

## State and Local Tax Deduction by State, Tax Year 2017

State	Number of returns with deduction (millions)	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (billions of dollars)	Share of total amount claimed (percent)	Average amount claimed (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	46.6	100.0	30.6	624.1	100.0	13,395	100.0	5.7
Alabama	0.5	1.2	26.6	3.4	0.6	6,296	0.9	2.9
Alaska	0.1	0.2	22.2	0.4	0.1	5,451	0.2	1.8
Arizona	0.9	1.9	29.7	7.3	1.2	8,091	1.6	3.7
Arkansas	0.3	0.6	22.7	2.7	0.4	9,732	0.6	3.7
California	6.4	13.8	35.6	131.9	21.1	20,451	14.8	8.7
Colorado	0.9	2.0	33.5	9.1	1.5	10,049	1.9	4.4
Connecticut	0.7	1.6	41.7	15.4	2.5	20,905	1.8	8.8
Delaware	0.2	0.3	32.6	1.5	0.2	9,873	0.3	4.8
District of Columbia	0.1	0.3	40.7	2.5	0.4	17,816	0.4	7.4
Florida	2.5	5.4	24.6	20.1	3.2	8,041	7.4	2.8
Georgia	1.5	3.3	33.7	15.3	2.4	9,955	2.5	5.1
Hawaii	0.2	0.5	30.4	2.2	0.4	10,544	0.4	4.9
Idaho	0.2	0.5	29.3	2.2	0.4	9,854	0.3	4.9
Illinois	2.0	4.3	32.4	27.1	4.3	13,630	4.2	5.9
Indiana	0.7	1.6	23.1	6.7	1.1	9,324	1.5	3.6
Iowa	0.4	1.0	30.7	4.9	0.8	10,901	0.7	5.3
Kansas	0.3	0.7	26.2	3.7	0.6	10,507	0.7	4.3
Kentucky	0.5	1.1	26.6	5.3	0.9	10,419	0.8	4.9
Louisiana	0.5	1.0	24.2	3.5	0.6	7,272	0.9	3.0
Maine	0.2	0.4	27.3	2.2	0.4	12,203	0.3	5.7
Maryland	1.4	3.0	46.5	18.8	3.0	13,563	2.1	8.0
Massachusetts	1.3	2.8	37.7	21.8	3.5	16,699	3.4	6.6
Michigan	1.3	2.8	27.3	13.5	2.2	10,399	2.5	4.5
Minnesota	1.0	2.1	35.4	13.7	2.2	13,955	1.8	6.6
Mississippi	0.3	0.6	24.3	2.0	0.3	6,594	0.4	3.3
Missouri	0.7	1.6	26.6	7.8	1.3	10,481	1.4	4.6
Montana	0.1	0.3	29.4	1.5	0.2	9,922	0.2	4.9
Nebraska	0.3	0.5	28.1	3.0	0.5	11,929	0.5	5.3
Nevada	0.4	0.8	26.2	2.6	0.4	6,941	0.9	2.7
New Hampshire	0.2	0.5	31.4	2.4	0.4	10,662	0.5	4.3
New Jersey	1.9	4.0	42.1	35.8	5.7	19,162	4.0	9.1
New Mexico	0.2	0.4	22.6	1.6	0.3	7,634	0.4	3.2
New York	3.4	7.3	35.3	81.4	13.0	23,804	8.8	9.7
North Carolina	1.3	2.9	29.1	13.3	2.1	9,993	2.3	4.6
North Dakota	0.1	0.2	19.7	0.5	0.1	6,700	0.2	2.0
Ohio	1.5	3.2	26.3	15.9	2.5	10,753	2.7	4.7
Oklahoma	0.4	0.8	23.7	3.2	0.5	8,263	0.8	3.3
Oregon	0.7	1.5	37.2	9.8	1.6	13,640	1.1	7.4
Pennsylvania	1.8	3.9	29.1	21.5	3.4	11,846	3.7	5.0
Rhode Island	0.2	0.4	33.3	2.3	0.4	13,044	0.3	6.5
South Carolina	0.6	1.3	28.0	5.9	0.9	9,377	1.0	4.4
South Dakota	0.1	0.2	18.0	0.5	0.1	6,812	0.2	1.9
Tennessee	0.6	1.3	19.8	3.6	0.6	5,997	1.5	2.0
Texas	3.1	6.7	24.8	27.5	4.4	8,840	8.4	3.1
Utah	0.5	1.0	36.2	4.4	0.7	9,187	0.7	4.9
Vermont	0.1	0.2	27.7	1.2	0.2	12,971	0.2	5.8
Virginia	1.5	3.2	37.9	18.0	2.9	11,997	2.8	5.8
Washington	1.1	2.4	31.1	9.3	1.5	8,392	2.8	3.1
West Virginia	0.1	0.3	17.4	1.3	0.2	9,627	0.3	3.2
Wisconsin	0.9	2.0	31.7	11.0	1.8	12,139	1.5	6.0
Wyoming	0.1	0.1	21.9	0.4	0.1	7,118	0.2	2.0
Other Areas [2]	0.1	0.2	8.9	1.2	0.2	16,453	0.4	1.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

**Notes:**

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2018, including any returns filed for tax years preceding 2017.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

**SOURCE:** IRS, Statistics of Income Division, Historical Table 2, October 2019; Tax Policy Center analysis.

1-Apr-19

## State and Local Tax Deduction by State, Tax Year 2016

State	Number of returns with deduction (millions)	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (billions of dollars)	Share of total amount claimed (percent)	Average amount claimed (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	45.1	100.0	30.1	565.9	100.0	12,542	100.0	5.5
Alabama	0.5	1.2	26.2	3.3	0.6	6,094	0.9	2.9
Alaska	0.1	0.2	22.1	0.4	0.1	5,125	0.2	1.7
Arizona	0.9	1.9	29.2	6.6	1.2	7,635	1.6	3.7
Arkansas	0.3	0.6	22.6	2.5	0.4	9,132	0.6	3.7
California	6.3	13.9	35.1	117.4	20.7	18,770	14.9	8.3
Colorado	0.9	2.0	33.3	8.2	1.5	9,332	1.9	4.2
Connecticut	0.7	1.6	41.5	14.3	2.5	19,563	1.9	8.8
Delaware	0.1	0.3	32.3	1.4	0.2	9,434	0.3	4.7
District of Columbia	0.1	0.3	40.1	2.3	0.4	16,582	0.4	7.1
Florida	2.2	4.9	23.1	16.1	2.8	7,218	6.1	2.7
Georgia	1.5	3.3	33.2	13.6	2.4	9,205	2.4	5.0
Hawaii	0.2	0.5	29.9	2.1	0.4	10,124	0.4	4.8
Idaho	0.2	0.5	28.8	2.0	0.3	9,225	0.3	4.7
Illinois	1.9	4.3	31.5	23.6	4.2	12,262	4.5	5.4
Indiana	0.7	1.6	23.1	6.4	1.1	8,914	1.5	3.6
Iowa	0.4	1.0	30.1	4.5	0.8	10,218	0.7	5.0
Kansas	0.3	0.8	25.8	3.3	0.6	9,571	0.7	4.0
Kentucky	0.5	1.1	26.4	5.1	0.9	10,117	0.8	4.9
Louisiana	0.5	1.1	24.5	3.2	0.6	6,707	1.0	2.9
Maine	0.2	0.4	27.5	2.1	0.4	11,482	0.3	5.5
Maryland	1.4	3.0	46.3	17.9	3.2	13,089	2.2	8.0
Massachusetts	1.3	2.8	37.3	19.9	3.5	15,632	3.4	6.6
Michigan	1.3	2.8	27.0	12.8	2.3	10,057	2.6	4.5
Minnesota	1.0	2.1	35.3	12.7	2.2	13,102	1.9	6.5
Mississippi	0.3	0.7	23.9	1.9	0.3	6,415	0.4	3.2
Missouri	0.7	1.6	26.5	7.4	1.3	10,083	1.5	4.5
Montana	0.1	0.3	28.8	1.4	0.2	9,364	0.2	4.8
Nebraska	0.3	0.6	27.9	2.8	0.5	11,114	0.5	5.1
Nevada	0.4	0.8	25.6	2.2	0.4	6,219	0.9	2.5
New Hampshire	0.2	0.5	31.4	2.2	0.4	10,236	0.5	4.3
New Jersey	1.8	4.1	41.7	33.1	5.8	18,092	4.1	8.9
New Mexico	0.2	0.5	22.7	1.5	0.3	7,253	0.4	3.2
New York	3.3	7.4	34.8	72.7	12.9	21,779	8.7	9.5
North Carolina	1.3	2.9	29.5	13.0	2.3	9,780	2.4	4.8
North Dakota	0.1	0.2	19.0	0.4	0.1	6,211	0.2	1.8
Ohio	1.5	3.2	26.2	15.0	2.6	10,250	2.9	4.6
Oklahoma	0.4	0.8	23.7	3.0	0.5	7,859	0.8	3.3
Oregon	0.7	1.5	36.7	8.9	1.6	12,853	1.1	7.2
Pennsylvania	1.8	4.0	29.0	20.5	3.6	11,426	3.9	5.1
Rhode Island	0.2	0.4	33.1	2.2	0.4	12,472	0.3	6.4
South Carolina	0.6	1.4	27.9	5.6	1.0	9,037	1.0	4.5
South Dakota	0.1	0.2	17.6	0.5	0.1	6,469	0.2	1.9
Tennessee	0.6	1.3	19.8	3.4	0.6	5,780	1.6	2.0
Texas	2.8	6.3	23.4	22.7	4.0	8,010	7.7	2.9
Utah	0.5	1.0	36.0	4.0	0.7	8,530	0.7	4.7
Vermont	0.1	0.2	27.8	1.1	0.2	12,579	0.2	5.9
Virginia	1.5	3.3	37.7	17.0	3.0	11,509	2.8	5.8
Washington	1.1	2.4	30.5	8.3	1.5	7,824	2.9	3.0
West Virginia	0.1	0.3	17.3	1.2	0.2	9,247	0.3	3.2
Wisconsin	0.9	2.0	31.5	10.6	1.9	11,838	1.6	6.0
Wyoming	0.1	0.1	21.9	0.4	0.1	6,318	0.2	2.0
Other Areas [2]	0.1	0.2	8.9	1.7	0.3	24,415	0.5	2.6

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[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

**NOTES:**

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**SOURCE:** IRS, Statistics of Income Division, Historical Table 2, August 2018; Tax Policy Center analysis.

## State and Local Tax Deduction by State, Tax Year 2015

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	44.3	100.0	29.6	552.7	100.0	12,471	100.0	5.4
Alabama	0.5	1.2	25.8	3.1	0.6	5,919	0.9	2.8
Alaska	0.1	0.2	21.4	0.4	0.1	4,932	0.2	1.5
Arizona	0.8	1.9	28.4	6.1	1.1	7,404	1.5	3.6
Arkansas	0.3	0.6	22.3	2.5	0.5	9,116	0.5	3.7
California	6.1	13.8	34.4	112.6	20.4	18,438	14.5	8.1
Colorado	0.9	1.9	32.5	7.7	1.4	9,017	1.9	4.1
Connecticut	0.7	1.6	41.3	14.3	2.6	19,665	2.0	8.5
Delaware	0.1	0.3	31.6	1.3	0.2	9,195	0.3	4.6
District of Columbia	0.1	0.3	39.8	2.3	0.4	16,443	0.4	7.0
Florida	2.2	4.9	22.5	16.0	2.9	7,373	6.5	2.6
Georgia	1.5	3.3	32.8	13.4	2.4	9,159	2.4	5.0
Hawaii	0.2	0.5	29.1	2.0	0.4	9,906	0.3	4.7
Idaho	0.2	0.5	28.0	1.8	0.3	8,863	0.3	4.6
Illinois	1.9	4.3	31.3	24.1	4.4	12,524	4.5	5.5
Indiana	0.7	1.6	22.8	6.2	1.1	8,756	1.5	3.6
Iowa	0.4	1.0	29.5	4.4	0.8	10,164	0.7	5.0
Kansas	0.3	0.8	25.5	3.2	0.6	9,425	0.8	3.8
Kentucky	0.5	1.1	26.0	4.9	0.9	9,955	0.8	4.8
Louisiana	0.5	1.0	23.0	3.1	0.6	6,742	1.0	2.8
Maine	0.2	0.4	27.6	2.0	0.4	11,432	0.3	5.7
Maryland	1.4	3.1	45.7	17.5	3.2	12,931	2.1	7.9
Massachusetts	1.3	2.8	36.9	19.5	3.5	15,572	3.4	6.5
Michigan	1.3	2.8	26.5	12.1	2.2	9,648	2.5	4.3
Minnesota	0.9	2.1	34.7	12.3	2.2	12,954	1.8	6.3
Mississippi	0.3	0.7	23.3	1.8	0.3	6,303	0.4	3.1
Missouri	0.7	1.6	26.1	7.2	1.3	9,886	1.4	4.4
Montana	0.1	0.3	28.2	1.3	0.2	9,358	0.2	4.7
Nebraska	0.2	0.6	27.6	2.8	0.5	11,088	0.5	5.0
Nevada	0.3	0.8	24.6	2.0	0.4	5,989	0.8	2.4
New Hampshire	0.2	0.5	30.9	2.2	0.4	10,121	0.5	4.4
New Jersey	1.8	4.1	41.2	32.2	5.8	17,850	4.0	8.8
New Mexico	0.2	0.5	22.5	1.5	0.3	7,091	0.4	3.1
New York	3.3	7.5	34.5	73.6	13.3	22,169	9.0	9.4
North Carolina	1.3	2.9	29.0	12.4	2.2	9,587	2.3	4.7
North Dakota	0.1	0.2	18.5	0.5	0.1	6,865	0.3	1.8
Ohio	1.5	3.3	26.1	15.2	2.8	10,445	2.8	4.7
Oklahoma	0.4	0.9	24.0	3.2	0.6	8,201	0.8	3.3
Oregon	0.7	1.5	36.0	8.5	1.5	12,617	1.0	7.2
Pennsylvania	1.8	4.0	28.6	20.0	3.6	11,248	3.9	4.9
Rhode Island	0.2	0.4	32.8	2.2	0.4	12,434	0.3	6.5
South Carolina	0.6	1.3	27.3	5.2	0.9	8,765	1.0	4.4
South Dakota	0.1	0.2	16.9	0.4	0.1	6,098	0.2	1.7
Tennessee	0.6	1.3	19.3	3.2	0.6	5,612	1.5	1.9
Texas	2.8	6.2	22.8	21.6	3.9	7,824	8.3	2.7
Utah	0.4	1.0	35.3	3.7	0.7	8,291	0.7	4.7
Vermont	0.1	0.2	27.3	1.1	0.2	12,408	0.2	5.8
Virginia	1.5	3.3	37.3	16.5	3.0	11,288	2.8	5.7
Washington	1.0	2.3	29.9	7.6	1.4	7,403	2.6	2.9
West Virginia	0.1	0.3	17.0	1.3	0.2	9,463	0.3	3.2
Wisconsin	0.9	2.0	31.0	10.3	1.9	11,653	1.5	5.9
Wyoming	0.1	0.1	21.6	0.4	0.1	6,307	0.2	1.8
Other Areas [2]	0.1	0.1	8.8	2.3	0.4	35,297	0.7	3.0

