8-Feb-22

Taxes Paid Deduction by State and Size of Adjusted Gross Income, Tax Year 2019

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
Number of returns with deduction										
United States, total	**17,076,660**	**1.1%**	**3.2%**	**9.4%**	**13.8%**	**13.5%**	**32.0%**	**20.0%**	**4.4%**	**2.5%**
Alabama	167,720	1.2%	3.9%	11.1%	14.3%	12.3%	31.6%	19.5%	4.0%	2.0%
Alaska	24,020	1.0%	2.2%	8.0%	13.7%	14.5%	34.0%	20.7%	4.0%	1.9%
Arizona	340,190	1.4%	4.0%	10.7%	14.2%	13.3%	31.6%	19.1%	3.7%	2.0%
Arkansas	83,000	1.2%	3.6%	9.8%	13.4%	12.7%	33.0%	20.0%	4.3%	2.0%
California	3,171,770	1.2%	2.9%	8.2%	11.9%	13.0%	34.4%	21.4%	4.6%	2.4%
Colorado	384,130	1.0%	2.5%	7.7%	13.1%	13.1%	33.9%	22.4%	4.2%	2.2%
Connecticut	255,260	1.1%	2.9%	8.2%	15.1%	15.1%	28.4%	19.8%	5.6%	3.8%
Delaware	54,290	0.9%	2.4%	8.8%	15.9%	16.3%	34.6%	16.3%	3.1%	1.6%
District of Columbia	75,330	0.6%	1.9%	7.1%	11.1%	12.9%	33.7%	24.3%	5.5%	3.0%
Florida	885,710	1.3%	4.4%	13.6%	15.2%	12.4%	26.2%	18.0%	5.0%	3.8%
Georgia	604,570	0.9%	3.4%	12.1%	15.5%	13.4%	31.1%	17.9%	3.7%	1.9%
Hawaii	95,410	1.4%	3.0%	8.1%	13.8%	14.9%	39.5%	16.0%	2.3%	1.0%
Idaho	73,950	1.3%	3.5%	9.2%	13.5%	13.7%	35.5%	17.8%	3.6%	1.9%
Illinois	654,400	1.2%	3.3%	9.5%	14.8%	14.6%	29.7%	19.4%	4.7%	2.6%
Indiana	187,050	1.4%	3.6%	9.6%	13.3%	12.9%	32.3%	20.0%	4.6%	2.3%
Iowa	106,160	1.5%	4.7%	10.7%	16.0%	14.7%	30.4%	16.5%	3.6%	1.8%
Kansas	104,870	1.4%	3.9%	9.1%	13.2%	13.1%	32.2%	20.2%	4.6%	2.4%
Kentucky	121,880	1.1%	3.3%	9.6%	15.4%	14.3%	32.1%	18.4%	4.0%	1.9%
Louisiana	143,010	1.1%	4.0%	13.6%	15.3%	12.5%	29.1%	18.0%	4.3%	2.2%
Maine	47,690	1.5%	3.9%	10.9%	17.5%	15.3%	29.0%	16.4%	3.8%	1.7%
Maryland	704,750	0.7%	2.7%	9.8%	15.6%	16.0%	34.9%	16.7%	2.4%	1.2%
Massachusetts	502,890	1.2%	2.9%	7.3%	12.8%	13.0%	30.8%	23.3%	5.5%	3.2%
Michigan	345,500	1.3%	3.7%	9.8%	14.4%	14.2%	31.8%	18.5%	4.1%	2.2%
Minnesota	310,760	0.9%	2.8%	8.0%	15.3%	15.0%	32.1%	19.7%	4.2%	2.0%
Mississippi	88,870	1.2%	4.4%	15.9%	17.5%	13.1%	28.6%	14.9%	3.1%	1.4%
Missouri	208,410	1.3%	3.7%	9.9%	14.0%	13.7%	31.8%	19.0%	4.3%	2.3%
Montana	46,250	1.5%	4.1%	11.2%	16.4%	14.9%	30.6%	15.9%	3.7%	1.8%
Nebraska	68,600	1.3%	3.9%	10.3%	15.2%	14.4%	30.6%	17.9%	4.2%	2.2%
Nevada	145,820	1.2%	3.7%	12.6%	16.3%	14.3%	29.6%	16.1%	3.7%	2.7%
New Hampshire	67,660	1.2%	3.2%	9.0%	15.2%	14.3%	30.8%	19.8%	4.2%	2.2%
New Jersey	727,560	1.4%	3.6%	9.2%	13.8%	13.6%	30.6%	20.8%	4.6%	2.3%
New Mexico	66,110	1.5%	3.7%	10.8%	15.0%	14.5%	33.2%	17.0%	2.9%	1.4%
New York	1,146,630	1.2%	3.2%	8.3%	13.1%	14.0%	32.3%	19.2%	5.0%	3.8%
North Carolina	450,250	1.1%	3.5%	10.1%	13.8%	12.6%	32.1%	20.4%	4.3%	2.1%
North Dakota	20,340	1.4%	4.2%	9.6%	13.3%	11.8%	28.5%	21.5%	6.2%	3.5%
Ohio	359,470	1.1%	3.2%	9.5%	15.7%	15.2%	30.6%	17.9%	4.5%	2.3%
Oklahoma	126,270	1.2%	3.6%	9.7%	13.2%	12.8%	33.3%	19.9%	4.3%	2.1%
Oregon	285,320	1.3%	3.4%	9.9%	16.2%	16.2%	33.3%	15.6%	2.8%	1.2%
Pennsylvania	530,790	1.2%	3.2%	9.4%	14.8%	14.2%	30.2%	19.9%	4.7%	2.4%
Rhode Island	57,110	1.3%	3.0%	9.9%	18.2%	17.0%	30.3%	15.2%	3.4%	1.7%
South Carolina	208,750	1.0%	3.2%	10.4%	14.7%	13.1%	32.7%	19.0%	3.9%	1.9%
South Dakota	21,850	1.5%	4.6%	12.0%	13.9%	12.0%	26.6%	19.8%	6.2%	3.4%
Tennessee	195,620	1.1%	3.4%	10.7%	13.8%	11.6%	28.3%	22.3%	5.7%	3.1%
Texas	1,131,170	1.0%	3.0%	10.2%	13.8%	12.1%	29.7%	21.8%	5.2%	3.1%
Utah	212,530	0.6%	2.0%	7.3%	12.8%	14.2%	41.0%	17.3%	3.1%	1.7%
Vermont	23,000	1.5%	3.4%	10.0%	16.6%	15.2%	29.9%	17.4%	3.9%	2.1%
Virginia	673,810	0.7%	2.2%	8.2%	12.3%	12.9%	36.0%	22.9%	3.3%	1.6%
Washington	478,830	0.9%	2.5%	7.5%	12.1%	12.5%	32.5%	24.5%	5.1%	2.4%
West Virginia	31,580	1.2%	3.3%	8.2%	12.9%	14.5%	35.1%	19.2%	3.9%	1.6%
Wisconsin	219,020	1.4%	3.9%	10.0%	17.5%	15.7%	29.5%	16.1%	3.8%	2.2%
Wyoming	17,270	1.3%	3.9%	9.4%	13.2%	13.1%	29.9%	18.8%	5.1%	5.3%
Other Areas	21,710	3.0%	4.2%	8.2%	8.6%	8.6%	24.6%	20.3%	9.6%	12.9%
Amount of deduction										
United States, total	**$138,582,236,000**	**0.6%**	**1.7%**	**6.0%**	**10.7%**	**12.5%**	**35.4%**	**24.2%**	**5.5%**	**3.5%**
Alabama	$1,061,255,000	0.3%	1.3%	5.1%	8.9%	9.6%	35.9%	29.4%	6.4%	3.2%
Alaska	$140,872,000	0.7%	1.5%	5.4%	10.1%	11.7%	34.3%	27.0%	6.2%	3.1%
Arizona	$2,271,742,000	0.7%	1.8%	5.6%	9.2%	10.8%	35.5%	27.6%	5.6%	3.3%
Arkansas	$591,142,000	0.4%	1.3%	4.3%	8.2%	10.3%	38.9%	27.7%	6.1%	2.8%
California	$27,867,959,000	0.6%	1.6%	5.4%	9.5%	12.3%	37.6%	24.6%	5.3%	3.0%
Colorado	$2,872,970,000	0.4%	1.0%	3.8%	8.2%	10.4%	37.9%	29.5%	5.6%	3.1%
Connecticut	$2,355,161,000	0.7%	1.9%	6.1%	13.2%	14.9%	30.2%	21.7%	6.3%	5.1%
Delaware	$402,110,000	0.3%	1.0%	4.4%	10.7%	14.2%	40.7%	21.9%	4.2%	2.5%
District of Columbia	$634,404,000	0.3%	0.8%	3.4%	7.3%	11.0%	37.1%	29.1%	6.7%	4.3%
Florida	$5,989,427,000	0.8%	2.7%	10.1%	11.9%	10.7%	27.5%	23.4%	7.2%	5.8%
Georgia	$4,540,900,000	0.3%	1.5%	6.9%	11.1%	12.1%	36.6%	23.7%	5.1%	2.7%
Hawaii	$725,118,000	0.5%	1.2%	4.2%	9.5%	13.3%	46.1%	20.7%	3.2%	1.4%
Idaho	$547,005,000	0.6%	1.5%	4.8%	9.1%	11.7%	41.1%	23.6%	4.8%	2.8%
Illinois	$5,616,651,000	0.7%	2.0%	6.7%	12.4%	14.0%	32.3%	22.7%	5.6%	3.5%
Indiana	$1,403,061,000	0.5%	1.3%	4.7%	9.0%	11.1%	37.5%	26.5%	6.2%	3.2%
Iowa	$807,450,000	0.6%	2.0%	5.9%	12.2%	14.0%	36.3%	21.6%	4.8%	2.5%
Kansas	$830,249,000	0.6%	1.7%	5.0%	9.5%	11.9%	37.0%	25.4%	5.9%	3.1%
Kentucky	$951,494,000	0.4%	1.3%	5.2%	11.5%	13.4%	37.2%	23.3%	5.2%	2.5%
Louisiana	$943,758,000	0.4%	1.6%	7.1%	10.0%	10.2%	33.8%	26.5%	6.6%	3.7%
Maine	$390,275,000	0.8%	2.2%	7.0%	14.3%	15.2%	33.5%	20.2%	4.6%	2.2%
Maryland	$5,961,134,000	0.3%	1.3%	6.0%	12.6%	15.8%	39.6%	19.8%	3.0%	1.6%
Massachusetts	$4,445,303,000	0.7%	1.7%	5.0%	10.3%	12.2%	33.2%	26.5%	6.4%	4.0%
Michigan	$2,746,536,000	0.6%	1.8%	5.8%	10.9%	13.0%	36.2%	23.4%	5.3%	3.1%
Minnesota	$2,557,330,000	0.4%	1.2%	4.4%	11.2%	14.0%	36.8%	24.1%	5.2%	2.7%
Mississippi	$553,519,000	0.5%	1.9%	8.7%	12.3%	11.4%	35.0%	23.0%	5.0%	2.3%
Missouri	$1,581,862,000	0.5%	1.4%	5.0%	9.6%	12.2%	37.3%	24.9%	5.8%	3.3%
Montana	$348,420,000	0.7%	1.8%	6.4%	12.2%	14.1%	36.5%	20.8%	5.0%	2.5%
Nebraska	$540,112,000	0.5%	1.5%	5.4%	11.8%	14.0%	36.0%	22.6%	5.3%	2.8%
Nevada	$865,876,000	0.6%	2.2%	8.7%	12.2%	12.1%	31.8%	21.9%	5.7%	4.7%
New Hampshire	$559,469,000	0.9%	2.4%	6.9%	12.7%	13.3%	32.8%	23.1%	5.1%	2.9%
New Jersey	$6,730,133,000	1.0%	2.9%	7.5%	12.3%	13.3%	32.3%	22.8%	5.1%	2.9%
New Mexico	$457,081,000	0.6%	1.6%	5.6%	10.2%	12.4%	38.9%	24.0%	4.4%	2.3%
New York	$10,777,640,000	0.7%	2.0%	6.2%	11.2%	13.2%	33.3%	20.9%	5.8%	6.8%
North Carolina	$3,402,975,000	0.4%	1.4%	5.0%	9.3%	10.8%	37.3%	26.9%	5.8%	3.1%
North Dakota	$123,098,000	0.4%	1.5%	4.6%	8.2%	8.7%	29.4%	31.2%	9.9%	6.2%
Ohio	$2,760,842,000	0.5%	1.4%	5.3%	12.0%	14.2%	34.9%	22.8%	5.9%	3.0%
Oklahoma	$873,843,000	0.4%	1.3%	4.6%	8.2%	10.2%	38.0%	27.9%	6.2%	3.1%
Oregon	$2,421,364,000	0.7%	1.8%	6.5%	13.5%	16.4%	37.8%	18.4%	3.3%	1.6%
Pennsylvania	$4,370,609,000	0.6%	1.8%	6.3%	11.9%	13.3%	33.3%	24.0%	5.8%	3.2%
Rhode Island	$481,216,000	0.7%	1.7%	7.0%	15.3%	16.7%	34.2%	18.2%	4.1%	2.0%
South Carolina	$1,550,964,000	0.4%	1.2%	5.2%	9.9%	11.4%	38.4%	25.3%	5.4%	2.8%
South Dakota	$133,040,000	0.6%	1.9%	6.5%	9.2%	9.7%	29.1%	27.8%	9.7%	5.5%
Tennessee	$1,158,310,000	0.5%	1.7%	6.5%	9.5%	9.1%	28.6%	29.9%	8.8%	5.3%
Texas	$8,809,679,000	0.5%	1.8%	7.2%	11.1%	10.9%	31.5%	26.4%	6.5%	4.1%
Utah	$1,657,009,000	0.3%	0.9%	3.8%	8.6%	11.9%	46.3%	21.8%	4.0%	2.4%
Vermont	$194,809,000	0.8%	1.8%	6.4%	13.1%	14.4%	33.6%	20.5%	4.8%	4.7%
Virginia	$5,573,470,000	0.3%	1.0%	4.3%	8.7%	11.5%	40.5%	27.6%	4.1%	2.0%
Washington	$3,637,399,000	0.5%	1.5%	5.1%	9.1%	10.6%	33.5%	29.9%	6.6%	3.2%
West Virginia	$238,436,000	0.4%	1.0%	3.7%	8.3%	12.3%	41.4%	25.4%	5.2%	2.3%
Wisconsin	$1,795,708,000	0.6%	1.9%	6.3%	14.4%	15.5%	34.0%	19.8%	4.7%	2.8%
Wyoming	$94,089,000	0.6%	1.8%	5.2%	8.6%	10.2%	30.8%	25.6%	8.1%	9.1%
Other Areas	$225,855,000	2.1%	4.0%	8.9%	8.7%	7.3%	21.6%	19.8%	10.4%	17.1%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "Other Areas" include 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.

[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

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Taxes Paid Deduction by State and Size of Adjusted Gross Income, Tax Year 2018

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
Number of returns with deduction										
United States, total	**17,437,760**	**1.3%**	**3.6%**	**9.9%**	**13.9%**	**13.4%**	**32.1%**	**19.3%**	**4.2%**	**2.4%**
Alabama	174,700	1.4%	4.4%	12.4%	14.7%	12.2%	31.0%	18.2%	3.8%	1.9%
Alaska	25,500	1.2%	2.7%	8.2%	13.6%	14.4%	34.5%	19.9%	3.7%	1.8%
Arizona	336,830	1.6%	4.5%	11.0%	14.1%	13.1%	31.6%	18.6%	3.5%	1.9%
Arkansas	85,270	1.3%	4.1%	10.6%	13.4%	12.2%	32.7%	19.6%	4.2%	1.9%
California	3,205,940	1.3%	3.1%	8.4%	12.1%	12.9%	34.6%	20.9%	4.4%	2.3%
Colorado	371,700	1.1%	2.7%	7.9%	13.0%	12.9%	34.0%	22.1%	4.1%	2.2%
Connecticut	267,240	1.2%	3.2%	8.6%	15.0%	14.8%	28.8%	19.4%	5.3%	3.7%
Delaware	54,320	0.9%	2.8%	9.1%	15.8%	15.9%	35.1%	16.0%	2.9%	1.5%
District of Columbia	77,640	0.7%	2.1%	7.6%	11.5%	13.0%	33.3%	23.5%	5.2%	3.0%
Florida	887,970	1.6%	5.1%	14.3%	15.0%	12.2%	26.0%	17.4%	4.8%	3.6%
Georgia	630,580	1.0%	3.8%	12.6%	15.6%	13.5%	31.1%	17.1%	3.5%	1.8%
Hawaii	96,140	1.5%	3.2%	8.8%	14.1%	14.8%	39.4%	15.1%	2.3%	1.0%
Idaho	69,740	1.4%	4.0%	9.5%	13.8%	13.6%	35.3%	17.2%	3.4%	1.8%
Illinois	685,630	1.4%	3.7%	9.8%	14.7%	14.5%	29.8%	19.0%	4.5%	2.7%
Indiana	191,340	1.7%	4.1%	10.1%	12.9%	12.8%	32.2%	19.6%	4.5%	2.3%
Iowa	109,230	1.6%	5.0%	11.1%	15.8%	14.3%	30.2%	16.6%	3.5%	1.8%
Kansas	107,850	1.7%	4.5%	9.5%	13.2%	12.8%	32.1%	19.4%	4.5%	2.4%
Kentucky	125,790	1.3%	3.7%	10.1%	15.5%	14.1%	32.1%	17.7%	3.8%	1.8%
Louisiana	150,590	1.2%	4.5%	14.0%	15.3%	12.2%	28.9%	17.5%	4.2%	2.2%
Maine	48,800	1.8%	4.5%	11.6%	17.7%	15.2%	28.7%	15.6%	3.4%	1.6%
Maryland	719,210	0.8%	2.9%	10.1%	15.7%	15.7%	35.1%	16.2%	2.3%	1.1%
Massachusetts	511,810	1.4%	3.3%	7.8%	12.9%	12.9%	30.9%	22.6%	5.2%	3.1%
Michigan	363,450	1.5%	4.2%	10.2%	14.2%	14.0%	31.8%	17.9%	4.0%	2.2%
Minnesota	313,330	1.0%	3.1%	8.1%	14.8%	14.7%	32.4%	19.7%	4.1%	2.0%
Mississippi	93,480	1.2%	5.0%	17.0%	17.4%	13.0%	27.9%	14.2%	3.1%	1.3%
Missouri	216,380	1.5%	4.1%	10.2%	13.8%	13.5%	31.8%	18.4%	4.3%	2.3%
Montana	44,750	1.8%	4.7%	11.4%	16.6%	14.3%	30.5%	15.5%	3.5%	1.6%
Nebraska	68,960	1.5%	4.2%	10.7%	15.1%	14.2%	30.7%	17.4%	4.1%	2.1%
Nevada	141,290	1.3%	4.1%	13.1%	16.2%	13.9%	29.6%	15.5%	3.7%	2.8%
New Hampshire	68,970	1.6%	3.8%	9.8%	15.3%	14.0%	30.5%	19.3%	3.7%	2.1%
New Jersey	754,640	1.6%	4.0%	9.5%	13.8%	13.5%	31.0%	20.0%	4.3%	2.3%
New Mexico	67,160	1.7%	4.3%	11.2%	14.9%	14.4%	33.0%	16.3%	2.8%	1.3%
New York	1,206,760	1.2%	3.3%	8.5%	13.2%	14.0%	32.3%	18.6%	4.9%	3.9%
North Carolina	471,420	1.3%	4.0%	10.9%	14.1%	12.7%	31.8%	19.2%	3.9%	1.9%
North Dakota	19,980	1.6%	4.7%	10.2%	12.9%	11.8%	27.9%	21.2%	6.3%	3.4%
Ohio	373,710	1.2%	3.6%	10.1%	15.9%	15.0%	30.3%	17.3%	4.2%	2.3%
Oklahoma	132,440	1.4%	4.0%	10.4%	13.0%	12.8%	33.0%	19.1%	4.2%	2.1%
Oregon	282,810	1.4%	3.8%	10.1%	16.3%	16.0%	33.1%	15.2%	2.8%	1.3%
Pennsylvania	551,100	1.4%	3.7%	9.8%	14.7%	14.0%	30.4%	19.3%	4.4%	2.3%
Rhode Island	57,190	1.3%	3.4%	9.8%	17.9%	16.4%	31.1%	15.4%	3.2%	1.6%
South Carolina	214,740	1.2%	3.7%	11.1%	14.6%	13.1%	32.7%	18.1%	3.7%	1.8%
South Dakota	21,780	1.8%	5.3%	12.6%	13.9%	11.8%	26.8%	19.1%	5.6%	3.2%
Tennessee	199,920	1.2%	4.0%	11.5%	14.0%	11.6%	28.4%	21.1%	5.2%	3.0%
Texas	1,129,800	1.2%	3.5%	10.9%	13.8%	12.1%	29.9%	20.9%	4.8%	3.0%
Utah	201,160	0.7%	2.2%	7.5%	12.8%	14.2%	41.1%	16.7%	3.0%	1.7%
Vermont	23,380	1.8%	4.2%	10.2%	17.0%	14.6%	29.8%	17.1%	3.4%	1.8%
Virginia	703,230	0.8%	2.6%	8.6%	12.4%	12.8%	36.4%	21.8%	3.1%	1.5%
Washington	482,440	1.1%	3.0%	8.1%	12.6%	12.6%	32.6%	22.9%	4.7%	2.4%
West Virginia	32,860	1.4%	3.7%	8.6%	12.7%	13.9%	35.5%	18.7%	4.0%	1.5%
Wisconsin	222,070	1.5%	4.4%	10.4%	17.2%	15.3%	29.6%	15.8%	3.7%	2.1%
Wyoming	17,410	1.6%	4.2%	10.1%	13.4%	13.0%	29.9%	18.2%	4.9%	4.9%
Other Areas	25,470	3.6%	5.0%	9.3%	9.2%	8.7%	24.0%	20.8%	9.0%	10.2%
Amount of deduction										
United States, total	**$147,034,337,000**	**0.6%**	**1.8%**	**5.8%**	**10.2%**	**11.8%**	**34.3%**	**23.2%**	**5.5%**	**6.7%**
Alabama	$1,085,138,000	0.4%	1.5%	5.7%	9.1%	9.5%	35.4%	28.0%	6.3%	4.2%
Alaska	$149,122,000	0.8%	1.8%	5.5%	10.1%	11.9%	34.8%	26.1%	5.7%	3.2%
Arizona	$2,266,696,000	0.8%	2.0%	5.8%	9.1%	10.5%	34.9%	26.9%	5.5%	4.5%
Arkansas	$623,974,000	0.4%	1.4%	4.5%	7.9%	9.6%	37.5%	26.9%	6.0%	5.8%
California	$29,199,462,000	0.7%	1.7%	5.2%	9.1%	11.7%	36.7%	23.9%	5.4%	5.8%
Colorado	$2,806,784,000	0.4%	1.1%	3.8%	8.0%	10.0%	37.3%	29.0%	5.8%	4.4%
Connecticut	$2,598,643,000	0.7%	2.0%	6.0%	12.4%	13.8%	29.6%	21.2%	6.4%	7.9%
Delaware	$406,990,000	0.4%	1.1%	4.3%	10.3%	13.5%	40.7%	21.8%	4.3%	3.6%
District of Columbia	$679,224,000	0.3%	0.8%	3.3%	7.1%	10.6%	35.4%	28.1%	6.8%	7.5%
Florida	$6,111,815,000	0.9%	2.9%	9.8%	11.1%	10.0%	26.3%	22.3%	7.0%	9.7%
Georgia	$4,817,896,000	0.4%	1.5%	6.6%	11.0%	12.0%	36.4%	23.0%	5.1%	4.1%
Hawaii	$752,580,000	0.6%	1.2%	4.3%	9.3%	12.5%	44.7%	20.0%	3.2%	4.3%
Idaho	$514,444,000	0.6%	1.7%	4.8%	9.3%	11.6%	40.7%	23.2%	4.8%	3.4%
Illinois	$6,290,410,000	0.7%	2.0%	6.3%	11.3%	12.8%	30.5%	21.4%	5.6%	9.2%
Indiana	$1,471,780,000	0.5%	1.4%	4.6%	8.3%	10.5%	36.2%	25.9%	6.3%	6.2%
Iowa	$834,202,000	0.6%	2.0%	6.1%	11.8%	13.6%	36.1%	22.2%	4.8%	2.6%
Kansas	$881,468,000	0.7%	1.8%	5.0%	9.1%	11.1%	35.6%	24.3%	5.9%	6.6%
Kentucky	$985,214,000	0.4%	1.3%	5.2%	11.4%	13.1%	37.2%	22.9%	5.3%	3.2%
Louisiana	$982,200,000	0.5%	1.8%	7.0%	9.7%	9.7%	33.1%	26.7%	6.9%	4.7%
Maine	$401,565,000	1.0%	2.4%	7.2%	14.3%	14.9%	33.2%	20.0%	4.5%	2.5%
Maryland	$6,170,677,000	0.4%	1.3%	5.8%	12.3%	15.2%	39.7%	19.8%	3.1%	2.4%
Massachusetts	$4,783,226,000	0.7%	1.8%	5.0%	9.8%	11.4%	31.9%	25.2%	6.2%	8.1%
Michigan	$3,030,739,000	0.6%	1.8%	5.6%	10.0%	12.0%	34.6%	22.3%	5.4%	7.6%
Minnesota	$2,702,832,000	0.4%	1.2%	4.1%	10.1%	12.8%	35.3%	23.5%	5.4%	7.1%
Mississippi	$580,758,000	0.5%	2.1%	9.2%	12.3%	11.4%	34.4%	22.2%	5.3%	2.7%
Missouri	$1,695,201,000	0.5%	1.5%	4.9%	9.0%	11.4%	36.0%	23.9%	5.9%	6.8%
Montana	$336,130,000	0.8%	2.0%	6.4%	12.2%	13.2%	36.2%	20.9%	4.9%	3.3%
Nebraska	$536,295,000	0.5%	1.6%	5.5%	11.5%	13.6%	36.3%	22.7%	5.5%	2.9%
Nevada	$862,849,000	0.7%	2.3%	9.0%	11.9%	11.5%	30.8%	20.5%	5.7%	7.5%
New Hampshire	$576,708,000	1.1%	2.7%	7.3%	12.6%	12.9%	32.3%	22.7%	4.7%	3.7%
New Jersey	$7,296,537,000	1.1%	3.0%	7.3%	11.6%	12.6%	31.9%	22.2%	5.2%	5.3%
New Mexico	$457,210,000	0.7%	1.9%	5.7%	10.0%	12.1%	38.7%	23.8%	4.7%	2.4%
New York	$13,322,891,000	0.6%	1.7%	5.3%	9.5%	11.3%	29.1%	18.4%	5.4%	18.5%
North Carolina	$3,622,031,000	0.5%	1.5%	5.3%	9.3%	10.7%	36.7%	25.9%	5.9%	4.2%
North Dakota	$118,065,000	0.5%	1.6%	4.6%	7.6%	8.4%	28.1%	30.6%	10.3%	8.3%
Ohio	$2,945,260,000	0.5%	1.6%	5.4%	11.7%	13.6%	33.8%	22.0%	5.9%	5.4%
Oklahoma	$902,417,000	0.5%	1.5%	4.8%	8.0%	10.0%	37.5%	27.3%	6.5%	3.9%
Oregon	$2,414,305,000	0.7%	1.9%	6.5%	13.3%	15.9%	37.6%	18.4%	3.5%	2.0%
Pennsylvania	$4,581,371,000	0.7%	1.9%	6.3%	11.6%	12.9%	33.4%	23.5%	5.7%	3.9%
Rhode Island	$496,285,000	0.7%	1.9%	6.6%	14.6%	15.5%	34.5%	18.5%	4.2%	3.5%
South Carolina	$1,602,496,000	0.5%	1.4%	5.4%	9.6%	11.2%	38.2%	24.8%	5.5%	3.5%
South Dakota	$136,864,000	0.6%	2.4%	10.6%	10.2%	9.4%	27.9%	25.5%	8.3%	5.0%
Tennessee	$1,184,122,000	0.6%	2.0%	6.8%	9.6%	9.2%	28.6%	28.1%	8.2%	7.1%
Texas	$8,843,400,000	0.7%	2.0%	7.3%	10.8%	10.7%	31.5%	25.5%	6.3%	5.3%
Utah	$1,575,074,000	0.3%	0.9%	3.8%	8.4%	11.5%	45.2%	21.1%	4.1%	4.7%
Vermont	$195,256,000	0.8%	2.3%	6.7%	13.6%	14.0%	33.9%	21.2%	4.3%	3.2%
Virginia	$5,886,017,000	0.3%	1.1%	4.3%	8.6%	11.3%	40.7%	26.8%	4.0%	2.9%
Washington	$3,730,417,000	0.6%	1.8%	5.7%	9.7%	10.9%	33.8%	27.7%	6.2%	3.6%
West Virginia	$248,680,000	0.4%	1.2%	3.8%	8.0%	11.7%	41.7%	25.3%	5.7%	2.2%
Wisconsin	$1,868,018,000	0.7%	2.0%	6.2%	13.6%	14.5%	33.2%	19.3%	4.8%	5.8%
Wyoming	$97,295,000	0.7%	1.9%	5.5%	8.6%	10.0%	29.5%	23.8%	7.7%	12.4%
Other Areas	$361,862,000	1.9%	2.9%	6.7%	6.2%	5.3%	15.7%	16.3%	10.2%	34.7%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "Other Areas" include 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.

[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

8-Feb-22

Taxes Paid Deduction by State and Size of Adjusted Gross Income, Tax Year 2017

[Table is not comparable for tax years prior to 2017]

State	All returns with deduction	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
Number of returns with deduction										
United States, total	**46,595,670**	**1.5%**	**4.9%**	**14.2%**	**16.7%**	**15.1%**	**32.2%**	**12.5%**	**2.0%**	**1.0%**
Alabama	547,380	1.7%	6.9%	18.5%	18.4%	14.7%	28.8%	9.0%	1.4%	0.6%
Alaska	77,500	1.2%	3.1%	10.5%	16.6%	16.5%	37.7%	12.6%	1.4%	0.4%
Arizona	897,020	2.0%	6.1%	15.9%	17.6%	15.3%	30.0%	10.7%	1.6%	0.7%
Arkansas	280,290	1.5%	5.6%	15.7%	17.8%	15.3%	31.5%	10.3%	1.6%	0.6%
California	6,448,500	1.5%	4.4%	12.4%	14.8%	14.6%	32.9%	15.5%	2.6%	1.3%
Colorado	909,460	1.5%	4.0%	12.1%	16.1%	15.2%	34.0%	14.0%	2.1%	1.0%
Connecticut	736,010	1.4%	4.0%	11.3%	15.7%	15.0%	34.1%	14.2%	2.7%	1.6%
Delaware	151,400	1.2%	3.9%	13.5%	17.7%	16.1%	34.6%	10.9%	1.4%	0.6%
District of Columbia	141,860	1.0%	4.0%	13.4%	14.1%	13.5%	31.5%	17.8%	3.1%	1.6%
Florida	2,500,360	2.0%	7.7%	19.9%	17.3%	13.1%	25.2%	11.3%	2.2%	1.3%
Georgia	1,532,510	1.5%	6.3%	18.3%	18.0%	14.4%	28.3%	10.6%	1.7%	0.8%
Hawaii	210,700	1.8%	4.4%	13.3%	17.2%	16.9%	34.4%	10.2%	1.4%	0.5%
Idaho	223,630	1.9%	5.5%	15.4%	18.7%	17.2%	30.5%	8.9%	1.4%	0.6%
Illinois	1,986,280	1.6%	4.7%	13.1%	16.4%	15.2%	33.1%	12.8%	2.1%	1.0%
Indiana	723,290	1.6%	4.7%	13.7%	17.2%	15.8%	34.0%	10.4%	1.7%	0.7%
Iowa	447,900	1.5%	5.2%	14.4%	17.7%	16.0%	34.5%	8.9%	1.3%	0.5%
Kansas	348,760	1.8%	5.2%	12.8%	16.0%	15.2%	34.9%	11.5%	1.8%	0.8%
Kentucky	510,420	1.3%	4.7%	15.7%	18.6%	17.4%	31.7%	8.6%	1.3%	0.5%
Louisiana	476,340	1.5%	6.3%	18.7%	18.0%	13.8%	28.8%	10.3%	1.8%	0.8%
Maine	180,170	1.8%	5.0%	15.0%	18.0%	16.1%	32.4%	9.7%	1.3%	0.5%
Maryland	1,388,890	1.2%	4.6%	14.6%	17.2%	15.6%	32.9%	11.9%	1.4%	0.6%
Massachusetts	1,303,480	1.6%	4.1%	10.7%	14.5%	13.7%	34.8%	16.5%	2.8%	1.4%
Michigan	1,300,840	1.8%	5.3%	14.1%	16.9%	15.3%	33.3%	10.9%	1.6%	0.7%
Minnesota	981,400	1.1%	3.7%	12.0%	16.8%	15.9%	36.2%	11.7%	1.8%	0.8%
Mississippi	300,110	1.5%	7.7%	22.8%	19.2%	14.3%	25.7%	7.3%	1.1%	0.4%
Missouri	748,850	1.7%	5.0%	14.3%	17.4%	15.8%	33.1%	10.4%	1.6%	0.7%
Montana	148,860	2.0%	5.8%	15.7%	18.7%	17.2%	30.2%	8.5%	1.4%	0.5%
Nebraska	254,690	1.4%	4.6%	13.3%	16.7%	15.9%	35.6%	10.2%	1.6%	0.7%
Nevada	371,730	1.7%	6.1%	19.4%	19.0%	15.2%	27.2%	9.0%	1.5%	0.9%
New Hampshire	222,140	1.5%	4.3%	11.7%	15.8%	15.0%	35.9%	13.5%	1.6%	0.6%
New Jersey	1,869,510	1.8%	5.0%	12.1%	14.9%	14.0%	33.5%	15.2%	2.4%	1.1%
New Mexico	208,830	2.0%	5.6%	16.6%	18.7%	15.5%	30.2%	9.8%	1.2%	0.5%
New York	3,418,300	1.3%	4.0%	12.5%	16.5%	16.0%	32.8%	13.0%	2.4%	1.5%
North Carolina	1,331,960	1.7%	5.7%	15.8%	17.2%	14.8%	31.1%	11.3%	1.7%	0.7%
North Dakota	71,550	1.4%	5.0%	13.9%	16.2%	14.8%	33.3%	12.2%	2.2%	0.9%
Ohio	1,475,450	1.2%	4.2%	14.4%	19.7%	16.6%	31.6%	9.9%	1.6%	0.7%
Oklahoma	385,950	1.6%	5.4%	14.9%	17.3%	15.6%	31.8%	10.8%	1.8%	0.8%
Oregon	721,390	1.8%	5.4%	13.3%	17.5%	17.7%	32.3%	10.0%	1.4%	0.6%
Pennsylvania	1,813,850	1.5%	4.4%	13.1%	16.7%	15.6%	33.8%	12.3%	1.9%	0.8%
Rhode Island	178,630	1.5%	4.4%	13.0%	18.1%	16.3%	34.2%	10.4%	1.5%	0.6%
South Carolina	626,730	1.5%	5.2%	16.2%	17.9%	15.7%	31.5%	9.9%	1.5%	0.7%
South Dakota	75,400	1.7%	5.7%	15.8%	17.5%	15.2%	30.4%	10.9%	2.1%	0.9%
Tennessee	601,210	1.6%	5.8%	16.5%	17.8%	14.6%	29.2%	11.8%	1.9%	0.8%
Texas	3,108,900	1.4%	5.0%	15.5%	16.8%	14.0%	30.4%	13.6%	2.2%	1.1%
Utah	479,590	1.1%	3.7%	13.6%	19.8%	19.0%	32.1%	8.6%	1.4%	0.7%
Vermont	91,070	1.8%	4.6%	13.2%	17.3%	15.5%	34.8%	10.7%	1.4%	0.6%
Virginia	1,502,930	1.1%	4.1%	13.1%	15.3%	14.5%	34.7%	14.7%	1.7%	0.7%
Washington	1,110,800	1.4%	4.1%	11.6%	15.7%	15.4%	34.4%	14.6%	2.1%	0.8%
West Virginia	133,160	1.3%	4.2%	12.0%	16.6%	16.7%	36.9%	10.4%	1.5%	0.5%
Wisconsin	910,010	1.6%	4.7%	13.6%	17.8%	16.8%	34.6%	8.9%	1.4%	0.6%
Wyoming	59,550	1.7%	5.1%	13.3%	18.2%	17.2%	32.4%	9.5%	1.6%	1.1%
Other Areas	70,120	4.2%	6.0%	11.4%	12.2%	11.7%	26.5%	18.4%	5.3%	4.4%
Amount of deduction										
United States, total	**$624,144,302,000**	**0.5%**	**1.3%**	**4.4%**	**7.1%**	**8.4%**	**27.5%**	**21.9%**	**8.4%**	**20.6%**
Alabama	$3,446,105,000	0.5%	1.8%	7.0%	9.9%	10.5%	31.6%	19.9%	7.2%	11.6%
Alaska	$422,423,000	0.8%	2.1%	6.7%	11.8%	13.2%	38.6%	19.6%	4.3%	3.0%
Arizona	$7,258,016,000	0.7%	2.0%	6.0%	8.7%	9.7%	28.7%	20.8%	7.7%	15.7%
Arkansas	$2,727,818,000	0.4%	1.3%	4.5%	7.4%	8.8%	29.7%	21.5%	8.0%	18.3%
California	$131,878,429,000	0.4%	0.9%	2.8%	4.5%	5.9%	21.8%	23.5%	10.0%	30.1%
Colorado	$9,139,551,000	0.4%	1.1%	3.9%	6.9%	8.5%	29.4%	24.4%	8.7%	16.8%
Connecticut	$15,386,357,000	0.4%	1.1%	3.5%	6.2%	7.5%	24.8%	20.4%	9.4%	26.8%
Delaware	$1,494,754,000	0.3%	0.9%	4.3%	8.2%	10.0%	34.0%	22.9%	7.4%	12.0%
District of Columbia	$2,527,592,000	0.2%	0.5%	2.3%	4.0%	5.6%	21.7%	27.5%	12.0%	26.1%
Florida	$20,105,180,000	0.8%	2.6%	7.7%	8.6%	8.2%	22.4%	18.5%	7.7%	23.4%
Georgia	$15,255,960,000	0.4%	1.5%	5.9%	8.8%	9.4%	28.6%	21.9%	8.1%	15.4%
Hawaii	$2,221,524,000	0.5%	1.1%	4.3%	8.0%	10.5%	33.2%	21.6%	7.5%	13.3%
Idaho	$2,203,550,000	0.6%	1.6%	5.4%	8.9%	10.8%	31.0%	20.1%	7.9%	13.7%
Illinois	$27,073,818,000	0.6%	1.6%	5.2%	8.2%	9.7%	30.5%	21.8%	7.9%	14.5%
Indiana	$6,743,764,000	0.4%	1.3%	5.0%	8.5%	10.4%	33.5%	20.3%	7.7%	12.9%
Iowa	$4,882,480,000	0.4%	1.6%	5.5%	9.3%	11.3%	37.2%	19.6%	6.6%	8.5%
Kansas	$3,664,581,000	0.6%	1.6%	4.9%	8.0%	9.9%	33.5%	21.3%	7.7%	12.4%
Kentucky	$5,317,908,000	0.3%	1.2%	5.8%	9.9%	12.6%	34.5%	19.2%	7.0%	9.5%
Louisiana	$3,464,109,000	0.5%	1.7%	6.3%	8.6%	9.0%	29.2%	22.2%	9.1%	13.4%
Maine	$2,198,591,000	0.7%	1.8%	6.0%	9.6%	10.9%	32.9%	21.7%	7.2%	9.3%
Maryland	$18,837,462,000	0.3%	1.0%	4.5%	8.1%	10.0%	32.9%	24.0%	7.1%	12.1%
Massachusetts	$21,766,816,000	0.5%	1.2%	3.4%	6.0%	7.2%	26.9%	24.2%	9.1%	21.4%
Michigan	$13,527,380,000	0.6%	1.7%	5.6%	8.9%	10.4%	32.9%	20.7%	7.2%	12.1%
Minnesota	$13,695,105,000	0.3%	0.8%	3.5%	6.8%	8.6%	30.9%	22.5%	9.3%	17.3%
Mississippi	$1,979,113,000	0.5%	2.4%	9.4%	11.4%	11.3%	30.9%	18.5%	7.2%	8.3%
Missouri	$7,848,391,000	0.5%	1.4%	4.8%	8.1%	9.9%	32.2%	20.8%	7.7%	14.6%
Montana	$1,477,063,000	0.6%	1.7%	6.0%	9.9%	11.9%	31.4%	19.0%	7.7%	11.8%
Nebraska	$3,038,084,000	0.4%	1.2%	4.8%	8.4%	10.6%	36.0%	20.9%	7.7%	10.1%
Nevada	$2,580,109,000	0.8%	2.4%	8.8%	10.5%	10.2%	24.9%	15.0%	5.9%	21.6%
New Hampshire	$2,368,443,000	0.8%	2.3%	6.3%	9.8%	11.1%	35.1%	21.0%	5.3%	8.3%
New Jersey	$35,824,079,000	0.7%	1.7%	4.1%	6.4%	7.6%	27.1%	24.4%	9.4%	18.5%
New Mexico	$1,594,125,000	0.7%	1.9%	6.6%	10.1%	11.1%	33.0%	21.1%	6.1%	9.5%
New York	$81,368,528,000	0.3%	0.9%	3.1%	5.4%	6.8%	21.9%	18.3%	8.5%	34.7%
North Carolina	$13,310,885,000	0.5%	1.5%	5.3%	8.2%	9.5%	30.8%	23.3%	8.3%	12.6%
North Dakota	$479,465,000	0.5%	1.5%	5.3%	8.2%	9.4%	30.3%	21.2%	9.1%	14.6%
Ohio	$15,865,336,000	0.4%	1.3%	5.4%	10.1%	11.5%	33.1%	20.7%	7.5%	10.0%
Oklahoma	$3,189,098,000	0.5%	1.5%	5.2%	8.4%	9.9%	31.6%	21.9%	8.3%	12.7%
Oregon	$9,839,798,000	0.5%	1.6%	4.8%	8.7%	11.4%	32.5%	21.6%	7.4%	11.5%
Pennsylvania	$21,487,007,000	0.5%	1.5%	5.4%	8.8%	10.4%	32.4%	22.0%	7.4%	11.6%
Rhode Island	$2,330,169,000	0.5%	1.6%	5.5%	9.7%	10.9%	33.2%	20.1%	6.9%	11.6%
South Carolina	$5,877,046,000	0.4%	1.4%	5.6%	9.0%	10.7%	33.3%	21.7%	7.4%	10.5%
South Dakota	$513,682,000	0.6%	2.3%	7.9%	10.2%	11.0%	30.6%	18.0%	6.7%	12.6%
Tennessee	$3,605,351,000	0.7%	2.5%	8.1%	10.5%	10.4%	28.5%	19.7%	6.2%	13.3%
Texas	$27,483,671,000	0.7%	2.0%	7.1%	9.8%	10.2%	30.9%	22.7%	6.8%	9.8%
Utah	$4,406,120,000	0.4%	1.1%	5.0%	10.0%	12.5%	31.8%	17.7%	6.7%	14.9%
Vermont	$1,181,276,000	0.5%	1.5%	4.9%	8.6%	10.1%	34.4%	22.9%	7.4%	9.7%
Virginia	$18,030,139,000	0.3%	1.0%	4.0%	6.8%	8.7%	32.6%	27.0%	7.4%	12.3%
Washington	$9,321,580,000	0.7%	2.0%	6.2%	9.8%	11.3%	33.6%	22.4%	5.8%	8.1%
West Virginia	$1,281,894,000	0.4%	1.1%	3.9%	7.8%	10.8%	37.3%	22.4%	7.8%	8.4%
Wisconsin	$11,046,781,000	0.5%	1.5%	5.5%	9.6%	11.8%	35.3%	18.3%	6.6%	10.9%
Wyoming	$423,940,000	0.5%	1.9%	5.1%	8.2%	9.2%	23.9%	13.7%	5.7%	31.7%
Other Areas	$1,153,856,000	1.5%	2.1%	4.4%	5.1%	5.1%	15.5%	18.8%	11.2%	36.2%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "Other Areas" include 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.

[3] Data presented in this table includes the following variables: Number of returns with taxes paid (N18300) and Taxes paid amount (A18300). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

