

State and Local Tax Deduction by State, Tax Year 2018

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	17,437,760	100.0%	11.4%	\$147,034,337,000	100.0%	\$8,432	100.0%	1.3%
Alabama	174,700	1.0%	8.5%	\$1,085,138,000	0.7%	\$6,211	0.7%	0.9%
Alaska	25,500	0.1%	7.3%	\$149,122,000	0.1%	\$5,848	0.1%	0.6%
Arizona	336,830	1.9%	10.9%	\$2,266,696,000	1.5%	\$6,729	1.5%	1.1%
Arkansas	85,270	0.5%	6.9%	\$623,974,000	0.4%	\$7,318	1.7%	0.8%
California	3,205,940	18.4%	17.6%	\$29,199,462,000	19.9%	\$9,108	13.9%	1.8%
Colorado	371,700	2.1%	13.4%	\$2,806,784,000	1.9%	\$7,551	1.8%	1.2%
Connecticut	267,240	1.5%	15.1%	\$2,598,643,000	1.8%	\$9,724	2.0%	1.5%
Delaware	54,320	0.3%	11.6%	\$406,990,000	0.3%	\$7,492	0.3%	1.2%
District of Columbia	77,640	0.4%	22.2%	\$679,224,000	0.5%	\$8,748	0.4%	1.8%
Florida	887,970	5.1%	8.7%	\$6,111,815,000	4.2%	\$6,883	9.8%	0.8%
Georgia	630,580	3.6%	13.8%	\$4,817,896,000	3.3%	\$7,640	2.4%	1.5%
Hawaii	96,140	0.6%	13.8%	\$752,580,000	0.5%	\$7,828	0.3%	1.6%
Idaho	69,740	0.4%	8.9%	\$514,444,000	0.3%	\$7,377	0.3%	1.0%
Illinois	685,630	3.9%	11.2%	\$6,290,410,000	4.3%	\$9,175	4.4%	1.3%
Indiana	191,340	1.1%	6.1%	\$1,471,780,000	1.0%	\$7,692	1.1%	0.8%
Iowa	109,230	0.6%	7.5%	\$834,202,000	0.6%	\$7,637	0.6%	0.9%
Kansas	107,850	0.6%	8.1%	\$881,468,000	0.6%	\$8,173	0.8%	1.0%
Kentucky	125,790	0.7%	6.5%	\$985,214,000	0.7%	\$7,832	0.8%	0.9%
Louisiana	150,590	0.9%	7.7%	\$982,200,000	0.7%	\$6,522	0.7%	0.8%
Maine	48,800	0.3%	7.3%	\$401,565,000	0.3%	\$8,229	0.4%	1.0%
Maryland	719,210	4.1%	23.9%	\$6,170,677,000	4.2%	\$8,580	1.7%	2.5%
Massachusetts	511,810	2.9%	14.7%	\$4,783,226,000	3.3%	\$9,346	3.1%	1.4%
Michigan	363,450	2.1%	7.6%	\$3,030,739,000	2.1%	\$8,339	2.2%	1.0%
Minnesota	313,330	1.8%	11.2%	\$2,702,832,000	1.8%	\$8,626	1.7%	1.2%
Mississippi	93,480	0.5%	7.6%	\$580,758,000	0.4%	\$6,213	0.3%	0.9%
Missouri	216,380	1.2%	7.7%	\$1,695,201,000	1.2%	\$7,834	2.2%	0.9%
Montana	44,750	0.3%	8.7%	\$336,130,000	0.2%	\$7,511	0.3%	1.1%
Nebraska	68,960	0.4%	7.6%	\$536,295,000	0.4%	\$7,777	0.5%	0.9%
Nevada	141,290	0.8%	9.7%	\$862,849,000	0.6%	\$6,107	1.1%	0.8%
New Hampshire	68,970	0.4%	9.7%	\$576,708,000	0.4%	\$8,362	0.5%	1.0%
New Jersey	754,640	4.3%	16.9%	\$7,296,537,000	5.0%	\$9,669	3.1%	1.8%
New Mexico	67,160	0.4%	7.2%	\$457,210,000	0.3%	\$6,808	0.3%	0.9%
New York	1,206,760	6.9%	12.4%	\$13,322,891,000	9.1%	\$11,040	9.0%	1.5%
North Carolina	471,420	2.7%	10.2%	\$3,622,031,000	2.5%	\$7,683	2.3%	1.2%
North Dakota	19,980	0.1%	5.5%	\$118,065,000	0.1%	\$5,909	0.1%	0.4%
Ohio	373,710	2.1%	6.6%	\$2,945,260,000	2.0%	\$7,881	2.7%	0.8%
Oklahoma	132,440	0.8%	8.1%	\$902,417,000	0.6%	\$6,814	0.6%	0.9%
Oregon	282,810	1.6%	14.4%	\$2,414,305,000	1.6%	\$8,537	1.1%	1.7%
Pennsylvania	551,100	3.2%	8.8%	\$4,581,371,000	3.1%	\$8,313	3.5%	1.0%
Rhode Island	57,190	0.3%	10.6%	\$496,285,000	0.3%	\$8,678	0.3%	1.3%
South Carolina	214,740	1.2%	9.4%	\$1,602,496,000	1.1%	\$7,462	1.0%	1.1%
South Dakota	21,780	0.1%	5.2%	\$136,864,000	0.1%	\$6,284	0.2%	0.5%
Tennessee	199,920	1.1%	6.5%	\$1,184,122,000	0.8%	\$5,923	1.2%	0.6%
Texas	1,129,800	6.5%	8.9%	\$8,843,400,000	6.0%	\$7,827	7.1%	1.0%
Utah	201,160	1.2%	14.8%	\$1,575,074,000	1.1%	\$7,830	0.5%	1.6%
Vermont	23,380	0.1%	7.1%	\$195,256,000	0.1%	\$8,351	0.3%	0.9%
Virginia	703,230	4.0%	17.7%	\$5,886,017,000	4.0%	\$8,370	2.6%	1.8%
Washington	482,440	2.8%	13.3%	\$3,730,417,000	2.5%	\$7,732	3.1%	1.1%
West Virginia	32,860	0.2%	4.3%	\$248,680,000	0.2%	\$7,568	0.2%	0.6%
Wisconsin	222,070	1.3%	7.7%	\$1,868,018,000	1.3%	\$8,412	1.4%	0.9%
Wyoming	17,410	0.1%	6.4%	\$97,295,000	0.1%	\$5,588	0.4%	0.4%
Other Areas [2]	27,360	0.2%	3.4%	\$375,304,000	0.3%	\$13,717	1.2%	0.5%

[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, 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 in Puerto Rico and 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 2019, including any returns filed for tax years preceding 2018.

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, September 2020; Tax Policy Center analysis.