

## State and Local Real Estate Tax Deduction, by State and Size of Adjusted Gross Income, Tax Year 2016

Item	All returns	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>										
Number of returns with deduction	37,991,490	553,750	1,626,250	4,758,930	6,258,610	5,998,730	12,843,460	4,817,210	766,030	368,530
Percent of returns	25.3	2.6	5.0	13.4	30.9	46.0	68.7	86.0	87.7	86.7
Amount of deduction (millions of dollars)	196,100.0	2,115.4	5,623.1	15,304.5	21,618.4	23,558.1	65,410.5	40,474.2	11,165.0	10,812.0
Average per return (dollars)	5,162	3,820	3,458	3,216	3,454	3,927	5,093	8,402	14,575	29,338
<b>ALABAMA</b>										
Number of returns with deduction	430,960	5,440	19,400	65,440	77,320	70,380	140,510	42,670	6,900	2,920
Percent of returns	21.1	1.9	3.7	13.2	29.4	42.1	65.0	87.8	92.1	90.1
Amount of deduction (millions of dollars)	652.7	6.3	18.1	58.0	75.6	79.1	215.2	129.1	39.5	31.7
Average per return (dollars)	1,514	1,165	934	887	978	1,124	1,532	3,026	5,719	10,863
<b>ALASKA</b>										
Number of returns with deduction	71,270	750	1,950	7,030	11,790	12,160	27,190	9,110	960	350
Percent of returns	20.5	1.5	3.3	8.9	23.2	34.6	49.3	71.0	64.4	53.0
Amount of deduction (millions of dollars)	329.0	2.9	6.2	23.0	40.5	46.5	127.5	63.5	11.5	7.4
Average per return (dollars)	4,617	3,833	3,158	3,270	3,436	3,824	4,690	6,975	12,016	21,123
<b>ARIZONA</b>										
Number of returns with deduction	753,710	15,390	41,880	111,610	132,290	120,820	233,680	80,740	12,000	5,310
Percent of returns	25.6	4.1	6.1	14.9	33.8	48.4	69.1	88.6	91.2	91.1
Amount of deduction (millions of dollars)	2,153.4	34.5	83.5	207.3	263.0	277.0	691.2	393.4	108.9	94.6
Average per return (dollars)	2,857	2,244	1,995	1,858	1,988	2,292	2,958	4,873	9,074	17,806
<b>ARKANSAS</b>										
Number of returns with deduction	227,370	3,090	10,650	30,880	39,050	37,460	76,450	24,470	3,750	1,570
Percent of returns	18.6	1.7	3.4	10.1	24.3	38.7	67.0	88.9	90.8	89.2
Amount of deduction (millions of dollars)	458.3	4.7	14.2	38.7	53.2	59.0	157.3	89.0	22.8	19.4
Average per return (dollars)	2,016	1,521	1,329	1,253	1,362	1,576	2,057	3,639	6,091	12,336
<b>CALIFORNIA</b>										
Number of returns with deduction	4,886,690	75,480	203,830	545,240	722,120	719,280	1,653,740	771,340	130,270	65,380
Percent of returns	27.4	3.5	5.4	13.1	31.0	48.0	68.3	83.4	89.3	91.7
Amount of deduction (millions of dollars)	30,326.8	319.1	796.5	2,111.0	2,911.8	3,199.0	9,423.2	7,219.6	2,097.6	2,248.9
Average per return (dollars)	6,206	4,228	3,908	3,872	4,032	4,448	5,698	9,360	16,102	34,397
<b>COLORADO</b>										
Number of returns with deduction	781,470	10,530	28,920	90,760	126,690	123,150	273,460	105,790	15,310	6,870
Percent of returns	29.5	3.2	5.9	14.2	33.4	49.5	71.7	89.0	90.8	89.7
Amount of deduction (millions of dollars)	2,294.2	22.7	57.5	165.3	249.7	276.5	801.7	488.5	120.9	111.3
Average per return (dollars)	2,936	2,154	1,989	1,822	1,971	2,246	2,932	4,618	7,898	16,204
<b>CONNECTICUT</b>										
Number of returns with deduction	657,520	8,330	25,290	68,760	102,290	101,550	230,370	92,440	17,930	10,560
Percent of returns	37.5	3.5	8.2	18.7	42.1	61.2	82.7	92.8	94.8	96.1
Amount of deduction (millions of dollars)	5,123.8	50.7	142.7	369.8	555.2	604.4	1,652.8	1,025.9	336.1	386.2
Average per return (dollars)	7,793	6,092	5,642	5,379	5,427	5,952	7,175	11,098	18,743	36,569
<b>DELAWARE</b>										
Number of returns with deduction	131,550	1,450	4,770	16,730	23,190	21,930	46,540	14,320	1,820	800
Percent of returns	28.9	2.4	5.1	15.4	36.2	50.9	73.6	91.9	92.9	94.1
Amount of deduction (millions of dollars)	380.0	3.3	9.5	32.7	48.3	52.3	138.8	67.0	14.7	13.4
Average per return (dollars)	2,889	2,275	1,992	1,955	2,085	2,383	2,982	4,678	8,102	16,729
<b>DISTRICT OF COLUMBIA</b>										
Number of returns with deduction	87,210	830	2,270	7,230	11,220	12,580	28,790	18,830	3,500	1,960
Percent of returns	25.4	2.4	3.9	9.2	20.3	37.3	58.6	80.3	90.9	94.7
Amount of deduction (millions of dollars)	422.8	2.7	6.1	18.0	28.7	35.2	115.7	127.6	42.0	46.9
Average per return (dollars)	4,848	3,193	2,670	2,484	2,559	2,798	4,019	6,778	11,995	23,903
<b>FLORIDA</b>										
Number of returns with deduction	1,807,410	34,910	106,760	287,730	318,770	265,700	518,090	216,710	38,080	20,650
Percent of returns	18.7	2.5	4.3	12.1	26.7	37.0	53.8	76.2	75.6	72.7
Amount of deduction (millions of dollars)	9,186.7	118.5	309.0	796.1	975.0	968.4	2,563.3	1,912.4	678.6	865.5
Average per return (dollars)	5,083	3,393	2,895	2,767	3,059	3,645	4,948	8,825	17,820	41,915
<b>GEORGIA</b>										
Number of returns with deduction	1,195,620	15,480	54,620	177,420	215,230	189,420	377,050	136,070	20,960	9,370
Percent of returns	27.0	2.4	4.9	16.9	38.6	55.0	76.4	91.8	94.0	93.2
Amount of deduction (millions of dollars)	3,828.3	35.5	107.6	340.9	458.0	467.9	1,248.3	786.6	213.2	170.4
Average per return (dollars)	3,202	2,291	1,969	1,921	2,128	2,470	3,311	5,781	10,173	18,185
<b>HAWAII</b>										
Number of returns with deduction	157,580	2,580	5,850	17,480	25,880	27,020	58,530	17,060	2,280	900
Percent of returns	23.0	2.9	4.7	9.9	25.6	41.4	63.7	83.1	88.0	89.1
Amount of deduction (millions of dollars)	386.4	5.4	11.4	31.2	46.1	52.7	140.6	68.6	15.5	15.0
Average per return (dollars)	2,452	2,103	1,940	1,783	1,780	1,950	2,402	4,023	6,793	16,634
