8-Feb-22

State and Local Income Tax 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	**12,557,720**	**0.4%**	**1.6%**	**7.2%**	**13.1%**	**14.0%**	**34.7%**	**21.5%**	**4.7%**	**2.7%**
Alabama	137,170	0.5%	2.1%	8.3%	13.0%	12.0%	34.2%	22.7%	4.8%	2.4%
Alaska	6,820	0.6%	1.3%	6.5%	11.4%	13.0%	34.0%	25.8%	5.1%	2.3%
Arizona	264,900	0.5%	1.8%	7.8%	12.9%	13.2%	34.6%	22.6%	4.4%	2.4%
Arkansas	70,430	0.5%	1.7%	7.3%	12.4%	12.8%	36.2%	22.3%	4.7%	2.2%
California	2,665,400	0.4%	1.0%	5.2%	10.7%	13.2%	37.7%	24.0%	5.2%	2.7%
Colorado	349,420	0.4%	1.3%	6.2%	12.6%	13.3%	35.7%	23.8%	4.4%	2.3%
Connecticut	233,730	0.4%	1.7%	7.1%	15.4%	15.8%	29.5%	20.2%	5.8%	4.0%
Delaware	51,520	0.5%	1.7%	7.9%	15.8%	16.6%	35.8%	16.9%	3.2%	1.6%
District of Columbia	71,300	0.3%	1.2%	6.4%	11.0%	13.0%	34.6%	25.0%	5.5%	3.0%
Florida	101,680	0.7%	2.3%	6.8%	9.0%	9.1%	25.5%	23.7%	9.7%	13.3%
Georgia	537,030	0.4%	2.2%	10.7%	15.1%	13.6%	32.8%	19.3%	3.9%	2.0%
Hawaii	81,820	0.5%	1.5%	6.4%	12.9%	15.0%	42.4%	17.6%	2.6%	1.1%
Idaho	61,500	0.4%	1.3%	6.5%	12.8%	13.9%	39.1%	19.9%	4.0%	2.1%
Illinois	540,930	0.5%	1.9%	7.9%	14.1%	14.7%	31.0%	21.4%	5.3%	3.0%
Indiana	176,050	0.7%	2.5%	8.9%	13.3%	13.2%	33.5%	20.8%	4.7%	2.4%
Iowa	88,350	0.5%	1.9%	7.9%	15.7%	15.7%	34.3%	18.2%	3.9%	2.0%
Kansas	86,370	0.5%	1.4%	6.0%	12.0%	13.6%	36.0%	22.7%	5.0%	2.7%
Kentucky	108,980	0.5%	1.9%	7.9%	14.9%	14.4%	34.0%	19.9%	4.3%	2.0%
Louisiana	120,600	0.5%	2.5%	11.5%	14.3%	12.4%	31.2%	20.2%	4.8%	2.5%
Maine	43,030	0.6%	2.1%	9.4%	17.8%	16.0%	30.8%	17.5%	4.0%	1.8%
Maryland	661,670	0.3%	1.9%	9.0%	15.7%	16.4%	36.1%	17.1%	2.4%	1.2%
Massachusetts	465,870	0.5%	1.9%	6.5%	12.6%	13.3%	32.1%	24.1%	5.7%	3.3%
Michigan	305,700	0.5%	2.1%	8.1%	14.0%	14.6%	34.0%	19.9%	4.4%	2.4%
Minnesota	287,520	0.3%	1.4%	6.7%	15.3%	15.5%	33.8%	20.6%	4.3%	2.1%
Mississippi	66,440	0.5%	2.4%	13.3%	16.2%	12.7%	31.2%	18.2%	3.9%	1.7%
Missouri	176,240	0.5%	1.8%	7.8%	13.5%	14.5%	35.3%	20.3%	4.2%	2.2%
Montana	43,160	0.8%	2.9%	10.4%	16.6%	15.3%	31.8%	16.5%	3.8%	1.9%
Nebraska	52,570	0.5%	1.8%	9.0%	16.9%	16.9%	35.2%	16.2%	2.5%	0.9%
Nevada	19,510	0.8%	2.0%	7.4%	10.1%	10.6%	30.5%	23.3%	7.3%	8.0%
New Hampshire	34,470	0.6%	1.8%	5.7%	12.1%	13.6%	33.4%	23.2%	5.9%	3.6%
New Jersey	596,160	0.4%	1.5%	6.8%	12.9%	13.8%	33.4%	23.3%	5.2%	2.7%
New Mexico	56,520	0.5%	1.8%	8.4%	14.6%	15.1%	36.2%	18.7%	3.1%	1.5%
New York	963,860	0.4%	1.5%	6.5%	12.4%	14.1%	34.0%	21.1%	5.7%	4.4%
North Carolina	402,630	0.4%	1.9%	8.5%	13.4%	12.8%	34.2%	22.0%	4.6%	2.2%
North Dakota	14,130	0.4%	1.3%	5.2%	10.1%	11.5%	31.9%	26.8%	8.1%	4.7%
Ohio	312,790	0.5%	1.5%	7.5%	15.4%	15.8%	32.8%	19.1%	4.8%	2.5%
Oklahoma	106,160	0.5%	1.6%	7.0%	12.1%	13.0%	36.6%	22.4%	4.7%	2.3%
Oregon	271,760	0.8%	2.6%	9.4%	16.3%	16.6%	34.2%	16.0%	2.8%	1.2%
Pennsylvania	457,210	0.6%	1.9%	7.9%	14.2%	14.2%	31.6%	21.7%	5.2%	2.7%
Rhode Island	52,490	0.5%	1.7%	9.0%	18.6%	17.8%	31.7%	15.6%	3.4%	1.7%
South Carolina	183,280	0.4%	1.8%	8.6%	14.0%	13.3%	35.0%	20.7%	4.2%	2.1%
South Dakota	2,930	0.7%	1.7%	6.8%	10.6%	10.2%	28.0%	22.5%	10.2%	8.9%
Tennessee	28,580	0.7%	1.9%	6.5%	9.6%	9.7%	27.9%	25.5%	9.0%	9.3%
Texas	75,810	0.7%	2.1%	7.3%	10.1%	10.2%	28.4%	23.7%	8.3%	9.1%
Utah	198,700	0.3%	1.1%	6.3%	12.6%	14.4%	42.5%	17.9%	3.2%	1.7%
Vermont	21,190	0.7%	2.1%	9.0%	16.8%	15.9%	31.2%	18.1%	4.1%	2.2%
Virginia	620,410	0.3%	1.5%	7.3%	12.1%	13.1%	37.4%	23.4%	3.3%	1.6%
Washington	42,670	0.6%	1.5%	6.2%	11.3%	12.4%	31.7%	22.7%	7.2%	6.4%
West Virginia	29,770	0.6%	2.2%	7.4%	12.8%	14.8%	36.5%	20.0%	4.1%	1.6%
Wisconsin	194,540	0.4%	1.8%	8.3%	17.7%	16.5%	31.8%	17.2%	4.0%	2.3%
Wyoming	3,080	0.6%	1.9%	5.8%	9.1%	10.7%	28.6%	21.1%	7.5%	14.9%
Other Areas	12,070	1.2%	2.2%	5.1%	6.4%	7.3%	26.5%	22.5%	11.4%	17.1%
Amount of deduction										
United States, total	**$212,402,528,000**	**0.1%**	**0.2%**	**0.9%**	**2.5%**	**3.8%**	**15.8%**	**23.3%**	**13.4%**	**40.1%**
Alabama	$1,258,167,000	0.1%	0.3%	1.9%	4.0%	4.9%	22.1%	28.9%	13.9%	23.8%
Alaska	$16,054,000	0.3%	0.4%	2.6%	4.4%	5.4%	20.6%	27.4%	15.4%	23.3%
Arizona	$2,484,566,000	0.1%	0.3%	1.3%	2.9%	4.2%	18.1%	26.8%	14.1%	32.2%
Arkansas	$1,036,502,000	0.1%	0.2%	1.1%	2.6%	3.8%	18.4%	26.1%	13.4%	34.2%
California	$63,281,247,000	0.1%	0.1%	0.5%	1.4%	2.6%	13.5%	23.1%	14.0%	44.7%
Colorado	$3,756,166,000	0.1%	0.2%	1.1%	3.0%	4.4%	19.7%	28.7%	13.1%	29.7%
Connecticut	$5,139,848,000	0.1%	0.1%	0.7%	2.3%	3.4%	11.0%	18.4%	14.0%	50.0%
Delaware	$552,784,000	0.1%	0.2%	1.3%	4.3%	6.6%	24.5%	26.2%	13.1%	23.7%
District of Columbia	$1,444,609,000	0.0%	0.1%	0.7%	1.9%	3.4%	15.9%	27.1%	14.9%	35.8%
Florida	$3,592,380,000	0.1%	0.2%	0.6%	0.9%	1.1%	4.8%	9.7%	9.4%	73.3%
Georgia	$5,555,517,000	0.1%	0.3%	2.0%	4.4%	5.4%	21.6%	28.1%	13.4%	24.7%
Hawaii	$1,057,314,000	0.1%	0.3%	1.5%	4.2%	6.5%	29.2%	26.9%	12.1%	19.3%
Idaho	$769,772,000	0.1%	0.2%	1.2%	3.1%	4.9%	22.0%	26.0%	12.9%	29.6%
Illinois	$7,276,253,000	0.1%	0.2%	1.3%	3.2%	4.5%	15.1%	23.4%	14.2%	38.0%
Indiana	$2,067,412,000	0.1%	0.4%	1.7%	3.7%	4.9%	19.9%	26.4%	13.7%	29.4%
Iowa	$1,034,499,000	0.2%	0.3%	1.4%	4.1%	5.7%	21.6%	27.6%	14.3%	24.8%
Kansas	$1,248,371,000	0.1%	0.2%	0.9%	2.6%	4.1%	17.5%	25.0%	13.9%	35.7%
Kentucky	$1,393,022,000	0.1%	0.3%	1.8%	4.8%	6.1%	22.3%	27.2%	13.5%	23.8%
Louisiana	$1,129,121,000	0.1%	0.4%	2.0%	3.9%	4.8%	20.0%	28.7%	15.6%	24.5%
Maine	$543,636,000	0.1%	0.4%	1.5%	4.4%	5.8%	19.3%	27.4%	15.3%	25.7%
Maryland	$8,434,369,000	0.1%	0.3%	1.9%	5.0%	7.4%	27.2%	28.3%	10.7%	19.1%
Massachusetts	$7,409,923,000	0.1%	0.2%	0.9%	2.5%	3.6%	14.3%	23.8%	13.9%	40.7%
Michigan	$3,240,236,000	0.1%	0.3%	1.5%	3.7%	5.2%	19.5%	25.3%	13.9%	30.5%
Minnesota	$4,764,157,000	0.1%	0.2%	1.0%	3.2%	4.6%	16.7%	25.6%	15.4%	33.2%
Mississippi	$561,463,000	0.1%	0.4%	2.6%	5.0%	5.4%	22.0%	27.7%	14.1%	22.6%
Missouri	$2,008,961,000	0.1%	0.3%	1.3%	3.3%	5.1%	20.8%	27.1%	13.5%	28.6%
Montana	$524,896,000	0.2%	0.4%	1.7%	4.3%	5.6%	19.2%	23.7%	13.2%	31.7%
Nebraska	$448,963,000	0.2%	0.5%	2.0%	6.1%	8.5%	29.2%	30.7%	11.2%	11.6%
Nevada	$644,087,000	0.1%	0.2%	0.7%	1.1%	1.5%	6.5%	11.5%	9.1%	69.4%
New Hampshire	$303,232,000	0.1%	0.3%	1.0%	3.4%	4.9%	17.8%	22.7%	12.4%	37.3%
New Jersey	$10,495,163,000	0.1%	0.1%	0.7%	2.0%	3.1%	13.2%	24.6%	15.8%	40.5%
New Mexico	$468,740,000	0.1%	0.3%	1.7%	4.5%	6.4%	25.9%	28.6%	11.3%	21.1%
New York	$31,424,550,000	0.1%	0.1%	0.6%	1.6%	2.5%	10.3%	15.8%	11.7%	57.4%
North Carolina	$4,688,522,000	0.1%	0.3%	1.4%	3.3%	4.4%	19.9%	28.7%	14.9%	27.1%
North Dakota	$119,169,000	0.1%	0.1%	0.7%	1.5%	2.4%	10.8%	21.7%	16.8%	46.0%
Ohio	$3,745,829,000	0.1%	0.2%	1.3%	4.0%	5.6%	19.0%	25.1%	15.4%	29.4%
Oklahoma	$1,047,788,000	0.1%	0.3%	1.4%	3.2%	4.7%	22.3%	29.8%	14.9%	23.3%
Oregon	$3,845,680,000	0.2%	0.4%	2.2%	5.5%	7.5%	25.6%	28.0%	12.0%	18.7%
Pennsylvania	$5,311,367,000	0.1%	0.3%	1.6%	4.0%	5.3%	18.2%	26.3%	14.5%	29.8%
Rhode Island	$574,408,000	0.1%	0.3%	1.7%	4.9%	6.6%	19.3%	24.2%	13.9%	29.1%
South Carolina	$2,144,141,000	0.1%	0.3%	1.5%	4.0%	5.2%	22.7%	29.0%	14.2%	23.1%
South Dakota	$62,369,000	0.1%	0.1%	1.0%	1.3%	1.9%	8.2%	13.1%	12.2%	62.2%
Tennessee	$468,895,000	0.1%	0.2%	0.8%	1.6%	2.1%	9.4%	18.2%	12.4%	55.3%
Texas	$1,439,791,000	0.1%	0.3%	1.0%	1.5%	1.9%	8.2%	14.4%	11.7%	60.9%
Utah	$2,077,778,000	0.1%	0.2%	1.4%	3.9%	6.0%	28.7%	25.5%	10.7%	23.4%
Vermont	$309,956,000	0.1%	0.3%	1.1%	3.1%	4.5%	15.6%	24.6%	14.8%	35.9%
Virginia	$6,986,035,000	0.1%	0.2%	1.2%	3.2%	4.9%	23.8%	31.6%	11.6%	23.5%
Washington	$702,353,000	0.1%	0.2%	1.1%	2.6%	3.8%	13.5%	18.6%	13.6%	46.4%
West Virginia	$373,567,000	0.1%	0.3%	1.5%	3.6%	5.8%	24.4%	30.2%	14.5%	19.6%
Wisconsin	$2,603,473,000	0.1%	0.3%	1.3%	4.4%	5.7%	18.2%	23.2%	13.2%	33.6%
Wyoming	$130,894,000	0.0%	0.1%	0.4%	0.6%	1.0%	4.0%	7.3%	6.4%	80.3%
Other Areas	$373,950,000	0.1%	0.2%	0.5%	0.8%	1.2%	6.9%	11.2%	11.8%	67.2%

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 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.

