

## Mortgage Interest 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	32,680,160	390,320	1,176,780	4,007,680	5,465,390	5,305,580	11,419,340	4,075,270	594,300	245,510
Percent of returns	21.8	1.9	3.6	11.3	27.0	40.7	61.1	72.7	68.0	57.8
Amount of deduction (millions of dollars)	278,500.0	2,661.2	7,455.3	24,425.9	35,631.5	38,951.6	101,000.0	52,236.8	10,818.7	5,318.3
Average per return (dollars)	8,522	6,818	6,335	6,095	6,519	7,342	8,845	12,818	18,204	21,662
<b>ALABAMA</b>										
Number of returns with deduction	387,820	4,870	17,700	59,750	70,940	64,550	127,860	35,420	5,020	1,710
Percent of returns	19.0	1.7	3.3	12.1	27.0	38.6	59.1	72.9	67.0	52.8
Amount of deduction (millions of dollars)	2,742.3	27.4	92.0	309.5	401.2	414.8	992.5	390.9	82.2	31.8
Average per return (dollars)	7,071	5,626	5,197	5,180	5,655	6,427	7,763	11,035	16,380	18,592
<b>ALASKA</b>										
Number of returns with deduction	65,990	630	1,660	6,530	11,150	11,500	25,560	8,050	710	200
Percent of returns	19.0	1.3	2.8	8.2	21.9	32.8	46.4	62.7	47.7	30.3
Amount of deduction (millions of dollars)	626.6	4.7	12.2	48.2	87.0	98.4	258.3	101.0	12.2	4.5
Average per return (dollars)	9,495	7,416	7,378	7,385	7,802	8,553	10,107	12,545	17,163	22,710
<b>ARIZONA</b>										
Number of returns with deduction	664,360	11,590	32,140	97,370	119,020	109,700	212,430	69,240	9,350	3,520
Percent of returns	22.6	3.1	4.7	13.0	30.4	43.9	62.8	76.0	71.0	60.4
Amount of deduction (millions of dollars)	5,765.8	78.8	203.0	614.4	822.7	861.0	2,014.7	913.2	179.1	78.8
Average per return (dollars)	8,679	6,801	6,317	6,310	6,912	7,848	9,484	13,189	19,152	22,388
<b>ARKANSAS</b>										
Number of returns with deduction	195,200	2,150	7,390	26,420	34,570	33,310	67,690	20,050	2,700	930
Percent of returns	16.0	1.2	2.4	8.7	21.5	34.4	59.3	72.8	65.4	52.8
Amount of deduction (millions of dollars)	1,262.6	12.3	36.8	129.2	178.0	193.6	458.3	198.8	39.6	16.1
Average per return (dollars)	6,468	5,713	4,981	4,891	5,148	5,811	6,770	9,917	14,675	17,287
<b>CALIFORNIA</b>										
Number of returns with deduction	4,333,790	61,740	167,520	479,510	646,240	648,180	1,492,020	680,690	109,360	48,540
Percent of returns	24.3	2.8	4.4	11.5	27.7	43.3	61.6	73.6	75.0	68.1
Amount of deduction (millions of dollars)	53,205.6	601.3	1,524.0	4,317.2	6,041.1	6,636.9	18,544.8	11,833.7	2,489.0	1,217.5
Average per return (dollars)	12,277	9,740	9,098	9,003	9,348	10,239	12,429	17,385	22,760	25,083
<b>COLORADO</b>										
Number of returns with deduction	717,990	8,390	23,410	83,950	120,050	116,430	255,750	93,210	12,170	4,630
Percent of returns	27.1	2.6	4.7	13.2	31.6	46.8	67.0	78.4	72.1	60.4
Amount of deduction (millions of dollars)	6,873.0	63.8	169.9	596.2	921.2	1,001.8	2,570.6	1,230.5	220.8	98.1
Average per return (dollars)	9,572	7,606	7,257	7,102	7,674	8,604	10,051	13,202	18,141	21,191
<b>CONNECTICUT</b>										
Number of returns with deduction	535,570	5,330	16,270	53,050	83,180	84,620	195,320	76,390	14,040	7,370
Percent of returns	30.5	2.2	5.3	14.4	34.3	51.0	70.1	76.7	74.2	67.1
Amount of deduction (millions of dollars)	4,509.3	33.5	96.7	310.4	510.1	577.9	1,588.0	954.4	269.6	168.5
Average per return (dollars)	8,420	6,293	5,944	5,852	6,133	6,830	8,130	12,494	19,205	22,864
<b>DELAWARE</b>										
Number of returns with deduction	119,690	1,200	4,110	15,430	21,750	20,490	42,830	11,960	1,400	510
Percent of returns	26.3	2.0	4.4	14.2	33.9	47.6	67.7	76.8	71.4	60.0
Amount of deduction (millions of dollars)	1,018.4	8.8	28.4	102.7	155.7	164.1	385.8	138.9	23.5	10.5
Average per return (dollars)	8,509	7,330	6,919	6,654	7,158	8,010	9,008	11,613	16,810	20,559
<b>DISTRICT OF COLUMBIA</b>										
Number of returns with deduction	79,090	750	1,920	6,520	10,550	11,530	26,230	17,040	3,030	1,510
Percent of returns	23.1	2.2	3.3	8.3	19.1	34.1	53.4	72.7	78.7	72.9
Amount of deduction (millions of dollars)	987.8	7.7	16.0	49.7	86.0	107.4	316.8	296.2	68.5	39.5
Average per return (dollars)	12,490	10,253	8,314	7,624	8,154	9,318	12,077	17,382	22,601	26,177
<b>FLORIDA</b>										
Number of returns with deduction	1,529,050	25,690	81,970	246,720	277,970	231,620	450,840	175,400	27,180	11,680
Percent of returns	15.8	1.9	3.3	10.3	23.3	32.3	46.8	61.7	54.0	41.1
Amount of deduction (millions of dollars)	13,377.3	179.4	531.8	1,563.5	1,913.8	1,809.2	4,288.3	2,288.4	526.5	276.4
Average per return (dollars)	8,749	6,985	6,487	6,337	6,885	7,811	9,512	13,047	19,369	23,665
<b>GEORGIA</b>										
Number of returns with deduction	1,078,720	12,720	46,500	162,580	198,680	174,460	343,490	117,390	16,620	6,290
Percent of returns	24.3	2.0	4.2	15.5	35.6	50.7	69.6	79.2	74.6	62.6
Amount of deduction (millions of dollars)	7,997.4	78.9	264.1	867.7	1,153.3	1,140.6	2,719.7	1,366.4	281.3	125.4
Average per return (dollars)	7,414	6,202	5,680	5,337	5,805	6,538	7,918	11,640	16,928	19,937
<b>HAWAII</b>										
Number of returns with deduction	143,840	2,000	4,770	15,860	23,990	25,320	54,980	14,590	1,770	570
Percent of returns	21.0	2.3	3.8	9.0	23.8	38.8	59.9	71.1	68.3	56.4
Amount of deduction (millions of dollars)	1,821.7	22.2	48.5	158.6	247.4	294.9	742.8	254.0	40.0	13.3
Average per return (dollars)	12,665	11,111	10,158	10,003	10,313	11,647	13,510	17,410	22,615	23,247
<b>IDAHO</b>										
