8-Feb-22

Charitable Contributions 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	**14,272,540**	**0.7%**	**2.5%**	**8.4%**	**12.7%**	**13.0%**	**33.2%**	**21.7%**	**4.9%**	**2.8%**
Alabama	151,290	0.8%	3.2%	10.6%	13.9%	12.0%	32.4%	20.6%	4.3%	2.2%
Alaska	18,330	0.8%	2.0%	7.0%	11.8%	12.7%	34.8%	23.7%	4.9%	2.4%
Arizona	289,680	1.1%	3.3%	9.5%	13.1%	13.0%	33.0%	20.7%	4.1%	2.2%
Arkansas	71,340	0.8%	2.9%	8.8%	12.6%	12.1%	34.1%	21.7%	4.8%	2.2%
California	2,667,500	0.7%	2.1%	7.1%	11.2%	12.7%	35.7%	22.8%	5.0%	2.6%
Colorado	305,790	0.7%	2.0%	6.4%	11.1%	12.0%	35.3%	25.1%	4.9%	2.6%
Connecticut	210,570	0.7%	2.3%	7.1%	13.3%	14.2%	29.5%	21.9%	6.4%	4.5%
Delaware	45,120	0.7%	2.0%	7.9%	14.3%	15.5%	36.1%	18.1%	3.5%	1.9%
District of Columbia	63,320	0.5%	1.6%	7.0%	10.9%	12.3%	32.8%	25.4%	6.1%	3.4%
Florida	740,310	0.9%	3.5%	12.7%	14.4%	12.2%	27.2%	19.3%	5.5%	4.3%
Georgia	535,270	0.6%	2.9%	11.7%	15.0%	13.2%	31.7%	18.9%	4.0%	2.1%
Hawaii	73,580	0.9%	2.2%	6.9%	12.5%	14.2%	41.6%	17.9%	2.7%	1.2%
Idaho	62,090	0.9%	2.7%	7.8%	11.9%	13.1%	37.7%	19.7%	4.1%	2.2%
Illinois	540,570	0.8%	2.6%	8.4%	13.3%	13.9%	30.9%	21.5%	5.4%	3.1%
Indiana	155,570	0.8%	2.6%	8.3%	12.0%	12.1%	33.8%	22.3%	5.3%	2.7%
Iowa	85,850	1.0%	3.6%	9.1%	13.9%	13.9%	32.7%	19.3%	4.3%	2.2%
Kansas	87,700	0.9%	3.0%	7.6%	11.8%	12.3%	33.8%	22.6%	5.2%	2.8%
Kentucky	102,840	0.7%	2.6%	8.3%	13.8%	13.5%	33.9%	20.4%	4.6%	2.2%
Louisiana	120,910	0.7%	3.3%	13.1%	14.8%	12.0%	29.5%	19.2%	4.8%	2.5%
Maine	35,570	1.0%	3.1%	8.8%	14.8%	14.5%	31.4%	19.6%	4.7%	2.2%
Maryland	598,030	0.5%	2.2%	9.2%	14.8%	15.5%	35.9%	17.9%	2.7%	1.3%
Massachusetts	404,590	0.8%	2.2%	6.2%	11.3%	12.2%	31.5%	25.6%	6.4%	3.8%
Michigan	288,730	0.8%	2.9%	8.8%	13.1%	13.5%	33.3%	20.5%	4.7%	2.6%
Minnesota	256,270	0.6%	2.3%	6.8%	13.0%	13.9%	34.0%	22.3%	4.8%	2.4%
Mississippi	79,360	0.8%	3.7%	15.3%	17.1%	13.0%	29.4%	15.8%	3.4%	1.5%
Missouri	173,730	0.8%	2.8%	8.7%	12.6%	13.0%	33.3%	21.2%	5.0%	2.7%
Montana	36,540	1.3%	3.5%	9.6%	14.4%	14.1%	32.4%	18.1%	4.4%	2.2%
Nebraska	56,850	0.9%	2.9%	8.3%	13.4%	13.6%	32.9%	20.5%	4.9%	2.6%
Nevada	120,190	0.8%	3.0%	11.8%	15.4%	13.9%	30.8%	17.2%	4.0%	3.0%
New Hampshire	51,840	0.9%	2.8%	7.8%	12.6%	13.1%	32.1%	22.8%	5.1%	2.7%
New Jersey	613,270	1.0%	2.8%	8.1%	12.8%	13.3%	31.8%	22.4%	5.1%	2.6%
New Mexico	52,610	1.0%	3.0%	9.5%	13.7%	13.7%	34.9%	19.1%	3.4%	1.7%
New York	975,940	0.7%	2.2%	6.9%	11.9%	13.6%	33.8%	20.9%	5.6%	4.4%
North Carolina	390,400	0.8%	2.9%	9.3%	13.0%	12.2%	33.0%	21.9%	4.7%	2.3%
North Dakota	15,180	0.9%	3.2%	7.8%	11.0%	10.1%	29.3%	25.6%	7.8%	4.5%
Ohio	290,700	0.7%	2.5%	8.2%	14.0%	14.3%	32.1%	20.2%	5.2%	2.8%
Oklahoma	104,820	0.8%	2.8%	8.4%	12.0%	12.1%	34.6%	21.9%	4.9%	2.4%
Oregon	224,050	1.0%	3.0%	8.5%	14.2%	15.4%	35.4%	17.8%	3.3%	1.5%
Pennsylvania	434,440	0.8%	2.5%	8.2%	13.1%	13.4%	31.5%	22.3%	5.4%	2.9%
Rhode Island	45,390	0.8%	2.2%	8.2%	16.2%	16.4%	32.5%	17.4%	4.0%	2.0%
South Carolina	181,270	0.8%	2.8%	9.5%	13.6%	12.6%	33.8%	20.5%	4.3%	2.2%
South Dakota	17,790	1.0%	3.1%	10.1%	12.1%	11.4%	28.5%	22.5%	7.3%	4.1%
Tennessee	173,920	0.8%	2.8%	10.2%	13.3%	11.2%	28.8%	23.4%	6.1%	3.4%
Texas	951,040	0.7%	2.5%	9.6%	12.9%	11.6%	30.3%	23.3%	5.7%	3.5%
Utah	188,670	0.5%	1.6%	6.0%	11.3%	13.8%	43.1%	18.5%	3.4%	1.8%
Vermont	16,910	1.1%	2.7%	7.6%	13.2%	13.9%	32.5%	21.3%	5.0%	2.7%
Virginia	560,820	0.5%	1.8%	7.4%	11.3%	12.2%	36.7%	24.6%	3.7%	1.8%
Washington	378,700	0.6%	2.0%	6.4%	10.6%	11.6%	33.5%	26.5%	5.8%	2.8%
West Virginia	24,330	0.6%	2.2%	6.5%	11.4%	13.4%	37.0%	22.2%	4.8%	2.0%
Wisconsin	172,230	1.0%	3.2%	8.6%	14.9%	14.5%	31.8%	18.9%	4.6%	2.7%
Wyoming	13,390	0.9%	3.1%	7.9%	11.4%	11.9%	30.8%	21.1%	6.2%	6.7%
Other Areas	16,350	1.7%	2.7%	6.6%	8.1%	8.0%	25.3%	21.7%	10.4%	15.8%
Amount of deduction										
United States, total	**$188,690,770,000**	**0.1%**	**0.6%**	**2.9%**	**4.7%**	**5.3%**	**18.4%**	**18.3%**	**9.2%**	**40.4%**
Alabama	$2,533,140,000	0.1%	0.8%	4.0%	6.2%	6.5%	23.2%	21.7%	10.2%	27.3%
Alaska	$222,238,000	0.1%	0.5%	2.8%	5.6%	7.0%	29.1%	29.3%	11.2%	14.4%
Arizona	$3,081,872,000	0.1%	0.8%	3.4%	5.2%	6.2%	23.0%	22.4%	10.2%	28.7%
Arkansas	$1,617,367,000	0.1%	0.6%	2.5%	4.2%	4.7%	17.7%	16.2%	7.0%	47.0%
California	$28,642,746,000	0.1%	0.5%	2.3%	3.9%	4.9%	18.0%	17.7%	8.4%	44.1%
Colorado	$3,511,572,000	0.1%	0.5%	1.9%	3.5%	4.5%	19.1%	21.8%	10.4%	38.2%
Connecticut	$2,822,791,000	0.1%	0.4%	1.5%	2.9%	3.5%	11.1%	13.0%	8.2%	59.3%
Delaware	$421,290,000	0.1%	0.6%	3.6%	6.9%	8.1%	26.0%	20.0%	8.3%	26.4%
District of Columbia	$912,910,000	0.0%	0.5%	3.5%	5.7%	5.5%	13.9%	14.8%	8.9%	47.1%
Florida	$13,651,176,000	0.1%	0.6%	3.3%	4.3%	4.1%	12.3%	13.5%	8.6%	53.2%
Georgia	$8,384,931,000	0.1%	0.8%	4.6%	6.4%	6.3%	19.1%	17.2%	11.0%	34.6%
Hawaii	$517,030,000	0.1%	0.8%	3.4%	7.0%	8.2%	29.9%	21.3%	8.1%	21.3%
Idaho	$943,544,000	0.1%	0.6%	2.6%	4.6%	6.5%	26.4%	22.1%	9.6%	27.4%
Illinois	$6,231,877,000	0.1%	0.6%	3.0%	5.1%	5.9%	18.9%	19.6%	10.0%	36.7%
Indiana	$2,260,800,000	0.1%	0.7%	3.6%	5.6%	6.2%	23.4%	23.8%	11.1%	25.5%
Iowa	$1,097,844,000	0.1%	0.8%	3.1%	5.1%	6.1%	23.0%	23.5%	11.6%	26.7%
Kansas	$1,566,821,000	0.1%	0.6%	2.1%	3.8%	4.6%	18.6%	19.9%	9.7%	40.7%
Kentucky	$1,370,403,000	0.1%	0.7%	3.2%	5.5%	6.6%	24.3%	23.0%	10.6%	26.1%
Louisiana	$1,632,329,000	0.1%	1.1%	6.4%	8.5%	7.5%	22.4%	20.0%	10.7%	23.3%
Maine	$377,145,000	0.1%	0.6%	2.4%	4.4%	5.1%	18.9%	21.0%	12.1%	35.4%
Maryland	$5,309,056,000	0.1%	0.9%	5.5%	9.3%	10.3%	28.1%	18.7%	6.2%	20.9%
Massachusetts	$5,332,698,000	0.1%	0.3%	1.3%	2.3%	2.7%	9.9%	13.6%	8.5%	61.3%
Michigan	$3,676,348,000	0.1%	0.8%	3.6%	5.7%	6.5%	22.1%	20.9%	9.8%	30.6%
Minnesota	$2,745,253,000	0.1%	0.6%	2.4%	4.5%	5.5%	21.7%	23.0%	11.6%	30.7%
Mississippi	$1,145,324,000	0.1%	1.3%	7.1%	9.6%	8.6%	25.9%	21.3%	9.5%	16.6%
Missouri	$2,729,533,000	0.1%	0.7%	3.0%	4.6%	5.4%	19.3%	18.8%	9.5%	38.6%
Montana	$506,559,000	0.1%	0.7%	2.6%	4.4%	5.4%	18.4%	19.9%	9.9%	38.6%
Nebraska	$963,989,000	0.1%	0.6%	2.2%	3.8%	4.7%	18.3%	19.3%	10.4%	40.6%
Nevada	$1,521,567,000	0.1%	0.6%	3.5%	5.3%	5.5%	16.9%	15.6%	8.0%	44.4%
New Hampshire	$593,007,000	0.1%	0.5%	1.7%	3.0%	3.7%	14.9%	19.4%	10.2%	46.5%
New Jersey	$5,356,679,000	0.1%	0.7%	2.9%	5.1%	5.8%	18.5%	19.4%	9.4%	38.0%
New Mexico	$756,261,000	0.1%	0.6%	2.7%	4.8%	5.7%	21.3%	19.9%	8.0%	36.9%
New York	$15,553,076,000	0.1%	0.3%	1.5%	2.9%	3.7%	11.8%	12.4%	7.6%	59.7%
North Carolina	$5,144,102,000	0.1%	0.8%	3.9%	6.0%	6.4%	22.8%	21.9%	10.1%	28.0%
North Dakota	$372,992,000	0.1%	0.4%	1.7%	2.7%	3.0%	12.2%	16.3%	10.2%	53.4%
Ohio	$3,928,834,000	0.1%	0.6%	2.8%	5.3%	6.1%	20.8%	21.5%	11.4%	31.4%
Oklahoma	$1,873,097,000	0.1%	0.7%	2.8%	4.8%	5.6%	21.8%	21.7%	11.2%	31.3%
Oregon	$1,844,363,000	0.2%	0.9%	3.4%	5.9%	7.8%	26.4%	21.8%	10.1%	23.5%
Pennsylvania	$4,980,899,000	0.1%	0.6%	3.2%	5.3%	5.8%	19.3%	20.9%	10.9%	33.9%
Rhode Island	$383,225,000	0.1%	0.6%	2.6%	5.1%	6.0%	18.0%	17.1%	9.1%	41.4%
South Carolina	$2,452,260,000	0.1%	0.8%	4.1%	6.4%	6.7%	24.3%	22.0%	11.0%	24.6%
South Dakota	$507,756,000	0.0%	0.4%	1.8%	2.6%	3.0%	11.0%	13.8%	9.0%	58.3%
Tennessee	$3,414,248,000	0.1%	0.6%	3.4%	5.3%	5.2%	18.3%	21.3%	11.0%	34.7%
Texas	$16,873,985,000	0.1%	0.6%	3.4%	5.0%	5.1%	17.4%	19.3%	9.6%	39.5%
Utah	$3,866,161,000	0.0%	0.3%	1.7%	3.8%	6.1%	27.8%	20.7%	8.1%	31.3%
Vermont	$257,944,000	0.1%	0.4%	1.7%	3.0%	3.5%	14.0%	18.9%	9.1%	49.3%
Virginia	$5,547,900,000	0.1%	0.6%	3.6%	5.8%	6.7%	25.2%	23.6%	8.4%	26.0%
Washington	$5,419,475,000	0.1%	0.4%	1.7%	3.0%	3.8%	15.7%	17.5%	8.1%	49.8%
West Virginia	$290,586,000	0.1%	0.7%	3.1%	6.0%	7.8%	29.8%	27.7%	11.3%	13.4%
Wisconsin	$2,086,086,000	0.1%	0.8%	2.8%	4.9%	5.6%	20.2%	20.0%	10.2%	35.4%
Wyoming	$724,497,000	0.0%	0.2%	0.7%	1.2%	1.7%	6.2%	7.8%	4.9%	77.3%
Other Areas	$712,619,000	0.0%	0.2%	1.1%	1.7%	1.9%	7.2%	9.7%	6.6%	71.6%