8-Feb-22

State and Local Income Tax 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	**12,785,290**	**0.5%**	**1.8%**	**7.5%**	**13.1%**	**13.9%**	**35.1%**	**21.0%**	**4.5%**	**2.6%**
Alabama	141,500	0.6%	2.3%	9.7%	13.4%	12.1%	33.9%	21.3%	4.5%	2.3%
Alaska	7,140	0.8%	2.1%	6.2%	11.5%	12.6%	35.0%	24.9%	4.8%	2.2%
Arizona	254,730	0.6%	1.9%	7.7%	12.5%	13.0%	35.1%	22.5%	4.3%	2.3%
Arkansas	71,240	0.5%	1.9%	7.7%	12.2%	12.4%	36.4%	22.2%	4.6%	2.0%
California	2,685,070	0.4%	1.1%	5.3%	10.8%	13.2%	38.2%	23.4%	4.9%	2.6%
Colorado	333,710	0.4%	1.4%	6.2%	12.4%	13.1%	36.1%	23.7%	4.3%	2.3%
Connecticut	244,150	0.5%	1.7%	7.2%	15.3%	15.5%	30.2%	20.1%	5.6%	3.9%
Delaware	51,600	0.5%	2.0%	8.2%	15.7%	16.2%	36.2%	16.6%	3.0%	1.5%
District of Columbia	73,560	0.3%	1.4%	6.9%	11.4%	13.2%	34.3%	24.2%	5.3%	3.0%
Florida	98,250	0.8%	2.5%	7.3%	9.2%	9.2%	25.7%	23.2%	9.3%	12.8%
Georgia	557,800	0.4%	2.4%	11.1%	15.3%	13.7%	33.0%	18.5%	3.7%	1.9%
Hawaii	82,090	0.5%	1.5%	6.9%	13.3%	14.9%	42.6%	16.7%	2.5%	1.1%
Idaho	57,150	0.5%	1.7%	6.5%	12.9%	13.9%	39.3%	19.5%	3.8%	2.0%
Illinois	563,290	0.6%	2.0%	8.0%	14.0%	14.5%	31.4%	21.2%	5.2%	3.1%
Indiana	179,320	0.9%	2.9%	9.3%	12.8%	13.0%	33.6%	20.5%	4.7%	2.4%
Iowa	90,940	0.5%	2.0%	8.0%	15.4%	15.2%	34.1%	18.7%	4.0%	2.0%
Kansas	87,500	0.6%	1.7%	6.2%	11.9%	13.4%	36.3%	22.2%	5.0%	2.7%
Kentucky	109,150	0.5%	2.0%	8.1%	14.8%	14.2%	34.4%	19.7%	4.2%	2.0%
Louisiana	123,640	0.6%	2.8%	11.7%	14.1%	12.1%	31.3%	20.0%	4.8%	2.5%
Maine	43,710	0.7%	2.4%	9.8%	18.1%	16.0%	30.8%	16.9%	3.6%	1.7%
Maryland	674,440	0.4%	1.9%	9.2%	15.8%	16.2%	36.4%	16.7%	2.3%	1.1%
Massachusetts	473,330	0.6%	2.1%	6.9%	12.8%	13.3%	32.3%	23.6%	5.3%	3.2%
Michigan	319,340	0.6%	2.3%	8.3%	13.8%	14.4%	34.3%	19.5%	4.3%	2.4%
Minnesota	288,230	0.4%	1.5%	6.6%	14.8%	15.3%	34.2%	20.7%	4.3%	2.2%
Mississippi	69,200	0.5%	2.7%	14.2%	16.1%	12.7%	30.9%	17.3%	3.9%	1.7%
Missouri	182,010	0.5%	2.0%	7.9%	13.2%	14.1%	35.6%	20.1%	4.3%	2.2%
Montana	41,700	1.1%	3.3%	10.7%	16.8%	14.8%	31.8%	16.2%	3.6%	1.7%
Nebraska	54,060	0.5%	1.9%	8.6%	16.0%	16.1%	35.1%	17.2%	3.2%	1.4%
Nevada	18,480	0.6%	2.3%	7.6%	10.4%	10.8%	30.4%	22.5%	7.2%	8.1%
New Hampshire	34,520	0.8%	1.9%	6.1%	12.5%	13.6%	33.3%	23.0%	5.3%	3.6%
New Jersey	615,500	0.4%	1.5%	6.8%	12.9%	13.8%	34.3%	22.7%	4.9%	2.6%
New Mexico	55,920	0.6%	1.9%	8.5%	14.3%	15.0%	36.7%	18.4%	3.1%	1.5%
New York	1,014,470	0.4%	1.5%	6.7%	12.5%	14.1%	34.4%	20.5%	5.5%	4.4%
North Carolina	418,940	0.5%	2.3%	9.3%	13.6%	12.9%	34.1%	20.9%	4.2%	2.1%
North Dakota	13,250	0.5%	1.7%	5.2%	9.6%	10.9%	31.7%	27.2%	8.6%	4.7%
Ohio	323,960	0.5%	1.7%	7.9%	15.6%	15.7%	32.7%	18.7%	4.6%	2.5%
Oklahoma	108,780	0.6%	1.8%	7.3%	11.8%	12.9%	36.8%	21.8%	4.8%	2.4%
Oregon	268,300	0.8%	2.8%	9.5%	16.4%	16.4%	34.2%	15.7%	2.8%	1.3%
Pennsylvania	472,170	0.7%	2.1%	8.1%	14.1%	14.1%	32.1%	21.2%	4.9%	2.6%
Rhode Island	52,400	0.5%	1.9%	8.9%	18.2%	17.2%	32.7%	15.9%	3.2%	1.6%
South Carolina	185,870	0.5%	1.9%	9.0%	13.8%	13.4%	35.4%	19.9%	4.1%	2.0%
South Dakota	2,940	0.7%	2.4%	6.8%	10.2%	9.9%	28.2%	24.1%	9.2%	9.2%
Tennessee	28,210	0.8%	2.2%	6.9%	9.9%	9.7%	28.1%	25.0%	8.7%	8.7%
Texas	72,670	0.7%	2.4%	7.5%	10.1%	10.4%	28.9%	23.4%	8.1%	8.6%
Utah	185,560	0.3%	1.2%	6.2%	12.6%	14.4%	43.1%	17.3%	3.1%	1.7%
Vermont	21,160	0.8%	2.4%	9.0%	17.2%	15.2%	31.6%	18.1%	3.6%	2.0%
Virginia	649,290	0.3%	1.7%	7.5%	12.2%	13.1%	37.9%	22.6%	3.1%	1.5%
Washington	41,410	0.6%	1.9%	6.4%	11.6%	12.1%	32.3%	22.3%	6.8%	6.1%
West Virginia	30,770	0.7%	2.3%	7.6%	12.7%	14.3%	37.2%	19.6%	4.2%	1.6%
Wisconsin	195,810	0.5%	2.0%	8.5%	17.4%	16.1%	32.2%	17.0%	4.0%	2.3%
Wyoming	2,820	0.7%	2.1%	5.3%	8.9%	11.3%	27.3%	21.6%	8.2%	14.5%
Other Areas	13,470	1.6%	2.4%	5.8%	7.0%	7.6%	26.7%	23.8%	11.1%	14.2%
Amount of deduction										
United States, total	**$201,495,204,000**	**0.1%**	**0.2%**	**1.0%**	**2.7%**	**4.0%**	**16.8%**	**23.4%**	**12.7%**	**39.1%**
Alabama	$1,198,748,000	0.1%	0.4%	2.2%	4.4%	5.3%	23.3%	28.3%	12.9%	23.1%
Alaska	$14,527,000	0.5%	0.4%	2.2%	6.5%	5.3%	22.0%	29.9%	14.2%	19.0%
Arizona	$2,191,725,000	0.2%	0.3%	1.3%	3.1%	4.4%	19.5%	27.7%	13.3%	30.3%
Arkansas	$978,703,000	0.1%	0.2%	1.2%	2.7%	3.8%	19.4%	27.0%	13.3%	32.3%
California	$59,546,561,000	0.1%	0.1%	0.5%	1.5%	2.8%	14.3%	22.9%	13.1%	44.7%
Colorado	$3,358,065,000	0.1%	0.2%	1.1%	3.2%	4.6%	20.8%	29.3%	12.8%	27.8%
Connecticut	$4,926,241,000	0.1%	0.2%	0.8%	2.5%	3.6%	11.9%	19.0%	13.6%	48.4%
Delaware	$520,821,000	0.1%	0.3%	1.4%	4.5%	6.6%	25.5%	26.7%	12.4%	22.5%
District of Columbia	$1,343,744,000	0.0%	0.1%	0.8%	2.1%	3.7%	16.8%	27.4%	15.0%	33.9%
Florida	$2,846,503,000	0.1%	0.2%	0.7%	1.0%	1.3%	5.6%	10.3%	8.9%	71.9%
Georgia	$5,539,602,000	0.1%	0.3%	2.2%	4.7%	5.9%	23.1%	27.7%	12.6%	23.4%
Hawaii	$947,705,000	0.2%	0.3%	1.8%	4.7%	7.1%	32.0%	27.0%	10.2%	16.9%
Idaho	$627,574,000	0.2%	0.4%	1.4%	3.9%	5.5%	24.9%	28.8%	12.6%	22.3%
Illinois	$7,338,432,000	0.1%	0.2%	1.3%	3.2%	4.5%	15.4%	22.8%	13.3%	39.2%
Indiana	$1,989,009,000	0.1%	0.4%	1.7%	3.6%	5.0%	20.5%	25.9%	13.4%	29.3%
Iowa	$1,051,908,000	0.1%	0.4%	1.6%	4.1%	5.7%	21.9%	27.8%	14.3%	24.2%
Kansas	$1,137,604,000	0.1%	0.2%	1.1%	2.8%	4.3%	18.8%	25.8%	13.6%	33.3%
Kentucky	$1,430,808,000	0.1%	0.3%	1.8%	4.7%	6.1%	22.6%	27.4%	13.6%	23.4%
Louisiana	$1,054,050,000	0.1%	0.4%	2.2%	3.9%	4.8%	20.8%	28.8%	15.4%	23.5%
Maine	$482,759,000	0.2%	0.4%	1.8%	5.1%	6.4%	21.4%	29.1%	14.6%	21.1%
Maryland	$8,003,376,000	0.1%	0.3%	1.9%	5.3%	7.7%	28.8%	28.6%	10.2%	17.2%
Massachusetts	$7,047,647,000	0.1%	0.2%	1.0%	2.7%	3.8%	15.2%	24.0%	12.7%	40.3%
Michigan	$3,302,540,000	0.1%	0.3%	1.5%	3.7%	5.2%	19.8%	24.2%	12.7%	32.6%
Minnesota	$4,420,143,000	0.1%	0.2%	1.0%	3.3%	4.8%	17.8%	26.5%	14.9%	31.3%
Mississippi	$533,312,000	0.1%	0.5%	3.1%	5.4%	5.9%	23.4%	28.0%	14.5%	19.1%
Missouri	$2,029,162,000	0.1%	0.3%	1.3%	3.3%	4.9%	21.0%	27.1%	14.0%	28.1%
Montana	$437,023,000	0.2%	0.5%	2.1%	4.8%	6.1%	21.1%	24.8%	13.5%	26.7%
Nebraska	$466,326,000	0.2%	0.4%	1.9%	5.4%	7.8%	27.8%	30.3%	12.8%	13.4%
Nevada	$442,158,000	0.1%	0.4%	1.0%	1.5%	1.9%	8.7%	14.0%	9.8%	62.6%
New Hampshire	$261,585,000	0.1%	0.3%	1.2%	3.8%	5.6%	19.7%	23.9%	11.8%	33.4%
New Jersey	$10,020,206,000	0.1%	0.1%	0.7%	2.1%	3.3%	14.7%	25.7%	15.4%	37.9%
New Mexico	$423,006,000	0.1%	0.4%	1.7%	4.6%	6.7%	27.3%	28.9%	11.9%	18.4%
New York	$30,885,167,000	0.0%	0.1%	0.6%	1.7%	2.7%	11.0%	15.7%	11.2%	57.0%
North Carolina	$4,507,185,000	0.1%	0.3%	1.6%	3.7%	5.0%	21.9%	29.4%	14.1%	23.8%
North Dakota	$103,939,000	0.1%	0.3%	0.8%	1.6%	2.4%	10.9%	21.9%	17.8%	44.3%
Ohio	$3,635,236,000	0.1%	0.2%	1.4%	4.3%	5.9%	20.1%	25.8%	14.5%	27.8%
Oklahoma	$1,013,233,000	0.1%	0.3%	1.4%	3.2%	4.7%	22.6%	28.9%	14.6%	24.2%
Oregon	$3,576,094,000	0.1%	0.5%	2.4%	5.7%	7.7%	26.1%	27.1%	11.2%	19.1%
Pennsylvania	$5,144,824,000	0.1%	0.3%	1.7%	4.2%	5.5%	19.4%	26.6%	13.9%	28.4%
Rhode Island	$525,739,000	0.1%	0.3%	1.7%	5.1%	6.6%	21.7%	25.6%	12.7%	26.2%
South Carolina	$1,953,005,000	0.1%	0.3%	1.8%	4.3%	5.8%	25.0%	29.8%	13.5%	19.5%
South Dakota	$45,351,000	0.1%	0.2%	0.8%	1.9%	2.7%	10.8%	18.4%	16.4%	48.7%
Tennessee	$373,950,000	0.1%	0.3%	1.1%	2.0%	2.5%	10.9%	18.8%	12.4%	52.0%
Texas	$1,171,389,000	0.1%	0.3%	1.1%	1.9%	2.3%	9.7%	16.1%	13.1%	55.4%
Utah	$1,704,067,000	0.1%	0.3%	1.5%	4.3%	6.6%	31.4%	25.9%	10.2%	19.9%
Vermont	$268,339,000	0.2%	0.5%	1.2%	3.6%	4.6%	16.7%	26.6%	13.7%	32.9%