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**SOURCE:** IRS, Statistics of Income Division, Historical Table 2, September 2017

## State and Local Tax Deduction by State, Tax Year 2014

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	43.6	100.0	29.5	515.9	100.0	11,846	100.0	5.3
Alabama	0.5	1.2	25.9	3.0	0.6	5,631	0.9	2.8
Alaska	0.1	0.2	21.4	0.4	0.1	4,789	0.2	1.5
Arizona	0.8	1.8	28.2	5.6	1.1	7,021	1.5	3.5
Arkansas	0.3	0.6	22.6	2.4	0.5	8,816	0.6	3.7
California	5.9	13.5	33.9	101.1	19.6	17,148	14.1	7.9
Colorado	0.8	1.9	32.5	7.1	1.4	8,599	1.9	4.0
Connecticut	0.7	1.6	41.0	13.6	2.6	18,940	2.1	8.3
Delaware	0.1	0.3	31.7	1.2	0.2	8,801	0.3	4.5
District of Columbia	0.1	0.3	39.2	2.0	0.4	15,452	0.4	6.8
Florida	2.1	4.8	22.2	14.6	2.8	6,984	6.3	2.6
Georgia	1.4	3.3	32.5	12.4	2.4	8,696	2.4	4.9
Hawaii	0.2	0.5	29.1	1.8	0.3	9,016	0.3	4.5
Idaho	0.2	0.4	27.9	1.6	0.3	8,301	0.3	4.4
Illinois	2.0	4.6	32.3	25.5	4.9	12,878	4.5	6.0
Indiana	0.7	1.6	23.1	5.9	1.1	8,306	1.5	3.5
Iowa	0.4	1.0	29.2	4.1	0.8	9,636	0.7	4.7
Kansas	0.3	0.8	25.7	3.1	0.6	9,110	0.8	3.8
Kentucky	0.5	1.1	26.0	4.6	0.9	9,389	0.8	4.7
Louisiana	0.5	1.0	22.7	3.1	0.6	6,693	1.1	2.6
Maine	0.2	0.4	27.5	1.9	0.4	10,885	0.3	5.6
Maryland	1.3	3.0	45.0	16.5	3.2	12,443	2.1	7.7
Massachusetts	1.2	2.8	36.7	18.1	3.5	14,761	3.4	6.3
Michigan	1.2	2.8	26.5	11.4	2.2	9,198	2.5	4.3
Minnesota	0.9	2.2	34.9	11.5	2.2	12,236	1.8	6.2
Mississippi	0.3	0.7	22.8	1.8	0.3	6,207	0.5	3.0
Missouri	0.7	1.7	26.0	6.7	1.3	9,374	1.4	4.3
Montana	0.1	0.3	27.9	1.2	0.2	8,897	0.2	4.5
Nebraska	0.2	0.6	27.7	2.7	0.5	10,791	0.5	4.8
Nevada	0.3	0.7	24.2	1.9	0.4	5,877	0.8	2.4
New Hampshire	0.2	0.5	31.1	2.1	0.4	9,672	0.5	4.3
New Jersey	1.8	4.1	41.0	30.6	5.9	17,183	4.1	8.7
New Mexico	0.2	0.5	22.6	1.4	0.3	6,885	0.4	3.1
New York	3.3	7.5	34.1	68.4	13.3	21,038	9.1	9.1
North Carolina	1.3	2.9	29.0	11.5	2.2	9,071	2.2	4.7
North Dakota	0.1	0.1	17.6	0.4	0.1	6,880	0.3	1.6
Ohio	1.5	3.4	26.4	14.7	2.9	10,026	2.9	4.7
Oklahoma	0.4	0.9	23.8	3.1	0.6	7,877	0.9	3.2
Oregon	0.7	1.5	35.6	7.7	1.5	11,824	1.0	7.0
Pennsylvania	1.8	4.1	28.7	19.0	3.7	10,743	3.9	4.9
Rhode Island	0.2	0.4	32.8	2.1	0.4	12,139	0.3	6.4
South Carolina	0.6	1.3	26.9	4.7	0.9	8,255	0.9	4.2
South Dakota	0.1	0.2	17.1	0.4	0.1	5,751	0.2	1.6
Tennessee	0.6	1.3	19.6	3.1	0.6	5,316	1.5	1.9
Texas	2.7	6.1	22.3	20.3	3.9	7,594	8.9	2.5
Utah	0.4	1.0	35.3	3.4	0.7	7,807	0.6	4.5
Vermont	0.1	0.2	27.4	1.0	0.2	11,844	0.2	5.6
Virginia	1.4	3.3	37.1	15.5	3.0	10,778	2.8	5.5
Washington	1.0	2.3	30.0	7.1	1.4	7,077	2.6	2.9
West Virginia	0.1	0.3	17.0	1.2	0.2	9,011	0.3	3.0
Wisconsin	0.9	2.0	31.5	10.0	1.9	11,272	1.5	6.0
Wyoming	0.1	0.1	21.6	0.3	0.1	5,754	0.2	1.6
Other Areas [2]	0.1	0.1	8.9	1.0	0.2	15,893	0.4	1.7

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2015, including any returns filed for tax years preceding 2014.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, September 2016; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2013

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	44.2	100.0	30.2	507.7	100.0	11,483	100.0	5.6
Alabama	0.5	1.2	26.7	3.0	0.6	5,576	1.0	2.9
Alaska	0.1	0.2	22.2	0.4	0.1	4,687	0.3	1.6
Arizona	0.8	1.8	29.0	5.6	1.1	6,850	1.5	3.7
Arkansas	0.3	0.6	23.1	2.5	0.5	8,786	0.6	4.0
California	5.9	13.3	34.3	96.6	19.0	16,420	13.8	8.2
Colorado	0.8	1.9	33.6	7.0	1.4	8,318	1.8	4.3
Connecticut	0.7	1.6	41.7	13.6	2.7	18,620	2.2	8.7
Delaware	0.1	0.3	32.6	1.2	0.2	8,495	0.3	4.7
District of Columbia	0.1	0.3	39.4	2.1	0.4	15,732	0.4	7.5
Florida	2.1	4.8	22.8	14.2	2.8	6,700	6.1	2.7
Georgia	1.4	3.3	33.2	12.0	2.4	8,289	2.4	5.1
Hawaii	0.2	0.5	29.5	1.7	0.3	8,726	0.3	4.6
Idaho	0.2	0.4	28.5	1.6	0.3	7,962	0.3	4.6
Illinois	2.0	4.6	33.0	25.4	5.0	12,595	4.6	6.4
Indiana	0.7	1.6	23.7	5.7	1.1	7,943	1.5	3.6
Iowa	0.4	1.0	29.8	4.1	0.8	9,577	0.8	5.0
Kansas	0.4	0.8	27.3	3.5	0.7	9,668	0.8	4.5
Kentucky	0.5	1.1	26.6	4.6	0.9	9,081	0.8	4.9
Louisiana	0.5	1.0	23.0	3.1	0.6	6,627	1.2	2.8
Maine	0.2	0.4	28.4	1.9	0.4	10,648	0.3	5.9
Maryland	1.3	3.0	45.2	16.2	3.2	12,143	2.2	7.9
Massachusetts	1.2	2.8	37.4	17.6	3.5	14,262	3.4	6.7
Michigan	1.3	2.9	27.2	11.4	2.3	9,022	2.6	4.5
Minnesota	1.0	2.2	36.1	11.1	2.2	11,583	1.8	6.4
Mississippi	0.3	0.7	23.2	1.8	0.3	6,103	0.5	3.1
Missouri	0.7	1.7	27.1	6.8	1.3	9,113	1.5	4.6
Montana	0.1	0.3	28.5	1.2	0.2	8,499	0.2	4.7
Nebraska	0.2	0.6	28.3	2.6	0.5	10,591	0.5	5.2
Nevada	0.3	0.7	24.9	1.9	0.4	5,713	0.8	2.5
New Hampshire	0.2	0.5	32.1	2.1	0.4	9,398	0.5	4.6
New Jersey	1.8	4.1	41.4	29.9	5.9	16,682	4.2	8.9
New Mexico	0.2	0.5	23.3	1.4	0.3	6,695	0.4	3.2
New York	3.3	7.4	34.6	66.9	13.2	20,489	9.1	9.6
North Carolina	1.4	3.1	31.4	12.7	2.5	9,334	2.2	5.5
North Dakota	0.1	0.2	18.6	0.5	0.1	7,744	0.3	2.1
Ohio	1.5	3.5	27.6	15.5	3.1	10,147	2.9	5.2
Oklahoma	0.4	0.9	24.4	3.0	0.6	7,630	0.9	3.3
Oregon	0.6	1.5	36.2	7.2	1.4	11,151	1.0	7.1
Pennsylvania	1.8	4.1	29.3	18.8	3.7	10,431	3.9	5.1
Rhode Island	0.2	0.4	33.7	2.0	0.4	11,737	0.3	6.7
South Carolina	0.6	1.3	27.9	4.8	0.9	8,182	1.0	4.5
South Dakota	0.1	0.2	17.2	0.4	0.1	5,693	0.2	1.7
Tennessee	0.6	1.4	20.6	3.1	0.6	5,204	1.5	2.1
Texas	2.7	6.1	22.5	19.4	3.8	7,254	8.7	2.6
Utah	0.4	1.0	36.0	3.3	0.6	7,633	0.6	4.8
Vermont	0.1	0.2	27.7	1.0	0.2	11,399	0.2	5.8
Virginia	1.4	3.3	37.8	15.2	3.0	10,472	2.9	5.7
Washington	1.0	2.3	31.0	6.9	1.4	6,750	2.5	3.1
West Virginia	0.1	0.3	17.5	1.2	0.2	8,502	0.3	3.1
Wisconsin	0.9	2.1	33.0	10.6	2.1	11,481	1.6	6.7
Wyoming	0.1	0.1	21.9	0.4	0.1	6,494	0.2	2.0
Other Areas [2]	0.1	0.2	10.4	1.1	0.2	14,828	0.4	1.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2014, including any returns filed for tax years preceding 2013.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, September 2015; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2012

