

## State and Local Sales 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
UNITED STATES										
Number of returns with deduction	9,802,410	427,560	1,191,650	2,140,820	1,743,960	1,259,110	2,116,710	772,040	110,350	40,220
Percent of returns	6.5	2.0	3.7	6.0	8.6	9.7	11.3	13.8	12.6	9.5
Amount of deduction (millions of dollars)	17,823.5	256.6	913.9	2,496.1	2,664.2	2,368.3	5,263.3	2,819.9	556.3	484.9
Average per return (dollars)	1,818	600	767	1,166	1,528	1,881	2,487	3,653	5,041	12,057
ALABAMA										
Number of returns with deduction	91,680	6,090	17,640	24,750	17,350	11,200	12,470	1,990	160	40
Percent of returns	4.5	2.1	3.3	5.0	6.6	6.7	5.8	4.1	2.1	1.2
Amount of deduction (millions of dollars)	140.2	4.3	15.4	31.9	27.9	21.9	30.8	7.0	0.8	0.2
Average per return (dollars)	1,529	700	871	1,289	1,609	1,956	2,472	3,525	5,275	3,925
ALASKA										
Number of returns with deduction	21,210	270	780	2,280	3,380	3,590	8,080	2,540	220	60
Percent of returns	6.1	0.5	1.3	2.9	6.7	10.2	14.7	19.8	14.8	9.1
Amount of deduction (millions of dollars)	24.8	0.1	0.4	1.7	2.8	3.5	9.9	5.4	0.6	0.3
Average per return (dollars)	1,168	493	540	732	828	981	1,224	2,124	2,795	5,450
ARIZONA										
Number of returns with deduction	197,820	12,270	32,280	51,740	38,810	26,010	30,940	5,200	440	130
Percent of returns	6.7	3.3	4.7	6.9	9.9	10.4	9.1	5.7	3.3	2.2
Amount of deduction (millions of dollars)	355.7	8.6	27.7	64.7	67.7	59.4	98.3	25.1	3.3	0.9
Average per return (dollars)	1,798	702	857	1,251	1,744	2,286	3,176	4,833	7,495	6,777
ARKANSAS										
Number of returns with deduction	39,850	2,780	8,800	12,570	7,350	3,950	3,490	800	90	30
Percent of returns	3.3	1.5	2.8	4.1	4.6	4.1	3.1	2.9	2.2	1.7
Amount of deduction (millions of dollars)	69.6	2.3	8.7	17.4	14.2	9.6	11.5	3.2	0.6	2.0
Average per return (dollars)	1,745	839	989	1,388	1,929	2,442	3,288	4,041	6,400	65,667
CALIFORNIA										
Number of returns with deduction	993,820	63,300	177,440	321,210	209,570	110,210	93,650	15,710	2,030	700
Percent of returns	5.6	2.9	4.7	7.7	9.0	7.4	3.9	1.7	1.4	1.0
Amount of deduction (millions of dollars)	1,608.4	40.5	135.6	384.4	370.7	266.4	325.8	69.8	10.2	5.0
Average per return (dollars)	1,618	639	764	1,197	1,769	2,418	3,479	4,443	5,043	7,170
COLORADO										
Number of returns with deduction	81,540	6,980	16,050	22,260	14,710	8,700	9,690	2,740	320	100
Percent of returns	3.1	2.2	3.3	3.5	3.9	3.5	2.5	2.3	1.9	1.3
Amount of deduction (millions of dollars)	111.5	3.1	9.7	21.0	20.7	17.1	27.3	10.2	1.3	1.0
Average per return (dollars)	1,367	441	605	945	1,409	1,966	2,815	3,724	4,147	10,000
CONNECTICUT										
Number of returns with deduction	52,720	5,660	16,040	18,800	6,650	2,450	2,360	640	100	40
Percent of returns	3.0	2.4	5.2	5.1	2.7	1.5	0.8	0.6	0.5	0.4
Amount of deduction (millions of dollars)	53.4	2.8	10.0	17.8	9.9	4.4	5.6	2.1	0.6	0.1
Average per return (dollars)	1,012	500	626	946	1,490	1,787	2,371	3,289	5,760	3,325
DELAWARE										
Number of returns with deduction	1,350	90	200	390	230	160	200	50	10	-
Percent of returns	0.3	0.1	0.2	0.4	0.4	0.4	0.3	0.3	0.5	-
Amount of deduction (millions of dollars)	1.9	0.0	0.1	0.4	0.3	0.3	0.4	0.2	0.0	-
Average per return (dollars)	1,422	456	720	1,136	1,474	2,106	1,960	3,920	2,800	-
DISTRICT OF COLUMBIA										
Number of returns with deduction	4,630	490	1,060	1,220	710	390	520	220	30	20
Percent of returns	1.3	1.4	1.8	1.6	1.3	1.2	1.1	0.9	0.8	1.0
Amount of deduction (millions of dollars)	4.6	0.2	0.6	1.1	0.8	0.5	0.8	0.5	0.1	0.1
Average per return (dollars)	1,003	345	589	920	1,125	1,300	1,592	2,173	2,167	2,600
FLORIDA										
Number of returns with deduction	1,737,170	35,190	146,850	365,470	309,070	232,240	432,460	177,220	28,130	10,560
Percent of returns	18.0	2.5	5.9	15.3	25.9	32.4	44.9	62.3	55.9	37.2
Amount of deduction (millions of dollars)	2,931.3	23.0	119.9	406.3	412.8	360.5	863.1	522.8	114.3	108.4
Average per return (dollars)	1,687	652	817	1,112	1,336	1,552	1,996	2,950	4,064	10,267
GEORGIA										
Number of returns with deduction	138,150	10,790	29,280	38,220	24,130	14,930	17,180	3,130	350	140
Percent of returns	3.1	1.7	2.6	3.6	4.3	4.3	3.5	2.1	1.6	1.4
Amount of deduction (millions of dollars)	167.2	5.1	18.5	41.3	32.8	23.5	34.5	9.6	1.2	0.7
Average per return (dollars)	1,211	476	633	1,081	1,359	1,575	2,005	3,055	3,569	4,893
HAWAII										
Number of returns with deduction	24,700	2,080	3,820	5,390	4,660	3,490	4,330	830	80	30
Percent of returns	3.6	2.3	3.0	3.0	4.6	5.3	4.7	4.0	3.1	3.0
Amount of deduction (millions of dollars)	26.0	1.0	2.2	4.4	4.6	4.3	6.9	2.0	0.4	0.1
Average per return (dollars)	1,051	493	584	816	979	1,232	1,605	2,467	4,775	1,900
IDAHO										
Number of returns with deduction	31,390	2,690	6,680	9,210	6,190	3,170	2,750	580	80	40
Percent of returns	4.2	2.6	4.1	4.9	5.7	4.7	3.5	3.4	2.9	3.3
Amount of deduction (millions of dollars)	42.0	1.8	5.1	9.9	9.3	6.1	7.2	1.9	0.5	0.3
Average per return (dollars)	1,338	652	766	1,080	1,495	1,914	2,618	3,348	5,888	6,625