5-Oct-20

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2018

State and Item	All returns	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	17,437,760	221,950	624,030	1,720,370	2,419,960	2,340,910	5,596,970	3,365,280	728,820	419,470
Percent of returns	11%	1%	2%	5%	11%	17%	27%	49%	66%	77%
Amount of deduction (millions of dollars)	$147,034	$925	$2,624	$8,580	$14,984	$17,420	$50,463	$34,134	$8,037	$9,868
Average per return (dollars)	$8,432	$4,168	$4,205	$4,987	$6,192	$7,441	$9,016	$10,143	$11,028	$23,525
ALABAMA										
Number of returns with deduction	174,700	2,410	7,720	21,720	25,670	21,350	54,110	31,800	6,610	3,310
Percent of returns	8%	1%	2%	4%	9%	12%	22%	53%	75%	84%
Amount of deduction (millions of dollars)	$1,085	$4	$16	$62	$98	$103	$384	$304	$68	$45
Average per return (dollars)	$6,211	$1,838	$2,053	$2,845	$3,837	$4,835	$7,091	$9,571	$10,266	$13,728
ALASKA										
Number of returns with deduction	25,500	300	680	2,090	3,480	3,680	8,790	5,070	940	470
Percent of returns	7%	1%	1%	3%	7%	10%	15%	33%	53%	64%
Amount of deduction (millions of dollars)	$149	$1	$3	$8	$15	$18	$52	$39	$9	$5
Average per return (dollars)	$5,848	$3,737	$3,871	$3,943	$4,336	$4,820	$5,911	$7,691	$9,084	$10,236
ARIZONA										
Number of returns with deduction	336,830	5,520	15,270	37,110	47,470	44,110	106,500	62,660	11,870	6,320
Percent of returns	11%	2%	2%	5%	11%	16%	27%	53%	70%	79%
Amount of deduction (millions of dollars)	$2,267	$17	$46	$130	$207	$237	$792	$609	$125	$103
Average per return (dollars)	$6,729	$3,110	$3,028	$3,514	$4,350	$5,380	$7,438	$9,722	$10,518	$16,273
ARKANSAS										
Number of returns with deduction	85,270	1,110	3,510	9,030	11,460	10,430	27,910	16,690	3,550	1,580
Percent of returns	7%	1%	1%	3%	7%	10%	21%	51%	72%	80%
Amount of deduction (millions of dollars)	$624	$3	$8	$28	$49	$60	$234	$168	$38	$36
Average per return (dollars)	$7,318	$2,323	$2,402	$3,087	$4,307	$5,742	$8,383	$10,051	$10,626	$23,028
CALIFORNIA										
Number of returns with deduction	3,205,940	40,700	100,670	270,420	387,500	414,260	1,109,370	668,880	139,730	74,390
Percent of returns	18%	2%	3%	6%	16%	26%	42%	60%	72%	81%
Amount of deduction (millions of dollars)	$29,199	$193	$482	$1,511	$2,654	$3,409	$10,708	$6,986	$1,572	$1,684
Average per return (dollars)	$9,108	$4,743	$4,789	$5,589	$6,848	$8,230	$9,652	$10,444	$11,252	$22,633
COLORADO										
Number of returns with deduction	371,700	4,180	10,200	29,410	48,170	47,810	126,530	82,000	15,180	8,230
Percent of returns	13%	1%	2%	4%	12%	18%	29%	54%	68%	78%
Amount of deduction (millions of dollars)	$2,807	$12	$31	$108	$226	$281	$1,048	$815	$162	$124
Average per return (dollars)	$7,551	$2,988	$3,023	$3,657	$4,682	$5,885	$8,279	$9,940	$10,678	$15,103
CONNECTICUT										
Number of returns with deduction	267,240	3,230	8,570	23,020	40,180	39,420	76,930	51,750	14,290	9,870
Percent of returns	15%	1%	3%	6%	16%	23%	26%	45%	67%	81%
Amount of deduction (millions of dollars)	$2,599	$18	$51	$157	$322	$358	$769	$552	$165	$206
Average per return (dollars)	$9,724	$5,723	$5,941	$6,817	$8,024	$9,085	$9,990	$10,662	$11,551	$20,917
DELAWARE										
Number of returns with deduction	54,320	510	1,510	4,950	8,600	8,650	19,040	8,690	1,570	810
Percent of returns	12%	1%	2%	4%	13%	19%	27%	46%	65%	79%
Amount of deduction (millions of dollars)	$407	$1	$4	$18	$42	$55	$166	$89	$17	$15
Average per return (dollars)	$7,492	$2,853	$2,864	$3,570	$4,893	$6,369	$8,702	$10,201	$11,050	$18,133
DISTRICT OF COLUMBIA										
Number of returns with deduction	77,640	580	1,650	5,920	8,940	10,090	25,890	18,220	4,070	2,300
Percent of returns	22%	2%	3%	8%	16%	28%	46%	64%	81%	89%
Amount of deduction (millions of dollars)	$679	$2	$5	$23	$48	$72	$241	$191	$46	$51
Average per return (dollars)	$8,748	$3,531	$3,271	$3,804	$5,374	$7,148	$9,300	$10,477	$11,421	$22,141
FLORIDA										
Number of returns with deduction	887,970	13,990	45,040	126,740	133,350	108,260	231,060	154,660	42,660	32,240
Percent of returns	9%	1%	2%	5%	10%	14%	20%	41%	60%	73%
Amount of deduction (millions of dollars)	$6,112	$52	$178	$599	$678	$612	$1,607	$1,365	$429	$591
Average per return (dollars)	$6,883	$3,735	$3,949	$4,724	$5,086	$5,658	$6,954	$8,826	$10,068	$18,332
GEORGIA										
Number of returns with deduction	630,580	6,470	23,770	79,220	98,200	85,090	196,290	108,100	22,100	11,340
Percent of returns	14%	1%	2%	7%	16%	23%	35%	59%	77%	86%
Amount of deduction (millions of dollars)	$4,818	$19	$71	$320	$528	$578	$1,753	$1,108	$244	$196
Average per return (dollars)	$7,640	$2,951	$2,999	$4,033	$5,379	$6,794	$8,930	$10,251	$11,059	$17,309
HAWAII										
Number of returns with deduction	96,140	1,480	3,040	8,420	13,570	14,190	37,840	14,500	2,170	950
Percent of returns	14%	2%	3%	5%	13%	21%	37%	56%	68%	75%
Amount of deduction (millions of dollars)	$753	$4	$9	$32	$70	$94	$336	$150	$24	$32
Average per return (dollars)	$7,828	$2,872	$3,021	$3,818	$5,171	$6,629	$8,887	$10,367	$11,140	$33,689
IDAHO										
Number of returns with deduction	69,740	980	2,790	6,610	9,620	9,480	24,610	12,000	2,400	1,260
Percent of returns	9%	1%	2%	3%	8%	13%	25%	50%	64%	76%
Amount of deduction (millions of dollars)	$514	$3	$9	$25	$48	$60	$209	$119	$25	$17
Average per return (dollars)	$7,377	$3,179	$3,087	$3,750	$4,977	$6,285	$8,506	$9,927	$10,280	$13,769
ILLINOIS										
Number of returns with deduction	685,630	9,550	25,380	67,440	100,640	99,100	204,310	129,960	30,990	18,270
Percent of returns	11%	1%	2%	5%	12%	17%	23%	44%	66%	79%
Amount of deduction (millions of dollars)	$6,290	$46	$129	$398	$713	$807	$1,919	$1,347	$352	$581
Average per return (dollars)	$9,175	$4,857	$5,074	$5,895	$7,084	$8,144	$9,393	$10,361	$11,346	$31,776
INDIANA										
Number of returns with deduction	191,340	3,160	7,840	19,230	24,630	24,400	61,670	37,520	8,570	4,320
Percent of returns	6%	1%	1%	2%	5%	8%	16%	42%	63%	74%
Amount of deduction (millions of dollars)	$1,472	$7	$21	$68	$122	$155	$533	$381	$93	$92
Average per return (dollars)	$7,692	$2,366	$2,625	$3,549	$4,940	$6,339	$8,644	$10,164	$10,840	$21,248
IOWA										
Number of returns with deduction	109,230	1,750	5,510	12,090	17,290	15,620	33,010	18,170	3,840	1,960
Percent of returns	7%	1%	2%	3%	8%	10%	15%	39%	60%	75%
Amount of deduction (millions of dollars)	$834	$5	$17	$51	$99	$114	$302	$185	$40	$22
Average per return (dollars)	$7,637	$2,937	$3,067	$4,202	$5,703	$7,269	$9,134	$10,206	$10,526	$11,129
KANSAS										
Number of returns with deduction	107,850	1,840	4,830	10,270	14,200	13,810	34,650	20,910	4,810	2,540
Percent of returns	8%	1%	2%	3%	7%	11%	19%	44%	65%	79%
Amount of deduction (millions of dollars)	$881	$6	$16	$44	$80	$98	$314	$214	$52	$58
Average per return (dollars)	$8,173	$3,251	$3,284	$4,271	$5,632	$7,102	$9,057	$10,242	$10,734	$22,866
KENTUCKY										
Number of returns with deduction	125,790	1,600	4,630	12,660	19,550	17,710	40,360	22,280	4,790	2,220
Percent of returns	7%	1%	1%	3%	7%	10%	19%	44%	63%	76%
Amount of deduction (millions of dollars)	$985	$4	$13	$51	$112	$129	$366	$226	$52	$31
Average per return (dollars)	$7,832	$2,700	$2,819	$4,065	$5,746	$7,278	$9,081	$10,128	$10,799	$14,086
LOUISIANA										
Number of returns with deduction	150,590	1,810	6,770	21,050	22,990	18,390	43,540	26,380	6,280	3,370
Percent of returns	8%	1%	1%	5%	9%	12%	18%	43%	64%	76%
Amount of deduction (millions of dollars)	$982	$5	$17	$68	$95	$95	$325	$263	$68	$46
Average per return (dollars)	$6,522	$2,564	$2,550	$3,253	$4,125	$5,184	$7,470	$9,952	$10,846	$13,590
MAINE										
Number of returns with deduction	48,800	870	2,180	5,640	8,660	7,430	13,990	7,630	1,640	770
Percent of returns	7%	1%	2%	3%	9%	12%	17%	38%	57%	71%
Amount of deduction (millions of dollars)	$402	$4	$10	$29	$57	$60	$133	$80	$18	$10
Average per return (dollars)	$8,229	$4,578	$4,425	$5,122	$6,637	$8,029	$9,532	$10,521	$11,101	$13,108
MARYLAND										
Number of returns with deduction	719,210	5,910	21,040	72,970	113,080	113,190	252,110	116,280	16,470	8,160
Percent of returns	24%	2%	4%	11%	27%	39%	48%	64%	75%	84%
Amount of deduction (millions of dollars)	$6,171	$23	$80	$360	$758	$939	$2,450	$1,221	$190	$150
Average per return (dollars)	$8,580	$3,869	$3,805	$4,935	$6,700	$8,297	$9,717	$10,502	$11,553	$18,354
MASSACHUSETTS										
Number of returns with deduction	511,810	6,980	16,850	39,770	66,010	66,150	158,160	115,870	26,370	15,640
Percent of returns	15%	2%	3%	5%	13%	20%	27%	48%	65%	78%
Amount of deduction (millions of dollars)	$4,783	$34	$85	$238	$469	$544	$1,526	$1,208	$295	$385
Average per return (dollars)	$9,346	$4,856	$5,066	$5,978	$7,105	$8,228	$9,645	$10,422	$11,174	$24,628
MICHIGAN										
Number of returns with deduction	363,450	5,430	15,270	36,920	51,780	50,760	115,480	65,140	14,530	8,140
Percent of returns	8%	1%	2%	3%	8%	11%	18%	40%	61%	74%
Amount of deduction (millions of dollars)	$3,031	$18	$56	$171	$304	$363	$1,048	$675	$165	$231
Average per return (dollars)	$8,339	$3,364	$3,666	$4,623	$5,872	$7,154	$9,074	$10,362	$11,340	$28,381
MINNESOTA										
Number of returns with deduction	313,330	3,210	9,700	25,480	46,450	46,100	101,400	61,590	12,990	6,420
Percent of returns	11%	1%	2%	4%	11%	16%	22%	47%	67%	78%
Amount of deduction (millions of dollars)	$2,703	$11	$32	$112	$274	$346	$955	$634	$146	$193
Average per return (dollars)	$8,626	$3,402	$3,331	$4,377	$5,901	$7,513	$9,417	$10,294	$11,237	$30,035
MISSISSIPPI										
Number of returns with deduction	93,480	1,150	4,650	15,850	16,290	12,120	26,070	13,260	2,870	1,210
Percent of returns	8%	1%	1%	5%	11%	13%	22%	51%	73%	81%
Amount of deduction (millions of dollars)	$581	$3	$12	$53	$71	$66	$200	$129	$31	$16
Average per return (dollars)	$6,213	$2,443	$2,648	$3,369	$4,378	$5,455	$7,660	$9,710	$10,653	$13,042
MISSOURI										
Number of returns with deduction	216,380	3,230	8,970	22,140	29,920	29,140	68,890	39,830	9,220	5,040
Percent of returns	8%	1%	2%	3%	8%	11%	20%	45%	67%	80%
Amount of deduction (millions of dollars)	$1,695	$9	$26	$83	$153	$193	$611	$405	$100	$115
Average per return (dollars)	$7,834	$2,849	$2,916	$3,735	$5,121	$6,620	$8,869	$10,176	$10,815	$22,821
MONTANA										
Number of returns with deduction	44,750	820	2,090	5,110	7,430	6,410	13,670	6,930	1,550	730
Percent of returns	9%	1%	2%	4%	10%	13%	21%	45%	63%	73%
Amount of deduction (millions of dollars)	$336	$3	$7	$21	$41	$44	$122	$70	$17	$11
Average per return (dollars)	$7,511	$3,438	$3,250	$4,180	$5,518	$6,939	$8,898	$10,124	$10,732	$15,407
NEBRASKA										
Number of returns with deduction	68,960	1,020	2,930	7,380	10,420	9,810	21,150	12,000	2,830	1,430
Percent of returns	8%	1%	2%	3%	8%	11%	16%	40%	62%	76%
Amount of deduction (millions of dollars)	$536	$3	$8	$30	$61	$73	$194	$122	$29	$15
Average per return (dollars)	$7,777	$2,785	$2,884	$4,008	$5,893	$7,446	$9,196	$10,135	$10,412	$10,762
NEVADA										
Number of returns with deduction	141,290	1,860	5,770	18,490	22,820	19,600	41,820	21,860	5,170	3,890
Percent of returns	10%	1%	2%	5%	11%	15%	24%	47%	63%	75%
Amount of deduction (millions of dollars)	$863	$6	$20	$78	$103	$99	$266	$177	$49	$65
Average per return (dollars)	$6,107	$3,293	$3,458	$4,205	$4,495	$5,069	$6,350	$8,109	$9,552	$16,687
NEW HAMPSHIRE										
Number of returns with deduction	68,970	1,070	2,600	6,730	10,540	9,640	21,070	13,320	2,570	1,440
Percent of returns	10%	1%	2%	4%	10%	13%	17%	35%	53%	68%
Amount of deduction (millions of dollars)	$577	$6	$15	$42	$73	$75	$186	$131	$27	$21
Average per return (dollars)	$8,362	$5,955	$5,929	$6,263	$6,913	$7,732	$8,843	$9,838	$10,474	$14,640
NEW JERSEY										
Number of returns with deduction	754,640	11,930	30,390	72,030	104,330	101,980	233,590	151,260	32,110	17,010
Percent of returns	17%	2%	4%	8%	17%	25%	31%	48%	65%	76%
Amount of deduction (millions of dollars)	$7,297	$79	$216	$532	$845	$920	$2,327	$1,617	$376	$384
Average per return (dollars)	$9,669	$6,649	$7,103	$7,382	$8,102	$9,018	$9,961	$10,692	$11,715	$22,600
NEW MEXICO										
Number of returns with deduction	67,160	1,110	2,880	7,530	10,000	9,680	22,180	10,980	1,910	900
Percent of returns	7%	1%	1%	3%	8%	13%	22%	43%	61%	71%
Amount of deduction (millions of dollars)	$457	$3	$9	$26	$46	$55	$177	$109	$22	$11
Average per return (dollars)	$6,808	$2,905	$3,021	$3,441	$4,569	$5,731	$7,983	$9,901	$11,324	$12,020
NEW YORK										
Number of returns with deduction	1,206,760	14,770	40,130	103,130	159,760	169,060	390,350	224,170	58,760	46,640
Percent of returns	12%	1%	2%	5%	12%	19%	28%	46%	65%	82%
Amount of deduction (millions of dollars)	$13,323	$84	$233	$707	$1,269	$1,506	$3,882	$2,447	$724	$2,471
Average per return (dollars)	$11,040	$5,663	$5,794	$6,851	$7,946	$8,908	$9,946	$10,917	$12,321	$52,986
NORTH CAROLINA										
Number of returns with deduction	471,420	6,240	19,040	51,620	66,310	59,930	150,120	90,670	18,530	8,960
Percent of returns	10%	1%	2%	4%	11%	15%	26%	51%	70%	80%
Amount of deduction (millions of dollars)	$3,622	$18	$56	$192	$336	$389	$1,330	$936	$213	$150
Average per return (dollars)	$7,683	$2,912	$2,946	$3,718	$5,072	$6,495	$8,862	$10,327	$11,508	$16,778
NORTH DAKOTA										
Number of returns with deduction	19,980	310	940	2,040	2,580	2,360	5,580	4,240	1,260	670
Percent of returns	5%	1%	2%	2%	5%	6%	9%	30%	55%	69%
Amount of deduction (millions of dollars)	$118	$1	$2	$5	$9	$10	$33	$36	$12	$10
Average per return (dollars)	$5,909	$1,974	$2,040	$2,682	$3,462	$4,219	$5,943	$8,526	$9,606	$14,561
OHIO										
Number of returns with deduction	373,710	4,560	13,640	37,840	59,440	56,180	113,360	64,520	15,760	8,420
Percent of returns	7%	1%	1%	3%	7%	11%	16%	38%	59%	74%
Amount of deduction (millions of dollars)	$2,945	$15	$46	$160	$345	$401	$997	$649	$172	$160
Average per return (dollars)	$7,881	$3,182	$3,377	$4,239	$5,812	$7,138	$8,791	$10,060	$10,944	$18,976
OKLAHOMA										
Number of returns with deduction	132,440	1,850	5,290	13,740	17,280	16,920	43,660	25,290	5,610	2,800
Percent of returns	8%	1%	1%	3%	7%	11%	22%	51%	69%	79%
Amount of deduction (millions of dollars)	$902	$5	$13	$44	$72	$90	$338	$247	$59	$35
Average per return (dollars)	$6,814	$2,477	$2,478	$3,181	$4,175	$5,338	$7,742	$9,751	$10,504	$12,492
OREGON										
Number of returns with deduction	282,810	3,940	10,790	28,680	46,080	45,250	93,630	43,110	7,790	3,550
Percent of returns	14%	2%	3%	6%	16%	23%	33%	52%	67%	75%
Amount of deduction (millions of dollars)	$2,414	$17	$47	$158	$321	$383	$909	$445	$86	$49
Average per return (dollars)	$8,537	$4,270	$4,319	$5,497	$6,977	$8,474	$9,704	$10,325	$10,985	$13,802
PENNSYLVANIA										
Number of returns with deduction	551,100	7,690	20,300	53,780	81,230	77,300	167,590	106,140	24,410	12,670
Percent of returns	9%	1%	2%	4%	9%	13%	19%	41%	62%	75%
Amount of deduction (millions of dollars)	$4,581	$30	$87	$288	$531	$593	$1,531	$1,079	$263	$181
Average per return (dollars)	$8,313	$3,880	$4,294	$5,348	$6,533	$7,668	$9,135	$10,163	$10,776	$14,254
RHODE ISLAND										
Number of returns with deduction	57,190	750	1,950	5,590	10,220	9,370	17,790	8,800	1,810	910
Percent of returns	11%	1%	2%	4%	13%	19%	23%	42%	63%	74%
Amount of deduction (millions of dollars)	$496	$3	$10	$33	$72	$77	$171	$92	$21	$17
Average per return (dollars)	$8,678	$4,540	$4,901	$5,881	$7,085	$8,189	$9,622	$10,432	$11,575	$19,095
SOUTH CAROLINA										
Number of returns with deduction	214,740	2,620	7,950	23,930	31,260	28,210	70,130	38,800	7,960	3,890
Percent of returns	9%	1%	2%	4%	10%	15%	26%	53%	72%	82%
Amount of deduction (millions of dollars)	$1,602	$7	$22	$86	$154	$180	$612	$397	$88	$57
Average per return (dollars)	$7,462	$2,771	$2,798	$3,583	$4,923	$6,377	$8,720	$10,223	$11,118	$14,594
SOUTH DAKOTA										
Number of returns with deduction	21,780	390	1,160	2,750	3,030	2,570	5,830	4,160	1,220	690
Percent of returns	5%	1%	2%	3%	5%	6%	10%	32%	53%	66%
Amount of deduction (millions of dollars)	$137	$1	$3	$15	$14	$13	$38	$35	$11	$7
Average per return (dollars)	$6,284	$2,274	$2,827	$5,284	$4,587	$4,994	$6,561	$8,402	$9,323	$9,936
TENNESSEE										
Number of returns with deduction	199,920	2,420	7,970	23,050	27,910	23,150	56,830	42,090	10,480	6,020
Percent of returns	7%	1%	1%	3%	7%	9%	16%	44%	66%	77%
Amount of deduction (millions of dollars)	$1,184	$7	$23	$80	$114	$109	$338	$333	$97	$83
Average per return (dollars)	$5,923	$2,817	$2,915	$3,481	$4,071	$4,700	$5,953	$7,909	$9,228	$13,868
TEXAS										
Number of returns with deduction	1,129,800	13,010	39,050	123,400	156,440	136,490	337,940	235,630	54,340	33,510
Percent of returns	9%	1%	1%	4%	9%	13%	21%	43%	62%	73%
Amount of deduction (millions of dollars)	$8,843	$59	$176	$644	$954	$946	$2,788	$2,257	$555	$464
Average per return (dollars)	$7,827	$4,511	$4,516	$5,219	$6,097	$6,930	$8,250	$9,578	$10,220	$13,861
UTAH										
Number of returns with deduction	201,160	1,470	4,500	15,130	25,820	28,530	82,720	33,550	6,070	3,380
Percent of returns	15%	1%	2%	5%	12%	20%	42%	68%	78%	85%
Amount of deduction (millions of dollars)	$1,575	$5	$15	$59	$132	$182	$712	$332	$64	$75
Average per return (dollars)	$7,830	$3,182	$3,317	$3,915	$5,106	$6,374	$8,606	$9,891	$10,566	$22,111
VERMONT										
Number of returns with deduction	23,380	410	990	2,390	3,970	3,420	6,960	4,000	800	430
Percent of returns	7%	1%	2%	3%	8%	11%	16%	36%	56%	73%
Amount of deduction (millions of dollars)	$195	$2	$4	$13	$26	$27	$66	$41	$8	$6
Average per return (dollars)	$8,351	$4,044	$4,517	$5,456	$6,672	$7,987	$9,511	$10,369	$10,416	$14,598
VIRGINIA										
Number of returns with deduction	703,230	5,520	18,140	60,220	87,480	90,290	256,040	153,600	21,680	10,260
Percent of returns	18%	1%	3%	7%	16%	24%	39%	61%	74%	82%
Amount of deduction (millions of dollars)	$5,886	$19	$62	$256	$503	$663	$2,395	$1,578	$237	$172
Average per return (dollars)	$8,370	$3,519	$3,444	$4,251	$5,754	$7,345	$9,355	$10,271	$10,945	$16,718
WASHINGTON										
Number of returns with deduction	482,440	5,180	14,420	39,250	60,560	60,870	157,430	110,460	22,860	11,410
Percent of returns	13%	1%	3%	5%	11%	16%	25%	49%	66%	73%
Amount of deduction (millions of dollars)	$3,730	$24	$68	$211	$362	$406	$1,259	$1,035	$230	$135
Average per return (dollars)	$7,732	$4,616	$4,684	$5,385	$5,977	$6,678	$7,999	$9,366	$10,058	$11,874
WEST VIRGINIA										
Number of returns with deduction	32,860	460	1,220	2,840	4,180	4,560	11,670	6,130	1,300	500
Percent of returns	4%	0%	1%	2%	4%	6%	13%	37%	56%	68%
Amount of deduction (millions of dollars)	$249	$1	$3	$10	$20	$29	$104	$63	$14	$5
Average per return (dollars)	$7,568	$2,189	$2,352	$3,356	$4,788	$6,355	$8,887	$10,256	$10,941	$10,950
WISCONSIN										
Number of returns with deduction	222,070	3,330	9,680	23,140	38,230	33,890	65,670	35,060	8,320	4,740
Percent of returns	8%	1%	2%	3%	9%	11%	16%	38%	58%	73%
Amount of deduction (millions of dollars)	$1,868	$13	$37	$116	$253	$270	$621	$360	$90	$108
Average per return (dollars)	$8,412	$3,841	$3,872	$4,998	$6,626	$7,974	$9,452	$10,264	$10,845	$22,723
WYOMING										
Number of returns with deduction	17,410	270	730	1,750	2,340	2,260	5,200	3,160	860	850
Percent of returns	6%	1%	2%	3%	6%	7%	12%	34%	55%	76%
Amount of deduction (millions of dollars)	$97	$1	$2	$5	$8	$10	$29	$23	$7	$12
Average per return (dollars)	$5,588	$2,511	$2,560	$3,074	$3,577	$4,287	$5,512	$7,319	$8,660	$14,200
OTHER AREAS [1]										
Number of returns with deduction	27,360	1,050	1,490	2,680	2,620	2,450	6,510	5,520	2,360	2,680
Percent of returns	3%	1%	1%	2%	3%	5%	8%	14%	22%	37%
Amount of deduction (millions of dollars)	$375	$7	$11	$26	$24	$21	$60	$61	$38	$127
Average per return (dollars)	$13,717	$7,108	$7,621	$9,531	$9,290	$8,396	$9,231	$11,065	$15,917	$47,499

[1] 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:

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. New for 2018: the deduction for state and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 if married filing separately).

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.

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2017

Item	All returns	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	46,595,670	711,390	2,292,590	6,596,580	7,758,980	7,038,130	14,989,120	5,823,570	930,020	455,310
Percent of returns	30.6	3.5	7.2	18.3	37.2	52.3	75.3	93.5	93.6	91.9
Amount of deduction (millions of dollars)	624,144	2,862	8,279	27,598	44,213	52,684	171,407	136,409	52,333	128,359
Average per return (dollars)	13,395	4,024	3,611	4,184	5,698	7,486	11,435	23,424	56,270	281,916
ALABAMA										
Number of returns with deduction	547,380	9,540	37,860	101,090	100,790	80,350	157,560	49,100	7,730	3,360
Percent of returns	26.6	3.4	7.2	20.3	37.6	47.0	69.0	92.3	96.5	95.5
Amount of deduction (millions of dollars)	3,446	16	63	243	341	362	1,088	685	247	401
Average per return (dollars)	6,296	1,669	1,673	2,402	3,387	4,500	6,902	13,955	31,978	119,409
ALASKA										
Number of returns with deduction	77,500	900	2,440	8,130	12,850	12,770	29,240	9,780	1,070	320
Percent of returns	22.2	1.8	4.2	10.3	25.4	36.5	51.7	72.3	66.5	51.6
Amount of deduction (millions of dollars)	422	3	9	28	50	56	163	83	18	12
Average per return (dollars)	5,451	3,820	3,557	3,458	3,887	4,367	5,571	8,471	17,064	39,013
ARIZONA										
Number of returns with deduction	897,020	18,300	54,700	143,030	157,700	136,880	269,390	96,170	14,190	6,650
Percent of returns	29.7	5.2	8.0	18.4	38.4	52.5	73.3	93.2	95.9	95.3
Amount of deduction (millions of dollars)	7,258	52	144	435	629	707	2,085	1,512	556	1,138
Average per return (dollars)	8,091	2,824	2,630	3,040	3,989	5,167	7,741	15,720	39,192	171,151
ARKANSAS										
Number of returns with deduction	280,290	4,230	15,760	44,090	49,870	42,890	88,390	28,840	4,420	1,810
Percent of returns	22.7	2.4	5.1	14.2	30.3	43.0	72.3	95.7	96.9	96.3
Amount of deduction (millions of dollars)	2,728	10	35	124	203	241	810	587	218	499
Average per return (dollars)	9,732	2,417	2,233	2,809	4,063	5,614	9,169	20,370	49,284	275,928
CALIFORNIA										
Number of returns with deduction	6,448,500	99,470	286,370	799,620	951,190	943,390	2,123,580	998,970	164,450	81,460
Percent of returns	35.6	4.7	7.7	18.9	39.5	61.0	83.4	98.0	98.3	98.4
Amount of deduction (millions of dollars)	131,878	470	1,206	3,727	5,985	7,821	28,758	30,980	13,210	39,723
Average per return (dollars)	20,451	4,720	4,211	4,661	6,292	8,291	13,542	31,012	80,326	487,633
COLORADO										
Number of returns with deduction	909,460	13,280	36,580	110,420	146,720	138,080	309,580	127,270	18,810	8,720
Percent of returns	33.5	4.2	7.5	17.0	37.2	53.3	75.9	94.5	96.2	95.0
Amount of deduction (millions of dollars)	9,140	36	99	355	628	775	2,688	2,233	793	1,533
Average per return (dollars)	10,049	2,735	2,712	3,211	4,279	5,612	8,683	17,547	42,146	175,753
CONNECTICUT										
Number of returns with deduction	736,010	9,950	29,760	83,080	115,340	110,640	251,110	104,720	19,840	11,570
Percent of returns	41.7	4.3	9.7	22.4	46.9	65.9	87.5	98.7	99.1	99.1
Amount of deduction (millions of dollars)	15,386	63	174	533	948	1,151	3,819	3,132	1,446	4,121
Average per return (dollars)	20,905	6,284	5,861	6,410	8,219	10,404	15,207	29,913	72,861	356,176
DELAWARE										
Number of returns with deduction	151,400	1,790	5,980	20,480	26,820	24,450	52,320	16,480	2,120	960
Percent of returns	32.6	3.0	6.5	18.6	40.6	55.0	77.3	96.5	97.7	97.0
Amount of deduction (millions of dollars)	1,495	5	14	64	123	150	508	342	110	179
Average per return (dollars)	9,873	2,558	2,339	3,147	4,577	6,138	9,702	20,762	51,834	186,706
DISTRICT OF COLUMBIA										
Number of returns with deduction	141,860	1,400	5,680	18,980	19,960	19,160	44,700	25,310	4,410	2,270
Percent of returns	40.7	4.3	10.0	24.1	35.3	54.8	85.5	98.1	98.9	98.7
Amount of deduction (millions of dollars)	2,528	5	14	59	101	142	548	696	303	661
Average per return (dollars)	17,818	3,226	2,421	3,086	5,039	7,419	12,257	27,511	68,768	291,004
FLORIDA										
Number of returns with deduction	2,500,360	49,390	193,190	497,070	433,080	327,290	631,130	281,500	54,040	33,690
Percent of returns	24.6	3.6	7.6	20.0	34.1	42.6	58.2	80.1	79.7	78.3
Amount of deduction (millions of dollars)	20,105	169	529	1,541	1,739	1,656	4,501	3,718	1,538	4,713
Average per return (dollars)	8,041	3,424	2,738	3,100	4,016	5,061	7,132	13,209	28,465	139,886
GEORGIA										
Number of returns with deduction	1,532,510	23,010	96,060	280,270	276,150	221,130	434,400	162,740	26,190	12,570
Percent of returns	33.7	3.7	8.7	26.2	47.5	61.2	81.9	96.7	98.1	97.7
Amount of deduction (millions of dollars)	15,256	60	223	908	1,336	1,434	4,361	3,348	1,243	2,344
Average per return (dollars)	9,955	2,622	2,321	3,239	4,839	6,485	10,038	20,571	47,447	186,446
HAWAII										
Number of returns with deduction	210,700	3,690	9,170	28,120	36,320	35,530	72,410	21,530	2,870	1,050
Percent of returns	30.4	4.2	7.5	15.9	35.0	53.3	74.1	93.0	94.4	94.6
Amount of deduction (millions of dollars)	2,222	11	25	96	178	232	738	479	167	296
Average per return (dollars)	10,544	2,926	2,710	3,421	4,896	6,535	10,192	22,250	58,059	281,880
IDAHO										
Number of returns with deduction	223,630	4,260	12,300	34,500	41,810	38,470	68,120	19,810	3,020	1,320
Percent of returns	29.3	4.2	7.6	18.0	37.1	53.9	78.7	95.1	95.6	95.7
Amount of deduction (millions of dollars)	2,204	12	35	119	197	238	683	443	175	301
Average per return (dollars)	9,854	2,879	2,816	3,449	4,702	6,187	10,034	22,362	58,006	228,351
ILLINOIS										
Number of returns with deduction	1,986,280	31,050	93,660	260,310	326,530	302,800	657,130	253,380	41,350	20,070
Percent of returns	32.4	3.7	7.7	18.8	38.2	53.3	76.1	94.9	97.7	97.6
Amount of deduction (millions of dollars)	27,074	153	446	1,405	2,226	2,619	8,263	5,910	2,126	3,925
Average per return (dollars)	13,630	4,926	4,766	5,396	6,817	8,651	12,575	23,325	51,412	195,566
INDIANA										
Number of returns with deduction	723,290	11,910	34,270	99,280	124,760	114,580	246,140	75,130	12,100	5,110
Percent of returns	23.1	2.4	5.3	12.9	28.2	39.3	67.0	94.7	97.4	97.0
Amount of deduction (millions of dollars)	6,744	29	88	335	576	703	2,257	1,372	517	868
Average per return (dollars)	9,324	2,432	2,557	3,373	4,617	6,138	9,168	18,261	42,702	169,803
IOWA										
Number of returns with deduction	447,900	6,530	23,450	64,400	79,110	71,770	154,460	40,080	5,810	2,300
Percent of returns	30.7	3.6	8.7	17.7	35.4	47.0	77.8	96.5	97.6	96.6
Amount of deduction (millions of dollars)	4,882	21	77	267	452	553	1,815	959	322	415
Average per return (dollars)	10,901	3,212	3,280	4,151	5,716	7,702	11,754	23,936	55,434	180,635
KANSAS										
Number of returns with deduction	348,760	6,340	18,070	44,770	55,960	52,930	121,690	40,000	6,320	2,680
Percent of returns	26.2	3.4	7.0	13.8	29.3	41.7	70.8	94.4	95.9	95.7
Amount of deduction (millions of dollars)	3,665	20	59	180	294	361	1,229	782	283	456
Average per return (dollars)	10,507	3,225	3,266	4,016	5,253	6,825	10,097	19,558	44,769	170,235
KENTUCKY										
Number of returns with deduction	510,420	6,700	23,940	80,160	95,120	89,040	162,000	43,970	6,820	2,670
Percent of returns	26.6	2.4	5.5	16.5	35.8	52.9	79.1	96.0	97.6	97.1
Amount of deduction (millions of dollars)	5,318	18	63	309	528	669	1,835	1,021	372	503
Average per return (dollars)	10,419	2,676	2,614	3,855	5,554	7,511	11,329	23,209	54,571	188,486
LOUISIANA										
Number of returns with deduction	476,340	7,000	30,070	88,950	85,530	65,960	137,380	49,260	8,560	3,650
Percent of returns	24.2	2.6	5.9	19.2	34.2	42.0	61.5	89.9	94.8	93.6
Amount of deduction (millions of dollars)	3,464	16	59	218	297	311	1,011	769	316	466
Average per return (dollars)	7,272	2,330	1,948	2,456	3,475	4,722	7,359	15,606	36,959	127,645
MAINE										
Number of returns with deduction	180,170	3,270	9,070	27,040	32,470	29,080	58,330	17,560	2,410	940
Percent of returns	27.3	3.6	6.7	15.8	33.8	47.6	77.5	97.2	98.0	95.9
Amount of deduction (millions of dollars)	2,199	14	39	132	210	240	724	477	158	204
Average per return (dollars)	12,203	4,387	4,248	4,898	6,467	8,260	12,412	27,164	65,439	217,416
MARYLAND										
Number of returns with deduction	1,388,890	16,000	63,480	203,410	238,240	217,230	456,330	165,680	19,650	8,880
Percent of returns	46.5	4.1	12.4	31.5	56.3	75.2	90.9	99.0	99.1	98.8
Amount of deduction (millions of dollars)	18,837	56	193	841	1,525	1,881	6,200	4,527	1,338	2,276
Average per return (dollars)	13,563	3,521	3,047	4,135	6,401	8,657	13,587	27,326	68,090	256,275
MASSACHUSETTS										
Number of returns with deduction	1,303,480	20,850	52,840	138,990	189,190	178,730	453,600	215,470	36,070	17,750
Percent of returns	37.7	4.6	9.4	18.5	38.2	55.4	80.7	97.2	98.6	98.1
Amount of deduction (millions of dollars)	21,767	104	257	747	1,309	1,571	5,865	5,269	1,987	4,658
Average per return (dollars)	16,699	4,987	4,869	5,372	6,918	8,793	12,929	24,452	55,100	262,406
MICHIGAN										
Number of returns with deduction	1,300,840	23,420	68,460	182,880	220,250	199,510	433,700	141,470	21,390	9,750
Percent of returns	27.3	3.1	6.7	17.0	34.2	46.4	72.6	95.4	97.7	97.4
Amount of deduction (millions of dollars)	13,527	77	232	758	1,203	1,401	4,455	2,804	968	1,630
Average per return (dollars)	10,399	3,305	3,383	4,147	5,462	7,020	10,271	19,822	45,232	167,197
MINNESOTA										
Number of returns with deduction	981,400	11,260	36,170	117,290	164,400	156,460	355,690	115,250	17,460	7,430
Percent of returns	35.4	3.1	7.9	17.9	40.0	55.1	83.2	98.3	98.5	98.5
Amount of deduction (millions of dollars)	13,695	36	116	473	926	1,181	4,229	3,084	1,274	2,375
Average per return (dollars)	13,955	3,241	3,206	4,036	5,635	7,547	11,890	26,762	72,954	319,603
MISSISSIPPI										
Number of returns with deduction	300,110	4,490	23,070	68,310	57,580	42,940	77,230	21,770	3,440	1,290
Percent of returns	24.3	2.6	6.6	22.0	38.1	47.4	69.3	92.9	96.9	95.6
Amount of deduction (millions of dollars)	1,979	10	48	187	225	224	612	366	143	164
Average per return (dollars)	6,595	2,325	2,073	2,733	3,907	5,214	7,927	16,803	41,553	127,437
MISSOURI										
Number of returns with deduction	748,850	12,810	37,490	107,000	130,450	118,040	247,890	77,810	12,010	5,350
Percent of returns	26.6	3.1	6.3	15.6	33.2	46.9	75.4	96.5	97.8	97.4
Amount of deduction (millions of dollars)	7,848	38	107	378	639	773	2,529	1,633	604	1,146
Average per return (dollars)	10,481	2,954	2,864	3,534	4,901	6,550	10,204	20,987	50,319	214,155
MONTANA										
Number of returns with deduction	148,860	2,950	8,670	23,330	27,800	25,560	44,900	12,710	2,130	810
Percent of returns	29.4	4.0	8.1	19.1	39.3	54.1	76.6	94.6	95.9	94.2
Amount of deduction (millions of dollars)	1,477	9	26	89	147	175	464	281	114	174
Average per return (dollars)	9,922	2,960	2,949	3,808	5,285	6,849	10,336	22,084	53,288	214,363
NEBRASKA										
Number of returns with deduction	254,690	3,650	11,740	34,000	42,630	40,570	90,590	25,860	3,960	1,690
Percent of returns	28.1	3.1	6.9	14.8	32.1	45.1	76.2	96.7	97.8	95.5
Amount of deduction (millions of dollars)	3,038	11	37	144	256	322	1,093	636	233	306
Average per return (dollars)	11,929	2,998	3,174	4,249	5,994	7,930	12,070	24,582	58,954	180,839
NEVADA										
Number of returns with deduction	371,730	6,380	22,680	72,090	70,670	56,460	100,960	33,570	5,560	3,370
Percent of returns	26.2	3.9	7.2	18.7	35.8	46.9	63.6	81.8	78.9	76.6
Amount of deduction (millions of dollars)	2,580	21	63	227	270	263	642	386	152	557
Average per return (dollars)	6,941	3,265	2,771	3,142	3,818	4,663	6,361	11,497	27,250	165,307
NEW HAMPSHIRE										
Number of returns with deduction	222,140	3,360	9,500	26,000	35,150	33,360	79,640	30,090	3,640	1,400
Percent of returns	31.4	3.7	8.3	16.0	34.0	46.5	68.7	88.4	84.1	76.1
Amount of deduction (millions of dollars)	2,368	19	54	149	232	262	831	497	126	197
Average per return (dollars)	10,662	5,628	5,717	5,742	6,612	7,865	10,430	16,523	34,595	141,006
NEW JERSEY										
Number of returns with deduction	1,869,510	33,250	93,550	226,870	278,280	261,140	625,590	284,940	45,040	20,870
Percent of returns	42.1	5.7	11.7	24.8	46.6	64.2	85.9	98.1	99.1	98.8
Amount of deduction (millions of dollars)	35,824	235	597	1,478	2,301	2,733	9,721	8,756	3,366	6,639
Average per return (dollars)	19,162	7,057	6,381	6,513	8,269	10,465	15,538	30,729	74,724	318,108
NEW MEXICO										
Number of returns with deduction	208,830	4,260	11,610	34,600	39,000	32,420	63,040	20,390	2,520	990
Percent of returns	22.6	2.9	5.2	15.1	33.1	44.9	66.7	91.4	93.3	90.8
Amount of deduction (millions of dollars)	1,594	11	30	105	161	176	525	337	98	151
Average per return (dollars)	7,634	2,565	2,574	3,024	4,140	5,439	8,332	16,510	38,748	152,846
NEW YORK										
Number of returns with deduction	3,418,300	43,190	136,560	426,970	565,270	546,020	1,122,430	443,000	82,010	52,860
Percent of returns	35.3	3.2	6.8	19.8	42.6	64.4	85.7	98.1	98.7	98.8
Amount of deduction (millions of dollars)	81,369	276	765	2,515	4,414	5,548	17,801	14,902	6,941	28,206
Average per return (dollars)	23,804	6,382	5,601	5,891	7,809	10,161	15,859	33,640	84,640	533,590
NORTH CAROLINA										
Number of returns with deduction	1,331,960	22,400	75,430	210,090	228,760	197,770	414,010	151,100	22,780	9,630
Percent of returns	29.1	3.5	7.2	18.4	37.9	52.2	78.1	96.8	97.9	97.5
Amount of deduction (millions of dollars)	13,311	62	201	712	1,097	1,264	4,097	3,097	1,102	1,679
Average per return (dollars)	9,993	2,762	2,667	3,387	4,794	6,393	9,895	20,500	48,382	174,328
NORTH DAKOTA										
Number of returns with deduction	71,550	990	3,590	9,970	11,580	10,610	23,800	8,760	1,600	660
Percent of returns	19.7	2.4	5.8	11.1	21.4	26.8	42.6	74.0	82.5	85.7
Amount of deduction (millions of dollars)	479	2	7	25	39	45	145	101	44	70
Average per return (dollars)	6,701	2,226	2,049	2,556	3,375	4,244	6,111	11,582	27,218	105,838
OHIO										
Number of returns with deduction	1,475,450	18,270	62,170	212,700	291,300	245,110	466,160	146,640	23,450	9,650
Percent of returns	26.3	2.3	5.3	14.8	34.9	47.6	73.3	94.3	96.1	96.3
Amount of deduction (millions of dollars)	15,865	61	205	850	1,606	1,821	5,258	3,287	1,188	1,589
Average per return (dollars)	10,753	3,336	3,304	3,998	5,512	7,430	11,279	22,416	50,645	164,709
OKLAHOMA										
Number of returns with deduction	385,950	6,360	20,900	57,400	66,940	60,090	122,670	41,640	6,960	2,990
Percent of returns	23.7	2.8	5.8	13.9	29.7	42.1	67.4	92.5	94.3	91.7
Amount of deduction (millions of dollars)	3,189	16	47	167	267	316	1,007	700	265	404
Average per return (dollars)	8,263	2,449	2,263	2,909	3,982	5,265	8,212	16,802	38,108	135,118
OREGON										
Number of returns with deduction	721,390	13,160	38,610	96,010	126,410	127,470	233,290	72,210	10,180	4,070
Percent of returns	37.2	5.5	10.1	20.5	45.4	68.2	88.1	97.7	97.2	96.7
Amount of deduction (millions of dollars)	9,840	53	153	476	856	1,122	3,195	2,126	725	1,134
Average per return (dollars)	13,640	4,034	3,954	4,957	6,770	8,803	13,697	29,439	71,236	278,566
PENNSYLVANIA										
Number of returns with deduction	1,813,850	26,360	79,180	236,740	302,220	282,940	613,610	222,770	35,000	15,040
Percent of returns	29.1	2.8	6.7	16.3	34.3	48.5	73.8	95.1	97.5	96.7
Amount of deduction (millions of dollars)	21,487	108	325	1,153	1,885	2,235	6,971	4,720	1,590	2,499
Average per return (dollars)	11,846	4,101	4,107	4,871	6,239	7,900	11,360	21,190	45,420	166,167
RHODE ISLAND										
Number of returns with deduction	178,630	2,680	7,920	23,200	32,380	29,030	61,080	18,530	2,700	1,120
Percent of returns	33.3	3.6	7.4	18.2	42.2	60.3	82.9	97.7	98.9	97.4
Amount of deduction (millions of dollars)	2,330	13	37	128	226	254	773	469	160	270
Average per return (dollars)	13,045	4,704	4,667	5,532	6,983	8,762	12,657	25,286	59,270	241,218
SOUTH CAROLINA										
Number of returns with deduction	626,730	9,280	32,750	101,280	112,400	98,300	197,220	62,090	9,310	4,100
Percent of returns	28.0	2.9	6.2	18.0	38.7	53.7	78.6	95.9	97.1	96.5
Amount of deduction (millions of dollars)	5,877	22	80	332	531	627	1,957	1,274	434	620
Average per return (dollars)	9,377	2,410	2,442	3,277	4,723	6,376	9,925	20,514	46,625	151,199
SOUTH DAKOTA										
Number of returns with deduction	75,400	1,270	4,280	11,880	13,190	11,450	22,930	8,190	1,550	670
Percent of returns	18.0	2.2	5.6	11.1	21.6	26.8	45.1	72.4	72.1	71.3
Amount of deduction (millions of dollars)	514	3	12	41	53	56	157	93	34	64
Average per return (dollars)	6,813	2,580	2,805	3,416	3,981	4,931	6,863	11,310	22,154	96,263
TENNESSEE										
Number of returns with deduction	601,210	9,540	34,850	99,230	107,190	87,490	175,570	70,830	11,450	5,060
Percent of returns	19.8	2.2	4.9	12.9	26.1	34.8	54.7	81.5	80.1	74.4
Amount of deduction (millions of dollars)	3,605	25	90	292	379	375	1,029	712	224	479
Average per return (dollars)	5,997	2,625	2,574	2,947	3,533	4,290	5,863	10,046	19,543	94,759
TEXAS										
Number of returns with deduction	3,108,900	44,860	154,110	483,420	521,920	434,060	946,620	423,370	67,450	33,090
Percent of returns	24.8	2.7	5.4	16.1	31.8	43.0	61.9	84.0	81.7	75.3
Amount of deduction (millions of dollars)	27,484	191	559	1,949	2,699	2,805	8,487	6,234	1,862	2,697
Average per return (dollars)	8,840	4,268	3,625	4,032	5,171	6,463	8,966	14,724	27,610	81,505
UTAH										
Number of returns with deduction	479,590	5,050	17,680	65,270	94,800	91,360	154,150	41,460	6,650	3,200
Percent of returns	36.2	2.9	7.1	20.6	47.0	67.3	86.0	96.9	97.4	96.4
Amount of deduction (millions of dollars)	4,406	15	48	222	439	550	1,400	780	293	658
Average per return (dollars)	9,187	3,062	2,737	3,398	4,627	6,025	9,081	18,803	44,128	205,775
VERMONT										
Number of returns with deduction	91,070	1,660	4,210	12,040	15,800	14,140	31,670	9,740	1,280	530
Percent of returns	27.7	3.4	7.0	14.5	33.6	46.4	76.6	97.1	97.0	96.4
Amount of deduction (millions of dollars)	1,181	6	18	58	101	119	406	270	88	115
Average per return (dollars)	12,971	3,911	4,163	4,844	6,407	8,413	12,825	27,728	68,429	216,840
VIRGINIA										
Number of returns with deduction	1,502,930	16,330	61,830	197,440	229,850	217,560	521,650	221,160	26,060	11,070
Percent of returns	37.9	3.4	8.4	22.5	42.5	58.1	82.1	97.5	98.6	97.9
Amount of deduction (millions of dollars)	18,030	53	175	718	1,229	1,565	5,877	4,863	1,333	2,218
Average per return (dollars)	11,997	3,268	2,825	3,636	5,345	7,194	11,266	21,989	51,144	200,329
WASHINGTON										
Number of returns with deduction	1,110,800	15,240	45,350	128,730	174,030	171,160	382,670	161,820	22,980	8,840
Percent of returns	31.1	4.0	7.6	15.4	32.9	47.0	65.3	83.5	80.9	70.6
Amount of deduction (millions of dollars)	9,322	62	185	580	910	1,056	3,136	2,092	544	757
Average per return (dollars)	8,392	4,085	4,068	4,504	5,232	6,168	8,196	12,931	23,653	85,581
WEST VIRGINIA										
Number of returns with deduction	133,160	1,680	5,580	15,960	22,120	22,260	49,110	13,800	2,000	650
Percent of returns	17.4	1.4	3.1	8.7	20.6	31.6	61.4	94.1	97.1	94.2
Amount of deduction (millions of dollars)	1,282	5	14	50	99	138	479	288	100	108
Average per return (dollars)	9,627	3,057	2,487	3,150	4,492	6,212	9,748	20,851	50,218	166,249
WISCONSIN										
Number of returns with deduction	910,010	14,470	42,710	123,830	161,800	153,300	314,430	81,340	12,560	5,580
Percent of returns	31.7	3.6	8.1	17.8	38.0	52.3	81.9	97.4	97.8	96.5
Amount of deduction (millions of dollars)	11,047	57	166	604	1,056	1,301	3,900	2,021	733	1,209
Average per return (dollars)	12,139	3,937	3,893	4,876	6,525	8,488	12,403	24,851	58,351	216,599
WYOMING										
Number of returns with deduction	59,550	1,000	3,030	7,900	10,820	10,240	19,310	5,660	940	660
Percent of returns	21.9	2.9	6.1	13.0	26.5	34.3	47.8	71.6	71.2	74.2
Amount of deduction (millions of dollars)	424	2	8	22	35	39	101	58	24	134
Average per return (dollars)	7,119	2,317	2,632	2,739	3,207	3,815	5,242	10,299	25,867	203,648
OTHER AREAS [1]										
Number of returns with deduction	70,120	2,920	4,240	8,000	8,520	8,170	18,580	12,880	3,730	3,090
Percent of returns	8.9	1.8	3.5	5.7	11.2	17.2	26.4	37.8	38.8	47.2
Amount of deduction (millions of dollars)	1,154	18	25	50	59	59	178	217	130	418
Average per return (dollars)	16,455	6,032	5,784	6,312	6,899	7,262	9,606	16,866	34,758	135,195

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

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints.

