

## State and Local Income Tax Deduction by State, Tax Year 2019

| State                       | Number of returns with deduction | Share of total returns with deduction (percent) | Share of returns in state (percent) | Amount of deduction (dollars) | Share of total amount claimed (percent) | Average amount claimed per return with deduction (dollars) | Share of total federal income taxes (percent) | Deduction as share of state AGI (percent) |
|-----------------------------|----------------------------------|---|-------------------------------------|-------------------------------|---|--|---|---|
| <b>United States, total</b> | <b>12,557,720</b>                | <b>100.0%</b>                                   | <b>8.0%</b>                         | <b>\$212,402,528,000</b>      | <b>100.0%</b>                           | <b>\$16,914</b>  | <b>100.0%</b>                                 | <b>1.8%</b>                               |
| Alabama                     | 137,170                          | 1.1%  | 6.4%                                | \$1,258,167,000               | 0.6%                                    | \$9,172  | 0.9%  | 1.0%                                      |
| Alaska                      | 6,820                            | 0.1%  | 1.9%                                | \$16,054,000                  | 0.0%                                    | \$2,354  | 0.2%  | 0.1%                                      |
| Arizona                     | 264,900                          | 2.1%  | 8.1%                                | \$2,484,566,000               | 1.2%                                    | \$9,379  | 1.7%  | 1.1%                                      |
| Arkansas                    | 70,430                           | 0.6%  | 5.5%                                | \$1,036,502,000               | 0.5%                                    | \$14,717   | 0.5%  | 1.4%                                      |
| California                  | 2,665,400                        | 21.2%   | 14.3%                               | \$63,281,247,000              | 29.8%                                   | \$23,742   | 15.5%   | 3.8%                                      |
| Colorado                    | 349,420                          | 2.8%  | 12.2%                               | \$3,756,166,000               | 1.8%                                    | \$10,750   | 2.0%  | 1.6%                                      |
| Connecticut                 | 233,730                          | 1.9%  | 13.0%                               | \$5,139,848,000               | 2.4%                                    | \$21,991   | 1.8%  | 2.9%                                      |
| Delaware                    | 51,520                           | 0.4%  | 10.6%                               | \$552,784,000                 | 0.3%                                    | \$10,730   | 0.3%  | 1.6%                                      |
| District of Columbia        | 71,300                           | 0.6%  | 20.3%                               | \$1,444,609,000               | 0.7%                                    | \$20,261   | 0.4%  | 3.8%                                      |
| Florida                     | 101,680                          | 0.8%  | 1.0%                                | \$3,592,380,000               | 1.7%                                    | \$35,330   | 7.0%  | 0.5%                                      |
| Georgia                     | 537,030                          | 4.3%  | 11.3%                               | \$5,555,517,000               | 2.6%                                    | \$10,345   | 2.5%  | 1.7%                                      |
| Hawaii                      | 81,820                           | 0.7%  | 11.4%                               | \$1,057,314,000               | 0.5%                                    | \$12,922   | 0.3%  | 2.2%                                      |
| Idaho                       | 61,500                           | 0.5%  | 7.5%                                | \$769,772,000                 | 0.4%                                    | \$12,517   | 0.4%  | 1.4%                                      |
| Illinois                    | 540,930                          | 4.3%  | 8.8%                                | \$7,276,253,000               | 3.4%                                    | \$13,451   | 4.1%  | 1.5%                                      |
| Indiana                     | 176,050                          | 1.4%  | 5.5%                                | \$2,067,412,000               | 1.0%                                    | \$11,743   | 1.4%  | 1.0%                                      |
| Iowa                        | 88,350                           | 0.7%  | 5.9%                                | \$1,034,499,000               | 0.5%                                    | \$11,709   | 0.7%  | 1.0%                                      |
| Kansas                      | 86,370                           | 0.7%  | 6.3%                                | \$1,248,371,000               | 0.6%                                    | \$14,454   | 0.7%  | 1.3%                                      |
| Kentucky                    | 108,980                          | 0.9%  | 5.5%                                | \$1,393,022,000               | 0.7%                                    | \$12,782   | 0.8%  | 1.2%                                      |
| Louisiana                   | 120,600                          | 1.0%  | 5.9%                                | \$1,129,121,000               | 0.5%                                    | \$9,363  | 0.9%  | 0.9%                                      |
| Maine                       | 43,030                           | 0.3%  | 6.3%                                | \$543,636,000                 | 0.3%                                    | \$12,634   | 0.3%  | 1.3%                                      |
| Maryland                    | 661,670                          | 5.3%  | 21.7%                               | \$8,434,369,000               | 4.0%                                    | \$12,747   | 2.1%  | 3.3%                                      |
| Massachusetts               | 465,870                          | 3.7%  | 13.4%                               | \$7,409,923,000               | 3.5%                                    | \$15,906   | 3.4%  | 2.1%                                      |
| Michigan                    | 305,700                          | 2.4%  | 6.3%                                | \$3,240,236,000               | 1.5%                                    | \$10,599   | 2.4%  | 1.0%                                      |
| Minnesota                   | 287,520                          | 2.3%  | 10.1%                               | \$4,764,157,000               | 2.2%                                    | \$16,570   | 1.8%  | 2.1%                                      |