**ILLINOIS**

Number of returns with deduction	293,580	19,090	45,730	65,570	56,200	41,700	55,440	9,270	460	110
Percent of returns	4.8	2.2	3.7	4.7	6.7	7.5	6.7	3.7	1.2	0.6
Amount of deduction (millions of dollars)	427.3	10.6	33.0	72.1	81.2	72.2	124.3	30.4	2.5	1.1
Average per return (dollars)	1,455	553	722	1,100	1,445	1,732	2,241	3,280	5,339	9,855

**INDIANA**

Number of returns with deduction	31,550	5,770	9,020	7,190	4,020	2,400	2,480	600	60	20
Percent of returns	1.0	1.1	1.4	0.9	0.9	0.9	0.7	0.8	0.5	0.4
Amount of deduction (millions of dollars)	48.8	3.4	7.4	10.5	8.6	6.8	9.2	2.6	0.3	0.0
Average per return (dollars)	1,547	586	820	1,466	2,129	2,823	3,700	4,347	5,383	2,050

**IOWA**

Number of returns with deduction	47,200	4,560	13,680	14,440	7,300	3,730	2,820	590	70	20
Percent of returns	3.3	2.4	5.0	4.0	3.3	2.5	1.5	1.5	1.3	1.0
Amount of deduction (millions of dollars)	48.9	2.4	8.9	13.8	9.1	6.2	6.4	1.9	0.2	0.1
Average per return (dollars)	1,037	518	652	954	1,242	1,658	2,280	3,224	3,100	3,950

**KANSAS**

Number of returns with deduction	72,470	4,920	12,800	18,380	13,860	8,310	10,350	3,320	410	120
Percent of returns	5.5	2.5	4.8	5.7	7.4	6.7	6.4	8.4	6.6	4.6
Amount of deduction (millions of dollars)	146.2	4.0	13.2	26.1	27.2	21.8	36.8	14.2	2.1	0.7
Average per return (dollars)	2,017	811	1,035	1,422	1,961	2,627	3,558	4,268	5,034	6,200

**KENTUCKY**

Number of returns with deduction	49,940	3,880	10,340	13,450	9,670	6,060	5,700	740	60	40
Percent of returns	2.6	1.3	2.3	2.8	3.7	3.7	3.0	1.8	1.0	1.6
Amount of deduction (millions of dollars)	50.6	1.9	6.4	11.5	10.3	8.0	10.0	2.0	0.2	0.4
Average per return (dollars)	1,013	484	618	855	1,066	1,314	1,749	2,715	3,333	9,525

**LOUISIANA**

Number of returns with deduction	79,790	3,860	12,390	21,340	15,830	10,320	13,120	2,520	290	120
Percent of returns	4.1	1.4	2.4	4.6	6.4	6.7	6.1	4.8	3.3	3.1
Amount of deduction (millions of dollars)	187.7	3.0	12.4	33.9	35.6	30.3	56.3	13.6	1.9	0.7
Average per return (dollars)	2,353	789	1,000	1,589	2,251	2,933	4,288	5,411	6,434	6,092

**MAINE**

Number of returns with deduction	14,260	1,920	4,040	4,280	2,030	920	840	210	20	-
Percent of returns	2.2	2.1	2.9	2.6	2.2	1.6	1.2	1.3	0.9	-
Amount of deduction (millions of dollars)	11.6	0.7	1.9	3.1	2.2	1.4	1.6	0.7	0.1	-
Average per return (dollars)	814	382	462	725	1,076	1,497	1,888	3,343	3,000	-

**MARYLAND**

Number of returns with deduction	56,400	6,830	15,140	16,590	8,090	4,110	4,240	1,280	100	30
Percent of returns	1.9	1.7	2.9	2.6	1.9	1.4	0.9	0.8	0.6	0.4
Amount of deduction (millions of dollars)	55.4	2.8	8.3	14.2	10.2	6.5	9.2	3.8	0.4	0.1
Average per return (dollars)	982	405	549	858	1,258	1,571	2,166	2,937	4,250	2,300

**MASSACHUSETTS**

Number of returns with deduction	64,620	10,890	15,340	14,750	11,030	5,690	5,560	1,160	160	50
Percent of returns	1.9	2.3	2.7	2.0	2.3	1.8	1.0	0.6	0.5	0.3
Amount of deduction (millions of dollars)	55.7	4.3	7.9	11.8	10.4	7.0	9.7	3.4	0.7	0.6
Average per return (dollars)	862	392	514	800	943	1,235	1,746	2,898	4,181	12,340

**MICHIGAN**

Number of returns with deduction	126,850	13,290	29,750	34,270	22,030	13,320	12,530	1,480	140	50
Percent of returns	2.7	1.7	2.9	3.2	3.5	3.2	2.2	1.1	0.7	0.5
Amount of deduction (millions of dollars)	143.6	6.2	18.6	32.4	28.5	21.4	28.7	5.9	0.8	1.1
Average per return (dollars)	1,132	470	627	945	1,293	1,605	2,292	3,957	5,864	21,960

**MINNESOTA**

Number of returns with deduction	55,700	7,050	17,300	16,560	7,090	3,420	3,160	810	270	40
Percent of returns	2.0	1.9	3.7	2.6	1.8	1.2	0.8	0.8	1.7	0.6
Amount of deduction (millions of dollars)	67.5	3.7	11.7	18.3	12.1	7.5	8.8	2.9	0.8	1.7
Average per return (dollars)	1,212	522	677	1,107	1,706	2,183	2,776	3,591	3,011	43,200

**MISSISSIPPI**

Number of returns with deduction	67,330	2,820	11,960	20,460	13,180	8,070	9,330	1,410	90	20
Percent of returns	5.5	1.6	3.4	6.6	8.9	9.1	8.8	6.3	2.6	1.5
Amount of deduction (millions of dollars)	114.0	2.2	11.6	28.5	23.7	17.6	24.6	5.2	0.4	0.1
Average per return (dollars)	1,692	794	973	1,395	1,796	2,175	2,642	3,699	4,356	2,800