The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

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

29-Mar-19

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2016

Item	All returns	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	45,121,250	754,280	2,361,750	6,668,660	7,703,920	6,969,100	14,202,290	5,253,610	817,860	389,780
Percent of returns	30.1	3.6	7.3	18.7	38.1	53.5	76.0	93.7	93.6	91.7
Amount of deduction (millions of dollars)	565,919	2,926	8,329	27,299	43,141	51,311	159,685	121,859	45,519	105,848
Average per return (dollars)	12,542	3,879	3,527	4,094	5,600	7,363	11,244	23,195	55,656	271,559
ALABAMA										
Number of returns with deduction	536,030	10,520	38,030	101,430	99,200	80,560	150,980	45,020	7,230	3,070
Percent of returns	26.2	3.7	7.2	20.5	37.7	48.2	69.8	92.7	96.5	94.8
Amount of deduction (millions of dollars)	3,267	17	62	241	335	364	1,043	631	226	347
Average per return (dollars)	6,094	1,618	1,642	2,380	3,372	4,523	6,905	14,014	31,253	113,141
ALASKA										
Number of returns with deduction	76,920	940	2,500	8,380	12,990	13,040	28,370	9,370	970	350
Percent of returns	22.1	1.9	4.2	10.6	25.6	37.1	51.5	73.0	65.1	53.0
Amount of deduction (millions of dollars)	394	3	8	27	47	54	150	77	15	12
Average per return (dollars)	5,125	3,409	3,039	3,275	3,651	4,173	5,285	8,226	15,574	34,309
ARIZONA										
Number of returns with deduction	861,090	19,720	56,530	143,570	154,590	133,700	249,460	85,360	12,610	5,550
Percent of returns	29.2	5.3	8.3	19.1	39.4	53.5	73.7	93.7	95.8	95.2
Amount of deduction (millions of dollars)	6,575	55	149	433	613	689	1,926	1,359	488	863
Average per return (dollars)	7,635	2,801	2,630	3,016	3,963	5,153	7,719	15,922	38,736	155,503
ARKANSAS										
Number of returns with deduction	276,030	4,570	16,510	45,580	49,760	43,440	83,960	26,520	4,020	1,690
Percent of returns	22.6	2.5	5.3	15.0	31.0	44.9	73.6	96.3	97.3	96.0
Amount of deduction (millions of dollars)	2,521	10	37	126	203	246	778	546	196	378
Average per return (dollars)	9,132	2,288	2,219	2,763	4,088	5,673	9,261	20,604	48,770	223,524
CALIFORNIA										
Number of returns with deduction	6,252,080	105,040	296,900	809,080	951,580	935,150	2,033,130	908,110	143,110	69,970
Percent of returns	35.1	4.8	7.8	19.4	40.9	62.5	83.9	98.2	98.1	98.1
Amount of deduction (millions of dollars)	117,354	477	1,201	3,649	5,841	7,585	26,903	27,562	11,295	32,842
Average per return (dollars)	18,770	4,538	4,045	4,510	6,139	8,111	13,232	30,351	78,926	469,369
COLORADO										
Number of returns with deduction	880,800	14,280	38,740	114,730	147,200	136,390	293,250	112,810	16,180	7,220
Percent of returns	33.3	4.4	7.9	18.0	38.8	54.8	76.8	94.9	95.9	94.3
Amount of deduction (millions of dollars)	8,220	38	102	360	623	757	2,528	1,963	657	1,191
Average per return (dollars)	9,332	2,644	2,644	3,141	4,234	5,550	8,621	17,402	40,580	164,955
CONNECTICUT										
Number of returns with deduction	728,440	10,370	31,620	85,190	116,500	111,040	245,730	98,390	18,730	10,880
Percent of returns	41.5	4.3	10.2	23.1	48.0	66.9	88.2	98.8	99.0	99.0
Amount of deduction (millions of dollars)	14,251	63	181	535	938	1,133	3,652	2,915	1,338	3,495
Average per return (dollars)	19,563	6,079	5,728	6,283	8,049	10,203	14,863	29,627	71,448	321,229
DELAWARE										
Number of returns with deduction	147,410	1,770	6,140	20,860	26,840	24,360	49,620	15,080	1,910	830
Percent of returns	32.3	2.9	6.6	19.2	41.9	56.6	78.5	96.8	97.4	97.6
Amount of deduction (millions of dollars)	1,391	5	14	64	120	149	481	314	101	143
Average per return (dollars)	9,434	2,697	2,287	3,070	4,467	6,101	9,688	20,814	53,139	172,474
DISTRICT OF COLUMBIA										
Number of returns with deduction	137,480	1,470	6,050	19,230	20,190	19,310	42,370	23,010	3,810	2,040
Percent of returns	40.1	4.3	10.3	24.5	36.6	57.2	86.2	98.2	99.0	98.6
Amount of deduction (millions of dollars)	2,280	4	14	59	102	142	512	621	259	568
Average per return (dollars)	16,582	2,938	2,256	3,043	5,032	7,330	12,085	26,997	67,943	278,412
FLORIDA										
Number of returns with deduction	2,230,640	46,930	180,640	458,380	399,200	301,310	555,530	227,350	39,700	21,590
Percent of returns	23.1	3.4	7.2	19.2	33.5	42.0	57.7	80.0	78.8	76.0
Amount of deduction (millions of dollars)	16,101	154	476	1,366	1,544	1,479	3,883	3,002	1,166	3,030
Average per return (dollars)	7,218	3,287	2,637	2,981	3,868	4,909	6,991	13,202	29,365	140,359
GEORGIA										
Number of returns with deduction	1,473,230	23,720	98,580	280,550	270,570	215,880	408,580	143,760	21,840	9,750
Percent of returns	33.2	3.7	8.9	26.8	48.5	62.7	82.8	97.0	98.0	97.0
Amount of deduction (millions of dollars)	13,561	59	222	898	1,298	1,395	4,101	2,964	1,031	1,593
Average per return (dollars)	9,205	2,503	2,247	3,202	4,799	6,463	10,037	20,615	47,190	163,426
HAWAII										
Number of returns with deduction	204,650	3,710	9,170	28,740	36,140	35,440	68,850	19,190	2,440	960
Percent of returns	29.9	4.2	7.3	16.3	35.8	54.3	75.0	93.5	94.2	95.0
Amount of deduction (millions of dollars)	2,072	10	24	96	173	231	698	435	149	255
Average per return (dollars)	10,124	2,738	2,636	3,351	4,797	6,513	10,132	22,687	60,950	266,047
IDAHO										
Number of returns with deduction	213,240	4,450	12,610	34,950	41,310	37,860	61,870	16,450	2,590	1,150
Percent of returns	28.8	4.3	7.8	18.8	38.3	56.1	79.3	95.5	94.9	94.3
Amount of deduction (millions of dollars)	1,967	12	34	117	189	233	613	360	138	271
Average per return (dollars)	9,225	2,672	2,667	3,347	4,583	6,149	9,911	21,855	53,471	235,926
ILLINOIS										
Number of returns with deduction	1,921,960	33,660	97,270	260,950	320,620	296,040	622,950	233,680	38,200	18,590
Percent of returns	31.5	3.9	7.8	18.9	38.2	53.1	75.3	94.5	97.5	96.9
Amount of deduction (millions of dollars)	23,567	161	456	1,357	2,074	2,397	7,190	4,946	1,746	3,240
Average per return (dollars)	12,262	4,770	4,686	5,201	6,469	8,098	11,541	21,168	45,718	174,264
INDIANA										
Number of returns with deduction	715,660	13,080	36,660	104,200	126,970	116,550	233,970	68,620	10,910	4,710
Percent of returns	23.1	2.6	5.6	13.7	29.4	41.3	68.4	95.0	97.0	96.7
Amount of deduction (millions of dollars)	6,380	31	94	346	585	711	2,134	1,246	458	775
Average per return (dollars)	8,914	2,385	2,555	3,321	4,604	6,104	9,122	18,160	41,963	164,454
IOWA										
Number of returns with deduction	436,150	7,020	24,270	65,760	77,250	72,190	145,230	37,110	5,300	2,030
Percent of returns	30.1	3.7	8.8	18.1	35.2	47.9	77.8	96.2	96.9	96.7
Amount of deduction (millions of dollars)	4,457	21	76	266	432	545	1,662	858	275	320
Average per return (dollars)	10,218	3,059	3,130	4,052	5,595	7,549	11,447	23,127	51,940	157,406
KANSAS										
Number of returns with deduction	341,750	7,230	19,120	46,350	56,390	53,330	114,230	37,040	5,740	2,320
Percent of returns	25.8	3.7	7.2	14.4	30.0	43.0	70.2	93.4	92.1	88.9
Amount of deduction (millions of dollars)	3,271	22	62	177	288	353	1,105	669	227	367
Average per return (dollars)	9,571	3,074	3,228	3,829	5,108	6,612	9,672	18,071	39,608	158,253
KENTUCKY										
Number of returns with deduction	503,070	7,340	25,080	82,160	95,420	89,430	154,320	40,690	6,170	2,460
Percent of returns	26.4	2.5	5.7	17.1	36.7	54.5	80.0	96.4	97.9	96.5
Amount of deduction (millions of dollars)	5,090	19	66	313	528	667	1,745	946	334	470
Average per return (dollars)	10,117	2,624	2,625	3,813	5,531	7,463	11,309	23,259	54,205	191,033
LOUISIANA										
Number of returns with deduction	481,840	7,750	32,770	93,060	86,850	67,120	134,730	47,630	8,340	3,580
Percent of returns	24.5	2.8	6.3	20.0	35.3	43.4	62.6	90.2	94.8	93.5
Amount of deduction (millions of dollars)	3,232	17	59	215	291	306	966	725	290	363
Average per return (dollars)	6,707	2,131	1,813	2,315	3,347	4,552	7,167	15,225	34,766	101,502
MAINE										
Number of returns with deduction	178,840	3,530	9,840	27,980	33,250	29,820	55,630	15,770	2,110	910
Percent of returns	27.5	3.8	7.1	16.7	35.2	50.4	79.1	97.4	97.2	96.8
Amount of deduction (millions of dollars)	2,053	16	41	135	214	244	685	414	133	171
Average per return (dollars)	11,482	4,488	4,217	4,807	6,423	8,198	12,309	26,267	63,067	188,433
MARYLAND										
Number of returns with deduction	1,365,260	17,220	67,090	208,500	238,460	216,910	439,580	151,450	18,000	8,070
Percent of returns	46.3	4.3	12.9	32.4	57.4	76.2	91.2	99.1	99.1	98.8
Amount of deduction (millions of dollars)	17,869	59	201	857	1,521	1,875	5,972	4,165	1,228	1,992
Average per return (dollars)	13,089	3,417	2,991	4,110	6,380	8,642	13,586	27,499	68,212	246,836
MASSACHUSETTS										
Number of returns with deduction	1,271,120	22,200	55,130	140,690	189,330	178,970	440,400	196,750	31,840	15,810
Percent of returns	37.3	4.8	9.6	18.9	39.3	56.8	81.7	97.3	98.5	97.8
Amount of deduction (millions of dollars)	19,871	111	267	757	1,303	1,559	5,599	4,772	1,722	3,781
Average per return (dollars)	15,632	4,980	4,838	5,383	6,881	8,711	12,713	24,257	54,074	239,142
MICHIGAN										
Number of returns with deduction	1,275,400	24,420	70,910	186,540	220,200	200,880	415,480	128,660	19,430	8,890
Percent of returns	27.0	3.1	6.9	17.5	35.0	48.0	73.7	95.7	97.6	96.7
Amount of deduction (millions of dollars)	12,827	78	238	761	1,188	1,394	4,218	2,539	868	1,543
Average per return (dollars)	10,057	3,210	3,356	4,078	5,397	6,938	10,152	19,731	44,658	173,608
MINNESOTA										
Number of returns with deduction	967,350	12,600	39,290	123,390	165,990	158,680	339,760	105,110	15,690	6,840
Percent of returns	35.3	3.4	8.3	19.1	41.4	56.9	84.1	98.2	98.3	98.1
Amount of deduction (millions of dollars)	12,674	42	124	496	935	1,189	3,973	2,786	1,093	2,037
Average per return (dollars)	13,102	3,310	3,158	4,018	5,633	7,493	11,693	26,507	69,640	297,788
MISSISSIPPI										
Number of returns with deduction	294,510	4,790	23,500	67,740	56,790	42,610	73,900	20,610	3,280	1,290
Percent of returns	23.9	2.7	6.6	21.9	38.3	48.2	69.9	92.8	95.9	96.3
Amount of deduction (millions of dollars)	1,889	11	47	181	219	219	580	341	130	161
Average per return (dollars)	6,415	2,238	2,010	2,671	3,865	5,139	7,848	16,533	39,752	124,662
MISSOURI										
Number of returns with deduction	738,440	13,850	39,510	110,240	130,580	119,720	237,180	71,260	11,010	5,090
Percent of returns	26.5	3.3	6.5	16.3	34.0	48.7	76.6	96.7	97.8	97.1
Amount of deduction (millions of dollars)	7,446	38	110	381	631	776	2,401	1,508	545	1,057
Average per return (dollars)	10,083	2,717	2,788	3,455	4,834	6,478	10,122	21,161	49,494	207,629
MONTANA										
Number of returns with deduction	144,270	3,370	8,940	23,800	27,760	24,990	41,140	11,710	1,850	710
Percent of returns	28.8	4.4	8.2	19.7	39.9	54.9	76.9	94.7	95.4	94.7
Amount of deduction (millions of dollars)	1,351	10	25	88	144	169	422	255	95	142
Average per return (dollars)	9,364	2,836	2,850	3,679	5,181	6,777	10,258	21,801	51,519	200,634
NEBRASKA										
Number of returns with deduction	251,030	4,090	12,360	34,780	43,320	41,250	86,350	23,630	3,690	1,550
Percent of returns	27.9	3.4	7.0	15.3	33.2	46.6	77.3	96.3	96.3	93.9
Amount of deduction (millions of dollars)	2,790	12	38	145	253	316	1,000	555	204	266
Average per return (dollars)	11,114	2,981	3,091	4,177	5,833	7,650	11,583	23,496	55,326	171,901
NEVADA										
Number of returns with deduction	352,960	6,560	23,010	72,190	69,110	53,780	91,540	29,250	4,720	2,790
Percent of returns	25.6	4.0	7.2	19.2	36.4	47.3	63.1	82.0	77.6	74.0
Amount of deduction (millions of dollars)	2,195	19	59	208	246	236	558	328	119	421
Average per return (dollars)	6,219	2,932	2,556	2,880	3,563	4,388	6,101	11,212	25,315	150,938
NEW HAMPSHIRE										
Number of returns with deduction	219,040	3,660	10,160	27,210	35,780	34,040	76,670	27,110	3,210	1,220
Percent of returns	31.4	3.9	8.6	16.9	35.3	48.3	69.7	88.7	84.3	76.7
Amount of deduction (millions of dollars)	2,242	21	56	154	235	263	787	442	108	177
Average per return (dollars)	10,236	5,613	5,541	5,654	6,562	7,733	10,261	16,287	33,734	145,030
NEW JERSEY										
Number of returns with deduction	1,828,410	35,780	95,930	228,160	278,200	259,870	604,200	265,610	41,850	18,810
Percent of returns	41.7	6.0	11.9	25.2	47.3	65.2	86.2	98.3	99.0	98.6
Amount of deduction (millions of dollars)	33,080	246	606	1,474	2,260	2,658	9,065	7,960	3,022	5,789
Average per return (dollars)	18,092	6,883	6,318	6,460	8,123	10,229	15,003	29,967	72,218	307,736
NEW MEXICO										
Number of returns with deduction	205,800	4,440	12,270	35,680	39,210	32,200	60,250	18,620	2,250	900
Percent of returns	22.7	3.1	5.4	15.7	34.4	46.3	67.6	92.5	94.1	90.9
Amount of deduction (millions of dollars)	1,493	12	31	106	160	174	502	313	86	109
Average per return (dollars)	7,253	2,603	2,542	2,969	4,080	5,415	8,325	16,816	38,249	121,097
NEW YORK										
Number of returns with deduction	3,339,880	47,120	144,250	439,970	569,220	540,630	1,069,440	405,670	75,740	47,860
Percent of returns	34.8	3.3	7.1	20.7	43.9	65.5	86.3	98.2	98.7	98.5
Amount of deduction (millions of dollars)	72,740	286	787	2,537	4,361	5,405	16,563	13,497	6,344	22,960
Average per return (dollars)	21,779	6,060	5,458	5,766	7,662	9,998	15,488	33,272	83,763	479,726
NORTH CAROLINA										
Number of returns with deduction	1,329,840	25,130	80,190	220,240	234,380	203,940	399,360	137,750	20,470	8,390
Percent of returns	29.5	3.9	7.6	19.6	40.0	55.2	80.2	97.3	97.9	96.9
Amount of deduction (millions of dollars)	13,006	69	216	765	1,156	1,344	4,072	2,913	1,012	1,459
Average per return (dollars)	9,780	2,757	2,690	3,474	4,933	6,591	10,196	21,149	49,444	173,840
NORTH DAKOTA										
Number of returns with deduction	68,370	1,080	3,650	10,010	11,510	10,340	21,590	8,010	1,560	620
Percent of returns	19.0	2.5	5.8	11.1	21.5	26.3	41.3	73.1	84.8	88.6
Amount of deduction (millions of dollars)	425	2	7	23	35	41	124	90	41	63
Average per return (dollars)	6,211	1,935	1,788	2,262	3,073	3,944	5,751	11,197	26,104	101,074
OHIO										
Number of returns with deduction	1,459,090	19,890	66,650	223,880	293,050	246,210	444,420	134,400	21,450	9,130
Percent of returns	26.2	2.5	5.6	15.6	36.0	49.2	74.6	95.0	96.4	95.5
Amount of deduction (millions of dollars)	14,956	66	213	877	1,591	1,801	4,899	2,975	1,066	1,469
Average per return (dollars)	10,250	3,297	3,189	3,916	5,429	7,316	11,023	22,137	49,713	160,901
OKLAHOMA										
Number of returns with deduction	382,820	7,090	22,210	60,360	68,210	61,080	117,230	37,930	6,160	2,550
Percent of returns	23.7	3.1	6.0	14.6	30.9	44.0	68.9	93.6	95.7	92.4
Amount of deduction (millions of dollars)	3,009	17	50	170	270	322	964	652	241	322
Average per return (dollars)	7,859	2,418	2,258	2,809	3,965	5,270	8,224	17,192	39,164	126,333
OREGON										
Number of returns with deduction	696,010	13,960	39,460	97,690	125,770	124,090	217,930	64,470	8,980	3,650
Percent of returns	36.7	5.6	10.1	21.3	46.7	69.1	88.2	97.5	97.4	96.3
Amount of deduction (millions of dollars)	8,946	53	150	473	835	1,074	2,936	1,865	609	952
Average per return (dollars)	12,853	3,831	3,796	4,838	6,638	8,653	13,472	28,925	67,777	260,796
PENNSYLVANIA										
Number of returns with deduction	1,794,120	29,270	84,730	247,300	308,000	286,320	589,400	204,150	31,570	13,380
Percent of returns	29.0	3.0	7.0	17.1	35.5	50.2	75.3	95.8	97.7	96.5
Amount of deduction (millions of dollars)	20,500	117	349	1,199	1,920	2,256	6,694	4,376	1,442	2,148
Average per return (dollars)	11,426	4,010	4,116	4,847	6,233	7,880	11,358	21,433	45,678	160,502
RHODE ISLAND										
Number of returns with deduction	175,210	2,830	8,390	24,050	32,310	29,090	58,140	17,010	2,400	990
Percent of returns	33.1	3.7	7.6	19.2	43.6	61.9	83.7	97.8	98.8	97.1
Amount of deduction (millions of dollars)	2,185	14	40	131	226	254	731	428	143	219
Average per return (dollars)	12,473	4,839	4,721	5,428	7,009	8,721	12,572	25,190	59,622	221,008
SOUTH CAROLINA										
Number of returns with deduction	615,300	10,080	34,060	103,850	112,400	99,110	187,580	56,020	8,510	3,720
Percent of returns	27.9	3.1	6.3	18.9	40.1	56.0	80.1	96.3	97.4	95.9
Amount of deduction (millions of dollars)	5,560	25	82	337	531	637	1,875	1,161	395	516
Average per return (dollars)	9,037	2,517	2,410	3,244	4,728	6,428	9,997	20,731	46,366	138,736
SOUTH DAKOTA										
Number of returns with deduction	73,250	1,340	4,470	12,240	13,160	11,180	21,340	7,570	1,380	580
Percent of returns	17.6	2.2	5.6	11.5	22.0	26.9	45.6	70.2	70.4	63.0
Amount of deduction (millions of dollars)	474	3	12	42	51	54	142	82	28	58
Average per return (dollars)	6,469	2,483	2,794	3,461	3,838	4,831	6,648	10,893	20,571	100,791
TENNESSEE										
Number of returns with deduction	592,890	10,540	36,270	102,410	107,940	87,920	167,900	65,010	10,440	4,460
Percent of returns	19.8	2.4	5.1	13.5	27.2	36.4	56.3	82.5	80.3	72.4
Amount of deduction (millions of dollars)	3,427	27	92	295	380	380	998	671	205	379
Average per return (dollars)	5,780	2,580	2,547	2,884	3,518	4,324	5,946	10,314	19,589	84,904
TEXAS										
Number of returns with deduction	2,837,500	43,220	147,800	462,110	487,540	404,770	853,160	363,050	53,180	22,690
Percent of returns	23.4	2.6	5.2	15.6	31.3	42.3	60.7	83.2	79.7	71.3
Amount of deduction (millions of dollars)	22,728	168	503	1,751	2,379	2,478	7,307	5,134	1,365	1,644
Average per return (dollars)	8,010	3,891	3,402	3,789	4,879	6,121	8,564	14,140	25,675	72,449
UTAH										
Number of returns with deduction	463,470	5,380	18,130	66,770	95,360	90,030	142,350	36,760	5,850	2,840
Percent of returns	36.0	3.1	7.2	21.5	48.9	69.3	86.5	96.9	96.9	95.6
Amount of deduction (millions of dollars)	3,953	16	49	221	432	536	1,280	678	244	497
Average per return (dollars)	8,530	2,896	2,718	3,315	4,530	5,954	8,992	18,433	41,769	175,103
VERMONT										
Number of returns with deduction	90,430	1,820	4,410	12,750	16,120	14,570	30,270	8,810	1,180	500
Percent of returns	27.8	3.6	7.2	15.4	35.0	48.3	78.1	97.3	97.5	96.2
Amount of deduction (millions of dollars)	1,138	8	19	62	104	123	386	243	79	116
Average per return (dollars)	12,579	4,295	4,230	4,871	6,427	8,410	12,744	27,529	66,930	231,058
VIRGINIA										
Number of returns with deduction	1,474,270	17,220	63,570	201,860	231,840	219,220	505,940	201,700	23,140	9,770
Percent of returns	37.7	3.5	8.5	23.2	43.7	59.6	83.0	97.7	98.5	97.6
Amount of deduction (millions of dollars)	16,967	54	177	727	1,238	1,569	5,701	4,450	1,188	1,864
Average per return (dollars)	11,509	3,141	2,777	3,604	5,340	7,158	11,268	22,061	51,323	190,741
WASHINGTON										
Number of returns with deduction	1,062,600	16,280	47,530	130,700	174,050	168,670	357,350	141,330	19,230	7,470
Percent of returns	30.5	4.1	7.8	15.9	33.9	47.9	65.4	84.2	81.4	70.5
Amount of deduction (millions of dollars)	8,313	62	182	557	855	989	2,814	1,790	454	610
Average per return (dollars)	7,824	3,832	3,839	4,259	4,913	5,861	7,874	12,665	23,614	81,689
WEST VIRGINIA										
Number of returns with deduction	132,380	1,810	5,780	17,390	23,160	22,820	46,540	12,540	1,810	530
Percent of returns	17.3	1.5	3.1	9.5	21.6	33.7	63.3	95.0	96.8	96.4
Amount of deduction (millions of dollars)	1,224	5	14	54	104	142	457	265	92	92
Average per return (dollars)	9,247	2,503	2,410	3,092	4,481	6,221	9,822	21,166	50,630	173,440
WISCONSIN										
Number of returns with deduction	895,720	15,930	45,590	128,660	162,560	154,820	297,500	73,670	11,750	5,250
Percent of returns	31.5	3.8	8.4	18.7	38.9	54.1	82.9	97.6	97.6	96.2
Amount of deduction (millions of dollars)	10,604	60	177	619	1,052	1,305	3,653	1,824	685	1,227
Average per return (dollars)	11,838	3,784	3,893	4,815	6,474	8,429	12,279	24,755	58,315	233,769
WYOMING										
Number of returns with deduction	59,070	1,090	3,210	8,380	11,220	10,490	18,160	5,090	860	590
Percent of returns	21.9	3.0	6.4	13.7	27.8	35.8	48.1	72.1	69.4	76.6
Amount of deduction (millions of dollars)	373	3	8	21	34	38	92	49	23	105
Average per return (dollars)	6,318	2,516	2,426	2,540	2,988	3,643	5,082	9,715	26,278	178,527
OTHER AREAS [1]										
Number of returns with deduction	68,170	3,130	4,280	8,000	8,610	7,960	17,520	11,970	3,500	3,220
Percent of returns	8.9	2.0	3.5	5.8	11.7	17.7	27.2	38.4	39.1	51.1
Amount of deduction (millions of dollars)	1,664	18	23	49	54	56	168	199	118	980
Average per return (dollars)	24,415	5,735	5,377	6,075	6,275	7,086	9,574	16,597	33,789	304,263

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2017, including any returns filed for tax years preceding 2016.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints.

The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

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

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2015

Item	All returns	Size of adjusted gross income: $1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	44,318,460	734,250	2,327,180	6,563,670	7,603,690	6,903,290	13,915,460	5,065,480	805,020	400,420
Percent of returns	29.6	3.4	7.1	18.7	38.1	53.4	75.9	93.5	93.1	91.3
Amount of deduction (thousands of dollars)	552,708,163	2,742,306	7,973,551	26,377,106	41,818,805	50,018,752	154,484,401	115,726,717	43,921,403	109,645,122
Average per return (dollars)	12,471	3,735	3,426	4,019	5,500	7,246	11,102	22,846	54,559	273,825
ALABAMA										
Number of returns with deduction	529,750	10,280	37,840	101,190	98,390	80,600	147,940	43,520	6,980	3,000
Percent of returns	25.8	3.5	7.0	20.4	37.7	48.4	70.0	92.7	95.5	94.3
Amount of deduction (thousands of dollars)	3,135,432	15,280	59,929	234,889	326,440	357,651	1,006,057	601,914	215,704	317,568
Average per return (dollars)	5,919	1,486	1,584	2,321	3,318	4,437	6,800	13,831	30,903	105,856
ALASKA										
Number of returns with deduction	77,610	810	2,320	7,860	12,570	13,160	29,450	10,010	1,080	370
Percent of returns	21.4	1.5	3.8	9.7	24.0	35.5	50.1	71.9	63.5	52.1
Amount of deduction (thousands of dollars)	382,769	2,391	7,187	24,785	43,978	51,761	148,027	76,648	15,830	12,162
Average per return (dollars)	4,932	2,952	3,098	3,153	3,499	3,933	5,026	7,657	14,657	32,870
ARIZONA										
Number of returns with deduction	824,830	19,060	54,700	138,900	148,450	128,300	237,740	80,290	11,780	5,600
Percent of returns	28.4	5.0	7.9	19.0	39.0	52.9	73.4	93.6	96.0	95.4
Amount of deduction (thousands of dollars)	6,106,764	49,508	134,553	403,425	569,228	641,429	1,783,400	1,232,563	448,322	844,336
Average per return (dollars)	7,404	2,597	2,460	2,904	3,834	4,999	7,501	15,351	38,058	150,774
ARKANSAS										
Number of returns with deduction	273,660	4,500	16,110	45,500	50,110	42,870	83,160	25,790	3,960	1,670
Percent of returns	22.3	2.4	5.0	15.0	31.3	44.7	73.7	96.1	97.3	96.5
Amount of deduction (thousands of dollars)	2,494,708	10,004	34,005	124,258	201,239	238,955	762,839	528,810	196,692	397,906
Average per return (dollars)	9,116	2,223	2,111	2,731	4,016	5,574	9,173	20,504	49,670	238,267
CALIFORNIA										
Number of returns with deduction	6,105,390	103,490	298,410	802,370	945,800	920,760	1,970,170	856,270	137,060	71,060
Percent of returns	34.4	4.5	7.6	19.7	41.7	62.9	84.0	98.0	97.8	98.1
Amount of deduction (thousands of dollars)	112,570,703	438,461	1,147,238	3,509,576	5,644,988	7,302,127	25,586,906	25,510,887	10,565,046	32,865,474
Average per return (dollars)	18,438	4,237	3,845	4,374	5,968	7,931	12,987	29,793	77,083	462,503
COLORADO										
Number of returns with deduction	850,520	13,660	37,390	111,520	142,380	132,320	282,730	107,650	15,640	7,230
Percent of returns	32.5	4.1	7.5	17.9	38.5	54.1	76.4	94.6	95.9	94.5
Amount of deduction (thousands of dollars)	7,669,463	33,357	90,101	326,912	569,759	699,603	2,341,620	1,818,130	624,625	1,165,356
Average per return (dollars)	9,017	2,442	2,410	2,931	4,002	5,287	8,282	16,889	39,938	161,183
CONNECTICUT										
Number of returns with deduction	726,560	10,220	31,580	84,890	116,360	111,380	245,610	96,460	18,700	11,380
Percent of returns	41.3	4.1	10.1	23.2	48.3	67.0	88.3	98.8	99.0	99.0
Amount of deduction (thousands of dollars)	14,287,651	60,382	175,874	525,902	926,599	1,123,271	3,630,498	2,813,098	1,287,711	3,744,316
Average per return (dollars)	19,665	5,908	5,569	6,195	7,963	10,085	14,782	29,163	68,862	329,026
DELAWARE										
Number of returns with deduction	143,160	1,720	5,940	20,530	26,410	23,930	47,940	14,070	1,820	800
Percent of returns	31.6	2.8	6.3	19.1	41.6	56.5	78.3	96.4	97.3	97.6
Amount of deduction (thousands of dollars)	1,316,323	3,660	13,071	60,825	113,883	140,497	451,147	287,146	93,656	152,438
Average per return (dollars)	9,195	2,128	2,201	2,963	4,312	5,871	9,411	20,408	51,459	190,548
DISTRICT OF COLUMBIA										
Number of returns with deduction	137,140	1,470	6,080	19,540	20,320	19,690	42,250	22,150	3,640	2,000
Percent of returns	39.8	4.1	10.2	24.4	36.9	59.4	86.3	98.1	98.6	98.5
Amount of deduction (thousands of dollars)	2,254,975	4,866	13,467	57,626	102,106	142,836	511,172	593,506	250,113	579,283
Average per return (dollars)	16,443	3,310	2,215	2,949	5,025	7,254	12,099	26,795	68,712	289,642
FLORIDA										
Number of returns with deduction	2,165,490	45,990	172,420	435,220	383,960	292,260	541,650	226,860	42,010	25,120
Percent of returns	22.5	3.3	6.9	18.6	33.0	41.4	57.5	79.9	78.2	76.4
Amount of deduction (thousands of dollars)	15,966,523	147,354	449,352	1,260,725	1,427,857	1,377,604	3,667,670	2,886,617	1,165,360	3,583,984
Average per return (dollars)	7,373	3,204	2,606	2,897	3,719	4,714	6,771	12,724	27,740	142,675
GEORGIA										
Number of returns with deduction	1,459,220	23,430	98,570	281,800	269,940	216,060	400,140	137,770	21,520	10,000
Percent of returns	32.8	3.6	8.7	27.1	49.1	63.5	83.3	97.1	97.8	97.2
Amount of deduction (thousands of dollars)	13,364,820	55,994	215,735	882,586	1,274,493	1,381,660	3,987,938	2,840,499	1,006,216	1,719,699
Average per return (dollars)	9,159	2,390	2,189	3,132	4,721	6,395	9,966	20,618	46,757	171,970
HAWAII										
Number of returns with deduction	200,040	3,580	9,220	28,570	35,700	34,810	66,650	18,340	2,260	910
Percent of returns	29.1	3.9	7.0	16.1	35.8	54.0	74.7	93.6	95.0	94.8
Amount of deduction (thousands of dollars)	1,981,499	9,779	23,371	92,965	170,473	220,219	664,113	406,662	142,345	251,572
Average per return (dollars)	9,906	2,732	2,535	3,254	4,775	6,326	9,964	22,174	62,985	276,453
IDAHO										
Number of returns with deduction	202,370	4,240	12,120	34,120	39,630	36,390	57,160	15,200	2,440	1,080
Percent of returns	28.0	4.1	7.4	18.9	38.3	56.2	79.3	95.1	95.3	94.7
Amount of deduction (thousands of dollars)	1,793,596	10,958	31,353	110,910	177,953	219,182	557,328	344,851	128,346	212,715
Average per return (dollars)	8,863	2,584	2,587	3,251	4,490	6,023	9,750	22,688	52,601	196,958
ILLINOIS										
Number of returns with deduction	1,925,620	33,710	97,100	259,590	323,320	300,610	624,210	229,630	38,210	19,250
Percent of returns	31.3	3.7	7.5	18.8	38.6	53.5	75.9	94.8	97.5	97.2
Amount of deduction (thousands of dollars)	24,116,276	159,502	450,700	1,344,662	2,081,593	2,430,987	7,206,189	4,937,311	1,799,206	3,706,126
Average per return (dollars)	12,524	4,732	4,642	5,180	6,438	8,087	11,544	21,501	47,087	192,526
INDIANA										
Number of returns with deduction	706,290	12,890	36,680	103,530	125,870	117,350	228,760	65,890	10,540	4,790
Percent of returns	22.8	2.5	5.4	13.8	29.5	41.9	68.8	94.9	96.9	96.2
Amount of deduction (thousands of dollars)	6,184,327	29,704	94,550	347,827	575,846	711,446	2,066,032	1,187,383	435,788	735,751
Average per return (dollars)	8,756	2,304	2,578	3,360	4,575	6,063	9,031	18,021	41,346	153,601
IOWA										
Number of returns with deduction	428,830	6,770	24,050	64,720	76,460	71,310	141,720	36,290	5,430	2,090
Percent of returns	29.5	3.5	8.5	18.0	34.8	47.4	77.5	95.7	96.8	96.3
Amount of deduction (thousands of dollars)	4,358,521	20,212	74,011	258,359	423,440	532,486	1,606,960	830,692	280,607	331,754
Average per return (dollars)	10,164	2,986	3,077	3,992	5,538	7,467	11,339	22,890	51,677	158,734
KANSAS										
Number of returns with deduction	340,980	6,710	19,090	46,780	56,180	53,240	113,900	36,790	5,850	2,450
Percent of returns	25.5	3.3	7.0	14.5	29.8	42.6	70.4	92.7	92.7	88.8
Amount of deduction (thousands of dollars)	3,213,754	20,264	58,967	175,002	276,253	341,238	1,085,490	652,938	222,748	380,854
Average per return (dollars)	9,425	3,020	3,089	3,741	4,917	6,409	9,530	17,748	38,077	155,451
KENTUCKY										
Number of returns with deduction	496,060	7,300	25,040	81,060	94,120	89,450	151,360	39,320	6,010	2,410
Percent of returns	26.0	2.4	5.6	17.2	36.3	54.5	79.9	96.3	97.6	96.4
Amount of deduction (thousands of dollars)	4,938,471	18,068	64,714	305,986	514,356	662,641	1,693,585	905,480	319,209	454,432
Average per return (dollars)	9,955	2,475	2,584	3,775	5,465	7,408	11,189	23,028	53,113	188,561
LOUISIANA										
Number of returns with deduction	458,170	6,680	28,420	86,730	82,710	64,320	131,660	46,690	7,610	3,370
Percent of returns	23.0	2.3	5.4	18.5	33.2	41.0	60.7	89.2	94.3	92.1
Amount of deduction (thousands of dollars)	3,089,117	14,221	51,419	197,297	269,877	286,985	930,229	707,755	266,822	364,512
Average per return (dollars)	6,742	2,129	1,809	2,275	3,263	4,462	7,065	15,159	35,062	108,164
MAINE										
Number of returns with deduction	178,430	3,310	9,700	28,190	33,960	30,700	54,610	15,130	2,060	760
Percent of returns	27.6	3.4	6.9	17.3	36.4	52.4	81.1	97.7	97.6	97.4
Amount of deduction (thousands of dollars)	2,039,789	13,679	39,526	134,964	221,634	257,222	689,061	405,753	132,100	145,850
Average per return (dollars)	11,432	4,133	4,075	4,788	6,526	8,379	12,618	26,818	64,126	191,908
MARYLAND										
Number of returns with deduction	1,354,360	16,820	67,650	207,530	236,530	215,940	436,650	147,570	17,820	7,860
Percent of returns	45.7	4.1	12.7	32.4	57.6	76.1	91.3	99.1	99.1	98.4
Amount of deduction (thousands of dollars)	17,513,496	56,513	192,310	839,745	1,491,127	1,845,249	5,877,559	4,020,369	1,216,318	1,974,306
Average per return (dollars)	12,931	3,360	2,843	4,046	6,304	8,545	13,461	27,244	68,256	251,184
MASSACHUSETTS										
Number of returns with deduction	1,252,090	21,670	54,780	139,670	187,560	177,290	435,860	188,900	30,600	15,770
Percent of returns	36.9	4.5	9.4	19.0	39.6	56.9	81.9	97.4	98.4	98.0
Amount of deduction (thousands of dollars)	19,497,232	102,442	257,329	740,930	1,276,209	1,529,062	5,500,549	4,552,591	1,637,656	3,900,464
Average per return (dollars)	15,572	4,727	4,697	5,305	6,804	8,625	12,620	24,101	53,518	247,334
MICHIGAN										
Number of returns with deduction	1,251,710	24,060	70,230	183,690	218,380	201,430	406,510	120,710	18,510	8,210
Percent of returns	26.5	3.0	6.7	17.6	35.0	48.3	73.9	95.7	97.5	96.4
Amount of deduction (thousands of dollars)	12,076,948	74,278	229,036	733,814	1,154,359	1,374,389	4,058,142	2,352,746	807,305	1,292,879
Average per return (dollars)	9,648	3,087	3,261	3,995	5,286	6,823	9,983	19,491	43,615	157,476
MINNESOTA										
Number of returns with deduction	945,880	12,130	39,070	120,730	162,190	155,950	330,250	102,810	15,840	6,910
Percent of returns	34.7	3.1	8.1	19.1	41.1	56.4	83.8	98.1	97.8	97.6
Amount of deduction (thousands of dollars)	12,253,300	37,435	116,792	467,149	887,246	1,135,404	3,759,293	2,678,374	1,096,080	2,075,527
Average per return (dollars)	12,954	3,086	2,989	3,869	5,470	7,281	11,383	26,052	69,197	300,366
MISSISSIPPI										
Number of returns with deduction	289,490	4,680	22,610	65,780	55,800	42,420	73,170	20,580	3,210	1,260
Percent of returns	23.3	2.5	6.2	21.3	37.8	47.9	70.0	92.5	96.4	95.5
Amount of deduction (thousands of dollars)	1,824,572	10,407	45,931	172,673	211,917	214,534	565,170	337,823	124,040	142,077
Average per return (dollars)	6,303	2,224	2,031	2,625	3,798	5,057	7,724	16,415	38,642	112,760
MISSOURI										
Number of returns with deduction	727,730	13,650	39,500	110,140	130,240	119,170	230,510	68,600	10,890	5,030
Percent of returns	26.1	3.1	6.3	16.4	34.2	48.9	76.6	96.5	97.5	97.3
Amount of deduction (thousands of dollars)	7,194,634	35,790	105,695	373,469	620,945	761,370	2,300,400	1,427,083	534,139	1,035,743
Average per return (dollars)	9,886	2,622	2,676	3,391	4,768	6,389	9,980	20,803	49,049	205,913
MONTANA										
Number of returns with deduction	140,620	3,100	8,860	23,460	26,840	24,800	39,870	11,190	1,740	750
Percent of returns	28.2	4.0	8.0	19.8	39.1	54.1	75.8	94.4	95.1	94.9
Amount of deduction (thousands of dollars)	1,315,895	8,651	24,431	84,856	136,593	166,866	404,439	245,264	91,237	153,558
Average per return (dollars)	9,358	2,791	2,757	3,617	5,089	6,728	10,144	21,918	52,435	204,744
NEBRASKA										
Number of returns with deduction	248,450	3,840	12,080	34,570	42,980	41,460	84,980	23,200	3,720	1,630
Percent of returns	27.6	3.1	6.7	15.4	33.1	47.0	77.0	95.6	96.1	94.2
Amount of deduction (thousands of dollars)	2,754,936	11,389	37,712	145,467	249,530	313,562	970,701	545,609	210,940	270,026
Average per return (dollars)	11,088	2,966	3,122	4,208	5,806	7,563	11,423	23,518	56,704	165,660
NEVADA										
Number of returns with deduction	332,530	6,190	21,630	68,510	65,650	50,800	85,390	27,160	4,510	2,690
Percent of returns	24.6	3.7	6.7	18.6	35.8	46.1	61.9	81.2	78.3	76.2
Amount of deduction (thousands of dollars)	1,991,533	17,371	53,308	190,177	223,633	211,583	494,884	291,367	112,263	396,947
Average per return (dollars)	5,989	2,806	2,465	2,776	3,406	4,165	5,796	10,728	24,892	147,564
NEW HAMPSHIRE										
Number of returns with deduction	214,110	3,560	10,030	27,010	35,110	33,680	74,800	25,680	3,030	1,210
Percent of returns	30.9	3.7	8.4	17.1	35.4	48.5	69.8	88.7	84.9	79.1
Amount of deduction (thousands of dollars)	2,167,034	19,490	54,809	151,467	225,266	256,059	756,961	415,610	98,085	189,287
Average per return (dollars)	10,121	5,475	5,465	5,608	6,416	7,603	10,120	16,184	32,371	156,436
NEW JERSEY										
Number of returns with deduction	1,806,160	35,390	95,830	224,170	275,770	258,850	600,690	255,200	40,940	19,320
Percent of returns	41.2	5.7	11.6	25.1	47.5	65.2	86.3	98.2	99.0	98.7
Amount of deduction (thousands of dollars)	32,240,572	240,036	595,185	1,438,263	2,208,702	2,619,099	8,969,093	7,588,141	2,936,267	5,645,786
Average per return (dollars)	17,850	6,783	6,211	6,416	8,009	10,118	14,931	29,734	71,721	292,225
NEW MEXICO										
Number of returns with deduction	206,320	4,310	12,280	35,570	39,140	32,810	60,710	18,280	2,290	930
Percent of returns	22.5	2.9	5.3	15.8	34.1	46.4	67.6	91.7	93.9	93.0
Amount of deduction (thousands of dollars)	1,463,113	10,357	28,797	100,441	155,852	172,271	490,772	301,709	86,348	116,566
Average per return (dollars)	7,091	2,403	2,345	2,824	3,982	5,251	8,084	16,505	37,707	125,340
NEW YORK										
Number of returns with deduction	3,319,820	46,450	146,310	443,760	565,130	537,410	1,063,670	393,440	74,350	49,320
Percent of returns	34.5	3.1	7.1	21.2	44.4	65.7	86.4	98.2	98.6	98.5
Amount of deduction (thousands of dollars)	73,598,223	271,561	771,997	2,535,990	4,299,906	5,346,518	16,436,461	13,025,036	6,142,670	24,768,084
Average per return (dollars)	22,169	5,846	5,276	5,715	7,609	9,949	15,453	33,106	82,618	502,191
NORTH CAROLINA										
Number of returns with deduction	1,293,480	24,970	80,070	219,340	229,670	200,920	383,290	127,610	19,360	8,240
Percent of returns	29.0	3.8	7.5	19.9	40.5	55.9	80.7	97.3	98.0	96.8
Amount of deduction (thousands of dollars)	12,400,639	66,255	211,487	750,866	1,119,039	1,310,978	3,886,167	2,691,818	951,648	1,412,381
Average per return (dollars)	9,587	2,653	2,641	3,423	4,872	6,525	10,139	21,094	49,155	171,405
NORTH DAKOTA										
Number of returns with deduction	68,200	990	3,530	9,220	11,010	10,120	21,970	8,740	1,800	820
Percent of returns	18.5	2.3	5.5	10.1	20.1	25.2	40.3	72.7	82.2	85.4
Amount of deduction (thousands of dollars)	468,159	1,935	6,330	20,411	32,437	38,764	124,561	101,669	49,732	92,320
Average per return (dollars)	6,865	1,955	1,793	2,214	2,946	3,830	5,670	11,633	27,629	112,585
OHIO										
Number of returns with deduction	1,457,410	19,780	66,780	225,720	294,650	248,560	440,510	130,990	21,280	9,120
Percent of returns	26.1	2.4	5.5	15.9	36.5	49.7	75.2	95.3	97.1	96.6
Amount of deduction (thousands of dollars)	15,222,089	63,597	211,032	880,700	1,598,027	1,819,737	4,892,829	2,969,067	1,110,555	1,676,545
Average per return (dollars)	10,445	3,215	3,160	3,902	5,423	7,321	11,107	22,666	52,188	183,832
OKLAHOMA										
Number of returns with deduction	393,350	6,610	21,850	60,910	69,520	62,880	121,180	40,440	6,940	3,010
Percent of returns	24.0	2.8	5.9	14.6	31.0	44.4	69.7	94.1	96.0	94.1
Amount of deduction (thousands of dollars)	3,225,898	15,113	47,266	168,701	270,770	327,755	995,531	702,049	276,367	422,346
Average per return (dollars)	8,201	2,286	2,163	2,770	3,895	5,212	8,215	17,360	39,822	140,314
OREGON										
Number of returns with deduction	673,990	13,330	38,970	97,140	124,240	122,020	206,690	59,730	8,410	3,460
Percent of returns	36.0	5.2	9.8	21.7	47.3	69.8	88.5	97.7	97.2	96.6
Amount of deduction (thousands of dollars)	8,503,557	50,811	141,887	459,789	814,402	1,046,308	2,773,536	1,737,291	579,554	899,979
Average per return (dollars)	12,617	3,812	3,641	4,733	6,555	8,575	13,419	29,086	68,912	260,110
PENNSYLVANIA										
Number of returns with deduction	1,776,050	28,420	83,970	243,630	306,540	287,330	583,040	198,070	31,360	13,690
Percent of returns	28.6	2.8	6.9	17.1	35.5	50.1	75.1	95.5	97.4	96.0
Amount of deduction (thousands of dollars)	19,977,700	108,977	334,952	1,164,804	1,880,416	2,231,687	6,548,134	4,166,506	1,396,617	2,145,607
Average per return (dollars)	11,248	3,835	3,989	4,781	6,134	7,767	11,231	21,036	44,535	156,728
RHODE ISLAND										
Number of returns with deduction	173,110	2,770	8,170	23,640	32,210	29,180	57,620	16,300	2,210	1,010
Percent of returns	32.8	3.5	7.3	19.4	44.2	62.2	84.2	97.8	98.2	98.1
Amount of deduction (thousands of dollars)	2,152,492	13,119	37,480	128,123	225,424	255,060	724,320	408,406	128,677	231,883
Average per return (dollars)	12,434	4,736	4,588	5,420	6,999	8,741	12,571	25,056	58,225	229,587
SOUTH CAROLINA										
Number of returns with deduction	592,210	9,520	33,130	101,490	109,370	96,700	178,730	51,780	8,100	3,400
Percent of returns	27.3	2.9	6.1	18.9	40.1	56.1	80.3	96.5	97.4	95.5
Amount of deduction (thousands of dollars)	5,190,887	22,002	74,697	318,176	506,499	611,593	1,764,848	1,056,165	376,162	460,745
Average per return (dollars)	8,765	2,311	2,255	3,135	4,631	6,325	9,874	20,397	46,440	135,513
SOUTH DAKOTA										
Number of returns with deduction	70,310	1,240	4,260	11,880	12,510	10,920	20,160	7,310	1,410	630
Percent of returns	16.9	2.0	5.3	11.3	21.0	26.3	44.3	68.3	67.5	63.6
Amount of deduction (thousands of dollars)	428,755	3,108	11,535	40,889	46,251	51,093	126,812	75,486	25,935	47,646
Average per return (dollars)	6,098	2,506	2,708	3,442	3,697	4,679	6,290	10,326	18,394	75,629
TENNESSEE										
Number of returns with deduction	573,960	10,150	35,040	100,640	105,450	86,290	161,050	61,180	10,000	4,160
Percent of returns	19.3	2.3	4.8	13.5	27.3	36.6	56.2	82.1	79.7	72.2
Amount of deduction (thousands of dollars)	3,220,804	24,843	86,852	277,981	357,004	357,701	919,609	609,347	185,715	401,752
Average per return (dollars)	5,612	2,448	2,479	2,762	3,386	4,145	5,710	9,960	18,572	96,575
TEXAS										
Number of returns with deduction	2,765,190	40,310	137,880	434,520	469,370	393,600	838,870	366,460	57,500	26,690
Percent of returns	22.8	2.4	4.8	14.8	30.3	41.0	59.2	82.1	78.2	70.7
Amount of deduction (thousands of dollars)	21,634,203	147,275	449,014	1,579,761	2,162,668	2,272,393	6,814,916	4,902,119	1,408,052	1,898,005
Average per return (dollars)	7,824	3,654	3,257	3,636	4,608	5,773	8,124	13,377	24,488	71,113
UTAH										
Number of returns with deduction	446,110	5,050	17,980	65,400	93,840	87,630	133,970	34,170	5,490	2,580
Percent of returns	35.3	2.8	7.0	21.7	49.4	69.4	86.6	97.1	97.2	95.6
Amount of deduction (thousands of dollars)	3,698,909	13,770	46,484	211,977	414,435	513,904	1,190,616	632,625	226,507	448,591
Average per return (dollars)	8,291	2,727	2,585	3,241	4,416	5,864	8,887	18,514	41,258	173,872
VERMONT										
Number of returns with deduction	88,910	1,640	4,300	12,690	16,010	14,520	29,650	8,500	1,130	470
Percent of returns	27.3	3.2	6.8	15.4	35.0	48.5	78.4	97.1	97.4	95.9
Amount of deduction (thousands of dollars)	1,103,162	7,006	17,857	61,094	102,839	120,089	373,699	232,636	76,988	110,954
Average per return (dollars)	12,408	4,272	4,153	4,814	6,423	8,271	12,604	27,369	68,131	236,072
VIRGINIA										
Number of returns with deduction	1,458,160	16,790	62,860	200,420	229,520	219,920	500,830	195,620	22,510	9,690
Percent of returns	37.3	3.3	8.2	23.1	43.6	59.6	83.2	97.7	98.4	97.7
Amount of deduction (thousands of dollars)	18,460,000	50,711	168,541	708,554	1,203,830	1,547,793	5,573,736	4,247,431	1,132,786	1,828,808
Average per return (dollars)	12,286	3,020	2,681	3,535	5,245	7,038	11,129	21,715	50,324	188,711
WASHINGTON										
Number of returns with deduction	1,027,360	13,530	46,850	129,480	171,380	164,530	344,640	129,600	17,360	9,990
Percent of returns	29.9	3.5	7.5	16.2	34.4	48.0	65.7	84.5	90.8	71.3
Amount of deduction (thousands of dollars)	7,605,104	37,198	173,547	528,939	808,634	925,806	2,594,712	1,592,180	389,864	551,313
Average per return (dollars)	7,403	2,682	3,662	4,072	4,702	5,597	7,529	12,258	22,471	78,872
WEST VIRGINIA										
Number of returns with deduction	130,590	1,780	5,690	16,860	22,860	23,070	46,940	12,780	1,920	670
Percent of returns	17.0	1.6	3.5	9.2	21.0	33.0	62.0	94.1	95.0	94.4
Amount of deduction (thousands of dollars)	1,254,875	4,269	12,690	50,972	100,622	141,690	481,996	289,863	101,977	110,495
Average per return (dollars)	9,461	2,398	2,230	3,023	4,402	6,141	9,642	21,124	53,113	164,903
WISCONSIN										
Number of returns with deduction	882,000	15,600	45,210	127,220	161,700	155,020	289,510	71,060	11,520	5,190
Percent of returns	31.0	3.6	8.1	18.7	38.0	54.6	83.1	97.5	97.5	96.8
Amount of deduction (thousands of dollars)	10,274,162	58,454	171,541	605,517	1,039,794	1,297,144	3,510,883	1,744,466	670,229	1,179,160
Average per return (dollars)	11,653	3,747	3,794	4,767	6,430	8,341	12,147	24,549	58,180	226,954
WYOMING										
Number of returns with deduction	60,280	1,060	2,920	8,140	11,200	10,760	19,080	5,600	890	640
Percent of returns	21.6	2.6	5.7	13.1	26.8	34.8	47.2	69.7	65.0	73.7
Amount of deduction (thousands of dollars)	380,181	2,499	7,094	20,192	31,592	37,831	96,173	51,216	18,271	113,553
Average per return (dollars)	6,307	2,358	2,429	2,479	2,821	3,495	5,041	9,146	20,528	180,052
OTHER AREAS [1]										
Number of returns with deduction	46,480	3,060	4,120	7,770	8,080	7,300	16,360	12,150	3,630	3,780
Percent of returns	8.8	2.0	3.4	5.8	11.4	17.0	26.2	37.8	39.4	52.1
Amount of deduction (thousands of dollars)	2,541,818	17,860	22,810	46,857	50,942	50,870	150,834	195,819	125,962	1,683,733
Average per return (dollars)	35,267	5,870	5,536	6,031	6,292	6,968	9,230	16,125	34,689	445,433

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes (except those levied for improvements that tended to increase the value of the property).

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2016, including any returns filed for tax years preceding 2015.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints.

The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017, and Tax Policy Center calculations.