<b>IDAHO</b>										
Number of returns with deduction	192,700	3,550	10,070	29,580	36,950	35,200	58,370	15,430	2,460	1,080
Percent of returns	26.0	3.5	6.2	15.9	34.2	52.2	74.9	89.6	90.1	88.5
Amount of deduction (millions of dollars)	519.5	7.3	19.8	53.3	71.6	78.0	171.7	79.3	21.7	16.9
Average per return (dollars)	2,696	2,045	1,966	1,804	1,937	2,216	2,941	5,136	8,822	15,650
<b>ILLINOIS</b>										
Number of returns with deduction	1,712,790	26,080	75,330	205,780	275,290	268,910	587,520	219,670	36,310	17,920

Percent of returns	28.1	3.0	6.0	14.9	32.8	48.2	71.0	88.8	92.7	93.4
Amount of deduction (millions of dollars)	11,971.2	132.8	361.4	954.3	1,346.2	1,489.3	4,134.8	2,396.7	630.3	525.4
Average per return (dollars)	6,989	5,091	4,798	4,638	4,890	5,538	7,038	10,910	17,359	29,318
<b>INDIANA</b>										
Number of returns with deduction	640,440	9,230	26,570	82,250	110,630	107,770	223,310	65,640	10,510	4,540
Percent of returns	20.6	1.8	4.0	10.8	25.6	38.2	65.3	90.8	93.4	93.2
Amount of deduction (millions of dollars)	1,542.2	16.8	44.1	124.9	181.7	203.9	547.3	279.1	80.1	64.2
Average per return (dollars)	2,408	1,823	1,659	1,518	1,643	1,892	2,451	4,252	7,620	14,150
<b>IOWA</b>										
Number of returns with deduction	392,680	5,000	18,180	53,770	68,350	67,100	138,320	34,950	5,050	1,960
Percent of returns	27.1	2.7	6.6	14.8	31.1	44.5	74.1	90.6	92.3	93.3
Amount of deduction (millions of dollars)	1,480.8	13.7	47.5	139.4	194.5	220.6	564.4	220.6	50.0	30.2
Average per return (dollars)	3,771	2,731	2,613	2,592	2,846	3,288	4,080	6,311	9,899	15,413
<b>KANSAS</b>										
Number of returns with deduction	307,420	5,120	14,010	36,750	49,350	49,520	109,310	35,590	5,530	2,240
Percent of returns	23.2	2.6	5.3	11.4	26.3	39.9	67.1	89.7	88.8	85.8
Amount of deduction (millions of dollars)	1,156.9	13.4	35.6	92.6	134.8	154.2	421.1	209.2	55.2	40.9
Average per return (dollars)	3,763	2,612	2,541	2,519	2,731	3,114	3,852	5,878	9,982	18,271
<b>KENTUCKY</b>										
Number of returns with deduction	444,910	5,340	18,060	64,630	82,540	81,730	145,900	38,510	5,870	2,330
Percent of returns	23.3	1.8	4.1	13.5	31.8	49.8	75.7	91.3	93.2	91.4
Amount of deduction (millions of dollars)	1,107.2	10.0	30.7	104.8	148.0	166.6	386.6	178.1	46.4	36.2
Average per return (dollars)	2,489	1,865	1,701	1,621	1,793	2,038	2,649	4,626	7,901	15,515
<b>LOUISIANA</b>										
Number of returns with deduction	333,110	4,050	13,220	45,070	55,230	49,670	112,940	42,290	7,460	3,190
Percent of returns	16.9	1.5	2.5	9.7	22.5	32.1	52.4	80.1	84.8	83.3
Amount of deduction (millions of dollars)	781.4	6.9	19.0	58.8	79.7	85.8	255.6	175.7	56.9	43.2
Average per return (dollars)	2,346	1,708	1,435	1,304	1,443	1,727	2,263	4,154	7,627	13,532
<b>MAINE</b>										
Number of returns with deduction	166,530	2,920	8,170	24,710	30,920	28,390	53,410	15,080	2,050	880
Percent of returns	25.6	3.1	5.9	14.8	32.8	48.0	76.0	93.1	94.5	93.6
Amount of deduction (millions of dollars)	757.9	11.3	30.2	82.5	108.8	112.7	256.1	114.4	25.0	16.9
Average per return (dollars)	4,551	3,864	3,698	3,340	3,518	3,970	4,795	7,585	12,187	19,244
<b>MARYLAND</b>										
Number of returns with deduction	1,083,450	11,480	36,090	118,000	175,880	176,160	397,180	143,420	17,380	7,850
Percent of returns	36.7	2.9	6.9	18.4	42.4	61.9	82.4	93.9	95.7	96.1
Amount of deduction (millions of dollars)	4,953.2	40.8	119.0	370.1	581.3	644.7	1,820.6	1,016.9	203.8	155.9
Average per return (dollars)	4,572	3,554	3,297	3,137	3,305	3,660	4,584	7,090	11,729	19,863
<b>MASSACHUSETTS</b>										
Number of returns with deduction	1,131,740	17,640	42,590	108,740	162,100	161,380	409,020	184,420	30,480	15,360
Percent of returns	33.2	3.8	7.4	14.6	33.6	51.2	75.9	91.2	94.2	95.0
Amount of deduction (millions of dollars)	7,332.1	87.6	201.8	472.8	712.1	779.6	2,431.6	1,707.8	472.5	466.4
Average per return (dollars)	6,479	4,963	4,737	4,348	4,393	4,831	5,945	9,261	15,501	30,364
<b>MICHIGAN</b>										
Number of returns with deduction	1,161,190	19,300	55,470	152,680	195,400	187,510	399,280	124,000	18,880	8,680
Percent of returns	24.6	2.5	5.4	14.4	31.0	44.8	70.9	92.2	94.8	94.5
Amount of deduction (millions of dollars)	4,855.5	57.8	160.4	422.6	580.0	633.4	1,701.2	866.8	231.6	201.7
Average per return (dollars)	4,181	2,993	2,892	2,768	2,968	3,378	4,261	6,991	12,267	23,237
<b>MINNESOTA</b>										
Number of returns with deduction	883,550	9,430	30,520	103,040	147,290	147,050	323,650	100,750	15,160	6,680
Percent of returns	32.3	2.5	6.5	15.9	36.7	52.7	80.2	94.1	95.0	95.8
Amount of deduction (millions of dollars)	3,340.2	26.0	74.3	236.8	371.7	436.4	1,249.3	642.0	165.2	138.5
Average per return (dollars)	3,780	2,753	2,436	2,298	2,524	2,968	3,860	6,372	10,894	20,735
<b>MISSISSIPPI</b>										
Number of returns with deduction	220,480	2,760	11,150	38,270	41,560	36,100	67,500	18,940	3,030	1,160
Percent of returns	17.9	1.5	3.1	12.4	28.0	40.8	63.9	85.2	88.6	86.6
Amount of deduction (millions of dollars)	470.9	4.9	16.2	53.5	64.4	64.4	155.7	76.0	21.8	13.8
Average per return (dollars)	2,136	1,789	1,456	1,397	1,550	1,785	2,307	4,012	7,205	11,925
<b>MISSOURI</b>										
Number of returns with deduction	657,500	9,980	28,580	86,650	113,500	110,240	225,170	67,890	10,580	4,920
Percent of returns	23.6	2.3	4.7	12.8	29.6	44.8	72.7	92.1	94.0	93.9
