.3 7.7 North Carolina 1.0 2.8 29.8 5.8 2.6 5,659 2.3 4.6 North Dakota 0.2 16.5 0.2 0.1 3,828 0.2 2.1 Ohio 1.6 4.4 29.8 9.3 4.1 5,751 3.7 4.7 Oklahoma 0.4 1.2 26.1 1.9 0.8 5,102 0.8 4.1 Oregon 0.5 1.2 36.2 3.7 1.7 6,818 1.1 6.4 Pennsylvania 1.6 4.5 28.3 9.2 4.1 5,821 4.3 4.2 Rode Island 0.2 0.4 33.7 1.1 0.5 7,312 0.3 6.3 South Carolina 0.5 1.4	New Hampshire			-					
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<u>Uther Areas [14]</u> 0.2 1.0 19.5 1.2 0.5 4,880 0.8 3.1			-		-			-	-
	Other Areas [14]	0.2	1.0	19.5	1.2	0.5	4,880	0.8	3.1

FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1997. 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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. 1997. Tax Policy Center calculations.