8-May-17

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2014

Item	All returns	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	43,552,770	706,610	2,346,910	6,699,800	7,699,180	6,947,320	13,356,510	4,678,060	746,070	372,340
Percent of returns	29.5	3.2	7.1	19.5	39.3	54.9	76.7	93.2	92.6	90.8
Amount of deduction (thousands of dollars)	515,905,890	2,528,942	7,781,723	26,511,888	42,059,888	49,971,444	146,117,805	104,916,299	39,542,138	96,475,763
Average per return (dollars)	11,846	3,579	3,316	3,957	5,463	7,193	10,940	22,427	53,001	259,107
ALABAMA										
Number of returns with deduction	529,390	9,830	39,180	104,980	99,950	81,890	143,960	40,550	6,380	2,680
Percent of returns	25.9	3.3	7.1	21.4	38.5	49.7	71.1	92.4	95.7	94.7
Amount of deduction (thousands of dollars)	2,981,157	14,560	61,395	241,492	329,947	361,446	964,868	549,602	193,806	264,041
Average per return (dollars)	5,631	1,481	1,567	2,300	3,301	4,414	6,702	13,554	30,377	98,523
ALASKA										
Number of returns with deduction	77,150	810	2,290	8,060	12,850	13,120	29,290	9,390	1,020	330
Percent of returns	21.4	1.5	3.6	10.0	24.8	35.9	51.5	72.1	64.2	52.4
Amount of deduction (thousands of dollars)	369,500	2,217	6,246	24,559	43,554	50,806	143,686	72,445	13,760	12,227
Average per return (dollars)	4,789	2,737	2,728	3,047	3,389	3,872	4,906	7,715	13,490	37,052
ARIZONA										
Number of returns with deduction	801,410	18,020	54,840	139,360	148,350	127,180	225,640	72,550	10,580	4,880
Percent of returns	28.2	4.7	7.9	19.5	39.8	53.9	74.1	93.2	95.7	94.9
Amount of deduction (thousands of dollars)	5,626,575	44,561	130,757	396,333	562,349	627,644	1,655,142	1,097,229	390,041	722,519
Average per return (dollars)	7,021	2,473	2,384	2,844	3,791	4,935	7,335	15,124	36,866	148,057
ARKANSAS										
Number of returns with deduction	276,530	4,350	16,110	47,120	51,490	45,710	82,130	24,400	3,680	1,550
Percent of returns	22.6	2.3	5.0	15.6	32.4	48.0	76.2	95.5	96.1	96.3
Amount of deduction (thousands of dollars)	2,438,026	9,120	33,819	133,189	216,195	267,855	770,120	497,304	177,689	332,735
Average per return (dollars)	8,816	2,097	2,099	2,827	4,199	5,860	9,377	20,381	48,285	214,668
CALIFORNIA										
Number of returns with deduction	5,896,310	97,170	299,600	811,050	953,870	909,000	1,866,550	771,450	123,190	64,430
Percent of returns	33.9	4.1	7.5	20.5	43.2	64.4	84.3	97.8	97.5	97.8
Amount of deduction (thousands of dollars)	101,112,011	387,655	1,087,397	3,440,196	5,583,404	7,077,566	23,759,024	22,386,798	9,140,372	28,249,599
Average per return (dollars)	17,148	3,989	3,629	4,242	5,853	7,786	12,729	29,019	74,197	438,454
COLORADO										
Number of returns with deduction	830,320	13,090	38,000	114,260	143,660	132,220	269,540	98,360	14,440	6,750
Percent of returns	32.5	4.0	7.5	18.9	39.9	55.6	76.9	94.5	95.4	93.9
Amount of deduction (thousands of dollars)	7,139,648	29,197	87,136	324,966	561,947	687,176	2,175,858	1,619,883	555,133	1,098,352
Average per return (dollars)	8,599	2,230	2,293	2,844	3,912	5,197	8,072	16,469	38,444	162,719
CONNECTICUT										
Number of returns with deduction	718,060	10,350	31,590	86,110	118,320	112,540	239,550	91,120	17,660	10,830
Percent of returns	41.0	4.1	10.0	23.7	49.6	67.8	88.3	98.4	98.7	99.0
Amount of deduction (thousands of dollars)	13,599,857	58,897	173,420	527,552	930,515	1,121,956	3,457,182	2,591,048	1,171,642	3,567,645
Average per return (dollars)	18,940	5,691	5,490	6,126	7,864	9,969	14,432	28,436	66,344	329,422
DELAWARE										
Number of returns with deduction	140,570	1,680	6,000	20,910	26,460	23,810	46,140	13,050	1,770	760
Percent of returns	31.7	2.7	6.4	19.9	42.5	57.5	78.8	96.6	97.8	97.4
Amount of deduction (thousands of dollars)	1,237,089	3,512	12,091	60,681	113,783	138,647	427,925	261,877	87,493	131,080
Average per return (dollars)	8,801	2,090	2,015	2,902	4,300	5,823	9,274	20,067	49,431	172,474
DISTRICT OF COLUMBIA										
Number of returns with deduction	132,050	1,320	6,100	19,220	20,260	19,920	39,620	20,400	3,390	1,830
Percent of returns	39.2	3.6	10.1	24.1	38.3	63.3	87.0	98.2	98.8	98.4
Amount of deduction (thousands of dollars)	2,040,489	3,778	12,537	56,159	100,685	143,663	473,742	536,324	223,643	489,958
Average per return (dollars)	15,452	2,862	2,055	2,922	4,970	7,212	11,957	26,290	65,971	267,737
FLORIDA										
Number of returns with deduction	2,083,320	42,660	167,650	427,110	375,980	286,200	512,230	208,890	39,500	23,100
Percent of returns	22.2	2.9	6.7	18.9	33.5	42.3	58.6	80.2	79.5	77.1
Amount of deduction (thousands of dollars)	14,550,021	133,698	426,246	1,209,539	1,375,039	1,319,743	3,394,538	2,639,671	1,078,735	2,972,812
Average per return (dollars)	6,984	3,134	2,542	2,832	3,657	4,611	6,627	12,637	27,310	128,693
GEORGIA										
Number of returns with deduction	1,424,590	22,560	99,140	284,850	269,770	214,590	379,710	125,390	19,670	8,910
Percent of returns	32.5	3.4	8.7	27.8	50.2	65.0	84.1	96.9	98.1	97.2
Amount of deduction (thousands of dollars)	12,388,424	51,068	207,365	873,903	1,255,893	1,356,602	3,711,681	2,521,061	912,530	1,498,321
Average per return (dollars)	8,696	2,264	2,092	3,068	4,655	6,322	9,775	20,106	46,392	168,162
HAWAII										
Number of returns with deduction	198,410	3,550	10,020	31,440	37,170	34,940	62,000	16,480	1,990	810
Percent of returns	29.1	3.8	7.4	17.9	37.9	55.6	75.0	92.8	94.3	94.2
Amount of deduction (thousands of dollars)	1,788,953	8,277	21,621	94,965	169,054	214,789	597,037	353,593	120,174	209,443
Average per return (dollars)	9,016	2,332	2,158	3,021	4,548	6,147	9,630	21,456	60,389	258,572
IDAHO										
Number of returns with deduction	195,520	4,090	12,200	34,600	39,320	35,710	52,510	13,900	2,250	930
Percent of returns	27.9	3.9	7.5	19.8	39.1	57.7	79.3	94.7	95.7	93.0
Amount of deduction (thousands of dollars)	1,622,951	10,053	29,257	108,840	170,655	209,427	500,506	295,829	116,103	182,281
Average per return (dollars)	8,301	2,458	2,398	3,146	4,340	5,865	9,532	21,283	51,601	196,001
ILLINOIS										
Number of returns with deduction	1,982,730	33,690	100,960	276,840	345,620	321,490	632,230	217,930	36,150	17,820
Percent of returns	32.3	3.6	7.7	20.3	41.6	57.9	80.0	95.8	97.6	97.3
Amount of deduction (thousands of dollars)	25,532,636	155,022	465,904	1,489,042	2,373,198	2,792,189	7,861,989	5,068,943	1,826,845	3,499,504
Average per return (dollars)	12,878	4,601	4,615	5,379	6,866	8,685	12,435	23,260	50,535	196,381
INDIANA										
Number of returns with deduction	710,120	13,330	38,190	109,190	130,790	121,450	221,870	61,390	9,670	4,250
Percent of returns	23.1	2.5	5.6	14.8	30.9	44.0	70.6	94.8	96.8	96.2
Amount of deduction (thousands of dollars)	5,898,181	29,347	94,930	359,446	598,446	734,234	1,983,165	1,095,872	391,322	611,419
Average per return (dollars)	8,306	2,202	2,486	3,292	4,576	6,046	8,938	17,851	40,468	143,863
IOWA										
Number of returns with deduction	421,810	6,630	23,860	65,960	76,540	72,500	135,210	34,020	5,070	2,020
Percent of returns	29.2	3.3	8.3	18.5	34.9	48.5	77.6	94.7	95.7	95.3
Amount of deduction (thousands of dollars)	4,064,736	19,067	70,892	254,107	415,853	529,757	1,490,097	747,722	245,952	291,289
Average per return (dollars)	9,636	2,876	2,971	3,852	5,433	7,307	11,021	21,979	48,511	144,202
KANSAS										
Number of returns with deduction	342,920	6,580	19,390	48,500	58,260	55,320	112,040	34,920	5,520	2,400
Percent of returns	25.7	3.2	7.0	15.1	30.9	44.5	71.7	91.6	90.3	87.0
Amount of deduction (thousands of dollars)	3,124,123	18,003	56,051	174,776	281,408	349,566	1,039,817	602,703	201,892	399,907
Average per return (dollars)	9,110	2,736	2,891	3,604	4,830	6,319	9,281	17,260	36,575	166,628
KENTUCKY										
Number of returns with deduction	491,210	7,320	26,280	85,260	95,690	90,170	142,810	36,070	5,480	2,130
Percent of returns	26.0	2.4	5.7	18.4	37.6	56.0	80.4	96.1	97.3	96.8
Amount of deduction (thousands of dollars)	4,612,171	16,632	67,061	319,857	522,736	663,003	1,569,978	812,330	279,841	360,733
Average per return (dollars)	9,389	2,272	2,552	3,752	5,463	7,353	10,993	22,521	51,066	169,358
LOUISIANA										
Number of returns with deduction	455,810	6,300	27,550	85,750	82,880	64,590	130,480	46,760	7,810	3,690
Percent of returns	22.7	2.1	5.2	18.3	33.0	40.9	60.8	88.9	93.5	91.3
Amount of deduction (thousands of dollars)	3,050,716	12,425	48,389	187,489	263,959	282,572	901,155	683,643	265,030	406,054
Average per return (dollars)	6,693	1,972	1,756	2,186	3,185	4,375	6,906	14,620	33,935	110,042
MAINE										
Number of returns with deduction	175,730	3,280	9,730	29,230	34,240	31,030	51,840	13,810	1,860	710
Percent of returns	27.5	3.3	6.8	18.3	37.2	54.4	82.0	97.3	97.4	97.3
Amount of deduction (thousands of dollars)	1,912,904	12,643	38,009	137,421	217,560	253,567	640,720	364,287	115,000	133,697
Average per return (dollars)	10,885	3,855	3,906	4,701	6,354	8,172	12,360	26,378	61,828	188,306
MARYLAND										
Number of returns with deduction	1,322,100	15,100	67,580	208,650	236,940	214,030	420,080	135,870	16,540	7,310
Percent of returns	45.0	3.6	12.5	32.7	58.2	76.5	91.4	98.9	99.0	98.7
Amount of deduction (thousands of dollars)	16,450,600	49,172	189,443	837,214	1,482,920	1,814,456	5,557,293	3,620,027	1,082,690	1,817,385
Average per return (dollars)	12,443	3,256	2,803	4,013	6,259	8,478	13,229	26,643	65,459	248,616
MASSACHUSETTS										
Number of returns with deduction	1,228,070	21,270	55,330	142,430	190,400	179,150	421,980	173,920	28,740	14,840
Percent of returns	36.7	4.4	9.4	19.7	41.1	58.7	82.8	97.4	98.1	97.9
Amount of deduction (thousands of dollars)	18,127,529	95,317	245,904	731,771	1,276,178	1,520,358	5,218,403	4,089,224	1,496,449	3,453,925
Average per return (dollars)	14,761	4,481	4,444	5,138	6,703	8,487	12,366	23,512	52,069	232,744
MICHIGAN										
Number of returns with deduction	1,239,750	24,090	72,090	188,320	223,650	203,150	390,890	112,540	17,250	7,770
Percent of returns	26.5	2.9	6.7	18.4	36.2	49.8	75.0	95.2	96.7	96.0
Amount of deduction (thousands of dollars)	11,402,839	72,519	225,585	737,811	1,167,119	1,363,509	3,817,486	2,145,832	729,534	1,143,444
Average per return (dollars)	9,198	3,010	3,129	3,918	5,219	6,712	9,766	19,067	42,292	147,161
MINNESOTA										
Number of returns with deduction	938,500	11,930	39,760	126,440	165,790	161,210	317,850	94,670	14,580	6,280
Percent of returns	34.9	3.0	8.1	20.5	42.7	59.1	85.1	98.0	97.7	98.0
Amount of deduction (thousands of dollars)	11,483,880	34,959	114,480	477,307	892,289	1,160,392	3,591,344	2,425,299	988,356	1,799,454
Average per return (dollars)	12,236	2,930	2,879	3,775	5,382	7,198	11,299	25,618	67,788	286,537
MISSISSIPPI										
Number of returns with deduction	283,970	4,380	21,580	64,700	55,730	42,890	70,530	19,940	3,020	1,210
Percent of returns	22.8	2.3	5.8	21.2	38.0	48.8	70.7	92.5	95.3	93.8
Amount of deduction (thousands of dollars)	1,762,670	9,308	41,571	167,758	209,206	214,540	538,490	321,490	113,463	146,844
Average per return (dollars)	6,207	2,125	1,926	2,593	3,754	5,002	7,635	16,123	37,571	121,359
MISSOURI										
Number of returns with deduction	719,280	13,140	40,220	114,370	133,500	121,390	219,170	63,130	9,930	4,430
Percent of returns	26.0	2.9	6.4	17.3	35.3	50.3	76.9	95.9	97.1	96.5
Amount of deduction (thousands of dollars)	6,742,636	31,920	105,093	381,926	629,955	763,594	2,136,559	1,280,268	463,827	949,494
Average per return (dollars)	9,374	2,429	2,613	3,339	4,719	6,290	9,748	20,280	46,710	214,333
MONTANA										
Number of returns with deduction	137,340	3,110	8,780	23,830	26,660	24,280	37,590	10,660	1,680	750
Percent of returns	27.9	3.9	7.8	20.7	39.6	54.2	75.1	93.3	94.4	93.8
Amount of deduction (thousands of dollars)	1,221,884	8,067	22,194	82,637	131,945	158,982	370,341	221,535	80,972	145,211
Average per return (dollars)	8,897	2,594	2,528	3,468	4,949	6,548	9,852	20,782	48,198	193,615
NEBRASKA										
Number of returns with deduction	246,520	3,810	12,430	35,990	43,240	42,430	81,560	21,980	3,490	1,570
Percent of returns	27.7	3.0	6.8	16.4	33.9	48.9	77.6	94.7	95.4	94.0
Amount of deduction (thousands of dollars)	2,660,179	10,991	36,967	147,046	247,421	317,406	914,978	502,531	182,410	300,429
Average per return (dollars)	10,791	2,885	2,974	4,086	5,722	7,481	11,218	22,863	52,266	191,356
NEVADA										
Number of returns with deduction	319,880	5,790	21,600	67,300	64,040	49,350	80,610	24,680	3,990	2,540
Percent of returns	24.2	3.4	6.7	18.8	35.8	46.6	62.6	80.8	77.6	77.2
Amount of deduction (thousands of dollars)	1,879,813	16,100	50,454	182,350	212,019	201,678	453,605	260,417	98,411	404,779
Average per return (dollars)	5,877	2,781	2,336	2,710	3,311	4,087	5,627	10,552	24,664	159,362
NEW HAMPSHIRE										
Number of returns with deduction	212,720	3,460	10,330	28,200	36,140	34,510	72,580	23,650	2,730	1,130
Percent of returns	31.1	3.5	8.4	18.2	37.1	50.8	71.2	88.8	83.7	76.4
Amount of deduction (thousands of dollars)	2,057,411	19,182	55,021	155,048	228,211	258,429	723,512	381,722	87,294	148,992
Average per return (dollars)	9,672	5,544	5,326	5,498	6,315	7,489	9,968	16,140	31,976	131,851
NEW JERSEY										
Number of returns with deduction	1,780,530	34,750	97,200	227,990	278,910	260,720	586,440	238,310	38,260	17,960
Percent of returns	41.0	5.5	11.7	25.8	48.7	66.6	86.9	98.1	98.9	98.7
Amount of deduction (thousands of dollars)	30,595,444	234,254	603,422	1,472,142	2,241,773	2,627,745	8,601,053	6,997,252	2,693,945	5,123,858
Average per return (dollars)	17,183	6,741	6,208	6,457	8,038	10,079	14,667	29,362	70,412	285,293
NEW MEXICO										
Number of returns with deduction	206,180	4,210	12,290	36,940	39,520	33,320	58,900	17,870	2,190	950
Percent of returns	22.6	2.8	5.3	16.7	34.7	47.2	68.1	91.5	93.2	92.2
Amount of deduction (thousands of dollars)	1,419,519	9,634	27,371	102,860	153,687	170,495	465,841	282,487	78,938	128,206
Average per return (dollars)	6,885	2,288	2,227	2,785	3,889	5,117	7,909	15,808	36,045	134,954
NEW YORK										
Number of returns with deduction	3,251,300	44,280	147,740	456,390	570,940	537,180	1,015,220	363,340	69,550	46,670
Percent of returns	34.1	2.9	7.1	22.0	45.7	66.7	86.9	98.0	98.4	98.4
Amount of deduction (thousands of dollars)	68,400,903	252,533	750,452	2,544,539	4,308,268	5,309,354	15,426,717	11,785,735	5,557,212	22,466,093
Average per return (dollars)	21,038	5,703	5,080	5,575	7,546	9,884	15,195	32,437	79,902	481,382
NORTH CAROLINA										
Number of returns with deduction	1,269,760	24,490	80,770	225,970	231,970	201,860	362,400	117,260	17,840	7,210
Percent of returns	29.0	3.7	7.5	20.8	41.8	57.8	81.5	97.2	98.0	96.9
Amount of deduction (thousands of dollars)	11,518,479	60,490	199,161	735,813	1,090,480	1,271,175	3,544,251	2,446,961	898,781	1,271,367
Average per return (dollars)	9,071	2,470	2,466	3,256	4,701	6,297	9,780	20,868	50,380	176,334
NORTH DAKOTA										
Number of returns with deduction	65,210	960	3,280	8,890	10,200	9,740	20,500	8,820	1,840	1,000
Percent of returns	17.6	2.1	4.9	9.9	19.0	24.2	38.3	67.2	75.1	78.7
Amount of deduction (thousands of dollars)	448,675	1,580	5,629	19,329	29,394	36,307	110,962	92,940	45,983	106,551
Average per return (dollars)	6,880	1,646	1,716	2,174	2,882	3,728	5,413	10,537	24,991	106,551
OHIO										
Number of returns with deduction	1,469,600	19,900	70,640	243,020	304,150	254,420	425,790	122,780	20,210	8,690
Percent of returns	26.4	2.3	5.7	17.4	38.2	51.9	76.7	95.1	96.7	96.9
Amount of deduction (thousands of dollars)	14,734,106	61,937	219,211	945,799	1,655,922	1,859,683	4,664,585	2,756,647	1,041,058	1,529,264
Average per return (dollars)	10,026	3,112	3,103	3,892	5,444	7,310	10,955	22,452	51,512	175,980
OKLAHOMA										
Number of returns with deduction	391,070	6,080	21,280	61,530	70,660	63,390	118,480	39,370	6,910	3,370
Percent of returns	23.8	2.6	5.7	14.9	31.2	44.6	69.7	92.5	93.9	92.6
Amount of deduction (thousands of dollars)	3,080,293	12,278	43,071	165,277	267,852	322,337	937,774	649,268	253,435	429,001
Average per return (dollars)	7,877	2,019	2,024	2,686	3,791	5,085	7,915	16,491	36,677	127,300
OREGON										
Number of returns with deduction	650,500	12,820	39,480	98,790	125,350	120,450	190,910	52,460	7,300	2,950
Percent of returns	35.6	5.0	9.9	22.9	48.8	71.2	88.7	97.6	97.1	96.7
Amount of deduction (thousands of dollars)	7,691,204	43,233	134,421	453,274	801,641	1,017,665	2,509,957	1,494,882	491,310	744,821
Average per return (dollars)	11,824	3,372	3,405	4,588	6,395	8,449	13,147	28,496	67,303	252,482
PENNSYLVANIA										
Number of returns with deduction	1,770,310	28,440	87,270	253,610	315,840	293,430	563,450	185,760	29,570	12,950
Percent of returns	28.7	2.8	7.0	18.0	36.8	51.7	76.0	95.2	97.0	95.7
Amount of deduction (thousands of dollars)	19,018,164	105,679	338,659	1,187,907	1,921,061	2,260,382	6,226,763	3,845,386	1,273,941	1,858,386
Average per return (dollars)	10,743	3,716	3,881	4,684	6,082	7,703	11,051	20,701	43,082	143,505
RHODE ISLAND										
Number of returns with deduction	171,330	2,820	8,500	24,530	32,920	29,280	55,280	14,920	2,110	980
Percent of returns	32.8	3.4	7.5	20.5	46.1	64.0	84.9	97.7	98.1	98.0
Amount of deduction (thousands of dollars)	2,079,733	12,368	38,745	132,491	230,151	256,443	683,979	372,184	119,537	233,835
Average per return (dollars)	12,139	4,386	4,558	5,401	6,991	8,758	12,373	24,945	56,653	238,607
SOUTH CAROLINA										
Number of returns with deduction	572,260	9,360	33,660	104,040	108,800	95,840	164,970	45,870	6,930	2,800
Percent of returns	26.9	2.8	6.2	19.8	41.2	57.8	81.0	96.1	97.6	95.9
Amount of deduction (thousands of dollars)	4,724,136	19,727	71,517	319,440	497,151	598,088	1,594,852	923,687	315,200	384,474
Average per return (dollars)	8,255	2,108	2,125	3,070	4,569	6,240	9,668	20,137	45,483	137,312
SOUTH DAKOTA										
Number of returns with deduction	70,140	1,220	4,400	12,340	12,830	11,010	19,380	7,030	1,320	620
Percent of returns	17.1	1.9	5.4	11.9	21.8	27.1	45.2	66.6	65.0	63.9
Amount of deduction (thousands of dollars)	403,367	2,859	11,401	37,427	46,302	49,402	118,994	70,285	23,632	43,065
Average per return (dollars)	5,751	2,343	2,591	3,033	3,609	4,487	6,140	9,998	17,903	69,460
TENNESSEE										
Number of returns with deduction	574,670	9,900	36,300	106,400	108,990	88,150	155,200	56,850	9,060	3,820
Percent of returns	19.6	2.2	4.9	14.6	28.8	38.6	58.4	82.9	79.8	72.8
Amount of deduction (thousands of dollars)	3,054,761	23,129	87,118	289,703	365,572	365,099	880,705	564,769	168,678	309,988
Average per return (dollars)	5,316	2,336	2,400	2,723	3,354	4,142	5,675	9,934	18,618	81,149
TEXAS										
Number of returns with deduction	2,674,930	36,030	132,100	424,180	462,290	390,800	805,920	342,100	54,860	26,660
Percent of returns	22.3	2.1	4.6	14.8	30.4	41.2	59.5	81.3	76.6	68.6
Amount of deduction (thousands of dollars)	20,312,908	127,434	420,037	1,524,218	2,100,812	2,217,882	6,349,388	4,470,181	1,294,072	1,808,884
Average per return (dollars)	7,594	3,537	3,180	3,593	4,544	5,675	7,878	13,067	23,589	67,850
UTAH										
Number of returns with deduction	430,800	4,800	18,220	66,660	94,810	86,110	122,770	30,340	4,750	2,340
Percent of returns	35.3	2.7	7.2	22.9	51.3	71.0	86.7	96.6	96.7	95.9
Amount of deduction (thousands of dollars)	3,363,072	11,945	44,975	208,712	411,434	498,185	1,066,134	539,937	189,208	392,542
Average per return (dollars)	7,807	2,489	2,468	3,131	4,340	5,785	8,684	17,796	39,833	167,753
VERMONT										
Number of returns with deduction	88,480	1,660	4,460	13,070	16,200	14,960	28,440	8,050	1,140	500
Percent of returns	27.4	3.2	6.9	16.3	35.9	50.0	79.4	97.2	96.6	94.3
Amount of deduction (thousands of dollars)	1,047,953	6,550	17,551	60,376	100,117	119,663	346,990	208,669	70,201	117,836
Average per return (dollars)	11,844	3,946	3,935	4,619	6,180	7,999	12,201	25,922	61,580	235,672
VIRGINIA										
Number of returns with deduction	1,436,160	16,340	63,670	204,280	232,290	221,090	485,470	183,050	20,990	8,970
Percent of returns	37.1	3.2	8.3	23.7	44.5	61.1	83.6	97.6	98.4	97.8
Amount of deduction (thousands of dollars)	15,478,262	45,737	164,066	710,676	1,202,497	1,534,826	5,293,219	3,875,559	1,022,688	1,628,994
Average per return (dollars)	10,778	2,799	2,577	3,479	5,177	6,942	10,903	21,172	48,723	181,605
WASHINGTON										
Number of returns with deduction	1,003,760	15,110	47,590	133,080	174,100	165,430	330,230	116,720	15,270	6,230
Percent of returns	30.0	3.7	7.5	17.0	35.9	49.9	67.1	84.8	80.8	70.1
Amount of deduction (thousands of dollars)	7,103,684	53,540	168,807	522,195	796,301	906,241	2,419,622	1,402,175	342,766	492,037
Average per return (dollars)	7,077	3,543	3,547	3,924	4,574	5,478	7,327	12,013	22,447	78,979
WEST VIRGINIA										
Number of returns with deduction	133,410	1,840	5,920	17,330	23,530	23,770	46,220	12,300	1,860	640
Percent of returns	17.0	1.4	3.1	9.5	21.6	33.5	62.6	93.2	96.4	94.1
Amount of deduction (thousands of dollars)	1,202,159	3,760	12,238	49,832	101,560	142,123	437,180	249,298	89,313	116,855
Average per return (dollars)	9,011	2,043	2,067	2,875	4,316	5,979	9,459	20,268	48,018	182,586
WISCONSIN										
Number of returns with deduction	885,770	15,420	46,900	134,630	167,950	162,550	277,510	65,660	10,410	4,750
Percent of returns	31.5	3.6	8.2	20.1	40.8	57.9	84.4	97.1	97.7	97.1
Amount of deduction (thousands of dollars)	9,984,017	56,627	177,792	647,931	1,092,045	1,366,410	3,368,018	1,611,225	605,357	1,058,612
Average per return (dollars)	11,272	3,672	3,791	4,813	6,502	8,406	12,137	24,539	58,151	222,866
WYOMING										
Number of returns with deduction	60,530	940	2,900	8,180	11,230	10,960	19,110	5,630	920	670
Percent of returns	21.6	2.5	5.6	13.4	26.4	34.6	47.5	68.8	66.7	70.5
Amount of deduction (thousands of dollars)	348,296	2,134	6,899	20,024	32,151	37,798	90,751	49,611	17,174	91,754
Average per return (dollars)	5,754	2,270	2,379	2,448	2,863	3,449	4,749	8,812	18,667	136,946
OTHER AREAS [1]										
Number of returns with deduction	64,000	2,570	3,990	7,930	8,170	7,110	15,750	11,720	3,760	2,990
Percent of returns	8.9	1.8	3.4	6.1	11.8	17.0	25.7	36.7	38.6	46.5
Amount of deduction (thousands of dollars)	1,017,146	14,247	21,945	46,543	50,274	48,589	139,829	180,652	119,300	395,767
Average per return (dollars)	15,893	5,544	5,500	5,869	6,153	6,834	8,878	15,414	31,729	132,364

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

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

23-Feb-16

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2013

Item	All returns	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	44,216,860	816,960	2,622,680	7,267,230	8,094,750	7,191,680	12,974,670	4,266,880	663,570	318,450
Percent of returns	30.2	3.6	7.8	21.3	41.9	58.0	79.0	94.0	93.3	91.8
Amount of deduction (thousands of dollars)	507,721,768	2,955,976	8,877,599	28,934,039	44,402,168	51,897,351	143,092,106	98,703,210	37,535,839	91,323,481
Average per return (dollars)	11,483	3,618	3,385	3,981	5,485	7,216	11,029	23,132	56,567	286,775
ALABAMA										
Number of returns with deduction	546,260	11,600	43,950	113,480	105,020	85,810	140,330	37,680	5,990	2,410
Percent of returns	26.7	3.7	7.8	23.1	40.6	52.7	73.5	93.3	97.1	95.6
Amount of deduction (thousands of dollars)	3,046,108	19,841	73,038	264,088	348,365	381,829	949,654	531,846	199,795	277,653
Average per return (dollars)	5,576	1,710	1,662	2,327	3,317	4,450	6,767	14,115	33,355	115,209
ALASKA										
Number of returns with deduction	79,890	980	2,770	9,260	14,250	14,030	28,900	8,520	860	340
Percent of returns	22.2	1.8	4.2	11.5	27.7	39.3	54.4	74.3	65.2	57.6
Amount of deduction (thousands of dollars)	374,477	2,800	7,766	28,488	47,967	54,436	142,397	65,262	12,213	13,148
Average per return (dollars)	4,687	2,857	2,804	3,076	3,366	3,880	4,927	7,660	14,201	38,671
ARIZONA										
Number of returns with deduction	815,410	20,470	60,120	150,010	154,120	130,640	219,710	66,720	9,520	4,100
Percent of returns	29.0	5.3	8.5	21.3	42.0	56.6	76.3	94.3	96.6	95.8
Amount of deduction (thousands of dollars)	5,585,231	51,251	147,969	432,766	585,997	648,070	1,625,568	1,053,798	379,016	660,797
Average per return (dollars)	6,850	2,504	2,461	2,885	3,802	4,961	7,399	15,794	39,813	161,170
ARKANSAS										
Number of returns with deduction	281,930	5,230	18,430	50,930	53,710	47,240	78,950	22,730	3,370	1,340
Percent of returns	23.1	2.7	5.6	17.0	34.4	51.0	78.3	96.4	97.7	97.8
Amount of deduction (thousands of dollars)	2,477,111	11,255	40,441	144,117	226,946	277,906	745,650	477,875	174,992	377,929
Average per return (dollars)	8,786	2,152	2,194	2,830	4,225	5,883	9,445	21,024	51,926	282,037
CALIFORNIA										
Number of returns with deduction	5,881,920	110,380	331,530	863,840	994,710	925,880	1,801,290	695,560	105,770	52,960
Percent of returns	34.3	4.6	8.3	22.1	45.7	66.8	85.6	98.1	97.8	98.1
Amount of deduction (thousands of dollars)	96,580,215	441,124	1,197,179	3,609,434	5,762,107	7,127,038	22,930,609	20,745,278	8,448,059	26,319,388
Average per return (dollars)	16,420	3,996	3,611	4,178	5,793	7,698	12,730	29,825	79,872	496,967
COLORADO										
Number of returns with deduction	841,170	15,360	43,960	127,390	152,620	136,890	260,260	87,210	12,110	5,390
Percent of returns	33.6	4.5	8.6	21.5	43.5	59.3	79.6	95.4	96.3	95.4
Amount of deduction (thousands of dollars)	6,996,921	38,079	108,303	372,931	609,744	720,665	2,142,662	1,508,289	522,205	974,043
Average per return (dollars)	8,318	2,479	2,464	2,927	3,995	5,265	8,233	17,295	43,122	180,713
CONNECTICUT										
Number of returns with deduction	729,070	11,280	35,320	94,260	125,270	115,910	235,740	85,210	16,260	9,810
Percent of returns	41.7	4.4	10.9	25.8	52.2	70.5	89.8	98.9	99.1	99.2
Amount of deduction (thousands of dollars)	13,575,236	65,720	193,028	580,140	988,284	1,155,359	3,428,484	2,506,876	1,143,542	3,513,803
Average per return (dollars)	18,620	5,826	5,465	6,155	7,889	9,968	14,543	29,420	70,329	358,186
DELAWARE										
Number of returns with deduction	143,220	1,930	6,480	22,680	28,240	24,810	44,960	11,890	1,580	660
Percent of returns	32.6	3.1	6.8	21.5	45.6	61.0	81.3	97.3	98.1	97.1
Amount of deduction (thousands of dollars)	1,216,640	4,600	13,391	66,090	121,506	143,223	420,383	245,236	86,528	115,683
Average per return (dollars)	8,495	2,383	2,067	2,914	4,303	5,773	9,350	20,625	54,765	175,277
DISTRICT OF COLUMBIA										
Number of returns with deduction	130,360	1,560	6,600	20,220	21,100	20,100	37,740	18,420	3,010	1,610
Percent of returns	39.4	4.1	10.6	25.5	41.4	67.0	88.3	98.6	98.4	98.8
Amount of deduction (thousands of dollars)	2,050,885	4,501	13,652	61,241	108,011	146,331	456,604	499,217	210,624	550,702
Average per return (dollars)	15,732	2,885	2,068	3,029	5,119	7,280	12,099	27,102	69,975	342,051
FLORIDA										
Number of returns with deduction	2,121,030	51,580	185,730	451,180	388,640	295,750	502,940	190,760	34,680	19,770
Percent of returns	22.8	3.4	7.3	20.4	35.6	45.1	61.8	82.0	80.2	78.3
Amount of deduction (thousands of dollars)	14,211,595	160,236	494,744	1,293,944	1,421,095	1,364,997	3,370,428	2,481,260	986,416	2,638,475
Average per return (dollars)	6,700	3,107	2,664	2,868	3,657	4,615	6,701	13,007	28,443	133,459
GEORGIA										
Number of returns with deduction	1,448,500	27,120	110,940	303,700	279,160	221,420	367,120	114,310	17,190	7,550
Percent of returns	33.2	3.9	9.5	29.8	53.0	68.4	86.1	97.5	98.3	97.8
Amount of deduction (thousands of dollars)	12,006,666	64,258	246,591	934,699	1,294,732	1,394,536	3,601,641	2,355,356	843,602	1,271,250
Average per return (dollars)	8,289	2,369	2,223	3,078	4,638	6,298	9,811	20,605	49,075	168,377
HAWAII										
Number of returns with deduction	199,510	4,060	11,240	33,730	38,620	35,610	59,040	14,780	1,770	660
Percent of returns	29.5	4.2	8.1	19.3	40.4	58.0	76.8	93.6	95.2	95.7
Amount of deduction (thousands of dollars)	1,740,958	11,124	25,076	105,567	174,114	217,375	564,257	324,565	114,526	204,354
Average per return (dollars)	8,726	2,740	2,231	3,130	4,508	6,104	9,557	21,960	64,704	309,627
IDAHO										
Number of returns with deduction	197,260	4,630	13,780	37,490	41,060	35,740	49,540	12,280	1,910	830
Percent of returns	28.5	4.3	8.4	21.8	41.6	60.5	81.4	95.0	95.5	94.3
Amount of deduction (thousands of dollars)	1,570,515	12,451	33,706	114,848	177,694	208,420	474,363	272,219	106,436	170,378
Average per return (dollars)	7,962	2,689	2,446	3,063	4,328	5,832	9,575	22,168	55,726	205,275
ILLINOIS										
Number of returns with deduction	2,016,260	37,910	112,560	302,590	364,840	333,010	617,620	199,970	32,230	15,530
Percent of returns	33.0	4.0	8.5	22.2	44.3	61.0	82.1	96.3	97.8	97.8
Amount of deduction (thousands of dollars)	25,395,052	178,445	534,737	1,643,136	2,534,620	2,924,257	7,748,293	4,791,536	1,733,488	3,306,541
Average per return (dollars)	12,595	4,707	4,751	5,430	6,947	8,781	12,545	23,961	53,785	212,913
INDIANA										
Number of returns with deduction	723,600	14,690	42,520	120,080	137,400	125,800	214,430	56,260	8,740	3,670
Percent of returns	23.7	2.7	6.1	16.5	32.9	46.9	72.8	95.0	96.5	96.6
Amount of deduction (thousands of dollars)	5,747,553	33,810	107,046	389,304	614,248	747,059	1,896,686	1,023,780	372,891	562,731
Average per return (dollars)	7,943	2,302	2,518	3,242	4,471	5,938	8,845	18,197	42,665	153,333
IOWA										
Number of returns with deduction	427,250	7,640	26,720	71,300	79,810	75,230	128,520	31,670	4,680	1,690
Percent of returns	29.8	3.7	9.1	20.2	36.8	51.5	79.6	94.7	95.9	96.0
Amount of deduction (thousands of dollars)	4,091,605	23,770	80,977	277,430	435,971	555,424	1,433,884	739,486	252,467	292,197
Average per return (dollars)	9,577	3,111	3,031	3,891	5,463	7,383	11,157	23,350	53,946	172,898
KANSAS										
Number of returns with deduction	362,080	7,880	21,960	54,130	63,600	60,850	113,190	32,980	5,270	2,210
Percent of returns	27.3	3.7	7.8	17.1	34.1	49.9	76.9	95.3	95.6	94.0
Amount of deduction (thousands of dollars)	3,500,430	24,410	70,422	204,775	319,883	401,694	1,117,629	656,571	241,155	463,891
Average per return (dollars)	9,668	3,098	3,207	3,783	5,030	6,601	9,874	19,908	45,760	209,905
KENTUCKY										
Number of returns with deduction	502,500	8,660	30,680	92,730	100,760	93,040	137,060	32,770	4,940	1,860
Percent of returns	26.6	2.8	6.5	20.1	39.9	59.0	82.3	96.5	97.8	96.9
Amount of deduction (thousands of dollars)	4,562,984	20,851	79,325	345,291	547,584	683,900	1,510,293	761,632	262,438	351,671
Average per return (dollars)	9,081	2,408	2,586	3,724	5,435	7,351	11,019	23,242	53,125	189,070
LOUISIANA										
Number of returns with deduction	461,620	7,800	30,440	91,000	85,320	66,900	126,900	42,690	7,190	3,370
Percent of returns	23.0	2.6	5.6	19.4	34.4	43.1	62.8	89.9	93.7	91.8
Amount of deduction (thousands of dollars)	3,059,290	16,582	60,284	206,841	272,938	293,712	876,280	645,260	258,194	429,198
Average per return (dollars)	6,627	2,126	1,980	2,273	3,199	4,390	6,905	15,115	35,910	127,358
MAINE										
Number of returns with deduction	180,620	3,600	11,100	31,930	36,770	32,730	49,740	12,460	1,690	600
Percent of returns	28.4	3.5	7.6	20.2	40.1	58.2	84.8	98.0	98.3	96.8
Amount of deduction (thousands of dollars)	1,923,206	13,627	42,739	149,336	233,534	271,051	628,920	347,730	110,402	125,867
Average per return (dollars)	10,648	3,785	3,850	4,677	6,351	8,281	12,644	27,908	65,327	209,778
MARYLAND										
Number of returns with deduction	1,330,050	18,770	73,150	218,710	245,090	217,570	409,860	125,460	15,210	6,230
Percent of returns	45.2	4.3	13.3	34.0	60.2	78.4	92.3	99.1	99.2	98.7
Amount of deduction (thousands of dollars)	16,150,948	58,170	207,042	891,068	1,543,134	1,854,595	5,458,182	3,413,445	1,075,354	1,649,957
Average per return (dollars)	12,143	3,099	2,830	4,074	6,296	8,524	13,317	27,207	70,700	264,841
MASSACHUSETTS										
Number of returns with deduction	1,234,390	23,630	61,150	155,410	200,350	184,840	412,390	158,920	25,400	12,320
Percent of returns	37.4	4.8	10.2	21.6	43.8	61.7	84.8	97.9	98.7	98.3
Amount of deduction (thousands of dollars)	17,605,105	102,800	272,704	796,621	1,337,922	1,567,767	5,113,927	3,831,301	1,398,086	3,183,976
Average per return (dollars)	14,262	4,350	4,460	5,126	6,678	8,482	12,401	24,108	55,043	258,440
MICHIGAN										
Number of returns with deduction	1,267,570	27,450	81,150	207,260	236,250	212,990	379,310	101,270	15,330	6,560
Percent of returns	27.2	3.2	7.5	20.3	38.6	53.2	77.6	96.0	97.6	96.8
Amount of deduction (thousands of dollars)	11,436,307	83,337	251,784	810,615	1,229,255	1,425,810	3,703,637	1,995,922	698,793	1,237,155
Average per return (dollars)	9,022	3,036	3,103	3,911	5,203	6,694	9,764	19,709	45,583	188,591
MINNESOTA										
Number of returns with deduction	956,870	14,180	45,950	141,410	176,460	168,760	305,430	86,070	13,130	5,480
Percent of returns	36.1	3.5	9.2	23.2	46.0	63.1	87.2	98.2	98.1	98.2
Amount of deduction (thousands of dollars)	11,083,635	43,860	139,476	548,549	969,427	1,228,823	3,487,513	2,229,344	876,519	1,560,125
Average per return (dollars)	11,583	3,093	3,035	3,879	5,494	7,281	11,418	25,902	66,757	284,694
MISSISSIPPI										
Number of returns with deduction	288,380	5,030	23,160	67,070	57,510	44,380	68,890	18,470	2,810	1,070
Percent of returns	23.2	2.6	6.1	22.1	39.4	51.1	72.8	93.5	96.6	95.5
Amount of deduction (thousands of dollars)	1,760,092	11,462	47,259	175,667	217,161	222,437	526,655	305,572	110,492	143,386
Average per return (dollars)	6,103	2,279	2,041	2,619	3,776	5,012	7,645	16,544	39,321	134,006
MISSOURI										
Number of returns with deduction	742,480	15,210	46,190	127,460	142,170	127,500	213,360	57,310	9,240	4,030
Percent of returns	27.1	3.3	7.2	19.4	38.1	54.3	79.5	96.7	97.9	97.3
Amount of deduction (thousands of dollars)	6,766,522	40,576	125,831	436,947	676,510	812,518	2,108,636	1,218,011	466,139	881,354
Average per return (dollars)	9,113	2,668	2,724	3,428	4,758	6,373	9,883	21,253	50,448	218,698
MONTANA										
Number of returns with deduction	138,840	3,540	10,120	25,830	28,180	24,560	35,210	9,410	1,430	550
Percent of returns	28.5	4.3	8.9	22.7	42.2	56.9	77.2	94.2	94.1	94.8
Amount of deduction (thousands of dollars)	1,179,951	9,820	25,715	89,722	140,086	160,451	350,622	207,051	76,747	119,738
Average per return (dollars)	8,499	2,774	2,541	3,474	4,971	6,533	9,958	22,003	53,669	217,705
NEBRASKA										
Number of returns with deduction	249,090	4,330	13,900	39,420	45,330	44,270	77,030	20,310	3,210	1,310
Percent of returns	28.3	3.3	7.5	18.2	36.0	52.3	79.9	94.6	95.3	94.9
Amount of deduction (thousands of dollars)	2,638,058	13,182	47,970	167,879	264,906	334,276	875,455	493,268	181,591	259,531
Average per return (dollars)	10,591	3,044	3,451	4,259	5,844	7,551	11,365	24,287	56,570	198,115
NEVADA										
Number of returns with deduction	325,810	6,810	24,020	70,980	66,280	50,720	78,650	22,330	3,750	2,270
Percent of returns	24.9	3.9	7.4	20.1	37.9	48.9	64.9	82.3	79.8	78.0
Amount of deduction (thousands of dollars)	1,861,321	19,689	60,884	194,462	221,188	207,043	449,506	245,785	95,201	367,563
Average per return (dollars)	5,713	2,891	2,535	2,740	3,337	4,082	5,715	11,007	25,387	161,922
NEW HAMPSHIRE										
Number of returns with deduction	218,720	4,140	11,800	31,400	39,000	36,380	71,330	21,300	2,420	950
Percent of returns	32.1	4.0	9.4	20.4	40.1	54.0	74.0	90.3	87.1	79.8
Amount of deduction (thousands of dollars)	2,055,570	22,878	61,859	170,528	245,432	271,327	711,640	346,630	84,590	140,685
Average per return (dollars)	9,398	5,526	5,242	5,431	6,293	7,458	9,977	16,274	34,955	148,089
NEW JERSEY										
Number of returns with deduction	1,791,480	37,480	104,020	241,530	289,300	268,890	579,010	220,680	34,890	15,680
Percent of returns	41.4	5.9	12.3	27.2	50.6	68.6	88.1	98.5	99.1	99.0
Amount of deduction (thousands of dollars)	29,886,147	244,253	625,140	1,528,462	2,287,751	2,683,822	8,456,455	6,558,230	2,564,697	4,937,337
Average per return (dollars)	16,682	6,517	6,010	6,328	7,908	9,981	14,605	29,718	73,508	314,881
NEW MEXICO										
Number of returns with deduction	211,410	4,920	13,890	40,260	41,590	34,390	57,760	15,870	1,940	790
Percent of returns	23.3	3.2	5.9	18.3	36.9	49.8	70.8	92.8	94.6	91.9
Amount of deduction (thousands of dollars)	1,415,488	12,944	31,602	113,558	161,717	176,500	460,778	263,394	76,136	118,859
Average per return (dollars)	6,695	2,631	2,275	2,821	3,888	5,132	7,977	16,597	39,245	150,454
NEW YORK										
Number of returns with deduction	3,264,790	50,590	164,540	494,380	595,330	544,350	977,660	333,030	63,940	40,970
Percent of returns	34.6	3.2	7.8	23.9	48.4	69.0	88.1	98.4	98.6	98.7
Amount of deduction (thousands of dollars)	66,893,583	291,041	844,609	2,758,426	4,502,017	5,396,948	14,949,601	11,060,794	5,379,565	21,710,581
Average per return (dollars)	20,489	5,753	5,133	5,580	7,562	9,914	15,291	33,213	84,135	529,914
NORTH CAROLINA										
Number of returns with deduction	1,359,520	28,920	95,160	261,330	259,050	223,680	363,010	106,870	15,600	5,910
Percent of returns	31.4	4.3	8.8	24.3	47.1	65.4	86.2	98.0	98.4	98.0
Amount of deduction (thousands of dollars)	12,689,437	72,884	247,798	911,139	1,324,354	1,549,402	3,952,276	2,524,230	903,458	1,203,897
Average per return (dollars)	9,334	2,520	2,604	3,487	5,112	6,927	10,888	23,620	57,914	203,705
NORTH DAKOTA										
Number of returns with deduction	67,290	1,100	3,730	9,890	10,870	10,190	20,260	8,590	1,740	930
Percent of returns	18.6	2.3	5.3	11.4	20.8	26.2	42.6	71.2	80.2	87.7
Amount of deduction (thousands of dollars)	521,080	2,320	8,847	25,260	36,297	42,567	123,534	109,355	51,283	121,618
Average per return (dollars)	7,744	2,109	2,372	2,554	3,339	4,177	6,097	12,731	29,473	130,772
OHIO										
Number of returns with deduction	1,528,390	23,080	80,530	273,680	325,290	269,360	418,180	112,560	18,400	7,320
Percent of returns	27.6	2.6	6.3	19.6	41.4	56.1	80.5	96.7	97.7	97.3
Amount of deduction (thousands of dollars)	15,508,623	78,007	263,553	1,083,782	1,812,171	2,024,441	4,776,093	2,822,952	1,116,998	1,530,626
Average per return (dollars)	10,147	3,380	3,273	3,960	5,571	7,516	11,421	25,080	60,706	209,102
OKLAHOMA										
Number of returns with deduction	398,600	7,180	24,590	67,540	74,490	66,270	113,850	35,710	6,020	2,950
Percent of returns	24.4	2.9	6.4	16.4	33.6	48.0	72.3	93.9	95.6	93.7
Amount of deduction (thousands of dollars)	3,041,280	17,388	53,680	185,880	284,257	340,419	906,424	608,380	235,452	409,399
Average per return (dollars)	7,630	2,422	2,183	2,752	3,816	5,137	7,962	17,037	39,112	138,779
OREGON										
Number of returns with deduction	649,800	14,840	44,140	107,120	131,360	119,640	178,070	46,140	6,160	2,350
Percent of returns	36.2	5.7	10.9	25.2	52.1	73.2	88.9	97.8	97.8	96.3
Amount of deduction (thousands of dollars)	7,245,621	49,979	148,002	483,283	829,099	993,383	2,318,664	1,330,444	435,581	657,185
Average per return (dollars)	11,151	3,368	3,353	4,512	6,312	8,303	13,021	28,835	70,711	279,653
PENNSYLVANIA										
Number of returns with deduction	1,804,430	31,810	97,220	281,170	334,660	304,930	546,990	170,540	26,200	10,920
Percent of returns	29.3	3.0	7.6	19.8	39.1	54.7	78.4	95.9	97.5	96.2
Amount of deduction (thousands of dollars)	18,821,793	118,522	385,809	1,308,354	2,033,469	2,348,266	6,063,918	3,605,698	1,200,776	1,756,981
Average per return (dollars)	10,431	3,726	3,968	4,653	6,076	7,701	11,086	21,143	45,831	160,896
RHODE ISLAND										
Number of returns with deduction	174,490	3,150	9,610	26,770	34,210	30,220	54,090	13,570	2,030	840
Percent of returns	33.7	3.8	8.3	22.6	48.8	66.7	87.0	98.3	99.0	98.8
Amount of deduction (thousands of dollars)	2,047,945	14,180	43,519	144,945	240,356	266,134	675,966	348,314	120,628	193,903
Average per return (dollars)	11,737	4,502	4,529	5,414	7,026	8,807	12,497	25,668	59,423	230,837
SOUTH CAROLINA										
Number of returns with deduction	587,470	11,100	38,030	113,360	114,930	99,780	159,690	41,970	6,130	2,500
Percent of returns	27.9	3.3	6.9	21.8	44.1	61.4	83.1	97.1	98.1	97.3
Amount of deduction (thousands of dollars)	4,806,654	25,960	88,328	353,767	533,239	629,280	1,573,598	891,648	307,372	403,464
Average per return (dollars)	8,182	2,339	2,323	3,121	4,640	6,307	9,854	21,245	50,142	161,386
SOUTH DAKOTA										
Number of returns with deduction	71,100	1,510	4,840	13,340	13,400	11,390	18,620	6,300	1,210	510
Percent of returns	17.2	2.2	5.6	13.0	22.8	29.5	48.1	68.0	65.4	65.4
Amount of deduction (thousands of dollars)	404,800	3,717	11,961	40,490	48,983	52,200	116,269	63,663	22,839	44,677
Average per return (dollars)	5,693	2,462	2,471	3,035	3,655	4,583	6,244	10,105	18,875	87,602
TENNESSEE										
Number of returns with deduction	600,400	11,880	41,280	118,690	117,100	93,220	153,800	52,910	8,290	3,230
Percent of returns	20.6	2.5	5.5	16.5	31.4	42.0	61.7	84.4	81.0	73.7
Amount of deduction (thousands of dollars)	3,124,732	30,999	104,921	324,708	397,567	391,096	890,615	538,737	156,624	289,465
Average per return (dollars)	5,204	2,609	2,542	2,736	3,395	4,195	5,791	10,182	18,893	89,618
TEXAS										
Number of returns with deduction	2,680,920	43,660	145,660	448,000	473,720	401,350	785,740	312,740	47,570	22,490
Percent of returns	22.5	2.4	4.9	15.8	32.2	43.6	62.2	82.8	76.7	70.6
Amount of deduction (thousands of dollars)	19,447,391	155,901	493,420	1,631,384	2,142,436	2,258,731	6,100,138	4,039,983	1,105,526	1,519,872
Average per return (dollars)	7,254	3,571	3,387	3,641	4,523	5,628	7,764	12,918	23,240	67,580
UTAH										
Number of returns with deduction	430,480	5,570	20,070	72,480	98,900	85,890	114,400	27,140	4,090	1,950
Percent of returns	36.0	3.1	7.9	25.3	54.4	73.4	88.1	97.2	97.4	97.0
Amount of deduction (thousands of dollars)	3,285,967	14,933	51,275	227,073	427,478	493,024	1,002,620	516,768	180,222	372,575
Average per return (dollars)	7,633	2,681	2,555	3,133	4,322	5,740	8,764	19,041	44,064	191,064
VERMONT										
Number of returns with deduction	89,200	1,830	5,070	14,320	16,940	15,430	27,030	7,260	950	380
Percent of returns	27.7	3.4	7.7	17.9	37.7	52.9	81.2	97.6	97.9	95.0
Amount of deduction (thousands of dollars)	1,016,789	7,043	20,221	65,265	105,187	123,876	331,726	197,380	64,068	102,022
Average per return (dollars)	11,399	3,849	3,988	4,558	6,209	8,028	12,273	27,187	67,440	268,479
VIRGINIA										
Number of returns with deduction	1,449,330	18,750	69,660	217,610	243,640	229,510	474,960	168,350	19,030	7,840
Percent of returns	37.8	3.6	9.0	25.4	46.9	63.8	85.2	98.0	98.7	98.4
Amount of deduction (thousands of dollars)	15,177,417	56,141	184,522	757,738	1,251,385	1,584,178	5,164,597	3,631,880	980,465	1,566,512
Average per return (dollars)	10,472	2,994	2,649	3,482	5,136	6,902	10,874	21,573	51,522	199,810
WASHINGTON										
Number of returns with deduction	1,020,590	17,820	53,840	148,340	187,010	173,060	319,020	103,240	13,090	5,180
Percent of returns	31.0	4.2	8.3	19.2	39.1	53.3	69.7	86.3	81.8	73.2
Amount of deduction (thousands of dollars)	6,889,051	62,995	190,208	575,183	846,512	939,131	2,314,853	1,229,682	289,320	441,168
Average per return (dollars)	6,750	3,535	3,533	3,877	4,527	5,427	7,256	11,911	22,102	85,168
WEST VIRGINIA										
Number of returns with deduction	137,170	2,060	6,730	19,180	25,340	25,130	45,300	11,230	1,680	530
Percent of returns	17.5	1.5	3.4	10.5	23.0	35.6	65.4	94.7	97.1	96.4
Amount of deduction (thousands of dollars)	1,166,158	4,637	14,841	55,864	109,056	151,018	427,962	232,592	86,814	83,374
Average per return (dollars)	8,502	2,251	2,205	2,913	4,304	6,009	9,447	20,712	51,675	157,309
WISCONSIN										
Number of returns with deduction	924,200	17,820	54,350	152,830	184,280	175,870	266,040	59,400	9,270	4,350
Percent of returns	33.0	4.0	9.2	22.9	45.0	64.1	87.9	98.1	98.5	98.4
Amount of deduction (thousands of dollars)	10,610,622	67,808	215,883	774,429	1,264,093	1,554,091	3,392,045	1,575,487	597,261	1,169,525
Average per return (dollars)	11,481	3,805	3,972	5,067	6,860	8,837	12,750	26,523	64,429	268,856
WYOMING										
Number of returns with deduction	62,170	1,110	3,390	9,070	12,120	11,690	18,540	4,940	740	570
Percent of returns	21.9	2.6	6.1	14.8	28.6	37.5	50.7	71.6	64.9	71.3
Amount of deduction (thousands of dollars)	403,716	2,687	8,797	22,497	35,113	41,043	91,228	45,699	17,153	139,498
Average per return (dollars)	6,494	2,421	2,595	2,480	2,897	3,511	4,921	9,251	23,180	244,733
OTHER AREAS [1]										
Number of returns with deduction	71,980	3,330	4,930	9,520	9,610	8,130	17,240	12,160	3,920	3,160
Percent of returns	10.4	2.6	4.1	7.4	14.0	19.7	29.2	40.1	43.2	52.7
Amount of deduction (thousands of dollars)	1,067,290	17,124	29,726	56,030	59,272	55,473	152,287	188,501	121,103	387,773
Average per return (dollars)	14,828	5,142	6,030	5,886	6,168	6,823	8,833	15,502	30,894	122,713