**MISSOURI**

Number of returns with deduction	80,130	8,120	19,390	23,640	14,160	7,530	5,690	1,420	140	60
Percent of returns	2.9	1.9	3.2	3.5	3.7	3.1	1.8	1.9	1.2	1.1
Amount of deduction (millions of dollars)	101.0	4.3	13.1	24.9	21.0	15.1	16.5	5.2	0.5	0.5
Average per return (dollars)	1,261	534	677	1,053	1,481	2,003	2,903	3,628	3,614	7,517

**MONTANA**

Number of returns with deduction	1,510	90	170	280	270	190	350	130	20	-
Percent of returns	0.3	0.1	0.2	0.2	0.4	0.4	0.7	1.1	1.0	-
Amount of deduction (millions of dollars)	2.6	0.1	0.1	0.3	0.3	0.3	0.9	0.4	0.1	-
Average per return (dollars)	1,696	556	853	1,143	1,281	1,716	2,443	3,277	4,650	-

**NEBRASKA**

Number of returns with deduction	25,630	2,610	6,800	7,630	3,930	2,050	1,830	720	50	20
Percent of returns	2.9	2.2	3.9	3.4	3.0	2.3	1.6	2.9	1.3	1.2
Amount of deduction (millions of dollars)	35.0	1.4	4.7	8.7	6.7	5.0	5.5	2.4	0.3	0.2
Average per return (dollars)	1,366	554	688	1,142	1,698	2,448	3,010	3,401	5,360	12,250

**NEVADA**

Number of returns with deduction	271,130	4,790	18,100	56,650	53,110	41,070	70,610	22,150	3,270	1,380
Percent of returns	19.7	2.9	5.7	15.1	28.0	36.1	48.7	62.1	53.8	36.6
Amount of deduction (millions of dollars)	530.0	3.6	17.2	77.1	85.1	77.1	167.4	71.8	14.1	16.6
Average per return (dollars)	1,955	742	952	1,360	1,602	1,878	2,371	3,240	4,312	12,038
<b>NEW HAMPSHIRE</b>										
Number of returns with deduction	3,380	130	280	520	560	510	980	350	40	20
Percent of returns	0.5	0.1	0.2	0.3	0.6	0.7	0.9	1.1	1.0	1.3
Amount of deduction (millions of dollars)	6.4	0.1	0.2	0.4	0.5	0.5	1.3	0.7	0.1	2.7
Average per return (dollars)	1,895	492	575	771	827	965	1,292	1,929	3,325	137,450
<b>NEW JERSEY</b>										
Number of returns with deduction	262,020	22,890	55,430	74,150	52,110	30,220	24,190	2,730	240	70
Percent of returns	6.0	3.8	6.9	8.2	8.9	7.6	3.5	1.0	0.6	0.4
Amount of deduction (millions of dollars)	265.5	11.3	33.8	63.7	58.6	42.2	45.6	7.8	1.3	1.2
Average per return (dollars)	1,013	494	610	859	1,125	1,398	1,884	2,874	5,392	16,571
<b>NEW MEXICO</b>										
Number of returns with deduction	26,810	2,500	5,960	8,530	4,660	2,140	2,340	580	70	30
Percent of returns	3.0	1.7	2.6	3.8	4.1	3.1	2.6	2.9	2.9	3.0
Amount of deduction (millions of dollars)	40.9	1.6	4.6	10.5	8.4	5.1	7.2	2.6	0.4	0.5
Average per return (dollars)	1,525	628	777	1,225	1,798	2,381	3,097	4,503	5,843	16,367
<b>NEW YORK</b>										
Number of returns with deduction	365,370	26,840	66,390	87,560	68,870	47,620	58,820	8,380	590	310
Percent of returns	3.8	1.9	3.3	4.1	5.3	5.8	4.7	2.0	0.8	0.6
Amount of deduction (millions of dollars)	484.9	14.4	47.7	98.2	92.8	76.7	119.8	24.2	2.4	8.7
Average per return (dollars)	1,327	538	719	1,121	1,347	1,610	2,036	2,883	4,064	28,190
<b>NORTH CAROLINA</b>										
Number of returns with deduction	119,080	12,850	30,150	31,420	19,570	11,260	11,530	2,030	230	50
Percent of returns	2.6	2.0	2.9	2.8	3.3	3.1	2.3	1.4	1.1	0.6
Amount of deduction (millions of dollars)	124.3	6.9	20.4	29.7	23.2	16.3	21.0	5.8	0.9	0.1
Average per return (dollars)	1,044	539	675	946	1,185	1,444	1,822	2,857	3,983	2,460
<b>NORTH DAKOTA</b>										
Number of returns with deduction	20,400	730	2,520	5,180	4,110	3,170	3,880	720	80	20
Percent of returns	5.7	1.7	4.0	5.7	7.7	8.1	7.4	6.6	4.3	2.9
Amount of deduction (millions of dollars)	22.8	0.3	1.2	3.6	3.9	3.9	7.6	2.0	0.2	0.1
Average per return (dollars)	1,116	403	475	686	955	1,235	1,955	2,801	2,713	2,950
<b>OHIO</b>										
Number of returns with deduction	130,140	10,930	31,140	39,950	22,620	11,380	11,160	2,720	180	70
Percent of returns	2.3	1.4	2.6	2.8	2.8	2.3	1.9	1.9	0.8	0.7
Amount of deduction (millions of dollars)	155.7	5.9	21.0	39.4	31.0	20.9	27.1	9.3	0.7	0.4
Average per return (dollars)	1,197	543	673	986	1,372	1,838	2,428	3,410	3,961	5,586
<b>OKLAHOMA</b>										
Number of returns with deduction	58,540	4,330	11,930	17,700	10,910	6,030	5,810	1,470	250	100
Percent of returns	3.6	1.9	3.2	4.3	4.9	4.3	3.4	3.6	3.9	3.6
Amount of deduction (millions of dollars)	85.5	3.1	10.1	21.5	17.0	11.5	14.6	5.7	1.1	0.9
Average per return (dollars)	1,461	709	845	1,215	1,562	1,912	2,508	3,900	4,284	9,260
<b>OREGON</b>										
Number of returns with deduction	5,470	350	720	1,250	950	670	1,110	370	30	20
Percent of returns	0.3	0.1	0.2	0.3	0.4	0.4	0.4	0.6	0.3	0.5
Amount of deduction (millions of dollars)	9.2	0.2	0.6	1.5	1.4	1.2	2.7	1.4	0.1	0.1
Average per return (dollars)	1,675	594	832	1,162	1,469	1,822	2,425	3,665	3,567	6,450
<b>PENNSYLVANIA</b>										
Number of returns with deduction	181,800	13,390	31,930	42,550	34,970	24,380	29,940	4,340	250	80
Percent of returns	2.9	1.4	2.7	2.9	4.0	4.3	3.8	2.0	0.8	0.6
Amount of deduction (millions of dollars)	175.0	5.8	17.5	33.2	33.1	27.4	44.2	11.4	0.8	1.7
Average per return (dollars)	962	435	548	780	946	1,122	1,476	2,617	3,148	20,863
<b>RHODE ISLAND</b>										
Number of returns with deduction	9,260	1,510	2,920	2,350	1,090	610	620	150	20	-
Percent of returns	1.7	2.0	2.6	1.9	1.5	1.3	0.9	0.9	0.8	-
Amount of deduction (millions of dollars)	10.5	0.8	1.8	2.5	1.9	1.4	1.7	0.4	0.1	-
Average per return (dollars)	1,131	497	622	1,068	1,736	2,233	2,663	2,933	2,700	-
<b>SOUTH CAROLINA</b>										
Number of returns with deduction	66,800	5,450	14,660	19,160	12,320	7,020	6,560	1,350	200	80
Percent of returns	3.0	1.7	2.7	3.5	4.4	4.0	2.8	2.3	2.3	2.1
Amount of deduction (millions of dollars)	69.4	3.0	9.7	17.4	13.6	9.3	11.8	3.7	0.7	0.2
Average per return (dollars)	1,039	551	663	907	1,104	1,324	1,806	2,707	3,440	2,825
<b>SOUTH DAKOTA</b>										
Number of returns with deduction	58,100	1,140	3,790	9,480	10,250	8,870	17,140	6,140	990	300
Percent of returns	14.0	1.9	4.8	8.9	17.1	21.3	36.6	57.0	50.5	32.6
Amount of deduction (millions of dollars)	105.4	0.7	3.0	9.4	13.1	14.4	37.4	19.4	4.1	4.0
Average per return (dollars)	1,815	621	788	989	1,277	1,618	2,183	3,163	4,118	13,377
<b>TENNESSEE</b>										
Number of returns with deduction	459,930	7,820	28,670	78,650	82,720	68,480	132,580	51,400	7,490	2,130
Percent of returns	15.4	1.8	4.0	10.4	20.8	28.3	44.4	65.2	57.6	34.6
Amount of deduction (millions of dollars)	1,191.5	7.9	34.0	123.3	159.6	160.9	405.3	230.9	45.5	24.2
Average per return (dollars)	2,591	1,010	1,186	1,568	1,929	2,350	3,057	4,492	6,069	11,369
<b>TEXAS</b>										
Number of returns with deduction	2,209,050	32,350	115,490	353,420	365,630	304,970	671,500	303,380	45,040	17,260

