

State and Local Income Tax Deduction by State, Tax Year 2016

State	Number of returns with deduction (millions)	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (billions of dollars)	Share of total amount claimed (percent)	Average amount claimed (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	33.4	100.0	22.3	337.5	100.0	10,109	23.5	3.3
Alabama	0.4	1.3	21.1	2.3	0.7	5,336	16.9	2.0
Alaska	0.0	0.1	6.0	0.0	0.0	1,307	0.8	0.1
Arizona	0.6	1.9	21.9	3.7	1.1	5,666	15.9	2.1
Arkansas	0.2	0.7	19.0	1.9	0.6	8,120	23.1	2.8
California	5.1	15.3	28.7	82.4	24.4	16,103	38.6	5.8
Colorado	0.8	2.3	29.5	5.4	1.6	6,953	19.6	2.8
Connecticut	0.7	2.0	37.8	8.6	2.6	12,978	31.3	5.3
Delaware	0.1	0.4	30.7	1.0	0.3	7,100	26.4	3.4
District of Columbia	0.1	0.4	38.1	1.8	0.5	13,956	32.6	5.7
Florida	0.2	0.6	2.0	3.5	1.0	17,737	4.0	0.6
Georgia	1.3	3.9	29.4	9.0	2.7	6,874	25.9	3.3
Hawaii	0.2	0.5	25.4	1.6	0.5	9,291	31.1	3.8
Idaho	0.2	0.5	23.9	1.4	0.4	7,805	28.7	3.3
Illinois	1.6	4.8	26.0	10.6	3.2	6,703	16.6	2.4
Indiana	0.7	2.0	21.8	4.5	1.3	6,724	20.9	2.6
Iowa	0.4	1.2	26.6	2.7	0.8	7,114	25.9	3.1
Kansas	0.3	0.8	20.0	1.8	0.5	6,802	16.8	2.2
Kentucky	0.4	1.3	23.3	3.7	1.1	8,408	30.8	3.6
Louisiana	0.4	1.2	19.9	2.1	0.6	5,425	14.6	1.9
Maine	0.2	0.5	24.8	1.2	0.4	7,420	27.5	3.2
Maryland	1.3	3.9	43.6	12.7	3.7	9,842	40.6	5.6
Massachusetts	1.2	3.6	34.9	12.0	3.6	10,076	24.4	4.0
Michigan	1.1	3.4	23.9	7.4	2.2	6,520	19.3	2.6
Minnesota	0.9	2.7	32.9	8.9	2.6	9,922	33.5	4.6
Mississippi	0.2	0.7	17.8	1.2	0.3	5,280	17.9	1.9
Missouri	0.6	1.9	23.3	4.9	1.4	7,500	23.0	2.9
Montana	0.1	0.4	27.0	0.9	0.3	6,763	27.4	3.3
Nebraska	0.2	0.7	24.8	1.7	0.5	7,542	24.6	3.0
Nevada	0.0	0.1	2.5	0.6	0.2	16,469	4.4	0.6
New Hampshire	0.1	0.3	14.0	0.6	0.2	5,743	7.6	1.1
New Jersey	1.5	4.6	35.0	17.2	5.1	11,230	29.5	4.7
New Mexico	0.2	0.5	19.1	0.9	0.3	5,309	17.2	2.0
New York	2.9	8.8	30.5	50.4	14.9	17,224	40.1	6.6
North Carolina	1.2	3.6	26.3	8.8	2.6	7,441	25.8	3.3
North Dakota	0.0	0.1	13.1	0.2	0.1	4,282	6.2	0.8
Ohio	1.3	3.9	23.5	9.1	2.7	6,930	22.0	2.8
Oklahoma	0.3	1.0	19.7	2.0	0.6	6,184	17.7	2.1
Oregon	0.7	2.0	34.6	6.2	1.8	9,454	39.7	5.0
Pennsylvania	1.6	4.7	25.5	11.5	3.4	7,292	20.6	2.8
Rhode Island	0.2	0.5	30.9	1.2	0.3	7,162	26.0	3.5
South Carolina	0.5	1.6	24.3	3.9	1.1	7,235	25.9	3.1
South Dakota	0.0	0.0	1.8	0.1	0.0	11,795	2.6	0.4
Tennessee	0.1	0.2	2.2	0.6	0.2	9,731	2.7	0.4
Texas	0.2	0.5	1.3	1.5	0.4	9,866	1.4	0.2
Utah	0.4	1.3	32.7	2.8	0.8	6,594	27.4	3.3
Vermont	0.1	0.3	25.7	0.6	0.2	7,285	26.4	3.2
Virginia	1.4	4.1	34.9	10.7	3.2	7,830	26.1	3.7
Washington	0.1	0.3	2.6	1.0	0.3	10,638	2.3	0.3
West Virginia	0.1	0.4	16.3	1.0	0.3	7,703	23.2	2.5
Wisconsin	0.8	2.4	28.6	6.4	1.9	7,906	28.2	3.6
Wyoming	0.0	0.0	2.5	0.1	0.0	17,717	4.4	0.6
Other Areas [2]	0.0	0.1	4.6	1.2	0.4	34,711	15.9	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 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.

