29-Mar-19

State and Local Real Estate Tax Deduction by State, Tax Year 2016

	T						T	
	Number of	Share of	Share of	Amount of	Share of	Average	Share of	Deduction
	returns	total returns	returns	deduction	total amount	amount	total federal	as share of
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	38.0	100.0	25.4	196.1	100.0	5,161	13.6	1.9
Alabama	0.4	1.1	21.1	0.7	0.3	1,514	4.8	0.6
Alaska	0.4	0.2	20.5	0.7	0.3	4,617	10.1	1.4
		-						
Arizona	0.8	2.0	25.6	2.2	1.1	2,857	9.4	1.2
Arkansas	0.2	0.6	18.6	0.5	0.2	2,016	5.6	0.7
California	4.9	12.9	27.4	30.3	15.5	6,206	14.2	2.1
Colorado	0.8	2.1	29.5	2.3	1.2	2,936	8.3	1.2
Connecticut	0.7	1.7	37.5	5.1	2.6	7,793	18.6	3.1
Delaware	0.1	0.3	28.9	0.4	0.2	2,889	10.1	1.3
District of Columbia	0.1	0.2	25.4	0.4	0.2	4,848	7.5	1.3
Florida	1.8	4.8	18.7	9.2	4.7	5,083	10.5	1.5
Georgia	1.2	3.1	27.0	3.8	2.0	3,202	11.0	1.4
Hawaii	0.2	0.4	23.0	0.4	0.2	2,452	7.4	0.9
Idaho	0.2	0.5	26.0	0.5	0.3	2,696	10.8	1.2
Illinois	1.7	4.5	28.1	12.0	6.1	6,989	18.7	2.7
Indiana	0.6	1.7	20.6	1.5	0.8	2,408	7.1	0.9
Iowa	0.4	1.0	27.1	1.5	0.8	3,771	14.0	1.7
Kansas	0.3	0.8	23.2	1.2	0.6	3,763	10.8	1.4
Kentucky	0.4	1.2	23.3	1.1	0.6	2,489	9.1	1.1
Louisiana	0.3	0.9	16.9	0.8	0.4	2,346	5.4	0.7
Maine	0.2	0.4	25.6	0.8	0.4	4,551	17.4	2.0
Maryland	1.1	2.9	36.7	5.0	2.5	4,572	15.9	2.2
Massachusetts	1.1	3.0	33.2	7.3	3.7	6,479	14.9	2.4
Michigan	1.2	3.1	24.6	4.9	2.5	4,181	12.7	1.7
Minnesota	0.9	2.3	32.3	3.3	1.7	3,780	12.5	1.7
Mississippi	0.9	0.6	17.9	0.5	0.2	2,136	7.3	0.8
Missouri	0.2	1.7	23.6	2.1	1.1	3,160	9.9	1.3
Montana	0.7	0.3	26.0	0.4	0.2	2,978		1.3
				-	0.2		11.6	
Nebraska	0.2 0.3	0.6	24.6	0.9 0.9	0.5	4,230	13.7 6.8	1.7
Nevada	0.3	0.8	20.8			3,077		1.0 3.0
New Hampshire		0.5	29.8	1.6	0.8	7,494	21.1	
New Jersey	1.6	4.1	35.9	15.2	7.8	9,691	26.1	4.1
New Mexico	0.2	0.5	19.6	0.5	0.3	2,797	9.3	1.1
New York	2.4	6.3	24.9	21.3	10.9	8,913	17.0	2.8
North Carolina	1.2	3.1	25.9	3.6	1.8	3,064	10.5	1.3
North Dakota	0.1	0.1	15.3	0.2	0.1	3,516	6.0	0.8
Ohio	1.3	3.4	23.1	5.6	2.9	4,344	13.6	1.7
Oklahoma	0.3	0.8	19.8	0.9	0.5	2,790	8.0	1.0
Oregon	0.6	1.6	32.5	2.6	1.4	4,290	17.0	2.1
Pennsylvania	1.6	4.2	25.9	8.5	4.4	5,330	15.4	2.1
Rhode Island	0.2	0.4	30.2	0.9	0.4	5,486	19.5	2.6
South Carolina	0.5	1.4	24.6	1.2	0.6	2,297	8.3	1.0
South Dakota	0.1	0.2	15.2	0.3	0.1	4,131	7.6	1.0
Tennessee	0.5	1.4	17.3	1.5	0.8	2,948	6.6	0.9
Texas	2.4	6.2	19.5	15.7	8.0	6,641	14.2	2.0
Utah	0.4	1.1	32.2	1.0	0.5	2,525	10.3	1.3
Vermont	0.1	0.2	25.9	0.5	0.3	6,058	22.1	2.6
Virginia	1.3	3.3	32.5	5.4	2.8	4,243	13.2	1.8
Washington	1.0	2.6	28.0	4.8	2.5	4,916	11.7	1.7
West Virginia	0.1	0.3	15.0	0.2	0.1	1,754	4.9	0.5
Wisconsin	0.8	2.2	28.9	3.9	2.0	4,743	17.1	2.2
Wyoming	0.1	0.1	19.6	0.2	0.1	2,892	5.7	0.8
Other Areas [2]	0.0	0.1	5.9	0.2	0.1	6,245	3.7	0.6
Outor Albas [2]	0.0	0.1	0.0	0.0	0.1	0,270	5.7	∪.+

[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.

