

State and Local Sales 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	4,042,370	2.8%	7.3%	15.2%	15.5%	12.3%	24.9%	16.3%	3.8%	1.9%	
Alabama	27,680	3.9%	11.7%	23.0%	20.3%	13.8%	20.4%	5.6%	0.9%	0.4%	
Alaska	6,480	1.2%	2.3%	8.2%	13.1%	14.4%	36.3%	19.9%	3.2%	1.4%	
Arizona	70,420	4.3%	11.1%	20.6%	19.1%	14.1%	21.6%	7.3%	1.3%	0.7%	
Arkansas	11,860	4.4%	14.2%	24.2%	19.1%	11.8%	15.7%	7.5%	2.2%	0.9%	
California	474,650	4.9%	11.8%	23.4%	19.1%	12.3%	17.6%	8.5%	1.7%	0.7%	
Colorado	30,820	6.1%	13.1%	22.0%	17.8%	11.5%	17.1%	8.7%	2.2%	1.3%	
Connecticut	19,640	7.2%	15.5%	20.2%	11.2%	7.7%	17.0%	15.7%	3.8%	1.7%	
Delaware	900	4.4%	8.9%	21.1%	20.0%	14.4%	21.1%	8.9%	1.1%	1.1%	
District of Columbia	3,350	5.7%	12.2%	19.4%	14.0%	10.4%	17.0%	14.9%	4.2%	2.1%	
Florida	712,350	1.3%	4.5%	14.0%	15.4%	12.6%	26.7%	18.0%	4.7%	2.7%	
Georgia	59,840	4.1%	12.1%	22.8%	18.3%	12.4%	18.6%	8.0%	2.3%	1.3%	
Hawaii	11,680	6.6%	11.5%	18.1%	18.7%	14.6%	22.7%	6.7%	0.7%	0.4%	
Idaho	11,480	5.1%	13.7%	22.2%	17.6%	12.8%	18.0%	7.9%	1.7%	1.0%	
Illinois	102,760	4.3%	9.6%	16.8%	17.4%	14.4%	24.4%	10.6%	1.8%	0.7%	
Indiana	10,060	11.1%	20.7%	20.8%	14.9%	9.0%	12.6%	7.6%	2.3%	1.1%	
Iowa	17,240	6.1%	17.9%	24.9%	18.0%	9.9%	11.4%	8.2%	2.5%	1.0%	
Kansas	17,690	5.3%	15.3%	23.3%	18.9%	10.6%	14.6%	8.6%	2.4%	1.0%	
Kentucky	11,620	5.3%	14.3%	22.8%	19.8%	13.3%	16.4%	5.9%	1.6%	0.8%	
Louisiana	20,790	3.7%	11.3%	24.2%	21.0%	12.9%	18.3%	6.2%	1.5%	0.9%	
Maine	4,050	8.9%	20.2%	24.2%	14.6%	9.6%	13.1%	6.9%	1.7%	0.7%	
Maryland	36,520	6.1%	14.7%	21.8%	15.3%	10.0%	17.3%	11.6%	2.4%	0.9%	
Massachusetts	33,750	9.4%	14.9%	16.7%	14.5%	9.2%	15.2%	14.5%	3.9%	1.6%	
Michigan	36,780	6.5%	15.4%	22.9%	17.1%	11.4%	15.1%	8.5%	2.3%	0.9%	
Minnesota	21,650	7.2%	19.6%	23.8%	15.3%	8.5%	11.5%	10.0%	3.1%	1.0%	
Mississippi	20,380	2.8%	9.8%	23.5%	21.0%	14.7%	21.4%	5.7%	0.8%	0.3%	
Missouri	30,110	5.4%	13.4%	21.2%	16.7%	9.5%	13.0%	12.2%	5.3%	3.5%	
Montana	930	3.2%	8.6%	15.1%	14.0%	14.0%	24.7%	16.1%	3.2%	1.1%	
Nebraska	15,450	3.6%	10.4%	14.4%	9.8%	6.3%	15.7%	23.9%	9.7%	6.2%	
Nevada	115,720	1.1%	3.8%	13.0%	16.6%	14.6%	29.9%	15.6%	3.4%	2.0%	
New Hampshire	1,340	3.7%	8.2%	11.9%	14.9%	14.9%	27.6%	14.9%	3.0%	1.5%	
New Jersey	121,540	5.4%	12.8%	20.0%	17.9%	13.1%	18.7%	9.8%	1.8%	0.6%	
New Mexico	8,600	6.5%	14.5%	25.2%	17.7%	11.2%	15.7%	6.9%	1.6%	0.7%	
New York	169,420	4.6%	11.5%	17.4%	16.6%	13.7%	23.9%	9.8%	1.6%	0.9%	
North Carolina	42,280	6.0%	16.1%	22.7%	17.7%	11.5%	15.6%	7.5%	2.0%	0.9%	
North Dakota	6,060	3.5%	10.4%	19.6%	20.6%	12.5%	20.8%	9.7%	2.0%	0.8%	
Ohio	43,160	5.0%	13.9%	22.6%	18.1%	11.3%	16.1%	9.9%	2.1%	0.9%	
Oklahoma	18,830	4.7%	13.9%	24.3%	19.2%	12.1%	16.0%	6.9%	2.0%	0.9%	
Oregon	3,130	3.8%	9.3%	17.6%	17.3%	14.4%	23.6%	11.8%	1.9%	0.6%	