| Mississippi                 | 66,440                           | 0.5%  | 5.2%                                | \$561,463,000                 | 0.3%                                    | \$8,451  | 0.4%  | 0.9%                                      |
| Missouri                    | 176,240                          | 1.4%  | 6.1%                                | \$2,008,961,000               | 0.9%                                    | \$11,399   | 1.4%  | 1.1%                                      |
| Montana                     | 43,160                           | 0.3%  | 8.1%                                | \$524,896,000                 | 0.2%                                    | \$12,162   | 0.2%  | 1.5%                                      |
| Nebraska                    | 52,570                           | 0.4%  | 5.6%                                | \$448,963,000                 | 0.2%                                    | \$8,540  | 0.4%  | 0.7%                                      |
| Nevada                      | 19,510                           | 0.2%  | 1.3%                                | \$644,087,000                 | 0.3%                                    | \$33,013   | 0.9%  | 0.6%                                      |
| New Hampshire               | 34,470                           | 0.3%  | 4.8%                                | \$303,232,000                 | 0.1%                                    | \$8,797  | 0.5%  | 0.5%                                      |
| New Jersey                  | 596,160                          | 4.7%  | 13.2%                               | \$10,495,163,000              | 4.9%                                    | \$17,605   | 3.9%  | 2.5%                                      |
| New Mexico                  | 56,520                           | 0.5%  | 5.9%                                | \$468,740,000                 | 0.2%                                    | \$8,293  | 0.4%  | 0.8%                                      |
| New York                    | 963,860                          | 7.7%  | 9.9%                                | \$31,424,550,000              | 14.8%                                   | \$32,603   | 8.6%  | 3.7%                                      |
| North Carolina              | 402,630                          | 3.2%  | 8.4%                                | \$4,688,522,000               | 2.2%                                    | \$11,645   | 2.4%  | 1.5%                                      |
| North Dakota                | 14,130                           | 0.1%  | 3.8%                                | \$119,169,000                 | 0.1%                                    | \$8,434  | 0.2%  | 0.4%                                      |
| Ohio                        | 312,790                          | 2.5%  | 5.4%                                | \$3,745,829,000               | 1.8%                                    | \$11,976   | 2.7%  | 1.0%                                      |
| Oklahoma                    | 106,160                          | 0.8%  | 6.2%                                | \$1,047,788,000               | 0.5%                                    | \$9,870  | 0.7%  | 1.0%                                      |
| Oregon                      | 271,760                          | 2.2%  | 13.3%                               | \$3,845,680,000               | 1.8%                                    | \$14,151   | 1.1%  | 2.6%                                      |
| Pennsylvania                | 457,210                          | 3.6%  | 7.2%                                | \$5,311,367,000               | 2.5%                                    | \$11,617   | 3.7%  | 1.2%                                      |
| Rhode Island                | 52,490                           | 0.4%  | 9.5%                                | \$574,408,000                 | 0.3%                                    | \$10,943   | 0.3%  | 1.5%                                      |
| South Carolina              | 183,280                          | 1.5%  | 7.8%                                | \$2,144,141,000               | 1.0%                                    | \$11,699   | 1.1%  | 1.4%                                      |
| South Dakota                | 2,930                            | 0.0%  | 0.7%                                | \$62,369,000                  | 0.0%                                    | \$21,286   | 0.2%  | 0.2%                                      |
| Tennessee                   | 28,580                           | 0.2%  | 0.9%                                | \$468,895,000                 | 0.2%                                    | \$16,406   | 1.5%  | 0.2%                                      |
| Texas                       | 75,810                           | 0.6%  | 0.6%                                | \$1,439,791,000               | 0.7%                                    | \$18,992   | 8.2%  | 0.1%                                      |
| Utah                        | 198,700                          | 1.6%  | 13.9%                               | \$2,077,778,000               | 1.0%                                    | \$10,457   | 0.8%  | 1.9%                                      |
| Vermont                     | 21,190                           | 0.2%  | 6.4%                                | \$309,956,000                 | 0.1%                                    | \$14,627   | 0.2%  | 1.4%                                      |
| Virginia                    | 620,410                          | 4.9%  | 15.3%                               | \$6,986,035,000               | 3.3%                                    | \$11,260   | 2.8%  | 2.1%                                      |
| Washington                  | 42,670                           | 0.3%  | 1.1%                                | \$702,353,000                 | 0.3%                                    | \$16,460   | 3.0%  | 0.2%                                      |
| West Virginia               | 29,770                           | 0.2%  | 3.8%                                | \$373,567,000                 | 0.2%                                    | \$12,548   | 0.3%  | 0.9%                                      |
| Wisconsin                   | 194,540                          | 1.5%  | 6.7%                                | \$2,603,473,000               | 1.2%                                    | \$13,383   | 1.5%  | 1.3%                                      |
| Wyoming                     | 3,080                            | 0.0%  | 1.1%                                | \$130,894,000                 | 0.1%                                    | \$42,498   | 0.2%  | 0.6%                                      |
| Other Areas                 | 12,070                           | 0.1%  | 1.5%                                | \$373,950,000                 | 0.2%                                    | \$30,982   | 0.4%  | 0.5%                                      |