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	45.5	100.0	31.3	485.0	100.0	10,670	100.0	5.3
Alabama	0.6	1.4	28.0	3.1	0.6	5,334	1.0	2.9
Alaska	0.1	0.3	23.4	0.4	0.1	4,576	0.3	1.7
Arizona	0.8	1.9	30.7	5.6	1.2	6,629	1.5	3.7
Arkansas	0.3	0.8	24.1	2.4	0.5	8,041	0.6	3.8
California	5.9	11.7	34.9	86.2	17.8	14,598	13.7	7.3
Colorado	0.9	1.7	35.3	6.7	1.4	7,796	1.8	4.1
Connecticut	0.7	1.2	42.6	13.1	2.7	17,657	2.1	8.2
Delaware	0.1	0.3	33.8	1.2	0.2	8,143	0.3	4.6
District of Columbia	0.1	0.2	39.9	1.9	0.4	14,400	0.4	6.7
Florida	2.2	6.4	24.0	13.9	2.9	6,302	6.1	2.6
Georgia	1.5	3.0	34.2	11.7	2.4	7,885	2.4	5.0
Hawaii	0.2	0.5	30.4	1.7	0.3	8,219	0.3	4.5
Idaho	0.2	0.5	30.3	1.5	0.3	7,425	0.3	4.5
Illinois	2.1	4.2	34.2	24.9	5.1	12,006	4.6	6.2
Indiana	0.8	2.1	25.3	5.8	1.2	7,534	1.5	3.7
Iowa	0.4	1.0	30.9	4.0	0.8	8,965	0.8	4.8
Kansas	0.4	0.9	29.7	3.9	0.8	9,821	0.8	4.9
Kentucky	0.5	1.3	28.0	4.5	0.9	8,547	0.8	4.8
Louisiana	0.5	1.4	23.8	3.0	0.6	6,358	1.2	2.8
Maine	0.2	0.4	29.8	1.9	0.4	10,127	0.3	5.9
Maryland	1.3	2.0	46.6	15.7	3.2	11,759	2.2	7.7
Massachusetts	1.2	2.3	38.3	16.7	3.4	13,331	3.2	6.4
Michigan	1.3	3.2	28.9	11.2	2.3	8,406	2.6	4.4
Minnesota	1.0	1.8	37.6	10.5	2.2	10,681	1.9	6.1
Mississippi	0.3	0.9	24.0	1.8	0.4	5,881	0.5	3.1
Missouri	0.8	1.9	28.6	6.6	1.4	8,496	1.5	4.5
Montana	0.1	0.3	29.5	1.1	0.2	7,882	0.2	4.5
Nebraska	0.3	0.6	29.5	2.5	0.5	9,838	0.5	4.9
Nevada	0.3	0.9	26.5	1.8	0.4	5,243	0.8	2.4
New Hampshire	0.2	0.5	33.4	2.0	0.4	8,940	0.5	4.5
New Jersey	1.8	3.0	42.3	28.8	5.9	15,826	4.1	8.6
New Mexico	0.2	0.6	24.4	1.4	0.3	6,237	0.4	3.1
New York	3.3	6.5	35.4	62.3	12.8	18,768	8.8	8.9
North Carolina	1.4	3.0	32.8	12.6	2.6	8,915	2.2	5.5
North Dakota	0.1	0.2	19.8	0.5	0.1	7,084	0.3	2.0
Ohio	1.6	3.8	29.2	15.5	3.2	9,622	3.0	5.2
Oklahoma	0.4	1.1	25.5	3.0	0.6	7,311	1.0	3.2
Oregon	0.7	1.2	37.3	6.8	1.4	10,336	0.9	6.9
Pennsylvania	1.9	4.2	30.3	18.7	3.9	10,048	4.0	5.0
Rhode Island	0.2	0.4	34.7	2.0	0.4	11,293	0.3	6.6
South Carolina	0.6	1.4	29.0	4.6	1.0	7,687	0.9	4.5
South Dakota	0.1	0.3	18.4	0.4	0.1	5,401	0.2	1.7
Tennessee	0.6	2.0	22.2	3.1	0.6	4,878	1.5	2.1
Texas	2.7	8.0	23.7	19.2	3.9	6,984	8.6	2.6
Utah	0.4	0.8	37.3	3.1	0.6	7,062	0.6	4.5
Vermont	0.1	0.2	28.8	1.0	0.2	10,555	0.2	5.6
Virginia	1.5	2.6	38.7	14.8	3.0	9,993	3.0	5.5
Washington	1.1	2.2	32.8	6.9	1.4	6,471	2.5	3.1
West Virginia	0.1	0.5	18.2	1.2	0.2	8,239	0.3	3.1
Wisconsin	1.0	1.9	34.5	10.5	2.2	10,910	1.6	6.6
Wyoming	0.1	0.2	21.9	0.4	0.1	5,324	0.3	1.2
Other Areas [2]	0.1	0.5	11.5	1.1	0.2	14,259	0.5	1.8

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

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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, Individual Master File System, November 2014; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2011

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	46.6	100.0	31.8	468.6	100.0	10,060	100.0	5.6
Alabama	0.6	1.4	28.5	3.0	0.6	5,046	1.0	3.0
Alaska	0.1	0.3	23.8	0.4	0.1	4,486	0.3	1.8
Arizona	0.9	1.9	31.7	5.5	1.2	6,177	1.6	3.9
Arkansas	0.3	0.8	24.5	2.2	0.5	7,413	0.6	3.9
California	6.0	11.7	35.2	81.1	17.3	13,506	13.3	7.6
Colorado	0.9	1.7	36.8	6.5	1.4	7,324	1.8	4.3
Connecticut	0.8	1.2	43.0	12.3	2.6	16,355	2.2	8.4
Delaware	0.2	0.3	34.7	1.2	0.2	7,627	0.3	4.7
District of Columbia	0.1	0.2	39.4	1.7	0.4	12,979	0.4	6.7
Florida	2.3	6.6	23.5	13.6	2.9	5,945	6.0	2.8
Georgia	1.6	3.2	33.3	11.6	2.5	7,459	2.4	5.2
Hawaii	0.2	0.5	31.0	1.5	0.3	7,512	0.3	4.5
Idaho	0.2	0.5	31.8	1.5	0.3	6,888	0.3	4.8
Illinois	2.1	4.2	34.6	23.4	5.0	11,047	4.6	6.3
Indiana	0.8	2.1	26.6	5.7	1.2	7,067	1.5	3.8
Iowa	0.5	1.0	31.7	3.7	0.8	8,225	0.8	4.9
Kansas	0.4	0.9	30.5	3.7	0.8	9,242	0.8	5.1
Kentucky	0.5	1.3	28.9	4.4	0.9	8,138	0.9	5.0
Louisiana	0.5	1.4	22.9	2.6	0.6	5,622	1.1	2.6
Maine	0.2	0.4	30.8	1.9	0.4	9,716	0.3	6.2
Maryland	1.4	1.9	47.7	15.4	3.3	11,374	2.3	7.9
Massachusetts	1.3	2.2	39.2	16.2	3.5	12,719	3.3	6.7
Michigan	1.4	3.2	30.0	11.1	2.4	7,889	2.6	4.7
Minnesota	1.0	1.8	38.7	10.0	2.1	9,957	1.8	6.4
Mississippi	0.3	0.9	23.3	1.7	0.4	5,504	0.5	3.1
Missouri	0.8	1.9	29.7	6.4	1.4	7,958	1.5	4.7
Montana	0.1	0.3	30.1	1.1	0.2	7,314	0.2	4.7
Nebraska	0.3	0.6	30.2	2.4	0.5	9,169	0.5	5.2
Nevada	0.4	0.9	27.6	1.8	0.4	4,987	0.8	2.7
New Hampshire	0.2	0.5	34.4	2.0	0.4	8,603	0.5	4.7
New Jersey	1.8	3.0	42.7	28.3	6.0	15,342	4.3	9.0
New Mexico	0.2	0.6	25.2	1.4	0.3	6,023	0.4	3.3
New York	3.4	6.4	35.8	61.0	13.0	18,157	9.0	9.4
North Carolina	1.4	2.9	33.6	12.2	2.6	8,477	2.2	5.7
North Dakota	0.1	0.2	20.9	0.5	0.1	6,576	0.3	2.3
Ohio	1.7	3.8	30.4	15.2	3.2	9,105	3.0	5.5
Oklahoma	0.4	1.1	26.2	2.9	0.6	6,851	0.9	3.4
Oregon	0.7	1.2	38.3	6.7	1.4	9,907	0.9	7.2
Pennsylvania	1.9	4.2	30.7	18.0	3.8	9,496	4.1	5.2
Rhode Island	0.2	0.4	35.9	2.0	0.4	10,874	0.3	6.9
South Carolina	0.6	1.4	29.5	4.5	1.0	7,260	0.9	4.6
South Dakota	0.1	0.3	19.1	0.4	0.1	4,936	0.2	1.8
Tennessee	0.7	2.0	23.0	3.1	0.7	4,713	1.5	2.2
Texas	2.8	7.8	24.1	18.7	4.0	6,772	8.4	2.8
Utah	0.4	0.8	38.3	2.9	0.6	6,598	0.6	4.8
Vermont	0.1	0.2	29.7	0.9	0.2	9,795	0.2	5.7
Virginia	1.5	2.6	39.7	14.4	3.1	9,538	3.1	5.7
Washington	1.1	2.2	34.0	6.8	1.5	6,217	2.4	3.4
West Virginia	0.1	0.5	18.7	1.2	0.3	8,114	0.4	3.2
Wisconsin	1.0	1.9	35.7	10.3	2.2	10,393	1.6	6.9
Wyoming	0.1	0.2	23.3	0.3	0.1	4,791	0.2	1.8
Other Areas [2]	0.1	0.8	11.7	1.2	0.3	9,552	0.5	2.2

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2012, including any returns filed for tax years preceding 2011.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2014; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2010

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	46.9	100.0	32.5	449.7	100.0	9,594	100.0	5.6
Alabama	0.6	1.5	28.3	3.0	0.7	4,973	1.1	3.0
Alaska	0.1	0.3	24.3	0.4	0.1	4,386	0.3	1.9
Arizona	0.9	1.9	33.7	5.6	1.2	6,055	1.5	3.9
Arkansas	0.3	0.9	24.7	2.1	0.5	7,046	0.6	3.7
California	6.0	11.6	36.2	78.2	17.4	12,962	13.3	7.6
Colorado	0.9	1.6	38.2	6.3	1.4	6,936	1.8	4.4
Connecticut	0.8	1.2	43.7	11.7	2.6	15,479	2.3	8.0
Delaware	0.2	0.3	35.5	1.1	0.2	7,236	0.3	4.6
District of Columbia	0.1	0.2	39.4	1.6	0.4	12,516	0.4	6.7
Florida	2.4	6.7	24.7	13.9	3.1	5,832	6.0	3.0
Georgia	1.6	3.2	34.1	11.5	2.6	7,335	2.5	5.3
Hawaii	0.2	0.5	31.4	1.5	0.3	7,185	0.3	4.4
Idaho	0.2	0.5	32.9	1.4	0.3	6,532	0.3	4.8
Illinois	2.1	4.2	34.2	19.2	4.3	9,274	4.7	5.3
Indiana	0.8	2.1	27.4	5.5	1.2	6,718	1.5	3.8
Iowa	0.5	1.0	32.4	3.5	0.8	7,817	0.8	4.9
Kansas	0.4	0.9	31.2	3.6	0.8	8,743	0.8	5.0
Kentucky	0.5	1.3	29.3	4.3	1.0	7,853	0.9	4.9
Louisiana	0.5	1.4	23.3	2.7	0.6	5,726	1.2	2.7
Maine	0.2	0.4	31.4	1.8	0.4	9,303	0.3	6.1
Maryland	1.3	1.9	48.4	15.0	3.3	11,149	2.4	7.9
Massachusetts	1.3	2.2	40.0	15.3	3.4	11,946	3.3	6.5
Michigan	1.5	3.2	31.5	11.1	2.5	7,628	2.5	4.9
Minnesota	1.0	1.8	39.8	9.5	2.1	9,306	1.8	6.2
Mississippi	0.3	0.9	23.2	1.6	0.4	5,480	0.6	3.1
Missouri	0.8	1.9	30.8	6.4	1.4	7,742	1.5	4.7
Montana	0.1	0.3	30.5	1.0	0.2	6,906	0.2	4.6
Nebraska	0.3	0.6	30.8	2.3	0.5	8,714	0.5	5.1
Nevada	0.4	0.9	29.8	1.8	0.4	4,880	0.8	2.8
New Hampshire	0.2	0.5	35.8	2.0	0.4	8,362	0.5	4.8
New Jersey	1.9	3.0	43.3	27.9	6.2	15,007	4.3	9.0
New Mexico	0.2	0.6	25.5	1.3	0.3	5,777	0.4	3.3
New York	3.3	6.4	35.9	57.4	12.8	17,271	9.1	9.1
North Carolina	1.4	2.9	34.4	11.7	2.6	8,118	2.2	5.7
North Dakota	0.1	0.2	20.7	0.4	0.1	6,227	0.2	2.3
Ohio	1.7	3.8	31.2	14.6	3.3	8,613	2.9	5.5
Oklahoma	0.4	1.1	26.7	2.7	0.6	6,344	0.9	3.4
Oregon	0.7	1.2	39.0	6.3	1.4	9,327	0.9	7.2
Pennsylvania	1.9	4.3	31.0	17.5	3.9	9,211	4.1	5.2
Rhode Island	0.2	0.4	36.4	1.9	0.4	10,441	0.3	6.8
South Carolina	0.6	1.4	30.2	4.3	1.0	6,970	0.9	4.6
South Dakota	0.1	0.3	20.2	0.4	0.1	4,803	0.2	1.9
Tennessee	0.7	2.0	23.7	3.1	0.7	4,527	1.5	2.2
Texas	2.7	7.6	24.7	18.1	4.0	6,664	8.0	2.9
Utah	0.4	0.8	39.3	2.9	0.6	6,397	0.6	4.9
Vermont	0.1	0.2	30.2	0.9	0.2	9,417	0.2	5.8
Virginia	1.5	2.6	40.6	14.0	3.1	9,246	3.1	5.7
Washington	1.1	2.2	35.3	6.7	1.5	5,995	2.4	3.5
West Virginia	0.1	0.5	18.7	1.1	0.3	7,756	0.4	3.2
Wisconsin	1.0	1.9	36.5	10.0	2.2	10,011	1.6	7.0
Wyoming	0.1	0.2	24.9	0.3	0.1	4,792	0.2	1.9
Other Areas [2]	0.1	0.7	10.9	1.2	0.3	9,996	0.6	2.2

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2011, including any returns filed for tax years preceding 2010.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2012; and Tax Policy Center calculations.