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

Notes: [1] "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.

[2] Data presented in this table includes the following variables: Number of returns with Total charitable contributions (N19700) and Total charitable contributions amount (A19700). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

8-Feb-22

Charitable Contributions 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	**14,859,270**	**0.9%**	**2.8%**	**8.9%**	**13.0%**	**13.0%**	**33.3%**	**20.8%**	**4.6%**	**2.7%**
Alabama	158,810	1.0%	3.7%	11.8%	14.3%	12.1%	31.9%	19.1%	4.0%	2.0%
Alaska	20,050	0.9%	2.3%	7.5%	11.7%	13.2%	35.4%	22.3%	4.3%	2.3%
Arizona	293,480	1.2%	3.8%	10.0%	13.3%	12.8%	32.9%	20.0%	3.8%	2.1%
Arkansas	73,790	0.9%	3.3%	9.5%	12.7%	11.9%	33.8%	21.2%	4.6%	2.1%
California	2,730,970	0.8%	2.3%	7.4%	11.4%	12.7%	35.9%	22.2%	4.7%	2.6%
Colorado	307,630	0.8%	2.2%	6.7%	11.5%	12.0%	35.3%	24.3%	4.6%	2.6%
Connecticut	225,360	0.8%	2.5%	7.5%	13.6%	14.1%	29.9%	21.3%	6.0%	4.3%
Delaware	46,460	0.8%	2.4%	8.5%	14.6%	15.3%	36.3%	17.3%	3.2%	1.7%
District of Columbia	66,280	0.5%	1.8%	7.6%	11.4%	12.5%	32.6%	24.5%	5.8%	3.4%
Florida	758,380	1.1%	4.2%	13.4%	14.5%	12.1%	26.8%	18.5%	5.2%	4.1%
Georgia	564,850	0.7%	3.2%	12.0%	15.2%	13.3%	31.8%	18.0%	3.8%	2.0%
Hawaii	75,710	1.0%	2.4%	7.6%	12.9%	14.4%	41.3%	16.7%	2.6%	1.2%
Idaho	59,770	1.0%	3.2%	8.2%	12.5%	13.2%	37.1%	18.8%	3.8%	2.0%
Illinois	580,820	0.9%	2.9%	8.8%	13.6%	13.9%	30.9%	20.7%	5.1%	3.1%
Indiana	162,140	1.0%	2.9%	8.7%	11.9%	12.3%	33.8%	21.7%	5.1%	2.6%
Iowa	89,950	1.1%	3.9%	9.5%	14.1%	13.6%	32.5%	19.2%	4.1%	2.1%
Kansas	91,980	1.2%	3.4%	8.2%	12.0%	12.3%	33.6%	21.5%	5.1%	2.7%
Kentucky	108,040	0.9%	2.9%	8.8%	14.3%	13.5%	33.8%	19.5%	4.2%	2.0%
Louisiana	128,780	0.8%	3.7%	13.3%	14.9%	12.0%	29.3%	18.7%	4.6%	2.6%
Maine	37,730	1.2%	3.4%	9.9%	15.5%	14.7%	30.9%	18.3%	4.1%	2.0%
Maryland	621,060	0.6%	2.4%	9.5%	15.0%	15.4%	36.0%	17.3%	2.5%	1.3%
Massachusetts	422,330	0.9%	2.5%	6.7%	11.6%	12.3%	31.8%	24.7%	5.9%	3.6%
Michigan	311,770	1.0%	3.4%	9.2%	13.3%	13.4%	33.1%	19.6%	4.5%	2.5%
Minnesota	265,880	0.7%	2.5%	7.0%	13.0%	13.8%	34.0%	21.8%	4.7%	2.4%
Mississippi	84,330	0.9%	4.4%	16.3%	17.3%	12.9%	28.7%	14.9%	3.3%	1.4%
Missouri	183,970	1.0%	3.1%	9.0%	12.9%	12.9%	33.3%	20.3%	4.8%	2.7%
Montana	36,170	1.5%	4.1%	10.0%	14.9%	13.7%	32.2%	17.6%	4.1%	2.0%
Nebraska	58,700	1.0%	3.2%	8.8%	13.7%	13.8%	32.8%	19.6%	4.7%	2.4%
Nevada	119,960	1.0%	3.5%	12.4%	15.7%	13.7%	30.6%	16.3%	3.9%	3.0%
New Hampshire	54,700	1.2%	3.2%	8.6%	13.3%	12.9%	31.9%	22.0%	4.4%	2.5%
New Jersey	647,520	1.1%	3.2%	8.5%	13.0%	13.3%	32.2%	21.5%	4.7%	2.5%
New Mexico	54,920	1.1%	3.5%	10.1%	13.9%	13.9%	34.6%	18.0%	3.2%	1.6%
New York	1,043,840	0.7%	2.4%	7.3%	12.3%	13.7%	33.8%	20.0%	5.4%	4.3%
North Carolina	415,410	1.0%	3.4%	10.2%	13.4%	12.4%	32.8%	20.5%	4.3%	2.1%
North Dakota	15,510	1.1%	3.4%	8.6%	11.3%	10.7%	28.8%	24.4%	7.7%	4.1%
Ohio	309,980	0.8%	2.8%	8.8%	14.6%	14.4%	31.8%	19.3%	4.9%	2.7%
Oklahoma	111,240	1.0%	3.1%	9.2%	12.1%	12.3%	34.3%	20.8%	4.8%	2.4%
Oregon	229,800	1.1%	3.3%	8.9%	14.5%	15.3%	35.1%	17.1%	3.2%	1.5%
Pennsylvania	462,130	0.9%	2.9%	8.7%	13.4%	13.4%	31.7%	21.2%	5.1%	2.7%
Rhode Island	47,220	0.8%	2.6%	8.5%	16.4%	16.0%	32.9%	17.3%	3.7%	1.9%
South Carolina	189,750	0.9%	3.1%	10.3%	13.8%	12.8%	33.7%	19.3%	4.0%	2.0%
South Dakota	17,800	1.1%	3.8%	10.2%	12.5%	11.5%	28.9%	21.9%	6.6%	3.8%
Tennessee	180,200	0.9%	3.3%	11.1%	13.6%	11.3%	28.9%	22.1%	5.6%	3.3%
Texas	964,680	0.8%	2.9%	10.2%	13.1%	11.7%	30.5%	22.1%	5.3%	3.3%
Utah	182,830	0.6%	1.9%	6.6%	11.7%	13.9%	42.8%	17.5%	3.2%	1.8%
Vermont	17,630	1.2%	3.2%	8.2%	14.0%	13.7%	32.3%	20.7%	4.4%	2.4%
Virginia	596,640	0.5%	2.1%	7.8%	11.6%	12.3%	37.1%	23.4%	3.4%	1.7%
Washington	392,720	0.8%	2.4%	7.2%	11.3%	12.0%	33.7%	24.6%	5.3%	2.7%
West Virginia	25,920	0.8%	2.5%	7.1%	11.7%	13.2%	37.1%	21.1%	4.7%	1.9%
Wisconsin	180,510	1.1%	3.5%	9.1%	15.2%	14.4%	31.6%	18.1%	4.4%	2.6%
Wyoming	13,730	1.1%	3.2%	8.3%	11.9%	12.1%	30.9%	20.6%	5.9%	6.0%
Other Areas	18,430	1.9%	3.4%	7.7%	8.6%	8.9%	25.2%	21.7%	9.8%	12.8%
Amount of deduction										
United States, total	**$197,208,458,000**	**0.1%**	**0.6%**	**2.9%**	**4.7%**	**5.2%**	**17.7%**	**17.0%**	**8.6%**	**43.1%**
Alabama	$2,557,754,000	0.1%	0.9%	4.5%	6.6%	6.6%	23.3%	20.7%	10.1%	27.2%
Alaska	$231,568,000	0.1%	0.6%	3.0%	5.6%	7.2%	28.7%	27.2%	11.5%	16.2%
Arizona	$3,179,296,000	0.2%	0.9%	3.4%	5.2%	6.0%	22.2%	20.6%	9.0%	32.4%
Arkansas	$2,611,289,000	0.0%	0.4%	1.7%	2.7%	2.9%	11.0%	10.1%	4.1%	67.0%
California	$31,826,883,000	0.1%	0.5%	2.1%	3.6%	4.5%	16.2%	15.5%	7.2%	50.4%
Colorado	$3,745,617,000	0.1%	0.5%	1.9%	3.4%	4.3%	17.9%	19.5%	9.1%	43.3%
Connecticut	$2,644,674,000	0.1%	0.4%	1.8%	3.3%	3.8%	12.3%	13.6%	8.6%	56.1%
Delaware	$403,388,000	0.1%	0.7%	4.1%	7.2%	8.6%	27.1%	20.3%	7.5%	24.4%
District of Columbia	$825,808,000	0.1%	0.6%	4.1%	6.4%	6.2%	15.3%	16.3%	10.1%	40.9%
Florida	$13,464,954,000	0.1%	0.7%	3.5%	4.4%	4.2%	12.3%	13.1%	8.1%	53.5%
Georgia	$9,763,855,000	0.1%	0.8%	4.1%	5.7%	5.6%	16.6%	15.4%	12.0%	39.9%
Hawaii	$492,625,000	0.2%	0.9%	4.2%	7.3%	8.9%	31.0%	21.3%	8.0%	18.2%
Idaho	$867,785,000	0.1%	0.8%	2.9%	5.1%	6.8%	26.8%	22.1%	10.5%	25.0%
Illinois	$7,636,601,000	0.1%	0.6%	2.6%	4.5%	5.1%	15.9%	16.0%	8.3%	46.9%
Indiana	$2,407,967,000	0.1%	0.7%	3.6%	5.3%	5.9%	22.2%	22.2%	10.4%	29.4%
Iowa	$1,084,077,000	0.1%	0.9%	3.3%	5.3%	6.1%	23.5%	23.8%	11.1%	25.9%
Kansas	$1,464,631,000	0.1%	0.7%	2.5%	4.3%	5.1%	20.2%	20.8%	9.7%	36.5%
Kentucky	$1,479,734,000	0.1%	0.8%	3.3%	5.5%	6.3%	22.8%	21.1%	9.6%	30.4%
Louisiana	$1,760,795,000	0.1%	1.2%	6.1%	8.1%	7.1%	21.5%	19.0%	10.5%	26.4%
Maine	$337,920,000	0.2%	0.9%	3.1%	5.2%	6.2%	21.1%	22.9%	11.8%	28.6%
Maryland	$5,268,704,000	0.1%	0.9%	5.6%	9.5%	10.3%	28.3%	18.5%	6.1%	20.8%
Massachusetts	$5,775,264,000	0.1%	0.3%	1.3%	2.2%	2.6%	9.4%	12.3%	7.4%	64.4%
Michigan	$3,924,029,000	0.1%	0.9%	3.6%	5.7%	6.3%	21.6%	19.5%	9.0%	33.5%
Minnesota	$2,861,633,000	0.1%	0.6%	2.4%	4.4%	5.5%	20.9%	22.0%	10.6%	33.4%
Mississippi	$1,145,815,000	0.1%	1.5%	7.7%	9.9%	8.9%	26.0%	20.6%	9.3%	16.0%
Missouri	$2,994,180,000	0.1%	0.7%	2.8%	4.4%	5.0%	17.9%	17.2%	8.9%	43.1%
Montana	$489,098,000	0.1%	0.9%	2.9%	4.7%	5.6%	18.6%	19.4%	9.6%	38.1%
Nebraska	$848,444,000	0.1%	0.7%	2.7%	4.6%	5.6%	20.8%	21.3%	11.0%	33.4%
Nevada	$1,594,380,000	0.1%	0.7%	3.6%	5.1%	5.1%	15.8%	13.7%	6.9%	48.9%
New Hampshire	$596,143,000	0.1%	0.6%	1.9%	3.3%	3.8%	15.4%	18.6%	8.7%	47.8%
New Jersey	$4,917,116,000	0.2%	0.8%	3.3%	5.7%	6.5%	20.6%	20.6%	9.7%	32.6%
New Mexico	$586,546,000	0.1%	0.9%	3.9%	6.6%	7.6%	27.9%	23.6%	10.7%	18.7%
New York	$18,379,256,000	0.1%	0.3%	1.4%	2.6%	3.3%	10.2%	10.4%	6.4%	65.4%
North Carolina	$5,154,899,000	0.1%	1.0%	4.3%	6.4%	6.7%	23.1%	21.0%	9.9%	27.5%
North Dakota	$273,281,000	0.1%	0.6%	2.5%	3.9%	4.3%	15.9%	21.3%	14.7%	36.7%
Ohio	$4,020,192,000	0.1%	0.7%	3.0%	5.5%	6.2%	20.7%	20.3%	10.4%	33.1%
Oklahoma	$1,952,763,000	0.1%	0.7%	3.1%	4.8%	5.7%	21.1%	20.7%	10.6%	33.4%
Oregon	$2,256,346,000	0.1%	0.9%	2.9%	5.2%	6.6%	21.8%	18.1%	8.3%	36.1%
Pennsylvania	$5,162,861,000	0.1%	0.7%	3.4%	5.3%	5.8%	19.3%	19.9%	10.1%	35.4%
Rhode Island	$356,341,000	0.1%	0.7%	2.9%	5.6%	6.5%	19.6%	18.4%	9.3%	37.0%
South Carolina	$2,534,201,000	0.1%	0.9%	4.3%	6.3%	6.8%	23.7%	20.7%	10.6%	26.6%
South Dakota	$519,558,000	0.1%	0.4%	1.5%	2.5%	2.9%	10.8%	13.3%	7.5%	61.0%
Tennessee	$3,471,363,000	0.1%	0.7%	3.7%	5.4%	5.3%	18.1%	20.2%	10.2%	36.3%
Texas	$15,683,431,000	0.1%	0.7%	3.7%	5.4%	5.4%	18.4%	19.4%	9.4%	37.5%
Utah	$3,371,325,000	0.1%	0.4%	2.1%	4.5%	7.0%	30.4%	21.2%	8.6%	25.8%
Vermont	$217,016,000	0.1%	0.5%	2.1%	3.8%	4.2%	16.7%	22.5%	10.7%	39.4%
Virginia	$5,628,098,000	0.1%	0.7%	3.8%	6.0%	6.9%	25.6%	22.8%	8.2%	26.0%
Washington	$4,898,614,000	0.1%	0.5%	2.1%	3.6%	4.5%	17.5%	18.5%	8.7%	44.6%
West Virginia	$303,786,000	0.1%	0.8%	3.3%	6.1%	7.9%	28.9%	26.4%	11.9%	14.5%
Wisconsin	$2,111,044,000	0.1%	0.8%	3.0%	5.1%	5.8%	20.2%	19.3%	9.9%	35.8%
Wyoming	$469,494,000	0.0%	0.3%	1.2%	2.1%	2.7%	9.4%	12.0%	7.1%	65.2%
Other Areas	$641,240,000	0.1%	0.3%	1.4%	2.0%	2.4%	7.8%	9.9%	7.1%	69.0%