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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## State and Local Income Tax Deduction by State, Tax Year 2018

| State                       | Number of returns with deduction | Share of total returns with deduction (percent) | Share of returns in state (percent) | Amount of deduction (dollars) | Share of total amount claimed (percent) | Average amount claimed per return with deduction (dollars) | Share of total federal income taxes (percent) | Deduction as share of state AGI (percent) |
|-----------------------------|----------------------------------|---|-------------------------------------|-------------------------------|---|--|---|---|
| <b>United States, total</b> | <b>12,785,290</b>                | <b>100.0%</b>                                   | <b>8.3%</b>                         | <b>\$201,495,204,000</b>      | <b>100.0%</b>                           | <b>\$15,760</b>  | <b>100.0%</b>                                 | <b>1.7%</b>                               |
| Alabama                     | 141,500                          | 1.1%  | 6.9%                                | \$1,198,748,000               | 0.6%                                    | \$8,472  | 0.9%  | 1.0%                                      |
| Alaska                      | 7,140                            | 0.1%  | 2.0%                                | \$14,527,000                  | 0.0%                                    | \$2,035  | 0.2%  | 0.1%                                      |
| Arizona                     | 254,730                          | 2.0%  | 8.2%                                | \$2,191,725,000               | 1.1%                                    | \$8,604  | 1.6%  | 1.0%                                      |
| Arkansas                    | 71,240                           | 0.6%  | 5.8%                                | \$978,703,000                 | 0.5%                                    | \$13,738   | 0.5%  | 1.3%                                      |
| California                  | 2,685,070                        | 21.0%   | 14.8%                               | \$59,546,561,000              | 29.6%                                   | \$22,177   | 15.6%   | 3.7%                                      |
| Colorado                    | 333,710                          | 2.6%  | 12.1%                               | \$3,358,065,000               | 1.7%                                    | \$10,063   | 2.0%  | 1.5%                                      |
| Connecticut                 | 244,150                          | 1.9%  | 13.8%                               | \$4,926,241,000               | 2.4%                                    | \$20,177   | 1.9%  | 2.8%                                      |
| Delaware                    | 51,600                           | 0.4%  | 11.0%                               | \$520,821,000                 | 0.3%                                    | \$10,093   | 0.3%  | 1.6%                                      |
| District of Columbia        | 73,560                           | 0.6%  | 21.0%                               | \$1,343,744,000               | 0.7%                                    | \$18,267   | 0.4%  | 3.6%                                      |
| Florida                     | 98,250                           | 0.8%  | 1.0%                                | \$2,846,503,000               | 1.4%                                    | \$28,972   | 6.8%  | 0.4%                                      |
| Georgia                     | 557,800                          | 4.4%  | 12.2%                               | \$5,539,602,000               | 2.7%                                    | \$9,931  | 2.5%  | 1.8%                                      |
| Hawaii                      | 82,090                           | 0.6%  | 11.8%                               | \$947,705,000                 | 0.5%                                    | \$11,545   | 0.3%  | 2.0%                                      |
| Idaho                       | 57,150                           | 0.4%  | 7.3%                                | \$627,574,000                 | 0.3%                                    | \$10,981   | 0.3%  | 1.3%                                      |
| Illinois                    | 563,290                          | 4.4%  | 9.2%                                | \$7,338,432,000               | 3.6%                                    | \$13,028   | 4.4%  | 1.5%                                      |
| Indiana                     | 179,320                          | 1.4%  | 5.7%                                | \$1,989,009,000               | 1.0%                                    | \$11,092   | 1.4%  | 1.0%                                      |
| Iowa                        | 90,940                           | 0.7%  | 6.2%                                | \$1,051,908,000               | 0.5%                                    | \$11,567   | 0.7%  | 1.1%                                      |
| Kansas                      | 87,500                           | 0.7%  | 6.6%                                | \$1,137,604,000               | 0.6%                                    | \$13,001   | 0.7%  | 1.2%                                      |
| Kentucky                    | 109,150                          | 0.9%  | 5.7%                                | \$1,430,808,000               | 0.7%                                    | \$13,109   | 0.8%  | 1.2%                                      |
| Louisiana                   | 123,640                          | 1.0%  | 6.3%                                | \$1,054,050,000               | 0.5%                                    | \$8,525  | 0.9%  | 0.9%                                      |
| Maine                       | 43,710                           | 0.3%  | 6.6%                                | \$482,759,000                 | 0.2%                                    | \$11,045   | 0.3%  | 1.2%                                      |
| Maryland                    | 674,440                          | 5.3%  | 22.4%                               | \$8,003,376,000               | 4.0%                                    | \$11,867   | 2.1%  | 3.2%                                      |
| Massachusetts               | 473,330                          | 3.7%  | 13.6%                               | \$7,047,647,000               | 3.5%                                    | \$14,889   | 3.5%  | 2.0%                                      |
| Michigan                    | 319,340                          | 2.5%  | 6.7%                                | \$3,302,540,000               | 1.6%                                    | \$10,342   | 2.5%  | 1.0%                                      |
| Minnesota                   | 288,230                          | 2.3%  | 10.3%                               | \$4,420,143,000               | 2.2%                                    | \$15,335   | 1.8%  | 2.0%                                      |