Pennsylvania	65,750	4.5%	11.1%	18.2%	18.1%	14.4%	21.9%	9.5%	1.8%	0.6%	
Rhode Island	4,210	8.6%	17.3%	20.2%	14.3%	7.8%	15.4%	11.4%	3.3%	1.4%	
South Carolina	22,710	4.9%	13.3%	23.1%	19.6%	12.0%	17.0%	7.2%	1.8%	1.0%	
South Dakota	17,850	1.6%	5.0%	12.1%	13.8%	12.0%	26.7%	20.1%	5.9%	2.7%	
Tennessee	143,050	1.1%	3.6%	10.7%	13.4%	11.3%	28.5%	23.2%	5.8%	2.4%	
Texas	937,720	0.9%	3.0%	10.0%	13.4%	11.9%	29.9%	22.6%	5.3%	2.9%	
Utah	12,530	5.2%	13.3%	21.5%	16.1%	10.9%	19.2%	9.7%	2.6%	1.4%	
Vermont	1,600	10.0%	18.1%	21.9%	13.8%	7.5%	15.0%	10.6%	2.5%	0.6%	
Virginia	46,360	4.6%	10.4%	17.6%	14.3%	10.1%	20.1%	18.3%	3.4%	1.1%	
Washington	399,670	0.9%	2.6%	7.3%	11.6%	12.2%	32.8%	25.3%	5.1%	2.1%	
West Virginia	1,570	9.6%	21.0%	22.9%	15.9%	8.3%	13.4%	7.0%	1.3%	1.3%	
Wisconsin	22,590	8.0%	19.9%	23.8%	15.7%	9.1%	11.9%	8.4%	2.3%	1.1%	
Wyoming	13,020	1.5%	4.2%	9.7%	13.3%	13.2%	30.7%	19.3%	4.9%	3.4%	
Other Areas	2,530	4.0%	4.3%	10.3%	11.1%	12.3%	26.9%	19.4%	5.9%	5.9%	

Amount of deduction										
United States, total	\$8,957,335,000	0.8%	2.9%	9.7%	12.0%	10.9%	27.2%	23.7%	6.2%	6.7%
Alabama	\$52,633,000	1.5%	6.1%	17.2%	18.7%	14.7%	28.3%	10.5%	2.1%	0.8%
Alaska	\$8,740,000	0.8%	1.1%	6.0%	9.9%	10.7%	36.3%	27.9%	5.0%	2.2%
Arizona	\$152,758,000	1.5%	4.8%	13.4%	15.8%	14.5%	30.1%	13.7%	2.5%	3.7%
Arkansas	\$25,781,000	1.7%	6.6%	15.7%	16.6%	12.7%	26.1%	13.1%	4.0%	3.5%
California	\$991,278,000	1.5%	4.7%	14.8%	17.1%	13.9%	24.0%	12.9%	2.7%	8.4%
Colorado	\$52,586,000	1.7%	5.0%	12.6%	15.1%	14.4%	26.2%	18.3%	3.7%	2.9%
Connecticut	\$31,505,000	2.3%	6.1%	12.2%	9.6%	8.3%	20.1%	25.3%	7.3%	8.8%
Delaware	\$2,914,000	0.8%	1.8%	9.8%	12.8%	11.1%	25.4%	17.5%	2.1%	18.7%
District of Columbia	\$7,006,000	1.2%	7.1%	14.2%	12.8%	10.1%	18.0%	28.2%	5.3%	3.1%
Florida	\$1,536,917,000	0.4%	2.3%	10.4%	12.1%	10.5%	25.9%	22.8%	6.6%	9.0%
Georgia	\$109,328,000	1.3%	6.2%	21.2%	17.6%	13.0%	23.3%	12.0%	3.3%	2.1%
Hawaii	\$15,379,000	2.6%	5.5%	11.7%	16.2%	15.0%	32.5%	13.9%	1.4%	1.2%
Idaho	\$21,396,000	1.9%	6.2%	13.9%	15.0%	13.4%	26.8%	15.1%	3.6%	4.0%
Illinois	\$180,694,000	1.5%	4.5%	12.2%	15.5%	13.9%	27.4%	15.7%	3.3%	6.3%
Indiana	\$20,993,000	3.5%	8.3%	15.3%	18.2%	11.7%	20.3%	12.7%	3.8%	6.1%
Iowa	\$21,726,000	2.5%	9.5%	17.9%	16.4%	11.2%	16.9%	17.6%	5.8%	2.3%
Kansas	\$37,056,000	2.1%	8.2%	16.6%	16.7%	12.2%	22.4%	15.3%	4.6%	1.8%
Kentucky	\$16,732,000	2.1%	7.3%	15.5%	17.0%	14.1%	24.4%	12.0%	4.1%	3.5%
Louisiana	\$54,801,000	1.2%	4.9%	17.6%	19.6%	14.7%	27.4%	10.2%	2.5%	2.0%
Maine	\$4,446,000	3.3%	8.5%	16.8%	14.4%	14.5%	19.4%	15.7%	5.8%	1.5%
Maryland	\$68,437,000	1.5%	4.8%	12.9%	13.2%	11.1%	26.3%	18.0%	3.4%	8.8%
Massachusetts	\$43,069,000	3.1%	6.3%	11.1%	11.8%	10.0%	21.5%	23.1%	6.8%	6.2%
Michigan	\$56,238,000	2.3%	6.9%	15.0%	14.7%	11.5%	20.9%	14.9%	4.2%	9.6%