Percent of returns	18.2	1.9	4.0	11.9	23.5	31.8	47.8	69.6	67.5	54.3
Amount of deduction (millions of dollars)	4,881.9	25.9	108.0	458.5	579.6	571.5	1,644.6	1,085.6	217.2	191.0
Average per return (dollars)	2,210	802	935	1,297	1,585	1,874	2,449	3,578	4,821	11,064
<b>UTAH</b>										
Number of returns with deduction	33,050	2,600	6,940	10,070	5,740	3,120	3,440	920	150	70
Percent of returns	2.6	1.5	2.8	3.2	2.9	2.4	2.1	2.4	2.5	2.4
Amount of deduction (millions of dollars)	49.3	1.4	4.9	11.4	10.1	7.3	10.0	3.1	0.7	0.3
Average per return (dollars)	1,491	547	708	1,128	1,765	2,344	2,911	3,415	4,493	4,529
<b>VERMONT</b>										
Number of returns with deduction	5,210	930	1,530	1,380	630	310	310	100	20	-
Percent of returns	1.6	1.9	2.5	1.7	1.4	1.0	0.8	1.1	1.7	-
Amount of deduction (millions of dollars)	4.0	0.3	0.7	0.9	0.7	0.5	0.6	0.2	0.1	-
Average per return (dollars)	766	351	437	666	1,129	1,694	1,816	2,290	2,550	-
<b>VIRGINIA</b>										
Number of returns with deduction	78,710	7,500	17,530	21,500	12,730	7,830	8,860	2,460	220	90
Percent of returns	2.0	1.5	2.3	2.5	2.4	2.1	1.5	1.2	0.9	0.9
Amount of deduction (millions of dollars)	77.4	2.9	8.7	16.7	13.8	10.9	17.0	6.2	0.6	0.4
Average per return (dollars)	983	388	495	779	1,083	1,398	1,923	2,537	2,723	4,722
<b>WASHINGTON</b>										
Number of returns with deduction	829,440	12,420	37,640	98,630	130,190	128,250	284,430	117,060	15,710	5,120
Percent of returns	23.8	3.1	6.2	12.0	25.3	36.4	52.0	69.8	66.5	48.3
Amount of deduction (millions of dollars)	2,332.3	11.4	39.8	140.9	234.9	286.7	870.3	557.0	116.4	75.0
Average per return (dollars)	2,812	921	1,056	1,428	1,804	2,235	3,060	4,758	7,410	14,641
<b>WEST VIRGINIA</b>										
Number of returns with deduction	5,550	750	1,790	1,510	670	350	370	100	10	-
Percent of returns	0.7	0.6	0.9	0.8	0.6	0.5	0.5	0.8	0.5	-
Amount of deduction (millions of dollars)	6.5	0.4	1.3	1.6	1.0	0.7	1.1	0.3	0.0	-
Average per return (dollars)	1,175	525	732	1,037	1,542	2,066	3,043	3,310	3,500	-
<b>WISCONSIN</b>										
Number of returns with deduction	69,820	9,830	22,400	20,040	9,180	4,190	3,340	730	90	30
Percent of returns	2.5	2.4	4.1	2.9	2.2	1.5	0.9	1.0	0.7	0.5
Amount of deduction (millions of dollars)	57.9	4.2	12.4	16.2	9.9	5.9	6.8	2.1	0.4	0.1
Average per return (dollars)	829	423	554	808	1,076	1,411	2,032	2,822	4,444	3,200
<b>WYOMING</b>										
Number of returns with deduction	43,460	830	2,420	5,870	7,890	7,500	13,990	4,090	610	260
Percent of returns	16.1	2.3	4.8	9.6	19.5	25.6	37.0	57.9	49.2	33.8
Amount of deduction (millions of dollars)	63.1	0.5	1.4	4.6	8.0	9.5	24.1	10.2	2.1	2.9
Average per return (dollars)	1,453	583	598	776	1,008	1,261	1,722	2,486	3,475	11,031
<b>OTHER AREAS [1]</b>										
Number of returns with deduction	6,920	340	540	1,000	1,050	890	1,680	1,040	220	170
Percent of returns	0.9	0.2	0.4	0.7	1.4	2.0	2.6	3.3	2.5	2.7
Amount of deduction (millions of dollars)	41.8	0.2	0.5	1.5	1.7	1.8	3.6	3.6	1.2	27.5
Average per return (dollars)	6,037	718	941	1,464	1,592	2,078	2,168	3,505	5,664	161,794