Number of returns with deduction	167,840	2,520	7,560	25,850	33,160	31,710	52,080	12,520	1,780	650
Percent of returns	22.7	2.5	4.7	13.9	30.7	47.0	66.8	72.7	65.2	53.3
Amount of deduction (millions of dollars)	1,246.1	15.6	45.5	149.7	209.8	224.7	422.0	139.3	28.4	11.1
Average per return (dollars)	7,425	6,200	6,020	5,791	6,327	7,086	8,103	11,126	15,957	17,112
<b>ILLINOIS</b>										
Number of returns with deduction	1,429,520	16,120	49,220	163,530	232,910	232,100	513,630	182,670	27,820	11,520
Percent of returns	23.4	1.9	3.9	11.8	27.7	41.6	62.1	73.9	71.0	60.1
Amount of deduction (millions of dollars)	10,836.8	91.0	269.7	879.1	1,333.4	1,496.8	3,987.0	2,085.4	463.5	230.8
Average per return (dollars)	7,581	5,645	5,479	5,376	5,725	6,449	7,762	11,416	16,662	20,032
<b>INDIANA</b>										
Number of returns with deduction	555,930	6,210	18,520	69,820	98,540	96,940	201,730	53,820	7,700	2,670
Percent of returns	17.9	1.2	2.8	9.2	22.8	34.4	59.0	74.5	68.4	54.8
Amount of deduction (millions of dollars)	3,475.7	30.1	87.8	326.4	493.0	556.1	1,351.9	489.4	99.6	41.3
Average per return (dollars)	6,252	4,852	4,741	4,675	5,003	5,737	6,701	9,093	12,936	15,487
<b>IOWA</b>										
Number of returns with deduction	311,360	2,520	9,120	39,770	55,100	56,180	118,040	26,310	3,300	1,020
Percent of returns	21.5	1.3	3.3	10.9	25.1	37.3	63.2	68.2	60.3	48.6

Amount of deduction (millions of dollars)	1,789.9	11.6	38.2	167.8	255.4	305.3	731.9	225.6	40.2	14.0
Average per return (dollars)	5,749	4,592	4,186	4,220	4,635	5,434	6,201	8,573	12,172	13,687
<b>KANSAS</b>										
Number of returns with deduction	247,010	2,720	7,690	27,230	39,890	41,660	94,320	28,330	3,910	1,260
Percent of returns	18.7	1.4	2.9	8.5	21.2	33.6	57.9	71.4	62.8	48.3
Amount of deduction (millions of dollars)	1,606.7	13.5	35.3	128.9	203.3	244.7	637.9	265.7	55.2	22.1
Average per return (dollars)	6,504	4,951	4,589	4,734	5,098	5,875	6,764	9,377	14,112	17,556
<b>KENTUCKY</b>										
Number of returns with deduction	386,120	3,700	12,700	56,080	73,710	73,870	129,930	30,730	4,120	1,290
Percent of returns	20.3	1.3	2.9	11.7	28.4	45.0	67.4	72.8	65.4	50.6
Amount of deduction (millions of dollars)	2,343.3	19.5	62.7	258.0	367.1	418.2	849.1	291.3	56.3	21.1
Average per return (dollars)	6,069	5,262	4,939	4,600	4,981	5,662	6,535	9,478	13,673	16,351
<b>LOUISIANA</b>										
Number of returns with deduction	325,020	3,530	12,160	46,270	57,330	50,720	111,750	36,040	5,390	1,840
Percent of returns	16.5	1.3	2.3	10.0	23.3	32.8	51.9	68.3	61.3	48.0
Amount of deduction (millions of dollars)	2,408.2	22.7	72.6	257.7	343.8	337.8	876.6	377.6	83.8	35.4
Average per return (dollars)	7,409	6,439	5,974	5,569	5,997	6,661	7,845	10,478	15,548	19,248
<b>MAINE</b>										
Number of returns with deduction	138,140	1,920	5,640	20,070	26,070	24,530	46,100	11,850	1,460	490
Percent of returns	21.2	2.1	4.1	12.0	27.6	41.5	65.6	73.2	67.3	52.1
Amount of deduction (millions of dollars)	940.5	10.7	30.7	107.3	151.2	160.7	334.5	118.1	20.2	7.2
Average per return (dollars)	6,808	5,551	5,448	5,344	5,800	6,553	7,255	9,965	13,845	14,600
<b>MARYLAND</b>										
Number of returns with deduction	963,760	8,970	28,430	103,750	158,580	160,090	359,090	125,330	14,000	5,530
Percent of returns	32.7	2.3	5.5	16.1	38.2	56.2	74.5	82.0	77.1	67.7
Amount of deduction (millions of dollars)	9,299.5	67.6	200.3	695.8	1,153.7	1,321.0	3,668.2	1,800.3	270.4	122.2
Average per return (dollars)	9,649	7,538	7,045	6,707	7,275	8,252	10,215	14,364	19,312	22,092
<b>MASSACHUSETTS</b>										
Number of returns with deduction	953,970	10,610	27,310	86,400	136,530	140,260	362,150	156,760	23,720	10,240
Percent of returns	28.0	2.3	4.8	11.6	28.3	44.5	67.2	77.6	73.3	63.4
Amount of deduction (millions of dollars)	8,701.2	68.4	172.3	553.8	940.1	1,079.6	3,282.6	1,974.8	418.3	211.2
Average per return (dollars)	9,121	6,447	6,308	6,410	6,886	7,697	9,064	12,598	17,637	20,628
<b>MICHIGAN</b>										
Number of returns with deduction	970,330	12,540	36,740	121,670	165,440	162,790	352,580	100,210	13,340	5,020
Percent of returns	20.6	1.6	3.5	11.4	26.3	38.9	62.6	74.5	67.0	54.6
Amount of deduction (millions of dollars)	6,232.1	61.7	175.1	570.9	843.1	954.3	2,418.0	945.0	182.5	81.6
Average per return (dollars)	6,423	4,918	4,766	4,692	5,096	5,862	6,858	9,430	13,680	16,247
<b>MINNESOTA</b>										
Number of returns with deduction	751,110	6,300	20,560	84,850	126,450	127,540	285,360	84,300	11,520	4,230
Percent of returns	27.4	1.7	4.4	13.1	31.5	45.8	70.7	78.7	72.2	60.7
Amount of deduction (millions of dollars)	5,700.0	37.2	113.8	462.7	747.7	863.1	2,254.7	955.0	186.1	79.6
Average per return (dollars)	7,589	5,910	5,535	5,453	5,913	6,767	7,901	11,329	16,159	18,806
<b>MISSISSIPPI</b>										
Number of returns with deduction	189,600	2,100	8,650	33,200	36,800	31,710	59,330	15,110	2,070	630
Percent of returns	15.4	1.2	2.4	10.7	24.8	35.9	56.1	68.0	60.5	47.0
Amount of deduction (millions of dollars)	1,190.7	11.9	43.6	157.3	192.7	187.6	409.2	147.3	30.4	10.8
Average per return (dollars)	6,280	5,649	5,042	4,738	5,235	5,915	6,897	9,747	14,682	17,189
<b>MISSOURI</b>										
Number of returns with deduction	555,530	6,490	19,140	71,720	97,780	96,370	198,100	55,090	7,780	3,050