Amount of deduction (millions of dollars)	2,077.8	22.6	62.1	177.3	251.4	280.2	736.4	368.9	96.8	82.2
Average per return (dollars)	3,160	2,268	2,172	2,046	2,215	2,541	3,270	5,434	9,151	16,701
<b>MONTANA</b>										
Number of returns with deduction	130,170	2,750	7,230	20,020	24,730	23,190	38,830	11,000	1,750	670
Percent of returns	26.0	3.6	6.6	16.6	35.6	50.9	72.6	89.0	90.2	89.3
Amount of deduction (millions of dollars)	387.6	6.4	16.3	44.2	58.6	59.9	121.8	54.6	14.0	11.7
Average per return (dollars)	2,978	2,317	2,250	2,210	2,371	2,584	3,137	4,968	8,018	17,403
<b>NEBRASKA</b>										
Number of returns with deduction	221,110	2,340	7,970	27,230	37,430	37,800	81,430	21,990	3,460	1,470
Percent of returns	24.6	1.9	4.5	12.0	28.7	42.7	72.9	89.6	90.3	89.1
Amount of deduction (millions of dollars)	935.4	6.6	22.0	77.2	116.8	136.0	362.4	147.8	38.2	28.4
Average per return (dollars)	4,230	2,804	2,758	2,836	3,121	3,597	4,450	6,721	11,047	19,328
<b>NEVADA</b>										
Number of returns with deduction	286,970	4,930	14,340	47,560	55,270	46,790	83,670	27,340	4,440	2,620
Percent of returns	20.8	3.0	4.5	12.6	29.1	41.2	57.7	76.6	73.0	69.5
Amount of deduction (millions of dollars)	882.9	11.9	30.0	85.6	110.9	108.4	257.4	150.5	49.8	78.4
Average per return (dollars)	3,077	2,408	2,095	1,800	2,006	2,316	3,076	5,504	11,222	29,926

<b>NEW HAMPSHIRE</b>										
Number of returns with deduction	208,100	3,210	8,900	24,570	33,510	32,540	74,560	26,460	3,150	1,190
Percent of returns	29.8	3.4	7.6	15.3	33.1	46.2	67.8	86.6	82.7	74.8
Amount of deduction (millions of dollars)	1,559.4	18.5	50.4	133.9	193.7	206.9	568.9	290.1	58.3	38.7
Average per return (dollars)	7,494	5,774	5,665	5,451	5,779	6,359	7,631	10,962	18,500	32,534
<b>NEW JERSEY</b>										
Number of returns with deduction	1,573,550	29,600	74,610	166,940	225,990	224,310	548,240	245,850	39,870	18,160
Percent of returns	35.9	4.9	9.3	18.4	38.5	56.3	78.2	91.0	94.3	95.2
Amount of deduction (millions of dollars)	15,249.1	218.1	523.7	1,163.5	1,620.7	1,771.8	5,188.9	3,321.2	828.3	612.8
Average per return (dollars)	9,691	7,369	7,020	6,970	7,172	7,899	9,465	13,509	20,774	33,745
<b>NEW MEXICO</b>										
Number of returns with deduction	177,770	3,350	8,910	27,700	32,920	28,640	55,950	17,370	2,100	830
Percent of returns	19.6	2.3	4.0	12.2	28.9	41.2	62.7	86.2	87.9	83.8
Amount of deduction (millions of dollars)	497.1	7.7	18.7	54.5	70.2	68.9	169.4	80.6	16.2	10.8
Average per return (dollars)	2,797	2,300	2,096	1,968	2,134	2,406	3,027	4,643	7,721	13,070
<b>NEW YORK</b>										
Number of returns with deduction	2,392,040	33,280	98,260	261,080	364,660	365,530	834,600	327,310	64,290	43,040
Percent of returns	24.9	2.4	4.8	12.3	28.1	44.3	67.3	79.2	83.8	88.6
Amount of deduction (millions of dollars)	21,319.3	219.7	600.6	1,538.8	2,180.7	2,429.6	6,906.7	4,216.5	1,395.6	1,831.2
Average per return (dollars)	8,913	6,602	6,112	5,894	5,980	6,647	8,275	12,882	21,707	42,546
<b>NORTH CAROLINA</b>										
Number of returns with deduction	1,169,380	18,640	58,260	170,590	202,080	186,450	374,860	130,760	19,670	8,070
Percent of returns	25.9	2.9	5.5	15.2	34.5	50.5	75.3	92.3	94.1	93.2
Amount of deduction (millions of dollars)	3,583.0	42.7	123.7	337.2	435.7	454.5	1,185.2	692.8	182.6	128.7
Average per return (dollars)	3,064	2,291	2,123	1,977	2,156	2,438	3,162	5,298	9,283	15,943
<b>NORTH DAKOTA</b>										
Number of returns with deduction	55,210	560	1,960	6,440	8,820	8,700	19,530	7,240	1,390	560
Percent of returns	15.3	1.3	3.1	7.1	16.5	22.1	37.4	66.1	75.5	80.0
Amount of deduction (millions of dollars)	194.1	1.4	4.1	14.4	22.3	25.2	71.2	37.3	11.0	7.2
Average per return (dollars)	3,516	2,443	2,096	2,243	2,530	2,891	3,644	5,157	7,945	12,845
<b>OHIO</b>										
Number of returns with deduction	1,288,540	14,920	49,520	175,350	249,370	224,200	418,500	127,260	20,620	8,800
Percent of returns	23.1	1.8	4.2	12.2	30.6	44.8	70.2	89.9	92.7	92.1
Amount of deduction (millions of dollars)	5,597.6	49.9	147.9	487.0	758.6	801.6	1,926.7	966.0	263.9	196.1
Average per return (dollars)	4,344	3,343	2,987	2,777	3,042	3,575	4,604	7,591	12,796	22,280
<b>OKLAHOMA</b>										
Number of returns with deduction	320,620	4,630	14,420	42,750	54,920	53,340	107,520	34,970	5,710	2,360
Percent of returns	19.8	2.0	3.9	10.4	24.8	38.5	63.2	86.3	88.7	85.5
Amount of deduction (millions of dollars)	894.7	9.6	26.2	75.2	106.6	118.8	308.6	164.9	48.8	36.1
Average per return (dollars)	2,790	2,075	1,818	1,758	1,941	2,226	2,870	4,714	8,545	15,305
<b>OREGON</b>										
Number of returns with deduction	617,490	11,610	32,490	81,430	110,490	109,460	199,760	60,200	8,570	3,500
Percent of returns	32.5	4.7	8.4	17.8	41.0	61.0	80.9	91.1	93.0	92.3
Amount of deduction (millions of dollars)	2,649.0	39.3	105.3	254.5	363.1	395.4	904.4	428.2	95.0	63.7
Average per return (dollars)	4,290	3,385	3,241	3,126	3,286	3,612	4,528	7,113	11,085	18,212
<b>PENNSYLVANIA</b>										
Number of returns with deduction	1,604,060	21,580	63,770	195,560	267,980	260,660	556,960	194,160	30,460	12,930
Percent of returns	25.9	2.2	5.3	13.5	30.9	45.7	71.1	91.1	94.3	93.3
Amount of deduction (millions of dollars)	8,549.6	93.0	255.3	711.6	1,028.5	1,122.7	2,994.3	1,625.5	413.4	305.1
Average per return (dollars)	5,330	4,311	4,004	3,639	3,838	4,307	5,376	8,372	13,574	23,595