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

Notes: [1] "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.

[2] Data presented in this table includes the following variables: Number of returns with Total charitable contributions (N19700) and Total charitable contributions amount (A19700). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

8-Feb-22

Charitable Contributions 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	**37,972,110**	**1.1%**	**4.2%**	**12.7%**	**15.7%**	**15.0%**	**33.9%**	**13.9%**	**2.3%**	**1.1%**
Alabama	477,950	1.4%	6.3%	17.6%	17.9%	14.8%	30.1%	9.7%	1.6%	0.7%
Alaska	56,710	0.9%	2.8%	9.2%	14.7%	15.6%	39.6%	14.9%	1.8%	0.5%
Arizona	755,570	1.7%	5.3%	14.4%	16.8%	15.4%	32.0%	11.8%	1.8%	0.8%
Arkansas	226,520	1.3%	5.1%	14.3%	16.6%	15.4%	33.3%	11.5%	1.8%	0.8%
California	5,279,430	1.0%	3.5%	11.3%	14.5%	14.6%	34.1%	16.6%	2.8%	1.4%
Colorado	727,680	1.1%	3.4%	10.3%	14.7%	14.8%	36.2%	15.9%	2.4%	1.1%
Connecticut	608,270	1.0%	3.3%	9.8%	14.4%	14.7%	35.9%	15.9%	3.1%	1.8%
Delaware	124,300	1.0%	3.4%	12.0%	16.5%	15.9%	36.6%	12.2%	1.6%	0.7%
District of Columbia	116,270	0.7%	3.6%	13.6%	14.4%	13.1%	30.0%	19.1%	3.6%	1.9%
Florida	2,041,280	1.5%	6.4%	18.4%	16.9%	13.4%	26.9%	12.5%	2.5%	1.6%
Georgia	1,302,480	1.2%	5.4%	17.2%	17.6%	14.5%	29.6%	11.5%	1.9%	0.9%
Hawaii	166,540	1.3%	3.7%	12.4%	16.6%	16.5%	36.2%	11.2%	1.5%	0.6%
Idaho	180,680	1.5%	4.8%	13.2%	17.6%	17.6%	32.8%	10.1%	1.6%	0.7%
Illinois	1,627,250	1.1%	3.9%	11.7%	15.3%	15.1%	35.0%	14.3%	2.4%	1.2%
Indiana	572,260	1.3%	4.1%	11.9%	15.5%	15.6%	36.7%	12.0%	2.0%	0.9%
Iowa	357,730	1.2%	4.7%	12.0%	15.8%	16.0%	37.6%	10.5%	1.6%	0.6%
Kansas	284,350	1.5%	4.6%	11.1%	14.6%	15.0%	37.2%	13.1%	2.1%	0.9%
Kentucky	410,660	1.1%	4.2%	13.7%	17.2%	17.4%	34.3%	9.9%	1.6%	0.6%
Louisiana	371,330	1.2%	5.4%	17.4%	17.1%	13.7%	30.4%	11.8%	2.2%	0.9%
Maine	134,520	1.3%	4.2%	12.3%	16.5%	16.2%	35.5%	11.8%	1.7%	0.7%
Maryland	1,155,040	0.9%	3.8%	13.5%	16.6%	15.4%	34.3%	13.2%	1.6%	0.7%
Massachusetts	1,065,470	1.2%	3.4%	9.4%	13.5%	13.4%	36.2%	18.2%	3.2%	1.6%
Michigan	1,074,770	1.3%	4.6%	12.5%	15.8%	15.3%	35.5%	12.2%	1.9%	0.9%
Minnesota	816,540	0.9%	3.3%	10.2%	15.0%	15.8%	38.6%	13.2%	2.0%	0.9%
Mississippi	253,770	1.2%	7.0%	21.8%	18.7%	14.5%	27.0%	7.9%	1.3%	0.5%
Missouri	598,030	1.3%	4.3%	12.5%	15.9%	15.7%	35.6%	12.0%	1.9%	0.9%
Montana	114,520	1.7%	5.4%	13.7%	17.3%	17.0%	32.5%	10.0%	1.7%	0.7%
Nebraska	210,150	1.1%	4.0%	11.2%	15.2%	15.9%	38.4%	11.6%	1.8%	0.8%
Nevada	305,090	1.3%	5.3%	18.3%	18.5%	15.3%	28.8%	9.8%	1.7%	1.0%
New Hampshire	171,340	1.2%	3.7%	10.0%	14.0%	14.4%	38.1%	15.8%	2.0%	0.8%
New Jersey	1,571,120	1.2%	4.0%	10.9%	14.4%	14.0%	35.1%	16.5%	2.7%	1.3%
New Mexico	159,930	1.6%	4.7%	14.4%	17.5%	15.6%	33.0%	11.3%	1.5%	0.6%
New York	2,817,000	0.9%	3.2%	11.2%	16.0%	15.6%	34.4%	14.2%	2.7%	1.8%
North Carolina	1,122,640	1.4%	5.1%	14.4%	16.4%	14.9%	32.6%	12.4%	1.9%	0.8%
North Dakota	51,560	1.1%	4.5%	11.9%	13.9%	13.9%	35.7%	14.9%	2.9%	1.2%
Ohio	1,145,950	1.0%	3.7%	12.3%	17.9%	16.5%	34.2%	11.7%	1.9%	0.8%
Oklahoma	306,720	1.4%	4.7%	13.2%	16.0%	15.6%	33.9%	12.2%	2.1%	0.9%
Oregon	569,160	1.5%	4.9%	11.8%	16.3%	17.2%	34.5%	11.4%	1.7%	0.7%
Pennsylvania	1,456,130	1.1%	3.7%	11.3%	15.3%	15.3%	36.0%	14.0%	2.3%	1.0%
Rhode Island	146,280	1.0%	3.6%	11.3%	16.9%	16.3%	36.7%	11.7%	1.8%	0.7%
South Carolina	529,510	1.2%	4.7%	14.9%	17.1%	15.8%	33.0%	10.9%	1.7%	0.8%
South Dakota	59,340	1.3%	4.8%	12.9%	15.6%	15.3%	33.8%	12.8%	2.5%	1.1%
Tennessee	508,300	1.3%	5.1%	15.4%	16.9%	14.6%	30.7%	12.9%	2.2%	1.0%
Texas	2,456,570	1.2%	4.2%	14.1%	15.8%	13.7%	32.0%	15.3%	2.6%	1.3%
Utah	412,500	0.9%	3.3%	11.9%	19.0%	19.3%	33.9%	9.4%	1.5%	0.7%
Vermont	65,260	1.3%	3.8%	10.2%	15.0%	15.1%	38.4%	13.5%	1.9%	0.8%
Virginia	1,227,550	0.8%	3.5%	11.7%	14.4%	14.2%	36.2%	16.4%	2.0%	0.9%
Washington	881,020	1.0%	3.5%	10.2%	14.3%	15.0%	36.3%	16.2%	2.4%	1.0%
West Virginia	94,230	1.0%	3.6%	10.1%	14.7%	16.4%	39.3%	12.4%	1.9%	0.6%
Wisconsin	717,980	1.3%	4.3%	11.5%	15.9%	16.7%	37.5%	10.4%	1.7%	0.8%
Wyoming	41,910	1.4%	4.4%	11.3%	16.2%	16.4%	35.1%	11.6%	2.1%	1.5%
Other Areas	44,990	2.4%	4.9%	10.8%	12.4%	11.9%	27.6%	18.5%	5.7%	5.7%
Amount of deduction										
United States, total	**$256,340,776,000**	**0.2%**	**1.4%**	**5.4%**	**7.5%**	**8.0%**	**22.1%**	**15.9%**	**6.9%**	**32.5%**
Alabama	$3,879,230,000	0.3%	2.5%	8.9%	10.7%	10.4%	26.3%	15.4%	6.9%	18.7%
Alaska	$344,992,000	0.2%	1.2%	4.9%	8.5%	11.2%	35.2%	22.6%	7.5%	8.7%
Arizona	$4,088,485,000	0.4%	2.0%	6.4%	8.9%	10.1%	27.4%	18.4%	7.2%	19.1%
Arkansas	$2,912,841,000	0.2%	1.4%	4.8%	6.3%	6.8%	17.0%	10.3%	3.9%	49.4%
California	$34,940,114,000	0.2%	1.0%	4.0%	5.8%	6.6%	19.6%	15.9%	6.5%	40.5%
Colorado	$4,470,734,000	0.2%	1.2%	4.0%	6.4%	7.6%	24.2%	18.9%	7.6%	29.9%
Connecticut	$3,874,653,000	0.2%	0.8%	2.9%	4.6%	5.2%	15.8%	13.4%	6.5%	50.6%
Delaware	$612,492,000	0.3%	1.5%	6.8%	10.0%	10.9%	29.8%	16.6%	5.6%	18.5%
District of Columbia	$961,430,000	0.2%	1.3%	6.9%	8.3%	7.0%	15.7%	16.1%	8.7%	35.9%
Florida	$17,957,694,000	0.2%	1.6%	5.9%	6.7%	6.2%	15.7%	12.6%	6.6%	44.6%
Georgia	$11,988,026,000	0.2%	1.8%	7.0%	8.3%	7.6%	18.7%	13.8%	9.5%	33.0%
Hawaii	$777,162,000	0.3%	1.6%	6.5%	9.5%	10.4%	28.3%	15.6%	5.3%	22.6%
Idaho	$1,243,224,000	0.3%	2.0%	6.4%	10.7%	12.9%	29.0%	16.8%	7.2%	14.7%
Illinois	$9,268,445,000	0.2%	1.4%	5.3%	7.7%	8.4%	23.9%	17.5%	7.2%	28.4%
Indiana	$3,630,819,000	0.3%	1.8%	6.2%	8.9%	10.4%	28.5%	17.8%	7.6%	18.5%
Iowa	$1,840,611,000	0.3%	2.0%	6.0%	8.8%	10.3%	29.7%	18.8%	7.7%	16.3%
Kansas	$2,072,585,000	0.3%	1.6%	4.8%	7.3%	8.8%	26.4%	18.1%	7.4%	25.3%
Kentucky	$2,235,548,000	0.3%	2.1%	7.3%	10.5%	12.0%	29.8%	17.5%	6.8%	13.7%
Louisiana	$2,595,469,000	0.3%	2.4%	9.9%	11.1%	10.0%	24.8%	15.7%	7.5%	18.2%
Maine	$533,284,000	0.3%	1.8%	5.8%	9.0%	10.1%	27.3%	20.1%	8.1%	17.3%
Maryland	$6,416,583,000	0.2%	1.7%	7.9%	11.2%	11.1%	28.4%	17.1%	5.1%	17.3%
Massachusetts	$6,755,554,000	0.2%	0.8%	2.8%	4.2%	4.5%	14.7%	14.5%	7.1%	51.3%
Michigan	$5,863,685,000	0.3%	2.0%	6.7%	9.4%	10.3%	28.0%	17.2%	6.6%	19.4%
Minnesota	$4,272,899,000	0.2%	1.4%	4.7%	7.5%	9.1%	27.4%	18.8%	7.8%	23.0%
Mississippi	$1,883,978,000	0.3%	3.2%	13.0%	13.5%	12.1%	27.0%	14.7%	5.5%	10.8%
Missouri	$4,073,131,000	0.3%	1.7%	5.8%	8.2%	9.1%	24.2%	15.7%	6.5%	28.5%
Montana	$669,249,000	0.4%	2.0%	5.9%	8.7%	9.8%	23.4%	16.2%	7.2%	26.5%
Nebraska	$1,355,083,000	0.2%	1.5%	4.7%	7.3%	9.0%	26.9%	17.8%	7.5%	25.0%
Nevada	$2,032,147,000	0.2%	1.5%	6.4%	7.8%	7.7%	19.1%	12.0%	5.6%	39.5%
New Hampshire	$698,686,000	0.3%	1.3%	4.1%	6.4%	7.7%	26.5%	22.4%	8.5%	22.8%
New Jersey	$7,336,304,000	0.3%	1.3%	4.9%	7.3%	7.8%	23.4%	18.5%	7.3%	29.3%
New Mexico	$914,963,000	0.3%	1.8%	6.5%	9.6%	10.6%	29.3%	18.0%	6.3%	17.5%
New York	$21,673,508,000	0.1%	0.8%	3.4%	5.3%	5.5%	14.9%	11.6%	5.8%	52.6%
North Carolina	$7,271,726,000	0.3%	2.3%	7.8%	10.1%	10.4%	26.5%	17.2%	7.1%	18.2%
North Dakota	$418,951,000	0.2%	1.4%	4.9%	6.3%	7.4%	23.1%	18.8%	9.9%	28.0%
Ohio	$6,104,471,000	0.2%	1.6%	6.2%	9.6%	10.4%	26.7%	17.7%	7.3%	20.1%
Oklahoma	$2,739,030,000	0.3%	1.7%	5.8%	8.1%	9.3%	24.5%	16.6%	7.5%	26.2%
Oregon	$2,972,568,000	0.4%	1.9%	5.4%	8.2%	9.7%	25.2%	16.6%	6.3%	26.4%
Pennsylvania	$7,740,052,000	0.2%	1.5%	5.5%	8.1%	9.0%	25.0%	17.9%	7.4%	25.3%
Rhode Island	$513,669,000	0.3%	1.5%	5.6%	9.0%	9.9%	28.5%	17.5%	7.0%	20.8%
South Carolina	$3,603,540,000	0.3%	2.1%	8.0%	10.4%	11.0%	27.7%	16.6%	7.2%	16.7%
South Dakota	$680,488,000	0.2%	1.1%	3.4%	5.1%	5.9%	16.8%	12.8%	6.9%	47.9%
Tennessee	$4,582,933,000	0.2%	1.9%	7.3%	9.3%	9.4%	25.1%	18.0%	7.6%	21.2%
Texas	$22,139,014,000	0.2%	1.3%	5.6%	7.2%	7.2%	20.7%	16.7%	7.2%	33.9%
Utah	$4,305,613,000	0.2%	1.1%	4.8%	9.8%	12.7%	30.9%	16.4%	6.6%	17.5%
Vermont	$326,726,000	0.3%	1.3%	3.8%	6.2%	7.3%	24.1%	20.3%	7.5%	29.3%
Virginia	$7,296,007,000	0.2%	1.4%	5.8%	8.1%	9.0%	27.6%	20.1%	6.6%	21.1%
Washington	$6,215,390,000	0.2%	1.1%	3.7%	5.8%	7.1%	22.0%	16.8%	6.6%	36.9%
West Virginia	$530,436,000	0.3%	1.9%	6.1%	9.6%	12.6%	33.2%	18.8%	7.1%	10.4%
Wisconsin	$3,352,586,000	0.3%	1.9%	5.7%	8.6%	10.2%	27.8%	16.9%	6.8%	21.8%
Wyoming	$662,266,000	0.1%	0.7%	2.3%	3.8%	5.2%	13.1%	9.3%	5.4%	60.1%
Other Areas	$711,702,000	0.2%	1.0%	2.9%	3.9%	4.2%	11.4%	11.3%	6.4%	58.7%