## State and Local Tax Deduction by State, Tax Year 2009

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	46.7	100.0	33.0	443.5	100.0	9,498	100.0	5.7
Alabama	0.6	1.4	29.2	3.1	0.7	5,117	1.1	3.2
Alaska	0.1	0.3	24.8	0.4	0.1	4,332	0.3	1.9
Arizona	0.9	1.9	35.4	5.9	1.3	6,282	1.5	4.4
Arkansas	0.3	0.9	24.4	2.1	0.5	7,240	0.6	3.9
California	6.1	11.6	37.0	75.7	17.1	12,486	13.1	7.6
Colorado	0.9	1.6	39.0	6.2	1.4	6,840	1.7	4.5
Connecticut	0.7	1.2	43.8	11.1	2.5	14,863	2.2	8.2
Delaware	0.2	0.3	35.8	1.1	0.2	7,170	0.3	4.6
District of Columbia	0.1	0.2	40.4	1.6	0.4	12,683	0.4	6.9
Florida	2.5	6.3	28.1	14.8	3.3	5,934	6.0	3.3
Georgia	1.6	3.1	36.3	11.8	2.7	7,333	2.5	5.6
Hawaii	0.2	0.5	32.3	1.5	0.3	7,116	0.4	4.5
Idaho	0.2	0.5	33.1	1.5	0.3	6,772	0.3	4.9
Illinois	2.1	4.2	34.2	19.0	4.3	9,269	4.7	5.4
Indiana	0.8	2.1	27.0	5.4	1.2	6,810	1.5	3.9
Iowa	0.4	1.0	30.4	3.3	0.7	7,779	0.8	4.7
Kansas	0.4	0.9	30.1	3.5	0.8	8,840	0.8	5.1
Kentucky	0.5	1.3	28.7	4.2	0.9	7,914	0.9	5.0
Louisiana	0.5	1.4	24.0	3.0	0.7	6,347	1.2	3.1
Maine	0.2	0.4	30.5	1.8	0.4	9,307	0.3	6.1
Maryland	1.3	1.9	48.8	14.9	3.4	11,097	2.4	8.1
Massachusetts	1.3	2.2	40.0	14.9	3.3	11,720	3.2	6.8
Michigan	1.5	3.2	32.1	11.5	2.6	7,876	2.5	5.3
Minnesota	1.0	1.8	39.5	9.3	2.1	9,286	1.8	6.4
Mississippi	0.3	0.9	23.8	1.6	0.4	5,569	0.5	3.2
Missouri	0.8	1.9	30.2	6.3	1.4	7,727	1.6	4.7
Montana	0.1	0.3	29.7	1.0	0.2	6,934	0.2	4.6
Nebraska	0.3	0.6	29.6	2.2	0.5	8,810	0.5	5.2
Nevada	0.4	0.9	32.9	2.1	0.5	5,071	0.9	3.1
New Hampshire	0.2	0.5	35.3	1.9	0.4	8,283	0.5	4.9
New Jersey	1.9	3.0	43.8	27.2	6.1	14,655	4.4	9.1
New Mexico	0.2	0.6	25.6	1.3	0.3	5,704	0.5	3.3
New York	3.3	6.4	36.4	56.0	12.6	16,897	9.2	9.3
North Carolina	1.4	2.9	34.6	11.6	2.6	8,124	2.2	5.8
North Dakota	0.1	0.2	19.6	0.4	0.1	6,710	0.2	2.5
Ohio	1.7	3.8	30.7	14.2	3.2	8,565	2.9	5.5
Oklahoma	0.4	1.1	26.8	2.8	0.6	6,547	0.9	3.6
Oregon	0.7	1.2	39.2	6.2	1.4	9,095	0.9	7.2
Pennsylvania	1.8	4.3	30.4	17.0	3.8	9,237	4.1	5.2
Rhode Island	0.2	0.4	36.6	1.9	0.4	10,446	0.3	7.1
South Carolina	0.6	1.4	30.7	4.3	1.0	6,977	1.0	4.8
South Dakota	0.1	0.3	19.1	0.4	0.1	4,787	0.2	1.9
Tennessee	0.7	2.0	23.7	3.0	0.7	4,546	1.5	2.3
Texas	2.6	7.6	24.6	17.8	4.0	6,704	7.9	3.0
Utah	0.4	0.8	39.4	2.9	0.7	6,513	0.6	4.9
Vermont	0.1	0.2	29.6	0.9	0.2	9,667	0.2	5.9
Virginia	1.5	2.6	40.7	13.8	3.1	9,229	3.1	5.9
Washington	1.1	2.2	35.3	6.8	1.5	6,092	2.4	3.6
West Virginia	0.1	0.6	18.3	1.1	0.2	7,772	0.4	3.2
Wisconsin	1.0	1.9	35.6	9.6	2.2	9,918	1.6	6.9
Wyoming	0.1	0.2	24.2	0.3	0.1	4,729	0.2	1.9
Other Areas [2]	0.1	0.7	12.4	1.1	0.3	8,514	0.6	2.3

[1] "Income tax" includes the "alternative minimum tax (AMT)" and is reported after the subtraction of all tax credits except the earned income credit. "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. Income tax represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury and excludes the effects of the earned income credit and any items in the payments section of form 1040 on final taxes owed.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2010, including an returns filed for tax years preceding 2009.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the respective years' "Individual Income Tax Returns," Publication 1304.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010.

## State and Local Tax Deduction by State, Tax Year 2008

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	48.8	100.0	34.0	503.9	100.0	10,321	100.0	6.2
Alabama	0.6	1.4	30.2	3.3	0.7	5,223	1.0	3.3
Alaska	0.1	0.3	24.9	0.4	0.1	4,329	0.3	1.9
Arizona	1.0	1.9	37.1	6.4	1.3	6,393	1.5	4.5
Arkansas	0.3	0.9	25.0	2.2	0.4	7,277	0.6	4.1
California	6.2	11.5	37.8	85.2	16.9	13,677	12.9	8.3
Colorado	0.9	1.6	40.1	6.8	1.3	7,234	1.7	4.7
Connecticut	0.8	1.2	44.2	12.1	2.4	15,755	2.3	8.4
Delaware	0.2	0.3	36.5	1.2	0.2	7,521	0.3	4.8
District of Columbia	0.1	0.2	41.1	1.7	0.3	13,928	0.3	7.7
Florida	2.7	6.2	30.7	17.8	3.5	6,525	6.0	3.8
Georgia	1.6	3.0	37.8	12.3	2.4	7,661	2.4	5.7
Hawaii	0.2	0.5	32.9	1.6	0.3	7,508	0.4	4.8
Idaho	0.2	0.5	34.6	1.7	0.3	7,240	0.3	5.4
Illinois	2.2	4.3	35.2	20.1	4.0	9,362	4.9	5.4
Indiana	0.9	2.1	28.3	5.9	1.2	6,864	1.5	4.1
Iowa	0.4	1.0	31.1	3.4	0.7	7,670	0.7	4.7
Kansas	0.4	0.9	30.5	3.7	0.7	9,166	0.8	5.2
Kentucky	0.6	1.3	29.9	4.8	0.9	8,499	0.9	5.5
Louisiana	0.5	1.4	24.4	3.9	0.8	8,059	1.3	3.7
Maine	0.2	0.4	31.2	1.9	0.4	9,663	0.3	6.4
Maryland	1.4	1.9	49.3	16.2	3.2	11,866	2.2	8.8
Massachusetts	1.3	2.2	40.3	15.9	3.2	12,321	3.1	7.0
Michigan	1.6	3.2	34.2	12.7	2.5	8,049	2.5	5.5
Minnesota	1.0	1.8	40.6	10.1	2.0	9,701	1.8	6.7
Mississippi	0.3	0.9	24.5	1.8	0.4	5,867	0.5	3.5
Missouri	0.9	1.9	31.2	7.3	1.5	8,576	1.6	5.3
Montana	0.1	0.3	30.4	1.1	0.2	7,358	0.2	5.0
Nebraska	0.3	0.6	30.1	2.3	0.5	8,953	0.5	5.3
Nevada	0.4	0.9	35.4	2.3	0.5	5,164	0.8	3.3
New Hampshire	0.2	0.5	35.7	2.0	0.4	8,256	0.5	4.9
New Jersey	1.9	3.0	44.3	29.3	5.8	15,352	4.4	9.3
New Mexico	0.2	0.6	26.0	1.4	0.3	5,929	0.4	3.4
New York	3.4	6.4	37.2	61.2	12.1	17,889	9.2	9.7
North Carolina	1.5	2.9	35.6	12.8	2.5	8,585	2.2	6.1
North Dakota	0.1	0.2	19.9	0.4	0.1	6,777	0.2	2.6
Ohio	1.8	3.9	32.2	16.0	3.2	8,929	2.9	5.9
Oklahoma	0.5	1.1	28.0	3.0	0.6	6,711	1.0	3.7
Oregon	0.7	1.2	39.8	6.9	1.4	9,872	0.9	7.7
Pennsylvania	1.9	4.3	31.1	21.0	4.2	11,013	4.0	6.3
Rhode Island	0.2	0.4	37.1	2.0	0.4	10,597	0.3	7.1
South Carolina	0.6	1.4	31.6	4.6	0.9	7,168	0.9	5.0
South Dakota	0.1	0.3	19.3	0.4	0.1	5,221	0.2	2.1
Tennessee	0.7	2.0	24.7	3.2	0.6	4,522	1.5	2.4
Texas	2.7	7.5	25.0	18.4	3.6	6,800	8.5	2.9
Utah	0.5	0.8	39.6	3.2	0.6	7,035	0.6	5.3
Vermont	0.1	0.2	30.4	1.0	0.2	9,966	0.2	6.1
Virginia	1.5	2.6	41.0	15.0	3.0	9,793	2.9	6.3
Washington	1.1	2.2	35.7	8.0	1.6	7,019	2.4	4.1
West Virginia	0.1	0.5	18.9	1.1	0.2	7,524	0.4	3.2
Wisconsin	1.0	1.9	36.9	11.0	2.2	10,775	1.6	7.6
Wyoming	0.1	0.2	24.6	0.3	0.1	5,045	0.3	1.9
Other Areas [2]	0.4	1.3	23.5	2.9	0.6	6,915	1.1	3.3

[1] "Income tax" includes the "alternative minimum tax (AMT)" and is after the subtraction of all tax credits except the earned income credit. "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2009, including an returns filed for tax years preceding 2008.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the respective years' "Individual Income Tax Returns," Publication 1304.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010.