<b>RHODE ISLAND</b>										
Number of returns with deduction	160,130	2,320	6,720	20,040	28,970	27,120	55,430	16,250	2,320	970
Percent of returns	30.2	3.0	6.1	16.0	39.0	57.7	79.8	93.4	95.5	95.1
Amount of deduction (millions of dollars)	878.5	10.5	28.6	78.7	121.0	123.8	312.5	143.0	34.1	26.4
Average per return (dollars)	5,486	4,525	4,252	3,928	4,175	4,565	5,637	8,799	14,681	27,264
<b>SOUTH CAROLINA</b>										
Number of returns with deduction	543,010	7,160	24,530	81,540	97,690	90,850	176,610	52,970	8,100	3,560
Percent of returns	24.6	2.2	4.6	14.8	34.9	51.3	75.4	91.0	92.7	91.8
Amount of deduction (millions of dollars)	1,247.3	13.4	39.5	117.6	154.1	161.7	412.9	229.0	65.4	53.7
Average per return (dollars)	2,297	1,867	1,612	1,442	1,578	1,780	2,338	4,324	8,073	15,078
<b>SOUTH DAKOTA</b>										
Number of returns with deduction	63,120	820	2,950	9,330	11,010	10,050	19,930	7,150	1,330	560
Percent of returns	15.2	1.4	3.7	8.8	18.4	24.2	42.6	66.3	67.9	60.9
Amount of deduction (millions of dollars)	260.7	2.3	8.1	24.6	32.0	34.2	87.1	46.0	14.7	11.7
Average per return (dollars)	4,131	2,833	2,745	2,632	2,909	3,408	4,370	6,440	11,036	20,830
<b>TENNESSEE</b>										
Number of returns with deduction	518,150	7,580	25,770	78,190	92,220	79,880	158,380	61,960	9,970	4,210
Percent of returns	17.3	1.7	3.6	10.3	23.2	33.0	53.1	78.6	76.7	68.3
Amount of deduction (millions of dollars)	1,527.7	16.7	49.2	140.6	181.3	180.3	468.8	314.0	93.2	83.7
Average per return (dollars)	2,948	2,202	1,909	1,798	1,966	2,257	2,960	5,068	9,347	19,887
<b>TEXAS</b>										
Number of returns with deduction	2,361,800	30,860	90,120	295,170	380,520	351,310	795,260	346,370	50,730	21,470
Percent of returns	19.5	1.8	3.2	10.0	24.4	36.7	56.6	79.4	76.0	67.5
Amount of deduction (millions of dollars)	15,684.4	131.6	354.1	1,139.9	1,624.5	1,744.3	5,242.3	3,655.5	962.8	829.3
Average per return (dollars)	6,641	4,266	3,929	3,862	4,269	4,965	6,592	10,554	18,979	38,626
<b>UTAH</b>										
Number of returns with deduction	415,050	3,910	13,410	53,780	83,990	82,970	133,950	34,820	5,560	2,670
Percent of returns	32.2	2.2	5.3	17.3	43.0	63.9	81.4	91.8	92.1	89.9
Amount of deduction (millions of dollars)	1,047.8	9.0	27.8	98.3	159.1	172.9	351.1	149.0	40.6	39.9

Average per return (dollars)	2,525	2,310	2,074	1,827	1,894	2,084	2,621	4,280	7,306	14,961
<b>VERMONT</b>										
Number of returns with deduction	84,380	1,500	3,670	11,200	14,950	13,870	29,120	8,440	1,150	480
Percent of returns	25.9	3.0	6.0	13.5	32.5	46.0	75.1	93.3	95.0	92.3
Amount of deduction (millions of dollars)	511.2	6.2	14.5	43.3	63.7	71.5	195.5	86.9	18.1	11.6
Average per return (dollars)	6,058	4,116	3,939	3,866	4,261	5,153	6,712	10,298	15,713	24,194
<b>VIRGINIA</b>										
Number of returns with deduction	1,272,130	12,040	39,850	140,300	192,440	195,740	468,390	191,560	22,330	9,490
Percent of returns	32.5	2.4	5.3	16.1	36.3	53.2	76.9	92.8	95.1	94.8
Amount of deduction (millions of dollars)	5,397.1	36.2	108.0	347.4	528.5	615.3	1,997.9	1,327.0	248.4	188.4
Average per return (dollars)	4,243	3,010	2,710	2,476	2,746	3,144	4,266	6,927	11,124	19,852
<b>WASHINGTON</b>										
Number of returns with deduction	978,320	13,150	38,470	110,850	156,420	156,650	340,780	136,090	18,690	7,230
Percent of returns	28.0	3.3	6.3	13.5	30.5	44.5	62.4	81.1	79.2	68.2
Amount of deduction (millions of dollars)	4,809.5	47.4	130.8	373.8	550.1	610.7	1,666.9	1,002.2	235.2	192.4
Average per return (dollars)	4,916	3,608	3,399	3,372	3,517	3,899	4,891	7,364	12,583	26,618
<b>WEST VIRGINIA</b>										
Number of returns with deduction	115,250	1,190	3,950	13,240	19,340	20,400	43,350	11,580	1,680	490
Percent of returns	15.0	1.0	2.1	7.2	18.1	30.1	59.0	87.7	89.8	89.1
Amount of deduction (millions of dollars)	202.2	1.8	5.4	16.1	25.0	28.6	76.4	34.6	9.1	5.1
Average per return (dollars)	1,754	1,531	1,361	1,218	1,293	1,404	1,763	2,991	5,389	10,427
<b>WISCONSIN</b>										
Number of returns with deduction	820,170	12,840	36,970	109,870	146,510	145,030	283,390	69,410	11,140	5,020
Percent of returns	28.9	3.1	6.8	15.9	35.0	50.7	79.0	92.0	92.5	91.9
Amount of deduction (millions of dollars)	3,890.4	47.7	133.6	377.9	541.5	606.3	1,422.7	529.8	134.7	96.2
Average per return (dollars)	4,743	3,713	3,614	3,440	3,696	4,181	5,020	7,632	12,094	19,164
<b>WYOMING</b>										
Number of returns with deduction	52,800	810	2,380	6,790	9,740	9,690	17,230	4,800	810	550
Percent of returns	19.6	2.2	4.7	11.1	24.1	33.1	45.6	68.0	65.3	71.4
Amount of deduction (millions of dollars)	152.7	1.6	4.5	11.6	17.1	18.7	43.9	23.7	9.8	21.7
Average per return (dollars)	2,892	2,023	1,902	1,712	1,761	1,934	2,547	4,936	12,081	39,371
<b>OTHER AREAS [1]</b>										
Number of returns with deduction	45,360	2,040	2,630	5,240	5,830	5,400	11,940	7,810	2,260	2,200
Percent of returns	5.9	1.3	2.2	3.8	7.9	12.0	18.5	25.1	25.3	34.9
Amount of deduction (millions of dollars)	283.3	8.0	10.4	21.2	23.2	22.1	58.5	54.5	25.3	60.0
Average per return (dollars)	6,245	3,933	3,968	4,052	3,974	4,090	4,902	6,983	11,189	27,255

[1] 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: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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; and Tax Policy Center calculations.