Percent of returns	20.0	1.5	3.1	10.6	25.5	39.2	64.0	74.7	69.1	58.2
Amount of deduction (millions of dollars)	3,641.5	34.1	96.2	350.6	513.2	575.7	1,370.5	534.6	112.7	53.9
Average per return (dollars)	6,555	5,255	5,027	4,888	5,248	5,974	6,918	9,704	14,483	17,686
<b>MONTANA</b>										
Number of returns with deduction	105,890	1,700	4,610	15,900	20,570	19,850	33,250	8,410	1,230	370
Percent of returns	21.1	2.2	4.2	13.2	29.6	43.6	62.1	68.0	63.4	49.3
Amount of deduction (millions of dollars)	795.5	10.9	27.7	93.1	132.3	143.5	268.2	93.5	19.7	6.6
Average per return (dollars)	7,513	6,411	6,001	5,856	6,432	7,230	8,066	11,122	16,017	17,805
<b>NEBRASKA</b>										
Number of returns with deduction	181,220	1,450	4,810	21,110	30,810	32,080	70,550	17,170	2,410	830
Percent of returns	20.2	1.2	2.7	9.3	23.6	36.3	63.1	70.0	62.9	50.3
Amount of deduction (millions of dollars)	1,084.8	6.6	21.2	93.2	147.0	177.7	447.1	149.0	30.8	12.2
Average per return (dollars)	5,986	4,572	4,407	4,413	4,772	5,539	6,337	8,678	12,783	14,722
<b>NEVADA</b>										
Number of returns with deduction	262,950	4,090	12,340	44,870	51,870	43,690	77,380	23,670	3,420	1,610
Percent of returns	19.1	2.5	3.9	11.9	27.3	38.4	53.4	66.4	56.3	42.7
Amount of deduction (millions of dollars)	2,434.4	31.5	88.6	306.9	391.3	374.9	799.6	331.2	69.9	40.5
Average per return (dollars)	9,258	7,696	7,178	6,839	7,544	8,581	10,333	13,991	20,445	25,184
<b>NEW HAMPSHIRE</b>										
Number of returns with deduction	176,580	2,030	5,820	19,410	28,430	28,660	66,880	22,360	2,300	690
Percent of returns	25.3	2.2	5.0	12.1	28.1	40.7	60.8	73.2	60.4	43.4
Amount of deduction (millions of dollars)	1,412.5	11.6	32.8	113.1	184.1	210.3	570.1	242.0	35.6	12.9
Average per return (dollars)	7,999	5,703	5,635	5,825	6,477	7,337	8,525	10,825	15,477	18,701
<b>NEW JERSEY</b>										
Number of returns with deduction	1,257,860	15,190	42,430	118,860	177,520	183,970	468,060	207,900	31,490	12,450
Percent of returns	28.7	2.5	5.3	13.1	30.2	46.1	66.8	76.9	74.5	65.3
Amount of deduction (millions of dollars)	11,163.3	91.5	250.0	729.3	1,166.7	1,350.9	4,168.0	2,598.6	549.4	258.9
Average per return (dollars)	8,875	6,022	5,893	6,135	6,572	7,343	8,905	12,499	17,447	20,793
<b>NEW MEXICO</b>										
Number of returns with deduction	154,770	2,650	7,130	24,670	29,640	25,760	49,440	13,580	1,450	460
Percent of returns	17.0	1.8	3.2	10.8	26.0	37.0	55.4	67.4	60.7	46.5
Amount of deduction (millions of dollars)	1,208.9	17.7	45.6	152.9	196.0	189.9	422.7	152.1	23.6	8.3
Average per return (dollars)	7,811	6,669	6,393	6,199	6,614	7,371	8,550	11,199	16,308	18,100
<b>NEW YORK</b>										
Number of returns with deduction	1,964,990	22,440	66,140	203,200	297,680	306,010	711,740	273,820	51,810	32,150
Percent of returns	20.5	1.6	3.3	9.6	23.0	37.1	57.4	66.3	67.5	66.2
Amount of deduction (millions of dollars)	16,995.0	155.0	427.4	1,258.2	1,864.0	2,125.6	5,972.8	3,478.9	985.2	728.0
Average per return (dollars)	8,649	6,907	6,462	6,192	6,262	6,946	8,392	12,705	19,015	22,643
<b>NORTH CAROLINA</b>										

Number of returns with deduction	1,021,940	13,550	43,040	147,270	179,800	167,570	337,910	111,880	15,470	5,470
Percent of returns	22.7	2.1	4.1	13.1	30.7	45.4	67.9	79.0	74.0	63.2
Amount of deduction (millions of dollars)	7,622.0	79.3	236.0	802.5	1,065.2	1,120.0	2,679.7	1,279.9	254.8	104.6
Average per return (dollars)	7,458	5,851	5,483	5,449	5,925	6,684	7,930	11,440	16,471	19,114
<b>NORTH DAKOTA</b>										
Number of returns with deduction	46,380	350	1,140	5,090	7,560	7,610	17,570	5,820	950	300
Percent of returns	12.9	0.8	1.8	5.6	14.1	19.3	33.6	53.1	51.6	42.9
Amount of deduction (millions of dollars)	371.0	2.1	6.5	29.2	46.8	55.2	152.2	59.7	14.2	5.0
Average per return (dollars)	7,998	6,097	5,718	5,743	6,184	7,256	8,665	10,254	14,923	16,710
<b>OHIO</b>										
Number of returns with deduction	1,113,960	10,490	34,600	149,760	221,180	199,970	373,330	104,220	15,100	5,310
Percent of returns	20.0	1.3	2.9	10.5	27.1	40.0	62.7	73.7	67.9	55.5
Amount of deduction (millions of dollars)	6,641.5	50.5	158.3	660.2	1,049.0	1,102.0	2,414.2	928.8	195.8	82.8
Average per return (dollars)	5,962	4,811	4,574	4,408	4,743	5,511	6,467	8,912	12,969	15,589
<b>OKLAHOMA</b>										
Number of returns with deduction	267,630	3,140	9,490	34,650	47,140	46,520	94,340	27,380	3,750	1,200
Percent of returns	16.6	1.4	2.6	8.4	21.3	33.5	55.5	67.5	58.2	43.5
Amount of deduction (millions of dollars)	1,784.7	17.2	48.8	175.5	251.5	278.2	665.2	268.9	57.0	22.6
Average per return (dollars)	6,669	5,471	5,140	5,064	5,335	5,980	7,051	9,820	15,195	18,798
<b>OREGON</b>										
Number of returns with deduction	526,870	7,970	22,890	67,560	96,560	96,960	175,690	50,400	6,560	2,280
Percent of returns	27.7	3.2	5.9	14.8	35.9	54.0	71.1	76.3	71.1	60.2
Amount of deduction (millions of dollars)	4,401.2	54.3	145.0	429.4	669.2	738.6	1,581.0	629.1	111.3	43.3
Average per return (dollars)	8,353	6,814	6,335	6,356	6,930	7,617	8,999	12,482	16,971	18,994
<b>PENNSYLVANIA</b>										
Number of returns with deduction	1,354,290	13,600	41,120	159,230	230,060	228,280	491,940	159,650	22,390	8,050
Percent of returns	21.9	1.4	3.4	11.0	26.5	40.0	62.8	74.9	69.3	58.1
Amount of deduction (millions of dollars)	9,554.1	72.3	210.0	799.6	1,265.1	1,422.8	3,624.3	1,671.4	338.2	150.3
