<table>
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<tr>
<th>District</th>
<th>Percent of Tax Returns with SALT Deduction in 2016</th>
<th>SALT Deduction as Percent of AGI in 2016</th>
<th>Average SALT Deduction Taken in 2016</th>
<th>Party Holding Seat in 2019</th>
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Note: Updated from the version posted on October 2, 2019; using a new slightly more precise methodology to calculate the total SALT deduction.
Source: IRS ZIP SOI (2016) and author's calculations.

(1) Calculated by taking the number of returns that report having any SALT deduction in 2016 and dividing by the total number of returns.
(2) Calculated by taking the value of SALT deduction in 2016 within a congressional district and dividing by the total amount of AGI reported in 2016 within a congressional district.

(3) Calculated by taking the value of the SALT deduction claimed in a congressional district and dividing by the total number of returns with reported SALT.