Minnesota	\$35,623,000	2.3%	8.2%	15.9%	15.7%	10.1%	17.6%	21.4%	6.1%	2.6%
Mississippi	\$47,414,000	1.0%	5.3%	19.1%	20.5%	16.7%	26.1%	8.5%	1.6%	1.2%
Missouri	\$51,745,000	1.8%	5.8%	14.1%	13.8%	10.1%	18.1%	20.3%	9.4%	6.6%
Montana	\$2,569,000	0.7%	2.4%	11.3%	8.6%	10.3%	30.2%	22.1%	7.4%	7.0%
Nebraska	\$30,804,000	1.0%	3.7%	8.1%	6.7%	5.8%	16.5%	32.9%	14.9%	10.4%
Nevada	\$294,287,000	0.4%	1.9%	9.2%	12.6%	12.3%	30.2%	20.1%	4.6%	8.8%
New Hampshire	\$2,478,000	1.0%	2.1%	6.3%	9.2%	11.8%	28.5%	22.7%	3.9%	14.4%
New Jersey	\$146,793,000	2.3%	6.4%	13.8%	15.3%	12.9%	23.6%	18.2%	4.7%	2.8%
New Mexico	\$18,069,000	2.1%	6.0%	17.1%	18.0%	13.7%	24.7%	14.1%	2.8%	1.6%
New York	\$243,725,000	1.7%	5.3%	11.8%	13.7%	13.4%	26.7%	14.1%	3.7%	9.6%
North Carolina	\$64,181,000	2.3%	7.7%	16.3%	15.7%	12.0%	21.6%	15.9%	4.1%	4.4%
North Dakota	\$7,622,000	1.2%	4.5%	12.1%	15.7%	14.1%	29.4%	18.4%	3.4%	1.3%
Ohio	\$63,170,000	1.9%	6.7%	15.0%	15.7%	12.4%	23.1%	17.5%	4.1%	3.7%
Oklahoma	\$32,181,000	2.0%	7.2%	17.4%	17.5%	13.1%	24.6%	12.8%	3.8%	1.6%
Oregon	\$8,633,000	0.9%	3.3%	10.7%	14.2%	15.2%	31.1%	20.7%	3.4%	0.6%
Pennsylvania	\$77,255,000	1.8%	5.7%	13.6%	16.0%	14.0%	26.8%	16.6%	3.6%	2.0%
Rhode Island	\$6,268,000	2.7%	7.2%	12.7%	12.7%	8.8%	18.3%	15.7%	4.8%	16.9%
South Carolina	\$35,071,000	1.8%	6.6%	16.3%	17.0%	12.8%	23.5%	15.4%	4.0%	2.6%
South Dakota	\$40,053,000	0.5%	2.0%	6.5%	8.5%	8.8%	26.5%	29.1%	9.5%	8.5%
Tennessee	\$447,387,000	0.4%	1.6%	6.6%	9.5%	8.8%	28.1%	31.3%	8.9%	4.6%
Texas	\$2,333,972,000	0.3%	1.5%	7.2%	10.3%	9.8%	28.8%	28.9%	7.9%	5.2%
Utah	\$26,805,000	1.5%	4.7%	12.3%	15.6%	14.9%	29.6%	15.8%	3.7%	1.8%
Vermont	\$1,653,000	3.4%	9.6%	16.9%	14.4%	8.4%	20.4%	16.4%	8.7%	1.8%
Virginia	\$82,661,000	1.2%	3.4%	9.6%	10.8%	9.5%	25.2%	25.5%	4.8%	9.8%
Washington	\$1,247,777,000	0.3%	1.0%	3.8%	7.1%	8.8%	31.6%	34.5%	8.2%	4.8%
West Virginia	\$2,838,000	3.0%	8.9%	13.9%	14.0%	9.9%	25.7%	12.5%	7.6%	4.4%
Wisconsin	\$25,392,000	3.6%	10.0%	16.5%	14.4%	10.7%	17.9%	17.4%	5.0%	4.5%
Wyoming	\$26,610,000	0.4%	1.3%	4.0%	7.1%	8.7%	26.4%	21.7%	6.4%	23.9%
Other Areas	\$41,049,000	0.2%	0.2%	0.9%	1.1%	1.3%	3.8%	4.0%	2.4%	86.2%

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 general sales tax (N18450) and State and local general sales tax amount (A18450). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

State and Local Sales 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	4,178,330	3.0%	8.2%	16.2%	15.8%	12.2%	24.3%	15.1%	3.4%	1.8%
Alabama	30,010	4.2%	13.1%	23.6%	20.2%	13.2%	19.3%	5.2%	0.8%	0.4%
Alaska	7,070	1.3%	3.1%	8.9%	13.2%	14.4%	36.6%	18.5%	2.5%	1.4%
Arizona	76,640	4.2%	11.8%	21.0%	19.3%	13.8%	21.5%	6.7%	1.1%	0.6%
Arkansas	13,180	4.7%	15.2%	25.2%	19.9%	11.5%	14.6%	6.2%	1.8%	0.9%