Average per return (dollars)	7,055	5,319	5,106	5,022	5,499	6,233	7,367	10,469	15,105	18,671
<b>RHODE ISLAND</b>										
Number of returns with deduction	137,750	1,680	4,880	17,000	25,210	24,030	49,240	13,440	1,680	590
Percent of returns	26.0	2.2	4.4	13.6	34.0	51.1	70.9	77.2	69.1	57.8
Amount of deduction (millions of dollars)	1,019.3	10.0	27.8	96.0	155.0	164.3	387.2	143.4	24.7	10.8
Average per return (dollars)	7,399	5,943	5,701	5,649	6,148	6,835	7,864	10,670	14,723	18,300
<b>SOUTH CAROLINA</b>										
Number of returns with deduction	472,440	5,400	18,570	70,090	86,450	81,390	157,920	44,160	6,130	2,330
Percent of returns	21.4	1.7	3.5	12.7	30.8	46.0	67.4	75.9	70.1	60.1
Amount of deduction (millions of dollars)	3,488.3	34.3	106.8	380.9	508.2	540.7	1,242.7	524.9	104.1	45.8
Average per return (dollars)	7,384	6,345	5,751	5,434	5,879	6,644	7,869	11,885	16,987	19,650
<b>SOUTH DAKOTA</b>										
Number of returns with deduction	51,250	490	1,740	7,350	9,110	8,430	17,270	5,610	940	310
Percent of returns	12.3	0.8	2.2	6.9	15.2	20.3	36.9	52.0	48.0	33.7
Amount of deduction (millions of dollars)	376.6	2.7	9.1	38.3	53.3	57.2	138.5	57.5	14.2	5.8
Average per return (dollars)	7,349	5,484	5,209	5,213	5,848	6,790	8,021	10,255	15,086	18,745
<b>TENNESSEE</b>										
Number of returns with deduction	449,240	5,700	19,310	67,540	81,700	71,060	141,100	52,510	7,710	2,600
Percent of returns	15.0	1.3	2.7	8.9	20.6	29.4	47.3	66.6	59.3	42.2
Amount of deduction (millions of dollars)	3,567.1	34.8	108.9	379.1	503.0	500.6	1,210.7	633.9	139.1	57.1
Average per return (dollars)	7,940	6,113	5,638	5,614	6,157	7,044	8,580	12,071	18,035	21,980
<b>TEXAS</b>										
Number of returns with deduction	2,047,400	21,380	66,150	248,580	333,990	313,090	715,390	296,180	39,090	13,560
Percent of returns	16.9	1.3	2.3	8.4	21.5	32.7	50.9	67.9	58.6	42.6
Amount of deduction (millions of dollars)	15,817.8	131.9	382.6	1,361.5	1,933.2	2,037.0	5,683.5	3,295.5	676.7	315.9
Average per return (dollars)	7,726	6,170	5,783	5,477	5,788	6,506	7,945	11,127	17,312	23,297
<b>UTAH</b>										
Number of returns with deduction	366,670	3,010	10,220	47,440	76,740	75,540	119,590	28,510	4,050	1,580
Percent of returns	28.5	1.7	4.1	15.3	39.3	58.1	72.7	75.2	67.1	53.2
Amount of deduction (millions of dollars)	3,018.6	22.3	68.4	310.4	535.3	577.0	1,057.8	349.1	67.7	30.7
Average per return (dollars)	8,232	7,398	6,696	6,542	6,975	7,639	8,846	12,243	16,714	19,400
<b>VERMONT</b>										
Number of returns with deduction	68,880	990	2,470	9,100	12,550	11,790	24,590	6,380	780	240
Percent of returns	21.1	2.0	4.0	11.0	27.3	39.1	63.5	70.5	64.5	46.2
Amount of deduction (millions of dollars)	477.6	5.8	14.0	50.5	74.6	79.2	178.4	60.8	10.6	3.7
Average per return (dollars)	6,934	5,825	5,671	5,545	5,942	6,722	7,255	9,537	13,551	15,458
<b>VIRGINIA</b>										
Number of returns with deduction	1,135,830	9,860	32,590	125,620	173,570	177,290	423,910	168,560	17,850	6,570
Percent of returns	29.0	2.0	4.3	14.4	32.7	48.2	69.6	81.6	76.0	65.6
Amount of deduction (millions of dollars)	11,327.0	73.1	228.9	850.0	1,281.2	1,483.8	4,405.7	2,505.8	352.4	146.1
Average per return (dollars)	9,972	7,416	7,022	6,767	7,381	8,369	10,393	14,866	19,745	22,241
<b>WASHINGTON</b>										
Number of returns with deduction	864,410	9,880	28,570	92,960	138,370	141,220	312,020	121,060	15,380	4,940
Percent of returns	24.8	2.5	4.7	11.3	26.9	40.1	57.1	72.1	65.1	46.6
Amount of deduction (millions of dollars)	8,801.7	75.9	202.0	665.3	1,087.5	1,249.3	3,351.7	1,746.2	305.4	118.4
Average per return (dollars)	10,182	7,683	7,072	7,156	7,860	8,847	10,742	14,425	19,857	23,958
<b>WEST VIRGINIA</b>										
Number of returns with deduction	99,080	860	2,790	11,040	17,040	18,230	38,560	9,120	1,190	260
Percent of returns	12.9	0.7	1.5	6.0	15.9	26.9	52.5	69.1	63.6	47.3
Amount of deduction (millions of dollars)	661.0	5.3	16.0	58.7	93.3	112.3	267.5	86.7	17.3	3.9
Average per return (dollars)	6,672	6,144	5,730	5,321	5,475	6,159	6,937	9,511	14,508	15,104
<b>WISCONSIN</b>										
Number of returns with deduction	677,940	7,340	21,870	86,140	122,380	125,600	248,050	55,750	7,950	2,850
Percent of returns	23.8	1.8	4.0	12.5	29.3	43.9	69.2	73.9	66.0	52.2
Amount of deduction (millions of dollars)	4,126.3	35.1	100.4	387.2	609.4	722.2	1,609.1	513.4	104.7	44.8
Average per return (dollars)	6,087	4,780	4,592	4,496	4,979	5,750	6,487	9,209	13,172	15,736
<b>WYOMING</b>										
Number of returns with deduction	45,180	560	1,680	5,680	8,660	8,600	15,410	3,780	530	290
Percent of returns	16.8	1.5	3.3	9.3	21.4	29.4	40.8	53.5	42.7	37.7
Amount of deduction (millions of dollars)	400.1	3.8	10.9	38.4	63.0	70.5	149.7	47.6	9.9	6.4
Average per return (dollars)	8,856	6,861	6,505	6,752	7,269	8,200	9,711	12,588	18,743	21,900

<b>OTHER AREAS [1]</b>										
Number of returns with deduction	32,460	1,240	1,590	3,640	4,460	4,230	9,040	5,470	1,460	1,330
Percent of returns	4.2	0.8	1.3	2.6	6.0	9.4	14.0	17.5	16.3	21.1
Amount of deduction (millions of dollars)	370.5	11.4	14.6	33.0	41.3	41.5	99.1	73.1	26.2	30.3
Average per return (dollars)	11,415	9,220	9,158	9,075	9,264	9,820	10,961	13,369	17,938	22,748

[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.