[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 Sales 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
UNITED STATES										
Number of returns with deduction	9,545,200	419,560	1,160,410	2,054,430	1,683,650	1,224,640	2,074,400	767,290	115,150	45,680
Percent of returns	6.4	1.9	3.5	5.9	8.4	9.5	11.3	14.2	13.3	10.4
Amount of deduction (thousands of dollars)	16,777,964	230,699	827,081	2,247,714	2,425,970	2,184,383	4,931,867	2,703,322	558,202	668,726
Average per return (dollars)	1,758	550	713	1,094	1,441	1,784	2,377	3,523	4,848	14,639
ALABAMA										
Number of returns with deduction	86,590	5,910	17,060	23,500	16,220	10,500	11,540	1,660	150	50
Percent of returns	4.2	2.0	3.1	4.7	6.2	6.3	5.5	3.5	2.1	1.6
Amount of deduction (thousands of dollars)	124,556	3,781	13,983	29,106	24,681	19,217	26,942	5,778	670	398
Average per return (dollars)	1,438	640	820	1,239	1,522	1,830	2,335	3,481	4,467	7,960
ALASKA										
Number of returns with deduction	21,720	230	750	2,240	3,310	3,690	8,540	2,640	240	80
Percent of returns	6.0	0.4	1.2	2.8	6.3	10.0	14.5	19.0	14.1	11.3
Amount of deduction (thousands of dollars)	24,225	101	429	1,653	2,772	3,482	10,181	4,743	528	336
Average per return (dollars)	1,115	439	572	738	837	944	1,192	1,797	2,200	4,200
ARIZONA										
Number of returns with deduction	185,890	12,130	31,220	49,130	36,220	23,770	28,360	4,540	380	150
Percent of returns	6.4	3.2	4.5	6.7	9.5	9.8	8.8	5.3	3.1	2.6
Amount of deduction (thousands of dollars)	318,503	7,496	24,704	58,756	61,392	52,931	88,124	22,021	2,313	766
Average per return (dollars)	1,713	618	791	1,196	1,695	2,227	3,107	4,850	6,087	5,107
ARKANSAS										
Number of returns with deduction	38,200	2,710	8,780	12,120	7,020	3,670	3,150	640	80	30
Percent of returns	3.1	1.4	2.7	4.0	4.4	3.8	2.8	2.4	2.0	1.7
Amount of deduction (thousands of dollars)	67,482	1,877	8,044	16,499	12,943	8,818	12,318	2,774	533	3,676
Average per return (dollars)	1,767	693	916	1,361	1,844	2,403	3,910	4,334	6,663	122,533
CALIFORNIA										
Number of returns with deduction	963,560	63,170	178,090	311,570	200,790	105,170	87,390	14,620	2,080	690
Percent of returns	5.4	2.8	4.5	7.6	8.8	7.2	3.7	1.7	1.5	1.0
Amount of deduction (thousands of dollars)	1,481,011	37,172	128,042	354,533	341,810	244,664	291,685	64,130	12,107	6,868
Average per return (dollars)	1,537	588	719	1,138	1,702	2,326	3,338	4,386	5,821	9,954
COLORADO										
Number of returns with deduction	76,430	6,890	15,470	21,450	13,840	8,000	8,290	2,130	270	100
Percent of returns	2.9	2.1	3.1	3.4	3.7	3.3	2.2	1.9	1.7	1.3
Amount of deduction (thousands of dollars)	95,279	2,970	8,498	18,748	18,830	15,473	22,049	6,999	1,013	699
Average per return (dollars)	1,247	431	549	874	1,361	1,934	2,660	3,286	3,752	6,990
CONNECTICUT										
Number of returns with deduction	53,010	5,880	16,470	18,920	6,540	2,360	2,120	580	100	40
Percent of returns	3.0	2.4	5.3	5.2	2.7	1.4	0.8	0.6	0.5	0.3
Amount of deduction (thousands of dollars)	46,262	2,619	9,159	15,349	7,792	3,947	4,701	1,737	365	593
Average per return (dollars)	873	445	556	811	1,191	1,672	2,217	2,995	3,650	14,825
DELAWARE										
Number of returns with deduction	950	60	180	270	170	110	120	40	10	-
Percent of returns	0.2	0.1	0.2	0.3	0.3	0.3	0.2	0.3	0.5	-
Amount of deduction (thousands of dollars)	1,412	33	150	331	226	215	241	127	89	-
Average per return (dollars)	1,486	550	833	1,226	1,329	1,955	2,008	3,175	8,900	-
DISTRICT OF COLUMBIA										
Number of returns with deduction	4,440	470	1,030	1,200	640	370	490	200	30	-
Percent of returns	1.3	1.3	1.7	1.5	1.2	1.1	1.0	0.9	0.8	-
Amount of deduction (thousands of dollars)	4,010	167	502	977	681	492	677	456	58	-
Average per return (dollars)	903	355	487	814	1,064	1,330	1,382	2,280	1,933	-
FLORIDA										
Number of returns with deduction	1,729,430	35,070	141,780	350,970	304,680	232,990	437,220	182,970	30,720	13,060
Percent of returns	18.0	2.5	5.6	15.0	26.2	33.0	46.4	64.4	57.2	39.7
Amount of deduction (thousands of dollars)	2,854,728	20,809	104,828	360,948	376,965	338,250	829,863	515,329	117,679	190,057
Average per return (dollars)	1,651	593	739	1,028	1,237	1,452	1,898	2,816	3,831	14,553
GEORGIA										
Number of returns with deduction	131,570	10,640	28,290	36,350	23,330	13,940	15,720	2,770	360	180
Percent of returns	3.0	1.6	2.5	3.5	4.2	4.1	3.3	2.0	1.6	1.7
Amount of deduction (thousands of dollars)	150,874	4,921	17,535	37,324	29,989	20,238	30,414	7,875	1,118	1,460
Average per return (dollars)	1,147	463	620	1,027	1,285	1,452	1,935	2,843	3,106	8,111
HAWAII										
Number of returns with deduction	23,490	1,970	3,700	5,140	4,550	3,240	4,050	750	60	30
Percent of returns	3.4	2.1	2.8	2.9	4.6	5.0	4.5	3.8	2.5	3.1
Amount of deduction (thousands of dollars)	23,265	862	2,102	3,816	4,104	3,645	6,389	2,059	173	115
Average per return (dollars)	990	438	568	742	902	1,125	1,578	2,745	2,883	3,833
IDAHO										
Number of returns with deduction	29,640	2,670	6,550	9,110	5,760	2,760	2,160	540	70	30
Percent of returns	4.1	2.6	4.0	5.0	5.6	4.3	3.0	3.4	2.7	2.6
Amount of deduction (thousands of dollars)	36,640	1,732	4,801	9,362	8,052	5,147	5,257	1,963	225	101
Average per return (dollars)	1,236	649	733	1,028	1,398	1,865	2,434	3,635	3,214	3,367