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

Notes: [1] "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.

[2] Data presented in this table includes the following variables: Number of returns with Total charitable contributions (N19700) and Total charitable contributions amount (A19700). The IRS documentation guide is available here: https://www.irs.gov/statistics/soi-tax-stats-historic-table-2.

29-Mar-19

Charitable 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	37,127,560	469,480	1,654,430	4,934,870	6,028,920	5,720,190	12,385,080	4,791,360	769,310	373,920
Percent of returns	24.8	2.2	5.1	13.9	29.8	43.9	66.3	85.5	88.1	88.0
Amount of deduction (millions of dollars)	235,700.0	608.7	3,759.6	13,783.3	18,912.2	20,147.3	53,054.8	36,068.6	15,167.2	74,232.0
Average per return (dollars)	6,348	1,296	2,272	2,793	3,137	3,522	4,284	7,528	19,715	198,524
ALABAMA										
Number of returns with deduction	470,090	7,630	30,340	84,750	84,750	71,240	138,900	42,520	6,960	3,000
Percent of returns	23.0	2.7	5.7	17.1	32.2	42.6	64.2	87.5	92.9	92.6
Amount of deduction (millions of dollars)	3,545.7	13.3	96.0	334.1	403.3	397.3	964.0	538.0	244.6	555.2
Average per return (dollars)	7,543	1,740	3,163	3,942	4,759	5,578	6,940	12,654	35,138	185,062
ALASKA										
Number of returns with deduction	57,090	540	1,660	5,400	8,700	9,210	22,110	8,220	920	340
Percent of returns	16.4	1.1	2.8	6.8	17.1	26.2	40.1	64.0	61.7	51.5
Amount of deduction (millions of dollars)	327.1	0.7	4.0	16.1	30.4	38.8	115.9	72.8	21.0	27.4
Average per return (dollars)	5,730	1,209	2,425	2,986	3,500	4,214	5,240	8,856	22,787	80,715
ARIZONA										
Number of returns with deduction	729,580	13,650	42,140	109,940	125,790	114,990	226,090	79,720	11,950	5,310
Percent of returns	24.8	3.7	6.2	14.6	32.1	46.0	66.8	87.5	90.8	91.1
Amount of deduction (millions of dollars)	3,700.9	16.2	83.6	259.3	360.5	399.9	1,033.3	664.3	250.7	633.1
Average per return (dollars)	5,073	1,184	1,984	2,359	2,865	3,478	4,570	8,333	20,979	119,237
ARKANSAS										
Number of returns with deduction	224,470	3,060	12,150	33,380	38,020	35,710	72,660	24,080	3,790	1,620
Percent of returns	18.4	1.7	3.9	10.9	23.7	36.9	63.7	87.5	91.8	92.0
Amount of deduction (millions of dollars)	2,454.7	5.4	41.7	137.0	181.7	193.5	461.5	273.8	100.8	1,059.3
Average per return (dollars)	10,935	1,779	3,428	4,104	4,779	5,418	6,352	11,369	26,594	653,899
CALIFORNIA										
Number of returns with deduction	5,154,350	59,080	193,160	607,990	773,400	772,320	1,745,550	805,950	131,280	65,630
Percent of returns	28.9	2.7	5.1	14.6	33.2	51.6	72.1	87.1	90.0	92.1
Amount of deduction (millions of dollars)	36,634.4	67.8	357.6	1,371.9	2,019.1	2,239.7	6,500.2	4,978.5	1,986.5	17,113.2
Average per return (dollars)	7,107	1,147	1,851	2,256	2,611	2,900	3,724	6,177	15,132	260,753
COLORADO										
Number of returns with deduction	713,080	8,940	26,630	79,490	109,750	108,540	253,900	103,630	15,290	6,910
Percent of returns	26.9	2.8	5.4	12.5	28.9	43.6	66.5	87.2	90.6	90.2
Amount of deduction (millions of dollars)	4,268.8	10.6	54.1	185.9	289.2	336.7	1,021.3	739.2	289.9	1,341.9
Average per return (dollars)	5,986	1,181	2,032	2,339	2,635	3,102	4,023	7,133	18,957	194,201
CONNECTICUT										
Number of returns with deduction	607,150	6,360	21,840	61,880	89,910	91,090	216,310	91,330	17,840	10,590
Percent of returns	34.6	2.7	7.1	16.8	37.0	54.9	77.6	91.7	94.3	96.4
Amount of deduction (millions of dollars)	3,319.2	6.6	33.6	114.9	175.0	199.1	594.7	481.0	239.1	1,475.2
Average per return (dollars)	5,467	1,032	1,537	1,857	1,947	2,186	2,749	5,267	13,401	139,297
DELAWARE										
Number of returns with deduction	122,180	1,210	4,490	15,260	20,700	20,110	43,770	14,010	1,830	800
Percent of returns	26.8	2.0	4.8	14.0	32.3	46.7	69.2	89.9	93.4	94.1
Amount of deduction (millions of dollars)	557.8	1.5	9.5	40.6	60.3	65.1	170.4	94.4	30.9	85.1
Average per return (dollars)	4,565	1,233	2,109	2,660	2,912	3,238	3,893	6,737	16,891	106,431
DISTRICT OF COLUMBIA										
Number of returns with deduction	113,460	940	4,570	15,990	16,910	15,510	33,580	20,360	3,610	2,000
Percent of returns	33.1	2.7	7.8	20.3	30.6	45.9	68.3	86.9	93.8	96.6
Amount of deduction (millions of dollars)	912.1	1.7	13.3	65.5	79.4	66.9	141.5	137.1	69.7	336.9
Average per return (dollars)	8,039	1,855	2,911	4,095	4,696	4,312	4,215	6,733	19,301	168,469
FLORIDA										
Number of returns with deduction	1,854,220	30,120	126,550	355,960	326,250	256,510	492,940	207,960	37,220	20,720
Percent of returns	19.2	2.2	5.1	14.9	27.3	35.7	51.2	73.1	73.9	72.9
Amount of deduction (millions of dollars)	13,086.7	38.6	268.8	991.6	1,111.7	1,031.2	2,499.0	1,794.2	862.6	4,489.1
Average per return (dollars)	7,058	1,280	2,124	2,786	3,407	4,020	5,070	8,628	23,175	216,655
GEORGIA										
Number of returns with deduction	1,261,830	15,910	73,420	226,720	227,410	187,050	367,030	133,890	20,930	9,480
Percent of returns	28.5	2.5	6.6	21.6	40.7	54.3	74.3	90.3	93.9	94.3
Amount of deduction (millions of dollars)	10,151.0	26.4	213.4	832.4	952.6	874.6	2,082.6	1,423.8	939.8	2,805.4
Average per return (dollars)	8,045	1,662	2,907	3,671	4,189	4,676	5,674	10,634	44,901	295,932
HAWAII										
Number of returns with deduction	163,170	2,150	6,110	21,140	27,790	27,970	58,240	16,720	2,160	890
Percent of returns	23.8	2.4	4.9	12.0	27.5	42.9	63.4	81.5	83.4	88.1
Amount of deduction (millions of dollars)	670.9	2.4	11.9	49.4	71.9	79.1	207.4	109.6	34.3	104.9
Average per return (dollars)	4,112	1,129	1,952	2,335	2,587	2,828	3,561	6,553	15,889	117,915
IDAHO										
Number of returns with deduction	173,440	2,990	9,070	24,540	31,940	31,630	54,490	15,230	2,440	1,110
Percent of returns	23.4	2.9	5.6	13.2	29.6	46.9	69.9	88.4	89.4	91.0
Amount of deduction (millions of dollars)	1,211.2	4.3	24.7	79.5	131.0	153.6	325.3	175.6	77.0	240.3
Average per return (dollars)	6,983	1,452	2,718	3,241	4,101	4,856	5,969	11,529	31,543	216,448
ILLINOIS										
Number of returns with deduction	1,595,330	20,360	67,490	193,110	249,690	244,430	549,540	216,310	36,370	18,040
Percent of returns	26.2	2.3	5.4	14.0	29.7	43.8	66.4	87.5	92.9	94.1
Amount of deduction (millions of dollars)	9,240.5	24.2	136.3	487.3	704.9	762.7	2,110.2	1,474.0	612.2	2,928.7
Average per return (dollars)	5,792	1,190	2,020	2,523	2,823	3,120	3,840	6,814	16,832	162,343
INDIANA										
Number of returns with deduction	570,380	8,060	25,270	71,210	91,790	92,630	203,020	63,430	10,410	4,570
Percent of returns	18.4	1.6	3.8	9.3	21.2	32.8	59.4	87.8	92.5	93.8
Amount of deduction (millions of dollars)	3,487.0	11.5	68.0	221.3	320.9	376.7	974.6	580.0	233.9	700.0
Average per return (dollars)	6,113	1,423	2,692	3,108	3,497	4,066	4,800	9,144	22,467	153,178
IOWA										
Number of returns with deduction	351,620	4,670	17,680	44,500	56,290	58,240	128,220	34,960	5,090	1,990
Percent of returns	24.3	2.5	6.4	12.3	25.6	38.7	68.7	90.6	93.1	94.8
Amount of deduction (millions of dollars)	1,694.1	6.1	38.6	109.9	158.5	188.7	510.7	311.9	123.4	246.3