Virginia	$6,824,434,000	0.1%	0.2%	1.3%	3.4%	5.1%	25.3%	31.5%	10.8%	22.3%
Washington	$563,281,000	0.1%	0.3%	1.4%	3.3%	4.3%	16.5%	21.6%	13.3%	39.3%
West Virginia	$357,311,000	0.1%	0.4%	1.5%	3.7%	6.0%	26.1%	30.1%	14.9%	17.2%
Wisconsin	$2,476,268,000	0.1%	0.2%	1.4%	4.5%	5.8%	19.0%	23.3%	13.4%	32.3%
Wyoming	$73,684,000	0.1%	0.2%	0.4%	1.1%	1.6%	5.7%	9.0%	8.6%	73.3%
Other Areas	$363,659,000	0.2%	0.4%	0.8%	1.0%	1.4%	7.7%	13.5%	12.6%	62.5%

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 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.

8-Feb-22

State and Local Income Tax 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	**34,132,100**	**0.5%**	**2.6%**	**11.7%**	**16.2%**	**15.9%**	**35.6%**	**14.1%**	**2.3%**	**1.2%**
Alabama	438,980	0.7%	4.0%	16.5%	18.3%	15.3%	32.2%	10.6%	1.7%	0.8%
Alaska	20,420	0.7%	2.4%	9.8%	14.9%	15.9%	39.6%	14.6%	1.5%	0.5%
Arizona	673,530	0.6%	2.8%	12.9%	17.0%	15.9%	34.4%	13.3%	2.0%	1.0%
Arkansas	234,550	0.5%	2.6%	13.0%	17.6%	16.2%	35.6%	11.9%	1.8%	0.8%
California	5,292,570	0.5%	1.7%	8.4%	13.5%	15.3%	37.7%	18.4%	3.1%	1.5%
Colorado	806,950	0.6%	2.2%	10.4%	15.9%	15.7%	36.7%	15.3%	2.3%	1.1%
Connecticut	671,660	0.4%	1.7%	9.2%	15.9%	15.9%	36.8%	15.4%	2.9%	1.7%
Delaware	143,590	0.6%	2.9%	12.8%	17.8%	16.5%	35.9%	11.4%	1.5%	0.7%
District of Columbia	134,720	0.5%	3.2%	12.8%	14.0%	13.7%	32.4%	18.5%	3.2%	1.7%
Florida	210,680	1.0%	3.6%	10.2%	11.7%	11.4%	29.2%	19.6%	6.3%	7.1%
Georgia	1,352,540	0.6%	4.4%	17.1%	18.1%	14.9%	30.3%	11.7%	1.9%	0.9%
Hawaii	178,740	0.6%	2.5%	11.9%	16.9%	17.4%	37.1%	11.4%	1.6%	0.6%
Idaho	184,570	0.5%	2.5%	12.8%	18.5%	18.5%	34.7%	10.2%	1.6%	0.7%
Illinois	1,640,440	0.5%	2.5%	11.3%	15.9%	15.5%	35.8%	14.7%	2.5%	1.2%
Indiana	682,080	0.8%	3.4%	13.2%	17.5%	16.3%	35.5%	10.9%	1.8%	0.7%
Iowa	395,160	0.4%	2.3%	12.3%	17.8%	17.0%	38.1%	10.0%	1.5%	0.6%
Kansas	276,160	0.5%	1.9%	9.3%	15.0%	16.0%	40.3%	13.7%	2.2%	1.0%
Kentucky	449,110	0.5%	2.7%	14.3%	18.5%	18.1%	34.3%	9.6%	1.5%	0.6%
Louisiana	388,890	0.7%	4.5%	16.8%	17.5%	14.0%	31.5%	11.9%	2.1%	0.9%
Maine	163,310	0.6%	2.8%	13.6%	18.4%	17.1%	34.9%	10.6%	1.5%	0.6%
Maryland	1,308,210	0.5%	3.4%	13.9%	17.3%	16.1%	34.2%	12.5%	1.5%	0.7%
Massachusetts	1,218,910	0.6%	2.8%	9.9%	14.3%	14.0%	36.5%	17.5%	2.9%	1.4%
Michigan	1,149,260	0.6%	3.0%	12.5%	16.9%	16.0%	36.3%	12.1%	1.8%	0.8%
Minnesota	914,030	0.4%	1.9%	10.7%	17.0%	16.6%	38.3%	12.5%	1.9%	0.8%
Mississippi	223,160	0.6%	4.4%	20.2%	19.1%	15.1%	29.5%	8.9%	1.5%	0.6%
Missouri	652,780	0.5%	2.5%	12.2%	17.3%	16.6%	36.7%	11.6%	1.8%	0.8%
Montana	139,490	1.1%	4.3%	15.1%	19.2%	17.8%	31.5%	8.9%	1.5%	0.6%
Nebraska	225,160	0.5%	2.1%	11.3%	16.8%	16.8%	39.1%	11.1%	1.7%	0.7%
Nevada	36,010	1.0%	3.3%	10.1%	13.1%	13.7%	32.3%	17.5%	4.6%	4.5%
New Hampshire	99,630	0.6%	2.1%	6.9%	12.2%	14.2%	41.2%	18.5%	2.9%	1.3%
New Jersey	1,575,670	0.4%	2.0%	9.3%	14.1%	14.4%	37.7%	17.8%	2.8%	1.3%
New Mexico	174,800	0.7%	2.7%	14.0%	18.9%	16.7%	34.0%	11.1%	1.4%	0.6%
New York	2,993,140	0.4%	2.1%	11.0%	16.2%	16.4%	35.0%	14.4%	2.7%	1.8%
North Carolina	1,186,630	0.6%	3.4%	14.5%	17.2%	15.5%	33.6%	12.5%	1.9%	0.8%
North Dakota	48,140	0.5%	2.1%	9.0%	14.0%	14.5%	39.1%	16.3%	3.2%	1.4%
Ohio	1,317,430	0.4%	2.1%	12.7%	20.0%	17.4%	34.1%	10.8%	1.8%	0.7%
Oklahoma	321,270	0.6%	2.6%	12.1%	17.0%	16.5%	35.9%	12.4%	2.1%	0.9%
Oregon	682,370	1.0%	4.1%	12.8%	17.8%	18.2%	33.6%	10.5%	1.5%	0.6%
Pennsylvania	1,588,170	0.6%	2.6%	11.7%	16.3%	15.9%	36.1%	13.6%	2.2%	0.9%
Rhode Island	166,560	0.5%	2.8%	12.1%	18.4%	16.9%	36.0%	11.0%	1.6%	0.7%
South Carolina	546,220	0.5%	3.0%	14.4%	17.9%	16.3%	34.4%	11.0%	1.7%	0.7%
South Dakota	7,610	0.8%	2.6%	9.5%	13.8%	13.9%	33.8%	16.7%	5.3%	3.9%
Tennessee	64,100	1.0%	3.3%	11.0%	14.0%	12.5%	31.5%	17.8%	4.9%	4.1%
Texas	159,980	0.9%	3.3%	11.1%	14.0%	13.4%	30.5%	17.8%	4.7%	4.5%
Utah	435,940	0.4%	2.1%	12.2%	20.0%	19.9%	34.1%	9.2%	1.5%	0.7%
Vermont	84,260	0.7%	2.8%	12.4%	17.6%	16.2%	36.9%	11.4%	1.5%	0.6%
Virginia	1,390,890	0.5%	2.8%	12.1%	15.2%	14.8%	36.4%	15.6%	1.9%	0.8%
Washington	88,070	0.6%	2.2%	8.8%	13.5%	15.3%	35.7%	17.0%	3.9%	3.0%
West Virginia	125,650	0.6%	2.7%	11.2%	16.9%	17.2%	38.5%	10.8%	1.6%	0.5%
Wisconsin	826,070	0.4%	2.2%	12.2%	18.1%	17.8%	37.4%	9.7%	1.5%	0.7%
Wyoming	6,930	0.7%	2.9%	9.1%	15.7%	16.2%	32.5%	13.9%	4.3%	4.9%
Other Areas	36,920	1.7%	3.3%	7.5%	9.9%	11.4%	30.2%	22.5%	7.0%	6.4%
		Amount of deduction								
United States, total	**$368,945,149,000**	**0.1%**	**0.3%**	**2.0%**	**4.5%**	**6.3%**	**23.8%**	**22.4%**	**10.0%**	**30.4%**
Alabama	$2,437,976,000	0.2%	0.8%	5.2%	8.5%	9.6%	31.6%	21.1%	8.2%	14.9%
Alaska	$31,023,000	1.0%	1.2%	4.1%	7.4%	8.7%	28.5%	22.5%	12.6%	14.1%
Arizona	$4,076,544,000	0.1%	0.4%	2.7%	5.5%	7.2%	25.9%	23.4%	10.1%	24.6%
Arkansas	$2,056,600,000	0.1%	0.4%	2.7%	5.7%	7.6%	28.7%	22.8%	9.1%	22.9%
California	$91,787,200,000	0.1%	0.2%	0.9%	2.3%	4.0%	18.1%	23.4%	11.3%	39.9%
Colorado	$6,038,425,000	0.1%	0.4%	2.2%	5.0%	6.9%	27.1%	25.7%	10.2%	22.4%
Connecticut	$9,291,078,000	0.1%	0.2%	1.2%	3.4%	4.9%	19.9%	20.2%	11.1%	39.0%
Delaware	$1,061,007,000	0.1%	0.3%	2.7%	6.5%	8.8%	33.1%	24.9%	8.7%	14.9%
District of Columbia	$1,975,966,000	0.1%	0.3%	1.8%	3.4%	5.1%	20.4%	26.7%	12.3%	29.8%
Florida	$4,666,480,000	0.1%	0.4%	1.1%	1.6%	2.1%	8.3%	12.2%	8.9%	65.3%
Georgia	$10,256,000,000	0.1%	0.6%	4.1%	7.0%	8.2%	27.2%	23.0%	9.4%	20.4%
Hawaii	$1,722,412,000	0.2%	0.5%	3.1%	6.8%	9.7%	32.6%	22.7%	8.5%	16.0%
Idaho	$1,545,594,000	0.2%	0.5%	3.1%	6.8%	9.4%	30.4%	21.9%	9.6%	18.1%
Illinois	$12,296,668,000	0.1%	0.4%	2.5%	5.4%	7.2%	26.5%	22.9%	9.9%	24.9%
Indiana	$4,776,484,000	0.1%	0.6%	3.7%	7.4%	9.6%	32.6%	21.2%	8.6%	16.2%
Iowa	$2,992,166,000	0.1%	0.5%	3.1%	7.0%	9.6%	36.4%	22.4%	8.5%	12.4%
Kansas	$2,091,253,000	0.1%	0.4%	2.1%	5.2%	7.5%	31.4%	24.0%	10.0%	19.2%
Kentucky	$3,897,102,000	0.1%	0.5%	4.4%	8.6%	11.7%	34.2%	20.4%	8.1%	11.8%
Louisiana	$2,255,386,000	0.2%	0.7%	3.9%	6.6%	7.5%	28.1%	24.0%	10.8%	18.1%
Maine	$1,286,305,000	0.2%	0.5%	3.1%	6.7%	8.8%	31.7%	25.4%	9.6%	14.2%
Maryland	$13,326,959,000	0.1%	0.5%	3.2%	6.7%	8.9%	31.5%	25.2%	8.3%	15.6%
Massachusetts	$13,118,304,000	0.1%	0.3%	1.8%	4.0%	5.4%	23.3%	24.2%	10.4%	30.6%
Michigan	$7,686,608,000	0.1%	0.5%	3.2%	6.7%	8.6%	31.3%	22.7%	8.9%	18.0%
Minnesota	$9,508,893,000	0.1%	0.3%	2.1%	5.2%	7.1%	28.1%	23.5%	10.9%	22.8%
Mississippi	$1,191,012,000	0.2%	0.9%	5.8%	8.8%	9.8%	31.2%	21.6%	9.2%	12.3%
Missouri	$5,081,583,000	0.1%	0.4%	2.6%	5.9%	8.0%	30.4%	22.5%	9.5%	20.5%
Montana	$990,194,000	0.2%	0.7%	3.8%	7.8%	10.3%	30.6%	21.1%	9.5%	16.0%
Nebraska	$1,756,252,000	0.1%	0.4%	2.6%	6.1%	8.5%	33.9%	23.7%	10.0%	14.8%
Nevada	$720,776,000	0.4%	0.4%	1.2%	2.1%	2.9%	10.9%	13.3%	9.6%	59.2%
New Hampshire	$588,942,000	0.1%	0.4%	1.6%	4.3%	6.7%	29.8%	24.6%	8.9%	23.6%
New Jersey	$18,389,821,000	0.1%	0.2%	1.2%	2.9%	4.4%	20.9%	26.3%	12.7%	31.3%
New Mexico	$987,456,000	0.2%	0.5%	3.4%	7.5%	9.5%	32.8%	24.1%	7.9%	14.0%
New York	$56,723,417,000	0.1%	0.2%	1.4%	3.5%	5.1%	17.4%	17.4%	9.3%	45.5%
North Carolina	$8,956,686,000	0.1%	0.5%	3.4%	6.4%	8.2%	29.7%	25.0%	9.8%	16.9%
North Dakota	$206,805,000	0.2%	0.4%	1.7%	3.9%	5.0%	21.4%	24.5%	14.1%	28.7%
Ohio	$9,333,918,000	0.1%	0.4%	3.4%	8.2%	10.1%	32.3%	22.4%	9.0%	14.2%
Oklahoma	$2,090,084,000	0.1%	0.5%	2.9%	6.3%	8.4%	30.8%	24.1%	9.9%	17.0%
Oregon	$6,863,780,000	0.2%	0.6%	3.0%	6.8%	10.1%	31.6%	23.6%	8.9%	15.3%