| Mississippi                 | 69,200                           | 0.5%  | 5.6%                                | \$533,312,000                 | 0.3%                                    | \$7,707  | 0.4%  | 0.8%                                      |
| Missouri                    | 182,010                          | 1.4%  | 6.5%                                | \$2,029,162,000               | 1.0%                                    | \$11,149   | 1.4%  | 1.1%                                      |
| Montana                     | 41,700                           | 0.3%  | 8.2%                                | \$437,023,000                 | 0.2%                                    | \$10,480   | 0.2%  | 1.4%                                      |
| Nebraska                    | 54,060                           | 0.4%  | 5.9%                                | \$466,326,000                 | 0.2%                                    | \$8,626  | 0.4%  | 0.8%                                      |
| Nevada                      | 18,480                           | 0.1%  | 1.3%                                | \$442,158,000                 | 0.2%                                    | \$23,926   | 0.9%  | 0.4%                                      |
| New Hampshire               | 34,520                           | 0.3%  | 4.8%                                | \$261,585,000                 | 0.1%                                    | \$7,578  | 0.5%  | 0.5%                                      |
| New Jersey                  | 615,500                          | 4.8%  | 13.8%                               | \$10,020,206,000              | 5.0%                                    | \$16,280   | 3.9%  | 2.5%                                      |
| New Mexico                  | 55,920                           | 0.4%  | 6.0%                                | \$423,006,000                 | 0.2%                                    | \$7,564  | 0.4%  | 0.8%                                      |
| New York                    | 1,014,470                        | 7.9%  | 10.4%                               | \$30,885,167,000              | 15.3%                                   | \$30,445   | 9.0%  | 3.5%                                      |
| North Carolina              | 418,940                          | 3.3%  | 9.0%                                | \$4,507,185,000               | 2.2%                                    | \$10,759   | 2.4%  | 1.5%                                      |
| North Dakota                | 13,250                           | 0.1%  | 3.6%                                | \$103,939,000                 | 0.1%                                    | \$7,844  | 0.2%  | 0.4%                                      |
| Ohio                        | 323,960                          | 2.5%  | 5.8%                                | \$3,635,236,000               | 1.8%                                    | \$11,221   | 2.7%  | 1.0%                                      |
| Oklahoma                    | 108,780                          | 0.9%  | 6.6%                                | \$1,013,233,000               | 0.5%                                    | \$9,315  | 0.7%  | 1.0%                                      |
| Oregon                      | 268,300                          | 2.1%  | 13.6%                               | \$3,576,094,000               | 1.8%                                    | \$13,329   | 1.1%  | 2.5%                                      |
| Pennsylvania                | 472,170                          | 3.7%  | 7.5%                                | \$5,144,824,000               | 2.6%                                    | \$10,896   | 3.7%  | 1.1%                                      |
| Rhode Island                | 52,400                           | 0.4%  | 9.7%                                | \$525,739,000                 | 0.3%                                    | \$10,033   | 0.3%  | 1.4%                                      |
| South Carolina              | 185,870                          | 1.5%  | 8.2%                                | \$1,953,005,000               | 1.0%                                    | \$10,507   | 1.0%  | 1.4%                                      |
| South Dakota                | 2,940                            | 0.0%  | 0.7%                                | \$45,351,000                  | 0.0%                                    | \$15,426   | 0.2%  | 0.2%                                      |
| Tennessee                   | 28,210                           | 0.2%  | 0.9%                                | \$373,950,000                 | 0.2%                                    | \$13,256   | 1.5%  | 0.2%                                      |
| Texas                       | 72,670                           | 0.6%  | 0.6%                                | \$1,171,389,000               | 0.6%                                    | \$16,119   | 7.9%  | 0.1%                                      |
| Utah                        | 185,560                          | 1.5%  | 13.6%                               | \$1,704,067,000               | 0.8%                                    | \$9,183  | 0.7%  | 1.7%                                      |
| Vermont                     | 21,160                           | 0.2%  | 6.4%                                | \$268,339,000                 | 0.1%                                    | \$12,681   | 0.2%  | 1.3%                                      |
| Virginia                    | 649,290                          | 5.1%  | 16.3%                               | \$6,824,434,000               | 3.4%                                    | \$10,511   | 2.8%  | 2.1%                                      |
| Washington                  | 41,410                           | 0.3%  | 1.1%                                | \$563,281,000                 | 0.3%                                    | \$13,603   | 2.9%  | 0.2%                                      |
| West Virginia               | 30,770                           | 0.2%  | 4.0%                                | \$357,311,000                 | 0.2%                                    | \$11,612   | 0.3%  | 0.8%                                      |
| Wisconsin                   | 195,810                          | 1.5%  | 6.8%                                | \$2,476,268,000               | 1.2%                                    | \$12,646   | 1.5%  | 1.3%                                      |
| Wyoming                     | 2,820                            | 0.0%  | 1.0%                                | \$73,684,000                  | 0.0%                                    | \$26,129   | 0.2%  | 0.3%                                      |
| Other Areas                 | 13,470                           | 0.1%  | 1.8%                                | \$363,659,000                 | 0.2%                                    | \$26,998   | 0.4%  | 0.5%                                      |