## State and Local Tax Deduction by State, Tax Year 2007\*

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	51.0	100.0	33.0	494.1	100.0	9,686	100.0	5.8
Alabama	0.7	1.5	27.7	3.2	0.7	4,984	1.0	3.2
Alaska	0.1	0.2	25.3	0.4	0.1	3,933	0.2	1.8
Arizona	1.1	1.9	36.7	7.1	1.4	6,670	1.7	4.6
Arkansas	0.3	0.9	22.6	2.2	0.4	6,849	0.5	3.9
California	6.5	11.4	36.9	86.5	17.5	13,333	13.3	7.8
Colorado	1.0	1.6	39.7	7.9	1.6	8,089	1.8	5.2
Connecticut	0.8	1.2	42.4	11.8	2.4	14,918	2.4	7.5
Delaware	0.2	0.3	35.6	1.2	0.2	7,236	0.3	4.6
District of Columbia	0.1	0.2	39.6	1.7	0.3	13,791	0.3	7.3
Florida	3.0	6.3	30.6	18.6	3.8	6,265	6.5	3.5
Georgia	1.7	2.9	36.9	13.1	2.6	7,765	2.5	5.7
Hawaii	0.2	0.4	32.2	1.6	0.3	7,150	0.4	4.5
Idaho	0.2	0.5	33.5	1.7	0.3	7,052	0.3	5.1
Illinois	2.3	4.2	34.4	21.9	4.4	9,701	4.9	5.6
Indiana	0.9	2.1	29.0	6.4	1.3	6,783	1.5	4.2
Iowa	0.5	1.0	30.0	3.3	0.7	7,188	0.7	4.6
Kansas	0.4	0.9	30.1	3.6	0.7	8,608	0.8	5.0
Kentucky	0.6	1.4	27.6	4.4	0.9	7,370	0.9	4.9
Louisiana	0.5	1.4	21.7	2.5	0.5	5,436	1.0	2.7
Maine	0.2	0.5	28.9	1.9	0.4	9,014	0.3	6.1
Maryland	1.4	1.9	47.6	16.1	3.3	11,509	2.3	8.3
Massachusetts	1.3	2.2	38.9	15.8	3.2	11,779	3.2	6.5
Michigan	1.7	3.2	34.4	13.1	2.7	7,612	2.6	5.3
Minnesota	1.1	1.8	39.7	9.8	2.0	9,043	1.7	6.3
Mississippi	0.3	0.9	22.1	1.7	0.3	5,418	0.5	3.3
Missouri	0.9	1.9	30.0	7.2	1.5	7,960	1.5	5.1
Montana	0.2	0.3	29.6	1.0	0.2	6,889	0.2	4.7
Nebraska	0.3	0.6	29.6	2.3	0.5	8,585	0.5	5.2
Nevada	0.5	0.9	35.3	2.8	0.6	5,972	1.0	3.5
New Hampshire	0.3	0.5	34.8	2.0	0.4	7,766	0.5	4.6
New Jersey	2.0	3.0	42.8	32.0	6.5	16,322	4.4	9.7
New Mexico	0.2	0.6	25.4	1.4	0.3	5,676	0.4	3.3
New York	3.5	6.4	35.5	58.8	11.9	16,685	9.4	8.7
North Carolina	1.6	3.0	33.8	13.3	2.7	8,587	2.2	6.1
North Dakota	0.1	0.2	19.3	0.4	0.1	6,357	0.2	2.7
Ohio	1.9	4.0	31.6	16.4	3.3	8,481	2.9	5.8
Oklahoma	0.5	1.1	27.1	3.1	0.6	6,433	0.9	3.8
Oregon	0.7	1.2	38.1	8.1	1.6	11,180	1.0	8.4
Pennsylvania	2.0	4.3	30.0	18.2	3.7	9,069	3.9	5.3
Rhode Island	0.2	0.4	35.0	2.0	0.4	10,193	0.3	6.8
South Carolina	0.7	1.5	29.9	4.8	1.0	7,169	1.0	4.9
South Dakota	0.1	0.3	19.1	0.4	0.1	4,492	0.2	1.9
Tennessee	0.7	2.0	23.7	3.3	0.7	4,385	1.6	2.3
Texas	2.7	7.3	24.1	17.9	3.6	6,577	7.4	2.9
Utah	0.5	0.8	39.5	3.3	0.7	6,955	0.6	5.1
Vermont	0.1	0.2	29.7	1.0	0.2	9,336	0.2	5.7
Virginia	1.6	2.6	39.1	14.5	2.9	9,218	2.8	5.9
Washington	1.2	2.2	35.2	8.3	1.7	7,028	2.4	4.0
West Virginia	0.2	0.6	16.4	1.1	0.2	6,992	0.3	3.1
Wisconsin	1.1	1.9	36.3	10.1	2.0	9,378	1.5	6.8
Wyoming	0.1	0.2	23.8	0.3	0.1	4,997	0.2	1.8
Other Areas [2]	0.4	1.1	22.8	2.4	0.5	5,920	1.0	2.9

\* - Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed and adjusted gross income.

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2008, including any returns filed for tax years preceding 2007.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2009; and Tax Policy Center calculations

## State and Local Tax Deduction by State, Tax Year 2006

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States [1]	49.4	100.0	35.4	473.6	100.0	9,595	100.0	6.0
Alabama	0.6	1.5	30.8	3.0	0.6	4,834	1.1	3.1
Alaska	0.1	0.2	25.8	0.4	0.1	4,019	0.2	2.0
Arizona	1.0	1.9	38.9	6.4	1.4	6,361	1.8	4.3
Arkansas	0.3	0.9	25.3	1.9	0.4	6,372	0.5	3.8
California	6.4	11.5	39.7	92.0	19.4	14,481	13.4	8.9
Colorado	0.9	1.6	42.2	6.4	1.4	6,844	1.8	4.6
Connecticut	0.8	1.2	45.2	10.7	2.3	13,773	2.3	7.5
Delaware	0.2	0.3	37.5	1.1	0.2	7,244	0.3	4.6
District of Columbia	0.1	0.2	42.4	1.5	0.3	12,136	0.3	6.9
Florida	2.8	6.2	32.4	18.0	3.8	6,409	6.9	3.5
Georgia	1.6	2.9	39.4	11.7	2.5	7,247	2.5	5.4
Hawaii	0.2	0.5	33.6	1.5	0.3	7,125	0.4	4.6
Idaho	0.2	0.5	35.7	1.6	0.3	6,984	0.3	5.0
Illinois	2.2	4.3	36.8	20.5	4.3	9,322	4.8	5.7
Indiana	0.9	2.1	30.8	6.2	1.3	6,783	1.6	4.3
Iowa	0.4	1.0	32.2	3.0	0.6	6,835	0.7	4.6
Kansas	0.4	0.9	31.3	3.3	0.7	8,275	0.8	5.0
Kentucky	0.6	1.3	31.4	4.1	0.9	7,116	0.9	4.9
Louisiana	0.5	1.4	24.2	2.6	0.6	5,700	1.1	2.8
Maine	0.2	0.5	32.2	1.8	0.4	8,772	0.3	6.1
Maryland	1.4	2.0	50.1	14.0	3.0	10,308	2.3	7.7
Massachusetts	1.3	2.3	41.9	14.8	3.1	11,217	3.1	6.6
Michigan	1.7	3.3	36.8	12.2	2.6	7,141	2.6	5.2
Minnesota	1.1	1.8	41.4	9.2	1.9	8,685	1.7	6.3
Mississippi	0.3	0.9	24.9	1.6	0.3	5,287	0.5	3.3
Missouri	0.9	2.0	31.8	6.1	1.3	7,107	1.5	4.7
Montana	0.1	0.3	31.2	1.0	0.2	6,557	0.2	4.7
Nebraska	0.3	0.6	31.5	2.2	0.5	8,375	0.5	5.4
Nevada	0.5	0.9	37.2	2.3	0.5	5,055	1.0	2.9
New Hampshire	0.2	0.5	37.1	1.9	0.4	7,564	0.5	4.6
New Jersey	1.9	3.0	45.3	26.2	5.5	13,673	4.3	8.7
New Mexico	0.2	0.6	26.5	1.3	0.3	5,570	0.4	3.3
New York	3.4	6.4	38.4	60.5	12.8	17,589	8.8	10.0
North Carolina	1.5	2.9	36.9	11.8	2.5	7,960	2.2	5.8
North Dakota	0.1	0.2	19.7	0.4	0.1	5,933	0.2	2.6
Ohio	1.9	4.0	34.8	16.6	3.5	8,648	3.0	6.2
Oklahoma	0.5	1.1	30.6	3.1	0.6	6,503	0.9	4.1
Oregon	0.7	1.2	41.5	6.5	1.4	9,199	1.0	7.3
Pennsylvania	2.0	4.3	32.4	16.8	3.5	8,577	3.9	5.2
Rhode Island	0.2	0.4	37.9	2.0	0.4	10,042	0.3	7.0
South Carolina	0.6	1.4	33.3	4.6	1.0	7,030	1.0	5.0
South Dakota	0.1	0.3	19.6	0.3	0.1	4,256	0.2	1.8
Tennessee	0.7	2.0	25.8	3.2	0.7	4,504	1.6	2.4
Texas	2.6	7.2	25.6	19.2	4.1	7,460	7.5	3.4
Utah	0.4	0.8	41.1	2.9	0.6	6,581	0.6	5.1
Vermont	0.1	0.2	31.3	0.9	0.2	8,957	0.2	5.7
Virginia	1.5	2.6	41.7	15.1	3.2	9,984	2.9	6.5
Washington	1.1	2.2	37.4	6.5	1.4	5,735	2.4	3.5
West Virginia	0.1	0.6	18.7	1.0	0.2	6,710	0.3	3.0
Wisconsin	1.1	2.0	38.4	9.5	2.0	9,024	1.6	6.7
Wyoming	0.1	0.2	23.6	0.3	0.1	4,875	0.2	1.7
Other Areas [2]	0.4	1.1	24.1	2.1	0.4	5,506	0.9	3.1

[1] U.S. totals include (a) substitutes for returns, whereby the Internal Revenue Service constructs returns for certain nonfilers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e. "taxable income," and (b) returns of nonresident or departing aliens.

[2] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit."

AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2007, including any returns filed for tax years preceding 2006.

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 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2005

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	47.9	100.0	35.4	420.4	100.0	8,769	100.0	5.7
Alabama	0.6	1.4	30.8	2.7	0.6	4,520	1.0	3.1
Alaska	0.1	0.3	24.4	0.3	0.1	3,756	0.2	1.9
Arizona	1.0	1.8	38.7	5.7	1.4	6,003	1.8	4.2
Arkansas	0.3	0.9	24.9	1.8	0.4	6,191	0.5	3.7
California	6.2	11.5	39.9	74.7	17.8	12,026	13.7	7.7
Colorado	0.9	1.6	42.3	6.7	1.6	7,323	1.7	5.3
Connecticut	0.8	1.2	45.0	10.2	2.4	13,468	2.3	7.7
Delaware	0.1	0.3	36.9	1.0	0.2	7,008	0.3	4.5
District of Columbia	0.1	0.2	42.5	1.4	0.3	11,731	0.3	7.1
Florida	2.7	6.2	32.0	14.8	3.5	5,492	7.2	3.1
Georgia	1.6	2.9	39.6	10.6	2.5	6,849	2.5	5.3
Hawaii	0.2	0.5	33.5	1.5	0.4	7,341	0.4	4.9
Idaho	0.2	0.5	35.4	1.4	0.3	6,477	0.3	5.0
Illinois	2.1	4.3	36.7	18.1	4.3	8,455	4.8	5.4
Indiana	0.9	2.1	31.0	5.9	1.4	6,633	1.6	4.4
Iowa	0.4	1.0	31.9	2.8	0.7	6,590	0.7	4.6
Kansas	0.4	0.9	31.3	2.9	0.7	7,406	0.7	4.8
Kentucky	0.6	1.3	31.2	3.8	0.9	6,932	0.9	5.0
Louisiana	0.5	1.3	26.0	2.2	0.5	4,690	0.9	2.8
Maine	0.2	0.5	31.8	1.7	0.4	8,542	0.3	6.1
Maryland	1.3	2.0	50.0	13.2	3.1	9,833	2.3	7.7
Massachusetts	1.3	2.3	41.8	13.9	3.3	10,784	3.1	6.7
Michigan	1.7	3.4	37.2	11.7	2.8	6,921	2.8	5.2
Minnesota	1.0	1.8	42.2	8.7	2.1	8,428	1.8	6.3
Mississippi	0.3	0.9	26.4	1.5	0.4	4,780	0.5	3.3
Missouri	0.8	1.9	31.9	5.7	1.4	6,840	1.5	4.6
Montana	0.1	0.3	30.9	0.9	0.2	6,408	0.2	4.8
Nebraska	0.3	0.6	31.0	2.0	0.5	7,821	0.4	5.2
Nevada	0.4	0.9	36.7	2.1	0.5	4,923	1.1	2.9
New Hampshire	0.2	0.5	36.2	1.7	0.4	7,247	0.5	4.5
New Jersey	1.9	3.1	45.3	26.5	6.3	14,079	4.3	9.4
New Mexico	0.2	0.6	26.8	1.2	0.3	5,478	0.4	3.5
New York	3.4	6.4	38.9	49.3	11.7	14,552	8.6	8.9
North Carolina	1.4	2.9	36.5	10.8	2.6	7,629	2.2	5.8
North Dakota	0.1	0.2	19.0	0.3	0.1	5,596	0.1	2.5
Ohio	1.9	4.0	34.6	14.9	3.5	7,889	3.0	5.9
Oklahoma	0.5	1.1	31.0	2.8	0.7	5,992	0.8	4.2
Oregon	0.7	1.2	41.6	5.9	1.4	8,634	1.0	7.3
Pennsylvania	1.9	4.3	32.4	17.3	4.1	9,099	3.9	5.8
Rhode Island	0.2	0.4	38.2	1.9	0.5	9,878	0.3	7.2
South Carolina	0.6	1.4	33.0	4.2	1.0	6,763	1.0	5.0
South Dakota	0.1	0.3	18.9	0.3	0.1	4,063	0.2	1.7
Tennessee	0.7	2.0	25.4	2.9	0.7	4,229	1.5	2.3
Texas	2.5	7.2	25.4	17.0	4.0	6,876	7.2	3.4
Utah	0.4	0.8	40.4	2.6	0.6	6,129	0.6	5.0
Vermont	0.1	0.2	30.7	0.8	0.2	8,407	0.2	5.4
Virginia	1.5	2.6	41.1	12.0	2.9	8,257	3.0	5.6
Washington	1.1	2.2	36.8	6.0	1.4	5,542	2.3	3.5
West Virginia	0.1	0.6	18.0	0.9	0.2	6,372	0.3	2.9
Wisconsin	1.0	2.0	38.7	9.0	2.1	8,722	1.6	6.8
Wyoming	0.1	0.2	22.5	0.2	0.1	4,301	0.2	1.7
Other Areas [14]	0.4	1.2	22.9	1.9	0.5	5,268	0.8	3.1

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit."

AGI Amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2006, including any returns filed for tax years preceding 2005.