California	485,860	5.0%	12.8%	24.3%	19.2%	11.9%	16.7%	7.9%	1.6%	0.7%
Colorado	33,500	6.1%	13.9%	22.9%	18.0%	11.4%	16.8%	7.8%	1.9%	1.1%
Connecticut	20,810	7.7%	18.3%	23.4%	12.1%	7.0%	14.6%	12.3%	3.0%	1.8%
Delaware	740	6.8%	10.8%	20.3%	18.9%	14.9%	20.3%	8.1%	0.0%	1.4%
District of Columbia	3,290	6.7%	14.0%	21.3%	14.3%	9.7%	17.0%	11.9%	3.3%	2.1%
Florida	724,440	1.5%	5.2%	14.7%	15.3%	12.4%	26.4%	17.3%	4.5%	2.6%
Georgia	63,990	4.7%	13.0%	23.2%	18.0%	12.4%	18.0%	7.4%	2.1%	1.2%
Hawaii	12,120	6.8%	12.2%	19.0%	19.0%	14.1%	21.5%	6.1%	1.0%	0.3%
Idaho	11,660	4.9%	13.7%	22.9%	18.1%	12.5%	17.7%	7.2%	1.8%	1.1%
Illinois	110,730	4.6%	11.1%	17.9%	17.9%	14.2%	23.1%	9.1%	1.5%	0.6%
Indiana	10,950	12.5%	22.2%	21.6%	13.8%	8.7%	12.5%	6.3%	1.7%	0.8%
Iowa	17,570	6.7%	19.9%	26.1%	18.2%	9.8%	11.1%	6.5%	1.2%	0.6%
Kansas	19,410	5.8%	16.1%	24.0%	18.7%	10.6%	14.5%	7.6%	2.1%	0.9%
Kentucky	14,920	5.4%	14.1%	22.3%	20.3%	13.9%	17.6%	4.7%	1.1%	0.6%
Louisiana	25,110	3.6%	11.7%	23.9%	20.5%	12.9%	18.6%	6.4%	1.4%	1.0%
Maine	4,420	10.0%	21.7%	26.9%	15.6%	8.6%	10.4%	5.2%	0.9%	0.5%
Maryland	37,260	6.5%	16.9%	23.8%	15.2%	9.6%	15.5%	9.7%	2.0%	0.8%
Massachusetts	34,440	10.2%	17.4%	18.8%	14.7%	8.9%	13.7%	11.7%	3.2%	1.3%
Michigan	40,450	6.9%	17.1%	23.3%	17.4%	11.1%	14.1%	7.0%	2.1%	0.9%
Minnesota	23,180	7.2%	21.0%	25.3%	15.7%	8.3%	11.0%	8.1%	2.7%	0.7%
Mississippi	22,130	2.9%	11.1%	24.5%	20.9%	14.0%	19.9%	5.6%	0.8%	0.2%
Missouri	32,030	5.8%	15.1%	22.6%	17.5%	10.1%	12.0%	9.6%	4.2%	2.9%
Montana	760	3.9%	10.5%	14.5%	15.8%	11.8%	25.0%	14.5%	2.6%	2.6%
Nebraska	14,250	4.6%	12.6%	18.2%	11.8%	7.5%	14.7%	18.5%	7.5%	4.7%
Nevada	113,990	1.3%	4.2%	13.5%	16.8%	14.2%	29.8%	15.0%	3.3%	2.1%
New Hampshire	1,360	3.7%	8.1%	12.5%	15.4%	14.0%	26.5%	13.2%	2.9%	2.2%
New Jersey	127,780	5.8%	14.1%	21.5%	18.2%	12.6%	17.0%	8.6%	1.6%	0.6%
New Mexico	10,060	5.9%	15.2%	25.3%	18.1%	12.0%	15.5%	6.1%	1.2%	0.7%
New York	176,880	4.9%	12.4%	18.1%	17.1%	13.5%	22.6%	8.9%	1.6%	1.0%
North Carolina	46,250	6.6%	17.6%	24.3%	17.9%	11.1%	14.1%	6.1%	1.6%	0.7%
North Dakota	6,530	3.5%	10.4%	20.1%	19.6%	13.6%	20.7%	9.5%	1.8%	0.8%
Ohio	45,800	5.2%	15.8%	24.4%	18.2%	10.7%	15.1%	8.4%	1.6%	0.7%
Oklahoma	22,120	4.7%	13.9%	25.0%	19.3%	12.3%	15.7%	6.6%	1.7%	0.8%
Oregon	2,730	4.0%	10.6%	18.7%	17.6%	13.9%	21.2%	11.0%	2.2%	1.1%
Pennsylvania	69,990	4.8%	12.4%	19.2%	18.6%	14.0%	20.9%	8.1%	1.4%	0.6%
Rhode Island	4,320	8.8%	18.8%	20.1%	14.8%	8.1%	14.1%	10.9%	3.0%	1.6%
South Carolina	25,610	5.3%	14.3%	24.4%	19.4%	12.0%	16.0%	6.4%	1.6%	0.7%
South Dakota	17,930	1.9%	5.6%	13.2%	14.2%	12.0%	26.7%	18.8%	5.2%	2.3%
Tennessee	150,340	1.2%	4.1%	11.6%	13.9%	11.6%	28.6%	21.5%	5.2%	2.3%
Texas	953,210	1.1%	3.4%	10.8%	13.6%	11.9%	30.1%	21.4%	4.9%	2.8%