Pennsylvania	$12,104,504,000	0.1%	0.5%	3.3%	6.6%	8.7%	30.5%	23.8%	9.1%	17.5%
Rhode Island	$1,254,505,000	0.1%	0.5%	2.9%	6.7%	8.6%	30.6%	23.0%	9.1%	18.6%
South Carolina	$4,085,129,000	0.1%	0.5%	3.8%	7.6%	9.7%	33.4%	23.2%	8.4%	13.3%
South Dakota	$92,526,000	0.1%	0.5%	1.4%	3.2%	4.2%	15.6%	17.0%	11.2%	46.8%
Tennessee	$710,381,000	0.2%	0.4%	1.8%	3.2%	3.8%	14.8%	16.9%	9.7%	49.2%
Texas	$1,947,077,000	0.2%	0.5%	1.8%	3.0%	3.9%	14.0%	17.6%	10.8%	48.2%
Utah	$3,131,554,000	0.1%	0.4%	3.2%	8.0%	11.1%	31.0%	19.0%	7.8%	19.3%
Vermont	$628,854,000	0.1%	0.4%	2.5%	5.7%	7.5%	30.7%	26.5%	10.5%	16.1%
Virginia	$11,383,739,000	0.1%	0.4%	2.6%	5.3%	7.3%	30.5%	28.0%	8.8%	17.1%
Washington	$1,058,181,000	0.2%	0.4%	1.7%	3.7%	5.6%	20.0%	20.5%	10.7%	37.2%
West Virginia	$1,002,930,000	0.2%	0.6%	2.8%	6.7%	10.0%	37.2%	23.9%	8.7%	10.0%
Wisconsin	$6,605,707,000	0.1%	0.3%	3.0%	7.1%	9.9%	34.3%	20.6%	8.5%	16.2%
Wyoming	$145,019,000	0.0%	0.2%	0.8%	1.8%	2.5%	7.3%	9.6%	6.9%	70.9%
Other Areas	$731,884,000	0.5%	0.6%	1.3%	2.3%	3.4%	12.9%	19.8%	12.9%	46.3%

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 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.

29-Mar-19

State and Local Income Tax 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	33,387,110	204,490	942,740	4,125,200	5,590,010	5,435,320	11,660,080	4,381,620	700,240	347,410
Percent of returns	22.3	1.0	2.9	11.6	27.6	41.7	62.4	78.2	80.2	81.8
Amount of deduction (millions of dollars)	337,500.0	418.1	1,296.1	7,804.1	16,861.0	23,425.0	84,279.4	76,274.3	33,226.2	93,918.1
Average per return (dollars)	10,109	2,045	1,375	1,892	3,016	4,310	7,228	17,408	47,450	270,338
ALABAMA										
Number of returns with deduction	431,750	3,230	17,740	73,340	79,650	68,030	136,860	42,840	7,050	3,030
Percent of returns	21.1	1.1	3.3	14.8	30.3	40.7	63.3	88.2	94.1	93.5
Amount of deduction (millions of dollars)	2,303.8	4.5	20.1	126.5	204.5	239.3	741.4	473.7	180.9	312.8
Average per return (dollars)	5,336	1,408	1,133	1,724	2,567	3,518	5,418	11,058	25,665	103,230
ALASKA										
Number of returns with deduction	20,990	150	540	2,160	3,250	3,430	8,250	2,840	270	110
Percent of returns	6.0	0.3	0.9	2.7	6.4	9.8	15.0	22.1	18.1	16.7
Amount of deduction (millions of dollars)	27.4	0.1	0.5	1.2	2.3	2.6	8.2	5.9	2.5	4.0
Average per return (dollars)	1,307	653	894	568	694	771	995	2,089	9,433	36,655
ARIZONA										
Number of returns with deduction	645,690	4,530	20,030	87,640	113,280	106,120	216,690	79,850	12,140	5,410
Percent of returns	21.9	1.2	2.9	11.7	28.9	42.5	64.1	87.7	92.2	92.8
Amount of deduction (millions of dollars)	3,658.7	7.1	21.1	112.2	225.1	294.3	997.7	880.0	363.4	757.8
Average per return (dollars)	5,666	1,565	1,055	1,280	1,987	2,773	4,604	11,021	29,938	140,069
ARKANSAS										
Number of returns with deduction	231,840	1,270	6,800	32,070	41,780	39,020	79,760	25,580	3,910	1,660
Percent of returns	19.0	0.7	2.2	10.5	26.0	40.3	69.9	92.9	94.7	94.3
Amount of deduction (millions of dollars)	1,882.5	2.3	9.2	57.2	121.3	162.4	570.5	437.4	169.0	353.3
Average per return (dollars)	8,120	1,820	1,351	1,782	2,903	4,163	7,152	17,100	43,216	212,828
CALIFORNIA										
Number of returns with deduction	5,118,170	26,570	94,350	457,180	720,170	808,760	1,914,640	886,740	140,640	69,140
Percent of returns	28.7	1.2	2.5	11.0	30.9	54.0	79.0	95.8	96.4	97.0
Amount of deduction (millions of dollars)	82,419.7	93.9	185.0	821.9	2,138.8	3,705.8	16,163.4	19,757.0	9,069.0	30,485.1
Average per return (dollars)	16,103	3,535	1,961	1,798	2,970	4,582	8,442	22,280	64,483	440,918
COLORADO										
Number of returns with deduction	782,690	5,010	19,250	88,510	129,900	126,030	281,430	109,630	15,820	7,110
Percent of returns	29.5	1.5	3.9	13.9	34.2	50.7	73.7	92.3	93.8	92.8
Amount of deduction (millions of dollars)	5,441.7	8.6	24.8	140.4	309.3	415.4	1,563.9	1,395.2	520.8	1,063.5
Average per return (dollars)	6,953	1,718	1,287	1,586	2,381	3,296	5,557	12,726	32,919	149,577
CONNECTICUT										
Number of returns with deduction	663,750	2,860	12,340	63,830	108,480	107,590	241,790	97,430	18,610	10,820
Percent of returns	37.8	1.2	4.0	17.3	44.7	64.8	86.8	97.8	98.4	98.5
Amount of deduction (millions of dollars)	8,614.0	6.2	17.7	114.0	321.2	465.1	1,824.6	1,795.3	980.4	3,089.4
Average per return (dollars)	12,978	2,171	1,434	1,787	2,961	4,323	7,546	18,426	52,682	285,531
DELAWARE										
Number of returns with deduction	139,750	900	4,260	18,670	25,660	23,720	48,890	14,930	1,900	820
Percent of returns	30.7	1.5	4.6	17.1	40.0	55.1	77.3	95.8	96.9	96.5
Amount of deduction (millions of dollars)	992.2	1.3	3.9	29.0	68.7	93.7	335.9	244.5	86.3	129.0
Average per return (dollars)	7,100	1,491	926	1,551	2,676	3,951	6,870	16,373	45,409	157,265
DISTRICT OF COLUMBIA										
Number of returns with deduction	130,640	770	4,660	17,510	19,130	18,630	41,420	22,720	3,770	2,020
Percent of returns	38.1	2.2	8.0	22.3	34.7	55.2	84.3	96.9	97.9	97.6
Amount of deduction (millions of dollars)	1,823.2	1.3	6.0	36.1	68.6	102.9	389.1	489.1	215.7	514.5
Average per return (dollars)	13,956	1,675	1,287	2,060	3,586	5,522	9,394	21,528	57,223	254,694
FLORIDA										
Number of returns with deduction	196,700	2,120	7,810	21,980	24,930	23,910	58,320	36,220	10,630	10,780
Percent of returns	2.0	0.2	0.3	0.9	2.1	3.3	6.1	12.7	21.1	37.9
Amount of deduction (millions of dollars)	3,489.0	6.9	16.9	51.6	76.4	94.5	354.6	510.1	353.5	2,024.5
Average per return (dollars)	17,737	3,263	2,165	2,350	3,063	3,951	6,080	14,084	33,254	187,798
GEORGIA										
Number of returns with deduction	1,304,670	9,080	62,600	234,320	241,400	198,030	388,090	140,120	21,440	9,590
Percent of returns	29.4	1.4	5.6	22.4	43.2	57.5	78.6	94.5	96.2	95.4
Amount of deduction (millions of dollars)	8,967.8	12.3	65.1	419.3	710.0	820.4	2,638.1	2,093.8	801.5	1,407.2
Average per return (dollars)	6,874	1,353	1,040	1,789	2,941	4,143	6,798	14,943	37,386	146,740
HAWAII										
Number of returns with deduction	174,370	1,170	4,580	22,130	30,260	31,190	63,530	18,240	2,360	930
Percent of returns	25.4	1.3	3.6	12.5	30.0	47.8	69.2	88.9	91.1	92.1
Amount of deduction (millions of dollars)	1,620.0	3.3	8.9	55.3	116.4	167.2	536.8	360.8	132.1	239.4
Average per return (dollars)	9,291	2,792	1,934	2,498	3,845	5,360	8,449	19,780	55,983	257,380
IDAHO										
Number of returns with deduction	176,780	1,100	4,920	24,570	34,260	34,110	58,450	15,750	2,500	1,110
Percent of returns	23.9	1.1	3.0	13.2	31.7	50.6	75.0	91.4	91.6	91.0
Amount of deduction (millions of dollars)	1,379.8	2.6	7.7	50.6	104.2	144.2	425.5	275.2	115.8	253.8
Average per return (dollars)	7,805	2,355	1,575	2,059	3,042	4,229	7,280	17,475	46,336	228,685
ILLINOIS										
Number of returns with deduction	1,587,120	10,110	43,930	186,110	257,030	249,480	561,080	223,300	37,650	18,450
Percent of returns	26.0	1.2	3.5	13.5	30.6	44.7	67.8	90.3	96.1	96.2
Amount of deduction (millions of dollars)	10,639.1	12.5	47.1	283.3	592.3	785.5	2,811.0	2,425.8	1,064.8	2,616.8
Average per return (dollars)	6,703	1,238	1,073	1,522	2,304	3,148	5,010	10,863	28,280	141,832
INDIANA										
Number of returns with deduction	676,590	6,080	26,400	95,620	121,830	113,240	230,120	67,790	10,830	4,690
Percent of returns	21.8	1.2	4.0	12.6	28.2	40.2	67.3	93.8	96.3	96.3