## State and Local Real Estate Tax Deduction, by State and Size of Adjusted Gross Income, Tax Year 2015

Item	All returns	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<b>UNITED STATES</b>										
Number of returns with deduction	37,538,300	537,920	1,619,090	4,759,600	6,226,570	5,977,660	12,631,450	4,655,100	753,140	377,780
Percent of returns	25.1	2.5	4.9	13.6	31.2	46.2	68.9	85.9	87.1	86.2
Amount of deduction (thousands of dollars)	187,385,681	1,987,554	5,391,158	14,755,697	20,765,943	22,678,929	62,497,599	37,963,563	10,599,457	10,745,781
Average per return (dollars)	4,992	3,695	3,330	3,100	3,335	3,794	4,948	8,155	14,074	28,445
<b>ALABAMA</b>										
Number of returns with deduction	428,370	5,350	19,690	65,990	77,600	70,630	138,120	41,460	6,680	2,860
Percent of returns	20.9	1.8	3.6	13.3	29.7	42.4	65.3	88.3	91.4	89.9
Amount of deduction (thousands of dollars)	617,825	5,677	17,657	55,301	72,309	76,074	203,201	120,216	37,884	29,506
Average per return (dollars)	1,442	1,061	897	838	932	1,077	1,471	2,900	5,671	10,317
<b>ALASKA</b>										
Number of returns with deduction	71,950	640	1,790	6,530	11,360	12,260	28,260	9,710	1,050	360
Percent of returns	19.9	1.2	2.9	8.1	21.7	33.1	48.1	69.7	61.8	50.7
Amount of deduction (thousands of dollars)	318,714	2,073	5,813	20,395	37,293	44,115	125,672	63,878	12,044	7,431
Average per return (dollars)	4,430	3,239	3,247	3,123	3,283	3,598	4,447	6,579	11,470	20,642
<b>ARIZONA</b>										
Number of returns with deduction	723,240	14,840	40,830	109,030	127,360	115,960	222,890	75,820	11,170	5,340
Percent of returns	24.9	3.9	5.9	14.9	33.4	47.8	68.8	88.4	91.0	91.0
Amount of deduction (thousands of dollars)	1,946,429	31,327	76,433	191,046	238,744	249,778	621,517	350,526	96,201	90,857
Average per return (dollars)	2,691	2,111	1,872	1,752	1,875	2,154	2,788	4,623	8,612	17,014
<b>ARKANSAS</b>										
Number of returns with deduction	225,860	2,960	10,450	31,350	39,350	37,070	75,710	23,740	3,690	1,550
Percent of returns	18.4	1.6	3.3	10.3	24.6	38.7	67.1	88.4	90.7	89.6
Amount of deduction (thousands of dollars)	437,439	4,190	13,048	37,345	51,781	55,865	150,801	83,306	21,924	19,179
Average per return (dollars)	1,937	1,416	1,249	1,191	1,316	1,507	1,992	3,509	5,941	12,374
<b>CALIFORNIA</b>										
Number of returns with deduction	4,817,470	73,980	205,990	551,880	726,020	717,010	1,619,070	732,930	124,480	66,130
Percent of returns	27.1	3.2	5.2	13.5	32.0	49.0	69.0	83.9	88.8	91.3
Amount of deduction (thousands of dollars)	28,313,351	296,767	762,705	2,035,567	2,792,667	3,051,071	8,825,908	6,556,864	1,895,527	2,096,275
Average per return (dollars)	5,877	4,011	3,703	3,688	3,847	4,255	5,451	8,946	15,228	31,699
<b>COLORADO</b>										
Number of returns with deduction	757,160	9,930	28,010	88,880	122,900	119,970	264,600	101,150	14,790	6,920
Percent of returns	28.9	3.0	5.6	14.3	33.2	49.1	71.5	88.9	90.7	90.5
Amount of deduction (thousands of dollars)	1,992,398	19,296	48,449	141,669	213,077	240,190	692,488	425,325	106,487	105,417
Average per return (dollars)	2,631	1,943	1,730	1,594	1,734	2,002	2,617	4,205	7,200	15,234
<b>CONNECTICUT</b>										
Number of returns with deduction	658,720	8,150	25,210	69,180	102,930	102,340	231,210	90,720	17,930	11,040
Percent of returns	37.4	3.3	8.1	18.9	42.7	61.6	83.1	92.9	95.0	96.1
Amount of deduction (thousands of dollars)	5,029,354	47,968	139,121	365,636	547,424	597,240	1,635,822	985,251	322,415	388,477
Average per return (dollars)	7,635	5,886	5,518	5,285	5,318	5,836	7,075	10,860	17,982	35,188
<b>DELAWARE</b>										
Number of returns with deduction	127,990	1,370	4,600	16,550	22,850	21,710	45,030	13,360	1,750	770
Percent of returns	28.3	2.2	4.9	15.4	36.0	51.3	73.6	91.6	93.6	93.9
Amount of deduction (thousands of dollars)	339,431	2,497	8,313	29,560	44,126	47,030	123,902	58,300	13,124	12,579
Average per return (dollars)	2,652	1,823	1,807	1,786	1,931	2,166	2,752	4,364	7,499	16,336
<b>DISTRICT OF COLUMBIA</b>										
Number of returns with deduction	86,990	880	2,330	7,560	11,530	12,420	28,750	18,250	3,360	1,900
Percent of returns	25.2	2.5	3.9	9.4	20.9	37.5	58.8	80.9	91.1	93.6
Amount of deduction (thousands of dollars)	393,944	3,038	6,028	17,071	26,907	31,565	107,972	117,061	38,873	45,429
Average per return (dollars)	4,529	3,452	2,587	2,258	2,334	2,541	3,756	6,414	11,569	23,910
<b>FLORIDA</b>										
Number of returns with deduction	1,780,080	34,320	106,600	283,570	310,910	258,950	505,700	215,910	40,110	24,010
Percent of returns	18.5	2.4	4.2	12.1	26.7	36.7	53.7	76.0	74.7	73.0
Amount of deduction (thousands of dollars)	9,098,299	114,778	301,916	756,445	924,278	919,853	2,467,582	1,904,238	701,317	1,007,892
Average per return (dollars)	5,111	3,344	2,832	2,668	2,973	3,552	4,880	8,820	17,485	41,978
<b>GEORGIA</b>										
Number of returns with deduction	1,194,790	15,410	55,950	182,530	217,670	191,540	370,760	130,630	20,670	9,630
Percent of returns	26.9	2.3	4.9	17.5	39.6	56.3	77.2	92.0	94.0	93.6
Amount of deduction (thousands of dollars)	3,679,855	33,793	105,406	331,431	440,193	452,149	1,186,081	746,118	210,155	174,529
Average per return (dollars)	3,080	2,193	1,884	1,816	2,022	2,361	3,199	5,712	10,167	18,123
<b>HAWAII</b>										
Number of returns with deduction	154,930	2,440	5,900	17,600	25,960	26,830	56,920	16,360	2,090	850
Percent of returns	22.5	2.7	4.5	9.9	26.1	41.6	63.8	83.5	87.8	88.5
Amount of deduction (thousands of dollars)	354,775	4,766	10,532	28,569	44,768	47,876	127,399	62,649	14,533	13,683
Average per return (dollars)	2,290	1,953	1,785	1,623	1,724	1,784	2,238	3,829	6,954	16,098