Utah	14,010	4.8%	13.3%	22.5%	16.1%	11.8%	18.6%	9.1%	2.4%	1.5%
Vermont	1,950	9.7%	21.0%	21.5%	15.4%	9.7%	12.8%	7.7%	2.1%	0.0%
Virginia	45,600	5.0%	12.9%	20.2%	15.4%	10.3%	18.7%	13.8%	2.5%	1.1%
Washington	408,520	1.0%	3.0%	8.1%	12.3%	12.4%	32.9%	23.5%	4.7%	2.1%
West Virginia	1,780	9.6%	24.7%	25.3%	13.5%	9.0%	11.2%	5.1%	1.1%	0.6%
Wisconsin	24,050	8.0%	21.3%	24.9%	16.0%	9.0%	10.7%	6.9%	2.1%	1.2%
Wyoming	13,460	1.6%	4.4%	10.3%	13.8%	13.0%	30.8%	18.4%	4.6%	3.2%
Other Areas	2,900	3.8%	6.9%	12.1%	11.0%	11.0%	25.5%	18.3%	5.9%	5.9%
Amount of deduction										
United States, total	\$9,331,511,000	0.9%	3.2%	9.9%	11.9%	10.6%	26.1%	20.9%	5.4%	11.2%
Alabama	\$54,925,000	1.7%	7.1%	17.6%	18.8%	14.8%	27.1%	9.6%	1.6%	1.6%
Alaska	\$9,430,000	0.6%	1.6%	5.6%	8.6%	11.1%	37.9%	27.9%	4.0%	2.8%
Arizona	\$160,072,000	1.6%	5.5%	14.3%	17.0%	14.8%	31.0%	12.7%	2.0%	0.9%
Arkansas	\$27,770,000	1.8%	7.5%	17.1%	17.7%	14.3%	20.4%	10.5%	3.2%	7.4%
California	\$921,937,000	1.7%	5.4%	16.1%	18.1%	14.1%	24.9%	12.2%	2.6%	4.9%
Colorado	\$57,877,000	1.8%	5.3%	13.5%	14.5%	12.8%	24.7%	13.6%	3.3%	10.4%
Connecticut	\$31,691,000	2.6%	7.7%	14.3%	10.5%	6.8%	15.8%	17.6%	5.5%	19.2%
Delaware	\$1,797,000	2.3%	2.5%	10.6%	13.1%	16.9%	32.9%	11.9%	0.0%	9.8%
District of Columbia	\$4,946,000	1.8%	5.5%	19.3%	11.6%	15.3%	17.7%	19.1%	3.5%	6.2%
Florida	\$1,683,431,000	0.5%	2.4%	9.7%	10.9%	9.5%	23.4%	19.7%	5.7%	18.3%
Georgia	\$104,324,000	1.6%	6.5%	20.7%	18.4%	13.9%	22.8%	11.0%	3.0%	2.2%
Hawaii	\$14,660,000	3.0%	6.5%	14.3%	16.8%	14.7%	30.1%	12.2%	1.8%	0.6%
Idaho	\$19,808,000	2.2%	6.8%	15.7%	16.2%	15.0%	26.0%	13.4%	3.1%	1.6%
Illinois	\$174,339,000	1.8%	5.7%	14.0%	16.7%	14.6%	27.7%	13.7%	2.5%	3.4%
Indiana	\$18,678,000	5.0%	10.8%	18.0%	15.9%	11.7%	22.6%	11.5%	2.9%	1.7%
Iowa	\$21,781,000	3.0%	11.1%	20.1%	16.7%	10.7%	16.0%	13.9%	2.8%	5.8%
Kansas	\$41,153,000	2.4%	8.1%	17.8%	16.9%	12.5%	23.5%	13.3%	3.9%	1.7%
Kentucky	\$18,478,000	2.5%	7.5%	17.5%	17.9%	15.3%	23.2%	10.0%	1.9%	4.1%
Louisiana	\$63,497,000	1.2%	5.4%	17.0%	18.4%	14.8%	28.2%	10.9%	2.0%	2.1%
Maine	\$4,113,000	4.6%	11.5%	20.4%	17.5%	12.6%	19.1%	10.7%	2.1%	1.4%
Maryland	\$52,252,000	2.3%	7.7%	16.2%	14.5%	11.9%	25.2%	17.0%	3.7%	1.6%
Massachusetts	\$41,754,000	3.8%	7.9%	13.9%	12.4%	9.2%	16.9%	16.9%	5.5%	13.6%
Michigan	\$53,934,000	2.8%	8.8%	18.0%	16.4%	12.5%	21.3%	12.2%	4.1%	3.9%
Minnesota	\$34,101,000	3.0%	10.2%	19.1%	15.6%	9.9%	16.4%	14.6%	4.7%	6.5%
Mississippi	\$46,614,000	1.2%	6.3%	20.9%	20.8%	15.2%	25.6%	8.1%	1.5%	0.4%
Missouri	\$52,045,000	2.2%	7.1%	15.7%	15.7%	11.4%	17.5%	16.3%	8.1%	5.9%
Montana	\$1,532,000	0.8%	3.6%	7.8%	12.4%	13.2%	32.7%	23.8%	3.0%	2.6%
Nebraska	\$25,770,000	1.4%	5.0%	10.7%	9.4%	7.4%	17.1%	27.4%	12.7%	8.8%