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

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

29-Jan-15

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2012

Item	All returns	Size of adjusted gross income								
		$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES										
Number of returns with deduction	45,453,350	874,970	2,857,550	7,907,280	8,618,460	7,497,650	12,688,120	3,951,190	675,820	382,310
Percent of returns	31.0	4.0	8.0	23.0	45.0	62.0	81.0	95.0	96.0	97.0
Amount of deduction (thousands of dollars)	484,986,029	3,118,469	9,582,691	30,917,033	46,577,266	53,252,620	137,392,640	88,102,189	33,748,695	82,294,426
Average per return (dollars)	10,670	3,564	3,353	3,910	5,404	7,103	10,828	22,298	49,937	215,256
ALABAMA										
Number of returns with deduction	574,780	12,470	48,220	125,090	112,290	91,460	140,450	35,650	6,200	2,940
Percent of returns	28.0	4.0	8.0	25.0	44.0	57.0	77.0	94.0	99.0	99.0
Amount of deduction (thousands of dollars)	3,065,810	20,276	77,237	287,392	369,455	403,336	936,260	484,403	185,110	302,341
Average per return (dollars)	5,334	1,626	1,602	2,297	3,290	4,410	6,666	13,588	29,856	102,837
ALASKA										
Number of returns with deduction	84,840	1,130	3,020	10,440	15,380	15,000	29,950	8,120	1,200	620
Percent of returns	23.0	2.0	4.0	13.0	30.0	43.0	59.0	78.0	86.0	89.0
Amount of deduction (thousands of dollars)	388,207	5,112	9,471	31,186	51,008	56,944	144,175	61,011	14,594	14,706
Average per return (dollars)	4,576	4,524	3,136	2,987	3,317	3,796	4,814	7,514	12,162	23,719
ARIZONA										
Number of returns with deduction	848,970	22,120	66,370	164,640	165,350	137,890	216,360	61,720	9,660	4,870
Percent of returns	31.0	6.0	9.0	24.0	46.0	61.0	80.0	95.0	98.0	99.0
Amount of deduction (thousands of dollars)	5,628,172	56,520	174,778	476,855	630,181	679,279	1,584,765	932,469	339,104	754,222
Average per return (dollars)	6,629	2,555	2,633	2,896	3,811	4,926	7,325	15,108	35,104	154,871
ARKANSAS										
Number of returns with deduction	293,750	5,570	20,600	56,720	57,900	50,360	76,810	20,730	3,370	1,690
Percent of returns	24.0	3.0	6.0	19.0	37.0	55.0	81.0	96.0	98.0	99.0
Amount of deduction (thousands of dollars)	2,361,966	13,189	44,811	158,674	241,156	288,250	710,919	424,089	154,779	326,100
Average per return (dollars)	8,041	2,368	2,175	2,797	4,165	5,724	9,256	20,458	45,928	192,959
CALIFORNIA										
Number of returns with deduction	5,907,620	118,950	354,790	915,590	1,040,640	945,810	1,742,090	631,880	99,780	58,090
Percent of returns	35.0	5.0	9.0	24.0	49.0	69.0	87.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	86,241,180	454,073	1,264,612	3,719,997	5,866,325	7,133,349	21,656,207	17,907,034	6,878,237	21,361,345
Average per return (dollars)	14,598	3,817	3,564	4,063	5,637	7,542	12,431	28,339	68,934	367,728
COLORADO										
Number of returns with deduction	864,810	16,640	48,710	140,660	163,840	144,110	253,260	78,940	12,250	6,400
Percent of returns	35.0	5.0	10.0	24.0	48.0	64.0	82.0	96.0	98.0	98.0
Amount of deduction (thousands of dollars)	6,741,905	42,100	117,977	401,299	643,850	747,081	2,041,333	1,292,696	448,302	1,007,267
Average per return (dollars)	7,796	2,530	2,422	2,853	3,930	5,184	8,060	16,376	36,596	157,385
CONNECTICUT										
Number of returns with deduction	742,440	12,160	38,360	101,950	132,770	119,400	230,800	79,800	16,350	10,870
Percent of returns	43.0	5.0	12.0	28.0	55.0	73.0	91.0	99.0	99.0	100.0
Amount of deduction (thousands of dollars)	13,109,584	67,117	204,733	610,235	1,024,755	1,172,763	3,295,893	2,280,159	1,082,242	3,371,685
Average per return (dollars)	17,657	5,519	5,337	5,986	7,718	9,822	14,280	28,573	66,192	310,183
DELAWARE										
Number of returns with deduction	146,600	1,960	7,450	24,600	29,680	25,790	43,690	11,060	1,570	800
Percent of returns	34.0	3.0	8.0	24.0	49.0	64.0	83.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,193,696	3,879	14,515	69,567	124,418	147,164	402,348	224,679	75,672	131,455
Average per return (dollars)	8,143	1,979	1,948	2,828	4,192	5,706	9,209	20,315	48,199	164,319
DISTRICT OF COLUMBIA										
Number of returns with deduction	130,680	1,690	6,900	21,180	21,970	20,920	36,640	16,660	2,930	1,780
Percent of returns	40.0	5.0	11.0	26.0	44.0	71.0	89.0	99.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,881,773	4,686	14,860	63,356	110,769	153,811	440,740	437,801	188,416	467,334
Average per return (dollars)	14,400	2,773	2,154	2,991	5,042	7,352	12,029	26,279	64,306	262,547
FLORIDA										
Number of returns with deduction	2,212,380	56,270	203,750	486,820	413,280	311,080	498,970	176,970	38,210	27,030
Percent of returns	24.0	4.0	8.0	22.0	39.0	49.0	66.0	84.0	91.0	95.0
Amount of deduction (thousands of dollars)	13,942,431	181,474	551,675	1,373,867	1,479,395	1,396,724	3,200,934	2,170,109	912,782	2,675,470
Average per return (dollars)	6,302	3,225	2,708	2,822	3,580	4,490	6,415	12,263	23,889	98,982
GEORGIA										
Number of returns with deduction	1,482,190	28,410	118,180	321,710	295,300	228,930	358,710	105,190	17,370	8,390
Percent of returns	34.0	4.0	10.0	32.0	57.0	72.0	88.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	11,687,042	69,101	263,291	982,668	1,351,645	1,423,511	3,463,941	2,103,370	777,449	1,252,066
Average per return (dollars)	7,885	2,432	2,228	3,055	4,577	6,218	9,657	19,996	44,758	149,233
HAWAII										
Number of returns with deduction	202,440	4,260	12,150	36,130	40,460	36,130	57,030	13,590	1,860	830
Percent of returns	30.0	4.0	9.0	21.0	43.0	61.0	79.0	94.0	97.0	98.0
Amount of deduction (thousands of dollars)	1,663,798	13,770	28,426	111,224	180,389	217,000	536,226	284,451	99,062	193,251
Average per return (dollars)	8,219	3,232	2,340	3,078	4,458	6,006	9,403	20,931	53,259	232,833
IDAHO										
Number of returns with deduction	205,930	5,170	15,510	41,770	45,160	37,120	47,400	10,840	1,980	1,000
Percent of returns	30.0	5.0	9.0	25.0	47.0	65.0	84.0	95.0	98.0	98.0
Amount of deduction (thousands of dollars)	1,529,025	12,858	38,114	124,237	188,412	211,276	441,456	224,028	91,439	197,204
Average per return (dollars)	7,425	2,487	2,457	2,974	4,172	5,692	9,313	20,667	46,181	197,204
ILLINOIS										
Number of returns with deduction	2,075,630	41,300	123,730	332,970	390,620	345,760	603,140	186,580	33,130	18,410
Percent of returns	34.0	4.0	9.0	24.0	48.0	64.0	84.0	96.0	98.0	99.0
Amount of deduction (thousands of dollars)	24,919,446	189,312	577,869	1,797,405	2,699,074	3,020,406	7,494,042	4,331,252	1,599,944	3,210,142
Average per return (dollars)	12,006	4,584	4,670	5,398	6,910	8,736	12,425	23,214	48,293	174,369
INDIANA										
Number of returns with deduction	767,170	15,530	47,020	133,910	152,110	137,540	215,400	52,190	9,100	4,370
Percent of returns	25.0	3.0	7.0	19.0	37.0	52.0	77.0	95.0	98.0	99.0
Amount of deduction (thousands of dollars)	5,780,155	32,784	110,001	423,361	675,127	809,893	1,869,403	914,738	354,049	590,799
Average per return (dollars)	7,534	2,111	2,339	3,162	4,438	5,888	8,679	17,527	38,906	135,194
IOWA										
Number of returns with deduction	441,030	8,180	29,520	78,900	85,720	79,630	121,960	29,680	5,100	2,320
Percent of returns	31.0	4.0	10.0	22.0	40.0	56.0	81.0	93.0	95.0	97.0
Amount of deduction (thousands of dollars)	3,953,645	24,494	84,135	292,166	453,491	568,386	1,311,113	641,031	232,910	345,918
Average per return (dollars)	8,965	2,994	2,850	3,703	5,290	7,138	10,750	21,598	45,669	149,103
KANSAS										
Number of returns with deduction	393,690	8,890	25,280	62,210	72,870	69,170	115,470	31,420	5,580	2,800
Percent of returns	30.0	4.0	9.0	20.0	39.0	58.0	83.0	96.0	98.0	99.0
Amount of deduction (thousands of dollars)	3,866,297	27,255	80,094	237,838	380,732	477,663	1,208,929	654,375	258,563	540,847
Average per return (dollars)	9,821	3,066	3,168	3,823	5,225	6,906	10,470	20,827	46,337	193,160
KENTUCKY										
Number of returns with deduction	525,470	9,430	34,180	102,550	110,310	97,670	132,940	30,880	5,180	2,330
Percent of returns	28.0	3.0	7.0	22.0	44.0	63.0	84.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	4,491,065	20,760	82,674	373,930	593,761	704,971	1,436,193	687,598	249,871	341,307
Average per return (dollars)	8,547	2,201	2,419	3,646	5,383	7,218	10,803	22,267	48,238	146,484
LOUISIANA										
Number of returns with deduction	479,300	8,230	32,160	95,380	90,240	71,230	128,030	41,490	8,080	4,470
Percent of returns	24.0	3.0	6.0	20.0	37.0	46.0	66.0	91.0	98.0	98.0
Amount of deduction (thousands of dollars)	3,047,389	18,845	61,243	209,837	287,046	304,211	863,249	605,499	257,472	439,988
Average per return (dollars)	6,358	2,290	1,904	2,200	3,181	4,271	6,743	14,594	31,865	98,431
MAINE										
Number of returns with deduction	188,050	3,840	11,940	35,960	39,730	34,770	47,940	11,340	1,750	790
Percent of returns	30.0	4.0	8.0	23.0	43.0	63.0	87.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,904,369	13,321	44,513	164,520	249,640	285,444	601,333	302,344	101,779	141,474
Average per return (dollars)	10,127	3,469	3,728	4,575	6,283	8,209	12,543	26,662	58,159	179,081
MARYLAND										
Number of returns with deduction	1,333,300	18,940	74,270	225,040	250,880	219,910	402,230	119,550	15,070	7,420
Percent of returns	47.0	5.0	14.0	35.0	62.0	80.0	93.0	99.0	100.0	99.0
Amount of deduction (thousands of dollars)	15,678,900	57,370	213,782	922,459	1,575,492	1,862,598	5,282,926	3,129,555	943,250	1,691,468
Average per return (dollars)	11,759	3,029	2,878	4,099	6,280	8,470	13,134	26,178	62,591	227,961
MASSACHUSETTS										
Number of returns with deduction	1,249,830	25,110	66,690	169,620	212,790	192,640	400,060	144,810	24,480	13,630
Percent of returns	38.0	5.0	11.0	23.0	47.0	65.0	87.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	16,662,064	107,296	286,974	849,265	1,397,729	1,611,288	4,878,594	3,395,591	1,247,666	2,887,661
Average per return (dollars)	13,331	4,273	4,303	5,007	6,569	8,364	12,195	23,449	50,967	211,861
MICHIGAN										
Number of returns with deduction	1,338,090	29,930	90,990	230,720	261,460	231,120	376,230	94,200	15,680	7,750
Percent of returns	29.0	3.0	8.0	23.0	43.0	59.0	81.0	96.0	99.0	99.0
Amount of deduction (thousands of dollars)	11,248,607	88,110	280,209	885,772	1,344,283	1,524,398	3,613,013	1,791,632	634,545	1,086,643
Average per return (dollars)	8,406	2,944	3,080	3,839	5,141	6,596	9,603	19,019	40,468	140,212
MINNESOTA										
Number of returns with deduction	985,630	15,270	51,280	157,910	191,450	178,570	291,890	79,380	13,420	6,470
Percent of returns	38.0	4.0	10.0	26.0	50.0	68.0	89.0	98.0	98.0	99.0
Amount of deduction (thousands of dollars)	10,527,306	44,814	155,151	603,871	1,042,047	1,290,181	3,277,859	1,949,872	758,609	1,404,901
Average per return (dollars)	10,681	2,935	3,026	3,824	5,443	7,225	11,230	24,564	56,528	217,141
MISSISSIPPI										
Number of returns with deduction	299,990	5,470	25,140	71,330	61,180	46,840	68,160	17,300	3,140	1,450
Percent of returns	24.0	3.0	6.0	24.0	42.0	56.0	76.0	94.0	98.0	99.0
Amount of deduction (thousands of dollars)	1,764,236	12,657	51,311	184,701	228,149	232,451	513,911	275,396	112,362	153,298
Average per return (dollars)	5,881	2,314	2,041	2,589	3,729	4,963	7,540	15,919	35,784	105,723
MISSOURI										
Number of returns with deduction	781,150	16,710	51,660	143,470	155,830	136,450	208,850	53,560	9,700	4,920
Percent of returns	29.0	4.0	8.0	22.0	42.0	60.0	83.0	97.0	98.0	99.0
Amount of deduction (thousands of dollars)	6,636,541	47,183	142,598	477,975	734,907	860,129	2,030,972	1,079,111	431,289	832,378
Average per return (dollars)	8,496	2,824	2,760	3,332	4,716	6,304	9,725	20,148	44,463	169,183
MONTANA										
Number of returns with deduction	143,160	3,800	11,260	28,620	29,940	25,390	33,140	8,620	1,610	780
Percent of returns	30.0	4.0	10.0	25.0	45.0	60.0	79.0	93.0	96.0	99.0
Amount of deduction (thousands of dollars)	1,128,404	9,265	27,552	95,463	144,370	163,398	318,054	171,599	69,229	129,473
Average per return (dollars)	7,882	2,438	2,447	3,336	4,822	6,436	9,597	19,907	42,999	165,991
NEBRASKA										
Number of returns with deduction	257,210	4,640	15,110	43,440	49,360	47,140	73,700	18,680	3,360	1,800
Percent of returns	29.0	3.0	8.0	20.0	39.0	57.0	81.0	92.0	94.0	97.0
Amount of deduction (thousands of dollars)	2,530,397	13,227	47,075	179,161	279,893	348,397	819,203	414,407	153,219	275,816
Average per return (dollars)	9,838	2,851	3,115	4,124	5,670	7,391	11,115	22,185	45,601	153,231
NEVADA										
Number of returns with deduction	341,210	7,280	26,030	76,090	71,050	53,440	79,150	21,080	4,000	3,080
Percent of returns	26.0	4.0	8.0	22.0	41.0	53.0	69.0	85.0	90.0	93.0
Amount of deduction (thousands of dollars)	1,789,095	19,255	65,855	204,958	232,931	213,562	437,435	218,255	79,807	317,038
Average per return (dollars)	5,243	2,645	2,530	2,694	3,278	3,996	5,527	10,354	19,952	102,934
NEW HAMPSHIRE										
Number of returns with deduction	227,080	4,400	12,990	34,710	41,700	38,780	70,640	19,720	2,760	1,380
Percent of returns	33.0	4.0	10.0	22.0	43.0	59.0	77.0	92.0	96.0	97.0
Amount of deduction (thousands of dollars)	2,030,070	22,238	66,426	181,561	256,296	282,279	688,243	314,200	79,537	139,290
Average per return (dollars)	8,940	5,054	5,114	5,231	6,146	7,279	9,743	15,933	28,818	100,935
NEW JERSEY										
Number of returns with deduction	1,820,180	39,630	111,170	260,870	302,630	276,600	572,350	206,420	33,540	16,970
Percent of returns	42.0	6.0	13.0	29.0	53.0	71.0	89.0	99.0	99.0	100.0
Amount of deduction (thousands of dollars)	28,805,577	254,141	658,916	1,610,587	2,358,292	2,712,752	8,237,146	6,036,369	2,337,706	4,599,669
Average per return (dollars)	15,826	6,413	5,927	6,174	7,793	9,807	14,392	29,243	69,699	271,047
NEW MEXICO										
Number of returns with deduction	221,070	5,300	15,610	43,810	44,690	36,200	56,930	15,250	2,190	1,100
Percent of returns	24.0	3.0	7.0	20.0	40.0	53.0	74.0	93.0	97.0	96.0
Amount of deduction (thousands of dollars)	1,378,779	14,415	38,481	120,537	169,868	181,549	439,241	238,818	73,486	102,384
Average per return (dollars)	6,237	2,720	2,465	2,751	3,801	5,015	7,715	15,660	33,555	93,076
NEW YORK										
Number of returns with deduction	3,317,610	52,900	179,240	539,170	623,530	553,990	955,220	308,890	61,140	43,540
Percent of returns	35.0	3.0	8.0	26.0	51.0	71.0	90.0	99.0	99.0	99.0
Amount of deduction (thousands of dollars)	62,266,481	295,927	897,224	2,937,236	4,677,566	5,450,969	14,492,913	10,196,379	5,037,388	18,280,879
Average per return (dollars)	18,768	5,594	5,006	5,448	7,502	9,839	15,172	33,010	82,391	419,864
NORTH CAROLINA										
Number of returns with deduction	1,408,170	31,020	104,370	287,840	278,860	234,590	351,160	98,030	15,410	6,880
Percent of returns	33.0	5.0	10.0	27.0	52.0	70.0	89.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	12,553,615	78,361	269,747	986,477	1,411,975	1,615,809	3,809,960	2,286,908	826,656	1,267,722
Average per return (dollars)	8,915	2,526	2,585	3,427	5,063	6,888	10,850	23,329	53,644	184,262
NORTH DAKOTA										
Number of returns with deduction	70,080	1,110	4,190	10,780	11,730	11,220	19,950	7,990	1,970	1,160
Percent of returns	20.0	2.0	6.0	13.0	23.0	30.0	47.0	71.0	85.0	94.0
Amount of deduction (thousands of dollars)	496,416	2,711	8,934	28,129	39,066	48,802	122,536	92,266	46,933	107,037
Average per return (dollars)	7,084	2,442	2,132	2,609	3,330	4,350	6,142	11,548	23,824	92,273
OHIO										
Number of returns with deduction	1,607,500	25,190	90,770	310,840	351,990	285,080	410,100	105,220	19,110	9,200
Percent of returns	29.0	3.0	7.0	22.0	45.0	61.0	83.0	96.0	98.0	99.0
Amount of deduction (thousands of dollars)	15,468,110	82,898	298,006	1,212,544	1,943,859	2,119,248	4,632,069	2,532,551	1,035,346	1,611,588
Average per return (dollars)	9,622	3,291	3,283	3,901	5,522	7,434	11,295	24,069	54,178	175,173
OKLAHOMA										
Number of returns with deduction	412,190	7,720	26,600	73,930	80,090	69,460	111,200	33,060	6,360	3,770
Percent of returns	25.0	3.0	7.0	18.0	36.0	52.0	75.0	94.0	98.0	99.0
Amount of deduction (thousands of dollars)	3,013,692	18,819	61,558	199,398	302,709	349,951	869,966	543,515	223,098	444,679
Average per return (dollars)	7,311	2,438	2,314	2,697	3,780	5,038	7,823	16,440	35,078	117,952
OREGON										
Number of returns with deduction	659,490	16,260	48,170	117,850	139,350	120,720	166,050	42,110	6,240	2,740
Percent of returns	37.0	6.0	12.0	28.0	56.0	76.0	91.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	6,816,561	49,200	151,486	507,262	853,100	985,747	2,108,181	1,164,575	403,812	593,197
Average per return (dollars)	10,336	3,026	3,145	4,304	6,122	8,166	12,696	27,656	64,713	216,495
PENNSYLVANIA										
Number of returns with deduction	1,858,490	33,700	104,730	307,170	357,870	319,960	536,920	158,450	26,560	13,140
Percent of returns	30.0	3.0	8.0	22.0	42.0	58.0	81.0	96.0	99.0	99.0
Amount of deduction (thousands of dollars)	18,673,412	124,841	412,861	1,402,830	2,142,300	2,437,228	5,910,441	3,306,168	1,133,443	1,803,299
Average per return (dollars)	10,048	3,704	3,942	4,567	5,986	7,617	11,008	20,866	42,675	137,237
RHODE ISLAND										
Number of returns with deduction	178,240	3,390	10,520	29,280	35,940	31,040	52,410	12,830	1,890	940
Percent of returns	35.0	4.0	9.0	25.0	52.0	70.0	89.0	99.0	99.0	100.0
Amount of deduction (thousands of dollars)	2,012,899	15,105	46,189	154,808	250,566	270,493	646,724	321,931	106,296	200,787
Average per return (dollars)	11,293	4,456	4,391	5,287	6,972	8,714	12,340	25,092	56,241	213,603
SOUTH CAROLINA										
Number of returns with deduction	601,470	11,510	42,170	122,610	122,010	103,230	152,990	37,940	6,110	2,910
Percent of returns	29.0	3.0	8.0	24.0	48.0	66.0	86.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	4,623,607	26,988	94,349	374,509	553,080	641,778	1,481,238	780,060	283,516	388,089
Average per return (dollars)	7,687	2,345	2,237	3,054	4,533	6,217	9,682	20,560	46,402	133,364
SOUTH DAKOTA										
Number of returns with deduction	76,210	1,490	5,340	14,990	14,840	12,550	18,590	6,070	1,470	880
Percent of returns	18.0	2.0	6.0	14.0	25.0	33.0	52.0	69.0	77.0	83.0
Amount of deduction (thousands of dollars)	411,592	3,567	13,191	41,946	52,722	56,148	111,418	57,245	22,935	52,420
Average per return (dollars)	5,401	2,394	2,470	2,798	3,553	4,474	5,993	9,431	15,602	59,568
TENNESSEE										
Number of returns with deduction	641,100	12,960	46,920	133,410	127,630	100,640	154,760	50,330	9,450	5,010
Percent of returns	22.0	3.0	6.0	19.0	35.0	47.0	66.0	87.0	92.0	95.0
Amount of deduction (thousands of dollars)	3,127,227	32,029	124,753	368,633	430,373	412,969	866,939	480,912	148,134	262,485
Average per return (dollars)	4,878	2,471	2,659	2,763	3,372	4,103	5,602	9,555	15,676	52,392
TEXAS										
Number of returns with deduction	2,742,320	45,310	154,730	481,710	493,530	415,930	774,510	288,410	54,300	33,880
Percent of returns	24.0	3.0	5.0	17.0	35.0	47.0	65.0	84.0	89.0	93.0
Amount of deduction (thousands of dollars)	19,151,780	170,145	539,810	1,755,267	2,229,312	2,295,717	5,815,068	3,520,375	1,090,056	1,736,030
Average per return (dollars)	6,984	3,755	3,489	3,644	4,517	5,519	7,508	12,206	20,075	51,241
UTAH										
Number of returns with deduction	437,640	6,090	22,630	79,420	104,390	86,360	107,730	24,260	4,310	2,450
Percent of returns	37.0	3.0	9.0	28.0	59.0	77.0	90.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	3,090,596	16,126	59,485	239,553	441,437	488,643	923,603	424,217	161,745	335,787
Average per return (dollars)	7,062	2,648	2,629	3,016	4,229	5,658	8,573	17,486	37,528	137,056
VERMONT										
Number of returns with deduction	92,360	2,090	5,640	15,950	18,270	16,310	25,970	6,660	1,000	460
Percent of returns	29.0	4.0	8.0	20.0	41.0	57.0	84.0	97.0	99.0	98.0
Amount of deduction (thousands of dollars)	974,852	8,408	21,960	69,377	108,977	124,852	307,749	174,326	59,044	100,159
Average per return (dollars)	10,555	4,023	3,894	4,350	5,965	7,655	11,850	26,175	59,044	217,737
VIRGINIA										
Number of returns with deduction	1,476,690	19,690	75,510	232,520	255,400	236,480	468,860	159,920	19,130	9,190
Percent of returns	39.0	4.0	10.0	27.0	49.0	66.0	87.0	98.0	99.0	100.0
Amount of deduction (thousands of dollars)	14,756,730	58,747	196,734	791,638	1,284,383	1,601,208	5,013,699	3,329,350	893,563	1,587,407
Average per return (dollars)	9,993	2,984	2,605	3,405	5,029	6,771	10,693	20,819	46,710	172,732
WASHINGTON										
Number of returns with deduction	1,062,670	19,510	60,430	165,530	203,530	183,440	313,700	94,480	14,370	7,690
Percent of returns	33.0	5.0	9.0	22.0	43.0	58.0	73.0	88.0	93.0	95.0
Amount of deduction (thousands of dollars)	6,876,539	69,396	214,528	643,574	920,707	986,371	2,217,786	1,078,717	275,284	470,175
Average per return (dollars)	6,471	3,557	3,550	3,888	4,524	5,377	7,070	11,417	19,157	61,141
WEST VIRGINIA										
Number of returns with deduction	143,620	2,240	7,330	21,620	27,200	26,720	45,210	10,760	1,800	750
Percent of returns	18.0	2.0	4.0	12.0	25.0	38.0	68.0	95.0	98.0	99.0
Amount of deduction (thousands of dollars)	1,183,282	5,272	16,682	60,870	115,282	158,128	419,616	216,914	83,111	107,406
Average per return (dollars)	8,239	2,354	2,276	2,815	4,238	5,918	9,281	20,159	46,173	143,208
WISCONSIN										
Number of returns with deduction	958,190	19,530	59,480	167,470	200,160	185,860	256,060	54,720	9,680	5,220
Percent of returns	34.0	4.0	10.0	25.0	49.0	69.0	90.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	10,454,203	76,033	238,103	835,802	1,358,518	1,626,445	3,228,791	1,388,671	551,531	1,150,310
Average per return (dollars)	10,910	3,893	4,003	4,991	6,787	8,751	12,610	25,378	56,976	220,366
WYOMING										
Number of returns with deduction	66,140	1,170	3,710	10,140	13,370	12,480	18,760	4,670	1,030	810
Percent of returns	22.0	2.0	6.0	15.0	31.0	40.0	54.0	72.0	81.0	89.0
Amount of deduction (thousands of dollars)	352,145	3,201	9,438	25,302	37,456	41,700	85,905	37,976	17,449	93,718
Average per return (dollars)	5,324	2,736	2,544	2,495	2,801	3,341	4,579	8,132	16,941	115,701
OTHER AREAS [1]										
Number of returns with deduction	77,520	3,440	5,050	10,270	10,220	8,750	17,630	13,120	4,910	4,140
Percent of returns	12.0	3.0	4.0	8.0	15.0	22.0	31.0	44.0	53.0	66.0
Amount of deduction (thousands of dollars)	1,105,361	19,793	28,291	55,955	58,991	55,971	151,984	191,192	126,873	416,312
Average per return (dollars)	14,259	5,754	5,602	5,448	5,772	6,397	8,621	14,573	25,840	100,558

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

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

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

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

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2013, and Tax Policy Center calculations

29-Jan-15

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2011

Item	All returns	Size of adjusted gross income: $1 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
UNITED STATES									
Number of returns with deduction	46,577,822	4,213,485	8,566,090	9,161,656	7,754,593	12,375,147	3,626,539	583,311	297,001
Percent of returns	31.8	7.2	24.8	48.0	65.2	83.7	95.4	96.8	97.7
Amount of deduction (thousands of dollars)	468,575,235	14,150,661	33,534,430	49,597,591	55,212,800	134,773,272	82,829,985	30,798,938	67,677,557
Average per return (dollars)	10,060	3,358	3,915	5,414	7,120	10,891	22,840	52,800	227,870
ALABAMA									
Number of returns with deduction	595,761	66,834	134,104	119,910	95,728	138,712	33,002	5,252	2,219
Percent of returns	28.0	7.0	27.0	47.0	61.0	80.0	95.0	99.0	99.0
Amount of deduction (thousands of dollars)	3,006,426	113,126	305,667	395,219	421,015	924,008	462,645	166,984	217,761
Average per return (dollars)	5,046	1,693	2,279	3,296	4,398	6,661	14,019	31,794	98,135
ALASKA									
Number of returns with deduction	88,181	4,482	11,672	16,605	16,044	30,327	7,493	1,073	485
Percent of returns	24.0	3.0	14.0	32.0	46.0	62.0	80.0	86.0	89.0
Amount of deduction (thousands of dollars)	395,580	13,438	34,945	55,634	60,788	146,123	58,263	13,833	12,557
Average per return (dollars)	4,486	2,998	2,994	3,350	3,789	4,818	7,776	12,892	25,891
ARIZONA									
Number of returns with deduction	885,708	100,603	184,252	178,258	143,257	211,119	56,418	8,137	3,664
Percent of returns	32.0	9.0	26.0	50.0	66.0	83.0	96.0	99.0	99.0
Amount of deduction (thousands of dollars)	5,471,097	265,202	537,355	686,084	714,787	1,557,569	863,389	299,273	547,439
Average per return (dollars)	6,177	2,636	2,916	3,849	4,990	7,378	15,303	36,779	149,410
ARKANSAS									
Number of returns with deduction	301,831	29,558	61,564	61,906	52,254	73,779	18,635	2,904	1,231
Percent of returns	24.0	5.0	20.0	40.0	59.0	83.0	97.0	98.0	99.0
Amount of deduction (thousands of dollars)	2,237,622	64,288	165,902	254,889	298,552	680,884	383,162	139,743	250,202
Average per return (dollars)	7,413	2,175	2,695	4,117	5,713	9,229	20,561	48,121	203,251
CALIFORNIA									
Number of returns with deduction	6,005,520	524,999	985,206	1,107,767	979,494	1,700,244	577,706	85,314	44,790
Percent of returns	35.0	8.0	25.0	51.0	73.0	89.0	99.0	99.0	99.0
Amount of deduction (thousands of dollars)	81,108,692	1,872,551	4,062,440	6,426,995	7,610,188	21,774,600	16,957,309	6,229,365	16,175,244
Average per return (dollars)	13,506	3,567	4,123	5,802	7,770	12,807	29,353	73,017	361,135
COLORADO									
Number of returns with deduction	889,976	75,342	157,136	177,150	149,260	245,106	70,780	10,265	4,937
Percent of returns	37.0	9.0	27.0	52.0	69.0	85.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	6,518,420	185,015	452,666	703,835	781,432	1,994,817	1,190,369	403,534	806,752
Average per return (dollars)	7,324	2,456	2,881	3,973	5,235	8,139	16,818	39,312	163,409
CONNECTICUT									
Number of returns with deduction	752,001	55,198	108,779	136,794	122,810	227,920	75,990	15,044	9,466
Percent of returns	43.0	9.0	29.0	57.0	74.0	92.0	99.0	100.0	100.0
Amount of deduction (thousands of dollars)	12,298,655	286,659	636,030	1,041,612	1,181,120	3,182,284	2,147,030	989,166	2,834,755
Average per return (dollars)	16,355	5,193	5,847	7,614	9,617	13,962	28,254	65,752	299,467
DELAWARE									
Number of returns with deduction	150,794	10,731	27,308	31,547	26,311	42,845	10,078	1,346	628
Percent of returns	35.0	7.0	26.0	51.0	67.0	86.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,150,139	21,135	75,831	130,066	146,989	393,588	209,638	69,333	103,558
Average per return (dollars)	7,627	1,970	2,777	4,123	5,587	9,186	20,802	51,510	164,901
DISTRICT OF COLUMBIA									
Number of returns with deduction	129,872	9,896	22,391	22,580	20,226	35,134	15,611	2,561	1,473
Percent of returns	39.0	9.0	27.0	46.0	72.0	90.0	99.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,685,567	22,343	65,271	111,830	145,370	417,647	410,276	165,044	347,785
Average per return (dollars)	12,979	2,258	2,915	4,953	7,187	11,887	26,281	64,445	236,107
FLORIDA									
Number of returns with deduction	2,280,652	279,720	520,992	442,850	326,907	494,578	162,691	32,999	19,915
Percent of returns	24.0	6.0	22.0	41.0	53.0	69.0	86.0	92.0	95.0
Amount of deduction (thousands of dollars)	13,557,450	844,847	1,519,431	1,592,929	1,464,891	3,181,548	2,062,209	847,481	2,044,114
Average per return (dollars)	5,945	3,020	2,916	3,597	4,481	6,433	12,676	25,682	102,642
GEORGIA									
Number of returns with deduction	1,553,797	187,995	348,173	313,011	236,096	351,103	96,402	14,700	6,317
Percent of returns	33.0	9.0	32.0	59.0	75.0	90.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	11,590,082	418,168	1,108,847	1,471,387	1,495,078	3,453,925	1,990,434	690,462	961,781
Average per return (dollars)	7,459	2,224	3,185	4,701	6,333	9,837	20,647	46,970	152,253
HAWAII									
Number of returns with deduction	205,215	18,359	38,732	42,108	36,987	54,729	12,138	1,563	599
Percent of returns	31.0	8.0	23.0	45.0	64.0	80.0	95.0	97.0	96.0
Amount of deduction (thousands of dollars)	1,541,510	45,119	117,361	188,127	223,019	509,993	248,592	81,365	127,934
Average per return (dollars)	7,512	2,458	3,030	4,468	6,030	9,319	20,480	52,057	213,579
IDAHO									
Number of returns with deduction	213,792	23,801	46,810	49,105	38,207	43,931	9,712	1,541	685
Percent of returns	32.0	9.0	28.0	52.0	70.0	87.0	96.0	98.0	99.0
Amount of deduction (thousands of dollars)	1,472,506	58,083	139,733	207,382	221,948	417,865	211,382	77,092	139,022
Average per return (dollars)	6,888	2,440	2,985	4,223	5,809	9,512	21,765	50,027	202,952
ILLINOIS									
Number of returns with deduction	2,120,123	186,502	363,224	416,110	356,251	584,616	170,413	28,403	14,604
Percent of returns	35.0	8.0	26.0	50.0	67.0	85.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	23,421,015	838,964	1,927,623	2,836,072	3,065,189	7,127,158	3,878,271	1,347,073	2,400,665
Average per return (dollars)	11,047	4,498	5,307	6,816	8,604	12,191	22,758	47,427	164,384
INDIANA									
Number of returns with deduction	802,431	72,128	149,794	166,362	146,840	209,195	47,341	7,618	3,153
Percent of returns	27.0	6.0	21.0	40.0	57.0	80.0	96.0	99.0	99.0
Amount of deduction (thousands of dollars)	5,670,673	164,993	470,336	739,227	863,109	1,813,169	857,855	313,397	448,588
Average per return (dollars)	7,067	2,288	3,140	4,443	5,878	8,667	18,121	41,139	142,273
IOWA									
Number of returns with deduction	451,188	43,513	86,949	91,514	83,100	115,250	25,428	3,921	1,513
Percent of returns	32.0	8.0	25.0	42.0	60.0	84.0	95.0	97.0	99.0
Amount of deduction (thousands of dollars)	3,711,034	115,586	315,085	479,355	589,069	1,234,498	563,889	186,732	226,820
Average per return (dollars)	8,225	2,656	3,624	5,238	7,089	10,711	22,176	47,624	149,914
KANSAS									
Number of returns with deduction	404,494	37,930	68,390	78,183	72,840	112,194	28,275	4,665	2,017
Percent of returns	31.0	7.0	22.0	42.0	62.0	85.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	3,738,507	119,399	262,146	409,925	502,056	1,177,686	607,334	224,253	435,708
Average per return (dollars)	9,242	3,148	3,833	5,243	6,893	10,497	21,480	48,071	216,018
KENTUCKY									
Number of returns with deduction	542,147	49,235	112,273	118,234	100,221	127,527	28,517	4,444	1,696
Percent of returns	29.0	6.0	25.0	47.0	66.0	86.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	4,412,073	115,760	404,855	631,022	720,253	1,370,809	649,543	228,564	291,267
Average per return (dollars)	8,138	2,351	3,606	5,337	7,187	10,749	22,777	51,432	171,738
LOUISIANA									
Number of returns with deduction	463,817	41,547	97,141	91,648	72,047	118,926	33,816	5,952	2,740
Percent of returns	23.0	5.0	20.0	37.0	49.0	68.0	92.0	98.0	99.0
Amount of deduction (thousands of dollars)	2,607,531	83,938	209,106	281,205	303,263	785,186	496,740	192,890	255,204
Average per return (dollars)	5,622	2,020	2,153	3,068	4,209	6,602	14,689	32,408	93,140
MAINE									
Number of returns with deduction	194,850	18,070	39,562	42,595	35,968	46,324	10,302	1,470	559
Percent of returns	31.0	7.0	25.0	46.0	67.0	90.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,893,071	64,555	178,877	267,308	297,550	587,442	285,527	91,782	120,030
Average per return (dollars)	9,716	3,572	4,521	6,276	8,273	12,681	27,716	62,437	214,723
MARYLAND									
Number of returns with deduction	1,352,600	102,062	239,729	260,471	222,215	395,947	112,770	13,375	6,031
Percent of returns	48.0	11.0	37.0	64.0	82.0	94.0	99.0	100.0	100.0
Amount of deduction (thousands of dollars)	15,384,281	303,343	997,423	1,646,612	1,891,481	5,226,147	2,974,191	857,088	1,487,998
Average per return (dollars)	11,374	2,972	4,161	6,322	8,512	13,199	26,374	64,081	246,725
MASSACHUSETTS									
Number of returns with deduction	1,276,326	103,919	187,391	225,077	198,981	393,701	134,204	21,698	11,355
Percent of returns	39.0	9.0	26.0	50.0	68.0	88.0	99.0	99.0	100.0
Amount of deduction (thousands of dollars)	16,233,630	425,896	926,554	1,476,251	1,660,928	4,805,217	3,190,792	1,152,917	2,595,075
Average per return (dollars)	12,719	4,098	4,944	6,559	8,347	12,205	23,776	53,135	228,540
MICHIGAN									
Number of returns with deduction	1,402,873	141,444	258,452	284,415	245,475	368,455	86,125	12,978	5,529
Percent of returns	30.0	7.0	25.0	47.0	63.0	83.0	97.0	99.0	100.0
Amount of deduction (thousands of dollars)	11,066,654	421,992	993,087	1,459,495	1,613,022	3,520,230	1,666,368	561,449	831,011
Average per return (dollars)	7,889	2,983	3,842	5,132	6,571	9,554	19,348	43,262	150,300
MINNESOTA									
Number of returns with deduction	1,007,413	76,790	174,973	205,265	185,062	278,675	70,686	11,247	4,715
Percent of returns	39.0	8.0	29.0	54.0	72.0	91.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	10,030,810	225,939	667,943	1,113,601	1,334,088	3,139,821	1,759,377	655,080	1,134,962
Average per return (dollars)	9,957	2,942	3,817	5,425	7,209	11,267	24,890	58,245	240,713
MISSISSIPPI									
Number of returns with deduction	300,326	32,137	73,502	63,242	48,033	65,024	15,042	2,427	919
Percent of returns	23.0	5.0	24.0	44.0	59.0	79.0	95.0	99.0	99.0
Amount of deduction (thousands of dollars)	1,653,113	67,002	188,501	231,141	237,205	486,711	242,714	91,279	108,559
Average per return (dollars)	5,504	2,085	2,565	3,655	4,938	7,485	16,136	37,610	118,127
MISSOURI									
Number of returns with deduction	810,415	77,010	159,011	168,079	142,943	202,760	48,864	8,125	3,623
Percent of returns	30.0	7.0	24.0	45.0	64.0	85.0	97.0	99.0	100.0
Amount of deduction (thousands of dollars)	6,449,371	207,249	530,038	791,750	895,650	1,964,895	1,001,208	387,698	670,884
Average per return (dollars)	7,958	2,691	3,333	4,711	6,266	9,691	20,490	47,717	185,174
MONTANA									
Number of returns with deduction	144,846	16,911	31,410	31,967	25,237	30,386	7,214	1,253	468
Percent of returns	30.0	8.0	28.0	49.0	64.0	82.0	95.0	97.0	96.0
Amount of deduction (thousands of dollars)	1,059,418	41,250	104,885	153,522	161,376	295,195	149,865	59,040	94,284
Average per return (dollars)	7,314	2,439	3,339	4,803	6,394	9,715	20,774	47,119	201,462
NEBRASKA									
Number of returns with deduction	262,191	23,030	47,738	52,587	49,349	69,571	16,130	2,623	1,163
Percent of returns	30.0	7.0	22.0	42.0	61.0	84.0	95.0	97.0	98.0
Amount of deduction (thousands of dollars)	2,403,966	68,953	195,363	298,284	364,592	774,413	369,281	129,671	203,409
Average per return (dollars)	9,169	2,994	4,092	5,672	7,388	11,131	22,894	49,436	174,900
NEVADA									
Number of returns with deduction	358,725	36,919	82,333	77,320	56,389	79,998	19,728	3,628	2,410
Percent of returns	28.0	7.0	23.0	44.0	58.0	74.0	88.0	92.0	95.0
Amount of deduction (thousands of dollars)	1,788,838	104,995	228,535	257,978	229,216	443,711	210,343	76,782	237,278
Average per return (dollars)	4,987	2,844	2,776	3,336	4,065	5,547	10,662	21,164	98,456
NEW HAMPSHIRE									
Number of returns with deduction	233,572	19,024	37,159	44,747	40,762	70,221	18,226	2,339	1,094
Percent of returns	34.0	8.0	24.0	46.0	62.0	80.0	93.0	96.0	97.0
Amount of deduction (thousands of dollars)	2,009,318	95,740	192,651	271,444	293,582	679,227	290,144	69,786	116,744
Average per return (dollars)	8,603	5,033	5,185	6,066	7,202	9,673	15,919	29,836	106,713
NEW JERSEY									
Number of returns with deduction	1,847,637	161,160	276,656	317,447	284,530	568,077	194,983	30,395	14,389
Percent of returns	43.0	11.0	30.0	55.0	73.0	91.0	99.0	100.0	100.0
Amount of deduction (thousands of dollars)	28,345,695	976,677	1,734,625	2,484,679	2,806,321	8,211,369	5,787,179	2,213,171	4,131,675
Average per return (dollars)	15,342	6,060	6,270	7,827	9,863	14,455	29,680	72,814	287,141
NEW MEXICO									
Number of returns with deduction	230,569	23,565	47,983	47,488	38,056	56,866	14,030	1,793	788
Percent of returns	25.0	6.0	22.0	42.0	57.0	77.0	95.0	97.0	98.0
Amount of deduction (thousands of dollars)	1,388,814	58,695	131,510	180,645	192,111	442,234	227,357	65,647	90,616
Average per return (dollars)	6,023	2,491	2,741	3,804	5,048	7,777	16,205	36,613	114,995
NEW YORK									
Number of returns with deduction	3,359,483	255,666	571,269	652,881	564,145	929,989	291,422	56,073	38,038
Percent of returns	36.0	7.0	27.0	54.0	74.0	91.0	99.0	99.0	99.0
Amount of deduction (thousands of dollars)	60,999,224	1,262,177	3,077,152	4,888,656	5,589,482	14,257,088	9,854,320	4,898,094	17,172,256
Average per return (dollars)	18,157	4,937	5,387	7,488	9,908	15,330	33,815	87,352	451,450
NORTH CAROLINA									
Number of returns with deduction	1,442,535	150,779	311,022	295,316	240,345	337,972	88,942	12,981	5,178
Percent of returns	34.0	8.0	29.0	55.0	74.0	90.0	99.0	99.0	100.0
Amount of deduction (thousands of dollars)	12,228,292	396,981	1,078,320	1,498,726	1,658,513	3,699,986	2,162,469	748,490	984,807
Average per return (dollars)	8,477	2,633	3,467	5,075	6,901	10,948	24,313	57,660	190,191
NORTH DAKOTA									
Number of returns with deduction	71,872	6,300	12,155	13,046	12,233	19,338	6,688	1,404	708
Percent of returns	21.0	5.0	15.0	26.0	34.0	52.0	77.0	89.0	96.0
Amount of deduction (thousands of dollars)	472,624	13,966	32,526	45,014	54,104	124,663	87,444	41,137	73,770
Average per return (dollars)	6,576	2,217	2,676	3,450	4,423	6,447	13,075	29,300	104,195
OHIO									
Number of returns with deduction	1,672,126	134,837	348,783	375,737	297,304	398,231	94,965	15,815	6,454
Percent of returns	30.0	6.0	25.0	49.0	65.0	86.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	15,225,420	437,376	1,344,109	2,092,483	2,220,090	4,554,170	2,395,569	929,515	1,252,109
Average per return (dollars)	9,105	3,244	3,854	5,569	7,467	11,436	25,226	58,774	194,005
OKLAHOMA									
Number of returns with deduction	423,193	38,972	80,977	85,526	72,327	107,430	29,504	5,611	2,846
Percent of returns	26.0	6.0	20.0	39.0	56.0	79.0	95.0	98.0	99.0
Amount of deduction (thousands of dollars)	2,899,422	90,011	218,386	324,930	367,739	851,558	501,402	208,538	336,858
Average per return (dollars)	6,851	2,310	2,697	3,799	5,084	7,927	16,994	37,166	118,362
OREGON									
Number of returns with deduction	672,550	71,879	129,767	147,859	121,323	157,053	37,633	5,112	1,924
Percent of returns	38.0	10.0	31.0	60.0	80.0	93.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	6,662,858	223,362	560,496	914,824	1,001,614	2,016,530	1,079,667	358,799	507,566
Average per return (dollars)	9,907	3,107	4,319	6,187	8,256	12,840	28,689	70,188	263,808
PENNSYLVANIA									
Number of returns with deduction	1,898,136	153,303	332,417	377,654	331,590	523,663	146,190	23,218	10,101
Percent of returns	31.0	6.0	23.0	44.0	61.0	83.0	97.0	99.0	99.0
Amount of deduction (thousands of dollars)	18,024,625	567,363	1,483,621	2,229,690	2,492,250	5,704,892	3,071,087	1,026,863	1,448,859
Average per return (dollars)	9,496	3,701	4,463	5,904	7,516	10,894	21,008	44,227	143,437
RHODE ISLAND									
Number of returns with deduction	184,021	15,571	31,622	37,927	32,397	52,325	11,738	1,682	759
Percent of returns	36.0	8.0	26.0	55.0	73.0	91.0	99.0	100.0	100.0
Amount of deduction (thousands of dollars)	2,001,131	66,645	168,388	263,336	282,282	653,717	298,859	98,669	169,235
Average per return (dollars)	10,874	4,280	5,325	6,943	8,713	12,493	25,461	58,662	222,971
SOUTH CAROLINA									
Number of returns with deduction	616,490	59,996	134,217	129,246	105,552	146,207	34,079	5,120	2,073
Percent of returns	29.0	6.0	26.0	51.0	69.0	88.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	4,475,554	141,323	408,982	585,019	653,663	1,418,693	722,346	250,877	294,651
Average per return (dollars)	7,260	2,356	3,047	4,526	6,193	9,703	21,196	48,999	142,137
SOUTH DAKOTA									
Number of returns with deduction	78,664	7,703	16,493	15,987	13,774	17,648	5,295	1,168	596
Percent of returns	19.0	5.0	16.0	27.0	38.0	55.0	74.0	81.0	86.0
Amount of deduction (thousands of dollars)	388,288	20,198	45,481	56,741	60,215	104,432	50,088	18,386	32,747
Average per return (dollars)	4,936	2,622	2,758	3,549	4,372	5,917	9,459	15,741	54,945
TENNESSEE									
Number of returns with deduction	667,237	67,059	146,192	137,660	104,921	153,109	46,472	8,143	3,681
Percent of returns	23.0	5.0	21.0	38.0	50.0	69.0	88.0	93.0	95.0
Amount of deduction (thousands of dollars)	3,144,508	185,187	423,273	459,186	425,259	847,390	448,992	135,406	219,815
Average per return (dollars)	4,713	2,762	2,895	3,336	4,053	5,535	9,662	16,629	59,716
TEXAS									
Number of returns with deduction	2,754,875	215,477	496,140	518,902	427,679	760,422	263,678	46,996	25,581
Percent of returns	24.0	5.0	18.0	37.0	50.0	69.0	86.0	90.0	94.0
Amount of deduction (thousands of dollars)	18,656,770	847,770	1,840,430	2,335,899	2,356,992	5,702,799	3,276,476	982,326	1,314,078
Average per return (dollars)	6,772	3,934	3,709	4,502	5,511	7,500	12,426	20,902	51,369
UTAH									
Number of returns with deduction	443,991	33,453	88,295	109,646	85,555	100,419	21,506	3,508	1,609
Percent of returns	38.0	8.0	31.0	63.0	80.0	91.0	98.0	99.0	100.0
Amount of deduction (thousands of dollars)	2,929,475	89,347	265,651	463,980	486,387	866,897	390,222	142,364	224,627
Average per return (dollars)	6,598	2,671	3,009	4,232	5,685	8,633	18,145	40,583	139,607
VERMONT									
Number of returns with deduction	95,201	8,820	17,441	19,546	16,930	25,227	6,072	829	336
Percent of returns	30.0	7.0	22.0	44.0	61.0	86.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	932,482	30,613	74,474	114,404	130,379	298,368	159,420	51,752	73,071
Average per return (dollars)	9,795	3,471	4,270	5,853	7,701	11,827	26,255	62,427	217,473
VIRGINIA									
Number of returns with deduction	1,507,984	107,092	251,495	270,180	242,878	460,640	151,359	17,014	7,326
Percent of returns	40.0	8.0	29.0	52.0	69.0	88.0	99.0	99.0	100.0
Amount of deduction (thousands of dollars)	14,382,808	293,365	860,592	1,359,429	1,645,729	4,920,061	3,169,742	837,793	1,296,096
Average per return (dollars)	9,538	2,739	3,422	5,032	6,776	10,681	20,942	49,241	176,917
WASHINGTON									
Number of returns with deduction	1,094,697	88,916	182,902	218,825	191,485	310,648	84,474	11,808	5,639
Percent of returns	34.0	8.0	24.0	47.0	62.0	77.0	90.0	94.0	96.0
Amount of deduction (thousands of dollars)	6,805,701	327,449	700,324	981,840	1,021,129	2,205,616	992,626	236,464	340,253
Average per return (dollars)	6,217	3,683	3,829	4,487	5,333	7,100	11,751	20,026	60,339
WEST VIRGINIA									
Number of returns with deduction	148,004	10,539	23,491	29,534	27,899	44,353	9,892	1,653	643
Percent of returns	19.0	3.0	13.0	27.0	41.0	70.0	96.0	98.0	99.0
Amount of deduction (thousands of dollars)	1,200,880	20,692	65,865	125,095	163,438	408,141	202,115	80,258	135,276
Average per return (dollars)	8,114	1,963	2,804	4,236	5,858	9,202	20,432	48,553	210,383
WISCONSIN									
Number of returns with deduction	988,812	87,855	181,769	215,661	194,208	248,102	49,352	8,197	3,668
Percent of returns	36.0	8.0	28.0	53.0	73.0	91.0	98.0	99.0	99.0
Amount of deduction (thousands of dollars)	10,277,000	344,562	907,375	1,472,152	1,709,190	3,156,362	1,301,238	504,047	882,073
Average per return (dollars)	10,393	3,922	4,992	6,826	8,801	12,722	26,366	61,492	240,478
WYOMING									
Number of returns with deduction	68,812	5,515	11,179	14,603	13,272	18,454	4,347	844	598
Percent of returns	23.0	5.0	16.0	33.0	44.0	57.0	76.0	83.0	89.0
Amount of deduction (thousands of dollars)	329,659	14,892	27,351	40,981	44,216	84,003	38,005	14,141	66,072
Average per return (dollars)	4,791	2,700	2,447	2,806	3,332	4,552	8,743	16,755	110,488
OTHER AREAS [1]									
Number of returns with deduction	129,496	43,339	17,675	13,578	10,896	20,677	14,181	5,082	4,068
Percent of returns	12.0	13.0	12.0	19.0	26.0	36.0	48.0	56.0	67.0
Amount of deduction (thousands of dollars)	1,236,954	66,481	71,013	69,699	64,892	177,940	225,225	158,047	403,658
Average per return (dollars)	9,552	1,534	4,018	5,133	5,956	8,606	15,882	31,099	99,228