Average per return (dollars)	4,818	1,302	2,183	2,470	2,815	3,241	3,983	8,922	24,244	123,761
KANSAS										
Number of returns with deduction	281,250	4,690	13,810	33,190	42,500	43,590	100,940	34,740	5,530	2,280
Percent of returns	21.2	2.4	5.2	10.3	22.6	35.2	62.0	87.6	88.8	87.4
Amount of deduction (millions of dollars)	1,952.4	6.5	35.5	103.6	150.7	181.9	507.4	344.9	144.3	477.6
Average per return (dollars)	6,942	1,391	2,569	3,121	3,546	4,173	5,026	9,928	26,090	209,493
KENTUCKY										
Number of returns with deduction	407,570	4,920	18,060	57,920	72,040	72,660	135,870	37,830	5,890	2,390
Percent of returns	21.4	1.7	4.1	12.1	27.7	44.3	70.5	89.6	93.5	93.7
Amount of deduction (millions of dollars)	2,197.6	7.2	48.7	162.7	232.6	265.5	625.3	351.6	143.4	360.7
Average per return (dollars)	5,392	1,472	2,694	2,809	3,228	3,654	4,603	9,293	24,346	150,915
LOUISIANA										
Number of returns with deduction	374,240	4,660	21,290	66,580	64,030	51,830	111,790	42,720	7,910	3,450
Percent of returns	19.0	1.7	4.1	14.3	26.1	33.5	51.9	80.9	89.9	90.1
Amount of deduction (millions of dollars)	2,487.1	7.8	65.1	255.1	283.6	256.5	624.3	388.3	185.4	421.0
Average per return (dollars)	6,646	1,678	3,059	3,831	4,430	4,949	5,585	9,088	23,444	122,016
MAINE										
Number of returns with deduction	135,170	2,000	6,130	17,610	23,190	22,750	46,400	14,240	1,990	870
Percent of returns	20.8	2.1	4.4	10.5	24.6	38.5	66.0	88.0	91.7	92.6
Amount of deduction (millions of dollars)	492.4	2.0	10.0	31.6	48.1	53.6	137.1	94.6	33.8	81.6
Average per return (dollars)	3,643	1,015	1,626	1,795	2,074	2,354	2,956	6,642	16,974	93,782
MARYLAND										
Number of returns with deduction	1,143,160	10,610	47,180	160,690	194,250	179,500	385,730	140,220	17,160	7,830
Percent of returns	38.7	2.7	9.1	25.0	46.8	63.0	80.0	91.8	94.4	95.8
Amount of deduction (millions of dollars)	5,999.2	15.3	111.8	516.5	707.0	697.2	1,716.8	971.3	291.9	971.3
Average per return (dollars)	5,248	1,441	2,370	3,214	3,640	3,884	4,451	6,927	17,010	124,045
MASSACHUSETTS										
Number of returns with deduction	1,048,220	13,300	37,890	102,320	145,960	144,720	379,490	179,110	30,140	15,300
Percent of returns	30.7	2.9	6.6	13.7	30.3	45.9	70.4	88.6	93.2	94.7
Amount of deduction (millions of dollars)	6,093.0	12.6	55.3	183.9	275.8	297.4	944.5	877.3	431.5	3,014.6
Average per return (dollars)	5,813	950	1,459	1,797	1,889	2,055	2,489	4,898	14,318	197,035
MICHIGAN										
Number of returns with deduction	1,064,400	15,240	51,780	138,180	172,360	168,140	371,630	119,920	18,560	8,600
Percent of returns	22.6	1.9	5.0	13.0	27.4	40.2	65.9	89.2	93.2	93.6
Amount of deduction (millions of dollars)	5,712.5	19.5	121.6	392.0	545.3	598.2	1,561.6	901.6	348.8	1,223.9
Average per return (dollars)	5,367	1,281	2,348	2,837	3,164	3,558	4,202	7,519	18,794	142,319
MINNESOTA										
Number of returns with deduction	811,520	8,620	29,560	88,700	126,400	132,320	305,270	99,050	14,970	6,650
Percent of returns	29.6	2.3	6.3	13.7	31.5	47.5	75.6	92.5	93.8	95.4
Amount of deduction (millions of dollars)	3,947.0	11.0	63.6	206.4	318.5	384.9	1,096.0	710.3	273.0	883.2
Average per return (dollars)	4,864	1,276	2,151	2,327	2,520	2,909	3,590	7,171	18,239	132,812
MISSISSIPPI										
Number of returns with deduction	250,380	3,390	18,130	54,940	47,320	36,760	66,430	19,050	3,110	1,240
Percent of returns	20.4	1.9	5.1	17.8	31.9	41.6	62.9	85.7	90.9	92.5
Amount of deduction (millions of dollars)	1,786.5	6.6	61.2	237.3	247.0	224.1	479.4	255.2	92.5	183.2
Average per return (dollars)	7,135	1,936	3,376	4,320	5,220	6,096	7,216	13,397	29,750	147,714
MISSOURI										
Number of returns with deduction	595,180	8,480	27,550	77,080	97,400	96,460	206,720	66,060	10,500	4,940
Percent of returns	21.4	2.0	4.5	11.4	25.4	39.2	66.8	89.6	93.3	94.3
Amount of deduction (millions of dollars)	3,850.1	11.9	71.9	235.3	330.1	367.3	928.1	574.3	239.6	1,091.6
Average per return (dollars)	6,469	1,401	2,611	3,053	3,389	3,808	4,490	8,693	22,823	220,968
MONTANA										
Number of returns with deduction	112,060	2,350	6,350	16,310	19,980	19,380	34,650	10,630	1,750	680
Percent of returns	22.4	3.1	5.8	13.5	28.7	42.6	64.8	86.0	90.2	90.7
Amount of deduction (millions of dollars)	628.5	2.8	14.0	40.2	56.8	64.6	145.2	99.8	38.1	166.9
Average per return (dollars)	5,609	1,202	2,199	2,466	2,845	3,335	4,192	9,391	21,769	245,434
NEBRASKA										
Number of returns with deduction	209,070	2,710	8,970	24,550	33,120	34,400	77,840	22,390	3,570	1,530
Percent of returns	23.3	2.2	5.1	10.8	25.4	38.9	69.7	91.2	93.2	92.7
Amount of deduction (millions of dollars)	1,243.2	3.6	21.3	64.9	98.8	121.0	339.8	213.0	90.4	290.4
Average per return (dollars)	5,946	1,342	2,373	2,645	2,983	3,518	4,365	9,512	25,320	189,776
NEVADA										
Number of returns with deduction	292,780	4,270	16,580	56,460	56,050	45,240	80,910	26,370	4,310	2,590
Percent of returns	21.3	2.6	5.2	15.0	29.5	39.8	55.8	73.9	70.9	68.7
Amount of deduction (millions of dollars)	1,770.9	5.0	30.7	128.8	154.9	149.3	353.7	213.6	93.3	641.7
Average per return (dollars)	6,049	1,160	1,849	2,281	2,763	3,300	4,371	8,101	21,647	247,756
NEW HAMPSHIRE										
Number of returns with deduction	170,560	2,240	6,800	18,240	25,220	25,450	63,920	24,500	3,040	1,170
Percent of returns	24.4	2.4	5.8	11.3	24.9	36.1	58.1	80.2	79.8	73.6
Amount of deduction (millions of dollars)	807.0	2.0	9.3	29.8	47.3	55.2	175.7	134.9	50.3	302.6
Average per return (dollars)	4,731	908	1,366	1,635	1,876	2,168	2,748	5,505	16,533	258,617
NEW JERSEY										
Number of returns with deduction	1,547,390	20,690	65,460	173,350	227,310	221,930	537,860	243,120	39,580	18,100
Percent of returns	35.3	3.4	8.1	19.1	38.7	55.7	76.8	89.9	93.6	94.9
Amount of deduction (millions of dollars)	6,693.7	20.7	99.8	356.8	525.1	562.8	1,629.1	1,231.7	476.2	1,791.3
Average per return (dollars)	4,326	1,001	1,525	2,058	2,310	2,536	3,029	5,066	12,032	98,968
NEW MEXICO										
Number of returns with deduction	159,060	2,640	8,020	23,820	28,490	25,270	51,290	16,650	2,060	840
Percent of returns	17.5	1.8	3.6	10.5	25.0	36.3	57.5	82.7	86.2	84.8
Amount of deduction (millions of dollars)	814.5	3.2	17.6	60.2	87.6	94.3	255.9	147.0	51.5	97.1
Average per return (dollars)	5,121	1,216	2,191	2,528	3,073	3,731	4,990	8,830	25,023	115,638
NEW YORK										
Number of returns with deduction	2,784,390	26,820	97,230	332,170	462,050	443,680	936,160	369,010	71,090	46,180
Percent of returns	29.0	1.9	4.8	15.6	35.6	53.8	75.5	89.3	92.6	95.1
Amount of deduction (millions of dollars)	19,583.1	30.1	175.3	754.7	1,158.0	1,194.1	3,079.3	2,281.1	1,147.6	9,763.0
Average per return (dollars)	7,033	1,122	1,803	2,272	2,506	2,691	3,289	6,182	16,143	211,412
NORTH CAROLINA										
Number of returns with deduction	1,127,090	17,680	61,300	170,810	190,850	174,200	356,250	128,210	19,650	8,140
Percent of returns	25.0	2.7	5.8	15.2	32.5	47.2	71.6	90.5	94.0	94.0
Amount of deduction (millions of dollars)	6,880.8	27.0	171.6	578.2	739.2	761.0	1,817.3	1,128.4	447.2	1,210.9