Nevada	\$384,069,000	0.3%	1.5%	7.4%	9.8%	9.2%	22.6%	14.0%	3.5%	31.6%
New Hampshire	\$16,505,000	0.1%	0.4%	0.8%	1.2%	1.5%	3.5%	2.3%	0.6%	89.5%
New Jersey	\$144,963,000	2.7%	8.1%	16.3%	16.5%	13.2%	21.9%	15.0%	3.3%	3.1%
New Mexico	\$19,483,000	2.4%	6.9%	18.0%	18.9%	15.0%	24.2%	9.8%	1.8%	3.0%
New York	\$236,418,000	2.0%	6.3%	13.1%	14.7%	13.5%	24.9%	11.9%	2.5%	11.1%
North Carolina	\$60,511,000	3.1%	9.8%	19.5%	17.4%	12.4%	19.9%	12.9%	3.6%	1.3%
North Dakota	\$7,872,000	1.3%	4.8%	12.7%	14.9%	13.1%	29.1%	16.9%	3.7%	3.6%
Ohio	\$62,715,000	2.2%	8.4%	17.6%	17.7%	12.2%	20.7%	14.7%	3.3%	3.1%
Oklahoma	\$36,715,000	2.1%	7.5%	19.6%	18.3%	14.0%	21.5%	11.2%	3.2%	2.5%
Oregon	\$6,435,000	1.6%	4.3%	10.9%	13.6%	12.3%	23.9%	16.9%	4.5%	12.0%
Pennsylvania	\$74,834,000	2.1%	6.9%	14.8%	16.5%	14.2%	26.3%	13.9%	3.4%	1.9%
Rhode Island	\$5,311,000	4.1%	10.4%	15.3%	16.4%	10.4%	20.2%	16.6%	4.3%	2.3%
South Carolina	\$33,884,000	2.5%	8.1%	18.6%	19.3%	13.0%	21.7%	12.3%	3.2%	1.4%
South Dakota	\$45,005,000	0.5%	2.1%	6.0%	7.9%	8.0%	23.8%	23.6%	7.3%	20.7%
Tennessee	\$492,853,000	0.4%	1.7%	6.7%	9.3%	8.6%	26.7%	27.0%	7.4%	12.0%
Texas	\$2,495,591,000	0.4%	1.6%	7.3%	10.0%	9.6%	28.1%	25.7%	6.7%	10.6%
Utah	\$27,721,000	1.6%	5.4%	15.4%	15.7%	14.7%	28.0%	14.0%	3.3%	1.9%
Vermont	\$1,702,000	3.8%	11.8%	16.2%	17.3%	12.2%	24.1%	11.8%	2.9%	0.0%
Virginia	\$60,826,000	1.7%	5.6%	13.5%	13.7%	11.2%	26.4%	22.1%	4.1%	1.9%
Washington	\$1,283,083,000	0.3%	1.2%	4.3%	7.6%	9.1%	31.6%	30.7%	7.5%	7.7%
West Virginia	\$2,306,000	4.4%	13.1%	20.6%	15.9%	11.2%	20.7%	10.8%	2.2%	1.0%
Wisconsin	\$24,717,000	4.0%	12.0%	19.4%	16.1%	10.5%	16.1			

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 general sales tax (N18450) and State and local general sales tax amount (A18450). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

State and Local Sales 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	10,809,950	3.8%	11.1%	21.0%	17.7%	13.0%	22.9%	8.7%	1.3%	0.5%	
Alabama	95,830	5.7%	18.4%	26.6%	19.3%	12.5%	14.9%	2.4%	0.2%	0.1%	
Alaska	23,810	1.1%	3.4%	10.5%	16.0%	16.8%	39.4%	11.5%	1.1%	0.3%	
Arizona	205,140	5.5%	15.2%	25.4%	19.7%	13.6%	17.3%	3.1%	0.2%	0.1%	
Arkansas	41,650	6.2%	21.0%	30.6%	19.2%	10.5%	10.0%	2.1%	0.3%	0.1%	
California	1,013,280	5.9%	17.1%	32.1%	21.3%	11.4%	10.2%	1.7%	0.2%	0.1%	
Colorado	85,940	7.7%	18.0%	26.3%	18.6%	11.4%	13.6%	3.9%	0.4%	0.2%	
Connecticut	52,540	10.4%	28.6%	35.6%	13.6%	5.1%	5.0%	1.4%	0.2%	0.1%	
Delaware	1,510	6.0%	14.6%	23.8%	21.2%	13.2%	16.6%	4.0%	1.3%	0.0%	
District of Columbia	4,770	10.5%	20.5%	26.2%	15.1%	9.0%	12.8%	4.8%	0.6%	0.2%	
Florida	2,071,160	1.9%	8.0%	20.4%	17.4%	13.1%	25.3%	11.1%	1.9%	0.9%	
Georgia	148,810	7.0%	19.9%	26.9%	17.6%	11.2%	14.1%	2.8%	0.3%	0.1%	