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

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

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

23-Jan-13

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2010

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES						
Number of returns with deduction	46,869,105	13,342,552	9,522,178	7,893,770	11,982,714	4,127,891
Percent of returns	32.5	14.0	50.3	67.6	85.2	96.0
Amount of deduction (thousands of dollars)	449,684,553	49,426,541	51,158,392	55,744,208	129,709,208	163,646,204
Average per return (dollars)	9,594	3,704	5,373	7,062	10,825	39,644
ALABAMA						
Number of returns with deduction	594,542	199,185	123,876	97,924	135,730	37,827
Percent of returns	28.3	13.4	48.6	63.3	81.3	96.0
Amount of deduction (thousands of dollars)	2,956,514	422,420	411,250	434,960	913,273	774,612
Average per return (dollars)	4,973	2,121	3,320	4,442	6,729	20,478
ALASKA						
Number of returns with deduction	90,838	17,129	17,774	16,936	30,522	8,477
Percent of returns	24.3	7.4	34.7	48.6	64.8	82.4
Amount of deduction (thousands of dollars)	398,446	50,434	57,992	63,546	146,061	80,413
Average per return (dollars)	4,386	2,944	3,263	3,752	4,785	9,486
ARIZONA						
Number of returns with deduction	917,261	307,643	191,087	149,772	206,455	62,304
Percent of returns	33.7	16.6	54.4	70.3	85.8	97.2
Amount of deduction (thousands of dollars)	5,554,289	870,479	742,899	752,086	1,571,513	1,617,312
Average per return (dollars)	6,055	2,830	3,888	5,022	7,612	25,958
ARKANSAS						
Number of returns with deduction	302,004	94,162	63,339	52,827	70,728	20,948
Percent of returns	24.7	10.7	41.0	60.8	83.9	97.4
Amount of deduction (thousands of dollars)	2,127,967	233,822	256,805	299,603	646,542	691,195
Average per return (dollars)	7,046	2,483	4,054	5,671	9,141	32,996
CALIFORNIA						
Number of returns with deduction	6,036,674	1,595,721	1,149,594	987,858	1,658,269	645,232
Percent of returns	36.2	14.8	54.0	75.1	90.3	98.7
Amount of deduction (thousands of dollars)	78,249,286	6,378,285	6,792,976	7,853,597	21,823,435	35,400,992
Average per return (dollars)	12,962	3,997	5,909	7,950	13,160	54,866
COLORADO						
Number of returns with deduction	905,692	249,936	186,874	153,854	238,066	76,962
Percent of returns	38.2	17.0	55.9	72.0	86.9	97.3
Amount of deduction (thousands of dollars)	6,281,667	670,208	731,419	801,010	1,921,579	2,157,451
Average per return (dollars)	6,936	2,682	3,914	5,206	8,072	28,033
CONNECTICUT						
Number of returns with deduction	755,013	171,762	142,265	124,864	222,663	93,459
Percent of returns	43.7	17.5	58.5	76.1	92.2	99.1
Amount of deduction (thousands of dollars)	11,686,536	955,321	1,056,133	1,174,095	3,013,523	5,487,464
Average per return (dollars)	15,479	5,562	7,424	9,403	13,534	58,715
DELAWARE						
Number of returns with deduction	152,008	39,725	32,679	26,997	41,624	10,983
Percent of returns	35.5	14.8	53.8	69.6	86.8	97.8
Amount of deduction (thousands of dollars)	1,099,966	101,180	132,706	149,955	375,296	340,829
Average per return (dollars)	7,236	2,547	4,061	5,555	9,016	31,032
DISTRICT OF COLUMBIA						
Number of returns with deduction	127,086	32,384	22,783	19,784	34,061	18,074
Percent of returns	39.4	16.8	48.0	74.3	90.7	98.9
Amount of deduction (thousands of dollars)	1,590,665	88,826	113,750	140,656	403,672	843,762
Average per return (dollars)	12,516	2,743	4,993	7,110	11,851	46,684
FLORIDA						
Number of returns with deduction	2,380,851	857,986	475,045	346,675	497,612	203,533
Percent of returns	24.7	12.2	44.0	56.4	72.6	89.4
Amount of deduction (thousands of dollars)	13,885,062	2,612,493	1,766,716	1,594,481	3,263,269	4,648,103
Average per return (dollars)	5,832	3,045	3,719	4,599	6,558	22,837
GEORGIA						
Number of returns with deduction	1,566,354	554,204	324,104	240,336	340,437	107,273
Percent of returns	34.1	16.9	62.3	78.1	91.4	98.5
Amount of deduction (thousands of dollars)	11,489,892	1,604,387	1,568,301	1,559,660	3,392,674	3,364,871
Average per return (dollars)	7,335	2,895	4,839	6,489	9,966	31,367
HAWAII						
Number of returns with deduction	205,352	59,878	43,621	37,040	51,708	13,105
Percent of returns	31.4	14.0	47.4	65.3	81.7	96.0
Amount of deduction (thousands of dollars)	1,475,401	161,837	192,921	223,097	484,026	413,520
Average per return (dollars)	7,185	2,703	4,423	6,023	9,361	31,554
IDAHO						
Number of returns with deduction	218,282	75,838	51,713	38,064	41,784	10,883
Percent of returns	32.9	16.5	55.2	73.0	88.2	96.5
Amount of deduction (thousands of dollars)	1,425,907	208,026	215,245	220,881	397,997	383,758
Average per return (dollars)	6,532	2,743	4,162	5,803	9,525	35,262
ILLINOIS						
Number of returns with deduction	2,066,700	563,888	417,410	348,336	543,552	193,514
Percent of returns	34.2	14.7	50.3	66.0	83.5	96.6
Amount of deduction (thousands of dollars)	19,166,129	2,647,626	2,518,190	2,613,793	5,682,070	5,704,451
Average per return (dollars)	9,274	4,695	6,033	7,504	10,454	29,478
INDIANA						
Number of returns with deduction	816,931	235,877	176,815	152,376	198,758	53,105
Percent of returns	27.4	11.7	42.3	59.9	81.5	96.8
Amount of deduction (thousands of dollars)	5,487,886	673,543	781,766	888,782	1,706,364	1,437,432
Average per return (dollars)	6,718	2,855	4,421	5,833	8,585	27,068
IOWA						
Number of returns with deduction	453,535	137,851	95,430	84,817	108,387	27,050
Percent of returns	32.4	15.4	44.1	62.8	85.2	95.9
Amount of deduction (thousands of dollars)	3,545,432	442,489	490,694	592,968	1,151,605	867,678
Average per return (dollars)	7,817	3,210	5,142	6,991	10,625	32,077
KANSAS						
Number of returns with deduction	407,563	110,609	82,387	74,834	108,286	31,447
Percent of returns	31.2	13.0	44.4	64.6	86.3	97.7
Amount of deduction (thousands of dollars)	3,563,290	383,050	425,280	511,247	1,122,694	1,121,018
Average per return (dollars)	8,743	3,463	5,162	6,832	10,368	35,648
KENTUCKY						
Number of returns with deduction	544,306	166,509	122,758	101,250	121,467	32,322
Percent of returns	29.3	13.0	48.7	68.4	86.9	97.8
Amount of deduction (thousands of dollars)	4,274,226	525,721	650,594	723,110	1,300,557	1,074,245
Average per return (dollars)	7,853	3,157	5,300	7,142	10,707	33,236
LOUISIANA						
Number of returns with deduction	464,295	137,206	93,279	73,987	117,299	42,524
Percent of returns	23.3	9.9	38.5	50.1	69.6	93.0
Amount of deduction (thousands of dollars)	2,658,494	288,012	286,142	308,778	772,314	1,003,249
Average per return (dollars)	5,726	2,099	3,068	4,173	6,584	23,593
MAINE						
Number of returns with deduction	196,187	60,347	44,221	36,315	43,773	11,531
Percent of returns	31.4	14.3	48.4	69.3	90.3	98.6
Amount of deduction (thousands of dollars)	1,825,102	249,645	274,943	298,082	547,681	454,750
Average per return (dollars)	9,303	4,137	6,217	8,208	12,512	39,437
MARYLAND						
Number of returns with deduction	1,347,813	348,403	264,208	221,971	389,894	123,337
Percent of returns	48.4	22.0	65.8	83.1	94.9	99.4
Amount of deduction (thousands of dollars)	15,026,125	1,340,026	1,683,024	1,898,399	5,163,209	4,941,467
Average per return (dollars)	11,149	3,846	6,370	8,552	13,243	40,065
MASSACHUSETTS						
Number of returns with deduction	1,280,057	304,748	233,220	204,540	385,079	152,470
Percent of returns	40.0	16.2	51.8	70.1	89.5	98.8
Amount of deduction (thousands of dollars)	15,291,605	1,379,969	1,498,721	1,687,671	4,623,066	6,102,178
Average per return (dollars)	11,946	4,528	6,426	8,251	12,006	40,022
MICHIGAN						
Number of returns with deduction	1,453,429	434,022	313,480	258,198	354,806	92,923
Percent of returns	31.5	14.0	50.6	67.1	85.6	97.4
Amount of deduction (thousands of dollars)	11,086,187	1,573,285	1,643,202	1,724,184	3,423,540	2,721,976
Average per return (dollars)	7,628	3,625	5,242	6,678	9,649	29,293
MINNESOTA						
Number of returns with deduction	1,018,834	271,433	216,380	187,979	265,309	77,733
Percent of returns	39.8	17.4	57.0	74.5	92.0	98.5
Amount of deduction (thousands of dollars)	9,481,535	945,795	1,152,128	1,333,939	2,935,921	3,113,752
Average per return (dollars)	9,306	3,484	5,325	7,096	11,066	40,057
MISSISSIPPI						
Number of returns with deduction	297,172	102,387	64,601	49,254	63,412	17,518
Percent of returns	23.2	10.6	45.2	60.9	80.0	96.3
Amount of deduction (thousands of dollars)	1,628,401	245,663	237,072	243,599	475,768	426,300
Average per return (dollars)	5,480	2,399	3,670	4,946	7,503	24,335
MISSOURI						
Number of returns with deduction	827,087	248,981	178,354	147,557	196,429	55,766
Percent of returns	30.8	13.7	48.1	66.9	86.7	97.9
Amount of deduction (thousands of dollars)	6,403,107	775,593	836,105	916,855	1,883,308	1,991,245
Average per return (dollars)	7,742	3,115	4,688	6,214	9,588	35,707
MONTANA						
Number of returns with deduction	144,975	51,053	33,309	24,878	27,725	8,010
Percent of returns	30.5	15.4	51.3	66.2	83.0	95.1
Amount of deduction (thousands of dollars)	1,001,233	150,892	158,207	158,718	267,029	266,389
Average per return (dollars)	6,906	2,956	4,750	6,380	9,631	33,257
NEBRASKA						
Number of returns with deduction	263,341	74,462	55,071	50,299	65,540	17,969
Percent of returns	30.8	13.4	44.4	64.2	85.9	95.8
Amount of deduction (thousands of dollars)	2,294,760	273,931	305,897	365,287	720,770	628,877
Average per return (dollars)	8,714	3,679	5,555	7,262	10,997	34,998
NEVADA						
Number of returns with deduction	376,941	127,869	83,140	60,330	80,959	24,643
Percent of returns	29.8	14.8	48.3	62.4	77.3	90.1
Amount of deduction (thousands of dollars)	1,839,306	353,413	283,970	248,618	457,881	495,425
Average per return (dollars)	4,880	2,764	3,416	4,121	5,656	20,104
NEW HAMPSHIRE						
Number of returns with deduction	237,551	59,525	47,155	42,432	68,582	19,857
Percent of returns	35.8	15.0	48.7	64.8	81.6	93.9
Amount of deduction (thousands of dollars)	1,986,470	303,537	284,335	302,838	660,366	435,393
Average per return (dollars)	8,362	5,099	6,030	7,137	9,629	21,926
NEW JERSEY						
Number of returns with deduction	1,856,016	452,071	327,369	292,052	561,208	223,316
Percent of returns	43.3	18.2	56.9	75.0	91.4	99.0
Amount of deduction (thousands of dollars)	27,853,993	2,806,362	2,558,154	2,855,140	8,065,461	11,568,877
Average per return (dollars)	15,007	6,208	7,814	9,776	14,372	51,805
NEW MEXICO						
Number of returns with deduction	233,265	74,387	49,412	38,166	55,777	15,523
Percent of returns	25.5	11.5	44.0	58.8	78.3	95.2
Amount of deduction (thousands of dollars)	1,347,465	195,047	183,266	187,465	425,941	355,746
Average per return (dollars)	5,777	2,622	3,709	4,912	7,636	22,917
NEW YORK						
Number of returns with deduction	3,324,978	837,114	663,251	563,999	901,287	359,327
Percent of returns	35.9	14.0	54.9	74.8	91.7	98.9
Amount of deduction (thousands of dollars)	57,425,125	4,368,625	4,930,624	5,552,234	13,735,321	28,838,320
Average per return (dollars)	17,271	5,219	7,434	9,844	15,240	80,256
NORTH CAROLINA						
Number of returns with deduction	1,447,230	476,024	305,344	243,690	324,728	97,444
Percent of returns	34.4	16.4	57.3	76.0	91.5	98.9
Amount of deduction (thousands of dollars)	11,748,554	1,517,525	1,546,532	1,673,285	3,526,623	3,484,589
Average per return (dollars)	8,118	3,188	5,065	6,866	10,860	35,760
NORTH DAKOTA						
Number of returns with deduction	68,510	18,879	13,122	12,230	17,139	7,140
Percent of returns	20.7	9.1	27.0	36.6	53.7	80.6
Amount of deduction (thousands of dollars)	426,599	45,606	46,602	55,329	111,496	167,567
Average per return (dollars)	6,227	2,416	3,551	4,524	6,505	23,469
OHIO						
Number of returns with deduction	1,697,995	518,615	394,856	301,884	376,828	105,812
Percent of returns	31.2	14.1	50.9	67.9	87.6	98.1
Amount of deduction (thousands of dollars)	14,624,399	1,857,676	2,177,903	2,234,287	4,285,729	4,068,804
Average per return (dollars)	8,613	3,582	5,516	7,401	11,373	38,453
OKLAHOMA						
Number of returns with deduction	424,328	127,011	89,116	73,859	101,032	33,310
Percent of returns	26.7	11.6	41.7	59.2	80.7	96.1
Amount of deduction (thousands of dollars)	2,691,830	320,739	336,072	370,920	792,662	871,437
Average per return (dollars)	6,344	2,525	3,771	5,022	7,846	26,161
OREGON						
Number of returns with deduction	680,630	215,436	155,080	121,762	148,338	40,014
Percent of returns	39.0	18.8	62.9	81.7	93.4	98.4
Amount of deduction (thousands of dollars)	6,348,425	821,374	945,095	993,232	1,886,808	1,701,916
Average per return (dollars)	9,327	3,813	6,094	8,157	12,720	42,533
PENNSYLVANIA						
Number of returns with deduction	1,899,663	499,665	390,586	337,558	506,416	165,438
Percent of returns	31.0	12.6	45.5	63.2	84.0	97.3
Amount of deduction (thousands of dollars)	17,497,576	2,075,916	2,277,908	2,522,314	5,484,662	5,136,776
Average per return (dollars)	9,211	4,155	5,832	7,472	10,830	31,050
RHODE ISLAND						
Number of returns with deduction	185,209	48,774	39,161	32,950	51,052	13,272
Percent of returns	36.4	14.9	56.1	75.1	92.3	99.1
Amount of deduction (thousands of dollars)	1,933,803	231,985	264,266	279,855	630,936	526,761
Average per return (dollars)	10,441	4,756	6,748	8,493	12,359	39,690
SOUTH CAROLINA						
Number of returns with deduction	620,456	202,620	134,144	106,734	139,419	37,539
Percent of returns	30.2	13.9	53.8	71.8	88.9	98.0
Amount of deduction (thousands of dollars)	4,324,419	563,919	604,786	659,919	1,345,312	1,150,484
Average per return (dollars)	6,970	2,783	4,508	6,183	9,649	30,648
SOUTH DAKOTA						
Number of returns with deduction	79,568	25,745	16,741	13,858	16,839	6,385
Percent of returns	20.2	9.7	29.1	40.6	58.5	77.3
Amount of deduction (thousands of dollars)	382,142	69,998	58,721	60,844	98,982	93,596
Average per return (dollars)	4,803	2,719	3,508	4,391	5,878	14,659
TENNESSEE						
Number of returns with deduction	674,187	221,615	143,186	107,868	147,769	53,749
Percent of returns	23.7	11.0	39.7	53.1	71.4	89.9
Amount of deduction (thousands of dollars)	3,052,329	605,102	468,301	427,761	803,063	748,102
Average per return (dollars)	4,527	2,730	3,271	3,966	5,435	13,918
TEXAS						
Number of returns with deduction	2,719,939	724,368	522,410	434,803	737,175	301,183
Percent of returns	24.7	9.7	38.9	53.1	71.5	88.3
Amount of deduction (thousands of dollars)	18,126,381	2,706,437	2,391,140	2,420,855	5,562,177	5,045,773
Average per return (dollars)	6,664	3,736	4,577	5,568	7,545	16,753
UTAH						
Number of returns with deduction	446,320	130,212	113,430	84,435	94,172	24,071
Percent of returns	39.3	17.8	65.7	81.6	92.1	98.2
Amount of deduction (thousands of dollars)	2,854,949	379,109	477,468	480,411	813,027	704,934
Average per return (dollars)	6,397	2,911	4,209	5,690	8,633	29,286
VERMONT						
Number of returns with deduction	96,158	27,639	20,467	17,268	24,147	6,637
Percent of returns	30.2	13.1	45.8	63.3	87.4	98.2
Amount of deduction (thousands of dollars)	905,563	110,584	119,012	129,883	286,584	259,500
Average per return (dollars)	9,417	4,001	5,815	7,522	11,868	39,099
VIRGINIA						
Number of returns with deduction	1,513,239	371,883	279,540	247,803	452,140	161,873
Percent of returns	40.6	16.9	54.4	71.4	89.5	98.8
Amount of deduction (thousands of dollars)	13,990,987	1,198,267	1,417,931	1,687,700	4,841,958	4,845,130
Average per return (dollars)	9,246	3,222	5,072	6,811	10,709	29,932
WASHINGTON						
Number of returns with deduction	1,118,764	291,419	233,413	199,910	302,518	91,504
Percent of returns	35.3	15.2	50.1	64.8	79.1	91.3
Amount of deduction (thousands of dollars)	6,706,550	1,079,105	1,034,469	1,061,627	2,134,790	1,396,558
Average per return (dollars)	5,995	3,703	4,432	5,311	7,057	15,262
WEST VIRGINIA						
Number of returns with deduction	146,841	35,417	30,544	28,209	41,629	11,042
Percent of returns	18.7	6.6	27.6	43.5	71.9	96.6
Amount of deduction (thousands of dollars)	1,138,909	88,489	127,069	163,538	381,535	378,277
Average per return (dollars)	7,756	2,498	4,160	5,797	9,165	34,258
WISCONSIN						
Number of returns with deduction	1,001,961	284,139	226,386	198,319	237,185	55,932
Percent of returns	36.5	16.2	55.5	75.6	92.5	98.5
Amount of deduction (thousands of dollars)	10,030,386	1,307,621	1,536,226	1,735,392	2,999,161	2,451,987
Average per return (dollars)	10,011	4,602	6,786	8,751	12,645	43,839
WYOMING						
Number of returns with deduction	68,729	17,676	15,170	13,275	17,459	5,149
Percent of returns	24.9	10.5	35.5	45.9	59.4	78.1
Amount of deduction (thousands of dollars)	329,315	42,070	40,643	44,006	79,567	123,028
Average per return (dollars)	4,791	2,380	2,679	3,315	4,557	23,894
OTHER AREAS [2]						
Number of returns with deduction	116,445	51,120	13,478	10,854	19,541	21,452
Percent of returns	10.9	5.9	20.0	28.1	37.9	53.8
Amount of deduction (thousands of dollars)	1,163,965	125,076	66,821	63,717	170,408	737,943
Average per return (dollars)	9,996	2,447	4,958	5,870	8,721	34,400

[1] Includes returns with adjusted gross deficit.

[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2011, and Tax Policy Center calculations

26-Jan-11

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2009

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES						
Number of returns with deduction	46,690,805	14,448,633	9,380,644	7,634,580	11,465,472	3,761,476
Percent of returns	33.0	15.4	50.0	66.9	84.8	95.7
Amount of deduction (thousands of dollars)	443,484,533	57,531,939	51,324,992	55,116,608	127,080,880	152,430,113
Average per return (dollars)	9,498	3,982	5,471	7,219	11,084	40,524
ALABAMA						
Number of returns with deduction	597,724	216,945	122,290	95,166	128,089	35,234
Percent of returns	29.2	15.0	48.4	62.8	80.7	95.5
Amount of deduction (thousands of dollars)	3,058,824	489,801	421,974	441,012	901,462	804,575
Average per return (dollars)	5,117	2,258	3,451	4,634	7,038	22,835
ALASKA						
Number of returns with deduction	88,750	19,247	17,593	16,349	28,083	7,478
Percent of returns	24.8	8.7	35.0	48.5	63.4	79.8
Amount of deduction (thousands of dollars)	384,491	60,613	57,684	61,719	134,825	69,649
Average per return (dollars)	4,332	3,149	3,279	3,775	4,801	9,314
ARIZONA						
Number of returns with deduction	944,829	340,585	194,395	148,874	203,626	57,349
Percent of returns	35.4	18.7	55.5	71.0	86.9	97.4
Amount of deduction (thousands of dollars)	5,935,063	1,025,930	770,639	772,746	1,663,849	1,701,900
Average per return (dollars)	6,282	3,012	3,964	5,191	8,171	29,676
ARKANSAS						
Number of returns with deduction	295,938	99,372	61,300	50,184	66,006	19,076
Percent of returns	24.4	11.3	40.4	60.1	83.6	97.2
Amount of deduction (thousands of dollars)	2,142,507	269,851	259,189	297,273	630,297	685,898
Average per return (dollars)	7,240	2,716	4,228	5,924	9,549	35,956
CALIFORNIA						
Number of returns with deduction	6,062,312	1,765,616	1,125,313	957,987	1,621,971	591,425
Percent of returns	37.0	16.7	53.5	73.8	89.9	98.6
Amount of deduction (thousands of dollars)	75,694,390	7,942,631	6,654,570	7,559,111	20,983,035	32,555,043
Average per return (dollars)	12,486	4,499	5,914	7,891	12,937	55,045
COLORADO						
Number of returns with deduction	910,605	274,185	186,022	151,686	229,991	68,721
Percent of returns	39.0	18.8	56.2	72.0	87.0	97.0
Amount of deduction (thousands of dollars)	6,228,852	820,729	760,880	821,456	1,933,456	1,892,332
Average per return (dollars)	6,840	2,993	4,090	5,416	8,407	27,536
CONNECTICUT						
Number of returns with deduction	749,799	184,219	141,095	122,331	215,240	86,914
Percent of returns	43.8	18.8	57.8	74.9	91.5	99.0
Amount of deduction (thousands of dollars)	11,143,997	1,106,228	1,066,271	1,169,775	2,970,605	4,831,118
Average per return (dollars)	14,863	6,005	7,557	9,562	13,801	55,585
DELAWARE						
Number of returns with deduction	150,577	41,637	32,148	26,452	40,191	10,149
Percent of returns	35.8	15.7	53.7	69.0	85.9	97.6
Amount of deduction (thousands of dollars)	1,079,584	112,445	133,078	148,864	364,337	320,859
Average per return (dollars)	7,170	2,701	4,140	5,628	9,065	31,615
DISTRICT OF COLUMBIA						
Number of returns with deduction	126,055	34,589	23,548	19,286	32,040	16,592
Percent of returns	40.4	18.4	50.8	75.4	91.3	98.9
Amount of deduction (thousands of dollars)	1,598,781	106,628	117,298	139,287	387,748	847,820
Average per return (dollars)	12,683	3,083	4,981	7,222	12,102	51,098
FLORIDA						
Number of returns with deduction	2,499,679	1,004,977	484,335	343,198	481,404	185,765
Percent of returns	28.1	15.7	46.3	57.6	72.8	88.4
Amount of deduction (thousands of dollars)	14,832,809	3,505,998	1,892,984	1,657,698	3,311,660	4,464,469
Average per return (dollars)	5,934	3,489	3,908	4,830	6,879	24,033
GEORGIA						
Number of returns with deduction	1,615,109	621,181	323,362	237,537	332,605	100,424
Percent of returns	36.3	19.6	63.0	78.0	91.3	98.5
Amount of deduction (thousands of dollars)	11,842,833	1,910,228	1,616,503	1,595,495	3,439,089	3,281,519
Average per return (dollars)	7,333	3,075	4,999	6,717	10,340	32,677
HAWAII						
Number of returns with deduction	209,303	66,832	43,736	36,255	50,202	12,278
Percent of returns	32.3	15.6	47.8	65.1	82.0	96.1
Amount of deduction (thousands of dollars)	1,489,305	193,793	201,989	225,044	484,993	383,486
Average per return (dollars)	7,116	2,900	4,618	6,207	9,661	31,234
IDAHO						
Number of returns with deduction	217,492	81,572	50,423	36,297	39,298	9,902
Percent of returns	33.1	17.7	54.5	72.0	88.0	96.3
Amount of deduction (thousands of dollars)	1,472,751	249,773	219,529	222,195	396,816	384,438
Average per return (dollars)	6,772	3,062	4,354	6,122	10,098	38,824
ILLINOIS						
Number of returns with deduction	2,054,780	610,253	413,848	334,242	517,907	178,530
Percent of returns	34.2	15.9	49.8	64.9	82.5	96.0
Amount of deduction (thousands of dollars)	19,045,844	2,979,056	2,484,900	2,531,021	5,521,441	5,529,427
Average per return (dollars)	9,269	4,882	6,004	7,572	10,661	30,972
INDIANA						
Number of returns with deduction	795,587	247,913	171,946	142,914	184,726	48,088
Percent of returns	27.0	12.3	41.6	58.5	80.3	96.4
Amount of deduction (thousands of dollars)	5,418,275	772,782	785,304	866,601	1,659,825	1,333,763
Average per return (dollars)	6,810	3,117	4,567	6,064	8,985	27,736
IOWA						
Number of returns with deduction	423,707	137,035	87,244	76,762	98,238	24,428
Percent of returns	30.4	15.1	40.9	59.2	83.0	95.6
Amount of deduction (thousands of dollars)	3,296,228	449,400	453,112	542,848	1,058,418	792,449
Average per return (dollars)	7,779	3,279	5,194	7,072	10,774	32,440
KANSAS						
Number of returns with deduction	394,050	113,535	78,330	70,950	102,573	28,662
Percent of returns	30.1	13.2	42.5	62.4	85.6	97.5
Amount of deduction (thousands of dollars)	3,483,501	415,361	414,299	498,148	1,105,543	1,050,151
Average per return (dollars)	8,840	3,658	5,289	7,021	10,778	36,639
KENTUCKY						
Number of returns with deduction	528,748	172,662	117,005	95,717	113,745	29,619
Percent of returns	28.7	13.4	46.8	66.9	85.9	97.5
Amount of deduction (thousands of dollars)	4,184,755	577,471	634,972	702,587	1,254,294	1,015,430
Average per return (dollars)	7,914	3,345	5,427	7,340	11,027	34,283
LOUISIANA						
Number of returns with deduction	470,392	152,613	93,292	73,297	111,880	39,310
Percent of returns	24.0	11.1	38.8	50.6	70.2	93.3
Amount of deduction (thousands of dollars)	2,985,524	373,278	316,887	341,724	835,287	1,118,348
Average per return (dollars)	6,347	2,446	3,397	4,662	7,466	28,449
MAINE						
Number of returns with deduction	190,331	62,481	42,331	34,027	41,166	10,326
Percent of returns	30.5	14.7	46.4	66.8	89.3	98.4
Amount of deduction (thousands of dollars)	1,771,469	272,491	270,116	285,496	528,984	414,381
Average per return (dollars)	9,307	4,361	6,381	8,390	12,850	40,130
MARYLAND						
Number of returns with deduction	1,343,920	369,738	264,598	219,485	376,366	113,733
Percent of returns	48.8	23.5	66.2	83.1	94.7	99.4
Amount of deduction (thousands of dollars)	14,913,280	1,494,053	1,704,333	1,915,781	5,093,826	4,705,288
Average per return (dollars)	11,097	4,041	6,441	8,729	13,534	41,371
MASSACHUSETTS						
Number of returns with deduction	1,267,207	326,147	231,244	200,320	371,914	137,582
Percent of returns	40.0	17.4	51.3	69.4	88.8	98.7
Amount of deduction (thousands of dollars)	14,851,820	1,576,841	1,508,453	1,679,226	4,559,325	5,527,975
Average per return (dollars)	11,720	4,835	6,523	8,383	12,259	40,179
MICHIGAN						
Number of returns with deduction	1,457,105	470,275	315,731	250,980	336,603	83,516
Percent of returns	32.1	15.4	51.1	67.2	85.5	97.1
Amount of deduction (thousands of dollars)	11,476,377	1,896,470	1,770,717	1,796,678	3,484,754	2,527,758
Average per return (dollars)	7,876	4,033	5,608	7,159	10,353	30,267
MINNESOTA						
Number of returns with deduction	1,004,241	288,776	214,279	181,735	250,898	68,553
Percent of returns	39.5	18.4	56.5	73.8	91.5	98.5
Amount of deduction (thousands of dollars)	9,325,122	1,096,388	1,176,662	1,329,175	2,876,537	2,846,360
Average per return (dollars)	9,286	3,797	5,491	7,314	11,465	41,521
MISSISSIPPI						
Number of returns with deduction	295,897	111,203	62,146	46,674	59,420	16,454
Percent of returns	23.8	12.0	44.4	59.2	79.1	95.6
Amount of deduction (thousands of dollars)	1,647,846	280,272	232,550	235,800	463,294	435,929
Average per return (dollars)	5,569	2,520	3,742	5,052	7,797	26,494
MISSOURI						
Number of returns with deduction	810,087	257,179	172,213	140,963	187,581	52,151
Percent of returns	30.2	14.1	46.7	65.1	85.8	97.6
Amount of deduction (thousands of dollars)	6,259,298	851,531	836,518	909,563	1,867,054	1,794,632
Average per return (dollars)	7,727	3,311	4,857	6,452	9,953	34,412
MONTANA						
Number of returns with deduction	140,204	53,993	31,130	22,802	25,061	7,218
Percent of returns	29.7	16.1	49.1	63.9	82.2	95.2
Amount of deduction (thousands of dollars)	972,118	174,220	152,233	151,047	252,282	242,335
Average per return (dollars)	6,934	3,227	4,890	6,624	10,067	33,574
NEBRASKA						
Number of returns with deduction	250,778	75,705	51,412	46,776	60,905	15,980
Percent of returns	29.6	13.5	41.9	62.1	85.4	95.8
Amount of deduction (thousands of dollars)	2,209,430	291,233	292,953	351,284	694,251	579,708
Average per return (dollars)	8,810	3,847	5,698	7,510	11,399	36,277
NEVADA						
Number of returns with deduction	409,113	150,979	87,979	62,994	83,186	23,975
Percent of returns	32.9	17.9	51.0	64.7	78.9	90.2
Amount of deduction (thousands of dollars)	2,074,784	485,211	315,180	275,182	502,069	497,142
Average per return (dollars)	5,071	3,214	3,582	4,368	6,035	20,736
NEW HAMPSHIRE						
Number of returns with deduction	232,360	62,938	46,259	41,022	64,823	17,318
Percent of returns	35.3	15.8	47.6	62.9	80.3	92.3
Amount of deduction (thousands of dollars)	1,924,536	337,519	278,475	296,899	629,337	382,306
Average per return (dollars)	8,283	5,363	6,020	7,238	9,709	22,076
NEW JERSEY						
Number of returns with deduction	1,854,493	483,881	327,613	289,056	546,656	207,287
Percent of returns	43.8	19.7	56.9	74.3	91.1	98.9
Amount of deduction (thousands of dollars)	27,176,981	3,112,119	2,530,507	2,828,558	7,933,910	10,771,887
Average per return (dollars)	14,655	6,432	7,724	9,786	14,514	51,966
NEW MEXICO						
Number of returns with deduction	233,674	80,194	48,797	37,250	53,359	14,074
Percent of returns	25.6	12.3	43.9	58.5	77.8	95.1
Amount of deduction (thousands of dollars)	1,332,879	217,265	183,116	185,928	417,728	328,842
Average per return (dollars)	5,704	2,709	3,753	4,991	7,829	23,365
NEW YORK						
Number of returns with deduction	3,316,989	909,369	662,888	550,129	866,601	328,002
Percent of returns	36.4	15.4	54.9	74.1	91.4	98.9
Amount of deduction (thousands of dollars)	56,046,638	5,208,390	4,996,428	5,554,804	13,534,324	26,752,691
Average per return (dollars)	16,897	5,727	7,537	10,097	15,618	81,563
NORTH CAROLINA						
Number of returns with deduction	1,434,028	502,344	298,497	235,651	310,130	87,406
Percent of returns	34.6	17.5	56.7	75.1	91.2	98.7
Amount of deduction (thousands of dollars)	11,649,658	1,692,688	1,551,248	1,666,870	3,475,781	3,263,072
Average per return (dollars)	8,124	3,370	5,197	7,073	11,207	37,332
NORTH DAKOTA						
Number of returns with deduction	63,235	19,238	12,339	10,941	14,991	5,726
Percent of returns	19.6	9.2	25.7	35.4	55.3	82.4
Amount of deduction (thousands of dollars)	424,286	54,199	47,477	54,219	110,296	158,095
Average per return (dollars)	6,710	2,817	3,848	4,956	7,357	27,610
OHIO						
Number of returns with deduction	1,659,681	540,479	382,590	286,560	355,118	94,934
Percent of returns	30.7	14.6	49.8	66.5	86.9	98.0
Amount of deduction (thousands of dollars)	14,214,633	2,040,306	2,153,000	2,171,911	4,147,343	3,702,074
Average per return (dollars)	8,565	3,775	5,627	7,579	11,679	38,996
OKLAHOMA						
Number of returns with deduction	425,525	138,975	89,062	72,379	95,093	30,016
Percent of returns	26.8	12.6	42.4	60.0	81.4	96.3
Amount of deduction (thousands of dollars)	2,785,721	372,758	348,148	381,771	783,606	899,439
Average per return (dollars)	6,547	2,682	3,909	5,275	8,240	29,965
OREGON						
Number of returns with deduction	678,780	232,801	152,489	117,171	141,102	35,217
Percent of returns	39.2	20.1	62.6	81.2	93.5	98.3
Amount of deduction (thousands of dollars)	6,173,839	948,666	940,139	975,756	1,836,924	1,472,353
Average per return (dollars)	9,095	4,075	6,165	8,328	13,018	41,808
PENNSYLVANIA						
Number of returns with deduction	1,840,123	520,532	375,299	318,075	475,415	150,802
Percent of returns	30.4	13.1	44.2	61.7	83.2	97.1
Amount of deduction (thousands of dollars)	16,996,673	2,271,690	2,226,791	2,430,757	5,304,302	4,763,132
Average per return (dollars)	9,237	4,364	5,933	7,642	11,157	31,585
RHODE ISLAND						
Number of returns with deduction	183,402	51,797	38,871	32,206	48,257	12,271
Percent of returns	36.6	16.0	55.8	74.2	91.5	98.8
Amount of deduction (thousands of dollars)	1,915,808	262,022	267,618	279,114	608,954	498,101
Average per return (dollars)	10,446	5,059	6,885	8,667	12,619	40,592
SOUTH CAROLINA						
Number of returns with deduction	621,261	219,111	132,576	103,778	131,797	33,999
Percent of returns	30.7	15.1	53.9	71.7	88.8	98.0
Amount of deduction (thousands of dollars)	4,334,297	650,373	615,266	660,242	1,313,707	1,094,709
Average per return (dollars)	6,977	2,968	4,641	6,362	9,968	32,198
SOUTH DAKOTA						
Number of returns with deduction	73,581	25,593	15,170	12,283	14,886	5,649
Percent of returns	19.1	9.7	27.1	38.2	56.7	75.6
Amount of deduction (thousands of dollars)	352,233	70,633	52,974	54,150	88,794	85,682
Average per return (dollars)	4,787	2,760	3,492	4,409	5,965	15,168
TENNESSEE						
Number of returns with deduction	663,482	235,657	139,204	102,758	137,707	48,156
Percent of returns	23.7	11.8	39.0	52.2	70.4	88.5
Amount of deduction (thousands of dollars)	3,016,203	643,394	461,570	418,518	787,891	704,829
Average per return (dollars)	4,546	2,730	3,316	4,073	5,722	14,636
TEXAS						
Number of returns with deduction	2,648,124	775,972	502,649	409,564	691,985	267,954
Percent of returns	24.6	10.5	38.4	51.5	70.3	87.1
Amount of deduction (thousands of dollars)	17,752,420	3,019,630	2,323,301	2,326,685	5,362,542	4,720,263
Average per return (dollars)	6,704	3,891	4,622	5,681	7,750	17,616
UTAH						
Number of returns with deduction	442,872	137,938	111,246	81,819	89,648	22,221
Percent of returns	39.4	18.9	64.8	81.1	91.7	98.0
Amount of deduction (thousands of dollars)	2,884,497	427,852	477,766	478,602	800,058	700,220
Average per return (dollars)	6,513	3,102	4,295	5,850	8,924	31,512
VERMONT						
Number of returns with deduction	93,596	29,237	19,377	16,284	22,675	6,023
Percent of returns	29.6	13.8	43.7	61.0	86.1	98.0
Amount of deduction (thousands of dollars)	904,765	129,839	118,076	128,428	281,416	247,006
Average per return (dollars)	9,667	4,441	6,094	7,887	12,411	41,010
VIRGINIA						
Number of returns with deduction	1,499,957	395,630	278,920	243,591	434,263	147,553
Percent of returns	40.7	18.0	54.2	71.2	89.5	98.7
Amount of deduction (thousands of dollars)	13,842,671	1,353,939	1,447,370	1,694,833	4,751,453	4,595,077
Average per return (dollars)	9,229	3,422	5,189	6,958	10,941	31,142
WASHINGTON						
Number of returns with deduction	1,111,075	317,591	229,998	194,515	286,295	82,676
Percent of returns	35.3	16.5	49.6	64.1	78.3	90.5
Amount of deduction (thousands of dollars)	6,768,499	1,226,430	1,038,214	1,056,902	2,091,874	1,355,079
Average per return (dollars)	6,092	3,862	4,514	5,434	7,307	16,390
WEST VIRGINIA						
Number of returns with deduction	142,347	37,214	29,892	26,464	38,531	10,246
Percent of returns	18.3	6.9	27.2	42.5	71.6	96.8
Amount of deduction (thousands of dollars)	1,106,332	101,257	127,869	159,219	363,903	354,084
Average per return (dollars)	7,772	2,721	4,278	6,016	9,444	34,558
WISCONSIN						
Number of returns with deduction	971,868	294,014	218,602	188,091	220,962	50,199
Percent of returns	35.6	16.5	54.1	74.0	91.7	98.3
Amount of deduction (thousands of dollars)	9,639,169	1,401,383	1,511,779	1,684,784	2,861,326	2,179,899
Average per return (dollars)	9,918	4,766	6,916	8,957	12,949	43,425
WYOMING						
Number of returns with deduction	65,279	18,757	14,357	12,048	15,550	4,567
Percent of returns	24.2	11.3	33.8	43.8	57.3	75.6
Amount of deduction (thousands of dollars)	308,709	51,015	39,789	41,388	73,389	103,127
Average per return (dollars)	4,729	2,720	2,771	3,435	4,720	22,581
OTHER AREAS [2]						
Number of returns with deduction	130,754	67,927	13,661	10,705	18,713	19,748
Percent of returns	12.4	7.8	21.2	29.9	40.3	54.6
Amount of deduction (thousands of dollars)	1,113,228	157,865	66,293	62,436	162,666	663,967
Average per return (dollars)	8,514	2,324	4,853	5,832	8,693	33,622

[1] Includes returns with adjusted gross deficit.

[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2010, including any 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 income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result.

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

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

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010, and Tax Policy Center calculations

8-Dec-10

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2008

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES						
Number of returns with deduction	48,819,462	14,765,696	9,950,511	8,093,444	11,849,301	4,160,510
Percent of returns	34.0	15.7	51.7	68.7	85.7	95.2
Amount of deduction (thousands of dollars)	503,882,535	79,097,907	54,650,975	56,914,170	130,893,585	182,325,898
Average per return (dollars)	10,321	5,357	5,492	7,032	11,047	43,823
ALABAMA						
Number of returns with deduction	627,697	223,484	131,058	100,794	133,006	39,355
Percent of returns	30.2	15.3	50.5	65.0	82.3	95.4
Amount of deduction (thousands of dollars)	3,278,214	496,020	447,447	458,693	919,900	956,154
Average per return (dollars)	5,223	2,219	3,414	4,551	6,916	24,296
ALASKA						
Number of returns with deduction	89,577	17,279	17,830	17,117	29,558	7,793
Percent of returns	24.9	7.9	34.7	48.6	64.6	79.1
Amount of deduction (thousands of dollars)	387,777	57,212	57,685	62,141	136,544	74,197
Average per return (dollars)	4,329	3,311	3,235	3,630	4,620	9,521
ARIZONA						
Number of returns with deduction	1,007,964	353,052	213,638	161,203	215,139	64,932
Percent of returns	37.1	19.4	58.6	73.9	88.1	97.1
Amount of deduction (thousands of dollars)	6,443,480	1,027,148	829,804	821,358	1,710,127	2,055,043
Average per return (dollars)	6,393	2,909	3,884	5,095	7,949	31,649
ARKANSAS						
Number of returns with deduction	306,435	102,352	64,755	52,603	66,404	20,321
Percent of returns	25.0	11.6	42.0	62.2	84.6	96.4
Amount of deduction (thousands of dollars)	2,229,827	288,999	259,513	295,372	612,136	773,809
Average per return (dollars)	7,277	2,824	4,008	5,615	9,218	38,079
CALIFORNIA						
Number of returns with deduction	6,232,102	1,751,945	1,167,434	995,709	1,672,370	644,644
Percent of returns	37.8	16.7	54.0	74.4	90.0	98.7
Amount of deduction (thousands of dollars)	85,236,053	10,170,787	6,905,211	7,683,375	21,294,720	39,181,960
Average per return (dollars)	13,677	5,805	5,915	7,716	12,733	60,781
COLORADO						
Number of returns with deduction	938,604	270,887	194,956	158,166	236,549	78,046
Percent of returns	40.1	18.8	57.9	73.8	88.0	96.9
Amount of deduction (thousands of dollars)	6,789,558	836,449	786,532	844,977	1,967,496	2,354,103
Average per return (dollars)	7,234	3,088	4,034	5,342	8,317	30,163
CONNECTICUT						
Number of returns with deduction	769,818	178,688	145,799	127,657	221,795	95,879
Percent of returns	44.2	18.1	58.6	76.1	92.2	98.8
Amount of deduction (thousands of dollars)	12,128,695	1,021,079	1,064,879	1,176,959	2,991,018	5,874,760
Average per return (dollars)	15,755	5,714	7,304	9,220	13,486	61,273
DELAWARE						
Number of returns with deduction	155,244	41,782	33,884	27,784	40,775	11,019
Percent of returns	36.5	15.7	55.2	70.5	86.8	97.7
Amount of deduction (thousands of dollars)	1,167,515	112,116	137,256	153,558	363,589	400,997
Average per return (dollars)	7,521	2,683	4,051	5,527	8,917	36,391
DISTRICT OF COLUMBIA						
Number of returns with deduction	124,400	34,587	23,261	18,834	30,570	17,148
Percent of returns	41.1	18.9	52.0	77.4	91.9	98.9
Amount of deduction (thousands of dollars)	1,732,625	109,403	119,501	135,915	373,133	994,674
Average per return (dollars)	13,928	3,163	5,137	7,216	12,206	58,005
FLORIDA						
Number of returns with deduction	2,723,807	1,088,409	537,045	374,657	511,171	212,525
Percent of returns	30.7	17.4	49.8	60.9	74.9	88.2
Amount of deduction (thousands of dollars)	17,773,845	5,075,023	2,113,259	1,805,422	3,613,236	5,166,905
Average per return (dollars)	6,525	4,663	3,935	4,819	7,069	24,312
GEORGIA						
Number of returns with deduction	1,609,962	581,311	334,832	245,326	339,241	109,252
Percent of returns	37.8	19.7	64.2	79.2	92.0	98.4
Amount of deduction (thousands of dollars)	12,334,643	1,865,333	1,618,836	1,583,749	3,437,792	3,828,932
Average per return (dollars)	7,661	3,209	4,835	6,456	10,134	35,047
HAWAII						
Number of returns with deduction	215,770	67,436	46,098	38,027	50,767	13,442
Percent of returns	32.9	15.7	49.1	66.8	82.9	95.6
Amount of deduction (thousands of dollars)	1,620,074	222,445	207,922	231,156	492,695	465,856
Average per return (dollars)	7,508	3,299	4,510	6,079	9,705	34,657
IDAHO						
Number of returns with deduction	230,387	83,973	55,056	38,893	40,907	11,558
Percent of returns	34.6	18.3	57.0	74.5	89.1	95.8
Amount of deduction (thousands of dollars)	1,668,098	270,193	246,987	239,660	420,915	490,342
Average per return (dollars)	7,240	3,218	4,486	6,162	10,290	42,424
ILLINOIS						
Number of returns with deduction	2,150,173	612,722	440,332	356,677	542,037	198,405
Percent of returns	35.2	15.9	51.6	66.5	83.4	95.8
Amount of deduction (thousands of dollars)	20,129,669	2,957,393	2,509,189	2,573,337	5,509,806	6,579,945
Average per return (dollars)	9,362	4,827	5,698	7,215	10,165	33,164
INDIANA						
Number of returns with deduction	854,623	254,245	187,849	159,636	199,774	53,119
Percent of returns	28.3	12.5	44.1	61.7	81.8	96.2
Amount of deduction (thousands of dollars)	5,866,382	818,814	817,392	918,223	1,711,796	1,600,156
Average per return (dollars)	6,864	3,221	4,351	5,752	8,569	30,124
IOWA						
Number of returns with deduction	439,401	138,400	93,485	81,752	99,329	26,435
Percent of returns	31.1	15.1	42.6	61.3	83.7	94.1
Amount of deduction (thousands of dollars)	3,369,989	429,664	460,009	550,021	1,031,778	898,518
Average per return (dollars)	7,670	3,105	4,921	6,728	10,387	33,990
KANSAS						
Number of returns with deduction	405,732	110,074	83,011	75,482	105,250	31,915
Percent of returns	30.5	12.7	43.8	64.5	86.7	97.2
Amount of deduction (thousands of dollars)	3,719,034	405,437	429,738	517,602	1,113,466	1,252,793
Average per return (dollars)	9,166	3,683	5,177	6,857	10,579	39,254
KENTUCKY						
Number of returns with deduction	559,027	180,308	127,806	102,931	116,062	31,920
Percent of returns	29.9	13.9	49.9	70.1	87.5	97.1
Amount of deduction (thousands of dollars)	4,751,287	685,344	677,247	741,835	1,263,317	1,383,544
Average per return (dollars)	8,499	3,801	5,299	7,207	10,885	43,344
LOUISIANA						
Number of returns with deduction	484,235	148,042	95,096	75,797	117,503	47,797
Percent of returns	24.4	10.7	39.2	51.4	71.3	92.5
Amount of deduction (thousands of dollars)	3,902,506	311,572	299,361	331,799	818,099	2,141,675
Average per return (dollars)	8,059	2,105	3,148	4,377	6,962	44,808
MAINE						
Number of returns with deduction	197,560	63,516	45,251	36,498	41,403	10,892
Percent of returns	31.2	14.7	48.9	69.9	90.8	98.2
Amount of deduction (thousands of dollars)	1,908,988	286,688	284,452	303,125	555,864	478,859
Average per return (dollars)	9,663	4,514	6,286	8,305	13,426	43,964
MARYLAND						
Number of returns with deduction	1,367,458	381,641	273,556	224,654	372,365	115,242
Percent of returns	49.3	23.8	68.0	84.4	95.2	99.3
Amount of deduction (thousands of dollars)	16,225,827	2,100,698	1,766,951	1,921,044	5,107,910	5,329,224
Average per return (dollars)	11,866	5,504	6,459	8,551	13,717	46,244
MASSACHUSETTS						
Number of returns with deduction	1,290,288	316,430	239,285	209,404	378,611	146,558
Percent of returns	40.3	16.9	52.4	70.9	89.9	98.7
Amount of deduction (thousands of dollars)	15,897,914	1,538,892	1,536,108	1,735,898	4,594,347	6,492,669
Average per return (dollars)	12,321	4,863	6,420	8,290	12,135	44,301
MICHIGAN						
Number of returns with deduction	1,582,447	484,370	348,457	281,641	371,339	96,640
Percent of returns	34.2	15.8	54.4	70.4	86.8	97.2
Amount of deduction (thousands of dollars)	12,737,172	2,025,426	1,932,346	1,971,645	3,760,992	3,046,762
Average per return (dollars)	8,049	4,182	5,545	7,001	10,128	31,527
MINNESOTA						
Number of returns with deduction	1,042,574	287,930	226,390	193,997	258,287	75,970
Percent of returns	40.6	18.3	58.7	76.3	92.5	98.2
Amount of deduction (thousands of dollars)	10,114,494	1,104,777	1,222,679	1,397,699	2,942,971	3,446,366
Average per return (dollars)	9,701	3,837	5,401	7,205	11,394	45,365
MISSISSIPPI						
Number of returns with deduction	307,914	113,107	66,102	49,485	61,078	18,142
Percent of returns	24.5	12.1	45.7	61.3	80.1	95.1
Amount of deduction (thousands of dollars)	1,806,503	364,454	238,171	238,145	454,014	511,719
Average per return (dollars)	5,867	3,222	3,603	4,812	7,433	28,206
MISSOURI						
Number of returns with deduction	853,978	262,681	186,377	152,600	194,734	57,586
Percent of returns	31.2	14.2	49.4	68.3	87.2	96.5
Amount of deduction (thousands of dollars)	7,323,852	1,280,463	898,658	973,628	1,928,648	2,242,454
Average per return (dollars)	8,576	4,875	4,822	6,380	9,904	38,941
MONTANA						
Number of returns with deduction	145,216	53,737	32,753	24,277	26,030	8,419
Percent of returns	30.4	16.0	50.5	66.5	83.3	95.1
Amount of deduction (thousands of dollars)	1,068,479	170,959	159,694	157,865	260,852	319,111
Average per return (dollars)	7,358	3,181	4,876	6,503	10,021	37,904
NEBRASKA						
Number of returns with deduction	258,154	75,422	55,213	49,562	60,869	17,088
Percent of returns	30.1	13.3	43.8	64.8	86.2	95.0
Amount of deduction (thousands of dollars)	2,311,198	293,973	305,430	360,223	678,760	672,812
Average per return (dollars)	8,953	3,898	5,532	7,268	11,151	39,373
NEVADA						
Number of returns with deduction	449,816	160,042	98,977	71,164	91,524	28,109
Percent of returns	35.4	19.0	54.4	68.0	81.2	90.2
Amount of deduction (thousands of dollars)	2,322,696	521,728	362,024	313,892	544,646	580,406
Average per return (dollars)	5,164	3,260	3,658	4,411	5,951	20,648
NEW HAMPSHIRE						
Number of returns with deduction	238,802	61,820	48,161	43,050	67,131	18,640
Percent of returns	35.7	15.4	49.1	64.8	81.9	91.8
Amount of deduction (thousands of dollars)	1,971,584	316,911	282,952	301,489	647,800	422,431
Average per return (dollars)	8,256	5,126	5,875	7,003	9,650	22,663
NEW JERSEY						
Number of returns with deduction	1,909,154	484,824	341,124	299,669	556,419	227,118
Percent of returns	44.3	19.5	58.2	75.4	91.5	98.9
Amount of deduction (thousands of dollars)	29,308,967	3,367,277	2,550,982	2,831,276	7,991,424	12,568,008
Average per return (dollars)	15,352	6,945	7,478	9,448	14,362	55,337
NEW MEXICO						
Number of returns with deduction	240,085	79,004	51,253	39,051	54,657	16,120
Percent of returns	26.0	12.0	45.3	59.8	79.6	94.7
Amount of deduction (thousands of dollars)	1,423,475	207,053	190,355	191,104	421,195	413,768
Average per return (dollars)	5,929	2,621	3,714	4,894	7,706	25,668
NEW YORK						
Number of returns with deduction	3,420,188	915,441	695,043	566,221	882,151	361,332
Percent of returns	37.2	15.5	56.6	75.4	91.9	98.8
Amount of deduction (thousands of dollars)	61,182,920	6,252,861	5,065,947	5,490,953	13,858,724	30,514,435
Average per return (dollars)	17,889	6,830	7,289	9,698	15,710	84,450
NORTH CAROLINA						
Number of returns with deduction	1,489,757	505,736	316,120	249,376	320,440	98,085
Percent of returns	35.6	17.6	58.8	77.4	92.3	98.6
Amount of deduction (thousands of dollars)	12,790,147	1,735,485	1,661,020	1,759,037	3,626,433	4,008,172
Average per return (dollars)	8,585	3,432	5,254	7,054	11,317	40,864
NORTH DAKOTA						
Number of returns with deduction	64,386	18,828	13,082	11,654	14,836	5,986
Percent of returns	19.9	8.9	27.2	38.2	57.5	79.6
Amount of deduction (thousands of dollars)	436,360	54,619	52,282	57,865	108,679	162,915
Average per return (dollars)	6,777	2,901	3,996	4,965	7,325	27,216
OHIO						
Number of returns with deduction	1,790,009	572,134	423,539	318,922	370,224	105,190
Percent of returns	32.2	15.1	53.0	69.9	88.4	98.1
Amount of deduction (thousands of dollars)	15,983,076	2,362,867	2,378,907	2,363,503	4,293,894	4,583,905
Average per return (dollars)	8,929	4,130	5,617	7,411	11,598	43,577
OKLAHOMA						
Number of returns with deduction	450,236	140,005	97,229	78,440	99,776	34,786
Percent of returns	28.0	12.6	44.9	63.1	82.9	95.4
Amount of deduction (thousands of dollars)	3,021,470	374,120	374,751	403,518	801,819	1,067,263
Average per return (dollars)	6,711	2,672	3,854	5,144	8,036	30,681
OREGON						
Number of returns with deduction	697,773	230,065	159,854	122,224	145,436	40,194
Percent of returns	39.8	19.9	63.5	82.4	94.1	98.4
Amount of deduction (thousands of dollars)	6,888,330	958,026	982,640	1,021,380	1,918,428	2,007,857
Average per return (dollars)	9,872	4,164	6,147	8,357	13,191	49,954
PENNSYLVANIA						
Number of returns with deduction	1,904,824	519,540	399,523	339,595	484,545	161,621
Percent of returns	31.1	13.0	46.0	63.9	84.2	96.8
Amount of deduction (thousands of dollars)	20,976,955	3,476,127	3,245,704	2,518,555	5,279,723	6,456,845
Average per return (dollars)	11,013	6,691	8,124	7,416	10,896	39,951
RHODE ISLAND						
Number of returns with deduction	189,533	51,947	40,619	34,003	49,660	13,304
Percent of returns	37.1	15.9	57.1	75.7	92.4	98.7
Amount of deduction (thousands of dollars)	2,008,553	259,303	269,567	284,301	614,029	581,353
Average per return (dollars)	10,597	4,992	6,636	8,361	12,365	43,698
SOUTH CAROLINA						
Number of returns with deduction	647,452	224,710	139,711	110,010	135,451	37,570
Percent of returns	31.6	15.4	56.0	74.0	89.9	97.7
Amount of deduction (thousands of dollars)	4,641,092	657,597	638,464	693,076	1,347,618	1,304,337
Average per return (dollars)	7,168	2,926	4,570	6,300	9,949	34,718
SOUTH DAKOTA						
Number of returns with deduction	75,277	25,012	15,984	13,098	15,220	5,963
Percent of returns	19.3	9.4	28.3	40.8	57.9	72.6
Amount of deduction (thousands of dollars)	393,037	62,634	53,583	55,199	85,761	135,861
Average per return (dollars)	5,221	2,504	3,352	4,214	5,635	22,784
TENNESSEE						
Number of returns with deduction	702,947	243,471	150,150	110,870	146,040	52,416
Percent of returns	24.7	12.1	41.0	54.7	72.6	87.7
Amount of deduction (thousands of dollars)	3,178,447	644,059	501,861	444,628	813,993	773,906
Average per return (dollars)	4,522	2,645	3,342	4,010	5,574	14,765
TEXAS						
Number of returns with deduction	2,702,250	740,320	513,165	427,721	715,690	305,354
Percent of returns	25.0	10.2	38.5	52.5	71.2	86.2
Amount of deduction (thousands of dollars)	18,374,089	2,877,885	2,598,250	2,354,640	5,304,293	5,239,020
Average per return (dollars)	6,800	3,887	5,063	5,505	7,411	17,157
UTAH						
Number of returns with deduction	453,867	138,131	115,039	84,654	91,108	24,935
Percent of returns	39.6	18.6	66.0	81.9	92.1	97.7
Amount of deduction (thousands of dollars)	3,192,746	575,495	490,004	482,492	799,055	845,700
Average per return (dollars)	7,035	4,166	4,259	5,700	8,770	33,916
VERMONT						
Number of returns with deduction	97,420	29,490	20,575	17,729	23,035	6,591
Percent of returns	30.4	13.8	45.6	64.0	87.5	97.7
Amount of deduction (thousands of dollars)	970,928	130,293	123,182	136,286	285,696	295,471
Average per return (dollars)	9,966	4,418	5,987	7,687	12,403	44,829
VIRGINIA						
Number of returns with deduction	1,529,205	402,040	291,208	252,440	433,318	150,199
Percent of returns	41.0	18.0	55.7	73.0	90.4	98.7
Amount of deduction (thousands of dollars)	14,975,732	1,817,121	1,526,917	1,785,527	4,806,646	5,039,521
Average per return (dollars)	9,793	4,520	5,243	7,073	11,093	33,552
WASHINGTON						
Number of returns with deduction	1,136,830	310,536	240,265	203,747	292,384	89,898
Percent of returns	35.7	16.1	50.5	65.6	79.5	89.7
Amount of deduction (thousands of dollars)	7,979,245	1,658,943	1,060,773	1,102,641	2,213,893	1,942,994
Average per return (dollars)	7,019	5,342	4,415	5,412	7,572	21,613
WEST VIRGINIA						
Number of returns with deduction	148,234	37,931	32,118	28,786	38,898	10,501
Percent of returns	18.9	6.9	28.6	45.2	73.9	96.5
Amount of deduction (thousands of dollars)	1,115,258	90,608	132,960	167,475	362,460	361,755
Average per return (dollars)	7,524	2,389	4,140	5,818	9,318	34,450
WISCONSIN						
Number of returns with deduction	1,021,923	292,922	235,620	205,136	232,309	55,936
Percent of returns	36.9	16.5	56.3	76.3	92.4	98.0
Amount of deduction (thousands of dollars)	11,011,467	2,352,562	1,584,076	1,793,228	2,931,986	2,349,614
Average per return (dollars)	10,775	8,031	6,723	8,742	12,621	42,005
WYOMING						
Number of returns with deduction	67,319	17,632	14,691	13,065	16,512	5,419
Percent of returns	24.6	10.7	33.8	44.8	57.8	73.2
Amount of deduction (thousands of dollars)	339,594	50,744	40,326	43,240	75,391	129,894
Average per return (dollars)	5,045	2,878	2,745	3,310	4,566	23,970
OTHER AREAS [2]						
Number of returns with deduction	421,628	286,305	30,852	21,656	39,614	43,201
Percent of returns	23.5	19.1	33.6	41.4	51.3	59.6
Amount of deduction (thousands of dollars)	2,915,515	717,753	151,192	134,444	385,993	1,526,136
Average per return (dollars)	6,915	2,507	4,901	6,208	9,744	35,326

* - Data for Tax Year 2008 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 (including joint and paid preparer returns), number of exemptions, salaries and wages, and adjusted gross income.