Average per return (dollars)	6,105	1,527	2,799	3,385	3,873	4,369	5,101	8,801	22,760	148,756
NORTH DAKOTA										
Number of returns with deduction	49,420	630	2,360	6,070	7,160	7,010	16,990	7,160	1,440	590
Percent of returns	13.7	1.5	3.8	6.7	13.4	17.8	32.5	65.3	78.3	84.3
Amount of deduction (millions of dollars)	364.8	0.9	6.0	19.5	26.9	29.6	86.8	70.7	36.6	87.9
Average per return (dollars)	7,382	1,444	2,556	3,210	3,758	4,217	5,108	9,879	25,383	148,908
OHIO										
Number of returns with deduction	1,146,570	12,290	45,380	149,730	210,920	194,270	381,110	123,690	20,380	8,820
Percent of returns	20.6	1.5	3.8	10.5	25.9	38.8	64.0	87.4	91.6	92.3
Amount of deduction (millions of dollars)	5,777.7	16.0	104.1	383.5	588.9	633.4	1,537.4	962.9	402.9	1,148.7
Average per return (dollars)	5,039	1,306	2,294	2,561	2,792	3,260	4,034	7,785	19,770	130,234
OKLAHOMA										
Number of returns with deduction	305,930	4,610	15,540	42,470	50,890	49,050	100,730	34,420	5,770	2,450
Percent of returns	18.9	2.0	4.2	10.3	23.0	35.4	59.2	84.9	89.6	88.8
Amount of deduction (millions of dollars)	2,439.9	8.2	49.6	163.0	223.9	253.5	635.2	412.6	173.0	520.9
Average per return (dollars)	7,975	1,769	3,193	3,839	4,399	5,169	6,306	11,986	29,986	212,619
OREGON										
Number of returns with deduction	556,740	9,550	28,900	69,330	94,360	98,010	186,330	58,400	8,410	3,460
Percent of returns	29.3	3.9	7.4	15.1	35.0	54.6	75.4	88.4	91.2	91.3
Amount of deduction (millions of dollars)	2,747.4	11.1	58.8	162.5	242.0	288.2	697.7	432.4	168.0	686.8
Average per return (dollars)	4,935	1,157	2,036	2,344	2,565	2,940	3,744	7,404	19,980	198,487
PENNSYLVANIA										
Number of returns with deduction	1,454,530	17,820	59,190	173,440	230,620	229,380	511,990	188,980	30,150	12,950
Percent of returns	23.5	1.8	4.9	12.0	26.6	40.2	65.4	88.7	93.3	93.4
Amount of deduction (millions of dollars)	7,333.1	21.1	122.3	435.1	629.0	694.0	1,837.0	1,241.5	510.0	1,843.1
Average per return (dollars)	5,042	1,184	2,066	2,509	2,727	3,025	3,588	6,570	16,917	142,321
RHODE ISLAND										
Number of returns with deduction	145,120	1,730	5,690	17,270	25,260	24,210	51,840	15,870	2,310	960
Percent of returns	27.4	2.3	5.1	13.8	34.0	51.5	74.6	91.2	95.1	94.1
Amount of deduction (millions of dollars)	486.8	1.6	8.5	29.1	46.4	50.4	137.0	84.2	35.1	94.4
Average per return (dollars)	3,354	934	1,498	1,686	1,837	2,082	2,643	5,304	15,197	98,353
SOUTH CAROLINA										
Number of returns with deduction	523,990	6,890	26,020	81,510	92,030	84,990	168,400	52,320	8,190	3,630
Percent of returns	23.8	2.1	4.8	14.8	32.8	48.0	71.9	89.9	93.7	93.6
Amount of deduction (millions of dollars)	3,376.5	11.0	76.6	287.2	372.2	391.5	940.3	545.1	246.0	506.6
Average per return (dollars)	6,444	1,600	2,945	3,523	4,045	4,606	5,583	10,418	30,037	139,558
SOUTH DAKOTA										
Number of returns with deduction	58,100	820	3,050	8,060	9,350	8,980	18,860	7,080	1,330	570
Percent of returns	14.0	1.4	3.9	7.6	15.6	21.6	40.3	65.7	67.9	62.0
Amount of deduction (millions of dollars)	582.2	1.2	7.5	25.3	34.4	38.4	102.9	80.0	39.2	253.2
Average per return (dollars)	10,020	1,444	2,466	3,135	3,684	4,276	5,457	11,298	29,509	444,196
TENNESSEE										
Number of returns with deduction	504,460	7,050	27,700	80,780	87,500	74,920	151,300	60,840	10,030	4,340
Percent of returns	16.9	1.6	3.9	10.6	22.0	31.0	50.7	77.2	77.2	70.5
Amount of deduction (millions of dollars)	4,360.6	11.4	88.7	330.3	417.5	425.0	1,083.6	752.0	309.8	942.3
Average per return (dollars)	8,644	1,617	3,202	4,089	4,771	5,673	7,162	12,360	30,888	217,123
TEXAS										
Number of returns with deduction	2,275,810	28,070	101,630	335,940	369,010	320,120	723,980	325,530	49,710	21,830
Percent of returns	18.8	1.7	3.6	11.3	23.7	33.4	51.5	74.6	74.5	68.6
Amount of deduction (millions of dollars)	16,690.5	43.3	283.3	1,170.1	1,484.6	1,494.6	4,188.8	3,124.3	1,226.9	3,674.7
Average per return (dollars)	7,334	1,542	2,787	3,483	4,023	4,669	5,786	9,597	24,681	168,334
UTAH										
Number of returns with deduction	401,590	3,870	13,840	51,000	79,900	79,480	130,580	34,600	5,580	2,750
Percent of returns	31.2	2.2	5.5	16.4	41.0	61.2	79.4	91.2	92.4	92.6
Amount of deduction (millions of dollars)	4,082.3	7.1	49.0	212.4	422.5	537.3	1,220.7	625.3	232.5	775.5
Average per return (dollars)	10,165	1,828	3,543	4,164	5,288	6,760	9,348	18,072	41,662	282,015
VERMONT										
Number of returns with deduction	65,610	990	2,660	7,310	10,250	10,390	24,390	8,020	1,110	480
Percent of returns	20.1	2.0	4.3	8.8	22.3	34.5	62.9	88.6	91.7	92.3
Amount of deduction (millions of dollars)	302.4	1.0	4.2	13.0	20.4	24.0	72.9	56.1	21.7	89.0
Average per return (dollars)	4,609	977	1,594	1,780	1,993	2,307	2,990	6,991	19,563	185,504
VIRGINIA										
Number of returns with deduction	1,212,690	10,910	44,130	147,390	179,690	178,660	436,470	184,130	21,930	9,400
Percent of returns	31.0	2.2	5.9	16.9	33.9	48.6	71.6	89.2	93.4	93.9
Amount of deduction (millions of dollars)	6,716.9	14.4	103.6	422.3	587.1	652.6	1,917.9	1,298.7	413.3	1,307.1
Average per return (dollars)	5,539	1,324	2,347	2,865	3,267	3,653	4,394	7,053	18,845	139,051
WASHINGTON										
Number of returns with deduction	855,110	10,220	32,800	92,740	129,080	133,090	305,210	126,840	17,960	7,160
Percent of returns	24.5	2.6	5.4	11.3	25.1	37.8	55.8	75.6	76.1	67.5
Amount of deduction (millions of dollars)	7,166.5	12.2	69.6	230.0	361.0	434.7	1,276.6	906.3	345.2	3,530.9
Average per return (dollars)	8,381	1,193	2,122	2,480	2,797	3,266	4,183	7,146	19,219	493,137
WEST VIRGINIA										
Number of returns with deduction	95,190	960	3,450	10,380	14,850	16,170	36,400	10,830	1,660	500
Percent of returns	12.4	0.8	1.8	5.6	13.9	23.9	49.5	82.0	88.8	90.9
Amount of deduction (millions of dollars)	499.1	1.4	9.9	33.9	52.9	66.9	168.1	92.8	30.8	42.4
Average per return (dollars)	5,244	1,430	2,881	3,261	3,565	4,138	4,618	8,564	18,581	84,860
WISCONSIN										
Number of returns with deduction	715,510	10,300	33,270	87,390	117,670	123,380	258,980	68,240	11,200	5,080
Percent of returns	25.2	2.5	6.1	12.7	28.1	43.1	72.2	90.4	93.0	93.0
Amount of deduction (millions of dollars)	3,141.7	12.1	66.9	195.4	290.1	337.9	863.8	493.0	207.4	675.0
Average per return (dollars)	4,391	1,179	2,010	2,236	2,465	2,739	3,335	7,224	18,521	132,883
WYOMING										
Number of returns with deduction	41,690	610	1,980	4,950	7,090	7,180	14,000	4,490	810	570
Percent of returns	15.5	1.7	3.9	8.1	17.5	24.5	37.1	63.6	65.3	74.0
Amount of deduction (millions of dollars)	541.6	0.8	5.1	15.6	27.4	34.0	80.3	54.4	29.3	294.7
Average per return (dollars)	12,991	1,307	2,572	3,148	3,869	4,736	5,738	12,108	36,183	516,979
OTHER AREAS [1]										
Number of returns with deduction	44,580	1,170	2,230	4,960	5,730	5,450	12,070	7,850	2,460	2,660
Percent of returns	5.8	0.7	1.8	3.6	7.8	12.1	18.7	25.2	27.5	42.2
Amount of deduction (millions of dollars)	922.5	1.7	6.5	20.3	28.3	29.0	79.0	69.3	44.3	644.1
Average per return (dollars)	20,693	1,440	2,908	4,088	4,943	5,312	6,546	8,834	18,013	242,139