Amount of deduction (millions of dollars)	4,549.5	8.6	35.1	187.7	364.4	466.6	1,487.2	928.3	368.3	703.2
Average per return (dollars)	6,724	1,417	1,329	1,963	2,991	4,120	6,463	13,694	34,009	149,941
IOWA										
Number of returns with deduction	385,480	1,900	9,660	50,640	69,490	68,130	141,980	36,440	5,230	2,010
Percent of returns	26.6	1.0	3.5	13.9	31.6	45.2	76.1	94.5	95.6	95.7
Amount of deduction (millions of dollars)	2,742.1	4.2	14.3	96.0	205.3	289.4	1,016.5	610.4	220.3	285.9
Average per return (dollars)	7,114	2,187	1,475	1,895	2,954	4,247	7,159	16,750	42,129	142,239
KANSAS										
Number of returns with deduction	265,100	1,680	5,470	27,020	41,910	44,620	103,280	33,610	5,320	2,200
Percent of returns	20.0	0.9	2.1	8.4	22.3	36.0	63.4	84.7	85.4	84.3
Amount of deduction (millions of dollars)	1,803.1	3.4	8.1	44.5	106.1	154.2	583.4	418.4	163.8	321.3
Average per return (dollars)	6,802	1,998	1,475	1,649	2,532	3,455	5,649	12,448	30,789	146,025
KENTUCKY										
Number of returns with deduction	444,140	2,520	12,780	66,370	84,180	82,410	147,570	39,810	6,100	2,410
Percent of returns	23.3	0.9	2.9	13.8	32.4	50.2	76.5	94.3	96.8	94.5
Amount of deduction (millions of dollars)	3,734.4	5.6	22.5	175.9	340.3	459.2	1,274.9	742.4	283.2	430.5
Average per return (dollars)	8,408	2,206	1,757	2,650	4,043	5,572	8,639	18,648	46,428	178,624
LOUISIANA										
Number of returns with deduction	392,190	3,080	18,790	69,240	69,230	55,620	119,930	44,820	8,030	3,460
Percent of returns	19.9	1.1	3.6	14.9	28.2	36.0	55.7	84.9	91.3	90.3
Amount of deduction (millions of dollars)	2,127.4	4.6	17.6	93.2	150.3	172.4	621.4	526.8	227.9	313.3
Average per return (dollars)	5,425	1,488	934	1,347	2,172	3,099	5,182	11,753	28,375	90,562
MAINE										
Number of returns with deduction	161,180	1,050	5,010	22,970	30,720	28,570	54,410	15,480	2,090	890
Percent of returns	24.8	1.1	3.6	13.7	32.5	48.3	77.4	95.6	96.3	94.7
Amount of deduction (millions of dollars)	1,196.0	2.9	6.5	40.7	89.6	116.4	393.3	287.0	106.1	153.5
Average per return (dollars)	7,420	2,770	1,288	1,773	2,918	4,075	7,228	18,539	50,769	172,458
MARYLAND										
Number of returns with deduction	1,285,840	7,730	47,610	186,860	226,770	210,130	431,400	149,440	17,870	8,020
Percent of returns	43.6	2.0	9.2	29.1	54.6	73.8	89.5	97.8	98.3	98.2
Amount of deduction (millions of dollars)	12,655.2	13.5	65.9	444.1	897.4	1,193.5	4,076.1	3,116.3	1,019.3	1,829.0
Average per return (dollars)	9,842	1,751	1,385	2,377	3,957	5,680	9,449	20,853	57,040	228,051
MASSACHUSETTS										
Number of returns with deduction	1,190,730	8,640	36,950	123,120	175,860	171,660	432,210	194,930	31,620	15,740
Percent of returns	34.9	1.9	6.4	16.5	36.5	54.5	80.2	96.4	97.8	97.4
Amount of deduction (millions of dollars)	11,998.1	15.2	46.6	240.5	532.0	718.7	2,987.5	2,954.0	1,213.5	3,290.1
Average per return (dollars)	10,076	1,758	1,262	1,953	3,025	4,186	6,912	15,154	38,378	209,031
MICHIGAN										
Number of returns with deduction	1,129,410	8,010	36,870	148,250	195,390	185,740	400,360	126,730	19,250	8,820
Percent of returns	23.9	1.0	3.6	13.9	31.0	44.4	71.0	94.3	96.7	96.0
Amount of deduction (millions of dollars)	7,364.1	9.6	41.6	256.3	517.7	672.2	2,320.0	1,598.6	620.8	1,327.3
Average per return (dollars)	6,520	1,196	1,127	1,729	2,649	3,619	5,795	12,614	32,250	150,488
MINNESOTA										
Number of returns with deduction	901,140	3,970	19,890	104,770	157,280	154,100	334,920	104,030	15,390	6,790
Percent of returns	32.9	1.1	4.2	16.2	39.2	55.3	82.9	97.2	96.4	97.4
Amount of deduction (millions of dollars)	8,940.7	10.1	31.3	215.7	512.9	698.3	2,583.4	2,084.4	915.5	1,889.1
Average per return (dollars)	9,922	2,541	1,574	2,059	3,261	4,531	7,714	20,037	59,483	278,214
MISSISSIPPI										
Number of returns with deduction	218,760	1,400	9,970	44,980	41,930	33,570	63,420	19,060	3,170	1,260
Percent of returns	17.8	0.8	2.8	14.5	28.3	38.0	60.0	85.8	92.7	94.0
Amount of deduction (millions of dollars)	1,155.0	2.0	10.1	69.3	105.1	116.6	357.0	244.7	105.0	145.2
Average per return (dollars)	5,280	1,419	1,016	1,540	2,506	3,472	5,629	12,840	33,134	115,210
MISSOURI										
Number of returns with deduction	647,260	3,840	17,550	84,120	114,890	111,220	230,180	69,580	10,850	5,020
Percent of returns	23.3	0.9	2.9	12.4	30.0	45.2	74.4	94.4	96.4	95.8
Amount of deduction (millions of dollars)	4,854.3	6.8	22.7	140.4	307.3	421.0	1,490.1	1,068.0	433.5	964.3
Average per return (dollars)	7,500	1,773	1,296	1,669	2,675	3,785	6,474	15,350	39,953	192,092
MONTANA										
Number of returns with deduction	135,180	1,730	6,270	21,740	26,760	24,350	40,330	11,470	1,830	700
Percent of returns	27.0	2.3	5.8	18.0	38.5	53.5	75.4	92.8	94.3	93.3
Amount of deduction (millions of dollars)	914.3	2.6	7.3	38.1	77.8	101.0	282.5	194.5	80.2	130.3
Average per return (dollars)	6,763	1,477	1,161	1,751	2,906	4,148	7,005	16,961	43,816	186,194
NEBRASKA										
Number of returns with deduction	222,820	1,170	5,060	26,640	38,990	38,870	84,070	22,850	3,630	1,540
Percent of returns	24.8	1.0	2.9	11.7	29.9	43.9	75.2	93.1	94.8	93.3
Amount of deduction (millions of dollars)	1,680.6	3.3	8.2	47.7	112.4	153.7	575.6	386.1	161.7	231.8
Average per return (dollars)	7,542	2,823	1,625	1,791	2,882	3,954	6,847	16,897	44,538	150,549
NEVADA										
Number of returns with deduction	34,460	380	1,210	4,030	4,890	4,890	10,890	5,450	1,340	1,370
Percent of returns	2.5	0.2	0.4	1.1	2.6	4.3	7.5	15.3	22.0	36.3
Amount of deduction (millions of dollars)	567.5	1.9	2.6	9.6	14.8	19.3	70.0	80.8	48.7	320.0
Average per return (dollars)	16,469	4,932	2,156	2,382	3,028	3,937	6,426	14,817	36,343	233,542
NEW HAMPSHIRE										
Number of returns with deduction	97,850	810	2,490	7,400	12,730	14,530	39,600	16,670	2,520	1,100
Percent of returns	14.0	0.9	2.1	4.6	12.6	20.6	36.0	54.6	66.1	69.2
Amount of deduction (millions of dollars)	561.9	1.0	2.3	10.1	26.8	40.4	171.2	130.7	46.7	132.7
Average per return (dollars)	5,743	1,257	927	1,370	2,104	2,780	4,324	7,839	18,523	120,624
NEW JERSEY										
Number of returns with deduction	1,534,740	7,380	32,390	146,980	222,010	227,090	576,570	262,080	41,520	18,720
Percent of returns	35.0	1.2	4.0	16.2	37.8	56.9	82.3	97.0	98.2	98.2
Amount of deduction (millions of dollars)	17,235.7	13.2	36.8	209.0	536.1	802.7	3,730.4	4,575.2	2,175.0	5,157.3
Average per return (dollars)	11,230	1,789	1,136	1,422	2,415	3,535	6,470	17,457	52,385	275,494
NEW MEXICO										
Number of returns with deduction	173,760	1,170	5,220	25,950	33,750	29,530	57,210	17,910	2,170	870
Percent of returns	19.1	0.8	2.3	11.4	29.6	42.5	64.2	88.9	90.8	87.9
Amount of deduction (millions of dollars)	922.5	1.9	5.7	36.1	76.2	95.5	315.4	225.7	68.9	97.0
Average per return (dollars)	5,309	1,608	1,095	1,392	2,259	3,235	5,514	12,602	31,747	111,521
NEW YORK										
Number of returns with deduction	2,927,730	14,810	68,310	342,160	492,590	487,840	1,003,570	395,960	75,010	47,470
Percent of returns	30.5	1.0	3.4	16.1	38.0	59.1	80.9	95.9	97.8	97.7
Amount of deduction (millions of dollars)	50,426.2	46.9	122.2	835.9	2,008.9	2,831.3	9,391.9	9,186.5	4,922.1	21,080.7
Average per return (dollars)	17,224	3,168	1,788	2,443	4,078	5,804	9,358	23,200	65,619	444,085
NORTH CAROLINA										