[1] Includes returns with adjusted gross deficit.

[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2009, including any 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 income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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 2010, and Tax Policy Center calculations

8-Dec-10

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2007

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES						
Number of returns with deduction	51,009,106	15,868,278	10,663,677	8,456,785	11,700,623	4,319,743
Percent of returns	33.0	15.0	55.0	72.0	87.0	94.5
Amount of deduction (thousands of dollars)	494,060,341	70,336,668	56,420,014	59,609,447	123,056,222	184,637,984
Average per return (dollars)	9,686	4,433	5,291	7,049	10,517	42,743
ALABAMA						
Number of returns with deduction	651,803	239,354	136,481	105,363	129,325	41,280
Percent of returns	27.7	13.8	52.3	68.1	83.6	94.2
Amount of deduction (thousands of dollars)	3,248,883	481,024	445,869	465,422	863,068	993,500
Average per return (dollars)	4,984	2,010	3,267	4,417	6,674	24,067
ALASKA						
Number of returns with deduction	93,753	20,847	20,002	18,110	27,762	7,032
Percent of returns	25.3	8.8	39.2	53.5	68.3	76.3
Amount of deduction (thousands of dollars)	368,730	60,672	59,789	63,060	123,037	62,170
Average per return (dollars)	3,933	2,910	2,989	3,482	4,432	8,841
ARIZONA						
Number of returns with deduction	1,063,182	373,420	229,306	169,367	217,092	73,997
Percent of returns	36.7	18.8	61.7	76.8	88.8	96.0
Amount of deduction (thousands of dollars)	7,091,389	972,288	1,109,876	834,950	1,653,597	2,520,678
Average per return (dollars)	6,670	2,604	4,840	4,930	7,617	34,065
ARKANSAS						
Number of returns with deduction	314,855	107,497	68,768	54,095	64,005	20,490
Percent of returns	22.6	10.2	44.4	65.3	85.6	95.4
Amount of deduction (thousands of dollars)	2,156,584	254,276	267,743	296,392	567,976	770,198
Average per return (dollars)	6,849	2,365	3,893	5,479	8,874	37,589
CALIFORNIA						
Number of returns with deduction	6,489,678	1,902,544	1,242,872	1,019,557	1,646,287	678,418
Percent of returns	36.9	16.5	56.9	76.2	90.3	98.1
Amount of deduction (thousands of dollars)	86,525,027	9,815,049	7,713,225	7,628,254	19,789,909	41,578,590
Average per return (dollars)	13,333	5,159	6,206	7,482	12,021	61,288
COLORADO						
Number of returns with deduction	974,848	288,488	206,874	163,554	232,056	83,876
Percent of returns	39.7	18.5	61.5	76.7	88.9	95.9
Amount of deduction (thousands of dollars)	7,885,797	1,037,877	782,848	830,116	2,660,184	2,574,772
Average per return (dollars)	8,089	3,598	3,784	5,075	11,464	30,697
CONNECTICUT						
Number of returns with deduction	791,914	187,108	153,777	132,313	218,952	99,764
Percent of returns	42.4	16.8	61.3	78.4	92.8	98.7
Amount of deduction (thousands of dollars)	11,813,794	961,301	1,044,076	1,238,861	2,800,229	5,769,327
Average per return (dollars)	14,918	5,138	6,790	9,363	12,789	57,830
DELAWARE						
Number of returns with deduction	161,707	44,330	35,506	29,160	40,772	11,939
Percent of returns	35.6	15.1	57.4	73.1	87.5	96.2
Amount of deduction (thousands of dollars)	1,170,140	110,092	138,194	155,260	348,187	418,408
Average per return (dollars)	7,236	2,483	3,892	5,324	8,540	35,045
DISTRICT OF COLUMBIA						
Number of returns with deduction	125,339	37,248	23,858	18,522	28,532	17,179
Percent of returns	39.6	18.5	55.3	80.2	92.1	98.7
Amount of deduction (thousands of dollars)	1,728,516	100,790	114,021	128,337	429,115	956,253
Average per return (dollars)	13,791	2,706	4,779	6,929	15,040	55,664
FLORIDA						
Number of returns with deduction	2,967,036	1,196,610	589,950	404,518	536,971	238,987
Percent of returns	30.6	17.1	53.4	64.5	77.3	86.3
Amount of deduction (thousands of dollars)	18,589,386	4,856,644	2,331,609	2,066,385	3,677,462	5,657,285
Average per return (dollars)	6,265	4,059	3,952	5,108	6,849	23,672
GEORGIA						
Number of returns with deduction	1,680,664	616,048	353,336	254,133	335,869	121,278
Percent of returns	36.9	19.1	66.8	81.5	92.5	97.8
Amount of deduction (thousands of dollars)	13,050,895	2,240,850	1,645,142	1,604,629	3,273,633	4,286,641
Average per return (dollars)	7,765	3,637	4,656	6,314	9,747	35,346
HAWAII						
Number of returns with deduction	223,332	70,333	48,429	39,365	50,677	14,528
Percent of returns	32.2	15.1	51.2	68.5	83.3	94.4
Amount of deduction (thousands of dollars)	1,596,919	174,424	211,694	234,581	472,465	503,755
Average per return (dollars)	7,150	2,480	4,371	5,959	9,323	34,675
IDAHO						
Number of returns with deduction	242,269	88,304	58,361	40,182	41,765	13,657
Percent of returns	33.5	17.3	59.8	77.2	89.1	94.2
Amount of deduction (thousands of dollars)	1,708,368	258,201	246,398	240,353	408,696	554,720
Average per return (dollars)	7,052	2,924	4,222	5,982	9,786	40,618
ILLINOIS						
Number of returns with deduction	2,259,431	659,229	474,593	378,621	540,070	206,918
Percent of returns	34.4	15.3	54.8	70.3	85.3	95.3
Amount of deduction (thousands of dollars)	21,919,321	4,136,507	2,582,787	3,483,873	5,223,754	6,492,401
Average per return (dollars)	9,701	6,275	5,442	9,201	9,672	31,377
INDIANA						
Number of returns with deduction	939,402	285,592	216,624	177,794	203,159	56,233
Percent of returns	29.0	12.7	49.4	67.8	84.9	95.7
Amount of deduction (thousands of dollars)	6,371,867	895,980	974,187	1,052,303	1,767,307	1,682,089
Average per return (dollars)	6,783	3,137	4,497	5,919	8,699	29,913
IOWA						
Number of returns with deduction	461,165	149,320	102,926	87,291	95,089	26,539
Percent of returns	30.0	14.2	46.6	66.7	86.0	94.8
Amount of deduction (thousands of dollars)	3,314,640	431,948	494,138	566,108	946,132	876,314
Average per return (dollars)	7,188	2,893	4,801	6,485	9,950	33,020
KANSAS						
Number of returns with deduction	422,126	116,986	89,199	79,540	103,730	32,671
Percent of returns	30.1	12.4	47.2	68.8	88.0	96.9
Amount of deduction (thousands of dollars)	3,633,533	391,575	433,587	516,640	1,034,564	1,257,167
Average per return (dollars)	8,608	3,347	4,861	6,495	9,974	38,480
KENTUCKY						
Number of returns with deduction	590,366	195,230	139,387	108,145	113,956	33,648
Percent of returns	27.6	12.4	54.0	74.2	88.4	95.9
Amount of deduction (thousands of dollars)	4,350,922	601,561	716,213	752,294	1,174,335	1,106,518
Average per return (dollars)	7,370	3,081	5,138	6,956	10,305	32,885
LOUISIANA						
Number of returns with deduction	465,012	154,089	95,208	74,805	104,688	36,222
Percent of returns	21.7	9.7	39.9	52.8	72.1	90.5
Amount of deduction (thousands of dollars)	2,527,868	281,807	287,764	314,289	708,256	935,752
Average per return (dollars)	5,436	1,829	3,022	4,201	6,765	25,834
MAINE						
Number of returns with deduction	210,954	69,261	49,623	38,506	41,068	12,496
Percent of returns	28.9	13.2	52.6	74.3	91.5	97.3
Amount of deduction (thousands of dollars)	1,901,479	274,343	290,123	304,077	508,406	524,530
Average per return (dollars)	9,014	3,961	5,847	7,897	12,380	41,976
MARYLAND						
Number of returns with deduction	1,400,307	405,802	285,481	228,876	362,018	118,130
Percent of returns	47.6	22.9	70.4	85.8	95.4	98.9
Amount of deduction (thousands of dollars)	16,116,741	2,697,134	1,730,124	1,888,711	4,623,077	5,177,694
Average per return (dollars)	11,509	6,646	6,060	8,252	12,770	43,830
MASSACHUSETTS						
Number of returns with deduction	1,345,216	341,065	256,578	221,462	372,398	153,713
Percent of returns	38.9	15.9	55.9	74.5	91.0	98.2
Amount of deduction (thousands of dollars)	15,844,909	1,482,431	1,589,797	1,765,357	4,327,884	6,679,440
Average per return (dollars)	11,779	4,346	6,196	7,971	11,622	43,454
MICHIGAN						
Number of returns with deduction	1,726,615	540,885	386,730	307,908	387,027	104,065
Percent of returns	34.4	15.9	58.6	73.9	87.8	96.4
Amount of deduction (thousands of dollars)	13,142,366	2,074,301	2,017,608	2,051,262	3,699,964	3,299,232
Average per return (dollars)	7,612	3,835	5,217	6,662	9,560	31,704
MINNESOTA						
Number of returns with deduction	1,086,413	308,945	244,039	201,465	251,799	80,165
Percent of returns	39.7	17.8	62.2	79.5	93.4	98.2
Amount of deduction (thousands of dollars)	9,824,934	1,053,971	1,235,140	1,380,049	2,726,130	3,429,642
Average per return (dollars)	9,043	3,412	5,061	6,850	10,827	42,782
MISSISSIPPI						
Number of returns with deduction	317,764	119,674	69,435	51,141	59,180	18,334
Percent of returns	22.1	10.6	48.0	64.5	81.6	94.2
Amount of deduction (thousands of dollars)	1,721,732	328,563	240,772	237,887	421,351	493,159
Average per return (dollars)	5,418	2,745	3,468	4,652	7,120	26,899
MISSOURI						
Number of returns with deduction	903,297	285,293	203,980	162,173	192,679	59,172
Percent of returns	30.0	13.4	53.3	72.6	88.6	96.7
Amount of deduction (thousands of dollars)	7,189,968	1,173,265	952,993	1,026,233	1,843,288	2,194,189
Average per return (dollars)	7,960	4,112	4,672	6,328	9,567	37,082
MONTANA						
Number of returns with deduction	152,157	56,196	35,332	25,299	26,191	9,139
Percent of returns	29.6	15.1	54.0	70.2	84.9	93.7
Amount of deduction (thousands of dollars)	1,048,253	161,283	163,727	159,083	253,851	310,308
Average per return (dollars)	6,889	2,870	4,634	6,288	9,692	33,954
NEBRASKA						
Number of returns with deduction	272,132	80,861	61,845	52,672	59,203	17,551
Percent of returns	29.6	12.8	48.9	70.5	88.2	95.4
Amount of deduction (thousands of dollars)	2,336,376	291,479	334,975	379,065	648,468	682,390
Average per return (dollars)	8,585	3,605	5,416	7,197	10,953	38,880
NEVADA						
Number of returns with deduction	475,765	172,518	105,778	74,609	91,334	31,526
Percent of returns	35.3	18.9	57.2	71.0	82.8	88.2
Amount of deduction (thousands of dollars)	2,841,405	873,782	386,785	354,775	531,892	694,170
Average per return (dollars)	5,972	5,065	3,657	4,755	5,824	22,019
NEW HAMPSHIRE						
Number of returns with deduction	251,896	66,131	52,608	46,223	66,503	20,431
Percent of returns	34.8	14.6	52.5	68.8	83.7	89.8
Amount of deduction (thousands of dollars)	1,956,225	306,810	289,620	309,215	607,545	443,037
Average per return (dollars)	7,766	4,639	5,505	6,690	9,136	21,685
NEW JERSEY						
Number of returns with deduction	1,957,949	510,451	356,997	311,560	549,665	229,276
Percent of returns	42.8	18.5	60.7	77.6	92.0	98.5
Amount of deduction (thousands of dollars)	31,957,063	5,664,817	2,506,771	2,791,640	7,990,854	13,002,981
Average per return (dollars)	16,322	11,098	7,022	8,960	14,538	56,713
NEW MEXICO						
Number of returns with deduction	249,409	83,784	53,575	40,623	54,228	17,199
Percent of returns	25.4	11.6	47.8	63.6	81.6	93.0
Amount of deduction (thousands of dollars)	1,415,561	193,243	187,891	191,579	404,467	438,381
Average per return (dollars)	5,676	2,306	3,507	4,716	7,459	25,489
NEW YORK						
Number of returns with deduction	3,525,863	994,820	731,772	578,354	851,659	369,258
Percent of returns	35.5	15.0	59.6	77.9	92.3	98.4
Amount of deduction (thousands of dollars)	58,828,401	6,228,356	5,020,927	5,410,067	12,249,431	29,919,620
Average per return (dollars)	16,685	6,261	6,861	9,354	14,383	81,026
NORTH CAROLINA						
Number of returns with deduction	1,554,539	535,080	335,368	257,535	318,494	108,062
Percent of returns	33.8	16.3	62.1	80.2	92.7	98.0
Amount of deduction (thousands of dollars)	13,349,211	1,895,975	1,845,147	1,733,262	3,506,426	4,368,401
Average per return (dollars)	8,587	3,543	5,502	6,730	11,009	40,425
NORTH DAKOTA						
Number of returns with deduction	66,163	20,169	14,298	12,388	14,023	5,285
Percent of returns	19.3	8.5	29.7	42.9	62.5	83.9
Amount of deduction (thousands of dollars)	420,578	50,799	59,673	60,813	102,857	146,438
Average per return (dollars)	6,357	2,519	4,174	4,909	7,335	27,708
OHIO						
Number of returns with deduction	1,933,674	642,341	465,039	341,353	371,731	113,210
Percent of returns	31.6	14.9	57.6	74.4	89.5	97.5
Amount of deduction (thousands of dollars)	16,399,566	2,415,513	2,481,539	2,474,719	4,179,503	4,848,292
Average per return (dollars)	8,481	3,760	5,336	7,250	11,243	42,826
OKLAHOMA						
Number of returns with deduction	480,027	158,774	107,750	82,957	97,349	33,197
Percent of returns	27.1	12.3	49.7	68.6	85.9	95.1
Amount of deduction (thousands of dollars)	3,088,133	427,256	401,618	422,836	777,728	1,058,696
Average per return (dollars)	6,433	2,691	3,727	5,097	7,989	31,891
OREGON						
Number of returns with deduction	727,462	239,037	168,683	125,775	147,684	46,283
Percent of returns	38.1	18.4	66.1	84.0	93.9	97.4
Amount of deduction (thousands of dollars)	8,132,683	1,325,435	982,105	1,929,933	1,840,762	2,054,445
Average per return (dollars)	11,180	5,545	5,822	15,344	12,464	44,389
PENNSYLVANIA						
Number of returns with deduction	2,008,830	564,712	438,760	361,224	477,791	166,343
Percent of returns	30.0	12.4	50.1	68.5	86.1	96.1
Amount of deduction (thousands of dollars)	18,218,332	2,579,124	2,511,799	2,710,587	5,057,720	5,359,101
Average per return (dollars)	9,069	4,567	5,725	7,504	10,586	32,217
RHODE ISLAND						
Number of returns with deduction	199,139	56,394	43,554	35,489	49,275	14,427
Percent of returns	35.0	14.7	60.2	78.6	93.0	97.9
Amount of deduction (thousands of dollars)	2,029,917	253,733	276,122	286,950	586,258	626,854
Average per return (dollars)	10,193	4,499	6,340	8,086	11,898	43,450
SOUTH CAROLINA						
Number of returns with deduction	674,507	236,786	147,865	114,170	133,478	42,208
Percent of returns	29.9	14.2	58.8	77.0	90.3	96.7
Amount of deduction (thousands of dollars)	4,835,854	791,050	655,353	699,581	1,266,329	1,423,540
Average per return (dollars)	7,169	3,341	4,432	6,128	9,487	33,727
SOUTH DAKOTA						
Number of returns with deduction	79,522	26,437	17,883	14,037	15,062	6,103
Percent of returns	19.1	8.9	31.4	45.4	61.2	73.3
Amount of deduction (thousands of dollars)	357,183	64,879	58,711	56,688	82,512	94,392
Average per return (dollars)	4,492	2,454	3,283	4,038	5,478	15,466
TENNESSEE						
Number of returns with deduction	748,802	261,483	163,650	119,302	148,192	56,175
Percent of returns	23.7	11.2	44.2	58.7	75.0	85.7
Amount of deduction (thousands of dollars)	3,283,209	651,220	530,625	478,418	815,331	807,615
Average per return (dollars)	4,385	2,490	3,242	4,010	5,502	14,377
TEXAS						
Number of returns with deduction	2,716,179	778,750	533,794	439,700	690,252	273,683
Percent of returns	24.1	9.8	41.2	56.4	74.1	84.2
Amount of deduction (thousands of dollars)	17,863,749	2,970,605	2,317,417	2,332,739	4,944,373	5,298,615
Average per return (dollars)	6,577	3,815	4,341	5,305	7,163	19,360
UTAH						
Number of returns with deduction	470,270	145,321	121,354	85,828	89,645	28,122
Percent of returns	39.5	18.4	69.6	85.0	93.4	96.7
Amount of deduction (thousands of dollars)	3,270,598	460,610	528,602	502,703	809,808	968,876
Average per return (dollars)	6,955	3,170	4,356	5,857	9,033	34,453
VERMONT						
Number of returns with deduction	102,378	30,980	22,223	18,480	23,057	7,638
Percent of returns	29.7	13.0	48.7	67.8	88.8	96.8
Amount of deduction (thousands of dollars)	955,800	121,327	121,162	130,558	264,114	318,640
Average per return (dollars)	9,336	3,916	5,452	7,065	11,455	41,718
VIRGINIA						
Number of returns with deduction	1,570,995	426,315	307,480	261,147	423,830	152,223
Percent of returns	39.1	16.9	58.0	75.6	91.0	98.0
Amount of deduction (thousands of dollars)	14,481,046	1,504,720	1,540,215	1,769,780	4,509,919	5,156,413
Average per return (dollars)	9,218	3,530	5,009	6,777	10,641	33,874
WASHINGTON						
Number of returns with deduction	1,187,019	326,392	258,835	213,592	290,295	97,905
Percent of returns	35.2	15.4	54.1	69.2	81.4	88.0
Amount of deduction (thousands of dollars)	8,342,815	1,951,108	1,561,597	1,127,078	2,068,459	1,634,573
Average per return (dollars)	7,028	5,978	6,033	5,277	7,125	16,696
WEST VIRGINIA						
Number of returns with deduction	152,024	40,830	34,554	29,588	36,670	10,382
Percent of returns	16.4	5.9	30.5	49.2	76.8	95.2
Amount of deduction (thousands of dollars)	1,062,931	104,130	137,799	166,509	328,157	326,334
Average per return (dollars)	6,992	2,550	3,988	5,628	8,949	31,433
WISCONSIN						
Number of returns with deduction	1,073,731	314,456	257,906	215,522	226,014	59,833
Percent of returns	36.3	16.0	60.9	80.4	93.1	97.3
Amount of deduction (thousands of dollars)	10,069,659	1,395,696	1,679,374	1,838,919	2,757,365	2,398,305
Average per return (dollars)	9,378	4,438	6,512	8,532	12,200	40,083
WYOMING						
Number of returns with deduction	67,721	18,217	15,349	13,165	15,449	5,541
Percent of returns	23.8	10.1	35.7	47.0	59.4	70.0
Amount of deduction (thousands of dollars)	338,386	39,875	42,157	43,222	67,818	145,314
Average per return (dollars)	4,997	2,189	2,747	3,283	4,390	26,225
OTHER AREAS [2]						
Number of returns with deduction	402,505	277,541	30,102	20,227	36,623	38,012
Percent of returns	22.8	18.7	33.0	40.5	50.7	57.9
Amount of deduction (thousands of dollars)	2,382,699	466,969	142,585	123,045	332,267	1,317,830
Average per return (dollars)	5,920	1,683	4,737	6,083	9,073	34,669

* - 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 (including joint and paid preparer returns), number of exemptions, salaries and wages, and adjusted gross income.

[1] Includes returns with adjusted gross deficit.

[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: 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 and that U.S. totals in this table may not be altogether comparable to U.S. totals in other tables, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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

18-Aug-08

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2006

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES [2]						
Number of returns with deduction	49,353,627	15,909,294	10,631,896	8,260,785	10,694,239	3,857,413
Percent of returns	35.4	17.1	56.8	74.3	88.4	94.6
Amount of deduction (thousands of dollars)	473,552,930	60,204,113	56,683,581	57,152,498	117,301,083	182,211,655
Average per return (dollars)	9,595	3,784	5,331	6,919	10,969	47,237
ALABAMA						
Number of returns with deduction	624,566	237,516	132,062	101,130	116,287	37,571
Percent of returns	30.8	16.3	53.0	69.6	85.0	94.4
Amount of deduction (thousands of dollars)	3,018,894	468,974	441,389	443,740	771,747	893,046
Average per return (dollars)	4,834	1,974	3,342	4,388	6,637	23,770
ALASKA						
Number of returns with deduction	88,081	20,904	19,740	17,212	24,318	5,907
Percent of returns	25.8	9.5	40.8	55.1	69.8	76.4
Amount of deduction (thousands of dollars)	354,008	54,216	72,146	60,933	109,697	57,018
Average per return (dollars)	4,019	2,594	3,655	3,540	4,511	9,653
ARIZONA						
Number of returns with deduction	1,009,164	359,777	221,966	160,640	196,807	69,974
Percent of returns	38.9	20.6	62.7	78.1	89.8	96.0
Amount of deduction (thousands of dollars)	6,419,093	929,531	847,526	791,918	1,519,904	2,330,214
Average per return (dollars)	6,361	2,584	3,818	4,930	7,723	33,301
ARKANSAS						
Number of returns with deduction	300,172	106,154	67,045	51,424	57,212	18,337
Percent of returns	25.3	12.1	45.3	67.5	86.8	95.0
Amount of deduction (thousands of dollars)	1,912,595	248,458	264,604	282,054	504,082	613,396
Average per return (dollars)	6,372	2,341	3,947	5,485	8,811	33,451
CALIFORNIA						
Number of returns with deduction	6,351,083	1,932,327	1,272,206	1,013,926	1,525,995	606,629
Percent of returns	39.7	18.7	60.2	79.2	91.6	98.1
Amount of deduction (thousands of dollars)	91,969,102	8,949,087	7,177,443	7,665,276	20,522,386	47,654,911
Average per return (dollars)	14,481	4,631	5,642	7,560	13,449	78,557
COLORADO						
Number of returns with deduction	940,115	296,448	205,529	157,562	207,951	72,625
Percent of returns	42.2	21.1	64.0	79.1	90.1	96.0
Amount of deduction (thousands of dollars)	6,434,522	1,029,450	782,800	809,465	1,624,918	2,187,888
Average per return (dollars)	6,844	3,473	3,809	5,137	7,814	30,126
CONNECTICUT						
Number of returns with deduction	774,568	193,766	156,351	132,680	202,651	89,120
Percent of returns	45.2	19.4	63.3	80.7	93.8	98.6
Amount of deduction (thousands of dollars)	10,668,306	971,428	1,061,351	1,158,487	2,591,696	4,885,344
Average per return (dollars)	13,773	5,013	6,788	8,731	12,789	54,818
DELAWARE						
Number of returns with deduction	154,593	43,803	34,679	28,099	37,283	10,729
Percent of returns	37.5	16.8	58.1	74.3	88.8	96.2
Amount of deduction (thousands of dollars)	1,119,907	106,294	133,946	149,735	316,923	413,008
Average per return (dollars)	7,244	2,427	3,862	5,329	8,500	38,495
DISTRICT OF COLUMBIA						
Number of returns with deduction	121,871	38,716	24,524	17,756	26,171	14,704
Percent of returns	42.4	21.1	60.5	83.5	93.7	98.7
Amount of deduction (thousands of dollars)	1,478,983	105,128	122,885	128,366	319,170	803,432
Average per return (dollars)	12,136	2,715	5,011	7,229	12,196	54,640
FLORIDA						
Number of returns with deduction	2,808,556	1,122,850	566,947	387,378	501,113	230,268
Percent of returns	32.4	18.4	53.4	65.4	78.9	86.8
Amount of deduction (thousands of dollars)	18,000,547	4,485,715	2,482,615	1,897,182	3,502,439	5,632,596
Average per return (dollars)	6,409	3,995	4,379	4,897	6,989	24,461
GEORGIA						
Number of returns with deduction	1,607,627	597,708	344,438	245,967	310,811	108,703
Percent of returns	39.4	21.1	67.8	83.0	93.5	97.5
Amount of deduction (thousands of dollars)	11,651,031	1,689,214	1,580,868	1,537,930	3,035,227	3,807,792
Average per return (dollars)	7,247	2,826	4,590	6,253	9,766	35,029
HAWAII						
Number of returns with deduction	214,424	70,283	48,091	37,649	45,064	13,337
Percent of returns	33.6	16.4	53.5	70.9	84.9	94.6
Amount of deduction (thousands of dollars)	1,527,874	185,359	213,562	227,851	428,485	472,617
Average per return (dollars)	7,125	2,637	4,441	6,052	9,508	35,437
IDAHO						
Number of returns with deduction	228,567	85,154	55,723	37,742	37,204	12,744
Percent of returns	35.7	19.1	60.9	79.0	89.9	92.2
Amount of deduction (thousands of dollars)	1,596,355	260,508	236,423	226,952	360,632	511,840
Average per return (dollars)	6,984	3,059	4,243	6,013	9,693	40,163
ILLINOIS						
Number of returns with deduction	2,200,182	669,805	476,058	370,827	498,008	185,484
Percent of returns	36.8	17.4	56.4	72.1	87.0	95.7
Amount of deduction (thousands of dollars)	20,510,573	3,075,536	2,496,519	2,501,151	6,726,199	5,711,169
Average per return (dollars)	9,322	4,592	5,244	6,745	13,506	30,791
INDIANA						
Number of returns with deduction	913,439	287,294	217,242	173,459	185,044	50,400
Percent of returns	30.8	14.2	50.5	69.7	86.3	95.9
Amount of deduction (thousands of dollars)	6,196,121	1,008,789	950,415	1,004,647	1,572,008	1,660,262
Average per return (dollars)	6,783	3,511	4,375	5,792	8,495	32,942
IOWA						
Number of returns with deduction	444,315	152,042	102,449	83,862	82,930	23,032
Percent of returns	32.2	16.4	48.0	69.7	87.9	95.5
Amount of deduction (thousands of dollars)	3,037,012	429,351	481,869	540,462	823,117	762,212
Average per return (dollars)	6,835	2,824	4,704	6,445	9,925	33,094
KANSAS						
Number of returns with deduction	403,807	118,484	88,423	76,556	91,995	28,349
Percent of returns	31.3	13.7	48.6	71.3	89.1	96.9
Amount of deduction (thousands of dollars)	3,341,533	421,790	423,569	494,555	914,497	1,087,122
Average per return (dollars)	8,275	3,560	4,790	6,460	9,941	38,348
KENTUCKY						
Number of returns with deduction	572,010	196,595	139,001	104,485	102,478	29,451
Percent of returns	31.4	15.2	55.7	76.6	89.6	95.4
Amount of deduction (thousands of dollars)	4,070,641	596,421	712,635	815,611	1,047,409	898,564
Average per return (dollars)	7,116	3,034	5,127	7,806	10,221	30,510
LOUISIANA						
Number of returns with deduction	458,974	158,098	93,618	72,644	96,081	38,533
Percent of returns	24.2	11.6	41.2	55.1	74.5	90.8
Amount of deduction (thousands of dollars)	2,615,923	299,941	288,943	310,710	661,406	1,054,923
Average per return (dollars)	5,700	1,897	3,086	4,277	6,884	27,377
MAINE						
Number of returns with deduction	204,040	69,599	49,743	37,220	36,408	11,070
Percent of returns	32.2	15.7	54.2	77.3	92.5	96.9
Amount of deduction (thousands of dollars)	1,789,926	272,990	294,634	298,369	452,406	471,527
Average per return (dollars)	8,772	3,922	5,923	8,016	12,426	42,595
MARYLAND						
Number of returns with deduction	1,361,533	412,330	285,719	225,915	334,324	103,245
Percent of returns	50.1	25.6	72.5	87.3	96.1	98.8
Amount of deduction (thousands of dollars)	14,034,751	1,799,944	1,723,033	1,852,490	4,188,882	4,470,402
Average per return (dollars)	10,308	4,365	6,031	8,200	12,529	43,299
MASSACHUSETTS						
Number of returns with deduction	1,316,860	353,714	260,775	223,441	344,983	133,947
Percent of returns	41.9	18.6	58.4	77.2	92.3	98.1
Amount of deduction (thousands of dollars)	14,771,154	1,570,654	1,820,568	1,783,702	4,011,124	5,585,106
Average per return (dollars)	11,217	4,440	6,981	7,983	11,627	41,696
MICHIGAN						
Number of returns with deduction	1,711,701	551,449	396,670	309,659	361,797	92,126
Percent of returns	36.8	17.8	60.5	76.0	89.2	96.8
Amount of deduction (thousands of dollars)	12,222,716	1,982,429	2,019,412	2,021,494	3,403,235	2,796,147
Average per return (dollars)	7,141	3,595	5,091	6,528	9,406	30,351
MINNESOTA						
Number of returns with deduction	1,060,025	317,559	246,359	198,918	226,313	70,876
Percent of returns	41.4	19.6	64.3	82.1	94.4	98.1
Amount of deduction (thousands of dollars)	9,206,295	1,055,095	1,239,330	1,357,225	2,444,004	3,110,642
Average per return (dollars)	8,685	3,323	5,031	6,823	10,799	43,889
MISSISSIPPI						
Number of returns with deduction	307,180	119,912	67,810	49,030	53,197	17,231
Percent of returns	24.9	12.7	49.1	66.7	83.4	93.7
Amount of deduction (thousands of dollars)	1,624,005	326,221	234,591	230,404	378,781	454,008
Average per return (dollars)	5,287	2,721	3,460	4,699	7,120	26,348
MISSOURI						
Number of returns with deduction	864,574	282,482	201,855	155,794	172,376	52,067
Percent of returns	31.8	14.9	54.3	74.3	89.7	96.7
Amount of deduction (thousands of dollars)	6,144,954	821,325	917,601	954,357	1,616,863	1,834,809
Average per return (dollars)	7,107	2,908	4,546	6,126	9,380	35,239
MONTANA						
Number of returns with deduction	145,469	57,597	34,362	23,221	22,097	8,192
Percent of returns	31.2	17.1	55.5	72.3	86.3	93.0
Amount of deduction (thousands of dollars)	953,768	164,174	159,079	147,342	213,365	269,809
Average per return (dollars)	6,557	2,850	4,630	6,345	9,656	32,936
NEBRASKA						
Number of returns with deduction	262,182	82,704	61,649	50,890	51,970	14,969
Percent of returns	31.5	14.5	50.8	74.2	90.6	96.1
Amount of deduction (thousands of dollars)	2,195,768	305,227	336,474	368,755	579,691	605,622
Average per return (dollars)	8,375	3,691	5,458	7,246	11,154	40,458
NEVADA						
Number of returns with deduction	450,542	165,072	103,082	70,428	81,986	29,974
Percent of returns	37.2	20.5	58.7	73.0	83.8	88.2
Amount of deduction (thousands of dollars)	2,277,435	465,443	348,688	299,206	480,589	683,509
Average per return (dollars)	5,055	2,820	3,383	4,248	5,862	22,803
NEW HAMPSHIRE						
Number of returns with deduction	245,078	67,459	53,149	46,044	60,812	17,614
Percent of returns	37.1	16.6	53.7	70.4	85.0	89.4
Amount of deduction (thousands of dollars)	1,853,660	308,071	294,546	311,199	553,435	386,410
Average per return (dollars)	7,564	4,567	5,542	6,759	9,101	21,938
NEW JERSEY						
Number of returns with deduction	1,914,456	522,502	361,829	313,111	513,758	203,256
Percent of returns	45.3	20.9	62.9	79.9	93.0	98.5
Amount of deduction (thousands of dollars)	26,175,547	3,007,348	2,519,503	3,455,743	6,840,219	10,352,734
Average per return (dollars)	13,673	5,756	6,963	11,037	13,314	50,934
NEW MEXICO						
Number of returns with deduction	234,770	80,948	51,336	38,458	48,677	15,351
Percent of returns	26.5	12.5	48.3	64.8	83.1	93.4
Amount of deduction (thousands of dollars)	1,307,747	177,324	175,706	179,743	358,639	416,336
Average per return (dollars)	5,570	2,191	3,423	4,674	7,368	27,121
NEW YORK						
Number of returns with deduction	3,442,109	1,028,956	737,591	568,912	783,987	322,663
Percent of returns	38.4	17.4	62.3	80.4	93.5	98.5
Amount of deduction (thousands of dollars)	60,542,014	5,827,533	5,040,825	5,297,983	11,366,988	33,008,685
Average per return (dollars)	17,589	5,664	6,834	9,312	14,499	102,301
NORTH CAROLINA						
Number of returns with deduction	1,478,872	526,137	327,995	245,879	283,386	95,475
Percent of returns	36.9	18.9	63.4	82.0	93.4	97.7
Amount of deduction (thousands of dollars)	11,772,338	1,756,856	1,613,747	1,637,981	2,991,817	3,771,937
Average per return (dollars)	7,960	3,339	4,920	6,662	10,557	39,507
NORTH DAKOTA						
Number of returns with deduction	61,916	20,284	13,658	11,452	12,004	4,518
Percent of returns	19.7	9.2	29.4	44.9	66.7	86.7
Amount of deduction (thousands of dollars)	367,357	50,268	51,452	56,630	88,666	120,340
Average per return (dollars)	5,933	2,478	3,767	4,945	7,386	26,636
OHIO						
Number of returns with deduction	1,918,662	668,839	471,992	339,271	337,235	101,325
Percent of returns	34.8	17.5	59.6	77.3	91.1	97.7
Amount of deduction (thousands of dollars)	16,591,815	2,332,855	3,487,305	2,481,280	3,844,074	4,446,301
Average per return (dollars)	8,648	3,488	7,388	7,314	11,399	43,882
OKLAHOMA						
Number of returns with deduction	472,767	165,641	110,806	81,069	86,227	29,024
Percent of returns	30.6	15.0	54.3	74.2	88.9	95.6
Amount of deduction (thousands of dollars)	3,074,433	484,378	430,684	437,119	724,438	997,813
Average per return (dollars)	6,503	2,924	3,887	5,392	8,402	34,379
OREGON						
Number of returns with deduction	702,962	242,625	169,430	120,390	129,878	40,639
Percent of returns	41.5	21.4	69.4	86.3	94.6	96.9
Amount of deduction (thousands of dollars)	6,466,597	923,702	1,015,854	987,138	1,644,907	1,894,994
Average per return (dollars)	9,199	3,807	5,996	8,200	12,665	46,630
PENNSYLVANIA						
Number of returns with deduction	1,957,377	580,454	441,640	355,947	433,158	146,178
Percent of returns	32.4	14.3	51.9	71.3	88.0	96.4
Amount of deduction (thousands of dollars)	16,789,080	2,423,202	2,500,736	2,600,863	4,593,371	4,670,907
Average per return (dollars)	8,577	4,175	5,662	7,307	10,604	31,954
RHODE ISLAND						
Number of returns with deduction	196,099	58,069	44,298	35,382	45,224	13,126
Percent of returns	37.9	17.1	62.2	81.0	94.1	98.1
Amount of deduction (thousands of dollars)	1,969,261	261,223	283,196	285,674	540,198	598,970
Average per return (dollars)	10,042	4,498	6,393	8,074	11,945	45,632
SOUTH CAROLINA						
Number of returns with deduction	648,336	233,613	145,671	110,176	120,384	38,492
Percent of returns	33.3	16.7	60.8	79.6	91.7	96.5
Amount of deduction (thousands of dollars)	4,557,922	651,253	682,673	711,070	1,199,061	1,313,865
Average per return (dollars)	7,030	2,788	4,686	6,454	9,960	34,133
SOUTH DAKOTA						
Number of returns with deduction	74,208	25,963	17,048	12,890	13,028	5,279
Percent of returns	19.6	9.7	31.2	46.8	62.9	73.4
Amount of deduction (thousands of dollars)	315,834	59,737	55,391	52,199	70,599	77,908
Average per return (dollars)	4,256	2,301	3,249	4,050	5,419	14,758
TENNESSEE						
Number of returns with deduction	708,007	251,339	156,626	113,643	135,415	50,984
Percent of returns	25.8	12.8	43.9	59.6	76.6	85.8
Amount of deduction (thousands of dollars)	3,189,155	759,611	503,751	454,676	746,764	724,354
Average per return (dollars)	4,504	3,022	3,216	4,001	5,515	14,207
TEXAS						
Number of returns with deduction	2,578,759	756,057	516,052	426,591	633,221	246,838
Percent of returns	25.6	10.8	42.3	58.5	76.6	85.5
Amount of deduction (thousands of dollars)	19,238,736	2,708,760	2,316,436	2,343,873	4,749,639	7,120,029
Average per return (dollars)	7,460	3,583	4,489	5,494	7,501	28,845
UTAH						
Number of returns with deduction	441,443	144,033	117,136	78,227	77,555	24,492
Percent of returns	41.1	20.2	71.7	86.3	93.9	96.2
Amount of deduction (thousands of dollars)	2,905,204	422,811	499,605	458,521	693,020	831,247
Average per return (dollars)	6,581	2,936	4,265	5,861	8,936	33,940
VERMONT						
Number of returns with deduction	99,831	32,121	22,258	18,073	20,706	6,673
Percent of returns	0.0	0.0	0.0	0.0	0.0	0.0
Amount of deduction (thousands of dollars)	894,144	126,071	123,441	132,709	236,908	275,015
Average per return (dollars)	8,957	3,925	5,546	7,343	11,442	41,213
VIRGINIA						
Number of returns with deduction	1,508,415	424,296	305,249	255,504	389,098	134,268
Percent of returns	41.7	19.2	59.5	77.6	91.9	98.0
Amount of deduction (thousands of dollars)	15,059,488	1,335,449	1,528,417	1,747,636	6,002,685	4,445,299
Average per return (dollars)	9,984	3,147	5,007	6,840	15,427	33,108
WASHINGTON						
Number of returns with deduction	1,129,193	326,764	255,200	203,740	259,774	83,715
Percent of returns	37.4	17.5	56.0	70.5	82.8	88.1
Amount of deduction (thousands of dollars)	6,475,899	1,092,930	1,086,618	1,061,885	1,843,072	1,391,393
Average per return (dollars)	5,735	3,345	4,258	5,212	7,095	16,621
WEST VIRGINIA						
Number of returns with deduction	143,984	40,376	33,517	28,669	32,217	9,205
Percent of returns	18.7	7.3	30.6	51.5	78.2	95.5
Amount of deduction (thousands of dollars)	966,182	96,750	131,677	160,701	285,495	291,557
Average per return (dollars)	6,710	2,396	3,929	5,605	8,862	31,674
WISCONSIN						
Number of returns with deduction	1,051,023	322,011	261,993	211,325	201,796	53,898
Percent of returns	38.4	17.9	62.8	83.0	93.9	97.2
Amount of deduction (thousands of dollars)	9,484,434	1,377,559	1,682,883	1,784,698	2,449,433	2,189,860
Average per return (dollars)	9,024	4,278	6,423	8,445	12,138	40,630
WYOMING						
Number of returns with deduction	60,981	17,895	14,214	11,563	12,662	4,647
Percent of returns	23.6	11.0	34.6	46.0	59.2	68.7
Amount of deduction (thousands of dollars)	297,298	41,265	36,826	37,554	56,465	125,187
Average per return (dollars)	4,875	2,306	2,591	3,248	4,459	26,939
OTHER AREAS [3]						
Number of returns with deduction	384,159	272,770	29,092	18,955	33,183	30,159
Percent of returns	24.1	20.3	33.5	41.7	52.0	57.7
Amount of deduction (thousands of dollars)	2,114,992	519,340	138,515	115,255	300,307	1,041,576
Average per return (dollars)	5,506	1,904	4,761	6,080	9,050	34,536

[1] Includes returns with adjusted gross deficit.
[2] 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.
[3] 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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTES: 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 in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.
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 Winter 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, January 2008, and Tax Policy Center.