ILLINOIS											
Number of returns with deduction	267,200	18,810	43,470	60,460	51,540	37,180	47,760	7,490	380	110	
Percent of returns	4.3	2.1	3.4	4.4	6.1	6.6	5.8	3.1	1.0	0.6	
Amount of deduction (thousands of dollars)	368,801	9,773	30,146	64,795	71,265	62,226	104,496	23,536	1,932	632	
Average per return (dollars)	1,380	520	693	1,072	1,383	1,674	2,188	3,142	5,084	5,745	
INDIANA											
Number of returns with deduction	27,890	5,540	8,020	6,190	3,480	2,020	2,030	540	50	20	
Percent of returns	0.9	1.1	1.2	0.8	0.8	0.7	0.6	0.8	0.5	0.4	
Amount of deduction (thousands of dollars)	40,248	2,906	6,062	8,432	7,173	5,348	7,153	2,260	361	553	
Average per return (dollars)	1,443	525	756	1,362	2,061	2,648	3,524	4,185	7,220	27,650	
IOWA											
Number of returns with deduction	42,930	4,190	12,660	13,020	6,730	3,150	2,420	680	70	20	
Percent of returns	3.0	2.2	4.5	3.6	3.1	2.1	1.3	1.8	1.2	0.9	
Amount of deduction (thousands of dollars)	43,311	2,063	7,998	12,049	8,135	5,068	5,482	2,055	226	235	
Average per return (dollars)	1,009	492	632	925	1,209	1,609	2,265	3,022	3,229	11,750	
KANSAS											
Number of returns with deduction	71,310	4,720	13,010	18,490	13,450	8,110	9,770	3,240	420	100	
Percent of returns	5.3	2.3	4.8	5.7	7.1	6.5	6.0	8.2	6.7	3.6	
Amount of deduction (thousands of dollars)	141,454	3,576	12,439	24,696	24,599	20,239	37,750	15,527	2,012	616	
Average per return (dollars)	1,984	758	956	1,336	1,829	2,496	3,864	4,792	4,790	6,160	
KENTUCKY											
Number of returns with deduction	47,390	3,870	10,000	12,930	9,160	5,570	5,180	600	50	30	
Percent of returns	2.5	1.3	2.2	2.7	3.5	3.4	2.7	1.5	0.8	1.2	
Amount of deduction (thousands of dollars)	44,058	1,782	5,543	10,218	9,081	7,032	8,359	1,683	131	229	
Average per return (dollars)	930	460	554	790	991	1,262	1,614	2,805	2,620	7,633	
LOUISIANA											
Number of returns with deduction	63,320	3,070	9,560	17,120	12,950	8,300	10,100	1,920	240	70	
Percent of returns	3.2	1.1	1.8	3.7	5.2	5.3	4.7	3.7	3.0	1.9	
Amount of deduction (thousands of dollars)	139,860	2,137	8,998	25,592	26,437	22,461	39,478	12,403	1,790	564	
Average per return (dollars)	2,209	696	941	1,495	2,041	2,706	3,909	6,460	7,458	8,057	
MAINE											
Number of returns with deduction	13,160	1,850	3,920	3,960	1,860	760	630	150	20	-	
Percent of returns	2.0	1.9	2.8	2.4	2.0	1.3	0.9	1.0	0.9	-	
Amount of deduction (thousands of dollars)	9,422	678	1,638	2,604	1,835	1,068	1,126	419	54	-	
Average per return (dollars)	716	366	418	658	987	1,405	1,787	2,793	2,700	-	
MARYLAND											
Number of returns with deduction	54,610	6,620	15,170	16,230	7,730	3,780	3,830	1,100	120	40	
Percent of returns	1.8	1.6	2.8	2.5	1.9	1.3	0.8	0.7	0.7	0.5	
Amount of deduction (thousands of dollars)	48,488	2,495	7,647	12,791	8,632	5,490	7,785	3,082	377	189	
Average per return (dollars)	888	377	504	788	1,117	1,452	2,033	2,802	3,142	4,725	
MASSACHUSETTS											
Number of returns with deduction	60,000	10,610	14,910	13,810	9,890	4,870	4,730	990	140	60	
Percent of returns	1.8	2.2	2.6	1.9	2.1	1.6	0.9	0.5	0.5	0.4	
Amount of deduction (thousands of dollars)	46,774	3,921	7,470	9,940	8,774	5,588	7,649	2,387	413	632	
Average per return (dollars)	780	370	501	720	887	1,147	1,617	2,411	2,950	10,533	
MICHIGAN											
Number of returns with deduction	123,900	13,290	29,540	33,610	21,340	12,730	11,930	1,300	120	60	
Percent of returns	2.6	1.6	2.8	3.2	3.4	3.1	2.2	1.0	0.6	0.7	
Amount of deduction (thousands of dollars)	130,021	5,879	17,335	29,569	25,532	19,113	26,498	4,846	772	477	
Average per return (dollars)	1,049	442	587	880	1,196	1,501	2,221	3,728	6,433	7,950	
MINNESOTA											
Number of returns with deduction	53,830	6,990	17,250	15,820	6,740	3,170	2,790	740	270	50	
Percent of returns	2.0	1.8	3.6	2.5	1.7	1.1	0.7	0.7	1.7	0.7	
Amount of deduction (thousands of dollars)	59,723	3,347	10,850	16,158	10,311	6,665	7,933	2,511	948	1,000	
Average per return (dollars)	1,109	479	629	1,021	1,530	2,103	2,843	3,393	3,511	20,000	
MISSISSIPPI											
Number of returns with deduction	62,650	2,790	11,080	19,040	12,270	7,580	8,550	1,260	80	10	
Percent of returns	5.0	1.5	3.0	6.2	8.3	8.6	8.2	5.7	2.4	0.8	
Amount of deduction (thousands of dollars)	100,788	2,113	10,169	25,707	20,726	15,134	21,682	4,927	281	49	
Average per return (dollars)	1,609	757	918	1,350	1,689	1,997	2,536	3,910	3,513	4,900	
MISSOURI											
Number of returns with deduction	77,210	8,200	19,410	22,930	13,150	6,860	5,130	1,360	130	50	
Percent of returns	2.8	1.9	3.1	3.4	3.5	2.8	1.7	1.9	1.2	1.0	
Amount of deduction (thousands of dollars)	92,171	4,018	12,161	23,073	18,868	13,605	14,367	4,967	472	640	
Average per return (dollars)	1,194	490	627	1,006	1,435	1,983	2,801	3,652	3,631	12,800	
MONTANA											
Number of returns with deduction	920	50	130	220	140	110	200	70	20	-	
Percent of returns	0.2	0.1	0.1	0.2	0.2	0.2	0.4	0.6	1.1	-	
Amount of deduction (thousands of dollars)	1,376	27	88	217	137	180	452	218	57	-	
Average per return (dollars)	1,496	540	677	986	979	1,636	2,260	3,114	2,850	-	
NEBRASKA											
Number of returns with deduction	23,320	2,400	6,310	6,770	3,670	1,870	1,560	660	60	30	
Percent of returns	2.6	1.9	3.5	3.0	2.8	2.1	1.4	2.7	1.6	1.7	
Amount of deduction (thousands of dollars)	30,411	1,226	4,233	7,161	6,259	4,270	4,515	2,351	297	99	
Average per return (dollars)	1,304	511	671	1,058	1,705	2,283	2,894	3,562	4,950	3,300	
NEVADA											