Number of returns with deduction	1,187,050	8,770	45,020	183,080	210,820	190,410	385,110	135,290	20,210	8,340
Percent of returns	26.3	1.3	4.3	16.3	35.9	51.6	77.4	95.5	96.7	96.3
Amount of deduction (millions of dollars)	8,832.4	14.9	54.3	344.4	631.5	807.9	2,707.0	2,140.2	812.9	1,319.2
Average per return (dollars)	7,441	1,696	1,205	1,881	2,996	4,243	7,029	15,819	40,221	158,182
NORTH DAKOTA										
Number of returns with deduction	47,160	270	990	4,630	7,260	7,050	17,610	7,280	1,480	600
Percent of returns	13.1	0.6	1.6	5.1	13.6	17.9	33.7	66.4	80.4	85.7
Amount of deduction (millions of dollars)	201.9	0.4	1.0	3.8	8.1	10.9	43.5	49.6	29.2	55.3
Average per return (dollars)	4,282	1,448	962	826	1,122	1,542	2,473	6,815	19,753	92,247
OHIO										
Number of returns with deduction	1,306,980	6,150	30,580	179,260	266,980	232,480	430,090	131,150	21,230	9,050
Percent of returns	23.5	0.8	2.6	12.5	32.8	46.5	72.2	92.7	95.4	94.7
Amount of deduction (millions of dollars)	9,057.1	8.5	38.9	332.2	778.3	957.3	2,899.4	1,980.1	795.7	1,266.8
Average per return (dollars)	6,930	1,376	1,273	1,853	2,915	4,118	6,741	15,098	37,478	139,975
OKLAHOMA										
Number of returns with deduction	318,300	2,110	9,100	41,250	56,310	54,370	110,530	36,300	5,890	2,440
Percent of returns	19.7	0.9	2.5	10.0	25.5	39.2	65.0	89.5	91.5	88.4
Amount of deduction (millions of dollars)	1,968.4	3.7	11.1	64.6	137.5	182.9	621.9	474.9	189.5	282.3
Average per return (dollars)	6,184	1,743	1,221	1,566	2,441	3,364	5,627	13,083	32,181	115,677
OREGON										
Number of returns with deduction	656,730	7,160	28,720	88,710	120,740	121,010	214,240	63,650	8,890	3,620
Percent of returns	34.6	2.9	7.4	19.4	44.8	67.4	86.7	96.3	96.4	95.5
Amount of deduction (millions of dollars)	6,208.7	12.7	40.6	207.7	458.2	664.0	2,003.0	1,424.9	511.2	886.4
Average per return (dollars)	9,454	1,775	1,414	2,341	3,795	5,487	9,349	22,387	57,507	244,873
PENNSYLVANIA										
Number of returns with deduction	1,576,110	11,930	45,790	196,620	266,770	257,530	553,970	198,940	31,270	13,280
Percent of returns	25.5	1.2	3.8	13.6	30.8	45.1	70.8	93.3	96.8	95.8
Amount of deduction (millions of dollars)	11,492.4	16.3	67.1	417.6	819.1	1,069.6	3,574.7	2,690.3	1,015.4	1,822.3
Average per return (dollars)	7,292	1,369	1,466	2,124	3,070	4,153	6,453	13,523	32,472	137,219
RHODE ISLAND										
Number of returns with deduction	163,670	910	4,990	21,350	30,900	28,200	57,160	16,800	2,380	990
Percent of returns	30.9	1.2	4.5	17.0	41.6	60.0	82.3	96.6	97.9	97.1
Amount of deduction (millions of dollars)	1,172.2	1.5	6.1	38.6	85.9	109.4	369.0	267.9	105.8	188.0
Average per return (dollars)	7,162	1,665	1,229	1,808	2,781	3,878	6,455	15,946	44,442	189,923
SOUTH CAROLINA										
Number of returns with deduction	536,280	3,150	16,690	81,340	98,110	90,910	179,680	54,480	8,290	3,630
Percent of returns	24.3	1.0	3.1	14.8	35.0	51.3	76.7	93.6	94.9	93.6
Amount of deduction (millions of dollars)	3,879.9	5.9	21.4	163.2	314.3	412.1	1,318.1	874.9	315.5	454.5
Average per return (dollars)	7,235	1,887	1,285	2,006	3,203	4,533	7,336	16,059	38,060	125,207
SOUTH DAKOTA										
Number of returns with deduction	7,680	50	240	790	1,080	1,120	2,530	1,220	380	270
Percent of returns	1.8	0.1	0.3	0.7	1.8	2.7	5.4	11.3	19.4	29.3
Amount of deduction (millions of dollars)	90.6	0.2	0.3	1.4	2.7	3.8	14.5	15.9	9.3	42.5
Average per return (dollars)	11,795	3,180	1,217	1,810	2,496	3,369	5,730	13,043	24,511	157,452
TENNESSEE										
Number of returns with deduction	64,490	920	2,510	7,670	9,330	8,500	19,800	10,620	2,820	2,310
Percent of returns	2.2	0.2	0.3	1.0	2.4	3.5	6.6	13.5	21.7	37.5
Amount of deduction (millions of dollars)	627.5	1.4	3.7	14.4	24.6	28.7	105.1	117.9	63.5	268.3
Average per return (dollars)	9,731	1,504	1,478	1,883	2,635	3,372	5,306	11,105	22,508	116,145
TEXAS										
Number of returns with deduction	152,890	1,450	5,610	18,250	22,140	20,990	47,390	25,860	6,150	5,060
Percent of returns	1.3	0.1	0.2	0.6	1.4	2.2	3.4	5.9	9.2	15.9
Amount of deduction (millions of dollars)	1,508.3	3.2	9.7	34.3	55.0	69.5	253.7	308.9	170.1	603.8
Average per return (dollars)	9,866	2,224	1,734	1,880	2,483	3,313	5,354	11,945	27,661	119,332
UTAH										
Number of returns with deduction	421,040	1,920	9,590	54,770	88,020	85,660	137,140	35,520	5,670	2,750
Percent of returns	32.7	1.1	3.8	17.6	45.1	65.9	83.4	93.7	93.9	92.6
Amount of deduction (millions of dollars)	2,776.3	4.5	14.4	103.0	249.3	341.5	890.7	516.5	201.2	455.1
Average per return (dollars)	6,594	2,366	1,505	1,880	2,833	3,987	6,495	14,540	35,478	165,482
VERMONT										
Number of returns with deduction	83,850	640	2,610	11,100	15,310	14,120	29,750	8,670	1,170	490
Percent of returns	25.7	1.3	4.2	13.4	33.2	46.8	76.8	95.8	96.7	94.2
Amount of deduction (millions of dollars)	610.8	1.2	3.1	16.6	37.4	48.9	185.9	153.4	60.7	103.7
Average per return (dollars)	7,285	1,817	1,187	1,497	2,443	3,465	6,249	17,694	51,838	211,541
VIRGINIA										
Number of returns with deduction	1,365,820	6,800	41,120	173,740	214,140	207,560	491,690	198,230	22,870	9,660
Percent of returns	34.9	1.4	5.5	20.0	40.4	56.4	80.7	96.0	97.4	96.5
Amount of deduction (millions of dollars)	10,694.9	10.4	43.1	302.9	610.6	845.5	3,384.6	2,941.9	905.7	1,650.3
Average per return (dollars)	7,830	1,525	1,048	1,743	2,851	4,074	6,884	14,841	39,601	170,835
WASHINGTON										
Number of returns with deduction	89,740	630	2,140	8,640	13,190	14,440	31,470	13,970	2,970	2,290
Percent of returns	2.6	0.2	0.3	1.1	2.6	4.1	5.8	8.3	12.6	21.6
Amount of deduction (millions of dollars)	954.6	1.5	4.3	19.5	39.9	59.7	202.4	195.3	95.7	336.3
Average per return (dollars)	10,638	2,305	2,017	2,259	3,027	4,134	6,432	13,982	32,207	146,861
WEST VIRGINIA										
Number of returns with deduction	124,910	840	3,650	15,530	22,170	22,250	45,820	12,340	1,790	530
Percent of returns	16.3	0.7	1.9	8.4	20.7	32.8	62.3	93.5	95.7	96.4
Amount of deduction (millions of dollars)	962.2	2.0	5.9	31.9	71.4	104.4	357.4	222.2	80.8	86.2
Average per return (dollars)	7,703	2,329	1,615	2,057	3,221	4,694	7,799	18,007	45,138	162,674
WISCONSIN										
Number of returns with deduction	813,100	3,870	20,220	106,080	151,550	149,330	292,450	72,730	11,650	5,200
Percent of returns	28.6	0.9	3.7	15.4	36.2	52.2	81.5	96.4	96.8	95.2
Amount of deduction (millions of dollars)	6,428.4	6.4	25.2	207.5	477.8	666.7	2,160.0	1,256.4	531.8	1,096.6
Average per return (dollars)	7,906	1,652	1,245	1,956	3,153	4,464	7,386	17,275	45,652	210,881
WYOMING										
Number of returns with deduction	6,650	70	220	730	1,090	1,140	2,030	800	240	320
Percent of returns	2.5	0.2	0.4	1.2	2.7	3.9	5.4	11.3	19.4	41.6
Amount of deduction (millions of dollars)	117.8	0.2	0.4	1.3	2.6	3.5	9.7	10.8	9.8	79.5
Average per return (dollars)	17,717	2,629	2,032	1,836	2,369	3,046	4,790	13,468	40,638	248,563
OTHER AREAS [1]										
Number of returns with deduction	35,440	660	1,250	2,790	3,750	4,130	10,470	7,470	2,420	2,510
Percent of returns	4.6	0.4	1.0	2.0	5.1	9.2	16.2	24.0	27.1	39.8
Amount of deduction (millions of dollars)	1,230.2	3.2	4.0	9.7	16.3	23.4	90.1	129.6	86.3	867.4
Average per return (dollars)	34,711	4,920	3,230	3,494	4,337	5,672	8,606	17,354	35,640	345,596

[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.