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 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2004

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	46.5	100.0	34.9	373.2	100.0	8,032	100.0	5.5
Alabama	0.6	1.4	30.0	2.4	0.6	4,208	1.0	3.0
Alaska	0.1	0.3	23.7	0.3	0.1	3,486	0.2	1.8
Arizona	0.9	1.8	38.2	4.9	1.3	5,392	1.6	4.2
Arkansas	0.3	0.9	24.3	1.6	0.4	5,914	0.5	3.7
California	6.1	11.5	39.6	64.7	17.3	10,652	13.7	7.3
Colorado	0.9	1.6	42.2	5.1	1.4	5,732	1.7	4.4
Connecticut	0.7	1.3	44.3	9.0	2.4	12,201	2.3	7.4
Delaware	0.1	0.3	36.2	0.9	0.2	6,257	0.3	4.2
District of Columbia	0.1	0.2	42.3	1.2	0.3	10,404	0.3	6.8
Florida	2.5	6.1	31.0	13.4	3.6	5,280	6.6	3.2
Georgia	1.5	2.8	39.3	10.5	2.8	7,100	2.5	5.8
Hawaii	0.2	0.5	33.4	1.2	0.3	6,038	0.4	4.3
Idaho	0.2	0.5	35.1	1.2	0.3	5,859	0.3	4.9
Illinois	2.1	4.3	36.4	15.5	4.2	7,420	4.9	5.0
Indiana	0.9	2.2	30.3	5.1	1.4	5,919	1.7	4.0
Iowa	0.4	1.0	31.7	2.7	0.7	6,402	0.7	4.7
Kansas	0.4	0.9	30.8	2.6	0.7	6,922	0.7	4.7
Kentucky	0.5	1.3	30.6	3.6	1.0	6,759	0.9	5.0
Louisiana	0.4	1.4	21.5	2.3	0.6	5,722	0.9	3.1
Maine	0.2	0.5	31.0	1.6	0.4	8,266	0.3	6.0
Maryland	1.3	2.0	49.6	11.6	3.1	8,894	2.4	7.3
Massachusetts	1.3	2.3	41.2	12.4	3.3	9,828	3.2	6.4
Michigan	1.7	3.4	36.8	11.1	3.0	6,621	3.0	5.1
Minnesota	1.0	1.8	41.7	7.7	2.1	7,643	1.9	6.0
Mississippi	0.3	0.9	23.0	1.8	0.5	6,859	0.5	4.4
Missouri	0.8	1.9	31.1	5.2	1.4	6,433	1.5	4.5
Montana	0.1	0.3	30.3	0.8	0.2	6,020	0.2	4.9
Nebraska	0.2	0.6	30.4	1.8	0.5	7,291	0.5	5.0
Nevada	0.4	0.8	36.8	1.8	0.5	4,535	1.0	2.9
New Hampshire	0.2	0.5	35.3	1.6	0.4	6,945	0.5	4.5
New Jersey	1.9	3.1	45.0	21.1	5.7	11,419	4.5	8.0
New Mexico	0.2	0.6	26.7	1.2	0.3	5,310	0.4	3.6
New York	3.3	6.5	38.7	44.4	11.9	13,316	8.7	8.7
North Carolina	1.4	2.8	36.1	9.4	2.5	6,921	2.2	5.5
North Dakota	0.1	0.2	18.4	0.3	0.1	5,311	0.2	2.5
Ohio	1.9	4.1	34.1	14.0	3.7	7,522	3.2	5.8
Oklahoma	0.5	1.1	30.7	3.6	1.0	7,968	0.8	5.9
Oregon	0.7	1.2	41.4	5.3	1.4	8,015	0.9	7.2
Pennsylvania	1.9	4.4	31.9	14.1	3.8	7,591	4.0	5.0
Rhode Island	0.2	0.4	37.6	1.8	0.5	9,322	0.4	6.9
South Carolina	0.6	1.4	32.5	3.7	1.0	6,188	0.9	4.8
South Dakota	0.1	0.3	18.3	0.3	0.1	3,788	0.2	1.7
Tennessee	0.7	2.0	25.0	2.5	0.7	3,895	1.6	2.2
Texas	2.4	7.1	25.0	14.8	4.0	6,270	6.8	3.3
Utah	0.4	0.8	40.2	2.5	0.7	6,145	0.5	5.5
Vermont	0.1	0.2	30.0	0.7	0.2	7,803	0.2	5.3
Virginia	1.4	2.6	40.5	10.8	2.9	7,662	3.0	5.5
Washington	1.0	2.2	36.6	5.9	1.6	5,639	2.3	3.8
West Virginia	0.1	0.6	17.5	0.8	0.2	5,947	0.3	2.8
Wisconsin	1.0	2.0	38.2	8.4	2.3	8,435	1.7	6.8
Wyoming	0.1	0.2	21.7	0.2	0.1	3,944	0.2	1.7
Other Areas [14]	0.4	1.2	22.6	1.6	0.4	4,475	0.7	3.2

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit."

AGI Amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2005, including any returns filed for tax years preceding 2004.

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 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2006; and Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2003

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	43.5	100.0	33.1	315.7	100.0	7,251	100.0	5.1
Alabama	0.5	1.4	28.6	2.1	0.7	3,889	1.1	2.8
Alaska	0.1	0.3	22.6	0.2	0.1	3,092	0.2	1.6
Arizona	0.8	1.7	36.8	4.1	1.3	4,887	1.5	4.0
Arkansas	0.3	0.9	22.7	1.7	0.5	6,483	0.6	4.0
California	5.8	11.6	38.3	54.9	17.4	9,457	13.6	6.8
Colorado	0.9	1.6	41.2	4.6	1.4	5,345	1.7	4.4
Connecticut	0.7	1.3	43.1	8.0	2.5	11,179	2.3	7.2
Delaware	0.1	0.3	35.7	0.8	0.3	5,847	0.3	4.2
District of Columbia	0.1	0.2	40.8	1.1	0.3	9,589	0.3	6.7
Florida	2.0	6.0	25.6	8.1	2.6	4,028	5.9	2.3
Georgia	1.4	2.8	38.2	8.7	2.8	6,157	2.5	5.2
Hawaii	0.2	0.5	32.5	1.1	0.3	5,541	0.4	4.1
Idaho	0.2	0.4	33.8	1.1	0.3	5,534	0.3	4.9
Illinois	2.0	4.4	34.8	13.7	4.3	6,878	4.9	4.7
Indiana	0.8	2.1	29.6	4.5	1.4	5,443	1.7	3.8
Iowa	0.4	1.0	30.0	2.5	0.8	6,320	0.7	4.6
Kansas	0.4	0.9	29.7	2.4	0.8	6,609	0.8	4.6
Kentucky	0.5	1.3	29.6	3.3	1.0	6,419	0.9	4.8
Louisiana	0.4	1.4	20.4	1.5	0.5	3,909	1.0	2.1
Maine	0.2	0.5	30.0	1.4	0.4	7,678	0.3	5.7
Maryland	1.3	2.0	48.4	10.4	3.3	8,263	2.4	7.2
Massachusetts	1.2	2.3	39.8	10.8	3.4	8,920	3.2	6.1
Michigan	1.6	3.5	35.8	10.3	3.3	6,362	3.2	4.9
Minnesota	1.0	1.8	40.7	7.1	2.2	7,279	1.9	5.9
Mississippi	0.3	0.9	21.7	1.1	0.3	4,262	0.5	2.7
Missouri	0.8	2.0	30.1	4.9	1.5	6,335	1.6	4.5
Montana	0.1	0.3	29.4	0.7	0.2	5,684	0.2	4.8
Nebraska	0.2	0.6	28.8	1.6	0.5	6,902	0.5	4.8
Nevada	0.4	0.8	33.9	1.1	0.4	3,161	0.9	2.1
New Hampshire	0.2	0.5	34.4	1.4	0.5	6,579	0.5	4.4
New Jersey	1.8	3.1	43.9	18.8	5.9	10,471	4.6	7.6
New Mexico	0.2	0.6	25.7	1.1	0.3	5,155	0.4	3.6
New York	3.2	6.5	37.6	37.6	11.9	11,648	8.5	8.1
North Carolina	1.3	2.8	35.4	8.7	2.8	6,690	2.2	5.5
North Dakota	0.1	0.2	16.9	0.3	0.1	4,916	0.2	2.2
Ohio	1.8	4.1	33.2	12.7	4.0	7,029	3.3	5.6
Oklahoma	0.4	1.1	29.7	2.3	0.7	5,352	0.8	4.1
Oregon	0.6	1.2	40.8	5.1	1.6	7,953	1.0	7.5
Pennsylvania	1.8	4.4	30.6	12.4	3.9	7,030	4.1	4.7
Rhode Island	0.2	0.4	36.5	1.6	0.5	8,719	0.4	6.7
South Carolina	0.6	1.4	31.8	3.4	1.1	5,904	0.9	4.8
South Dakota	0.1	0.3	14.4	0.2	--	3,033	0.2	1.2
Tennessee	0.5	2.0	20.3	1.2	0.4	2,374	1.6	1.2
Texas	1.9	7.1	20.8	9.1	2.9	4,730	6.9	2.2
Utah	0.4	0.7	39.4	2.0	0.6	5,339	0.5	5.0
Vermont	0.1	0.2	29.7	0.7	0.2	7,678	0.2	5.5
Virginia	1.4	2.6	39.5	9.6	3.1	7,109	2.9	5.3
Washington	0.9	2.1	32.4	3.3	1.0	3,597	2.4	2.3
West Virginia	0.1	0.6	16.9	0.7	0.2	5,746	0.4	2.7
Wisconsin	1.0	2.0	37.1	8.0	2.5	8,316	1.7	6.8
Wyoming	--	0.2	17.8	0.1	--	3,047	0.2	1.2
Other Areas [14]	0.3	1.2	21.9	1.5	0.5	4,458	0.7	3.5

## NOTES:

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2003, including any returns filed for tax years preceding 2003. 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 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: IRS, Statistics of Income Spring Bulletin, Publication 1136, Revised June 2005, Historical Table 2, and the Individual Master File System; and Tax Policy Center calculations.



## State and Local Tax Deduction by State, Tax Year 2002

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	45.4	100.0	34.7	308.7	100.0	6,804	100.0	5.1
Alabama	0.6	1.4	30.9	2.1	0.7	3,624	1.0	2.9
Alaska	0.1	0.3	24.5	0.2	0.1	2,864	0.2	1.6
Arizona	0.9	1.7	39.0	4.2	1.4	4,816	1.5	4.3
Arkansas	0.3	0.9	25.0	1.4	0.4	4,883	0.5	3.4
California	5.9	11.5	39.0	52.3	17.0	8,884	13.2	6.8
Colorado	0.9	1.6	42.1	4.6	1.5	5,293	1.7	4.5
Connecticut	0.7	1.3	43.7	7.6	2.5	10,424	2.3	7.0
Delaware	0.1	0.3	37.5	0.8	0.3	5,492	0.3	4.3
District of Columbia	0.1	0.2	40.1	1.0	0.3	9,234	0.3	6.7
Florida	2.1	5.9	27.5	7.9	2.6	3,707	6.1	2.3
Georgia	1.4	2.8	39.1	8.5	2.8	5,960	2.6	5.2
Hawaii	0.2	0.5	33.6	1.0	0.3	5,299	0.3	4.3
Idaho	0.2	0.4	36.7	1.1	0.3	5,135	0.3	5.0
Illinois	2.1	4.4	36.3	13.5	4.4	6,475	5.1	4.7
Indiana	0.9	2.2	32.6	4.8	1.5	5,192	1.7	4.1
Iowa	0.4	1.0	32.9	2.5	0.8	5,717	0.7	4.7
Kansas	0.4	0.9	31.8	2.4	0.8	6,230	0.8	4.7
Kentucky	0.6	1.3	32.0	3.4	1.1	6,028	0.9	5.0
Louisiana	0.4	1.4	21.7	1.4	0.5	3,523	1.0	2.1
Maine	0.2	0.5	32.3	1.4	0.5	7,301	0.3	6.0
Maryland	1.3	2.0	48.7	10.0	3.2	7,944	2.3	7.2
Massachusetts	1.2	2.4	40.5	10.8	3.5	8,655	3.3	6.2
Michigan	1.7	3.5	38.0	10.5	3.4	6,099	3.2	5.1
Minnesota	1.0	1.8	42.3	6.9	2.2	6,804	1.9	5.9
Mississippi	0.3	0.9	23.4	1.1	0.4	3,966	0.5	2.8
Missouri	0.8	2.0	32.1	4.7	1.5	5,768	1.6	4.5
Montana	0.1	0.3	32.1	0.7	0.2	5,296	0.2	5.0
Nebraska	0.2	0.6	30.8	1.6	0.5	6,591	0.5	5.1
Nevada	0.4	0.8	35.7	1.0	0.3	2,904	0.9	2.2
New Hampshire	0.2	0.5	36.1	1.4	0.5	6,126	0.5	4.4
New Jersey	1.8	3.1	44.6	18.2	5.9	10,003	4.6	7.5
New Mexico	0.2	0.6	27.3	1.1	0.4	5,076	0.4	3.9
New York	3.3	6.6	38.8	37.1	12.0	11,098	8.7	8.2
North Carolina	1.4	2.8	37.4	8.5	2.8	6,252	2.2	5.6
North Dakota	0.1	0.2	19.5	0.3	0.1	4,471	0.1	2.4
Ohio	1.9	4.2	35.2	13.0	4.2	6,721	3.4	5.8
Oklahoma	0.5	1.1	31.0	2.3	0.8	5,133	0.8	4.3
Oregon	0.7	1.2	42.2	4.8	1.6	7,222	0.9	7.2
Pennsylvania	1.9	4.4	32.5	12.3	4.0	6,548	4.1	4.8
Rhode Island	0.2	0.4	37.3	1.5	0.5	8,259	0.4	6.7
South Carolina	0.6	1.4	33.4	3.4	1.1	5,629	0.9	4.9
South Dakota	0.1	0.3	16.4	0.2	0.1	2,778	0.2	1.3
Tennessee	0.6	2.0	22.4	1.2	0.4	2,161	1.6	1.2
Texas	2.0	7.1	21.9	8.7	2.8	4,288	6.9	2.2
Utah	0.4	0.7	41.5	2.0	0.7	5,089	0.5	5.1
Vermont	0.1	0.2	32.4	0.7	0.2	6,926	0.2	5.5
Virginia	1.4	2.6	40.7	9.2	3.0	6,666	2.9	5.3
Washington	1.0	2.1	34.3	3.1	1.0	3,262	2.4	2.3
West Virginia	0.1	0.6	18.9	0.8	0.2	5,325	0.3	2.9
Wisconsin	1.0	2.0	39.3	7.8	2.5	7,692	1.7	6.9
Wyoming	--	0.2	20.4	0.1	--	2,761	0.2	1.3
Other Areas [14]	0.3	1.2	21.9	1.4	0.4	4,109	0.7	3.1

## FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2002. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. October 2004. Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2001

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	44.4	100.0	33.9	315.0	100.0	7,092	100.0	5.1
Alabama	0.6	1.5	30.3	2.1	0.7	3,583	1.0	2.8
Alaska	0.1	0.3	24.1	0.2	0.1	2,785	0.2	1.6
Arizona	0.8	1.7	37.9	4.1	1.3	4,861	1.5	4.1
Arkansas	0.3	0.9	24.5	1.3	0.4	4,914	0.5	3.4
California	5.8	11.5	38.4	57.2	18.2	9,872	13.4	7.2
Colorado	0.9	1.6	40.5	4.7	1.5	5,534	1.8	4.4
Connecticut	0.7	1.3	42.5	7.9	2.5	11,030	2.4	6.9
Delaware	0.1	0.3	37.1	0.8	0.3	5,812	0.3	4.4
District of Columbia	0.1	0.2	39.4	1.1	0.3	9,913	0.3	6.9
Florida	2.0	5.8	26.7	7.3	2.3	3,601	5.9	2.2
Georgia	1.4	2.8	37.8	8.5	2.7	6,113	2.6	5.1
Hawaii	0.2	0.4	33.7	1.1	0.3	5,582	0.3	4.5
Idaho	0.2	0.4	36.4	1.1	0.4	5,561	0.3	5.3
Illinois	2.0	4.4	35.2	13.2	4.2	6,483	5.0	4.5
Indiana	0.9	2.2	31.9	4.6	1.5	5,153	1.7	3.9
Iowa	0.4	1.0	31.8	2.4	0.8	5,710	0.7	4.6
Kansas	0.4	0.9	31.0	2.4	0.8	6,361	0.8	4.6
Kentucky	0.5	1.3	31.3	3.3	1.1	6,052	0.9	4.9
Louisiana	0.4	1.4	21.0	1.4	0.4	3,556	1.0	2.0
Maine	0.2	0.5	31.7	1.4	0.5	7,407	0.3	6.0
Maryland	1.2	2.0	47.8	10.0	3.2	8,104	2.2	7.2
Massachusetts	1.2	2.4	39.9	11.6	3.7	9,386	3.4	6.3
Michigan	1.7	3.5	37.2	10.5	3.3	6,133	3.2	5.0
Minnesota	1.0	1.8	41.6	7.3	2.3	7,401	1.8	6.3
Mississippi	0.3	0.9	22.6	1.1	0.4	4,251	0.5	2.9
Missouri	0.8	2.0	31.3	4.8	1.5	5,930	1.6	4.4
Montana	0.1	0.3	31.4	0.7	0.2	5,282	0.2	4.9
Nebraska	0.2	0.6	29.8	1.6	0.5	6,509	0.5	4.8
Nevada	0.3	0.8	34.5	1.0	0.3	2,833	0.8	2.0
New Hampshire	0.2	0.5	35.0	1.3	0.4	5,969	0.5	4.1
New Jersey	1.8	3.1	43.7	18.0	5.7	10,110	4.6	7.3
New Mexico	0.2	0.7	28.2	1.3	0.4	5,424	0.5	3.9
New York	3.3	6.6	38.5	40.1	12.7	12,014	9.2	8.3
North Carolina	1.3	2.8	36.5	8.6	2.7	6,423	2.2	5.6
North Dakota	0.1	0.2	19.3	0.3	0.1	4,450	0.1	2.4
Ohio	1.9	4.2	34.5	12.5	4.0	6,535	3.3	5.5
Oklahoma	0.4	1.1	30.2	2.3	0.7	5,194	0.8	4.1
Oregon	0.7	1.2	41.6	5.0	1.6	7,656	0.9	7.4
Pennsylvania	1.8	4.4	31.9	12.0	3.8	6,498	4.0	4.7
Rhode Island	0.2	0.4	36.8	1.5	0.5	8,403	0.4	6.7
South Carolina	0.6	1.4	32.6	3.3	1.1	5,676	0.9	4.8
South Dakota	0.1	0.3	15.4	0.1	--	2,583	0.2	1.1
Tennessee	0.6	2.0	21.9	1.2	0.4	2,181	1.5	1.2
Texas	1.9	7.0	20.8	7.8	2.5	4,079	7.0	1.9
Utah	0.4	0.7	40.8	2.1	0.7	5,281	0.5	5.2
Vermont	0.1	0.2	32.2	0.7	0.2	7,032	0.2	5.5
Virginia	1.3	2.6	39.7	9.0	2.9	6,722	2.8	5.3
Washington	0.9	2.1	33.4	3.1	1.0	3,314	2.4	2.2
West Virginia	0.1	0.6	18.5	0.7	0.2	5,349	0.3	2.8
Wisconsin	1.0	2.0	38.4	7.6	2.4	7,604	1.7	6.6
Wyoming	--	0.2	19.8	0.1	--	2,662	0.2	1.2
Other Areas [14]	0.3	1.1	21.9	1.6	0.5	4,802	0.8	3.3

## FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2001. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

Special Note: These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. April 2003. Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 2000

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	42.5	100.0	32.6	298.2	100.0	7,020	100.0	4.7
Alabama	0.6	1.5	29.1	2.0	0.7	3,664	1.0	2.8
Alaska	0.1	0.3	23.7	0.2	0.1	2,827	0.2	1.6
Arizona	0.8	1.7	36.5	4.0	1.3	5,078	1.4	4.0
Arkansas	0.3	0.9	23.8	1.4	0.5	5,068	0.5	3.4
California	5.6	11.4	37.3	56.0	18.8	10,086	14.9	6.5
Colorado	0.8	1.6	39.1	4.7	1.6	5,756	1.9	4.2
Connecticut	0.7	1.3	41.1	7.2	2.4	10,509	2.3	6.1
Delaware	0.1	0.3	36.1	0.8	0.3	5,653	0.3	4.1
District of Columbia	0.1	0.2	38.1	1.1	0.4	10,116	0.3	6.6
Florida	1.9	5.8	25.6	6.7	2.2	3,471	5.8	1.9
Georgia	1.3	2.8	36.1	8.0	2.7	6,113	2.5	4.8
Hawaii	0.2	0.4	33.6	1.1	0.4	5,584	0.3	4.5
Idaho	0.2	0.4	35.4	1.2	0.4	5,873	0.3	5.2
Illinois	2.0	4.5	33.8	12.5	4.2	6,375	5.0	4.1
Indiana	0.9	2.2	30.5	4.4	1.5	5,132	1.7	3.7
Iowa	0.4	1.0	30.0	2.3	0.8	5,695	0.7	4.3
Kansas	0.4	0.9	29.7	2.3	0.8	6,447	0.8	4.4
Kentucky	0.5	1.3	30.2	3.1	1.1	5,963	0.9	4.7
Louisiana	0.4	1.4	19.7	1.2	0.4	3,333	0.9	1.8
Maine	0.2	0.5	30.5	1.4	0.5	7,446	0.3	5.6
Maryland	1.2	2.0	46.2	9.6	3.2	8,067	2.1	6.8
Massachusetts	1.2	2.4	38.5	11.6	3.9	9,686	3.7	5.7
Michigan	1.7	3.6	35.8	10.2	3.4	6,156	3.2	4.7
Minnesota	1.0	1.8	40.1	7.1	2.4	7,410	1.8	5.9
Mississippi	0.3	0.9	21.4	1.0	0.3	3,950	0.5	2.5
Missouri	0.8	2.0	29.7	4.4	1.5	5,813	1.6	4.1
Montana	0.1	0.3	30.4	0.7	0.2	5,473	0.2	4.9
Nebraska	0.2	0.6	28.4	1.5	0.5	6,522	0.5	4.5
Nevada	0.3	0.7	33.3	0.9	0.3	2,787	0.8	1.8
New Hampshire	0.2	0.5	33.3	1.2	0.4	5,780	0.6	3.5
New Jersey	1.7	3.1	42.1	17.0	5.7	9,938	4.5	6.7
New Mexico	0.2	0.6	24.1	0.8	0.3	4,551	0.3	3.4
New York	3.2	6.6	37.4	35.9	12.0	11,181	8.3	7.6
North Carolina	1.3	2.8	34.9	8.0	2.7	6,342	2.2	5.2
North Dakota	0.1	0.2	18.3	0.2	0.1	4,314	0.1	2.2
Ohio	1.8	4.3	33.1	12.0	4.0	6,481	3.2	5.2
Oklahoma	0.4	1.1	29.4	2.3	0.8	5,270	0.7	4.1
Oregon	0.6	1.2	40.3	4.9	1.7	7,838	1.0	7.0
Pennsylvania	1.8	4.5	30.7	11.3	3.8	6,357	4.0	4.3
Rhode Island	0.2	0.4	35.6	1.5	0.5	8,272	0.3	6.3
South Carolina	0.6	1.4	31.1	3.1	1.0	5,519	0.9	4.4
South Dakota	0.1	0.3	14.6	0.1	--	2,649	0.2	1.0
Tennessee	0.5	2.0	20.7	1.1	0.4	2,140	1.5	1.1
Texas	1.8	7.0	19.7	6.6	2.2	3,714	6.9	1.6
Utah	0.4	0.7	39.9	2.0	0.7	5,266	0.5	4.9
Vermont	0.1	0.2	30.8	0.6	0.2	6,894	0.2	5.0
Virginia	1.3	2.6	38.3	8.4	2.8	6,584	2.7	4.9
Washington	0.9	2.1	32.6	2.8	0.9	3,126	2.6	1.9
West Virginia	0.1	0.6	17.5	0.7	0.2	5,183	0.3	2.6
Wisconsin	1.0	2.0	37.2	7.4	2.5	7,700	1.6	6.4
Wyoming	--	0.2	19.0	0.1	--	2,671	0.2	1.1
Other Areas [14]	0.3	1.1	20.4	1.4	0.5	4,632	0.8	2.9

## FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2000. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt Interest is not included in AGI.