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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

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

| State                       | Number of returns with deduction | Share of total returns with deduction (percent) | Share of returns in state (percent) | Amount of deduction (dollars) | Share of total amount claimed (percent) | Average amount claimed per return with deduction (dollars) | Share of total federal income taxes (percent) | Deduction as share of state AGI (percent) |
|-----------------------------|----------------------------------|---|-------------------------------------|-------------------------------|---|--|---|---|
| <b>United States, total</b> | <b>34,132,100</b>                | <b>100.0%</b>                                   | <b>22.4%</b>                        | <b>\$368,945,149,000</b>      | <b>100.0%</b>                           | <b>\$10,809</b>  | <b>100.0%</b>                                 | <b>3.4%</b>                               |
| Alabama                     | 438,980                          | 1.3%  | 21.3%                               | \$2,437,976,000               | 0.7%                                    | \$5,554  | 0.9%  | 2.1%                                      |
| Alaska                      | 20,420                           | 0.1%  | 5.8%                                | \$31,023,000                  | 0.0%                                    | \$1,519  | 0.2%  | 0.1%                                      |
| Arizona                     | 673,530                          | 2.0%  | 22.3%                               | \$4,076,544,000               | 1.1%                                    | \$6,053  | 1.6%  | 2.1%                                      |
| Arkansas                    | 234,550                          | 0.7%  | 19.0%                               | \$2,056,600,000               | 0.6%                                    | \$8,768  | 0.6%  | 2.8%                                      |
| California                  | 5,292,570                        | 15.5%   | 29.2%                               | \$91,787,200,000              | 24.9%                                   | \$17,343   | 14.8%   | 6.0%                                      |
| Colorado                    | 806,950                          | 2.4%  | 29.7%                               | \$6,038,425,000               | 1.6%                                    | \$7,483  | 1.9%  | 2.9%                                      |
| Connecticut                 | 671,660                          | 2.0%  | 38.0%                               | \$9,291,078,000               | 2.5%                                    | \$13,833   | 1.8%  | 5.3%                                      |
| Delaware                    | 143,590                          | 0.4%  | 30.9%                               | \$1,061,007,000               | 0.3%                                    | \$7,389  | 0.3%  | 3.4%                                      |
| District of Columbia        | 134,720                          | 0.4%  | 38.7%                               | \$1,975,966,000               | 0.5%                                    | \$14,667   | 0.4%  | 5.8%                                      |
| Florida                     | 210,680                          | 0.6%  | 2.1%                                | \$4,666,480,000               | 1.3%                                    | \$22,150   | 7.4%  | 0.6%                                      |
| Georgia                     | 1,352,540                        | 4.0%  | 29.8%                               | \$10,256,000,000              | 2.8%                                    | \$7,583  | 2.5%  | 3.4%                                      |
| Hawaii                      | 178,740                          | 0.5%  | 25.8%                               | \$1,722,412,000               | 0.5%                                    | \$9,636  | 0.4%  | 3.8%                                      |
| Idaho                       | 184,570                          | 0.5%  | 24.2%                               | \$1,545,594,000               | 0.4%                                    | \$8,374  | 0.3%  | 3.4%                                      |
| Illinois                    | 1,640,440                        | 4.8%  | 26.8%                               | \$12,296,668,000              | 3.3%                                    | \$7,496  | 4.2%  | 2.7%                                      |
| Indiana                     | 682,080                          | 2.0%  | 21.8%                               | \$4,776,484,000               | 1.3%                                    | \$7,003  | 1.5%  | 2.6%                                      |
| Iowa                        | 395,160                          | 1.2%  | 27.1%                               | \$2,992,166,000               | 0.8%                                    | \$7,572  | 0.7%  | 3.2%                                      |
| Kansas                      | 276,160                          | 0.8%  | 20.7%                               | \$2,091,253,000               | 0.6%                                    | \$7,573  | 0.7%  | 2.4%                                      |
| Kentucky                    | 449,110                          | 1.3%  | 23.4%                               | \$3,897,102,000               | 1.1%                                    | \$8,677  | 0.8%  | 3.6%                                      |
| Louisiana                   | 388,890                          | 1.1%  | 19.7%                               | \$2,255,386,000               | 0.6%                                    | \$5,800  | 0.9%  | 2.0%                                      |
| Maine                       | 163,310                          | 0.5%  | 24.7%                               | \$1,286,305,000               | 0.3%                                    | \$7,876  | 0.3%  | 3.3%                                      |
| Maryland                    | 1,308,210                        | 3.8%  | 43.8%                               | \$13,326,959,000              | 3.6%                                    | \$10,187   | 2.1%  | 5.7%                                      |
| Massachusetts               | 1,218,910                        | 3.6%  | 35.3%                               | \$13,118,304,000              | 3.6%                                    | \$10,762   | 3.4%  | 4.0%                                      |
| Michigan                    | 1,149,260                        | 3.4%  | 24.1%                               | \$7,686,608,000               | 2.1%                                    | \$6,688  | 2.5%  | 2.6%                                      |
| Minnesota                   | 914,030                          | 2.7%  | 33.0%                               | \$9,508,893,000               | 2.6%                                    | \$10,403   | 1.8%  | 4.6%                                      |