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

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

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

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

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

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

20-Nov-17

Charitable 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	36,682,400	451,960	1,626,820	4,890,390	6,005,840	5,717,940	12,212,530	4,634,850	757,790	384,280
Percent of returns	24.5	2.1	4.9	13.9	30.1	44.2	66.6	85.5	87.6	87.7
Amount of deduction (thousands of dollars)	222,230,425	584,949	3,645,512	13,318,134	18,452,796	19,764,436	51,602,039	34,530,209	14,356,876	65,975,474
Average per return (dollars)	6,058	1,294	2,241	2,723	3,072	3,457	4,225	7,450	18,946	171,686
ALABAMA										
Number of returns with deduction	465,810	7,410	30,120	84,880	84,400	71,640	136,540	41,140	6,750	2,940
Percent of returns	22.7	2.5	5.6	17.2	32.3	43.0	64.6	87.7	92.3	92.5
Amount of deduction (thousands of dollars)	3,387,071	12,702	93,493	330,106	389,711	392,201	939,800	509,670	213,289	506,099
Average per return (dollars)	7,271	1,714	3,104	3,889	4,617	5,475	6,883	12,389	31,598	172,143
ALASKA										
Number of returns with deduction	58,230	490	1,520	5,270	8,450	9,340	23,030	8,760	1,030	360
Percent of returns	16.1	0.9	2.5	6.5	16.2	25.2	39.2	62.9	60.6	50.7
Amount of deduction (thousands of dollars)	335,752	594	3,593	16,686	28,739	39,419	120,386	74,360	23,447	28,528
Average per return (dollars)	5,766	1,212	2,364	3,166	3,401	4,220	5,227	8,489	22,764	79,244
ARIZONA										
Number of returns with deduction	701,330	13,030	40,460	106,640	121,870	111,260	216,410	75,130	11,170	5,360
Percent of returns	24.1	3.4	5.8	14.6	32.0	45.8	66.8	87.6	91.0	91.3
Amount of deduction (thousands of dollars)	3,415,699	15,486	78,604	245,917	344,114	378,998	978,631	602,273	219,114	552,562
Average per return (dollars)	4,870	1,188	1,943	2,306	2,824	3,406	4,522	8,016	19,616	103,090
ARKANSAS										
Number of returns with deduction	222,790	3,030	11,810	33,200	38,370	35,330	72,220	23,490	3,750	1,600
Percent of returns	18.1	1.6	3.7	10.9	24.0	36.8	64.0	87.5	92.1	92.5
Amount of deduction (thousands of dollars)	2,162,010	5,409	39,181	133,193	178,401	188,028	454,019	259,004	102,019	802,756
Average per return (dollars)	9,704	1,785	3,318	4,012	4,649	5,322	6,287	11,026	27,205	501,723
CALIFORNIA										
Number of returns with deduction	5,054,920	57,460	193,250	604,920	773,550	766,460	1,703,000	763,850	125,730	66,700
Percent of returns	28.5	2.5	4.9	14.8	34.1	52.3	72.6	87.4	89.7	92.0
Amount of deduction (thousands of dollars)	31,545,965	65,408	351,279	1,328,693	1,979,369	2,195,070	6,258,721	4,671,619	1,872,338	12,823,468
Average per return (dollars)	6,241	1,138	1,818	2,196	2,559	2,864	3,675	6,116	14,892	192,256
COLORADO										
Number of returns with deduction	693,830	8,400	25,610	78,180	107,510	106,760	246,480	99,130	14,800	6,950
Percent of returns	26.5	2.5	5.1	12.5	29.0	43.7	66.6	87.2	90.7	90.8
Amount of deduction (thousands of dollars)	3,881,989	9,781	51,538	179,107	280,191	329,551	985,948	705,830	266,485	1,073,558
Average per return (dollars)	5,595	1,164	2,012	2,291	2,606	3,087	4,000	7,120	18,006	154,469
CONNECTICUT										
Number of returns with deduction	608,240	6,140	21,670	61,850	90,460	92,090	217,380	89,690	17,890	11,070
Percent of returns	34.5	2.5	6.9	16.9	37.5	55.4	78.1	91.9	94.8	96.3
Amount of deduction (thousands of dollars)	3,475,015	5,997	32,593	111,484	172,096	197,248	584,069	464,739	232,840	1,673,949
Average per return (dollars)	5,713	977	1,504	1,802	1,902	2,142	2,687	5,182	13,015	151,215
DELAWARE										
Number of returns with deduction	119,140	1,140	4,320	15,090	20,600	19,920	42,480	13,080	1,740	770
Percent of returns	26.3	1.8	4.6	14.1	32.4	47.0	69.4	89.7	93.0	93.9
Amount of deduction (thousands of dollars)	519,232	1,458	9,395	39,105	57,970	62,891	163,041	85,062	28,240	72,070
Average per return (dollars)	4,358	1,279	2,175	2,591	2,814	3,157	3,838	6,503	16,230	93,597
DISTRICT OF COLUMBIA										
Number of returns with deduction	112,790	930	4,570	16,270	17,110	15,670	33,340	19,500	3,450	1,950
Percent of returns	32.7	2.6	7.7	20.3	31.1	47.3	68.1	86.4	93.5	96.1
Amount of deduction (thousands of dollars)	992,699	1,583	12,986	66,759	78,603	65,090	135,851	125,743	65,598	440,486
Average per return (dollars)	8,801	1,702	2,842	4,103	4,594	4,154	4,075	6,448	19,014	225,890
FLORIDA										
Number of returns with deduction	1,815,140	29,290	121,500	341,680	317,570	250,860	482,850	207,880	39,430	24,070
Percent of returns	18.9	2.1	4.8	14.6	27.3	35.6	51.2	73.2	73.4	73.2
Amount of deduction (thousands of dollars)	13,315,921	37,719	254,725	935,256	1,068,730	993,456	2,423,132	1,793,256	870,990	4,938,657
Average per return (dollars)	7,336	1,288	2,097	2,737	3,365	3,960	5,018	8,626	22,090	205,179
GEORGIA										
Number of returns with deduction	1,257,280	15,680	73,620	228,930	229,220	188,630	361,910	128,870	20,680	9,740
Percent of returns	28.3	2.4	6.5	22.0	41.7	55.4	75.3	90.8	94.0	94.7
Amount of deduction (thousands of dollars)	9,412,167	26,613	211,339	821,544	939,576	865,027	2,018,190	1,321,442	795,893	2,412,543
Average per return (dollars)	7,486	1,697	2,871	3,589	4,099	4,586	5,576	10,254	38,486	247,694
HAWAII										
Number of returns with deduction	161,050	2,070	6,110	21,380	27,720	27,940	56,870	16,120	2,010	830
Percent of returns	23.4	2.2	4.7	12.0	27.8	43.3	63.7	82.2	84.5	86.5
Amount of deduction (thousands of dollars)	656,041	2,166	11,803	49,218	70,644	78,696	197,223	102,908	31,863	111,520
Average per return (dollars)	4,074	1,046	1,932	2,302	2,548	2,817	3,468	6,384	15,852	134,361
IDAHO										
Number of returns with deduction	165,690	2,820	8,710	24,090	31,200	30,720	50,770	14,010	2,320	1,040
Percent of returns	23.0	2.7	5.3	13.3	30.1	47.4	70.4	87.7	90.6	91.2
Amount of deduction (thousands of dollars)	1,045,143	3,974	23,602	78,259	126,817	148,581	296,411	163,785	67,841	135,873
Average per return (dollars)	6,308	1,409	2,710	3,249	4,065	4,837	5,838	11,691	29,242	130,647
ILLINOIS										
Number of returns with deduction	1,606,840	19,860	67,160	193,130	253,920	250,270	554,460	213,040	36,370	18,630
Percent of returns	26.1	2.2	5.2	14.0	30.3	44.6	67.4	88.0	92.9	94.1
Amount of deduction (thousands of dollars)	8,659,485	23,152	132,277	472,946	702,400	763,319	2,082,621	1,424,308	582,557	2,475,905
Average per return (dollars)	5,389	1,166	1,970	2,449	2,766	3,050	3,756	6,686	16,018	132,899
INDIANA										
Number of returns with deduction	567,340	7,780	25,360	71,300	92,410	94,550	200,080	61,130	10,070	4,650
Percent of returns	18.3	1.5	3.8	9.5	21.6	33.8	60.1	88.1	92.6	93.4
Amount of deduction (thousands of dollars)	3,200,620	10,870	66,648	214,398	313,931	378,759	944,214	557,533	224,100	490,167
Average per return (dollars)	5,641	1,397	2,628	3,007	3,397	4,006	4,719	9,120	22,254	105,412
IOWA										
Number of returns with deduction	347,510	4,500	17,410	43,880	56,330	58,080	125,900	34,170	5,210	2,040
Percent of returns	23.9	2.3	6.2	12.2	25.6	38.6	68.8	90.1	92.9	94.0
Amount of deduction (thousands of dollars)	1,656,951	5,664	37,367	105,103	154,538	184,498	498,178	303,300	123,482	244,821
Average per return (dollars)	4,768	1,259	2,146	2,395	2,743	3,177	3,957	8,876	23,701	120,010
KANSAS										
Number of returns with deduction	282,450	4,380	13,760	33,650	42,870	43,930	101,190	34,640	5,630	2,400
Percent of returns	21.1	2.2	5.1	10.4	22.7	35.2	62.5	87.3	89.2	87.0
Amount of deduction (thousands of dollars)	1,902,216	6,084	35,085	103,572	150,787	179,394	505,191	341,282	143,798	437,023
Average per return (dollars)	6,735	1,389	2,550	3,078	3,517	4,084	4,992	9,852	25,541	182,093
KENTUCKY										
Number of returns with deduction	404,240	4,830	17,800	57,280	72,180	73,460	134,040	36,580	5,750	2,340
Percent of returns	21.2	1.6	3.9	12.2	27.9	44.8	70.8	89.6	93.3	93.6
Amount of deduction (thousands of dollars)	2,081,268	7,043	45,875	156,901	228,415	260,694	613,290	341,037	129,996	298,017
Average per return (dollars)	5,149	1,458	2,577	2,739	3,165	3,549	4,575	9,323	22,608	127,358
LOUISIANA										
Number of returns with deduction	360,950	4,020	18,990	63,160	61,960	50,460	110,160	41,810	7,170	3,230
Percent of returns	18.1	1.4	3.6	13.5	24.9	32.2	50.8	79.9	88.8	88.3
Amount of deduction (thousands of dollars)	2,251,045	6,797	56,752	239,169	270,917	246,640	605,375	366,518	153,026	305,851
Average per return (dollars)	6,236	1,691	2,989	3,787	4,372	4,888	5,495	8,766	21,343	94,691
MAINE										
Number of returns with deduction	135,030	1,760	5,980	17,760	23,790	23,570	45,810	13,710	1,930	730
Percent of returns	20.9	1.8	4.3	10.9	25.5	40.3	68.0	88.5	91.5	93.6
Amount of deduction (thousands of dollars)	463,577	1,790	9,617	30,560	47,940	53,106	131,429	89,251	33,987	65,897
Average per return (dollars)	3,433	1,017	1,608	1,721	2,015	2,253	2,869	6,510	17,610	90,270
MARYLAND										
Number of returns with deduction	1,140,440	10,490	47,350	160,570	194,410	180,350	385,440	137,180	17,020	7,640
Percent of returns	38.5	2.5	8.9	25.1	47.4	63.6	80.5	92.2	94.6	95.6
Amount of deduction (thousands of dollars)	5,891,978	14,543	110,208	501,815	688,656	682,103	1,680,624	929,619	276,997	1,007,413
Average per return (dollars)	5,166	1,386	2,328	3,125	3,542	3,782	4,360	6,777	16,275	131,860
MASSACHUSETTS										
Number of returns with deduction	1,036,010	12,780	37,330	101,770	145,410	144,190	377,550	172,720	28,990	15,280
Percent of returns	30.5	2.7	6.4	13.8	30.7	46.3	71.0	89.1	93.2	94.9
Amount of deduction (thousands of dollars)	5,507,248	11,775	53,346	176,596	265,543	287,364	918,416	827,751	397,644	2,568,813
Average per return (dollars)	5,316	921	1,429	1,735	1,826	1,993	2,433	4,792	13,717	168,116
MICHIGAN										
Number of returns with deduction	1,053,920	15,100	51,280	137,620	173,590	170,810	366,940	112,950	17,680	7,940
Percent of returns	22.3	1.9	4.9	13.2	27.8	41.0	66.7	89.5	93.2	93.2
Amount of deduction (thousands of dollars)	5,478,045	19,138	118,025	382,015	536,595	596,055	1,523,023	850,669	322,615	1,129,910
Average per return (dollars)	5,198	1,267	2,302	2,776	3,091	3,490	4,151	7,531	18,247	142,306
MINNESOTA										
Number of returns with deduction	799,420	8,210	29,150	87,370	125,170	131,640	298,830	97,200	15,140	6,730
Percent of returns	29.3	2.1	6.0	13.8	31.8	47.6	75.8	92.7	93.5	95.1
Amount of deduction (thousands of dollars)	3,724,356	10,227	61,421	198,559	308,886	377,259	1,059,208	681,582	281,488	745,726
Average per return (dollars)	4,659	1,246	2,107	2,273	2,468	2,866	3,545	7,012	18,592	110,806
MISSISSIPPI										
Number of returns with deduction	245,780	3,240	17,380	53,290	46,420	36,680	65,650	18,840	3,070	1,210
Percent of returns	19.7	1.8	4.7	17.3	31.4	41.4	62.8	84.6	92.2	91.7
Amount of deduction (thousands of dollars)	1,680,771	6,023	57,963	226,128	237,992	219,310	469,926	244,227	88,295	130,907
Average per return (dollars)	6,839	1,859	3,335	4,243	5,127	5,979	7,158	12,963	28,761	108,188
MISSOURI										
Number of returns with deduction	587,660	8,140	27,240	76,930	97,950	96,830	201,780	63,500	10,400	4,900