Hawaii	26,220	7.7%	14.7%	20.8%	19.1%	13.9%	19.4%	3.8%	0.3%	0.1%	
Idaho	34,010	7.6%	19.6%	28.7%	20.0%	11.2%	10.2%	2.5%	0.2%	0.1%	
Illinois	304,050	5.9%	14.7%	21.8%	19.0%	14.3%	20.4%	3.8%	0.2%	0.0%	
Indiana	34,500	16.0%	28.5%	23.3%	12.9%	7.9%	8.9%	2.2%	0.3%	0.1%	
Iowa	49,270	8.8%	27.2%	30.5%	16.9%	8.4%	6.6%	1.3%	0.1%	0.0%	
Kansas	68,370	6.2%	17.5%	26.4%	20.3%	12.1%	14.2%	3.0%	0.2%	0.0%	
Kentucky	52,430	7.0%	18.9%	26.1%	20.0%	12.8%	13.4%	1.7%	0.2%	0.1%	
Louisiana	78,060	4.4%	14.4%	27.0%	20.2%	13.3%	17.1%	3.3%	0.3%	0.1%	
Maine	13,650	12.9%	27.0%	29.4%	15.0%	6.8%	7.0%	1.7%	0.2%	0.0%	
Maryland	56,910	11.1%	25.5%	29.3%	14.8%	7.9%	8.7%	2.5%	0.2%	0.1%	
Massachusetts	68,990	15.6%	22.8%	23.0%	17.5%	9.3%	9.4%	2.0%	0.3%	0.1%	
Michigan	133,060	9.8%	22.3%	26.7%	17.7%	10.9%	11.0%	1.4%	0.1%	0.0%	
Minnesota	57,210	11.1%	29.5%	30.2%	14.0%	6.7%	6.6%	1.4%	0.5%	0.1%	
Mississippi	68,010	3.7%	17.1%	30.4%	19.4%	12.1%	14.7%	2.4%	0.1%	0.0%	
Missouri	85,070	8.8%	22.0%	29.2%	18.9%	10.3%	8.6%	1.9%	0.2%	0.1%	
Montana	1,720	4.1%	10.5%	19.2%	15.7%	15.7%	24.4%	9.9%	1.2%	0.0%	
Nebraska	27,090	8.6%	24.4%	30.0%	16.4%	8.9%	8.2%	3.1%	0.3%	0.1%	
Nevada	303,880	1.6%	6.2%	19.9%	19.3%	15.3%	27.3%	8.6%	1.3%	0.6%	
New Hampshire	3,450	3.2%	8.4%	16.2%	16.5%	13.6%	29.0%	11.6%	1.2%	0.6%	
New Jersey	262,790	8.0%	20.4%	27.8%	19.9%	11.9%	10.6%	1.2%	0.1%	0.0%	
New Mexico	28,980	7.9%	19.9%	31.2%	18.2%	9.3%	10.4%	2.7%	0.3%	0.1%	
New York	378,170	6.6%	17.2%	23.3%	18.9%	13.4%	17.6%	2.7%	0.2%	0.1%	
North Carolina	121,810	9.3%	24.6%	26.8%	16.7%	9.9%	10.6%	1.9%	0.2%	0.1%	
North Dakota	22,620	3.1%	10.7%	24.1%	20.7%	15.7%	21.4%	3.9%	0.3%	0.0%	
Ohio	136,570	7.3%	21.6%	29.6%	18.3%	9.7%	10.4%	2.8%	0.2%	0.1%	
Oklahoma	58,890	6.4%	19.1%	29.3%	19.5%	10.9%	11.4%	2.9%	0.5%	0.2%	
Oregon	5,820	5.7%	13.1%	20.1%	17.9%	13.4%	21.5%	7.4%	0.9%	0.2%	
Pennsylvania	189,080	6.6%	16.5%	22.6%	19.4%	13.9%	18.0%	2.9%	0.2%	0.0%	
Rhode Island	9,890	14.4%	28.7%	27.4%	13.8%	6.9%	7.0%	1.6%	0.2%	0.1%	
South Carolina	68,330	7.2%	20.3%	28.3%	18.6%	11.4%	11.5%	2.3%	0.3%	0.1%	
South Dakota	62,570	1.7%	6.0%	15.7%	17.3%	15.3%	30.8%	10.8%	1.8%	0.6%	
Tennessee	459,020	1.5%	5.9%	16.4%	17.6%	14.6%	29.6%	12.1%	1.8%	0.5%	
Texas	2,605,670	1.4%	4.9%	15.3%	16.4%	13.7%	30.9%	14.3%	2.2%	1.0%	
Utah	34,320	6.9%	20.3%	30.1%	17.9%	10.1%	11.0%	3.0%	0.4%	0.1%	
Vermont	5,510	15.2%	28.7%	25.2%	13.8%	6.9%	7.6%	2.2%	0.2%	0.0%	
Virginia	83,270	8.4%	20.7%	26.9%	16.8%	10.5%	13.0%	3.4%	0.3%	0.1%	
Washington	934,040	1.3%	4.1%	11.4%	15.3%	15.2%	34.9%	15.0%	2.1%	0.7%	
West Virginia	5,710	12.1%	31.9%	28.0%	11.9%	7.0%	7.2%	1.8%	0.4%	0.0%	
Wisconsin	71,370	12.2%	30.0%	29.3%	14.4%	7.1%	5.7%	1.1%	0.1%	0.1%	
Wyoming	46,930	1.7%	5.2%	13.1%	17.7%	17.2%	33.5%	9.7%	1.3%	0.7%	