## Mortgage Interest 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	32,261,720	384,800	1,183,110	4,010,890	5,429,350	5,283,380	11,215,620	3,921,210	582,020	251,340
Percent of returns	21.5	1.8	3.6	11.4	27.2	40.9	61.2	72.4	67.3	57.3
Amount of deduction (thousands of dollars)	277,835,282	2,666,315	7,583,403	24,777,571	35,962,300	39,374,659	100,671,391	50,687,422	10,602,015	5,510,206
Average per return (dollars)	8,612	6,929	6,410	6,178	6,624	7,453	8,976	12,926	18,216	21,923
<b>ALABAMA</b>										
Number of returns with deduction	385,650	4,940	17,860	60,670	71,250	64,790	125,220	34,420	4,840	1,660
Percent of returns	18.8	1.7	3.3	12.3	27.3	38.9	59.2	73.3	66.2	52.2
Amount of deduction (thousands of dollars)	2,773,145	28,274	93,615	320,887	413,810	427,820	991,273	386,649	80,103	30,714
Average per return (dollars)	7,191	5,723	5,242	5,289	5,808	6,603	7,916	11,233	16,550	18,502
<b>ALASKA</b>										
Number of returns with deduction	66,390	540	1,500	5,990	10,690	11,500	26,470	8,660	820	220
Percent of returns	18.3	1.0	2.5	7.4	20.4	31.1	45.0	62.2	48.2	31.0
Amount of deduction (thousands of dollars)	638,118	4,116	11,133	44,843	83,289	98,215	268,645	108,637	14,298	4,942
Average per return (dollars)	9,612	7,622	7,422	7,486	7,791	8,540	10,149	12,545	17,437	22,464
<b>ARIZONA</b>										
Number of returns with deduction	638,050	11,360	31,730	95,250	114,650	105,250	202,500	64,900	8,780	3,630
Percent of returns	22.0	3.0	4.6	13.0	30.1	43.4	62.5	75.6	71.6	61.8
Amount of deduction (thousands of dollars)	5,611,824	78,242	201,757	608,939	804,233	840,366	1,955,961	869,601	170,745	81,980
Average per return (dollars)	8,795	6,888	6,359	6,393	7,015	7,984	9,659	13,399	19,447	22,584
<b>ARKANSAS</b>										
Number of returns with deduction	193,480	2,130	7,230	26,630	34,870	32,910	66,870	19,310	2,630	900
Percent of returns	15.7	1.1	2.3	8.8	21.8	34.3	59.3	71.9	64.6	52.0
Amount of deduction (thousands of dollars)	1,265,979	11,900	37,731	131,557	182,857	194,490	460,614	191,625	39,094	16,081
Average per return (dollars)	6,543	5,587	5,219	4,941	5,244	5,910	6,888	9,924	14,865	17,868
<b>CALIFORNIA</b>										
Number of returns with deduction	4,279,210	61,360	171,330	487,750	651,560	646,880	1,461,870	645,210	104,210	49,020
Percent of returns	24.1	2.7	4.4	12.0	28.7	44.2	62.3	73.8	74.4	67.6
Amount of deduction (thousands of dollars)	52,562,884	605,194	1,562,677	4,387,556	6,099,361	6,671,211	18,350,586	11,285,026	2,365,152	1,236,121
Average per return (dollars)	12,283	9,863	9,121	8,996	9,361	10,313	12,553	17,490	22,696	25,217
<b>COLORADO</b>										
Number of returns with deduction	694,060	8,080	22,970	81,860	116,050	113,130	247,130	88,570	11,620	4,650
Percent of returns	26.5	2.4	4.6	13.1	31.3	46.3	66.8	77.9	71.2	60.8
Amount of deduction (thousands of dollars)	6,629,134	61,902	167,939	581,806	888,876	977,562	2,481,468	1,162,016	209,143	98,422
Average per return (dollars)	9,551	7,661	7,311	7,107	7,659	8,641	10,041	13,120	17,999	21,166
<b>CONNECTICUT</b>										
Number of returns with deduction	536,970	5,240	16,290	53,440	83,490	85,620	196,460	74,720	13,990	7,720
Percent of returns	30.5	2.1	5.2	14.6	34.6	51.5	70.6	76.5	74.1	67.2
Amount of deduction (thousands of dollars)	4,612,238	34,473	98,318	318,563	525,692	598,421	1,635,454	948,084	272,232	181,001
Average per return (dollars)	8,589	6,579	6,035	5,961	6,296	6,989	8,325	12,688	19,459	23,446
<b>DELAWARE</b>										
Number of returns with deduction	116,580	1,150	3,930	15,290	21,470	20,340	41,430	11,150	1,320	490
Percent of returns	25.7	1.9	4.2	14.2	33.8	48.0	67.7	76.4	70.6	59.8
Amount of deduction (thousands of dollars)	1,010,552	8,513	27,609	104,259	157,859	166,712	382,720	130,542	22,717	9,621
Average per return (dollars)	8,668	7,403	7,025	6,819	7,353	8,196	9,238	11,708	17,210	19,635
<b>DISTRICT OF COLUMBIA</b>										
Number of returns with deduction	79,090	780	2,010	6,980	10,850	11,430	26,250	16,440	2,880	1,480
Percent of returns	22.9	2.2	3.4	8.7	19.7	34.5	53.6	72.8	78.0	72.9
Amount of deduction (thousands of dollars)	982,588	7,416	16,447	53,910	88,939	106,822	320,115	284,668	65,612	38,659
Average per return (dollars)	12,424	9,508	8,183	7,723	8,197	9,346	12,195	17,316	22,782	26,121
<b>FLORIDA</b>										
Number of returns with deduction	1,499,240	25,410	82,180	241,440	269,190	224,800	438,990	174,460	28,960	13,810
Percent of returns	15.6	1.8	3.3	10.3	23.1	31.9	46.6	61.4	53.9	42.0
Amount of deduction (thousands of dollars)	13,497,059	181,103	538,297	1,552,404	1,889,177	1,794,911	4,278,308	2,354,629	571,179	337,051
Average per return (dollars)	9,003	7,127	6,550	6,430	7,018	7,984	9,746	13,497	19,723	24,406
<b>GEORGIA</b>										
Number of returns with deduction	1,075,710	12,830	47,730	166,570	199,870	175,950	337,430	112,600	16,300	6,420
Percent of returns	24.2	2.0	4.2	16.0	36.4	51.7	70.2	79.3	74.1	62.4
Amount of deduction (thousands of dollars)	8,143,164	81,651	275,569	910,805	1,193,140	1,178,869	2,740,366	1,346,565	282,955	133,244
Average per return (dollars)	7,570	6,364	5,773	5,468	5,970	6,700	8,121	11,959	17,359	20,755
<b>HAWAII</b>										
Number of returns with deduction	141,980	1,910	4,940	16,060	24,250	25,220	53,420	14,010	1,620	550
Percent of returns	20.6	2.1	3.8	9.0	24.3	39.1	59.8	71.5	68.1	57.3
Amount of deduction (thousands of dollars)	1,810,552	20,555	50,010	160,514	256,007	294,350	732,588	246,400	36,690	13,438
Average per return (dollars)	12,752	10,762	10,123	9,995	10,557	11,671	13,714	17,587	22,648	24,433
<b>IDAHO</b>										
Number of returns with deduction	158,680	2,470	7,250	25,170	31,780	30,420	47,860	11,500	1,640	610