Number of returns with deduction	262,890	4,570	17,300	55,100	51,880	40,030	68,230	21,260	3,150	1,380
Percent of returns	19.5	2.8	5.4	15.0	28.3	36.4	49.4	63.5	54.7	39.1
Amount of deduction (thousands of dollars)	492,640	3,369	15,715	70,708	78,750	70,302	149,896	64,825	12,504	26,571
Average per return (dollars)	1,874	737	908	1,283	1,518	1,756	2,197	3,049	3,970	19,254
<b>NEW HAMPSHIRE</b>										
Number of returns with deduction	2,900	90	220	420	490	440	890	300	30	20
Percent of returns	0.4	0.1	0.2	0.3	0.5	0.6	0.8	1.0	0.8	1.3
Amount of deduction (thousands of dollars)	7,734	38	181	280	385	427	1,090	515	99	4,719
Average per return (dollars)	2,667	422	823	667	786	970	1,225	1,717	3,300	235,950
<b>NEW JERSEY</b>										
Number of returns with deduction	250,740	23,050	54,560	70,560	49,450	27,900	22,380	2,550	210	80
Percent of returns	5.7	3.7	6.6	7.9	8.5	7.0	3.2	1.0	0.5	0.4
Amount of deduction (thousands of dollars)	237,630	10,169	30,673	56,821	52,521	37,749	41,121	7,423	808	345
Average per return (dollars)	948	441	562	805	1,062	1,353	1,837	2,911	3,848	4,313
<b>NEW MEXICO</b>										
Number of returns with deduction	26,050	2,530	6,060	8,270	4,310	2,110	2,110	560	70	30
Percent of returns	2.8	1.7	2.6	3.7	3.8	3.0	2.3	2.8	2.9	3.0
Amount of deduction (thousands of dollars)	33,990	1,338	4,159	8,462	6,726	4,318	5,675	2,610	534	168
Average per return (dollars)	1,305	529	686	1,023	1,561	2,046	2,690	4,661	7,629	5,600
<b>NEW YORK</b>										
Number of returns with deduction	352,570	26,400	65,850	85,900	65,640	45,340	54,760	7,730	620	330
Percent of returns	3.7	1.8	3.2	4.1	5.2	5.5	4.4	1.9	0.8	0.7
Amount of deduction (thousands of dollars)	439,503	12,721	44,553	90,570	85,381	69,279	106,955	21,985	2,756	5,303
Average per return (dollars)	1,247	482	677	1,054	1,301	1,528	1,953	2,844	4,445	16,070
<b>NORTH CAROLINA</b>										
Number of returns with deduction	105,490	12,520	27,860	27,910	16,520	9,520	9,390	1,560	140	60
Percent of returns	2.4	1.9	2.6	2.5	2.9	2.6	2.0	1.2	0.7	0.7
Amount of deduction (thousands of dollars)	100,496	6,226	17,293	24,946	18,231	12,745	16,334	4,024	530	167
Average per return (dollars)	953	497	621	894	1,104	1,339	1,740	2,579	3,786	2,783
<b>NORTH DAKOTA</b>										
Number of returns with deduction	17,140	660	2,400	4,360	3,430	2,540	3,070	590	70	30
Percent of returns	4.6	1.5	3.7	4.8	6.3	6.3	5.6	4.9	3.2	3.1
Amount of deduction (thousands of dollars)	18,671	275	1,094	2,873	3,162	3,239	6,211	1,592	170	55
Average per return (dollars)	1,089	417	456	659	922	1,275	2,023	2,698	2,429	1,833
<b>OHIO</b>										
Number of returns with deduction	119,550	10,880	30,690	37,590	19,990	9,470	8,840	1,890	160	50
Percent of returns	2.1	1.3	2.5	2.7	2.5	1.9	1.5	1.4	0.7	0.5
Amount of deduction (thousands of dollars)	133,288	5,679	19,535	34,942	26,911	17,089	21,971	5,958	910	293
Average per return (dollars)	1,115	522	637	930	1,346	1,805	2,485	3,152	5,688	5,860
<b>OKLAHOMA</b>										
Number of returns with deduction	55,920	3,920	11,860	17,210	10,220	5,740	5,340	1,320	210	120
Percent of returns	3.4	1.7	3.2	4.1	4.6	4.0	3.1	3.1	2.9	3.8
Amount of deduction (thousands of dollars)	76,358	2,569	9,522	20,035	15,129	10,582	12,798	4,503	768	452
Average per return (dollars)	1,365	655	803	1,164	1,480	1,844	2,397	3,411	3,657	3,767
<b>OREGON</b>										
Number of returns with deduction	3,460	250	530	780	580	420	630	220	40	10
Percent of returns	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.4	0.5	0.3
Amount of deduction (thousands of dollars)	5,595	147	401	863	867	685	1,485	797	220	130
Average per return (dollars)	1,617	588	757	1,106	1,495	1,631	2,357	3,623	5,500	13,000
<b>PENNSYLVANIA</b>										
Number of returns with deduction	170,790	12,870	31,470	40,720	32,460	22,420	26,550	3,960	250	80
Percent of returns	2.8	1.3	2.6	2.9	3.8	3.9	3.4	1.9	0.8	0.6
Amount of deduction (thousands of dollars)	153,308	5,116	16,354	30,168	28,886	24,321	38,423	8,992	745	303
Average per return (dollars)	898	398	520	741	890	1,085	1,447	2,271	2,980	3,788
<b>RHODE ISLAND</b>										
Number of returns with deduction	8,550	1,450	2,730	2,110	1,030	550	520	130	20	-
Percent of returns	1.6	1.8	2.4	1.7	1.4	1.2	0.8	0.8	0.9	-
Amount of deduction (thousands of dollars)	8,916	648	1,562	2,076	1,718	1,214	1,248	348	102	-
Average per return (dollars)	1,043	447	572	984	1,668	2,207	2,400	2,677	5,100	-
<b>SOUTH CAROLINA</b>										
Number of returns with deduction	61,900	5,150	13,690	18,200	11,360	6,400	5,700	1,170	180	50
Percent of returns	2.9	1.6	2.5	3.4	4.2	3.7	2.6	2.2	2.2	1.4
Amount of deduction (thousands of dollars)	58,443	2,649	8,372	14,806	11,625	7,898	9,262	3,066	588	177
Average per return (dollars)	944	514	612	814	1,023	1,234	1,625	2,621	3,267	3,540
<b>SOUTH DAKOTA</b>										
Number of returns with deduction	56,610	1,060	3,650	9,440	9,860	8,800	16,470	5,990	1,020	330
Percent of returns	13.6	1.7	4.5	8.9	16.5	21.2	36.2	56.0	48.8	33.3
Amount of deduction (thousands of dollars)	103,399	616	2,489	8,387	11,513	13,567	33,418	17,704	4,085	11,620
Average per return (dollars)	1,827	581	682	888	1,168	1,542	2,029	2,956	4,005	35,212
<b>TENNESSEE</b>										
Number of returns with deduction	453,650	7,740	28,040	78,140	82,580	68,810	130,330	48,930	7,170	1,910
Percent of returns	15.3	1.7	3.8	10.5	21.4	29.2	45.5	65.7	57.2	33.2
Amount of deduction (thousands of dollars)	1,120,116	7,196	31,005	114,647	149,922	153,627	380,641	213,831	43,293	25,954
Average per return (dollars)	2,469	930	1,106	1,467	1,815	2,233	2,921	4,370	6,038	13,588
<b>TEXAS</b>										
Number of returns with deduction	2,200,330	30,880	109,180	334,790	357,400	304,830	679,970	313,280	49,380	20,640