State and Local Income Tax Deduction by State, Tax Year 2015

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	33.0	100.0	22.0	334.4	100.0	10,146	23.2	3.3
Alabama	0.4	1.3	21.0	2.2	0.7	5,175	16.8	2.0
Alaska	0.0	0.1	5.7	0.0	0.0	1,224	0.7	0.1
Arizona	0.6	1.9	21.5	3.5	1.0	5,552	15.7	2.0
Arkansas	0.2	0.7	18.8	1.9	0.6	8,154	24.0	2.8
California	5.0	15.2	28.2	79.9	23.9	15,977	38.1	5.8
Colorado	0.8	2.3	29.0	5.2	1.6	6,912	19.5	2.8
Connecticut	0.7	2.0	37.6	8.8	2.6	13,222	30.3	5.2
Delaware	0.1	0.4	30.0	1.0	0.3	7,062	26.1	3.3
District of Columbia	0.1	0.4	37.8	1.8	0.5	14,041	33.0	5.7
Florida	0.2	0.5	1.7	3.6	1.1	21,313	3.8	0.6
Georgia	1.3	3.9	29.2	8.9	2.7	6,858	25.7	3.3
Hawaii	0.2	0.5	24.9	1.6	0.5	9,133	31.3	3.7
Idaho	0.2	0.5	23.3	1.2	0.4	7,393	27.6	3.2
Illinois	1.6	4.9	26.3	11.6	3.5	7,176	17.7	2.6
Indiana	0.7	2.0	21.6	4.4	1.3	6,593	21.0	2.6
Iowa	0.4	1.2	26.3	2.7	0.8	7,160	25.9	3.1
Kansas	0.3	0.8	19.8	1.8	0.5	6,804	16.6	2.2
Kentucky	0.4	1.3	23.0	3.6	1.1	8,252	30.5	3.5
Louisiana	0.4	1.2	19.3	2.1	0.6	5,445	14.6	1.9
Maine	0.2	0.5	25.1	1.2	0.4	7,518	30.1	3.4
Maryland	1.3	3.9	43.1	12.5	3.7	9,793	40.9	5.6
Massachusetts	1.2	3.6	34.6	12.0	3.6	10,202	24.5	4.0
Michigan	1.1	3.4	23.5	6.9	2.1	6,233	19.2	2.5
Minnesota	0.9	2.7	32.4	8.8	2.6	9,924	33.3	4.5
Mississippi	0.2	0.7	17.6	1.1	0.3	5,170	17.9	1.9
Missouri	0.6	1.9	23.0	4.7	1.4	7,383	22.8	2.9
Montana	0.1	0.4	26.5	0.9	0.3	6,888	27.2	3.3
Nebraska	0.2	0.7	24.8	1.7	0.5	7,559	24.6	3.0
Nevada	0.0	0.1	2.0	0.5	0.1	17,848	4.2	0.6
New Hampshire	0.1	0.3	13.6	0.5	0.2	5,822	7.8	1.1
New Jersey	1.5	4.6	34.8	16.8	5.0	10,998	28.9	4.6
New Mexico	0.2	0.5	19.1	0.9	0.3	5,288	17.3	2.0
New York	2.9	8.9	30.4	51.7	15.5	17,696	39.7	6.6
North Carolina	1.2	3.5	26.1	8.5	2.5	7,262	25.7	3.2
North Dakota	0.1	0.2	13.6	0.3	0.1	5,188	7.2	1.0
Ohio	1.3	4.0	23.5	9.5	2.8	7,192	23.3	2.9
Oklahoma	0.3	1.0	20.2	2.2	0.7	6,718	18.4	2.3
Oregon	0.6	1.9	34.0	5.9	1.8	9,340	40.5	5.0
Pennsylvania	1.6	4.8	25.3	11.3	3.4	7,209	20.3	2.8
Rhode Island	0.2	0.5	30.8	1.2	0.3	7,138	26.4	3.5
South Carolina	0.5	1.6	23.9	3.6	1.1	7,037	26.0	3.1
South Dakota	0.0	0.0	1.7	0.1	0.0	9,344	1.9	0.3
Tennessee	0.1	0.2	1.9	0.6	0.2	10,477	2.7	0.4
Texas	0.1	0.4	1.1	1.4	0.4	10,717	1.2	0.2
Utah	0.4	1.2	32.1	2.6	0.8	6,422	27.7	3.3
Vermont	0.1	0.3	25.3	0.6	0.2	7,165	26.3	3.1
Virginia	1.4	4.1	34.6	10.5	3.1	7,743	25.9	3.6
Washington	0.1	0.2	2.2	0.8	0.2	9,979	2.0	0.3
West Virginia	0.1	0.4	16.0	1.0	0.3	7,884	22.6	2.5
Wisconsin	0.8	2.4	28.2	6.2	1.9	7,759	28.1	3.6
Wyoming	0.0	0.0	2.3	0.1	0.0	18,920	3.9	0.6
Other Areas [2]	0.0	0.1	4.4	1.9	0.6	56,504	17.6	2.4

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