<b>IDAHO</b>										
Number of returns with deduction	182,630	3,330	9,630	28,920	35,540	33,760	53,900	14,240	2,290	1,010
Percent of returns	25.3	3.2	5.9	16.0	34.3	52.1	74.8	89.1	89.5	88.6
Amount of deduction (thousands of dollars)	470,136	6,772	18,022	49,872	65,676	71,348	151,635	71,048	19,795	15,968
Average per return (dollars)	2,574	2,034	1,871	1,724	1,848	2,113	2,813	4,989	8,644	15,810
<b>ILLINOIS</b>										
Number of returns with deduction	1,721,940	26,060	75,780	206,960	278,840	274,290	589,610	215,620	36,320	18,470
Percent of returns	27.9	2.9	5.9	15.0	33.3	48.9	71.7	89.0	92.7	93.3

Amount of deduction (thousands of dollars)	11,617,134	130,336	352,703	932,867	1,324,587	1,477,514	4,027,715	2,270,495	596,138	504,779
Average per return (dollars)	6,747	5,001	4,654	4,507	4,750	5,387	6,831	10,530	16,413	27,330
<b>INDIANA</b>										
Number of returns with deduction	633,450	8,950	26,460	82,790	110,330	108,790	218,600	62,770	10,130	4,620
Percent of returns	20.4	1.7	3.9	11.1	25.8	38.9	65.7	90.4	93.1	92.8
Amount of deduction (thousands of dollars)	1,462,641	15,615	41,831	121,051	172,619	197,269	517,335	259,296	74,795	62,830
Average per return (dollars)	2,309	1,745	1,581	1,462	1,565	1,813	2,367	4,131	7,384	13,600
<b>IOWA</b>										
Number of returns with deduction	386,010	4,780	18,020	53,140	67,900	66,230	134,820	33,940	5,160	2,020
Percent of returns	26.5	2.5	6.4	14.7	30.9	44.1	73.7	89.5	92.0	93.1
Amount of deduction (thousands of dollars)	1,395,086	12,558	45,343	131,857	185,926	209,094	528,273	203,387	49,515	29,133
Average per return (dollars)	3,614	2,627	2,516	2,481	2,738	3,157	3,918	5,993	9,596	14,422
<b>KANSAS</b>										
Number of returns with deduction	307,060	4,760	14,020	37,420	49,390	49,240	108,960	35,250	5,640	2,390
Percent of returns	22.9	2.4	5.1	11.6	26.2	39.4	67.3	88.8	89.4	86.6
Amount of deduction (thousands of dollars)	1,100,444	12,400	33,866	90,026	127,731	145,759	399,700	197,012	52,899	41,051
Average per return (dollars)	3,584	2,605	2,416	2,406	2,586	2,960	3,668	5,589	9,379	17,176
<b>KENTUCKY</b>										
Number of returns with deduction	439,320	5,220	17,960	64,320	81,670	81,760	143,250	37,170	5,690	2,290
Percent of returns	23.0	1.7	4.0	13.7	31.5	49.8	75.6	91.0	92.4	91.6
Amount of deduction (thousands of dollars)	1,049,922	9,127	29,060	99,790	140,489	159,995	367,487	166,479	44,019	33,476
Average per return (dollars)	2,390	1,748	1,618	1,551	1,720	1,957	2,565	4,479	7,736	14,618
<b>LOUISIANA</b>										
Number of returns with deduction	328,630	3,560	12,260	43,600	54,040	49,150	113,560	42,400	7,010	3,070
Percent of returns	16.5	1.2	2.3	9.3	21.7	31.4	52.4	81.0	86.9	83.9
Amount of deduction (thousands of dollars)	719,567	5,859	16,570	54,101	74,287	78,975	240,297	162,815	49,318	37,345
Average per return (dollars)	2,190	1,646	1,352	1,241	1,375	1,607	2,116	3,840	7,035	12,164
<b>MAINE</b>										
Number of returns with deduction	166,130	2,730	7,940	25,020	31,540	29,160	52,500	14,500	1,990	750
Percent of returns	25.7	2.8	5.7	15.3	33.8	49.8	78.0	93.6	94.3	96.2
Amount of deduction (thousands of dollars)	725,742	10,210	28,439	79,832	107,385	110,611	242,068	108,048	24,172	14,977
Average per return (dollars)	4,369	3,740	3,582	3,191	3,405	3,793	4,611	7,452	12,147	19,969
<b>MARYLAND</b>										
Number of returns with deduction	1,079,730	11,170	36,210	118,970	176,060	176,570	396,000	139,910	17,180	7,650
Percent of returns	36.4	2.7	6.8	18.6	42.9	62.2	82.8	94.0	95.5	95.7
Amount of deduction (thousands of dollars)	4,749,785	38,964	114,655	359,318	563,256	622,241	1,755,629	955,206	194,883	145,633
Average per return (dollars)	4,399	3,488	3,166	3,020	3,199	3,524	4,433	6,827	11,344	19,037
<b>MASSACHUSETTS</b>										
Number of returns with deduction	1,118,440	17,030	42,200	108,740	162,070	160,570	405,820	177,380	29,350	15,280
Percent of returns	32.9	3.5	7.2	14.8	34.2	51.5	76.3	91.5	94.4	94.9
Amount of deduction (thousands of dollars)	6,974,424	80,899	191,545	459,187	686,518	746,904	2,337,550	1,587,414	438,871	445,536
Average per return (dollars)	6,236	4,750	4,539	4,223	4,236	4,652	5,760	8,949	14,953	29,158
<b>MICHIGAN</b>										
Number of returns with deduction	1,142,540	18,940	55,270	151,820	194,720	188,370	391,230	116,270	17,910	8,000
Percent of returns	24.2	2.3	5.2	14.5	31.2	45.2	71.1	92.1	94.4	93.9
Amount of deduction (thousands of dollars)	4,593,080	55,136	155,348	406,920	558,048	616,048	1,616,227	795,723	212,020	177,610
Average per return (dollars)	4,020	2,911	2,811	2,680	2,866	3,270	4,131	6,844	11,838	22,201
<b>MINNESOTA</b>										
Number of returns with deduction	865,560	9,040	30,150	101,360	144,410	145,230	314,770	98,590	15,280	6,740
Percent of returns	31.8	2.3	6.2	16.1	36.6	52.5	79.9	94.1	94.4	95.2
Amount of deduction (thousands of dollars)	3,130,867	23,540	69,638	220,743	347,534	411,602	1,161,301	603,873	161,318	131,318
Average per return (dollars)	3,617	2,604	2,310	2,178	2,407	2,834	3,689	6,125	10,557	19,483
<b>MISSISSIPPI</b>										
Number of returns with deduction	218,690	2,660	11,000	37,790	41,490	35,990	66,870	18,800	2,950	1,140
Percent of returns	17.6	1.4	3.0	12.3	28.1	40.6	64.0	84.5	88.6	86.4
Amount of deduction (thousands of dollars)	447,824	4,414	15,160	50,473	61,541	61,428	148,055	72,786	20,807	13,160
Average per return (dollars)	2,048	1,659	1,378	1,336	1,483	1,707	2,214	3,872	7,053	11,544
<b>MISSOURI</b>										
Number of returns with deduction	649,780	9,820	28,920	87,700	113,610	110,150	218,980	65,310	10,470	4,820
Percent of returns	23.3	2.2	4.6	13.1	29.8	45.2	72.7	91.9	93.7	93.2