| Mississippi                 | 223,160                          | 0.7%  | 18.1%                               | \$1,191,012,000               | 0.3%                                    | \$5,337  | 0.4%  | 2.0%                                      |
| Missouri                    | 652,780                          | 1.9%  | 23.2%                               | \$5,081,583,000               | 1.4%                                    | \$7,785  | 1.4%  | 3.0%                                      |
| Montana                     | 139,490                          | 0.4%  | 27.5%                               | \$990,194,000                 | 0.3%                                    | \$7,099  | 0.2%  | 3.3%                                      |
| Nebraska                    | 225,160                          | 0.7%  | 24.9%                               | \$1,756,252,000               | 0.5%                                    | \$7,800  | 0.5%  | 3.0%                                      |
| Nevada                      | 36,010                           | 0.1%  | 2.5%                                | \$720,776,000                 | 0.2%                                    | \$20,016   | 0.9%  | 0.8%                                      |
| New Hampshire               | 99,630                           | 0.3%  | 14.1%                               | \$588,942,000                 | 0.2%                                    | \$5,911  | 0.5%  | 1.1%                                      |
| New Jersey                  | 1,575,670                        | 4.6%  | 35.5%                               | \$18,389,821,000              | 5.0%                                    | \$11,671   | 4.0%  | 4.7%                                      |
| New Mexico                  | 174,800                          | 0.5%  | 19.0%                               | \$987,456,000                 | 0.3%                                    | \$5,649  | 0.4%  | 2.0%                                      |
| New York                    | 2,993,140                        | 8.8%  | 30.9%                               | \$56,723,417,000              | 15.4%                                   | \$18,951   | 8.8%  | 6.8%                                      |
| North Carolina              | 1,186,630                        | 3.5%  | 25.9%                               | \$8,956,686,000               | 2.4%                                    | \$7,548  | 2.3%  | 3.1%                                      |
| North Dakota                | 48,140                           | 0.1%  | 13.3%                               | \$206,805,000                 | 0.1%                                    | \$4,296  | 0.2%  | 0.9%                                      |
| Ohio                        | 1,317,430                        | 3.9%  | 23.4%                               | \$9,333,918,000               | 2.5%                                    | \$7,085  | 2.7%  | 2.7%                                      |
| Oklahoma                    | 321,270                          | 0.9%  | 19.7%                               | \$2,090,084,000               | 0.6%                                    | \$6,506  | 0.8%  | 2.1%                                      |
| Oregon                      | 682,370                          | 2.0%  | 35.2%                               | \$6,863,780,000               | 1.9%                                    | \$10,059   | 1.1%  | 5.2%                                      |
| Pennsylvania                | 1,588,170                        | 4.7%  | 25.5%                               | \$12,104,504,000              | 3.3%                                    | \$7,622  | 3.7%  | 2.8%                                      |
| Rhode Island                | 166,560                          | 0.5%  | 31.0%                               | \$1,254,505,000               | 0.3%                                    | \$7,532  | 0.3%  | 3.5%                                      |
| South Carolina              | 546,220                          | 1.6%  | 24.4%                               | \$4,085,129,000               | 1.1%                                    | \$7,479  | 1.0%  | 3.1%                                      |
| South Dakota                | 7,610                            | 0.0%  | 1.8%                                | \$92,526,000                  | 0.0%                                    | \$12,158   | 0.2%  | 0.4%                                      |
| Tennessee                   | 64,100                           | 0.2%  | 2.1%                                | \$710,381,000                 | 0.2%                                    | \$11,082   | 1.5%  | 0.4%                                      |
| Texas                       | 159,980                          | 0.5%  | 1.3%                                | \$1,947,077,000               | 0.5%                                    | \$12,171   | 8.4%  | 0.2%                                      |
| Utah                        | 435,940                          | 1.3%  | 32.9%                               | \$3,131,554,000               | 0.8%                                    | \$7,183  | 0.7%  | 3.5%                                      |
| Vermont                     | 84,260                           | 0.2%  | 25.7%                               | \$628,854,000                 | 0.2%                                    | \$7,463  | 0.2%  | 3.1%                                      |
| Virginia                    | 1,390,890                        | 4.1%  | 35.1%                               | \$11,383,739,000              | 3.1%                                    | \$8,184  | 2.8%  | 3.7%                                      |
| Washington                  | 88,070                           | 0.3%  | 2.5%                                | \$1,058,181,000               | 0.3%                                    | \$12,015   | 2.8%  | 0.4%                                      |
| West Virginia               | 125,650                          | 0.4%  | 16.4%                               | \$1,002,930,000               | 0.3%                                    | \$7,982  | 0.3%  | 2.5%                                      |
| Wisconsin                   | 826,070                          | 2.4%  | 28.8%                               | \$6,605,707,000               | 1.8%                                    | \$7,997  | 1.5%  | 3.6%                                      |
| Wyoming                     | 6,930                            | 0.0%  | 2.6%                                | \$145,019,000                 | 0.0%                                    | \$20,926   | 0.2%  | 0.7%                                      |
| Other Areas                 | 36,920                           | 0.1%  | 4.7%                                | \$731,884,000                 | 0.2%                                    | \$19,824   | 0.4%  | 1.2%                                      |