Special Note: These data do not include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. Revised November 2003. Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 1999

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	40.1	100.0	31.4	268.9	100.0	6,700	100.0	4.6
Alabama	0.5	1.5	27.4	2.0	0.7	3,788	1.0	2.8
Alaska	0.1	0.3	22.9	0.2	0.1	2,663	0.2	1.5
Arizona	0.7	1.6	34.9	3.5	1.3	4,808	1.5	3.8
Arkansas	0.3	0.9	22.7	1.3	0.5	4,971	0.5	3.3
California	5.2	11.4	36.1	45.8	17.0	8,742	13.7	6.1
Colorado	0.8	1.6	37.8	4.2	1.6	5,447	1.8	4.2
Connecticut	0.7	1.3	40.2	6.6	2.5	9,962	2.3	6.2
Delaware	0.1	0.3	36.0	0.8	0.3	5,790	0.3	4.5
District of Columbia	0.1	0.2	36.9	0.9	0.4	9,385	0.3	6.4
Florida	1.8	5.7	24.4	6.0	2.2	3,395	5.8	1.9
Georgia	1.2	2.8	34.4	7.3	2.7	5,967	2.6	4.7
Hawaii	0.2	0.4	33.2	1.0	0.4	5,471	0.3	4.5
Idaho	0.2	0.4	33.9	1.0	0.4	5,369	0.3	4.9
Illinois	1.9	4.5	32.5	11.5	4.3	6,197	5.2	4.1
Indiana	0.8	2.2	28.8	4.2	1.6	5,189	1.8	3.6
Iowa	0.4	1.1	28.1	2.1	0.8	5,618	0.8	4.1
Kansas	0.3	1.0	28.4	2.1	0.8	6,037	0.8	4.1
Kentucky	0.5	1.4	28.9	3.0	1.1	6,100	0.9	4.8
Louisiana	0.3	1.5	18.3	1.1	0.4	3,352	1.0	1.7
Maine	0.2	0.5	29.3	1.2	0.5	7,000	0.3	5.5
Maryland	1.1	2.0	44.9	8.6	3.2	7,691	2.1	6.8
Massachusetts	1.1	2.4	37.6	10.3	3.8	8,989	3.3	6.0
Michigan	1.6	3.6	34.3	9.6	3.6	6,131	3.5	4.6
Minnesota	0.9	1.8	39.1	6.8	2.5	7,381	1.8	6.1
Mississippi	0.2	0.9	20.0	0.9	0.3	3,969	0.5	2.4
Missouri	0.7	2.0	28.4	4.1	1.5	5,680	1.6	4.0
Montana	0.1	0.3	29.5	0.6	0.2	5,197	0.2	4.8
Nebraska	0.2	0.6	26.8	1.4	0.5	6,292	0.5	4.3
Nevada	0.3	0.7	31.7	0.8	0.3	2,792	0.8	1.8
New Hampshire	0.2	0.5	32.2	1.1	0.4	5,428	0.5	3.5
New Jersey	1.6	3.1	41.0	15.3	5.7	9,359	4.5	6.6
New Mexico	0.2	0.6	24.7	0.9	0.3	4,766	0.4	3.5
New York	3.1	6.6	36.6	34.1	12.7	11,060	8.4	7.7
North Carolina	1.2	2.8	33.1	7.3	2.7	6,184	2.2	5.0
North Dakota	0.1	0.2	17.4	0.2	0.1	4,633	0.1	2.4
Ohio	1.8	4.3	31.8	11.0	4.1	6,262	3.4	5.0
Oklahoma	0.4	1.1	28.4	2.1	0.8	5,062	0.7	4.1
Oregon	0.6	1.2	39.1	4.4	1.6	7,315	1.0	6.7
Pennsylvania	1.7	4.5	29.7	10.5	3.9	6,164	4.1	4.3
Rhode Island	0.2	0.4	34.9	1.3	0.5	7,922	0.3	6.4
South Carolina	0.5	1.4	29.6	2.9	1.1	5,509	1.0	4.4
South Dakota	--	0.3	13.6	0.1	--	2,626	0.2	1.0
Tennessee	0.5	2.0	19.4	1.0	0.4	2,020	1.6	1.0
Texas	1.6	6.9	18.5	5.8	2.1	3,528	6.8	1.5
Utah	0.4	0.7	38.7	1.8	0.7	5,067	0.5	4.8
Vermont	0.1	0.2	29.7	0.6	0.2	6,455	0.2	4.9
Virginia	1.2	2.6	37.0	7.8	2.9	6,469	2.7	4.9
Washington	0.9	2.1	32.3	2.9	1.1	3,262	2.8	2.0
West Virginia	0.1	0.6	16.4	0.6	0.2	5,170	0.3	2.6
Wisconsin	0.9	2.0	35.8	6.8	2.5	7,418	1.7	6.2
Wyoming	--	0.2	18.0	0.1	--	2,650	0.2	1.1
Other Areas [14]	0.3	1.1	19.7	1.3	0.5	5,070	0.8	3.1

## FOOTNOTES:

Details may not add to totals because of rounding.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1999. 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.

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This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. 1999. Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 1998

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	38.1	100.0	30.3	245.6	100.0	6,454	100.0	4.6
Alabama	0.5	1.5	25.7	1.7	0.7	3,605	1.1	2.6
Alaska	0.1	0.3	21.9	0.2	0.1	2,540	0.2	1.5
Arizona	0.7	1.6	33.2	3.2	1.3	4,690	1.5	3.8
Arkansas	0.2	0.9	21.5	1.2	0.5	4,971	0.6	3.3
California	5.0	11.3	35.2	39.8	16.2	7,957	12.5	6.0
Colorado	0.7	1.6	36.4	3.7	1.5	5,195	1.7	4.2
Connecticut	0.6	1.3	39.3	6.0	2.5	9,460	2.3	6.1
Delaware	0.1	0.3	35.6	0.8	0.3	6,056	0.3	4.8
District of Columbia	0.1	0.2	35.1	0.9	0.4	9,609	0.3	6.8
Florida	1.7	5.6	23.7	5.7	2.3	3,398	5.9	1.9
Georgia	1.1	2.8	32.9	6.6	2.7	5,751	2.6	4.5
Hawaii	0.2	0.4	33.0	1.0	0.4	5,542	0.3	4.8
Idaho	0.2	0.4	32.3	0.9	0.4	5,144	0.3	4.7
Illinois	1.8	4.5	31.4	10.8	4.4	6,097	5.3	4.1
Indiana	0.8	2.2	27.2	3.8	1.5	5,057	1.9	3.5
Iowa	0.4	1.1	27.1	2.0	0.8	5,643	0.8	4.1
Kansas	0.3	1.0	27.3	2.0	0.8	5,972	0.8	4.1
Kentucky	0.5	1.4	27.6	2.7	1.1	5,824	1.0	4.5
Louisiana	0.3	1.5	17.1	1.1	0.4	3,341	1.1	1.6
Maine	0.2	0.5	28.3	1.1	0.5	6,762	0.3	5.4
Maryland	1.1	2.0	43.7	8.1	3.3	7,510	2.1	6.8
Massachusetts	1.1	2.4	36.7	9.6	3.9	8,662	3.2	6.1
Michigan	1.5	3.6	32.8	8.8	3.6	5,994	3.6	4.5
Minnesota	0.9	1.8	37.9	6.3	2.6	7,273	1.8	6.1
Mississippi	0.2	0.9	18.8	0.8	0.3	3,904	0.5	2.4
Missouri	0.7	2.0	27.1	3.7	1.5	5,476	1.7	3.8
Montana	0.1	0.3	28.6	0.6	0.2	5,135	0.2	4.7
Nebraska	0.2	0.6	25.7	1.3	0.5	6,160	0.5	4.2
Nevada	0.3	0.7	30.3	0.6	0.3	2,428	0.8	1.6
New Hampshire	0.2	0.5	32.2	1.1	0.4	5,615	0.5	3.9
New Jersey	1.6	3.1	39.9	14.0	5.7	8,957	4.4	6.6
New Mexico	0.2	0.6	23.5	0.9	0.3	4,706	0.4	3.4
New York	3.0	6.6	36.0	31.5	12.8	10,567	8.3	7.7
North Carolina	1.1	2.8	31.1	6.6	2.7	6,041	2.3	4.8
North Dakota	--	0.2	16.5	0.2	0.1	4,177	0.1	2.1
Ohio	1.7	4.4	30.4	10.2	4.2	6,147	3.6	4.8
Oklahoma	0.4	1.2	27.0	2.0	0.8	5,120	0.8	4.1
Oregon	0.6	1.2	37.6	4.1	1.7	7,103	1.0	6.7
Pennsylvania	1.6	4.5	28.8	9.8	4.0	5,995	4.3	4.2
Rhode Island	0.2	0.4	34.0	1.3	0.5	7,848	0.3	6.4
South Carolina	0.5	1.4	27.9	2.6	1.1	5,298	1.0	4.2
South Dakota	--	0.3	13.1	0.1	--	2,715	0.2	1.1
Tennessee	0.5	2.0	18.3	0.9	0.3	1,880	1.7	0.9
Texas	1.5	6.9	17.6	5.3	2.2	3,484	6.9	1.5
Utah	0.3	0.7	37.4	1.7	0.7	5,005	0.5	4.8
Vermont	0.1	0.2	29.0	0.5	0.2	6,518	0.2	5.0
Virginia	1.1	2.6	35.9	7.1	2.9	6,173	2.7	4.9
Washington	0.8	2.1	31.3	2.6	1.1	3,155	2.5	2.1
West Virginia	0.1	0.6	15.5	0.6	0.2	5,060	0.4	2.5
Wisconsin	0.9	2.0	34.7	6.4	2.6	7,384	1.8	6.2
Wyoming	--	0.2	17.2	0.1	--	2,395	0.2	1.0
Other Areas [14]	0.2	1.0	20.5	1.0	0.4	4,180	0.7	2.6

## FOOTNOTES:

Details may not add to totals because of rounding.

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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.

This table includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens.

Itemized deductions include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

Income tax includes the "alternative minimum tax."

AGI Amount is less deficits, where applicable.

Tax-exempt interest is not included in AGI.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch.

Unpublished data. October 1998. Tax Policy Center calculations.

## State and Local Tax Deduction by State, Tax Year 1997

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid	Deduction as share of state AGI
United States	36.6	100.0	29.7	224.0	100.0	6,129	100.0	4.5
Alabama	0.5	1.5	24.9	1.6	0.7	3,392	1.1	2.5
Alaska	0.1	0.3	20.4	0.2	0.1	2,420	0.2	1.4
Arizona	0.6	1.6	32.1	2.8	1.3	4,480	1.4	3.8
Arkansas	0.2	0.9	20.8	1.0	0.5	4,632	0.6	3.1
California	4.8	11.2	34.7	35.6	15.9	7,411	12.4	5.9
Colorado	0.7	1.5	35.6	3.3	1.5	4,883	1.6	4.1
Connecticut	0.6	1.3	38.8	5.6	2.5	8,932	2.2	6.1
Delaware	0.1	0.3	34.9	0.7	0.3	5,749	0.3	4.7
District of Columbia	0.1	0.2	34.2	0.7	0.3	8,084	0.3	6.0
Florida	1.6	5.6	23.2	5.3	2.4	3,319	5.9	1.9
Georgia	1.1	2.7	32.0	5.9	2.6	5,485	2.5	4.5
Hawaii	0.2	0.5	32.5	1.0	0.4	5,358	0.3	4.7
Idaho	0.2	0.4	31.0	0.8	0.4	4,999	0.3	4.6
Illinois	1.7	4.5	30.7	9.9	4.4	5,789	5.3	4.0
Indiana	0.7	2.2	26.2	3.5	1.6	4,905	1.9	3.4
Iowa	0.3	1.1	26.5	2.0	0.9	5,665	0.8	4.3
Kansas	0.3	1.0	26.9	1.8	0.8	5,754	0.9	4.1
Kentucky	0.4	1.4	26.9	2.5	1.1	5,574	1.0	4.5
Louisiana	0.3	1.5	16.6	0.9	0.4	3,121	1.2	1.5
Maine	0.2	0.5	27.8	1.0	0.4	6,218	0.3	5.1
Maryland	1.1	2.1	43.8	7.9	3.5	7,183	2.3	6.8
Massachusetts	1.1	2.4	36.1	8.8	3.9	8,239	3.1	6.2
Michigan	1.4	3.6	31.8	8.0	3.6	5,702	3.6	4.4
Minnesota	0.8	1.8	37.3	5.9	2.6	7,077	1.8	6.3
Mississippi	0.2	0.9	17.9	0.8	0.4	4,081	0.6	2.5
Missouri	0.6	2.0	26.2	3.4	1.5	5,298	1.7	3.8
Montana	0.1	0.3	27.6	0.5	0.2	4,841	0.2	4.5
Nebraska	0.2	0.6	25.2	1.2	0.5	6,138	0.5	4.4
Nevada	0.2	0.7	29.5	0.6	0.3	2,337	0.8	1.6
New Hampshire	0.2	0.5	31.7	1.0	0.4	5,387	0.5	3.9
New Jersey	1.5	3.1	39.5	12.7	5.7	8,293	4.4	6.5
New Mexico	0.2	0.6	22.8	0.8	0.3	4,504	0.4	3.3
New York	2.9	6.6	36.1	28.8	12.9	9,837	8.3	7.7
North Carolina	1.0	2.8	29.8	5.8	2.6	5,659	2.3	4.6
North Dakota	--	0.2	16.5	0.2	0.1	3,828	0.2	2.1
Ohio	1.6	4.4	29.8	9.3	4.1	5,751	3.7	4.7
Oklahoma	0.4	1.2	26.1	1.9	0.8	5,102	0.8	4.1
Oregon	0.5	1.2	36.2	3.7	1.7	6,818	1.1	6.4
Pennsylvania	1.6	4.5	28.3	9.2	4.1	5,821	4.3	4.2
Rhode Island	0.2	0.4	33.7	1.1	0.5	7,312	0.3	6.3
South Carolina	0.5	1.4	27.1	2.4	1.1	5,055	1.0	4.1
South Dakota	--	0.3	12.7	0.1	--	2,520	0.2	1.0
Tennessee	0.4	2.0	17.6	0.8	0.4	1,930	1.7	1.0
Texas	1.5	6.9	17.2	4.8	2.1	3,261	6.8	1.5
Utah	0.3	0.7	36.2	1.6	0.7	4,988	0.6	4.8
Vermont	0.1	0.2	29.7	0.5	0.2	5,962	0.2	5.0
Virginia	1.0	2.5	34.3	5.9	2.6	5,684	2.5	4.7
Washington	0.8	2.1	30.6	2.4	1.1	3,065	2.4	2.2
West Virginia	0.1	0.6	14.9	0.5	0.2	4,817	0.4	2.3
Wisconsin	0.8	2.0	33.6	5.9	2.6	7,075	1.8	6.2
Wyoming	--	0.2	16.6	0.1	--	2,321	0.2	1.0
Other Areas [14]	0.2	1.0	19.5	1.2	0.5	4,880	0.8	3.1

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