Percent of returns	22.0	2.4	4.4	13.9	30.7	47.0	66.4	72.0	64.1	53.5
Amount of deduction (thousands of dollars)	1,189,544	16,276	43,673	147,454	205,194	217,378	391,901	131,256	25,767	10,645
Average per return (dollars)	7,496	6,589	6,024	5,858	6,457	7,146	8,188	11,414	15,712	17,451
<b>ILLINOIS</b>										
Number of returns with deduction	1,436,760	16,500	49,960	164,700	235,770	236,490	515,020	178,630	27,790	11,910
Percent of returns	23.3	1.8	3.9	11.9	28.1	42.1	62.6	73.8	70.9	60.2
Amount of deduction (thousands of dollars)	11,048,161	95,921	277,082	898,869	1,376,813	1,555,587	4,075,695	2,063,887	462,998	241,309
Average per return (dollars)	7,690	5,813	5,546	5,458	5,840	6,578	7,914	11,554	16,661	20,261
<b>INDIANA</b>										
Number of returns with deduction	548,490	6,110	18,620	70,180	97,670	97,470	197,170	51,140	7,410	2,730
Percent of returns	17.7	1.2	2.8	9.4	22.9	34.8	59.3	73.7	68.1	54.8
Amount of deduction (thousands of dollars)	3,482,704	30,790	90,829	336,077	501,036	571,175	1,340,446	469,249	95,548	47,554
Average per return (dollars)	6,350	5,039	4,878	4,789	5,130	5,860	6,798	9,176	12,894	17,419
<b>IOWA</b>										
Number of returns with deduction	305,760	2,520	9,190	39,600	54,550	55,600	114,650	25,270	3,360	1,020
Percent of returns	21.0	1.3	3.3	11.0	24.8	37.0	62.7	66.6	59.9	47.0
Amount of deduction (thousands of dollars)	1,773,999	11,539	39,296	170,271	257,958	307,417	715,710	216,404	41,308	14,096
Average per return (dollars)	5,802	4,579	4,276	4,300	4,729	5,529	6,243	8,564	12,294	13,820

Mortgage Interest 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>KANSAS</b>										
Number of returns with deduction	247,170	2,550	7,810	28,110	40,080	41,530	93,890	27,950	3,950	1,310
Percent of returns	18.5	1.3	2.9	6.7	21.2	33.2	58.0	70.4	62.6	47.5
Amount of deduction (thousands of dollars)	1,624,831	12,181	37,599	136,201	208,032	247,815	642,614	262,500	55,417	22,472
Average per return (dollars)	6,574	4,777	4,814	4,845	5,190	5,967	6,844	9,392	14,030	17,154
<b>KENTUCKY</b>										
Number of returns with deduction	381,070	3,590	12,880	55,620	72,750	73,960	127,420	29,620	3,970	1,250
Percent of returns	20.0	1.2	2.9	11.8	28.1	45.1	67.3	72.5	64.4	50.0
Amount of deduction (thousands of dollars)	2,347,346	19,519	64,538	261,130	372,064	426,116	844,894	283,342	55,162	20,581
Average per return (dollars)	6,160	5,437	5,011	4,695	5,114	5,761	6,631	9,566	13,895	16,465
<b>LOUISIANA</b>										
Number of returns with deduction	311,870	3,090	11,060	43,540	54,480	48,740	109,380	35,120	4,810	1,650
Percent of returns	15.6	1.1	2.1	9.3	21.9	31.1	50.4	67.1	59.6	45.1
Amount of deduction (thousands of dollars)	2,319,145	20,554	66,454	247,010	330,919	330,934	863,948	357,355	72,443	29,528
Average per return (dollars)	7,436	6,652	6,008	5,673	6,074	6,790	7,899	10,175	15,061	17,896
<b>MAINE</b>										
Number of returns with deduction	137,890	1,810	5,560	20,460	26,550	25,220	45,160	11,400	1,360	390
Percent of returns	21.4	1.9	4.0	12.5	28.5	43.1	67.1	73.6	64.5	50.0
Amount of deduction (thousands of dollars)	938,857	10,712	30,264	109,991	156,368	165,401	325,812	114,883	18,885	6,541
Average per return (dollars)	6,809	5,918	5,443	5,376	5,890	6,558	7,215	10,077	13,886	16,772
<b>MARYLAND</b>										
Number of returns with deduction	959,390	8,730	28,640	104,670	158,380	160,260	357,770	121,840	13,770	5,340
Percent of returns	32.4	2.1	5.4	16.4	38.6	56.5	74.8	81.9	76.5	66.8
Amount of deduction (thousands of dollars)	9,408,283	67,523	202,643	710,075	1,167,336	1,353,636	3,738,530	1,779,703	271,151	117,886
Average per return (dollars)	9,807	7,735	7,076	6,784	7,370	8,446	10,450	14,607	19,691	22,039
<b>MASSACHUSETTS</b>										
Number of returns with deduction	943,720	10,590	27,540	86,600	136,760	139,900	359,300	150,230	22,770	10,050
Percent of returns	27.8	2.2	4.7	11.8	28.9	44.9	67.5	77.5	73.2	62.4
Amount of deduction (thousands of dollars)	8,627,154	69,797	175,268	563,596	952,081	1,087,425	3,279,932	1,896,339	397,078	205,638
Average per return (dollars)	9,142	6,591	6,364	6,508	6,962	7,773	9,129	12,623	17,439	20,461
<b>MICHIGAN</b>										
Number of returns with deduction	956,660	12,400	37,310	121,710	165,060	163,870	345,470	93,560	12,590	4,690
Percent of returns	20.3	1.5	3.5	11.6	26.4	39.3	62.8	74.1	66.3	55.0
Amount of deduction (thousands of dollars)	6,246,732	61,446	181,673	585,350	862,782	984,690	2,421,677	898,257	173,149	77,708
Average per return (dollars)	6,530	4,955	4,869	4,809	5,227	6,009	7,010	9,601	13,753	16,569
<b>MINNESOTA</b>										
Number of returns with deduction	736,180	6,330	20,670	83,750	124,260	125,940	277,650	81,670	11,660	4,260
Percent of returns	27.0	1.6	4.3	13.3	31.5	45.5	70.5	77.9	72.0	60.2
Amount of deduction (thousands of dollars)	5,690,162	38,140	116,989	465,500	751,140	873,835	2,235,231	936,962	190,963	81,402
Average per return (dollars)	7,729	6,025	5,660	5,558	6,045	6,939	8,051	11,473	16,378	19,108
<b>MISSISSIPPI</b>										
Number of returns with deduction	188,120	2,040	8,630	33,090	36,410	31,730	58,610	14,980	2,030	600
Percent of returns	15.1	1.1	2.4	10.7	24.6	35.8	56.1	67.3	61.0	45.5
Amount of deduction (thousands of dollars)	1,199,593	11,483	43,589	161,638	193,929	190,085	411,758	146,143	30,471	10,497
Average per return (dollars)	6,377	5,629	5,051	4,885	5,326	5,991	7,025	9,756	15,010	17,495
<b>MISSOURI</b>										
Number of returns with deduction	548,090	6,560	19,520	72,670	97,900	96,350	191,910	52,650	7,570	2,970
Percent of returns	19.7	1.5	3.1	10.8	25.7	39.5	63.7	74.1	67.8	57.4