Amount of deduction (thousands of dollars)	1,986,428	21,573	60,823	173,465	244,197	271,304	699,362	344,377	93,530	77,797
Average per return (dollars)	3,057	2,197	2,103	1,978	2,149	2,463	3,194	5,273	8,933	16,140
<b>MONTANA</b>										
Number of returns with deduction	126,300	2,540	7,140	19,730	23,810	22,830	37,440	10,470	1,640	700
Percent of returns	25.3	3.3	6.5	16.7	34.7	49.8	71.1	88.3	89.6	88.6
Amount of deduction (thousands of dollars)	358,564	5,810	15,591	41,493	53,892	56,862	112,215	49,028	12,987	10,686
Average per return (dollars)	2,839	2,287	2,184	2,103	2,263	2,491	2,997	4,683	7,919	15,266
<b>NEBRASKA</b>										
Number of returns with deduction	219,000	2,160	7,760	27,200	37,400	37,950	80,120	21,400	3,470	1,540
Percent of returns	24.4	1.7	4.3	12.1	28.8	43.0	72.6	88.2	89.7	89.0
Amount of deduction (thousands of dollars)	897,790	6,030	20,508	74,721	113,854	132,703	345,720	139,974	37,017	27,263
Average per return (dollars)	4,099	2,792	2,643	2,747	3,044	3,497	4,315	6,541	10,668	17,703
<b>NEVADA</b>										
Number of returns with deduction	272,000	4,640	13,850	46,150	52,920	44,130	78,220	25,310	4,240	2,540
Percent of returns	20.1	2.8	4.3	12.6	28.8	40.1	56.7	75.6	73.6	72.0
Amount of deduction (thousands of dollars)	814,764	10,844	27,673	81,026	103,070	98,754	233,869	137,874	47,273	74,381
Average per return (dollars)	2,995	2,337	1,998	1,756	1,948	2,238	2,990	5,447	11,149	29,284
<b>NEW HAMPSHIRE</b>										

Number of returns with deduction	203,900	3,140	8,890	24,500	32,980	32,280	72,880	25,090	2,970	1,180
Percent of returns	29.4	3.2	7.4	15.5	33.3	46.5	68.0	86.7	83.2	77.1
Amount of deduction (thousands of dollars)	1,500,413	17,722	49,075	130,963	185,800	201,369	548,449	273,716	54,013	39,306
Average per return (dollars)	7,359	5,644	5,520	5,345	5,634	6,238	7,525	10,909	18,186	33,310
<b>NEW JERSEY</b>										
Number of returns with deduction	1,567,800	29,360	75,100	167,010	226,000	226,100	549,240	237,280	39,050	18,670
Percent of returns	35.7	4.7	9.1	18.7	38.9	56.9	78.9	91.3	94.4	95.4
Amount of deduction (thousands of dollars)	14,879,523	213,131	516,732	1,143,327	1,588,657	1,748,354	5,125,426	3,151,617	787,495	604,784
Average per return (dollars)	9,491	7,259	6,881	6,846	7,029	7,733	9,332	13,282	20,166	32,393
<b>NEW MEXICO</b>										
Number of returns with deduction	178,050	3,200	8,910	27,780	32,800	29,110	56,260	17,060	2,100	840
Percent of returns	19.4	2.2	3.9	12.3	28.6	41.2	62.6	85.6	86.1	84.0
Amount of deduction (thousands of dollars)	472,581	6,920	17,445	51,235	66,986	66,536	161,791	75,898	14,979	10,791
Average per return (dollars)	2,654	2,163	1,958	1,844	2,042	2,286	2,876	4,449	7,133	12,846
<b>NEW YORK</b>										
Number of returns with deduction	2,394,320	32,830	98,650	265,810	365,950	368,380	836,540	318,830	63,050	44,280
Percent of returns	24.9	2.2	4.8	12.7	28.7	45.1	68.0	79.6	83.6	88.4
Amount of deduction (thousands of dollars)	20,905,561	211,515	589,272	1,537,648	2,147,607	2,402,588	6,824,103	4,047,299	1,326,764	1,818,765
Average per return (dollars)	8,731	6,443	5,973	5,785	5,869	6,522	8,158	12,694	21,043	41,074
<b>NORTH CAROLINA</b>										
Number of returns with deduction	1,142,970	18,500	58,880	171,880	199,660	184,870	361,190	121,430	18,590	7,960
Percent of returns	25.6	2.8	5.5	15.6	35.2	51.4	76.0	92.6	94.1	93.5
Amount of deduction (thousands of dollars)	3,405,847	41,280	120,460	329,019	418,436	439,790	1,122,286	638,886	170,974	124,716
Average per return (dollars)	2,980	2,231	2,046	1,914	2,096	2,379	3,107	5,261	9,197	15,668
<b>NORTH DAKOTA</b>										
Number of returns with deduction	54,560	520	1,870	6,020	8,260	8,370	19,550	7,710	1,560	700
Percent of returns	14.8	1.2	2.9	6.6	15.1	20.8	35.9	64.1	71.2	72.9
Amount of deduction (thousands of dollars)	182,324	1,159	3,854	12,744	19,644	22,746	67,118	36,570	10,853	7,636
Average per return (dollars)	3,342	2,229	2,061	2,117	2,378	2,718	3,433	4,743	6,957	10,909
<b>OHIO</b>										
Number of returns with deduction	1,290,210	14,640	49,520	178,570	252,040	227,160	415,300	123,830	20,400	8,760
Percent of returns	23.1	1.8	4.1	12.6	31.2	45.5	70.9	90.1	93.1	92.8
Amount of deduction (thousands of dollars)	5,439,060	46,773	143,794	482,188	749,079	793,379	1,868,825	920,773	249,063	185,186
Average per return (dollars)	4,216	3,195	2,904	2,700	2,972	3,493	4,500	7,436	12,209	21,140
<b>OKLAHOMA</b>										
Number of returns with deduction	328,250	4,230	14,020	43,170	55,610	54,610	110,560	36,970	6,330	2,750
Percent of returns	20.0	1.8	3.8	10.4	24.8	38.5	63.6	86.0	87.6	85.9
Amount of deduction (thousands of dollars)	860,372	7,801	23,284	71,338	100,503	112,141	293,565	162,467	48,898	40,375
Average per return (dollars)	2,621	1,844	1,661	1,652	1,807	2,053	2,655	4,395	7,725	14,682
<b>OREGON</b>										
Number of returns with deduction	599,500	11,090	31,930	81,580	109,720	108,210	189,790	55,850	8,020	3,310
Percent of returns	32.0	4.3	8.1	18.2	41.7	61.9	81.2	91.4	92.7	92.5
Amount of deduction (thousands of dollars)	2,471,667	35,869	98,708	243,351	347,602	376,384	835,044	387,938	88,253	58,518
Average per return (dollars)	4,123	3,234	3,091	2,983	3,168	3,478	4,400	6,946	11,004	17,679
<b>PENNSYLVANIA</b>										
Number of returns with deduction	1,593,770	20,930	63,420	195,090	268,020	262,520	551,960	188,410	30,240	13,180
Percent of returns	25.7	2.1	5.2	13.7	31.0	45.8	71.1	90.8	93.9	92.4
Amount of deduction (thousands of dollars)	8,228,274	86,087	245,135	686,750	993,024	1,095,117	2,895,379	1,535,255	395,822	295,705