2-Nov-17

State and Local Income Tax 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	32,956,930	201,550	952,920	4,125,080	5,569,450	5,420,540	11,445,760	4,206,680	682,550	352,410
Percent of returns	22.0	0.9	2.9	11.8	27.9	41.9	62.4	77.6	78.9	80.4
Amount of deduction (thousands of dollars)	334,385,832	394,273	1,271,629	7,764,766	16,718,872	23,270,025	82,440,967	72,842,823	32,198,896	97,483,581
Average per return (dollars)	10,146	1,956	1,334	1,882	3,002	4,293	7,203	17,316	47,174	276,620
ALABAMA										
Number of returns with deduction	430,490	3,140	18,110	74,270	79,980	68,730	134,810	41,680	6,830	2,950
Percent of returns	21.0	1.1	3.3	15.0	30.6	41.3	63.7	88.8	93.4	92.8
Amount of deduction (thousands of dollars)	2,227,843	3,919	19,924	125,699	203,833	238,753	722,306	455,977	172,735	284,697
Average per return (dollars)	5,175	1,248	1,100	1,692	2,549	3,474	5,358	10,940	25,291	96,507
ALASKA										
Number of returns with deduction	20,620	140	500	1,850	2,940	3,330	8,340	3,100	310	110
Percent of returns	5.7	0.3	0.8	2.3	5.6	9.0	14.2	22.3	18.2	15.5
Amount of deduction (thousands of dollars)	25,237	142	465	934	1,791	2,207	7,185	5,738	2,792	3,983
Average per return (dollars)	1,224	1,014	930	505	609	663	862	1,851	9,006	36,209
ARIZONA										
Number of returns with deduction	623,160	4,470	19,710	85,870	109,920	103,130	207,770	75,490	11,370	5,450
Percent of returns	21.5	1.2	2.8	11.7	28.9	42.5	64.1	88.0	92.7	92.8
Amount of deduction (thousands of dollars)	3,459,637	6,001	18,131	108,591	215,786	284,097	944,388	803,548	338,039	741,056
Average per return (dollars)	5,552	1,343	920	1,265	1,963	2,755	4,545	10,644	29,731	135,974
ARKANSAS										
Number of returns with deduction	231,260	1,370	6,510	32,440	42,370	38,730	79,330	25,000	3,870	1,640
Percent of returns	18.8	0.7	2.0	10.7	26.5	40.4	70.3	93.1	95.1	94.8
Amount of deduction (thousands of dollars)	1,885,649	2,909	9,081	58,737	122,272	159,327	562,834	427,090	170,941	372,458
Average per return (dollars)	8,154	2,123	1,395	1,811	2,886	4,114	7,095	17,084	44,171	227,109
CALIFORNIA										
Number of returns with deduction	5,002,300	25,650	95,860	459,990	722,900	799,310	1,857,920	835,990	134,470	70,200
Percent of returns	28.2	1.1	2.4	11.3	31.9	54.6	79.2	95.7	96.0	96.9
Amount of deduction (thousands of dollars)	79,921,882	82,882	172,827	807,813	2,113,430	3,612,981	15,523,363	18,414,086	8,561,897	30,632,603
Average per return (dollars)	15,977	3,231	1,803	1,756	2,924	4,520	8,355	22,027	63,671	436,362
COLORADO										
Number of returns with deduction	758,520	4,780	18,620	86,250	126,150	122,770	272,370	105,120	15,330	7,120
Percent of returns	29.0	1.4	3.7	13.8	34.1	50.2	73.6	92.4	94.0	93.1
Amount of deduction (thousands of dollars)	5,243,017	7,671	22,496	136,142	297,627	400,641	1,504,679	1,322,957	503,879	1,046,925
Average per return (dollars)	6,912	1,605	1,208	1,578	2,359	3,263	5,524	12,585	32,869	147,040
CONNECTICUT										
Number of returns with deduction	661,940	2,720	12,210	63,520	108,310	107,940	241,840	95,530	18,570	11,310
Percent of returns	37.6	1.1	3.9	17.3	44.9	64.9	86.9	97.8	98.4	98.4
Amount of deduction (thousands of dollars)	8,752,143	6,834	17,185	111,765	318,694	462,253	1,816,355	1,742,849	945,000	3,331,208
Average per return (dollars)	13,222	2,513	1,407	1,760	2,942	4,282	7,511	18,244	50,889	294,537
DELAWARE										
Number of returns with deduction	135,990	900	4,200	18,460	25,250	23,330	47,320	13,940	1,800	800
Percent of returns	30.0	1.4	4.5	17.2	39.7	55.1	77.3	95.5	96.3	97.6
Amount of deduction (thousands of dollars)	960,306	983	4,023	29,147	67,232	91,010	321,833	226,758	80,058	139,262
Average per return (dollars)	7,062	1,092	958	1,579	2,663	3,901	6,801	16,267	44,477	174,078
DISTRICT OF COLUMBIA										
Number of returns with deduction	130,440	770	4,690	17,890	19,300	19,030	41,330	21,830	3,610	1,980
Percent of returns	37.8	2.2	7.9	22.3	35.0	57.4	84.5	96.7	97.8	97.5
Amount of deduction (thousands of dollars)	1,831,495	1,443	6,273	37,020	71,141	108,002	395,076	472,095	208,982	531,463
Average per return (dollars)	14,041	1,874	1,338	2,069	3,686	5,675	9,559	21,626	57,890	268,416
FLORIDA										
Number of returns with deduction	166,900	2,000	6,950	18,570	19,950	18,760	46,790	31,730	10,390	11,770
Percent of returns	1.7	0.1	0.3	0.8	1.7	2.7	5.0	11.2	19.3	35.8
Amount of deduction (thousands of dollars)	3,557,088	6,038	15,659	43,827	58,469	71,009	275,590	414,683	322,452	2,349,361
Average per return (dollars)	21,313	3,019	2,253	2,360	2,931	3,785	5,890	13,069	31,035	199,606
GEORGIA										
Number of returns with deduction	1,296,040	9,010	63,410	236,650	241,280	199,210	381,060	134,500	21,130	9,810
Percent of returns	29.2	1.4	5.6	22.7	43.9	58.6	79.3	94.8	96.0	95.3
Amount of deduction (thousands of dollars)	8,888,708	11,218	64,475	417,756	701,256	818,993	2,569,713	2,003,959	777,823	1,523,515
Average per return (dollars)	6,858	1,245	1,017	1,765	2,906	4,111	6,744	14,899	36,811	155,302
HAWAII										
Number of returns with deduction	171,210	1,170	4,760	22,250	30,060	30,780	61,670	17,450	2,190	870
Percent of returns	24.9	1.3	3.6	12.5	30.2	47.7	69.1	89.0	92.0	90.6
Amount of deduction (thousands of dollars)	1,563,731	3,605	8,982	55,145	115,132	162,605	515,977	338,384	127,094	236,807
Average per return (dollars)	9,133	3,081	1,887	2,478	3,830	5,283	8,367	19,392	58,034	272,192
IDAHO										
Number of returns with deduction	168,340	1,020	4,680	23,990	33,140	33,100	54,410	14,570	2,370	1,050
Percent of returns	23.3	1.0	2.9	13.3	32.0	51.1	75.5	91.2	92.6	92.1
Amount of deduction (thousands of dollars)	1,244,471	2,119	7,537	48,868	100,350	138,513	392,771	259,911	107,400	187,002
Average per return (dollars)	7,393	2,077	1,610	2,037	3,028	4,185	7,219	17,839	45,316	178,097
ILLINOIS										
Number of returns with deduction	1,618,500	10,790	46,420	190,150	264,620	258,590	570,020	221,080	37,730	19,110
Percent of returns	26.3	1.2	3.6	13.8	31.6	46.1	69.3	91.3	96.3	96.5
Amount of deduction (thousands of dollars)	11,614,707	15,269	53,479	304,257	634,328	842,562	2,953,739	2,551,110	1,153,101	3,106,862
Average per return (dollars)	7,176	1,415	1,152	1,600	2,397	3,258	5,182	11,539	30,562	162,578
INDIANA										
Number of returns with deduction	670,970	6,220	27,430	95,960	121,160	114,440	225,390	65,130	10,460	4,770
Percent of returns	21.6	1.2	4.1	12.8	28.4	40.9	67.8	93.8	96.1	95.8
Amount of deduction (thousands of dollars)	4,424,018	8,204	34,966	188,706	362,817	472,659	1,452,389	888,077	351,955	664,245
Average per return (dollars)	6,593	1,319	1,275	1,967	2,995	4,130	6,444	13,635	33,648	139,255
IOWA										
Number of returns with deduction	382,050	1,980	10,350	50,900	69,210	67,830	138,860	35,510	5,350	2,070
Percent of returns	26.3	1.0	3.7	14.1	31.5	45.1	75.9	93.6	95.4	95.4
Amount of deduction (thousands of dollars)	2,735,569	4,049	14,204	96,270	205,499	290,171	998,386	602,023	225,453	299,514
Average per return (dollars)	7,160	2,045	1,372	1,891	2,969	4,278	7,190	16,954	42,141	144,693
KANSAS										
Number of returns with deduction	265,440	1,410	5,230	27,360	42,050	44,690	103,510	33,410	5,420	2,350
Percent of returns	19.8	0.7	1.9	8.5	22.3	35.8	64.0	84.2	85.9	85.1
Amount of deduction (thousands of dollars)	1,806,160	2,872	7,616	45,262	104,125	152,637	584,958	412,316	161,719	334,655
Average per return (dollars)	6,804	2,037	1,456	1,654	2,476	3,415	5,651	12,341	29,837	142,406
KENTUCKY										
Number of returns with deduction	440,180	2,590	13,180	65,980	83,470	82,890	145,140	38,600	5,950	2,380
Percent of returns	23.0	0.9	2.9	14.0	32.2	50.5	76.6	94.5	96.6	95.2
Amount of deduction (thousands of dollars)	3,632,426	5,354	22,441	172,649	335,204	461,318	1,245,811	714,713	270,486	404,450
Average per return (dollars)	8,252	2,067	1,703	2,617	4,016	5,565	8,584	18,516	45,460	169,937
LOUISIANA										
Number of returns with deduction	385,800	2,890	17,390	67,380	68,080	54,880	120,070	44,490	7,330	3,290
Percent of returns	19.3	1.0	3.3	14.4	27.3	35.0	55.4	85.0	90.8	89.9
Amount of deduction (thousands of dollars)	2,100,581	3,989	14,609	87,917	146,671	168,329	620,946	523,040	212,525	322,555
Average per return (dollars)	5,445	1,380	840	1,305	2,154	3,067	5,172	11,756	28,994	98,041
MAINE										
Number of returns with deduction	162,120	990	5,050	23,540	31,610	29,630	53,610	14,910	2,040	750
Percent of returns	25.1	1.0	3.6	14.4	33.9	50.6	79.6	96.3	96.7	96.2
Amount of deduction (thousands of dollars)	1,218,889	1,912	6,813	44,631	99,774	131,155	412,994	285,765	105,874	129,971
Average per return (dollars)	7,518	1,931	1,349	1,896	3,156	4,426	7,704	19,166	51,899	173,295
MARYLAND										
Number of returns with deduction	1,276,210	7,660	48,250	186,140	225,020	209,290	428,660	145,750	17,650	7,810
Percent of returns	43.1	1.9	9.0	29.1	54.8	73.8	89.6	97.9	98.1	97.7
Amount of deduction (thousands of dollars)	12,497,589	13,514	63,833	441,626	887,191	1,187,967	4,039,881	3,031,905	1,014,223	1,817,449
Average per return (dollars)	9,793	1,764	1,323	2,373	3,943	5,676	9,424	20,802	57,463	232,708
MASSACHUSETTS										
Number of returns with deduction	1,176,540	8,610	37,190	123,080	175,220	170,720	428,360	187,260	30,400	15,690
Percent of returns	34.6	1.8	6.4	16.7	37.0	54.8	80.5	96.6	97.8	97.5
Amount of deduction (thousands of dollars)	12,002,907	14,402	47,973	242,033	535,388	724,780	2,987,530	2,851,036	1,172,507	3,427,258
Average per return (dollars)	10,202	1,673	1,290	1,966	3,056	4,245	6,974	15,225	38,569	218,436
MICHIGAN										
Number of returns with deduction	1,109,210	7,790	36,680	146,200	194,270	186,850	391,960	118,960	18,350	8,140
Percent of returns	23.5	1.0	3.5	14.0	31.1	44.8	71.3	94.3	96.7	95.5
Amount of deduction (thousands of dollars)	6,913,700	8,965	40,577	252,340	511,373	674,688	2,255,553	1,489,834	580,608	1,099,762
Average per return (dollars)	6,233	1,151	1,106	1,726	2,632	3,611	5,755	12,524	31,641	135,106
MINNESOTA										
Number of returns with deduction	881,740	3,770	19,890	102,850	153,740	151,510	325,790	101,790	15,540	6,860
Percent of returns	32.4	1.0	4.1	16.3	39.0	54.8	82.7	97.1	96.0	96.9
Amount of deduction (thousands of dollars)	8,750,680	8,944	30,131	207,359	493,207	672,968	2,462,108	2,017,800	922,075	1,936,088
Average per return (dollars)	9,924	2,372	1,515	2,016	3,208	4,442	7,557	19,823	59,336	282,229
MISSISSIPPI										
Number of returns with deduction	218,450	1,310	9,970	44,360	41,940	33,930	63,430	19,170	3,110	1,240
Percent of returns	17.6	0.7	2.7	14.4	28.4	38.3	60.7	86.1	93.4	93.9
Amount of deduction (thousands of dollars)	1,129,480	2,072	9,724	67,056	104,480	118,011	354,874	246,139	99,667	127,457
Average per return (dollars)	5,170	1,582	975	1,512	2,491	3,478	5,595	12,840	32,047	102,788
MISSOURI										
Number of returns with deduction	640,130	3,840	17,760	84,860	115,560	111,290	224,100	67,020	10,740	4,960