Amount of deduction (thousands of dollars)	3,654,037	35,261	99,961	364,795	528,966	590,962	1,353,816	517,663	109,992	52,621
Average per return (dollars)	6,667	5,375	5,121	5,020	5,403	6,133	7,054	9,832	14,530	17,718
<b>MONTANA</b>										
Number of returns with deduction	102,640	1,630	4,580	15,680	19,880	19,440	32,020	7,920	1,120	380
Percent of returns	20.6	2.1	4.1	13.3	29.0	42.4	60.8	66.8	61.2	48.1
Amount of deduction (thousands of dollars)	775,893	10,175	28,012	93,570	128,177	141,641	261,750	87,918	18,081	6,569
Average per return (dollars)	7,559	6,242	6,116	5,967	6,448	7,286	8,175	11,101	16,144	17,287
<b>NEBRASKA</b>										
Number of returns with deduction	179,010	1,400	4,660	21,230	30,700	32,270	69,020	16,510	2,390	840
Percent of returns	19.9	1.1	2.6	9.5	23.7	36.6	62.6	68.1	61.8	48.6
Amount of deduction (thousands of dollars)	1,082,986	6,729	21,032	96,251	151,326	182,033	438,577	144,425	29,711	12,902
Average per return (dollars)	6,050	4,806	4,513	4,534	4,929	5,641	6,354	8,748	12,431	15,360
<b>NEVADA</b>										
Number of returns with deduction	248,160	3,930	11,930	43,060	49,300	41,040	72,240	21,810	3,260	1,590
Percent of returns	18.4	2.4	3.7	11.7	26.8	37.3	52.3	65.2	56.6	45.0
Amount of deduction (thousands of dollars)	2,319,736	31,208	84,322	294,533	377,165	354,665	759,241	312,473	66,936	39,193
Average per return (dollars)	9,348	7,941	7,068	6,840	7,650	8,642	10,510	14,327	20,533	24,650
<b>NEW HAMPSHIRE</b>										
Number of returns with deduction	173,110	2,020	5,950	19,490	28,000	28,420	65,300	21,090	2,160	680
Percent of returns	25.0	2.1	5.0	12.3	28.3	40.9	61.0	72.9	60.5	44.4
Amount of deduction (thousands of dollars)	1,405,989	12,031	34,831	115,907	185,007	213,362	566,429	231,618	34,136	12,668
Average per return (dollars)	8,122	5,956	5,854	5,947	6,607	7,507	8,674	10,982	15,804	18,629
<b>NEW JERSEY</b>										
Number of returns with deduction	1,255,770	15,390	43,240	119,430	178,190	186,100	469,840	199,950	30,760	12,880
Percent of returns	28.6	2.5	5.3	13.4	30.7	46.8	67.5	76.9	74.4	65.8
Amount of deduction (thousands of dollars)	11,312,294	94,994	257,573	746,181	1,199,457	1,395,426	4,283,304	2,531,740	534,471	269,148
Average per return (dollars)	9,008	6,172	5,957	6,248	6,731	7,498	9,117	12,662	17,376	20,897
<b>NEW MEXICO</b>										
Number of returns with deduction	155,260	2,560	7,190	24,720	29,550	26,270	49,820	13,260	1,420	460
Percent of returns	16.9	1.7	3.1	11.0	25.8	37.1	55.5	66.5	58.2	46.0
Amount of deduction (thousands of dollars)	1,240,890	17,445	47,013	155,258	201,235	199,327	436,214	152,264	23,585	8,549
Average per return (dollars)	7,992	6,814	6,539	6,281	6,810	7,588	8,756	11,483	16,609	18,585
<b>NEW YORK</b>										
Number of returns with deduction	1,966,670	22,200	66,900	206,760	298,440	308,730	713,370	266,280	50,870	33,130
Percent of returns	20.5	1.5	3.2	9.9	23.4	37.8	58.0	66.4	67.4	66.2
Amount of deduction (thousands of dollars)	17,162,887	154,993	433,892	1,292,810	1,892,284	2,166,332	6,083,891	3,422,847	961,382	754,456
Average per return (dollars)	8,727	6,982	6,486	6,253	6,341	7,017	8,528	12,854	18,899	22,773

Mortgage Interest 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>NORTH CAROLINA</b>										
Number of returns with deduction	997,860	13,810	43,910	148,510	177,520	165,940	324,680	103,400	14,660	5,430
Percent of returns	22.4	2.1	4.1	13.4	31.3	46.1	68.3	78.9	74.2	63.8
Amount of deduction (thousands of dollars)	7,525,741	83,414	245,562	823,735	1,075,431	1,132,510	2,617,806	1,200,421	243,409	103,453
Average per return (dollars)	7,542	6,040	5,592	5,547	6,058	6,825	8,063	11,609	16,604	19,052
<b>NORTH DAKOTA</b>										
Number of returns with deduction	45,620	320	1,050	4,700	7,000	7,300	17,640	6,180	1,070	370
Percent of returns	12.4	0.7	1.6	5.2	12.8	18.2	32.3	51.4	48.9	38.5
Amount of deduction (thousands of dollars)	358,372	1,765	5,626	26,338	42,646	51,568	148,552	61,313	14,745	5,819
Average per return (dollars)	7,856	5,516	5,358	5,604	6,092	7,064	8,421	9,921	13,780	15,727
<b>OHIO</b>										
Number of returns with deduction	1,116,360	10,480	35,340	152,820	223,910	202,780	370,160	100,810	14,860	5,200
Percent of returns	20.0	1.3	2.9	10.8	27.7	40.6	63.2	73.3	67.8	55.1
Amount of deduction (thousands of dollars)	6,758,020	51,675	166,244	688,874	1,092,242	1,143,314	2,436,406	906,134	191,346	81,785
Average per return (dollars)	6,054	4,931	4,704	4,508	4,878	5,638	6,582	8,989	12,877	15,728
<b>OKLAHOMA</b>										
Number of returns with deduction	273,410	2,910	9,440	34,940	47,540	47,510	96,630	28,850	4,200	1,410
Percent of returns	16.7	1.2	2.5	8.4	21.2	33.5	55.6	67.1	58.1	44.1
Amount of deduction (thousands of dollars)	1,821,253	16,220	48,682	176,335	254,787	282,259	676,987	278,370	60,957	26,656
Average per return (dollars)	6,661	5,574	5,157	5,047	5,359	5,941	7,006	9,649	14,514	18,905
<b>OREGON</b>										
Number of returns with deduction	511,260	7,800	22,760	67,870	95,700	96,070	166,290	46,450	6,160	2,180
Percent of returns	27.3	3.0	5.7	15.2	36.4	54.9	71.2	76.0	71.2	60.9
Amount of deduction (thousands of dollars)	4,276,373	52,318	146,277	433,695	666,411	734,836	1,510,683	585,314	105,388	41,471
Average per return (dollars)	8,364	6,707	6,427	6,390	6,964	7,649	9,085	12,601	17,105	19,023
<b>PENNSYLVANIA</b>										
Number of returns with deduction	1,346,410	13,240	41,690	159,280	230,350	229,870	487,440	154,110	22,150	8,290
Percent of returns	21.7	1.3	3.4	11.2	26.7	40.1	62.8	74.3	68.8	58.1
Amount of deduction (thousands of dollars)	9,657,540	73,148	217,995	819,969	1,296,382	1,471,793	3,660,315	1,629,121	333,899	154,918