26-Jun-07

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2005

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES						
Number of returns with deduction	47,940,060	16,283,494	10,622,206	8,012,237	9,668,090	3,354,033
Percent of returns	35.4	17.7	58.3	76.3	89.5	93.4
Amount of deduction (thousands of dollars)	420,162,829	63,411,278	55,454,727	57,667,758	102,954,628	140,674,438
Average per return (dollars)	8,764	3,894	5,221	7,197	10,649	41,942
ALABAMA						
Number of returns with deduction	603,178	243,390	129,535	96,129	102,050	32,074
Percent of returns	30.8	17.0	53.9	71.7	86.2	92.9
Amount of deduction (thousands of dollars)	2,510,790	267,323	418,370	420,892	669,200	735,005
Average per return (dollars)	4,163	1,098	3,230	4,378	6,558	22,916
ALASKA						
Number of returns with deduction	84,504	21,481	19,770	16,997	21,583	4,673
Percent of returns	24.4	9.3	41.2	56.4	70.7	71.1
Amount of deduction (thousands of dollars)	317,436	59,191	60,627	59,563	95,212	42,841
Average per return (dollars)	3,756	2,756	3,067	3,504	4,411	9,168
ARIZONA						
Number of returns with deduction	956,336	353,019	213,707	152,153	176,133	61,324
Percent of returns	38.7	20.9	63.8	79.6	90.6	94.3
Amount of deduction (thousands of dollars)	5,741,228	834,990	801,527	766,811	1,352,711	1,985,189
Average per return (dollars)	6,003	2,365	3,751	5,040	7,680	32,372
ARKANSAS						
Number of returns with deduction	287,769	106,812	65,345	48,819	50,524	16,269
Percent of returns	24.9	12.3	45.8	69.8	88.2	94.0
Amount of deduction (thousands of dollars)	1,781,582	248,967	255,414	268,107	449,991	559,105
Average per return (dollars)	6,191	2,331	3,909	5,492	8,906	34,366
CALIFORNIA						
Number of returns with deduction	6,215,169	1,980,332	1,301,440	994,973	1,400,260	538,164
Percent of returns	39.9	19.4	63.1	81.5	92.8	97.4
Amount of deduction (thousands of dollars)	74,741,884	9,855,213	7,449,037	8,286,964	17,323,515	31,827,155
Average per return (dollars)	12,026	4,977	5,724	8,329	12,372	59,140
COLORADO						
Number of returns with deduction	913,512	306,908	206,185	152,825	187,267	60,327
Percent of returns	42.3	22.1	66.1	81.1	91.2	94.7
Amount of deduction (thousands of dollars)	6,689,645	896,540	800,854	791,779	2,443,661	1,756,812
Average per return (dollars)	7,323	2,921	3,884	5,181	13,049	29,121
CONNECTICUT						
Number of returns with deduction	756,293	199,327	157,124	132,215	187,398	80,229
Percent of returns	45.0	20.0	64.3	82.0	94.3	98.1
Amount of deduction (thousands of dollars)	10,185,493	1,167,585	1,061,600	1,137,107	2,361,604	4,457,598
Average per return (dollars)	13,468	5,858	6,756	8,600	12,602	55,561
DELAWARE						
Number of returns with deduction	148,719	44,350	34,233	27,174	33,423	9,539
Percent of returns	36.9	16.9	58.8	76.2	89.8	94.7
Amount of deduction (thousands of dollars)	1,042,151	102,803	131,634	143,302	281,360	383,052
Average per return (dollars)	7,008	2,318	3,845	5,273	8,418	40,156
DISTRICT OF COLUMBIA						
Number of returns with deduction	120,110	41,395	24,899	16,838	24,099	12,879
Percent of returns	42.5	22.2	65.3	85.5	94.5	98.5
Amount of deduction (thousands of dollars)	1,409,061	117,255	131,835	142,076	309,146	708,749
Average per return (dollars)	11,731	2,833	5,295	8,438	12,828	55,031
FLORIDA						
Number of returns with deduction	2,695,621	1,114,900	542,385	367,176	463,447	207,713
Percent of returns	32.0	18.5	53.2	66.3	79.9	83.7
Amount of deduction (thousands of dollars)	14,805,525	3,042,091	2,040,531	1,756,151	3,147,863	4,818,889
Average per return (dollars)	5,492	2,729	3,762	4,783	6,792	23,200
GEORGIA						
Number of returns with deduction	1,551,257	600,968	339,592	237,096	279,397	94,204
Percent of returns	39.6	21.8	69.1	84.5	94.2	96.9
Amount of deduction (thousands of dollars)	10,624,222	1,647,523	1,536,616	1,482,230	2,690,942	3,266,913
Average per return (dollars)	6,849	2,741	4,525	6,252	9,631	34,679
HAWAII						
Number of returns with deduction	208,019	71,015	47,924	36,106	40,534	12,440
Percent of returns	33.5	16.7	55.2	72.6	86.4	93.1
Amount of deduction (thousands of dollars)	1,527,022	182,532	204,150	211,578	505,444	423,318
Average per return (dollars)	7,341	2,570	4,260	5,860	12,470	34,029
IDAHO						
Number of returns with deduction	217,285	86,063	54,125	34,812	32,139	10,146
Percent of returns	35.4	19.6	62.6	81.4	90.9	91.2
Amount of deduction (thousands of dollars)	1,407,386	239,909	243,579	215,934	319,243	388,720
Average per return (dollars)	6,477	2,788	4,500	6,203	9,933	38,313
ILLINOIS						
Number of returns with deduction	2,139,048	690,314	473,495	362,572	451,532	161,135
Percent of returns	36.7	18.0	57.2	73.8	88.0	94.5
Amount of deduction (thousands of dollars)	18,086,553	3,962,909	2,454,132	2,410,963	4,218,108	5,040,439
Average per return (dollars)	8,455	5,741	5,183	6,650	9,342	31,281
INDIANA						
Number of returns with deduction	893,009	292,325	219,938	169,686	167,222	43,838
Percent of returns	31.0	14.7	51.5	71.5	87.8	95.2
Amount of deduction (thousands of dollars)	5,923,615	907,898	976,799	994,910	1,429,660	1,614,347
Average per return (dollars)	6,633	3,106	4,441	5,863	8,549	36,825
IOWA						
Number of returns with deduction	430,097	155,099	101,353	80,232	73,647	19,766
Percent of returns	31.9	16.8	48.7	72.1	89.4	94.8
Amount of deduction (thousands of dollars)	2,834,536	431,509	482,229	524,046	742,361	654,390
Average per return (dollars)	6,590	2,782	4,758	6,532	10,080	33,107
KANSAS						
Number of returns with deduction	388,748	123,113	88,584	73,712	79,470	23,869
Percent of returns	31.3	14.5	49.9	73.8	90.6	96.2
Amount of deduction (thousands of dollars)	2,879,130	339,796	421,483	471,970	785,801	860,080
Average per return (dollars)	7,406	2,760	4,758	6,403	9,888	36,033
KENTUCKY						
Number of returns with deduction	554,479	197,870	138,718	99,804	91,634	26,453
Percent of returns	31.2	15.5	56.9	78.4	91.0	95.3
Amount of deduction (thousands of dollars)	3,843,540	600,929	716,942	703,573	962,399	859,697
Average per return (dollars)	6,932	3,037	5,168	7,050	10,503	32,499
LOUISIANA						
Number of returns with deduction	460,592	185,248	95,657	70,615	81,256	27,816
Percent of returns	26.0	14.2	45.1	60.0	78.1	89.7
Amount of deduction (thousands of dollars)	2,159,948	310,720	266,917	282,755	554,068	745,490
Average per return (dollars)	4,690	1,677	2,790	4,004	6,819	26,801
MAINE						
Number of returns with deduction	197,295	70,225	49,285	35,528	32,255	10,002
Percent of returns	31.8	15.9	55.1	79.2	93.1	96.1
Amount of deduction (thousands of dollars)	1,685,384	279,416	292,838	288,218	405,175	419,737
Average per return (dollars)	8,542	3,979	5,942	8,112	12,562	41,965
MARYLAND						
Number of returns with deduction	1,338,108	426,957	288,653	224,210	307,527	90,761
Percent of returns	50.0	26.3	74.1	88.7	96.6	98.3
Amount of deduction (thousands of dollars)	13,157,330	1,877,391	1,716,334	1,819,993	3,813,504	3,930,107
Average per return (dollars)	9,833	4,397	5,946	8,117	12,401	43,302
MASSACHUSETTS						
Number of returns with deduction	1,289,500	366,978	265,086	223,078	316,068	118,290
Percent of returns	41.8	19.3	60.2	79.4	93.0	97.2
Amount of deduction (thousands of dollars)	13,905,680	1,827,846	1,618,545	1,771,851	3,660,464	5,026,975
Average per return (dollars)	10,784	4,981	6,106	7,943	11,581	42,497
MICHIGAN						
Number of returns with deduction	1,696,292	558,996	403,220	309,441	339,778	84,857
Percent of returns	37.2	18.4	61.0	77.6	90.6	95.9
Amount of deduction (thousands of dollars)	11,739,917	1,965,008	2,028,453	2,032,755	3,174,199	2,539,502
Average per return (dollars)	6,921	3,515	5,031	6,569	9,342	29,927
MINNESOTA						
Number of returns with deduction	1,032,897	326,076	247,317	193,573	203,434	62,497
Percent of returns	42.2	20.9	65.4	83.9	95.2	97.6
Amount of deduction (thousands of dollars)	8,705,596	1,031,645	1,224,389	1,311,792	2,190,950	2,946,819
Average per return (dollars)	8,428	3,164	4,951	6,777	10,770	47,151
MISSISSIPPI						
Number of returns with deduction	308,920	131,030	69,168	48,300	46,451	13,971
Percent of returns	26.4	14.5	52.8	71.6	86.4	93.7
Amount of deduction (thousands of dollars)	1,476,483	328,587	232,980	223,989	328,804	362,123
Average per return (dollars)	4,779	2,508	3,368	4,637	7,079	25,920
MISSOURI						
Number of returns with deduction	833,121	285,185	199,380	149,135	154,070	45,351
Percent of returns	31.9	15.5	54.8	76.1	90.7	95.8
Amount of deduction (thousands of dollars)	5,698,294	816,859	918,815	921,397	1,454,676	1,586,547
Average per return (dollars)	6,840	2,864	4,608	6,178	9,442	34,984
MONTANA						
Number of returns with deduction	138,253	58,742	33,007	21,150	18,709	6,645
Percent of returns	30.9	17.7	56.5	74.5	88.0	92.0
Amount of deduction (thousands of dollars)	885,913	164,616	154,650	137,385	187,371	241,891
Average per return (dollars)	6,408	2,802	4,685	6,496	10,015	36,402
NEBRASKA						
Number of returns with deduction	252,922	84,534	61,485	48,343	45,532	13,028
Percent of returns	31.0	14.8	51.9	76.2	91.2	95.7
Amount of deduction (thousands of dollars)	1,978,033	294,475	328,129	347,619	500,548	507,262
Average per return (dollars)	7,821	3,484	5,337	7,191	10,993	38,936
NEVADA						
Number of returns with deduction	422,058	159,770	97,999	65,367	72,761	26,161
Percent of returns	36.7	20.5	59.1	73.7	84.8	84.2
Amount of deduction (thousands of dollars)	2,077,810	437,540	337,166	281,983	428,399	592,721
Average per return (dollars)	4,923	2,739	3,441	4,314	5,888	22,657
NEW HAMPSHIRE						
Number of returns with deduction	235,598	68,038	52,913	44,760	54,703	15,184
Percent of returns	36.2	16.7	53.5	71.4	85.0	85.3
Amount of deduction (thousands of dollars)	1,707,389	300,224	287,515	299,639	491,804	328,205
Average per return (dollars)	7,247	4,413	5,434	6,694	8,990	21,615
NEW JERSEY						
Number of returns with deduction	1,882,572	547,566	366,865	312,859	476,157	179,125
Percent of returns	45.3	21.8	64.5	81.5	93.7	97.9
Amount of deduction (thousands of dollars)	26,505,452	4,604,213	3,366,365	2,973,204	6,281,656	9,280,014
Average per return (dollars)	14,079	8,409	9,176	9,503	13,192	51,807
NEW MEXICO						
Number of returns with deduction	226,312	82,534	50,169	36,970	44,051	12,588
Percent of returns	26.8	13.2	49.7	68.7	86.5	93.0
Amount of deduction (thousands of dollars)	1,239,774	181,955	179,683	183,174	351,139	343,822
Average per return (dollars)	5,478	2,205	3,582	4,955	7,971	27,313
NEW YORK						
Number of returns with deduction	3,386,309	1,085,113	746,139	558,937	712,515	283,605
Percent of returns	38.9	18.6	64.5	82.5	94.4	98.1
Amount of deduction (thousands of dollars)	49,277,544	6,045,762	5,049,804	5,157,764	10,249,870	22,774,343
Average per return (dollars)	14,552	5,572	6,768	9,228	14,385	80,303
NORTH CAROLINA						
Number of returns with deduction	1,417,017	530,517	322,457	232,935	250,322	80,786
Percent of returns	36.5	19.3	64.7	83.6	94.1	97.1
Amount of deduction (thousands of dollars)	10,810,754	1,824,130	1,592,403	1,563,747	2,636,665	3,193,810
Average per return (dollars)	7,629	3,438	4,938	6,713	10,533	39,534
NORTH DAKOTA						
Number of returns with deduction	58,240	20,321	13,218	10,608	10,285	3,808
Percent of returns	19.0	9.3	29.1	46.5	68.1	86.1
Amount of deduction (thousands of dollars)	325,910	50,824	50,077	52,815	76,289	95,905
Average per return (dollars)	5,596	2,501	3,789	4,979	7,418	25,185
OHIO						
Number of returns with deduction	1,886,293	689,695	473,449	327,888	305,552	89,709
Percent of returns	34.6	17.9	60.8	79.3	92.5	97.3
Amount of deduction (thousands of dollars)	14,881,320	2,271,353	2,573,680	2,439,324	3,573,343	4,023,620
Average per return (dollars)	7,889	3,293	5,436	7,440	11,695	44,852
OKLAHOMA						
Number of returns with deduction	463,371	174,553	113,649	77,851	73,738	23,580
Percent of returns	31.0	15.9	58.1	78.4	91.2	94.8
Amount of deduction (thousands of dollars)	2,776,372	420,187	465,553	445,894	650,269	794,469
Average per return (dollars)	5,992	2,407	4,096	5,728	8,819	33,692
OREGON						
Number of returns with deduction	683,767	250,911	169,824	113,960	114,164	34,908
Percent of returns	41.6	22.3	71.8	88.0	95.3	96.1
Amount of deduction (thousands of dollars)	5,903,336	953,971	1,028,932	940,578	1,458,525	1,521,330
Average per return (dollars)	8,634	3,802	6,059	8,254	12,776	43,581
PENNSYLVANIA						
Number of returns with deduction	1,903,430	598,144	444,571	343,172	390,594	126,949
Percent of returns	32.4	15.0	53.2	73.3	89.2	95.4
Amount of deduction (thousands of dollars)	17,320,087	2,340,298	2,508,527	4,340,740	4,123,941	4,006,581
Average per return (dollars)	9,099	3,913	5,643	12,649	10,558	31,561
RHODE ISLAND						
Number of returns with deduction	192,079	59,100	45,431	34,708	40,842	11,998
Percent of returns	38.2	17.7	63.8	82.8	94.3	96.9
Amount of deduction (thousands of dollars)	1,897,447	326,804	286,019	280,284	489,203	515,138
Average per return (dollars)	9,878	5,530	6,296	8,075	11,978	42,935
SOUTH CAROLINA						
Number of returns with deduction	621,894	235,859	143,994	104,892	104,487	32,662
Percent of returns	33.0	17.1	62.3	81.8	92.6	95.9
Amount of deduction (thousands of dollars)	4,205,655	630,306	672,066	685,751	1,116,280	1,101,252
Average per return (dollars)	6,763	2,672	4,667	6,538	10,683	33,717
SOUTH DAKOTA						
Number of returns with deduction	69,497	26,097	16,411	11,577	11,207	4,205
Percent of returns	18.9	9.8	31.2	47.1	63.5	70.1
Amount of deduction (thousands of dollars)	282,395	59,168	53,415	49,958	60,593	59,260
Average per return (dollars)	4,063	2,267	3,255	4,315	5,407	14,093
TENNESSEE						
Number of returns with deduction	676,037	251,848	152,806	107,945	120,536	42,902
Percent of returns	25.4	13.1	44.2	61.0	77.7	82.9
Amount of deduction (thousands of dollars)	2,859,160	641,158	496,077	436,353	676,127	609,444
Average per return (dollars)	4,229	2,546	3,246	4,042	5,609	14,205
TEXAS						
Number of returns with deduction	2,473,195	779,805	508,608	412,979	569,663	202,140
Percent of returns	25.4	11.3	43.9	61.0	78.4	82.9
Amount of deduction (thousands of dollars)	17,005,204	3,551,694	2,367,869	2,368,761	5,108,708	3,608,171
Average per return (dollars)	6,876	4,555	4,656	5,736	8,968	17,850
UTAH						
Number of returns with deduction	416,883	148,872	112,953	71,024	64,379	19,655
Percent of returns	40.4	21.1	73.4	87.8	94.3	95.1
Amount of deduction (thousands of dollars)	2,554,960	413,498	482,436	416,701	571,450	670,875
Average per return (dollars)	6,129	2,778	4,271	5,867	8,876	34,133
VERMONT						
Number of returns with deduction	95,180	31,973	21,726	17,122	18,488	5,871
Percent of returns	30.7	14.8	49.4	71.7	90.7	95.4
Amount of deduction (thousands of dollars)	800,197	119,451	119,203	122,878	209,763	228,903
Average per return (dollars)	8,407	3,736	5,487	7,177	11,346	38,989
VIRGINIA						
Number of returns with deduction	1,455,284	427,647	305,777	250,585	354,888	116,387
Percent of returns	41.1	19.3	60.6	79.3	92.7	97.2
Amount of deduction (thousands of dollars)	12,016,472	1,314,958	1,478,640	1,658,606	3,700,421	3,863,845
Average per return (dollars)	8,257	3,075	4,836	6,619	10,427	33,198
WASHINGTON						
Number of returns with deduction	1,080,162	337,454	254,345	194,370	226,048	67,945
Percent of returns	36.8	18.1	57.3	72.2	83.7	85.3
Amount of deduction (thousands of dollars)	5,986,476	1,119,081	1,084,331	1,014,705	1,606,375	1,161,984
Average per return (dollars)	5,542	3,316	4,263	5,220	7,106	17,102
WEST VIRGINIA						
Number of returns with deduction	135,855	40,026	32,899	26,902	27,898	8,130
Percent of returns	18.0	7.2	31.2	53.1	79.7	94.1
Amount of deduction (thousands of dollars)	865,674	93,777	128,052	148,663	247,680	247,502
Average per return (dollars)	6,372	2,343	3,892	5,526	8,878	30,443
WISCONSIN						
Number of returns with deduction	1,026,677	330,088	265,611	204,937	178,419	47,622
Percent of returns	38.7	18.7	64.1	85.0	94.6	96.2
Amount of deduction (thousands of dollars)	8,954,777	1,430,177	1,719,296	1,741,494	2,176,098	1,887,712
Average per return (dollars)	8,722	4,333	6,473	8,498	12,197	39,639
WYOMING						
Number of returns with deduction	55,768	18,226	13,823	10,317	9,911	3,491
Percent of returns	22.5	11.1	35.2	46.4	60.0	64.9
Amount of deduction (thousands of dollars)	239,858	39,250	37,169	34,613	44,782	84,044
Average per return (dollars)	4,301	2,154	2,689	3,355	4,518	24,074
OTHER AREAS [2]						
Number of returns with deduction	365,529	266,685	25,959	16,880	29,643	26,362
Percent of returns	22.9	19.5	31.8	40.3	50.7	54.8
Amount of deduction (thousands of dollars)	1,925,432	439,976	121,039	104,418	267,268	992,732
Average per return (dollars)	5,268	1,650	4,663	6,186	9,016	37,658

[1] Includes returns with adjusted gross deficit.

[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTE: 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 in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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 Winter 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, January 2007, and Tax Policy Center.

26-Jun-07

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2004

Item	All returns	Size of adjusted gross income: Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES						
Number of returns with deduction	46,463,472	16,378,694	10,582,445	7,770,425	8,861,673	2,870,235
Percent of returns	34.9	17.7	59.0	77.6	90.3	93.7
Amount of deduction (thousands of dollars)	373,206,514	58,782,028	54,496,028	52,840,987	92,502,464	114,585,007
Average per return (dollars)	8,032	3,589	5,150	6,800	10,438	39,922
ALABAMA						
Number of returns with deduction	572,245	235,965	126,926	91,397	91,077	26,880
Percent of returns	30.0	16.7	54.2	72.6	86.9	93.1
Amount of deduction (thousands of dollars)	2,407,804	429,396	410,738	395,448	590,106	582,116
Average per return (dollars)	4,208	1,820	3,236	4,327	6,479	21,656
ALASKA						
Number of returns with deduction	81,763	21,755	19,778	16,691	19,626	3,913
Percent of returns	23.7	9.2	41.6	57.6	71.3	70.3
Amount of deduction (thousands of dollars)	285,022	50,975	58,180	56,620	84,017	35,230
Average per return (dollars)	3,486	2,343	2,942	3,392	4,281	9,003
ARIZONA						
Number of returns with deduction	906,526	356,686	207,211	143,110	152,676	46,843
Percent of returns	38.2	21.5	64.8	81.2	91.6	95.2
Amount of deduction (thousands of dollars)	4,887,848	909,508	762,509	695,081	1,147,098	1,373,652
Average per return (dollars)	5,392	2,550	3,680	4,857	7,513	29,325
ARKANSAS						
Number of returns with deduction	275,618	106,711	63,704	46,126	45,170	13,907
Percent of returns	24.3	12.3	46.4	71.9	89.4	94.7
Amount of deduction (thousands of dollars)	1,630,090	231,925	244,493	250,570	440,227	462,875
Average per return (dollars)	5,914	2,173	3,838	5,432	9,746	33,284
CALIFORNIA						
Number of returns with deduction	6,074,905	2,009,453	1,321,148	980,829	1,301,813	461,662
Percent of returns	39.6	19.6	64.8	83.0	93.6	97.6
Amount of deduction (thousands of dollars)	64,709,302	7,887,856	7,311,730	7,502,237	16,139,922	25,867,557
Average per return (dollars)	10,652	3,925	5,534	7,649	12,398	56,031
COLORADO						
Number of returns with deduction	890,741	316,802	205,162	148,167	170,033	50,577
Percent of returns	42.2	22.8	67.2	82.7	92.1	95.3
Amount of deduction (thousands of dollars)	5,106,124	799,819	791,308	766,910	1,347,131	1,400,956
Average per return (dollars)	5,732	2,525	3,857	5,176	7,923	27,699
CONNECTICUT						
Number of returns with deduction	738,251	202,112	158,147	130,114	175,558	72,320
Percent of returns	44.3	20.1	64.4	82.8	94.8	98.2
Amount of deduction (thousands of dollars)	9,007,235	917,738	1,034,846	1,097,612	2,182,227	3,774,812
Average per return (dollars)	12,201	4,541	6,544	8,436	12,430	52,196
DELAWARE						
Number of returns with deduction	143,282	44,071	33,675	26,453	30,968	8,115
Percent of returns	36.2	16.8	59.0	77.3	90.7	95.2
Amount of deduction (thousands of dollars)	896,579	98,330	127,101	137,064	255,438	278,646
Average per return (dollars)	6,257	2,231	3,774	5,181	8,248	34,337
DISTRICT OF COLUMBIA						
Number of returns with deduction	117,560	43,447	24,768	15,894	22,179	11,272
Percent of returns	42.3	23.1	67.9	86.0	94.9	98.6
Amount of deduction (thousands of dollars)	1,223,114	107,474	129,192	120,756	280,681	585,011
Average per return (dollars)	10,404	2,474	5,216	7,598	12,655	51,899
FLORIDA						
Number of returns with deduction	2,529,901	1,095,756	518,152	346,160	406,689	163,144
Percent of returns	31.0	18.4	52.8	66.8	79.9	82.3
Amount of deduction (thousands of dollars)	13,356,937	3,292,143	2,019,281	1,654,154	2,726,561	3,664,798
Average per return (dollars)	5,280	3,004	3,897	4,779	6,704	22,464
GEORGIA						
Number of returns with deduction	1,485,213	582,430	334,986	230,647	256,125	81,025
Percent of returns	39.3	21.8	69.4	85.6	94.8	97.2
Amount of deduction (thousands of dollars)	10,544,911	2,271,138	1,519,194	1,424,283	2,456,929	2,873,367
Average per return (dollars)	7,100	3,899	4,535	6,175	9,593	35,463
HAWAII						
Number of returns with deduction	202,326	73,452	47,964	34,503	36,295	10,112
Percent of returns	33.4	17.3	57.6	74.4	87.2	93.5
Amount of deduction (thousands of dollars)	1,221,677	175,442	196,957	196,509	324,878	327,891
Average per return (dollars)	6,038	2,389	4,106	5,695	8,951	32,426
IDAHO						
Number of returns with deduction	208,432	87,644	53,203	32,484	27,352	7,749
Percent of returns	35.1	20.2	64.6	83.2	92.1	92.5
Amount of deduction (thousands of dollars)	1,221,152	231,776	233,246	202,171	273,618	280,341
Average per return (dollars)	5,859	2,645	4,384	6,224	10,004	36,178
ILLINOIS						
Number of returns with deduction	2,094,863	700,814	475,690	355,692	420,378	142,289
Percent of returns	36.4	18.3	57.7	74.9	88.8	94.6
Amount of deduction (thousands of dollars)	15,544,748	2,866,378	2,445,257	2,325,397	3,865,887	4,041,829
Average per return (dollars)	7,420	4,090	5,140	6,538	9,196	28,406
INDIANA						
Number of returns with deduction	866,129	291,303	218,530	163,582	154,047	38,667
Percent of returns	30.3	14.7	51.5	71.8	87.6	95.1
Amount of deduction (thousands of dollars)	5,126,568	801,536	932,289	933,882	1,369,900	1,088,961
Average per return (dollars)	5,919	2,752	4,266	5,709	8,893	28,163
IOWA						
Number of returns with deduction	422,667	158,193	102,837	78,160	66,189	17,288
Percent of returns	31.7	16.9	50.2	75.4	91.0	95.9
Amount of deduction (thousands of dollars)	2,705,761	428,808	505,062	527,699	682,720	561,472
Average per return (dollars)	6,402	2,711	4,911	6,752	10,315	32,478
KANSAS						
Number of returns with deduction	379,213	126,524	89,337	71,481	71,522	20,349
Percent of returns	30.8	14.7	50.9	75.8	91.8	96.8
Amount of deduction (thousands of dollars)	2,624,805	368,759	419,929	451,542	696,522	688,053
Average per return (dollars)	6,922	2,915	4,701	6,317	9,739	33,813
KENTUCKY						
Number of returns with deduction	538,419	197,988	139,141	94,783	83,350	23,157
Percent of returns	30.6	15.4	58.3	80.3	92.1	96.3
Amount of deduction (thousands of dollars)	3,639,162	601,362	721,169	665,917	875,736	774,978
Average per return (dollars)	6,759	3,037	5,183	7,026	10,507	33,466
LOUISIANA						
Number of returns with deduction	401,888	149,949	89,975	66,595	72,779	22,590
Percent of returns	21.5	10.6	41.4	58.2	77.8	90.8
Amount of deduction (thousands of dollars)	2,299,428	716,048	262,973	305,711	488,257	526,439
Average per return (dollars)	5,722	4,775	2,923	4,591	6,709	23,304
MAINE						
Number of returns with deduction	191,767	70,632	49,077	34,001	29,270	8,787
Percent of returns	31.0	15.7	55.8	80.9	93.7	96.0
Amount of deduction (thousands of dollars)	1,585,172	293,116	299,043	273,619	363,500	355,894
Average per return (dollars)	8,266	4,150	6,093	8,047	12,419	40,502
MARYLAND						
Number of returns with deduction	1,307,482	431,572	290,194	220,289	287,017	78,410
Percent of returns	49.6	26.5	75.0	89.5	97.0	98.5
Amount of deduction (thousands of dollars)	11,628,607	1,468,960	1,705,783	1,759,556	3,481,089	3,213,219
Average per return (dollars)	8,894	3,404	5,878	7,987	12,129	40,980
MASSACHUSETTS						
Number of returns with deduction	1,260,120	370,668	267,108	222,082	295,296	104,966
Percent of returns	41.2	19.3	60.7	80.6	93.5	97.2
Amount of deduction (thousands of dollars)	12,384,478	1,511,974	1,658,636	1,735,887	3,376,881	4,101,100
Average per return (dollars)	9,828	4,079	6,210	7,816	11,436	39,071
MICHIGAN						
Number of returns with deduction	1,677,672	561,662	406,436	307,669	325,129	76,776
Percent of returns	36.8	18.3	61.2	78.6	91.3	96.3
Amount of deduction (thousands of dollars)	11,107,416	1,908,949	2,033,581	1,968,851	3,003,225	2,192,810
Average per return (dollars)	6,621	3,399	5,003	6,399	9,237	28,561
MINNESOTA						
Number of returns with deduction	1,003,021	328,393	245,672	186,772	186,490	55,694
Percent of returns	41.7	21.0	65.5	84.9	95.5	97.6
Amount of deduction (thousands of dollars)	7,665,929	1,000,372	1,175,291	1,220,706	1,945,400	2,324,160
Average per return (dollars)	7,643	3,046	4,784	6,536	10,432	41,731
MISSISSIPPI						
Number of returns with deduction	267,843	109,650	63,292	43,885	39,768	11,248
Percent of returns	23.0	12.0	49.2	69.9	85.8	93.4
Amount of deduction (thousands of dollars)	1,837,103	217,301	871,504	204,623	282,722	260,953
Average per return (dollars)	6,859	1,982	13,770	4,663	7,109	23,200
MISSOURI						
Number of returns with deduction	804,998	285,721	195,978	143,014	140,578	39,707
Percent of returns	31.1	15.5	55.0	77.1	91.4	96.0
Amount of deduction (thousands of dollars)	5,178,315	808,918	879,386	865,767	1,298,353	1,325,891
Average per return (dollars)	6,433	2,831	4,487	6,054	9,236	33,392
MONTANA						
Number of returns with deduction	133,424	60,844	32,271	19,365	15,700	5,244
Percent of returns	30.3	18.1	58.1	77.4	90.4	94.4
Amount of deduction (thousands of dollars)	803,223	152,213	154,020	127,413	165,486	204,091
Average per return (dollars)	6,020	2,502	4,773	6,580	10,541	38,919
NEBRASKA						
Number of returns with deduction	245,899	85,315	60,954	46,651	41,457	11,522
Percent of returns	30.4	14.8	52.7	78.3	92.1	96.0
Amount of deduction (thousands of dollars)	1,792,744	264,776	319,883	332,428	450,108	425,549
Average per return (dollars)	7,291	3,104	5,248	7,126	10,857	36,934
NEVADA						
Number of returns with deduction	401,643	158,774	95,993	61,359	63,803	21,714
Percent of returns	36.8	21.1	60.7	75.5	85.4	84.1
Amount of deduction (thousands of dollars)	1,821,578	410,962	327,900	261,132	366,920	454,664
Average per return (dollars)	4,535	2,588	3,416	4,256	5,751	20,939
NEW HAMPSHIRE						
Number of returns with deduction	227,254	68,593	52,207	43,200	50,121	13,133
Percent of returns	35.3	16.7	53.3	71.7	85.4	84.8
Amount of deduction (thousands of dollars)	1,578,266	291,324	280,612	284,750	444,790	276,790
Average per return (dollars)	6,945	4,247	5,375	6,591	8,874	21,076
NEW JERSEY						
Number of returns with deduction	1,850,016	561,222	369,705	310,373	449,466	159,250
Percent of returns	45.0	22.3	65.0	82.1	94.1	98.1
Amount of deduction (thousands of dollars)	21,125,010	2,725,682	2,401,137	2,580,679	5,672,724	7,744,788
Average per return (dollars)	11,419	4,857	6,495	8,315	12,621	48,633
NEW MEXICO						
Number of returns with deduction	221,158	85,437	50,263	35,670	39,788	10,000
Percent of returns	26.7	13.7	51.6	72.1	88.5	94.7
Amount of deduction (thousands of dollars)	1,174,366	184,405	183,284	181,708	331,139	293,830
Average per return (dollars)	5,310	2,158	3,646	5,094	8,323	29,383
NEW YORK						
Number of returns with deduction	3,333,955	1,121,656	752,659	544,265	663,935	251,440
Percent of returns	38.7	19.1	65.7	83.6	95.0	98.2
Amount of deduction (thousands of dollars)	44,395,561	5,327,263	4,977,332	5,065,799	9,974,910	19,050,257
Average per return (dollars)	13,316	4,749	6,613	9,308	15,024	75,765
NORTH CAROLINA						
Number of returns with deduction	1,361,532	528,768	319,571	222,104	223,532	67,557
Percent of returns	36.1	19.5	65.7	84.8	94.9	97.4
Amount of deduction (thousands of dollars)	9,422,671	1,495,181	1,592,343	1,475,412	2,338,263	2,521,472
Average per return (dollars)	6,921	2,828	4,983	6,643	10,461	37,324
NORTH DAKOTA						
Number of returns with deduction	56,186	20,650	13,173	9,889	9,144	3,330
Percent of returns	18.4	9.2	29.7	48.1	69.8	86.7
Amount of deduction (thousands of dollars)	298,403	50,225	50,668	49,735	67,466	80,309
Average per return (dollars)	5,311	2,432	3,846	5,029	7,378	24,117
OHIO						
Number of returns with deduction	1,859,446	709,258	473,736	317,167	278,927	80,358
Percent of returns	34.1	18.2	61.4	80.4	93.0	97.5
Amount of deduction (thousands of dollars)	13,985,859	2,390,543	2,524,799	2,322,949	3,219,247	3,528,321
Average per return (dollars)	7,522	3,370	5,330	7,324	11,542	43,908
OKLAHOMA						
Number of returns with deduction	453,302	182,587	112,989	73,408	65,044	19,274
Percent of returns	30.7	16.5	59.9	80.5	92.7	96.2
Amount of deduction (thousands of dollars)	3,612,070	1,508,423	463,996	424,886	583,729	631,036
Average per return (dollars)	7,968	8,261	4,107	5,788	8,974	32,740
OREGON						
Number of returns with deduction	663,436	259,016	168,282	107,877	99,966	28,295
Percent of returns	41.4	23.1	73.4	89.5	95.9	96.6
Amount of deduction (thousands of dollars)	5,317,367	898,800	1,015,431	896,674	1,290,345	1,216,117
Average per return (dollars)	8,015	3,470	6,034	8,312	12,908	42,980
PENNSYLVANIA						
Number of returns with deduction	1,852,071	603,993	444,757	332,738	359,311	111,272
Percent of returns	31.9	15.0	53.8	74.4	89.9	95.6
Amount of deduction (thousands of dollars)	14,058,324	2,250,335	2,448,085	2,373,974	3,711,236	3,274,694
Average per return (dollars)	7,591	3,726	5,504	7,135	10,329	29,430
RHODE ISLAND						
Number of returns with deduction	188,171	59,198	45,649	34,547	38,295	10,482
Percent of returns	37.6	17.6	63.9	83.7	94.8	97.1
Amount of deduction (thousands of dollars)	1,754,090	268,758	283,145	275,454	456,012	470,721
Average per return (dollars)	9,322	4,540	6,203	7,973	11,908	44,908
SOUTH CAROLINA						
Number of returns with deduction	599,438	236,181	143,684	100,545	92,567	26,461
Percent of returns	32.5	17.2	63.5	83.5	93.6	96.3
Amount of deduction (thousands of dollars)	3,709,117	613,091	666,488	647,453	919,024	863,061
Average per return (dollars)	6,188	2,596	4,639	6,439	9,928	32,616
SOUTH DAKOTA						
Number of returns with deduction	66,117	26,120	15,847	10,703	9,903	3,544
Percent of returns	18.3	9.7	31.2	49.1	65.2	69.8
Amount of deduction (thousands of dollars)	250,450	56,134	51,550	43,239	52,340	47,187
Average per return (dollars)	3,788	2,149	3,253	4,040	5,285	13,315
TENNESSEE						
Number of returns with deduction	651,425	250,995	150,635	103,670	109,848	36,277
Percent of returns	25.0	13.1	44.7	61.9	78.2	81.8
Amount of deduction (thousands of dollars)	2,537,038	591,711	486,471	407,420	580,319	471,117
Average per return (dollars)	3,895	2,357	3,229	3,930	5,283	12,987
TEXAS						
Number of returns with deduction	2,359,640	771,889	501,363	402,151	519,869	164,368
Percent of returns	25.0	11.3	44.7	62.8	79.7	83.0
Amount of deduction (thousands of dollars)	14,795,116	3,414,516	2,332,781	2,288,722	3,963,339	2,795,758
Average per return (dollars)	6,270	4,424	4,653	5,691	7,624	17,009
UTAH						
Number of returns with deduction	400,876	153,413	110,050	66,120	55,865	15,428
Percent of returns	40.2	21.9	75.2	89.1	95.3	96.1
Amount of deduction (thousands of dollars)	2,463,418	570,474	508,468	389,616	494,203	500,657
Average per return (dollars)	6,145	3,719	4,620	5,893	8,846	32,451
VERMONT						
Number of returns with deduction	91,911	32,224	21,438	16,597	16,755	4,897
Percent of returns	30.0	14.9	49.4	73.6	91.6	95.3
Amount of deduction (thousands of dollars)	717,182	117,443	113,307	115,824	185,358	185,250
Average per return (dollars)	7,803	3,645	5,285	6,979	11,063	37,829
VIRGINIA						
Number of returns with deduction	1,413,550	431,070	307,434	246,742	330,340	97,964
Percent of returns	40.5	19.3	61.6	80.9	93.4	97.5
Amount of deduction (thousands of dollars)	10,830,982	1,273,724	1,489,867	1,611,526	3,396,298	3,059,567
Average per return (dollars)	7,662	2,955	4,846	6,531	10,281	31,232
WASHINGTON						
Number of returns with deduction	1,047,860	349,936	255,189	186,428	198,988	57,319
Percent of returns	36.6	18.7	58.6	73.6	84.1	84.6
Amount of deduction (thousands of dollars)	5,908,404	1,531,932	1,077,034	997,308	1,385,139	916,991
Average per return (dollars)	5,639	4,378	4,221	5,350	6,961	15,998
WEST VIRGINIA						
Number of returns with deduction	131,013	40,892	32,460	25,733	25,022	6,906
Percent of returns	17.5	7.3	31.8	55.6	81.6	95.1
Amount of deduction (thousands of dollars)	779,070	94,866	126,132	140,618	217,505	199,949
Average per return (dollars)	5,947	2,320	3,886	5,465	8,693	28,953
WISCONSIN						
Number of returns with deduction	1,000,898	333,718	266,429	197,516	161,338	41,897
Percent of returns	38.2	18.9	64.6	86.1	95.0	96.6
Amount of deduction (thousands of dollars)	8,442,489	1,405,517	1,723,413	1,683,764	1,978,175	1,651,620
Average per return (dollars)	8,435	4,212	6,469	8,525	12,261	39,421
WYOMING						
Number of returns with deduction	52,944	19,080	13,358	9,358	8,392	2,756
Percent of returns	21.7	11.3	35.3	47.4	61.8	65.9
Amount of deduction (thousands of dollars)	208,793	38,440	38,453	32,329	38,880	60,691
Average per return (dollars)	3,944	2,015	2,879	3,455	4,633	22,021
OTHER AREAS [2]						
Number of returns with deduction	357,462	268,512	24,258	15,669	26,923	22,100
Percent of returns	22.6	19.5	31.8	41.6	52.8	58.1
Amount of deduction (thousands of dollars)	1,599,636	459,290	110,751	91,603	240,484	697,509
Average per return (dollars)	4,475	1,711	4,566	5,846	8,932	31,561

[1] Includes returns with adjusted gross deficit.
[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTE: 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 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 Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.
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 Winter 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, January 2006, and Tax Policy Center.

26-Jun-07

Taxes Paid Deduction, by State and Size of Adjusted Gross Income, Tax Year 2003

Item	All returns	Size of adjusted gross income					
		Under $30,000 [1]	$30,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
UNITED STATES							
Number of returns with deduction	43,538,497	6,866,947	8,722,495	10,248,681	7,299,633	7,968,605	2,432,136
Percent of returns	33.1	10.0	35.9	58.3	77.2	89.7	93.2
Amount of deduction (thousands of dollars)	315,692,040	18,949,255	29,393,003	49,456,021	46,769,737	79,943,928	91,180,102
Average per return (dollars)	7,251	2,759	3,370	4,826	6,407	10,032	37,490
ALABAMA							
Number of returns with deduction	538,172	101,771	122,277	124,616	86,375	80,488	22,645
Percent of returns	28.6	9.3	36.8	54.4	73.7	87.0	93.2
Amount of deduction (thousands of dollars)	2,093,204	133,940	252,381	380,484	362,774	511,681	451,946
Average per return (dollars)	3,889	1,316	2,064	3,053	4,200	6,357	19,958
ALASKA							
Number of returns with deduction	77,442	7,545	13,526	19,409	16,012	17,738	3,212
Percent of returns	22.6	4.2	22.8	41.0	57.0	70.4	68.3
Amount of deduction (thousands of dollars)	239,424	15,990	30,045	50,007	49,450	67,441	26,491
Average per return (dollars)	3,092	2,119	2,221	2,576	3,088	3,802	8,248
ARIZONA							
Number of returns with deduction	840,581	155,451	185,810	198,209	131,689	132,601	36,821
Percent of returns	36.8	13.0	42.0	65.3	82.3	92.3	95.7
Amount of deduction (thousands of dollars)	4,107,920	326,975	451,944	683,094	614,255	991,389	1,040,264
Average per return (dollars)	4,887	2,103	2,432	3,446	4,664	7,476	28,252
ARKANSAS							
Number of returns with deduction	254,542	44,899	54,082	61,895	42,565	39,432	11,669
Percent of returns	22.7	6.7	26.7	46.6	72.7	89.1	94.4
Amount of deduction (thousands of dollars)	1,650,258	67,557	125,587	223,702	223,534	340,260	669,618
Average per return (dollars)	6,483	1,505	2,322	3,614	5,252	8,629	57,384
CALIFORNIA							
Number of returns with deduction	5,807,384	889,231	1,073,891	1,300,603	949,585	1,202,899	391,175
Percent of returns	38.3	11.8	38.4	65.0	83.5	94.0	98.0
Amount of deduction (thousands of dollars)	54,919,528	2,873,290	3,844,149	7,093,714	6,590,672	14,251,322	20,266,381
Average per return (dollars)	9,457	3,231	3,580	5,454	6,941	11,847	51,809
COLORADO							
Number of returns with deduction	855,832	133,536	179,774	203,571	141,782	153,864	43,305
Percent of returns	41.2	13.5	44.3	67.8	83.3	92.5	95.7
Amount of deduction (thousands of dollars)	4,574,206	250,792	461,480	763,299	726,693	1,214,206	1,157,736
Average per return (dollars)	5,345	1,878	2,567	3,750	5,125	7,891	26,734
CONNECTICUT							
Number of returns with deduction	712,619	84,836	115,340	158,714	126,967	163,144	63,618
Percent of returns	43.1	11.8	38.7	64.7	83.0	94.8	98.3
Amount of deduction (thousands of dollars)	7,966,444	377,698	538,450	988,786	1,034,242	1,960,641	3,066,627
Average per return (dollars)	11,179	4,452	4,668	6,230	8,146	12,018	48,204
DELAWARE							
Number of returns with deduction	138,726	16,844	27,769	33,566	25,519	28,102	6,926
Percent of returns	35.7	9.0	37.5	60.0	78.7	91.5	95.8
Amount of deduction (thousands of dollars)	811,064	29,553	68,866	123,160	130,939	229,596	228,950
Average per return (dollars)	5,847	1,755	2,480	3,669	5,131	8,170	33,057
DISTRICT OF COLUMBIA							
Number of returns with deduction	112,596	18,451	25,361	24,294	14,772	20,013	9,705
Percent of returns	40.8	14.0	41.8	69.3	86.7	94.9	98.6
Amount of deduction (thousands of dollars)	1,079,639	36,238	77,273	125,230	111,307	251,106	478,484
Average per return (dollars)	9,589	1,964	3,047	5,155	7,535	12,547	49,303
FLORIDA							
Number of returns with deduction	2,005,610	431,024	433,177	424,265	281,222	319,535	116,387
Percent of returns	25.6	9.7	30.3	45.9	60.6	75.0	78.0
Amount of deduction (thousands of dollars)	8,078,515	918,173	1,016,691	1,213,837	962,691	1,674,239	2,292,884
Average per return (dollars)	4,028	2,130	2,347	2,861	3,423	5,240	19,701
GEORGIA							
Number of returns with deduction	1,415,708	244,996	316,322	329,654	220,320	234,220	70,196
Percent of returns	38.2	12.3	46.7	69.8	86.3	95.1	97.7
Amount of deduction (thousands of dollars)	8,716,898	479,866	945,367	1,457,177	1,344,721	2,250,716	2,239,051
Average per return (dollars)	6,157	1,959	2,989	4,420	6,103	9,609	31,897
HAWAII							
Number of returns with deduction	192,112	31,918	40,184	47,067	32,533	32,174	8,236
Percent of returns	32.5	10.4	34.8	58.1	75.2	88.3	94.8
Amount of deduction (thousands of dollars)	1,064,493	55,894	106,112	185,974	179,728	281,539	255,247
Average per return (dollars)	5,541	1,751	2,641	3,951	5,524	8,751	30,992
IDAHO							
Number of returns with deduction	195,273	37,652	47,006	51,799	29,362	23,145	6,309
Percent of returns	33.8	11.8	41.5	66.2	84.6	92.5	93.8
Amount of deduction (thousands of dollars)	1,080,678	79,387	137,343	221,133	182,105	230,171	230,539
Average per return (dollars)	5,534	2,108	2,922	4,269	6,202	9,945	36,541
ILLINOIS							
Number of returns with deduction	1,994,062	293,207	381,854	465,512	342,677	385,837	124,975
Percent of returns	34.8	10.4	35.9	57.0	75.3	88.9	94.9
Amount of deduction (thousands of dollars)	13,715,091	1,024,293	1,393,989	2,240,937	2,133,315	3,448,538	3,474,018
Average per return (dollars)	6,878	3,493	3,651	4,814	6,225	8,938	27,798
INDIANA							
Number of returns with deduction	832,491	121,754	167,244	219,020	154,630	136,198	33,645
Percent of returns	29.6	8.3	31.6	52.3	73.1	88.2	95.5
Amount of deduction (thousands of dollars)	4,531,188	324,684	482,422	887,312	836,358	1,099,216	901,198
Average per return (dollars)	5,443	2,667	2,885	4,051	5,409	8,071	26,785
IOWA							
Number of returns with deduction	396,944	68,312	82,414	102,415	71,828	57,278	14,697
Percent of returns	30.0	9.9	31.5	51.1	76.9	91.4	95.9
Amount of deduction (thousands of dollars)	2,508,763	148,016	270,585	567,676	481,725	587,320	453,443
Average per return (dollars)	6,320	2,167	3,283	5,543	6,707	10,254	30,853
KANSAS							
Number of returns with deduction	361,702	53,974	68,002	90,004	68,303	63,989	17,430
Percent of returns	29.7	8.4	29.8	52.0	77.7	92.4	96.9
Amount of deduction (thousands of dollars)	2,390,582	125,418	217,429	407,927	426,092	624,269	589,446
Average per return (dollars)	6,609	2,324	3,197	4,532	6,238	9,756	33,818
KENTUCKY							
Number of returns with deduction	514,715	82,846	111,297	137,583	88,524	74,145	20,320
Percent of returns	29.6	8.5	34.5	59.4	81.4	92.3	96.6
Amount of deduction (thousands of dollars)	3,303,727	175,101	383,044	699,529	617,618	775,024	653,411
Average per return (dollars)	6,419	2,114	3,442	5,084	6,977	10,453	32,156
LOUISIANA							
Number of returns with deduction	382,540	59,447	83,914	88,919	63,901	65,342	21,017
Percent of returns	20.4	5.3	26.4	40.6	58.4	76.8	89.6
Amount of deduction (thousands of dollars)	1,495,487	68,590	136,325	220,905	229,276	392,131	448,260
Average per return (dollars)	3,909	1,154	1,625	2,484	3,588	6,001	21,328
MAINE							
Number of returns with deduction	184,598	29,672	40,215	48,966	32,248	26,015	7,482
Percent of returns	30.0	8.9	33.4	56.8	82.3	94.3	97.0
Amount of deduction (thousands of dollars)	1,417,305	95,924	170,312	285,032	258,263	325,845	281,929
Average per return (dollars)	7,678	3,233	4,235	5,821	8,009	12,525	37,681
MARYLAND							
Number of returns with deduction	1,260,459	171,300	258,711	289,613	212,823	261,711	66,301
Percent of returns	48.4	15.0	51.3	75.6	89.9	97.2	98.7
Amount of deduction (thousands of dollars)	10,414,879	450,941	987,647	1,659,268	1,663,632	3,105,301	2,548,090
Average per return (dollars)	8,263	2,632	3,818	5,729	7,817	11,865	38,432
MASSACHUSETTS							
Number of returns with deduction	1,215,779	159,501	204,149	267,908	217,907	275,387	90,927
Percent of returns	39.8	11.7	34.9	60.8	81.0	93.6	97.3
Amount of deduction (thousands of dollars)	10,844,832	553,887	686,757	1,570,605	1,668,036	3,092,853	3,272,694
Average per return (dollars)	8,920	3,473	3,364	5,862	7,655	11,231	35,993
MICHIGAN							
Number of returns with deduction	1,626,506	230,134	312,644	405,992	299,500	308,377	69,859
Percent of returns	35.8	10.1	38.7	61.3	79.0	91.6	96.7
Amount of deduction (thousands of dollars)	10,347,608	696,480	1,106,415	1,937,803	1,863,274	2,796,833	1,946,803
Average per return (dollars)	6,362	3,026	3,539	4,773	6,221	9,070	27,868
MINNESOTA							
Number of returns with deduction	969,438	126,039	199,132	247,300	179,321	169,530	48,116
Percent of returns	40.7	11.3	42.8	66.6	86.5	96.1	97.8
Amount of deduction (thousands of dollars)	7,056,913	329,071	655,980	1,170,227	1,181,612	1,786,224	1,933,798
Average per return (dollars)	7,279	2,611	3,294	4,732	6,589	10,536	40,190
MISSISSIPPI							
Number of returns with deduction	253,996	44,263	59,052	62,132	41,698	36,293	10,558
Percent of returns	21.7	6.0	29.9	49.1	70.8	86.0	93.6
Amount of deduction (thousands of dollars)	1,082,493	60,477	125,037	198,706	188,835	254,290	255,148
Average per return (dollars)	4,262	1,366	2,117	3,198	4,529	7,007	24,166
MISSOURI							
Number of returns with deduction	772,045	116,703	159,785	195,957	136,966	127,837	34,797
Percent of returns	30.1	8.4	33.3	56.0	78.5	92.1	96.7
Amount of deduction (thousands of dollars)	4,890,722	266,062	487,661	857,961	818,521	1,180,344	1,280,172
Average per return (dollars)	6,335	2,280	3,052	4,378	5,976	9,233	36,790
MONTANA							
Number of returns with deduction	127,645	31,060	29,951	31,394	17,383	13,548	4,309
Percent of returns	29.4	11.9	38.9	59.0	78.5	90.3	94.0
Amount of deduction (thousands of dollars)	725,584	70,024	98,003	147,865	113,547	139,378	156,765
Average per return (dollars)	5,684	2,254	3,272	4,710	6,532	10,288	36,381
NEBRASKA							
Number of returns with deduction	230,848	35,443	45,867	60,431	43,025	36,256	9,826
Percent of returns	28.8	8.2	30.1	53.2	79.0	92.4	96.3
Amount of deduction (thousands of dollars)	1,593,341	95,023	165,439	304,459	297,044	389,399	341,976
Average per return (dollars)	6,902	2,681	3,607	5,038	6,904	10,740	34,803
NEVADA							
Number of returns with deduction	353,788	65,642	79,666	86,508	53,996	52,089	15,887
Percent of returns	33.9	12.5	37.6	57.9	72.9	82.7	80.7
Amount of deduction (thousands of dollars)	1,118,190	126,247	142,415	186,625	143,771	205,631	313,503
Average per return (dollars)	3,161	1,923	1,788	2,157	2,663	3,948	19,733
NEW HAMPSHIRE							
Number of returns with deduction	218,411	29,910	39,192	51,733	41,181	45,471	10,924
Percent of returns	34.4	10.2	32.4	53.2	72.6	85.6	84.1
Amount of deduction (thousands of dollars)	1,436,928	123,664	166,074	268,554	264,239	392,352	222,045
Average per return (dollars)	6,579	4,135	4,237	5,191	6,417	8,629	20,326
NEW JERSEY							
Number of returns with deduction	1,790,618	257,834	300,701	368,079	303,385	419,831	140,788
Percent of returns	43.9	14.1	41.2	65.1	82.4	94.1	98.3
Amount of deduction (thousands of dollars)	18,750,169	1,207,687	1,474,078	2,299,897	2,433,553	5,171,144	6,163,810
Average per return (dollars)	10,471	4,684	4,902	6,248	8,021	12,317	43,781
NEW MEXICO							
Number of returns with deduction	208,881	36,729	45,112	48,951	33,983	35,697	8,409
Percent of returns	25.7	7.6	31.8	52.8	74.0	89.9	95.0
Amount of deduction (thousands of dollars)	1,076,690	67,772	107,086	174,097	174,120	306,552	247,063
Average per return (dollars)	5,155	1,845	2,374	3,557	5,124	8,588	29,381
NEW YORK							
Number of returns with deduction	3,227,506	460,261	652,721	742,616	528,109	620,054	223,745
Percent of returns	37.6	10.5	40.9	65.9	84.2	95.2	98.5
Amount of deduction (thousands of dollars)	37,595,461	1,660,373	2,901,554	4,761,570	4,637,601	8,686,419	14,947,944
Average per return (dollars)	11,648	3,607	4,445	6,412	8,782	14,009	66,808
NORTH CAROLINA							
Number of returns with deduction	1,303,865	233,044	286,343	317,984	208,699	200,971	56,824
Percent of returns	35.4	11.5	42.6	66.9	85.8	95.4	97.9
Amount of deduction (thousands of dollars)	8,723,479	553,747	925,747	1,643,784	1,383,504	2,115,675	2,101,022
Average per return (dollars)	6,690	2,376	3,233	5,169	6,629	10,527	36,974
NORTH DAKOTA							
Number of returns with deduction	51,193	8,629	10,112	12,624	8,969	8,047	2,812
Percent of returns	16.9	5.0	18.2	29.4	49.5	71.0	87.8
Amount of deduction (thousands of dollars)	251,664	16,392	25,809	44,212	42,287	57,534	65,431
Average per return (dollars)	4,916	1,900	2,552	3,502	4,715	7,150	23,268
OHIO							
Number of returns with deduction	1,809,225	262,422	454,006	470,742	298,999	252,380	70,676
Percent of returns	33.2	9.2	40.0	62.1	81.5	93.6	97.8
Amount of deduction (thousands of dollars)	12,717,470	653,566	1,580,542	2,447,331	2,188,972	2,906,214	2,940,845
Average per return (dollars)	7,029	2,491	3,481	5,199	7,321	11,515	41,610
OKLAHOMA							
Number of returns with deduction	433,504	79,688	97,588	113,560	68,841	57,417	16,410
Percent of returns	29.7	9.4	36.5	61.9	82.2	92.9	96.1
Amount of deduction (thousands of dollars)	2,319,900	128,880	262,486	465,087	400,540	528,094	534,813
Average per return (dollars)	5,352	1,617	2,690	4,096	5,818	9,198	32,591
OREGON							
Number of returns with deduction	641,192	121,470	140,905	166,236	100,472	88,377	23,732
Percent of returns	40.8	14.8	46.6	74.6	90.3	96.5	97.6
Amount of deduction (thousands of dollars)	5,099,326	356,993	589,821	989,847	831,796	1,334,214	996,655
Average per return (dollars)	7,953	2,939	4,186	5,954	8,279	15,097	41,996
PENNSYLVANIA							
Number of returns with deduction	1,764,534	244,613	348,445	438,144	312,274	324,626	96,432
Percent of returns	30.6	8.2	32.0	54.0	74.8	89.8	95.4
Amount of deduction (thousands of dollars)	12,403,954	784,337	1,366,603	2,274,775	2,108,619	3,185,541	2,684,079
Average per return (dollars)	7,030	3,206	3,922	5,192	6,752	9,813	27,834
RHODE ISLAND							
Number of returns with deduction	181,656	24,177	34,610	45,959	33,126	34,803	8,981
Percent of returns	36.5	9.7	37.0	64.9	84.4	95.0	97.1
Amount of deduction (thousands of dollars)	1,583,891	90,990	160,655	279,467	261,075	410,874	380,831
Average per return (dollars)	8,719	3,763	4,642	6,081	7,881	11,806	42,404
SOUTH CAROLINA							
Number of returns with deduction	573,921	101,459	130,869	142,605	94,675	81,873	22,440
Percent of returns	31.8	9.8	40.5	64.7	84.8	94.1	96.9
Amount of deduction (thousands of dollars)	3,388,241	201,136	400,540	660,674	608,791	815,540	701,560
Average per return (dollars)	5,904	1,982	3,061	4,633	6,430	9,961	31,264
SOUTH DAKOTA							
Number of returns with deduction	51,462	9,009	10,639	12,782	8,467	7,795	2,770
Percent of returns	14.4	4.4	16.0	26.3	43.7	59.7	64.2
Amount of deduction (thousands of dollars)	156,061	17,749	20,814	30,357	24,616	31,125	31,399
Average per return (dollars)	3,033	1,970	1,956	2,375	2,907	3,993	11,335
TENNESSEE							
Number of returns with deduction	520,611	86,161	111,069	120,869	83,753	89,622	29,137
Percent of returns	20.3	6.0	23.2	37.2	54.4	71.6	76.7
Amount of deduction (thousands of dollars)	1,235,965	129,694	159,628	202,346	174,305	277,146	292,848
Average per return (dollars)	2,374	1,505	1,437	1,674	2,081	3,092	10,051
TEXAS							
Number of returns with deduction	1,933,070	256,073	347,204	417,786	341,764	438,036	132,207
Percent of returns	20.8	5.0	20.9	37.8	56.0	73.7	77.5
Amount of deduction (thousands of dollars)	9,143,030	748,803	1,069,650	1,455,323	1,469,394	2,526,108	1,873,752
Average per return (dollars)	4,730	2,924	3,081	3,483	4,299	5,767	14,173
UTAH							
Number of returns with deduction	382,299	58,570	93,063	107,950	61,464	48,303	12,949
Percent of returns	39.4	11.5	49.6	76.7	90.3	95.6	96.7
Amount of deduction (thousands of dollars)	2,041,096	126,988	268,663	453,357	358,205	428,838	405,046
Average per return (dollars)	5,339	2,168	2,887	4,200	5,828	8,878	31,280
VERMONT							
Number of returns with deduction	89,805	14,465	18,204	22,065	16,165	14,814	4,092
Percent of returns	29.7	9.0	31.6	52.0	77.3	93.0	95.9
Amount of deduction (thousands of dollars)	689,558	48,896	77,294	119,306	116,934	171,585	155,543
Average per return (dollars)	7,678	3,380	4,246	5,407	7,234	11,583	38,011
VIRGINIA							
Number of returns with deduction	1,355,129	176,240	253,152	308,484	237,084	299,594	80,575
Percent of returns	39.5	10.9	39.8	62.9	81.9	93.9	97.8
Amount of deduction (thousands of dollars)	9,633,403	413,360	795,242	1,426,025	1,514,959	3,031,980	2,451,836
Average per return (dollars)	7,109	2,345	3,141	4,623	6,390	10,120	30,429
WASHINGTON							
Number of returns with deduction	908,633	130,582	174,802	228,737	162,837	167,545	44,130
Percent of returns	32.4	9.9	31.9	53.2	68.2	79.7	78.6
Amount of deduction (thousands of dollars)	3,268,096	395,247	404,142	670,680	542,271	749,757	505,999
Average per return (dollars)	3,597	3,027	2,312	2,932	3,330	4,475	11,466
WEST VIRGINIA							
Number of returns with deduction	125,620	16,340	24,164	32,567	24,294	22,229	6,026
Percent of returns	16.9	3.8	17.4	33.3	57.9	83.3	95.3
Amount of deduction (thousands of dollars)	721,812	27,998	60,450	123,151	131,653	195,880	182,678
Average per return (dollars)	5,746	1,713	2,502	3,781	5,419	8,812	30,315
WISCONSIN							
Number of returns with deduction	961,492	134,238	193,296	267,554	186,004	143,837	36,563
Percent of returns	37.1	10.5	39.1	65.5	87.0	95.4	96.6
Amount of deduction (thousands of dollars)	7,995,706	479,216	911,761	1,697,674	1,570,024	1,934,622	1,402,411
Average per return (dollars)	8,316	3,570	4,717	6,345	8,441	13,450	38,356
WYOMING							
Number of returns with deduction	42,943	7,090	8,808	11,125	7,498	6,307	2,115
Percent of returns	17.8	5.6	19.8	30.5	42.1	55.1	61.8
Amount of deduction (thousands of dollars)	130,857	10,867	12,078	18,830	15,693	20,260	53,129
Average per return (dollars)	3,047	1,533	1,371	1,693	2,093	3,212	25,120
OTHER AREAS [2]							
Number of returns with deduction	338,774	230,492	29,074	22,213	14,157	23,789	19,049
Percent of returns	21.9	18.5	25.4	31.4	41.1	51.7	56.9
Amount of deduction (thousands of dollars)	1,510,307	449,309	87,138	97,243	82,556	209,571	584,491
Average per return (dollars)	4,458	1,949	2,997	4,378	5,831	8,810	30,684

[1] Includes returns with adjusted gross deficit.

[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.

Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

NOTE: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2004, 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 in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in Tables 1 and 3, as a result. Also, see footnote 2, above for differences in tax return coverage, which affects U.S. totals in this table.

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.