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 (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

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

| State                | Number of returns with deduction (millions) | Share of total returns with deduction (percent) | Share of returns in state (percent) | Amount of deduction (billions of dollars) | Share of total amount claimed (percent) | Average amount claimed (dollars) | Share of total federal income taxes paid [1] (percent) | Deduction as share of state AGI (percent) |
|----------------------|---|---|-------------------------------------|---|---|----------------------------------|--|---|
| United States        | 33.4  | 100.0   | 22.3                                | 337.5                                     | 100.0                                   | 10,109                           | 23.5   | 3.3                                       |
| Alabama              | 0.4   | 1.3   | 21.1                                | 2.3                                       | 0.7                                     | 5,336                            | 16.9   | 2.0                                       |
| Alaska               | 0.0   | 0.1   | 6.0                                 | 0.0                                       | 0.0                                     | 1,307                            | 0.8  | 0.1                                       |
| Arizona              | 0.6   | 1.9   | 21.9                                | 3.7                                       | 1.1                                     | 5,666                            | 15.9   | 2.1                                       |
| Arkansas             | 0.2   | 0.7   | 19.0                                | 1.9                                       | 0.6                                     | 8,120                            | 23.1   | 2.8                                       |
| California           | 5.1   | 15.3  | 28.7                                | 82.4                                      | 24.4                                    | 16,103                           | 38.6   | 5.8                                       |
| Colorado             | 0.8   | 2.3   | 29.5                                | 5.4                                       | 1.6                                     | 6,953                            | 19.6   | 2.8                                       |
| Connecticut          | 0.7   | 2.0   | 37.8                                | 8.6                                       | 2.6                                     | 12,978                           | 31.3   | 5.3                                       |
| Delaware             | 0.1   | 0.4   | 30.7                                | 1.0                                       | 0.3                                     | 7,100                            | 26.4   | 3.4                                       |
| District of Columbia | 0.1   | 0.4   | 38.1                                | 1.8                                       | 0.5                                     | 13,956                           | 32.6   | 5.7                                       |
| Florida              | 0.2   | 0.6   | 2.0                                 | 3.5                                       | 1.0                                     | 17,737                           | 4.0  | 0.6                                       |
| Georgia              | 1.3   | 3.9   | 29.4                                | 9.0                                       | 2.7                                     | 6,874                            | 25.9   | 3.3                                       |
| Hawaii               | 0.2   | 0.5   | 25.4                                | 1.6                                       | 0.5                                     | 9,291                            | 31.1   | 3.8                                       |
| Idaho                | 0.2   | 0.5   | 23.9                                | 1.4                                       | 0.4                                     | 7,805                            | 28.7   | 3.3                                       |
| Illinois             | 1.6   | 4.8   | 26.0                                | 10.6                                      | 3.2                                     | 6,703                            | 16.6   | 2.4                                       |
| Indiana              | 0.7   | 2.0   | 21.8                                | 4.5                                       | 1.3                                     | 6,724                            | 20.9   | 2.6                                       |
| Iowa                 | 0.4   | 1.2   | 26.6                                | 2.7                                       | 0.8                                     | 7,114                            | 25.9   | 3.1                                       |
| Kansas               | 0.3   | 0.8   | 20.0                                | 1.8                                       | 0.5                                     | 6,802                            | 16.8   | 2.2                                       |
| Kentucky             | 0.4   | 1.3   | 23.3                                | 3.7                                       | 1.1                                     | 8,408                            | 30.8   | 3.6                                       |
| Louisiana            | 0.4   | 1.2   | 19.9                                | 2.1                                       | 0.6                                     | 5,425                            | 14.6   | 1.9                                       |
| Maine                | 0.2   | 0.5   | 24.8                                | 1.2                                       | 0.4                                     | 7,420                            | 27.5   | 3.2                                       |
| Maryland             | 1.3   | 3.9   | 43.6                                | 12.7                                      | 3.7                                     | 9,842                            | 40.6   | 5.6                                       |
| Massachusetts        | 1.2   | 3.6   | 34.9                                | 12.0                                      | 3.6                                     | 10,076                           | 24.4   | 4.0                                       |
| Michigan             | 1.1   | 3.4   | 23.9                                | 7.4                                       | 2.2                                     | 6,520                            | 19.3   | 2.6                                       |
| Minnesota            | 0.9   | 2.7   | 32.9                                | 8.9                                       | 2.6                                     | 9,922                            | 33.5   | 4.6                                       |
| Mississippi          | 0.2   | 0.7   | 17.8                                | 1.2                                       | 0.3                                     | 5,280                            | 17.9   | 1.9                                       |
| Missouri             | 0.6   | 1.9   | 23.3                                | 4.9                                       | 1.4                                     | 7,500                            | 23.0   | 2.9                                       |
| Montana              | 0.1   | 0.4   | 27.0                                | 0.9                                       | 0.3                                     | 6,763                            | 27.4   | 3.3                                       |
| Nebraska             | 0.2   | 0.7   | 24.8                                | 1.7                                       | 0.5                                     | 7,542                            | 24.6   | 3.0                                       |
| Nevada               | 0.0   | 0.1   | 2.5                                 | 0.6                                       | 0.2                                     | 16,469                           | 4.4  | 0.6                                       |
| New Hampshire        | 0.1   | 0.3   | 14.0                                | 0.6                                       | 0.2                                     | 5,743                            | 7.6  | 1.1                                       |
| New Jersey           | 1.5   | 4.6   | 35.0                                | 17.2                                      | 5.1                                     | 11,230                           | 29.5   | 4.7                                       |
| New Mexico           | 0.2   | 0.5   | 19.1                                | 0.9                                       | 0.3                                     | 5,309                            | 17.2   | 2.0                                       |
| New York             | 2.9   | 8.8   | 30.5                                | 50.4                                      | 14.9                                    | 17,224                           | 40.1   | 6.6                                       |
| North Carolina       | 1.2   | 3.6   | 26.3                                | 8.8                                       | 2.6                                     | 7,441                            | 25.8   | 3.3                                       |
| North Dakota         | 0.0   | 0.1   | 13.1                                | 0.2                                       | 0.1                                     | 4,282                            | 6.2  | 0.8                                       |
| Ohio                 | 1.3   | 3.9   | 23.5                                | 9.1                                       | 2.7                                     | 6,930                            | 22.0   | 2.8                                       |
| Oklahoma             | 0.3   | 1.0   | 19.7                                | 2.0                                       | 0.6                                     | 6,184                            | 17.7   | 2.1                                       |
| Oregon               | 0.7   | 2.0   | 34.6                                | 6.2                                       | 1.8                                     | 9,454                            | 39.7   | 5.0                                       |
| Pennsylvania         | 1.6   | 4.7   | 25.5                                | 11.5                                      | 3.4                                     | 7,292                            | 20.6   | 2.8                                       |
| Rhode Island         | 0.2   | 0.5   | 30.9                                | 1.2                                       | 0.3                                     | 7,162                            | 26.0   | 3.5                                       |
| South Carolina       | 0.5   | 1.6   | 24.3                                | 3.9                                       | 1.1                                     | 7,235                            | 25.9   | 3.1                                       |
| South Dakota         | 0.0   | 0.0   | 1.8                                 | 0.1                                       | 0.0                                     | 11,795                           | 2.6  | 0.4                                       |
| Tennessee            | 0.1   | 0.2   | 2.2                                 | 0.6                                       | 0.2                                     | 9,731                            | 2.7  | 0.4                                       |
| Texas                | 0.2   | 0.5   | 1.3                                 | 1.5                                       | 0.4                                     | 9,866                            | 1.4  | 0.2                                       |
| Utah                 | 0.4   | 1.3   | 32.7                                | 2.8                                       | 0.8                                     | 6,594                            | 27.4   | 3.3                                       |
| Vermont              | 0.1   | 0.3   | 25.7                                | 0.6                                       | 0.2                                     | 7,285                            | 26.4   | 3.2                                       |
| Virginia             | 1.4   | 4.1   | 34.9                                | 10.7                                      | 3.2                                     | 7,830                            | 26.1   | 3.7                                       |
| Washington           | 0.1   | 0.3   | 2.6                                 | 1.0                                       | 0.3                                     | 10,638                           | 2.3  | 0.3                                       |
| West Virginia        | 0.1   | 0.4   | 16.3                                | 1.0                                       | 0.3                                     | 7,703                            | 23.2   | 2.5                                       |
| Wisconsin            | 0.8   | 2.4   | 28.6                                | 6.4                                       | 1.9                                     | 7,906                            | 28.2   | 3.6                                       |
| Wyoming              | 0.0   | 0.0   | 2.5                                 | 0.1                                       | 0.0                                     | 17,717                           | 4.4  | 0.6                                       |
| Other Areas [2]      | 0.0   | 0.1   | 4.6                                 | 1.2                                       | 0.4                                     | 34,711                           | 15.9   | 1.9                                       |