Average per return (dollars)	7,173	5,525	5,229	5,148	5,628	6,403	7,509	10,571	15,074	18,687
<b>RHODE ISLAND</b>										
Number of returns with deduction	136,480	1,670	4,870	16,760	25,220	24,120	48,880	12,800	1,560	610
Percent of returns	25.9	2.1	4.4	13.7	34.6	51.4	71.4	76.8	69.3	59.2
Amount of deduction (thousands of dollars)	1,033,014	9,965	28,271	96,260	159,976	171,088	394,259	138,137	23,758	11,300
Average per return (dollars)	7,569	5,967	5,805	5,743	6,343	7,093	8,066	10,792	15,229	18,525
<b>SOUTH CAROLINA</b>										
Number of returns with deduction	455,290	5,170	18,350	69,200	84,240	79,500	150,300	40,630	5,770	2,120
Percent of returns	21.0	1.6	3.4	12.9	30.9	46.1	67.5	75.7	69.4	59.6
Amount of deduction (thousands of dollars)	3,390,802	33,767	106,535	383,541	505,538	537,473	1,194,809	486,851	99,829	42,459
Average per return (dollars)	7,448	6,531	5,806	5,543	6,001	6,761	7,949	11,983	17,301	20,028
<b>SOUTH DAKOTA</b>										
Number of returns with deduction	48,790	490	1,690	7,040	8,620	8,150	16,210	5,310	940	340
Percent of returns	11.7	0.8	2.1	6.7	14.4	19.6	35.6	49.6	45.0	34.3
Amount of deduction (thousands of dollars)	360,208	2,662	8,750	37,719	50,613	56,123	129,599	54,168	14,291	6,283
Average per return (dollars)	7,383	5,433	5,178	5,358	5,872	6,886	7,995	10,201	15,203	18,479
<b>TENNESSEE</b>										
Number of returns with deduction	437,660	5,680	19,400	67,760	80,500	70,190	135,290	49,130	7,260	2,430
Percent of returns	14.7	1.3	2.6	9.1	20.8	29.8	47.2	65.9	57.9	42.2
Amount of deduction (thousands of dollars)	3,500,011	34,958	112,354	385,269	505,847	501,891	1,178,580	596,840	130,086	54,186
Average per return (dollars)	7,997	6,155	5,791	5,686	6,284	7,150	8,712	12,148	17,918	22,299
<b>TEXAS</b>										
Number of returns with deduction	2,010,510	20,250	63,770	241,640	323,110	303,750	701,880	298,050	42,040	16,020
Percent of returns	16.5	1.2	2.2	8.2	20.9	31.6	49.6	66.7	57.2	42.4
Amount of deduction (thousands of dollars)	15,721,642	126,117	370,371	1,341,576	1,883,935	1,989,024	5,587,672	3,315,482	730,672	376,793
Average per return (dollars)	7,820	6,228	5,808	5,552	5,831	6,548	7,961	11,124	17,380	23,520
<b>UTAH</b>										
Number of returns with deduction	353,270	2,840	10,340	47,050	75,750	73,500	112,200	26,370	3,770	1,460
Percent of returns	28.0	1.6	4.1	15.6	39.9	58.2	72.6	74.9	66.7	54.1
Amount of deduction (thousands of dollars)	2,920,755	21,453	72,253	308,189	533,271	566,296	999,669	327,155	63,354	29,115
Average per return (dollars)	8,268	7,554	6,988	6,550	7,040	7,705	8,910	12,406	16,805	19,942
<b>VERMONT</b>										
Number of returns with deduction	67,680	870	2,370	9,100	12,490	11,740	24,080	6,090	720	230
Percent of returns	20.8	1.7	3.8	11.1	27.3	39.2	63.7	69.6	62.1	46.9
Amount of deduction (thousands of dollars)	474,171	5,106	13,649	51,491	75,676	80,326	176,343	58,825	9,651	3,104
Average per return (dollars)	7,006	5,869	5,759	5,658	6,059	6,842	7,323	9,659	13,404	13,496
<b>VIRGINIA</b>										
Number of returns with deduction	1,129,780	9,560	32,950	126,500	173,460	179,020	421,220	163,180	17,350	6,530
Percent of returns	28.9	1.9	4.3	14.6	33.0	48.7	69.9	81.5	75.9	65.8
Amount of deduction (thousands of dollars)	11,463,795	72,239	235,015	872,542	1,317,626	1,532,376	4,488,133	2,451,720	346,073	148,071
Average per return (dollars)	10,147	7,556	7,132	6,898	7,596	8,560	10,655	15,025	19,947	22,675
<b>WASHINGTON</b>										
Number of returns with deduction	839,530	9,540	28,600	93,630	137,530	138,780	302,340	110,720	13,910	4,460
Percent of returns	24.5	2.4	4.6	11.7	27.5	40.5	57.6	72.2	64.8	45.5
Amount of deduction (thousands of dollars)	8,610,489	73,137	205,756	680,189	1,100,317	1,250,114	3,300,122	1,611,376	280,636	108,842
Average per return (dollars)	10,256	7,666	7,194	7,265	8,001	9,008	10,915	14,554	20,175	24,404
<b>WEST VIRGINIA</b>										
Number of returns with deduction	99,260	890	2,840	10,780	16,920	18,390	38,770	9,170	1,170	330
Percent of returns	12.7	0.7	1.5	5.9	15.6	26.3	51.2	67.5	57.9	46.5
Amount of deduction (thousands of dollars)	668,728	5,432	15,915	58,437	94,856	115,319	271,114	86,753	15,685	5,217
Average per return (dollars)	6,737	6,103	5,604	5,421	5,606	6,271	6,993	9,461	13,406	15,809
<b>WISCONSIN</b>										
Number of returns with deduction	669,360	7,380	21,950	86,360	122,400	126,770	240,660	53,380	7,670	2,780
Percent of returns	23.6	1.7	3.9	12.7	29.5	44.5	69.2	73.3	64.9	52.2
Amount of deduction (thousands of dollars)	4,137,090	36,036	102,950	397,642	625,377	745,140	1,587,388	497,339	101,448	43,770
Average per return (dollars)	6,181	4,883	4,690	4,604	5,109	5,878	6,596	9,317	13,227	15,745

**Mortgage Interest 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>WYOMING</b>										
Number of returns with deduction	45,960	520	1,530	5,340	8,520	8,810	16,210	4,210	540	280
Percent of returns	16.5	1.4	3.0	8.6	20.4	28.5	40.1	52.4	39.4	31.8
Amount of deduction (thousands of dollars)	411,040	3,604	10,001	35,752	62,396	72,374	157,525	52,715	10,140	6,533
Average per return (dollars)	8,943	6,931	6,537	6,695	7,323	8,215	9,718	12,521	18,778	23,332
<b>OTHER AREAS [1]</b>										
Number of returns with deduction	30,340	1,230	1,490	3,420	3,920	3,650	7,860	5,550	1,620	1,600
Percent of returns	4.0	0.8	1.2	2.6	5.6	8.5	12.5	17.3	16.7	22.1
Amount of deduction (thousands of dollars)	357,778	11,243	13,562	31,478	36,464	35,844	85,961	77,718	28,114	37,394
Average per return (dollars)	11,792	9,141	9,102	9,204	9,302	9,820	10,937	14,003	17,354	23,371

[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