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Pennsylvania 1.6 4.2 25.7 8.2 4.4 5,163 14.7 2.0 Rhode Island 0.2 0.4 30.1 0.9 0.5 5,438 19.6 2.6 South Carolina 0.5 1.4 24.2 1.1 0.6 2,174 8.1 1.0 South Dakota 0.1 0.2 14.5 0.2 0.1 3,979 7.0 0.9 Tennessee 0.5 1.3 17.0 1.4 0.8 2,825 6.5 0.8 Texas 2.3 6.2 19.1 14.8 7.9 6,371 12.3 1.8 Utah 0.4 1.1 31.8 1.0 0.5 2,428 10.4 1.2 Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5							,		
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South Carolina 0.5 1.4 24.2 1.1 0.6 2,174 8.1 1.0 South Dakota 0.1 0.2 14.5 0.2 0.1 3,979 7.0 0.9 Tennessee 0.5 1.3 17.0 1.4 0.8 2,825 6.5 0.8 Texas 2.3 6.2 19.1 14.8 7.9 6,371 12.3 1.8 Utah 0.4 1.1 31.8 1.0 0.5 2,428 10.4 1.2 Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2	Pennsylvania	1.6	4.2	25.7	8.2	4.4	5,163	14.7	2.0
South Dakota 0.1 0.2 14.5 0.2 0.1 3,979 7.0 0.9 Tennessee 0.5 1.3 17.0 1.4 0.8 2,825 6.5 0.8 Texas 2.3 6.2 19.1 14.8 7.9 6,371 12.3 1.8 Utah 0.4 1.1 31.8 1.0 0.5 2,428 10.4 1.2 Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1	Rhode Island	0.2	0.4	30.1	0.9	0.5	5,438	19.6	2.6
Tennessee 0.5 1.3 17.0 1.4 0.8 2,825 6.5 0.8 Texas 2.3 6.2 19.1 14.8 7.9 6,371 12.3 1.8 Utah 0.4 1.1 31.8 1.0 0.5 2,428 10.4 1.2 Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 0.1 2,708 4.7 0.7	South Carolina	0.5	1.4	24.2	1.1	0.6	2,174	8.1	1.0
Texas 2.3 6.2 19.1 14.8 7.9 6,371 12.3 1.8 Utah 0.4 1.1 31.8 1.0 0.5 2,428 10.4 1.2 Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 0.1 2,708 4.7 0.7	South Dakota	0.1	0.2	14.5	0.2	0.1	3,979	7.0	0.9
Utah 0.4 1.1 31.8 1.0 0.5 2,428 10.4 1.2 Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	Tennessee	0.5	1.3	17.0	1.4	0.8	2,825	6.5	0.8
Vermont 0.1 0.2 25.5 0.5 0.3 5,973 22.0 2.6 Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	Texas	2.3	6.2	19.1	14.8	7.9	6,371	12.3	1.8
Virginia 1.3 3.4 32.4 5.2 2.8 4,073 12.7 1.8 Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	Utah	0.4	1.1	31.8	1.0	0.5	2,428	10.4	1.2
Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	Vermont	0.1	0.2	25.5	0.5	0.3	5,973	22.0	2.6
Washington 1.0 2.5 27.7 4.5 2.4 4,692 11.7 1.7 West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	Virginia	1.3	3.4	32.4	5.2	2.8	4,073	12.7	1.8
West Virginia 0.1 0.3 14.8 0.2 0.1 1,743 4.6 0.5 Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	Washington	1.0	2.5	27.7	4.5	2.4	4,692	11.7	1.7
Wisconsin 0.8 2.2 28.5 3.8 2.0 4,673 17.1 2.2 Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	•	0.1	0.3	14.8	0.2	0.1		4.6	0.5
Wyoming 0.1 0.1 19.3 0.1 0.1 2,708 4.7 0.7	•	0.8	2.2	28.5	3.8	2.0		17.1	
		0.0	0.1	5.9	0.3	0.2		2.9	0.4

[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.

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 2016, including any returns filed for tax years preceding 2015.

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, September 2017