Percent of returns	23.0	0.9	2.9	12.7	30.3	45.6	74.4	94.3	96.2	95.9
Amount of deduction (thousands of dollars)	4,726,053	6,579	21,442	140,394	306,673	419,673	1,438,309	1,019,774	425,613	947,596
Average per return (dollars)	7,383	1,713	1,207	1,654	2,654	3,771	6,418	15,216	39,629	191,048
MONTANA										
Number of returns with deduction	132,230	1,580	6,200	21,460	26,010	24,270	39,220	11,020	1,720	740
Percent of returns	26.5	2.0	5.6	18.1	37.9	52.9	74.5	92.9	94.0	93.7
Amount of deduction (thousands of dollars)	910,790	2,244	7,105	38,192	75,627	102,022	275,742	190,578	77,030	142,250
Average per return (dollars)	6,888	1,420	1,146	1,780	2,908	4,204	7,031	17,294	44,785	192,230
NEBRASKA										
Number of returns with deduction	222,750	1,150	5,310	27,320	38,930	39,280	83,020	22,480	3,660	1,610
Percent of returns	24.8	0.9	3.0	12.2	30.0	44.5	75.2	92.7	94.6	93.1
Amount of deduction (thousands of dollars)	1,683,777	3,097	8,619	50,179	112,629	156,451	566,784	385,083	163,597	237,338
Average per return (dollars)	7,559	2,693	1,623	1,837	2,893	3,983	6,827	17,130	44,699	147,415
NEVADA										
Number of returns with deduction	27,460	350	960	3,060	3,860	3,800	8,360	4,540	1,250	1,280
Percent of returns	2.0	0.2	0.3	0.8	2.1	3.5	6.1	13.6	21.7	36.3
Amount of deduction (thousands of dollars)	490,109	1,540	2,015	6,986	10,232	14,429	52,947	64,472	47,728	289,760
Average per return (dollars)	17,848	4,400	2,099	2,283	2,651	3,797	6,333	14,201	38,182	226,375
NEW HAMPSHIRE										
Number of returns with deduction	94,280	740	2,280	7,240	12,250	14,160	38,320	15,800	2,360	1,120
Percent of returns	13.6	0.8	1.9	4.6	12.4	20.4	35.8	54.6	66.1	73.2
Amount of deduction (thousands of dollars)	548,911	700	1,908	10,090	25,802	39,134	163,856	122,622	41,040	143,759
Average per return (dollars)	5,822	946	837	1,394	2,106	2,764	4,276	7,761	17,390	128,356
NEW JERSEY										
Number of returns with deduction	1,525,000	7,370	33,730	147,030	222,150	228,400	574,610	251,830	40,650	19,210
Percent of returns	34.8	1.2	4.1	16.5	38.3	57.5	82.6	96.9	98.3	98.1
Amount of deduction (thousands of dollars)	16,772,383	13,620	36,479	204,046	524,042	793,392	3,692,653	4,362,626	2,126,148	5,019,377
Average per return (dollars)	10,998	1,848	1,082	1,388	2,359	3,474	6,426	17,324	52,304	261,290
NEW MEXICO										
Number of returns with deduction	175,300	1,110	5,190	26,160	34,050	30,150	57,910	17,620	2,220	900
Percent of returns	19.1	0.7	2.3	11.6	29.7	42.6	64.5	88.4	91.0	90.0
Amount of deduction (thousands of dollars)	927,033	1,730	5,776	35,974	77,212	96,611	314,329	220,110	70,257	105,034
Average per return (dollars)	5,288	1,559	1,113	1,375	2,268	3,204	5,428	12,492	31,647	116,704
NEW YORK										
Number of returns with deduction	2,921,520	14,730	71,600	347,690	491,880	486,820	1,001,990	384,340	73,580	48,900
Percent of returns	30.4	1.0	3.5	16.6	38.6	59.6	81.4	95.9	97.5	97.6
Amount of deduction (thousands of dollars)	51,699,817	42,823	121,722	844,417	1,991,620	2,810,063	9,358,041	8,867,335	4,782,487	22,881,309
Average per return (dollars)	17,696	2,907	1,700	2,429	4,049	5,772	9,339	23,072	64,997	467,920
NORTH CAROLINA										
Number of returns with deduction	1,165,490	9,230	47,630	185,940	209,260	189,080	371,350	125,650	19,200	8,170
Percent of returns	26.1	1.4	4.5	16.8	36.9	52.6	78.2	95.8	97.2	96.0
Amount of deduction (thousands of dollars)	8,463,564	14,353	57,286	345,740	622,401	796,941	2,599,502	1,983,558	765,334	1,278,449
Average per return (dollars)	7,262	1,555	1,203	1,859	2,974	4,215	7,000	15,786	39,861	156,481
NORTH DAKOTA										
Number of returns with deduction	50,340	270	1,010	4,680	7,460	7,500	18,770	8,120	1,720	790
Percent of returns	13.6	0.6	1.6	5.1	13.6	18.7	34.4	67.5	78.5	82.3
Amount of deduction (thousands of dollars)	261,184	430	1,100	4,067	8,763	11,922	49,232	62,629	38,512	84,529
Average per return (dollars)	5,188	1,593	1,089	869	1,175	1,590	2,623	7,713	22,391	106,999
OHIO										
Number of returns with deduction	1,316,780	6,340	31,770	183,690	271,160	236,620	428,480	128,590	21,080	9,060
Percent of returns	23.5	0.8	2.6	13.0	33.5	47.3	73.2	93.5	96.2	96.0
Amount of deduction (thousands of dollars)	9,470,909	9,903	42,304	346,395	798,510	987,462	2,950,307	2,023,114	850,830	1,462,084
Average per return (dollars)	7,192	1,562	1,332	1,886	2,945	4,173	6,886	15,733	40,362	161,378
OKLAHOMA										
Number of returns with deduction	331,550	2,070	8,900	42,340	58,270	56,500	114,950	38,940	6,710	2,890
Percent of returns	20.2	0.9	2.4	10.2	26.0	39.9	66.1	90.6	92.8	90.3
Amount of deduction (thousands of dollars)	2,227,305	4,161	11,489	69,130	146,188	196,272	670,501	528,092	224,583	376,889
Average per return (dollars)	6,718	2,010	1,291	1,633	2,509	3,474	5,833	13,562	33,470	130,411
OREGON										
Number of returns with deduction	636,960	6,860	28,350	88,450	119,480	119,250	203,720	59,100	8,320	3,440
Percent of returns	34.0	2.7	7.2	19.8	45.5	68.2	87.2	96.7	96.2	96.1
Amount of deduction (thousands of dollars)	5,949,386	13,552	39,768	207,463	454,308	656,638	1,910,582	1,338,825	488,580	839,670
Average per return (dollars)	9,340	1,976	1,403	2,346	3,802	5,506	9,378	22,654	58,724	244,090
PENNSYLVANIA										
Number of returns with deduction	1,570,630	11,920	46,070	195,090	267,960	260,630	551,090	193,260	31,050	13,580
Percent of returns	25.3	1.2	3.8	13.7	31.0	45.5	70.9	93.2	96.4	95.2
Amount of deduction (thousands of dollars)	11,322,563	15,754	65,554	415,543	820,937	1,076,987	3,530,989	2,581,856	987,496	1,827,447
Average per return (dollars)	7,209	1,322	1,423	2,130	3,064	4,132	6,407	13,359	31,803	134,569
RHODE ISLAND										
Number of returns with deduction	162,340	940	5,000	21,180	30,840	28,350	56,710	16,120	2,190	1,000
Percent of returns	30.8	1.2	4.5	17.4	42.4	60.4	82.9	96.8	97.3	97.1
Amount of deduction (thousands of dollars)	1,158,724	1,623	5,835	38,128	85,666	110,603	364,692	256,458	93,379	202,340
Average per return (dollars)	7,138	1,727	1,167	1,800	2,778	3,901	6,431	15,909	42,639	202,340
SOUTH CAROLINA										
Number of returns with deduction	518,700	2,990	16,830	80,080	96,160	89,200	171,750	50,430	7,890	3,350
Percent of returns	23.9	0.9	3.1	14.9	35.2	51.8	77.1	93.9	94.8	94.1
Amount of deduction (thousands of dollars)	3,649,948	4,612	20,555	157,744	304,329	402,154	1,254,886	799,863	303,296	402,509
Average per return (dollars)	7,037	1,542	1,221	1,970	3,165	4,508	7,306	15,861	38,441	120,152
SOUTH DAKOTA										
Number of returns with deduction	7,100	50	210	720	1,010	1,020	2,300	1,130	370	300
Percent of returns	1.7	0.1	0.3	0.7	1.7	2.5	5.1	10.6	17.7	30.3
Amount of deduction (thousands of dollars)	66,339	184	540	1,341	2,494	3,364	11,728	14,140	7,827	24,721
Average per return (dollars)	9,344	3,680	2,571	1,863	2,469	3,298	5,099	12,513	21,154	82,403
TENNESSEE										
Number of returns with deduction	56,820	800	2,280	6,980	8,040	7,210	16,840	9,730	2,710	2,230
Percent of returns	1.9	0.2	0.3	0.9	2.1	3.1	5.9	13.1	21.6	38.7
Amount of deduction (thousands of dollars)	595,282	1,553	3,744	12,910	20,805	24,100	84,315	99,048	54,415	294,392
Average per return (dollars)	10,477	1,941	1,642	1,850	2,588	3,343	5,007	10,180	20,079	132,014
TEXAS										
Number of returns with deduction	133,010	1,260	4,970	16,500	19,490	17,410	38,660	22,820	6,240	5,660
Percent of returns	1.1	0.1	0.2	0.6	1.3	1.8	2.7	5.1	8.5	15.0
Amount of deduction (thousands of dollars)	1,425,493	2,856	9,302	30,396	46,290	53,900	187,753	246,212	163,831	684,953
Average per return (dollars)	10,717	2,267	1,872	1,842	2,375	3,096	4,857	10,789	26,255	121,016
UTAH										
Number of returns with deduction	405,620	1,770	9,300	53,660	86,840	83,600	129,530	33,040	5,340	2,530
Percent of returns	32.1	1.0	3.6	17.8	45.7	66.2	83.8	93.9	94.5	93.7
Amount of deduction (thousands of dollars)	2,604,834	3,659	12,733	99,194	241,331	330,573	835,601	484,511	187,228	410,004
Average per return (dollars)	6,422	2,067	1,369	1,849	2,779	3,954	6,451	14,664	35,061	162,057
VERMONT										
Number of returns with deduction	82,610	600	2,470	11,100	15,210	14,120	29,140	8,390	1,120	460
Percent of returns	25.3	1.2	3.9	13.5	33.2	47.2	77.1	95.9	96.6	93.9
Amount of deduction (thousands of dollars)	591,865	1,035	2,904	16,129	37,242	47,910	178,408	148,499	59,618	100,120
Average per return (dollars)	7,165	1,725	1,176	1,453	2,449	3,393	6,122	17,700	53,230	217,652
VIRGINIA										
Number of returns with deduction	1,352,490	6,630	40,660	172,910	212,490	208,460	487,070	192,460	22,250	9,580
Percent of returns	34.6	1.3	5.3	19.9	40.4	56.7	80.9	96.1	97.3	96.6
Amount of deduction (thousands of dollars)	10,472,426	9,643	41,809	299,572	602,322	846,099	3,346,747	2,832,125	868,949	1,625,160
Average per return (dollars)	7,743	1,454	1,028	1,733	2,835	4,059	6,871	14,715	39,054	169,641
WASHINGTON										
Number of returns with deduction	76,650	570	2,060	7,490	11,680	12,530	26,380	11,360	2,500	2,090
Percent of returns	2.2	0.1	0.3	0.9	2.3	3.7	5.0	7.4	11.6	21.3
Amount of deduction (thousands of dollars)	764,907	1,616	3,568	15,512	34,532	50,448	159,638	148,871	74,338	276,384
Average per return (dollars)	9,979	2,835	1,732	2,071	2,957	4,026	6,051	13,105	29,735	132,241
WEST VIRGINIA										
Number of returns with deduction	125,320	760	3,540	15,100	21,970	22,550	46,220	12,610	1,900	660
Percent of returns	16.0	0.6	1.9	8.2	20.2	32.3	61.0	92.9	94.1	93.0
Amount of deduction (thousands of dollars)	987,997	1,729	5,231	30,130	70,254	105,160	359,725	225,770	86,068	103,930
Average per return (dollars)	7,884	2,275	1,478	1,995	3,198	4,663	7,783	17,904	45,299	157,470
WISCONSIN										
Number of returns with deduction	801,740	3,830	20,310	105,270	151,190	150,190	284,220	70,190	11,410	5,130
Percent of returns	28.2	0.9	3.6	15.5	36.5	52.8	81.7	96.3	96.6	96.2
Amount of deduction (thousands of dollars)	6,220,813	6,319	24,342	203,084	473,994	665,665	2,073,901	1,200,060	521,588	1,051,860
Average per return (dollars)	7,759	1,650	1,199	1,929	3,135	4,432	7,297	17,097	45,713	205,041
WYOMING										
Number of returns with deduction	6,370	60	180	640	970	1,080	2,040	850	230	330
Percent of returns	2.3	0.2	0.4	1.0	2.3	3.5	5.1	10.6	16.8	37.5
Amount of deduction (thousands of dollars)	120,523	166	480	916	2,226	3,038	9,448	10,834	7,260	86,155
Average per return (dollars)	18,920	2,767	2,667	1,431	2,295	2,813	4,631	12,746	31,565	261,076
OTHER AREAS [1]										
Number of returns with deduction	33,360	610	1,140	2,560	3,340	3,680	9,250	7,270	2,580	2,950
Percent of returns	4.4	0.4	0.9	1.9	4.7	8.6	14.7	22.7	26.5	40.7
Amount of deduction (thousands of dollars)	1,884,984	3,482	4,595	9,544	15,373	21,378	79,112	123,965	92,579	1,534,956
Average per return (dollars)	56,504	5,708	4,031	3,728	4,603	5,809	8,553	17,052	35,883	520,324

[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