Average per return (dollars)	5,163	4,113	3,865	3,520	3,705	4,172	5,246	8,148	13,089	22,436
<b>RHODE ISLAND</b>										
Number of returns with deduction	158,710	2,280	6,590	19,860	28,960	27,260	55,080	15,560	2,140	980
Percent of returns	30.1	2.8	5.9	16.3	39.8	58.1	80.5	93.4	95.1	95.1
Amount of deduction (thousands of dollars)	863,080	10,000	27,133	77,562	120,566	123,887	310,785	135,309	31,611	26,227
Average per return (dollars)	5,438	4,386	4,117	3,905	4,163	4,545	5,642	8,696	14,771	26,762
<b>SOUTH CAROLINA</b>										
Number of returns with deduction	524,650	6,750	24,040	80,540	95,620	88,910	168,840	48,920	7,760	3,270
Percent of returns	24.2	2.1	4.4	15.0	35.0	51.6	75.8	91.1	93.3	91.9
Amount of deduction (thousands of dollars)	1,140,772	11,913	35,482	109,121	142,863	150,016	374,790	204,735	60,777	51,075
Average per return (dollars)	2,174	1,765	1,476	1,355	1,494	1,687	2,220	4,185	7,832	15,619
<b>SOUTH DAKOTA</b>										
Number of returns with deduction	60,430	810	2,820	9,000	10,490	9,720	18,780	6,870	1,330	600
Percent of returns	14.5	1.3	3.5	8.5	17.6	23.4	41.3	64.2	63.6	60.6
Amount of deduction (thousands of dollars)	240,475	2,154	7,257	22,620	29,516	32,306	79,114	42,719	13,647	11,142
Average per return (dollars)	3,979	2,659	2,573	2,513	2,814	3,324	4,213	6,218	10,261	18,570
<b>TENNESSEE</b>										
Number of returns with deduction	505,420	7,410	25,700	78,670	91,110	78,760	152,050	58,220	9,540	3,950
Percent of returns	17.0	1.6	3.5	10.6	23.6	33.4	53.1	78.1	76.1	68.6
Amount of deduction (thousands of dollars)	1,427,847	15,204	47,345	135,803	173,811	170,323	434,284	286,738	85,687	78,652
Average per return (dollars)	2,825	2,052	1,842	1,726	1,908	2,163	2,856	4,925	8,982	19,912
<b>TEXAS</b>										
Number of returns with deduction	2,326,810	28,800	86,340	286,600	370,140	342,670	783,040	349,430	54,690	25,100
Percent of returns	19.1	1.7	3.0	9.8	23.9	35.7	55.3	78.2	74.4	66.5
Amount of deduction (thousands of dollars)	14,824,106	115,080	316,601	1,038,317	1,474,712	1,589,781	4,865,802	3,493,274	997,641	932,898
Average per return (dollars)	6,371	3,996	3,667	3,623	3,984	4,639	6,214	9,997	18,242	37,167
<b>UTAH</b>										
Number of returns with deduction	401,920	3,650	13,570	53,410	83,600	81,310	126,350	32,420	5,170	2,440
Percent of returns	31.8	2.1	5.3	17.7	44.0	64.4	81.7	92.1	91.5	90.4
Amount of deduction (thousands of dollars)	975,996	8,204	26,866	93,911	151,302	163,769	321,343	137,452	36,854	36,295
Average per return (dollars)	2,428	2,248	1,980	1,758	1,810	2,014	2,543	4,240	7,128	14,875

<b>VERMONT</b>										
Number of returns with deduction	83,090	1,300	3,590	11,240	14,890	13,850	28,540	8,170	1,090	440
Percent of returns	25.5	2.5	5.7	13.7	32.5	46.3	75.5	93.4	94.0	89.8
Amount of deduction (thousands of dollars)	496,332	5,634	13,869	42,774	63,347	70,132	190,739	82,427	17,091	10,319
Average per return (dollars)	5,973	4,334	3,863	3,806	4,254	5,064	6,683	10,089	15,680	23,452
<b>VIRGINIA</b>										
Number of returns with deduction	1,265,960	11,610	39,980	141,380	192,420	197,800	465,550	186,090	21,750	9,380
Percent of returns	32.4	2.3	5.2	16.3	36.6	53.8	77.3	92.9	95.1	94.6
Amount of deduction (thousands of dollars)	5,155,762	34,087	103,514	333,859	509,099	598,796	1,922,945	1,241,382	231,963	180,117
Average per return (dollars)	4,073	2,936	2,589	2,361	2,646	3,027	4,130	6,671	10,665	19,202
<b>WASHINGTON</b>										
Number of returns with deduction	950,010	12,540	38,000	111,360	155,480	153,540	330,050	125,370	16,920	6,750
Percent of returns	27.7	3.1	6.1	13.9	31.1	44.8	62.9	81.7	78.8	68.9
Amount of deduction (thousands of dollars)	4,457,644	43,827	124,502	359,297	524,883	574,048	1,555,899	892,861	204,307	178,020
Average per return (dollars)	4,692	3,495	3,276	3,226	3,376	3,739	4,714	7,122	12,075	26,373
<b>WEST VIRGINIA</b>										
Number of returns with deduction	115,410	1,220	3,950	12,840	19,170	20,580	43,530	11,730	1,780	610
Percent of returns	14.8	1.0	2.1	7.0	17.6	29.4	57.5	86.4	88.1	85.9
Amount of deduction (thousands of dollars)	201,141	1,773	5,016	15,171	23,253	27,745	79,475	34,063	8,996	5,649
Average per return (dollars)	1,743	1,453	1,270	1,182	1,213	1,348	1,826	2,904	5,054	9,261
<b>WISCONSIN</b>										
Number of returns with deduction	809,640	12,600	36,640	109,490	146,240	146,140	275,610	67,120	10,880	4,920
Percent of returns	28.5	2.9	6.6	16.1	35.3	51.3	79.2	92.1	92.1	92.3
Amount of deduction (thousands of dollars)	3,783,774	45,848	130,142	372,330	534,085	600,691	1,370,016	505,383	130,317	94,962
Average per return (dollars)	4,673	3,639	3,552	3,401	3,652	4,110	4,971	7,530	11,978	19,301
<b>WYOMING</b>										
Number of returns with deduction	53,680	780	2,200	6,450	9,720	9,790	18,020	5,290	830	600
Percent of returns	19.3	2.1	4.3	10.4	23.3	31.6	44.6	65.8	60.6	68.2
Amount of deduction (thousands of dollars)	145,371	1,432	3,744	10,253	16,034	17,780	43,934	24,518	7,970	19,706
Average per return (dollars)	2,708	1,836	1,702	1,590	1,650	1,816	2,438	4,635	9,602	32,843
<b>OTHER AREAS [1]</b>										
Number of returns with deduction	44,500	2,060	2,550	5,100	5,510	4,890	11,080	8,090	2,500	2,730
Percent of returns	5.9	1.4	2.1	3.8	7.8	11.4	17.6	25.2	25.7	37.7
Amount of deduction (thousands of dollars)	311,747	7,884	9,732	19,339	20,957	20,034	53,704	53,716	25,641	100,740
Average per return (dollars)	7,006	3,827	3,816	3,792	3,803	4,097	4,847	6,640	10,256	36,901

[1] 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: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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, and Tax Policy Center calculations