Percent of returns	18.1	1.8	3.8	11.4	23.1	31.7	48.0	70.2	67.2	54.7
Amount of deduction (thousands of dollars)	4,799,207	22,616	95,551	408,741	534,128	545,328	1,608,484	1,094,216	232,000	258,143
Average per return (dollars)	2,181	732	875	1,221	1,494	1,789	2,366	3,493	4,698	12,507
<b>UTAH</b>										
Number of returns with deduction	31,530	2,480	7,120	9,880	5,420	2,780	2,850	840	110	50
Percent of returns	2.5	1.4	2.8	3.3	2.9	2.2	1.8	2.4	1.9	1.9
Amount of deduction (thousands of dollars)	43,647	1,267	4,535	10,338	9,138	6,079	8,275	2,799	396	820
Average per return (dollars)	1,384	511	637	1,046	1,686	2,187	2,904	3,332	3,600	16,400
<b>VERMONT</b>										
Number of returns with deduction	4,980	820	1,570	1,340	600	260	300	80	10	-
Percent of returns	1.5	1.6	2.5	1.6	1.3	0.9	0.8	0.9	0.9	-
Amount of deduction (thousands of dollars)	3,595	231	691	901	653	412	560	130	17	-
Average per return (dollars)	722	282	440	672	1,088	1,585	1,867	1,625	1,700	-
<b>VIRGINIA</b>										
Number of returns with deduction	76,410	7,540	17,550	20,920	12,150	7,460	8,310	2,200	210	90
Percent of returns	2.0	1.5	2.3	2.4	2.3	2.0	1.4	1.1	0.9	0.9
Amount of deduction (thousands of dollars)	68,765	2,768	7,973	14,857	11,906	9,759	14,897	5,599	597	409
Average per return (dollars)	900	367	454	710	980	1,308	1,793	2,545	2,843	4,544
<b>WASHINGTON</b>										
Number of returns with deduction	824,230	12,110	37,750	100,670	132,860	129,160	282,220	110,190	14,430	4,830
Percent of returns	24.0	3.0	6.0	12.5	26.6	37.7	53.8	71.8	67.2	49.3
Amount of deduction (thousands of dollars)	2,183,244	9,793	35,996	130,414	221,493	268,452	814,170	506,301	105,569	91,056
Average per return (dollars)	2,649	809	954	1,295	1,667	2,078	2,885	4,595	7,316	18,852
<b>WEST VIRGINIA</b>										
Number of returns with deduction	5,260	760	1,780	1,410	610	280	330	70	10	-
Percent of returns	0.7	0.6	0.9	0.8	0.6	0.4	0.4	0.5	0.5	-
Amount of deduction (thousands of dollars)	5,494	360	1,113	1,360	862	552	861	181	205	-
Average per return (dollars)	1,044	474	625	965	1,413	1,971	2,609	2,586	20,500	-
<b>WISCONSIN</b>										
Number of returns with deduction	67,800	9,890	22,040	19,420	8,610	4,040	3,030	660	80	30
Percent of returns	2.4	2.3	3.9	2.9	2.1	1.4	0.9	0.9	0.7	0.6
Amount of deduction (thousands of dollars)	51,596	3,833	11,030	14,308	8,723	5,629	5,537	1,680	313	543
Average per return (dollars)	761	388	500	737	1,013	1,393	1,827	2,545	3,913	18,100
<b>WYOMING</b>										
Number of returns with deduction	45,260	820	2,250	5,840	8,080	7,940	14,840	4,540	650	300
Percent of returns	16.2	2.2	4.4	9.4	19.3	25.7	36.7	56.5	47.4	34.1
Amount of deduction (thousands of dollars)	70,859	406	1,333	4,413	7,916	9,988	25,425	10,923	2,062	8,393
Average per return (dollars)	1,566	495	592	756	980	1,258	1,713	2,406	3,172	27,977
<b>OTHER AREAS [1]</b>										
Number of returns with deduction	6,620	300	500	920	950	770	1,610	1,120	230	220
Percent of returns	0.9	0.2	0.4	0.7	1.3	1.8	2.6	3.5	2.4	3.0
Amount of deduction (thousands of dollars)	36,317	188	397	1,394	1,423	1,136	3,564	4,157	1,937	22,121
Average per return (dollars)	5,486	627	794	1,515	1,498	1,475	2,214	3,712	8,422	100,550

[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