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

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

**NOTES:**

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

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

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.

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

| State                | Number of returns (millions) | Percent of returns with deduction | Percent of returns in state | Amount of deduction (billions of dollars) | Percent of amount claimed | Average amount claimed (dollars) | Percent of federal income taxes paid [1] | Deduction as share of state AGI |
|----------------------|------------------------------|-----------------------------------|-----------------------------|---|---------------------------|----------------------------------|--|---------------------------------|
| United States        | 33.0                         | 100.0                             | 22.0                        | 334.4                                     | 100.0                     | 10,146                           | 23.2                                     | 3.3                             |
| Alabama              | 0.4                          | 1.3                               | 21.0                        | 2.2                                       | 0.7                       | 5,175                            | 16.8                                     | 2.0                             |
| Alaska               | 0.0                          | 0.1                               | 5.7                         | 0.0                                       | 0.0                       | 1,224                            | 0.7                                      | 0.1                             |
| Arizona              | 0.6                          | 1.9                               | 21.5                        | 3.5                                       | 1.0                       | 5,552                            | 15.7                                     | 2.0                             |
| Arkansas             | 0.2                          | 0.7                               | 18.8                        | 1.9                                       | 0.6                       | 8,154                            | 24.0                                     | 2.8                             |
| California           | 5.0                          | 15.2                              | 28.2                        | 79.9                                      | 23.9                      | 15,977                           | 38.1                                     | 5.8                             |
| Colorado             | 0.8                          | 2.3                               | 29.0                        | 5.2                                       | 1.6                       | 6,912                            | 19.5                                     | 2.8                             |
| Connecticut          | 0.7                          | 2.0                               | 37.6                        | 8.8                                       | 2.6                       | 13,222                           | 30.3                                     | 5.2                             |
| Delaware             | 0.1                          | 0.4                               | 30.0                        | 1.0                                       | 0.3                       | 7,062                            | 26.1                                     | 3.3                             |
| District of Columbia | 0.1                          | 0.4                               | 37.8                        | 1.8                                       | 0.5                       | 14,041                           | 33.0                                     | 5.7                             |
| Florida              | 0.2                          | 0.5                               | 1.7                         | 3.6                                       | 1.1                       | 21,313                           | 3.8                                      | 0.6                             |
| Georgia              | 1.3                          | 3.9                               | 29.2                        | 8.9                                       | 2.7                       | 6,858                            | 25.7                                     | 3.3                             |
| Hawaii               | 0.2                          | 0.5                               | 24.9                        | 1.6                                       | 0.5                       | 9,133                            | 31.3                                     | 3.7                             |
| Idaho                | 0.2                          | 0.5                               | 23.3                        | 1.2                                       | 0.4                       | 7,393                            | 27.6                                     | 3.2                             |
| Illinois             | 1.6                          | 4.9                               | 26.3                        | 11.6                                      | 3.5                       | 7,176                            | 17.7                                     | 2.6                             |
| Indiana              | 0.7                          | 2.0                               | 21.6                        | 4.4                                       | 1.3                       | 6,593                            | 21.0                                     | 2.6                             |
| Iowa                 | 0.4                          | 1.2                               | 26.3                        | 2.7                                       | 0.8                       | 7,160                            | 25.9                                     | 3.1                             |
| Kansas               | 0.3                          | 0.8                               | 19.8                        | 1.8                                       | 0.5                       | 6,804                            | 16.6                                     | 2.2                             |
| Kentucky             | 0.4                          | 1.3                               | 23.0                        | 3.6                                       | 1.1                       | 8,252                            | 30.5                                     | 3.5                             |
| Louisiana            | 0.4                          | 1.2                               | 19.3                        | 2.1                                       | 0.6                       | 5,445                            | 14.6                                     | 1.9                             |
| Maine                | 0.2                          | 0.5                               | 25.1                        | 1.2                                       | 0.4                       | 7,518                            | 30.1                                     | 3.4                             |
| Maryland             | 1.3                          | 3.9                               | 43.1                        | 12.5                                      | 3.7                       | 9,793                            | 40.9                                     | 5.6                             |
| Massachusetts        | 1.2                          | 3.6                               | 34.6                        | 12.0                                      | 3.6                       | 10,202                           | 24.5                                     | 4.0                             |
| Michigan             | 1.1                          | 3.4                               | 23.5                        | 6.9                                       | 2.1                       | 6,233                            | 19.2                                     | 2.5                             |
| Minnesota            | 0.9                          | 2.7                               | 32.4                        | 8.8                                       | 2.6                       | 9,924                            | 33.3                                     | 4.5                             |
| Mississippi          | 0.2                          | 0.7                               | 17.6                        | 1.1                                       | 0.3                       | 5,170                            | 17.9                                     | 1.9                             |
| Missouri             | 0.6                          | 1.9                               | 23.0                        | 4.7                                       | 1.4                       | 7,383                            | 22.8                                     | 2.9                             |
| Montana              | 0.1                          | 0.4                               | 26.5                        | 0.9                                       | 0.3                       | 6,888                            | 27.2                                     | 3.3                             |
| Nebraska             | 0.2                          | 0.7                               | 24.8                        | 1.7                                       | 0.5                       | 7,559                            | 24.6                                     | 3.0                             |
| Nevada               | 0.0                          | 0.1                               | 2.0                         | 0.5                                       | 0.1                       | 17,848                           | 4.2                                      | 0.6                             |
| New Hampshire        | 0.1                          | 0.3                               | 13.6                        | 0.5                                       | 0.2                       | 5,822                            | 7.8                                      | 1.1                             |
| New Jersey           | 1.5                          | 4.6                               | 34.8                        | 16.8                                      | 5.0                       | 10,998                           | 28.9                                     | 4.6                             |
| New Mexico           | 0.2                          | 0.5                               | 19.1                        | 0.9                                       | 0.3                       | 5,288                            | 17.3                                     | 2.0                             |
| New York             | 2.9                          | 8.9                               | 30.4                        | 51.7                                      | 15.5                      | 17,696                           | 39.7                                     | 6.6                             |
| North Carolina       | 1.2                          | 3.5                               | 26.1                        | 8.5                                       | 2.5                       | 7,262                            | 25.7                                     | 3.2                             |
| North Dakota         | 0.1                          | 0.2                               | 13.6                        | 0.3                                       | 0.1                       | 5,188                            | 7.2                                      | 1.0                             |
| Ohio                 | 1.3                          | 4.0                               | 23.5                        | 9.5                                       | 2.8                       | 7,192                            | 23.3                                     | 2.9                             |
| Oklahoma             | 0.3                          | 1.0                               | 20.2                        | 2.2                                       | 0.7                       | 6,718                            | 18.4                                     | 2.3                             |
| Oregon               | 0.6                          | 1.9                               | 34.0                        | 5.9                                       | 1.8                       | 9,340                            | 40.5                                     | 5.0                             |
| Pennsylvania         | 1.6                          | 4.8                               | 25.3                        | 11.3                                      | 3.4                       | 7,209                            | 20.3                                     | 2.8                             |
| Rhode Island         | 0.2                          | 0.5                               | 30.8                        | 1.2                                       | 0.3                       | 7,138                            | 26.4                                     | 3.5                             |
| South Carolina       | 0.5                          | 1.6                               | 23.9                        | 3.6                                       | 1.1                       | 7,037                            | 26.0                                     | 3.1                             |
| South Dakota         | 0.0                          | 0.0                               | 1.7                         | 0.1                                       | 0.0                       | 9,344                            | 1.9                                      | 0.3                             |
| Tennessee            | 0.1                          | 0.2                               | 1.9                         | 0.6                                       | 0.2                       | 10,477                           | 2.7                                      | 0.4                             |
| Texas                | 0.1                          | 0.4                               | 1.1                         | 1.4                                       | 0.4                       | 10,717                           | 1.2                                      | 0.2                             |
| Utah                 | 0.4                          | 1.2                               | 32.1                        | 2.6                                       | 0.8                       | 6,422                            | 27.7                                     | 3.3                             |
| Vermont              | 0.1                          | 0.3                               | 25.3                        | 0.6                                       | 0.2                       | 7,165                            | 26.3                                     | 3.1                             |
| Virginia             | 1.4                          | 4.1                               | 34.6                        | 10.5                                      | 3.1                       | 7,743                            | 25.9                                     | 3.6                             |
| Washington           | 0.1                          | 0.2                               | 2.2                         | 0.8                                       | 0.2                       | 9,979                            | 2.0                                      | 0.3                             |
| West Virginia        | 0.1                          | 0.4                               | 16.0                        | 1.0                                       | 0.3                       | 7,884                            | 22.6                                     | 2.5                             |
| Wisconsin            | 0.8                          | 2.4                               | 28.2                        | 6.2                                       | 1.9                       | 7,759                            | 28.1                                     | 3.6                             |
| Wyoming              | 0.0                          | 0.0                               | 2.3                         | 0.1                                       | 0.0                       | 18,920                           | 3.9                                      | 0.6                             |
| Other Areas [2]      | 0.0                          | 0.1                               | 4.4                         | 1.9                                       | 0.6                       | 56,504                           | 17.6                                     | 2.4                             |

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

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

## NOTES:

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

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

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