Percent of returns	21.1	1.8	4.4	11.5	25.7	39.7	67.0	89.4	93.1	94.8
Amount of deduction (thousands of dollars)	3,441,851	11,358	68,862	225,948	322,190	360,188	892,494	545,624	217,023	798,164
Average per return (dollars)	5,857	1,395	2,528	2,937	3,289	3,720	4,423	8,593	20,868	162,891
MONTANA										
Number of returns with deduction	109,970	2,140	6,350	16,160	19,510	19,500	33,760	10,170	1,660	720
Percent of returns	22.1	2.7	5.7	13.7	28.4	42.5	64.1	85.8	90.7	91.1
Amount of deduction (thousands of dollars)	585,191	2,424	13,439	39,242	55,301	62,574	138,912	94,128	37,941	141,230
Average per return (dollars)	5,321	1,133	2,116	2,428	2,834	3,209	4,115	9,255	22,856	196,153
NEBRASKA										
Number of returns with deduction	208,590	2,500	8,680	24,690	33,390	34,890	77,250	22,000	3,600	1,590
Percent of returns	23.2	2.0	4.8	11.0	25.7	39.6	70.0	90.7	93.0	91.9
Amount of deduction (thousands of dollars)	1,186,251	3,405	20,380	63,306	97,253	119,397	335,517	207,132	89,883	249,978
Average per return (dollars)	5,687	1,362	2,348	2,564	2,913	3,422	4,343	9,415	24,968	157,219
NEVADA										
Number of returns with deduction	278,090	3,940	15,810	54,330	53,880	43,140	75,900	24,560	4,070	2,480
Percent of returns	20.6	2.4	4.9	14.8	29.3	39.2	55.0	73.4	70.7	70.3
Amount of deduction (thousands of dollars)	1,599,951	4,337	28,368	119,850	145,862	142,583	327,850	195,341	85,312	550,448
Average per return (dollars)	5,753	1,101	1,794	2,206	2,707	3,305	4,319	7,954	20,961	221,955
NEW HAMPSHIRE										
Number of returns with deduction	167,220	2,080	6,640	17,970	24,920	25,520	62,730	23,350	2,870	1,150
Percent of returns	24.1	2.1	5.5	11.4	25.1	36.7	58.6	80.7	80.4	75.2
Amount of deduction (thousands of dollars)	617,459	1,859	9,065	28,427	45,534	52,920	170,211	126,889	49,054	133,500
Average per return (dollars)	3,692	894	1,365	1,582	1,827	2,074	2,713	5,434	17,092	116,087
NEW JERSEY										
Number of returns with deduction	1,533,880	20,150	65,010	170,640	226,740	222,260	537,220	234,520	38,710	18,630
Percent of returns	35.0	3.2	7.9	19.1	39.1	55.9	77.2	90.2	93.6	95.1
Amount of deduction (thousands of dollars)	6,050,383	19,316	97,189	338,109	508,803	551,255	1,595,309	1,174,585	444,611	1,321,206
Average per return (dollars)	3,944	959	1,495	1,981	2,244	2,480	2,970	5,008	11,486	70,918
NEW MEXICO										
Number of returns with deduction	159,270	2,570	7,810	23,760	28,410	25,790	51,510	16,470	2,080	870
Percent of returns	17.4	1.7	3.4	10.6	24.8	36.5	57.3	82.6	85.2	87.0
Amount of deduction (thousands of dollars)	791,263	2,931	16,539	57,495	85,960	94,258	250,458	146,638	47,923	89,061
Average per return (dollars)	4,968	1,140	2,118	2,420	3,026	3,655	4,862	8,903	23,040	102,369
NEW YORK										
Number of returns with deduction	2,787,250	26,440	98,970	339,840	462,410	445,530	937,800	358,890	69,810	47,560
Percent of returns	29.0	1.8	4.8	16.2	36.3	54.5	76.2	89.6	92.5	95.0
Amount of deduction (thousands of dollars)	19,214,426	35,076	173,315	761,445	1,140,351	1,179,021	3,035,822	2,181,235	1,086,974	9,621,187
Average per return (dollars)	6,894	1,327	1,751	2,241	2,466	2,646	3,237	6,078	15,570	202,296
NORTH CAROLINA										
Number of returns with deduction	1,102,510	17,260	60,920	171,480	188,620	173,320	344,970	119,300	18,640	8,000
Percent of returns	24.7	2.6	5.7	15.5	33.2	48.2	72.6	91.0	94.4	94.0
Amount of deduction (thousands of dollars)	6,563,336	26,278	167,082	567,666	712,384	743,655	1,752,381	1,035,620	401,016	1,157,254
Average per return (dollars)	5,953	1,522	2,743	3,310	3,777	4,291	5,080	8,681	21,514	144,657
NORTH DAKOTA										
Number of returns with deduction	49,540	560	2,360	5,660	6,810	6,860	17,190	7,660	1,660	770
Percent of returns	13.4	1.3	3.6	6.2	12.5	17.1	31.5	63.7	75.8	80.2
Amount of deduction (thousands of dollars)	363,521	712	5,893	17,728	25,020	28,658	88,256	72,745	37,126	87,383
Average per return (dollars)	7,338	1,271	2,497	3,132	3,674	4,178	5,134	9,497	22,365	113,484
OHIO										
Number of returns with deduction	1,151,360	11,860	45,110	151,880	213,990	198,230	380,520	120,760	20,200	8,820
Percent of returns	20.6	1.4	3.7	10.7	26.5	39.7	65.0	87.8	92.2	93.4
Amount of deduction (thousands of dollars)	5,526,533	14,964	101,444	374,983	581,000	630,557	1,503,611	942,558	382,485	994,931
Average per return (dollars)	4,800	1,262	2,249	2,469	2,715	3,181	3,951	7,805	18,935	112,804
OKLAHOMA										
Number of returns with deduction	314,140	4,260	15,150	42,470	51,890	50,700	103,840	36,460	6,500	2,880
Percent of returns	19.1	1.8	4.1	10.2	23.2	35.8	59.7	84.8	89.9	90.0
Amount of deduction (thousands of dollars)	2,426,631	6,945	47,825	157,801	221,637	255,783	637,645	419,787	179,366	499,842
Average per return (dollars)	7,725	1,630	3,157	3,716	4,271	5,045	6,141	11,514	27,595	173,556
OREGON										
Number of returns with deduction	543,090	9,200	28,550	69,400	94,490	97,640	178,200	54,420	7,900	3,300
Percent of returns	29.0	3.6	7.2	15.5	35.9	55.8	76.3	89.1	91.3	92.2
Amount of deduction (thousands of dollars)	2,623,730	10,724	57,796	161,863	243,441	281,257	667,923	402,012	153,614	645,100
Average per return (dollars)	4,831	1,166	2,024	2,332	2,576	2,881	3,748	7,387	19,445	195,485
PENNSYLVANIA										
Number of returns with deduction	1,449,110	17,090	58,400	172,070	231,800	232,600	510,180	183,780	29,980	13,220
Percent of returns	23.4	1.7	4.8	12.0	26.8	40.6	65.7	88.6	93.1	92.7
Amount of deduction (thousands of dollars)	6,903,465	19,857	117,069	414,727	617,048	684,777	1,804,890	1,206,051	487,644	1,551,402
Average per return (dollars)	4,764	1,162	2,005	2,410	2,662	2,944	3,538	6,562	16,266	117,353
RHODE ISLAND										
Number of returns with deduction	144,290	1,640	5,520	17,100	25,490	24,540	51,670	15,230	2,120	980
Percent of returns	27.4	2.0	4.9	14.0	35.0	52.3	75.5	91.4	94.2	95.1
Amount of deduction (thousands of dollars)	466,264	1,545	7,953	28,289	46,065	49,480	133,917	80,464	29,645	88,906
Average per return (dollars)	3,231	942	1,441	1,654	1,807	2,016	2,592	5,283	13,983	90,720
SOUTH CAROLINA										
Number of returns with deduction	508,410	6,460	25,460	80,430	90,510	84,000	161,890	48,570	7,770	3,320
Percent of returns	23.4	2.0	4.7	15.0	33.2	48.8	72.7	90.5	93.4	93.3
Amount of deduction (thousands of dollars)	3,106,951	10,137	72,693	276,740	364,243	383,020	900,840	502,255	211,711	385,312
Average per return (dollars)	6,111	1,569	2,855	3,441	4,024	4,560	5,565	10,341	27,247	116,058
SOUTH DAKOTA										
Number of returns with deduction	56,180	800	2,860	7,890	9,030	8,950	17,850	6,850	1,350	610
Percent of returns	13.5	1.3	3.5	7.5	15.1	21.6	39.2	64.0	64.6	61.6
Amount of deduction (thousands of dollars)	551,032	1,134	7,113	23,797	33,641	37,325	99,973	75,946	39,201	232,902
Average per return (dollars)	9,808	1,418	2,487	3,016	3,725	4,170	5,601	11,087	29,038	381,807
TENNESSEE										
Number of returns with deduction	490,540	6,950	26,590	79,660	86,090	74,170	145,960	57,410	9,660	4,050
Percent of returns	16.5	1.5	3.6	10.7	22.3	31.5	51.0	77.1	77.0	70.3
Amount of deduction (thousands of dollars)	4,123,212	11,231	111,191	313,581	403,095	414,783	1,040,469	705,449	290,316	833,097
Average per return (dollars)	8,405	1,616	4,182	3,936	4,682	5,592	7,128	12,288	30,053	205,703
TEXAS										
Number of returns with deduction	2,240,940	25,760	95,310	320,430	358,750	314,860	716,740	329,470	53,880	25,750
Percent of returns	18.4	1.5	3.3	10.9	23.2	32.8	50.6	73.8	73.3	68.2
Amount of deduction (thousands of dollars)	17,481,942	39,588	262,226	1,090,237	1,423,082	1,454,513	4,144,238	3,168,063	1,307,097	4,592,898
Average per return (dollars)	7,801	1,537	2,751	3,402	3,967	4,620	5,782	9,616	24,259	178,365
UTAH										
Number of returns with deduction	389,770	3,580	13,820	50,790	80,090	77,990	123,560	32,200	5,240	2,500
Percent of returns	30.8	2.0	5.4	16.9	42.2	61.8	79.9	91.5	92.7	92.6
Amount of deduction (thousands of dollars)	3,710,621	6,634	48,503	209,798	426,326	524,710	1,151,127	571,616	212,759	559,148
Average per return (dollars)	9,520	1,853	3,510	4,131	5,323	6,728	9,316	17,752	40,603	223,659
VERMONT										
Number of returns with deduction	64,970	840	2,570	7,270	10,320	10,400	24,240	7,800	1,080	450
Percent of returns	19.9	1.6	4.1	8.8	22.6	34.8	64.1	89.1	93.1	91.8
Amount of deduction (thousands of dollars)	289,348	787	3,921	13,051	19,847	23,452	70,795	55,930	20,582	80,983
Average per return (dollars)	4,454	937	1,526	1,795	1,923	2,255	2,921	7,171	19,057	179,962
VIRGINIA										
Number of returns with deduction	1,205,070	10,460	43,170	146,830	179,530	180,120	434,820	179,490	21,310	9,350
Percent of returns	30.8	2.0	5.7	16.9	34.1	49.0	72.2	89.6	93.2	94.3
Amount of deduction (thousands of dollars)	6,313,947	13,831	97,427	408,019	570,280	640,105	1,886,545	1,239,041	381,432	1,077,267
Average per return (dollars)	5,239	1,322	2,257	2,779	3,177	3,554	4,339	6,903	17,899	115,216
WASHINGTON										
Number of returns with deduction	832,050	9,610	31,900	92,600	128,960	131,240	297,240	117,520	16,290	6,690
Percent of returns	24.2	2.4	5.1	11.5	25.8	38.3	56.7	76.6	75.8	68.3
Amount of deduction (thousands of dollars)	5,767,690	11,652	66,351	224,049	353,574	424,771	1,231,091	845,241	314,792	2,296,169
Average per return (dollars)	6,932	1,212	2,080	2,420	2,742	3,237	4,142	7,192	19,324	343,224
WEST VIRGINIA										
Number of returns with deduction	95,710	940	3,440	10,180	14,700	16,360	36,690	11,040	1,740	630
Percent of returns	12.3	0.7	1.8	5.5	13.5	23.4	48.5	81.3	86.1	88.7
Amount of deduction (thousands of dollars)	507,312	1,298	10,038	32,877	51,459	65,800	167,613	94,575	36,203	47,449
Average per return (dollars)	5,301	1,381	2,918	3,230	3,501	4,022	4,568	8,567	20,806	75,316
WISCONSIN										
Number of returns with deduction	710,620	10,110	32,940	86,990	118,700	125,790	254,000	66,110	10,940	5,040
Percent of returns	25.0	2.4	5.9	12.8	28.6	44.2	73.0	90.7	92.6	94.6
Amount of deduction (thousands of dollars)	2,964,433	11,487	63,926	188,633	284,347	337,619	833,593	475,566	190,085	579,177
Average per return (dollars)	4,172	1,136	1,941	2,168	2,396	2,684	3,282	7,194	17,375	114,916
WYOMING										
Number of returns with deduction	42,490	630	1,790	4,880	7,050	7,210	14,620	4,850	840	610
Percent of returns	15.3	1.7	3.5	7.8	16.9	23.3	36.2	60.3	61.3	69.3
Amount of deduction (thousands of dollars)	562,206	869	4,697	15,605	26,571	32,129	81,225	58,043	30,717	312,350
Average per return (dollars)	13,231	1,379	2,624	3,198	3,769	4,456	5,556	11,968	36,568	512,049
OTHER AREAS [1]										
Number of returns with deduction	43,510	1,220	2,240	4,920	5,330	4,890	11,100	7,890	2,710	3,200
Percent of returns	5.8	0.8	1.9	3.7	7.5	11.4	17.6	24.6	27.9	44.1
Amount of deduction (thousands of dollars)	1,849,212	2,574	6,492	21,779	26,921	27,089	72,417	70,907	44,422	1,576,611
Average per return (dollars)	42,501	2,110	2,898	4,427	5,051	5,540	6,524	8,987	16,392	492,691

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

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

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

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

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

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

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