Other Areas	8,280	4.2%	7.9%	14.4%	14.9%	13.6%	26.3%	13.9%	2.9%	1.8%	

Amount of deduction										
United States, total	\$19,993,888,000	1.3%	4.8%	13.5%	14.6%	13.0%	29.9%	16.3%	3.3%	3.3%
Alabama	\$153,914,000	2.7%	10.6%	22.2%	20.0%	15.2%	23.2%	5.5%	0.4%	0.1%
Alaska	\$28,276,000	0.7%	2.5%	7.0%	12.4%	14.3%	42.3%	17.4%	2.6%	0.7%
Arizona	\$378,290,000	2.2%	7.2%	17.6%	18.5%	16.4%	29.4%	7.7%	0.7%	0.4%
Arkansas	\$73,856,000	3.0%	11.5%	24.0%	20.7%	14.2%	17.6%	4.7%	0.7%	3.7%
California	\$1,656,521,000	2.4%	8.2%	23.8%	23.0%	16.5%	20.9%	4.4%	0.6%	0.3%
Colorado	\$121,034,000	2.8%	8.0%	17.9%	18.6%	15.4%	25.7%	9.9%	1.1%	0.6%
Connecticut	\$49,622,000	5.6%	18.4%	31.5%	17.4%	9.3%	11.8%	4.6%	1.0%	0.4%
Delaware	\$2,405,000	2.1%	7.2%	18.0%	22.0%	18.3%	22.8%	7.6%	2.1%	0.0%
District of Columbia	\$5,349,000	3.3%	11.1%	16.2%	11.0%	18.6%	10.8%	1.7%	1.7%	1.0%
Florida	\$3,509,340,000	0.8%	4.0%	13.7%	13.7%	11.9%	28.8%	18.0%	4.3%	4.9%
Georgia	\$188,538,000	3.0%	10.7%	23.4%	19.3%	13.8%	22.1%	6.3%	0.8%	0.5%
Hawaii	\$29,179,000	3.4%	8.3%	15.6%	17.8%	15.7%	29.0%	8.5%	1.2%	0.6%
Idaho	\$49,742,000	3.8%	11.4%	23.2%	21.2%	15.0%	18.7%	5.8%	0.7%	0.2%
Illinois	\$452,349,000	2.4%	7.7%	16.9%	18.5%	16.4%	29.7%	7.7%	0.6%	0.2%
Indiana	\$53,218,000	6.5%	15.1%	20.8%	16.7%	13.6%	20.1%	6.0%	1.0%	0.2%
Iowa	\$52,058,000	4.5%	17.7%	28.7%	19.5%	12.2%	13.5%	3.5%	0.3%	0.1%
Kansas	\$135,624,000	2.7%	9.2%	19.4%	19.7%	15.9%	25.7%	6.4%	0.8%	0.1%
Kentucky	\$55,366,000	3.5%	11.5%	22.0%	20.4%	15.7%	22.1%	4.1%	0.4%	0.3%
Louisiana	\$182,427,000	1.7%	6.3%	18.4%	19.0%	16.3%	29.8%	7.5%	0.7%	0.3%
Maine	\$11,619,000	5.7%	15.7%	24.9%	19.0%	11.1%	16.4%	6.2%	1.1%	0.0%
Maryland	\$56,090,000	4.9%	13.6%	24.6%	18.0%	12.9%	17.8%	7.3%	0.7%	0.3%
Massachusetts	\$61,595,000	7.6%	13.8%	20.6%	19.1%	12.6%	18.1%	6.2%	1.4%	0.6%
Michigan	\$155,594,000	4.4%	12.6%	22.1%	19.2%	14.9%	21.3%	4.6%	0.6%	0.3%
Minnesota	\$68,739,000	5.0%	17.4%	27.0%	18.9%	11.4%	14.9%	4.0%	1.0%	0.2%
Mississippi	\$115,610,000	1.9%	9.9%	25.4%	20.7%	14.9%	21.6%	5.1%	0.4%	0.1%
Missouri	\$112,997,000	3.8%	12.0%	24.0%	21.2%	15.1%	17.8%	5.3%	0.6%	0.2%
Montana	\$3,128,000	1.1%	5.3%	12.0%	12.2%	14.5%	31.3%	16.6%	6.8%	0.0%
Nebraska	\$37,798,000	3.7%	12.5%	24.0%	19.2%	14.7%	17.0%	7.7%	0.9%	0.3%
Nevada	\$625,453,000	0.7%	3.2%	14.3%	15.9%	14.5%	32.2%	13.7%	2.5%	3.0%
New Hampshire	\$10,624,000	0.5%	1.6%	4.4%	4.5%	12.2%	12.2%	7.4%	1.3%	63.7%
New Jersey	\$267,787,000	3.8%	12.3%	23.4%	21.4%	15.8%	19.1%	3.2%	0.5%	0.5%
New Mexico	\$47,765,000	3.1%	10.4%	24.4%	19.9%	13.3%	19.8%	7.0%	1.5%	0.7%
New York	\$502,082,000	2.7%	9.2%	18.9%	19.0%	16.0%	26.7%	5.7%	0.5%	1.3%
North Carolina	\$127,635,000	4.9%	15.7%	24.0%	18.4%	13.0%	18.0%	4.9%	0.7%	0.3%
North Dakota	\$25,819,000	1.4%	5.0%	15.2%	17.4%	16.7%	34.8%	8.7%	0.6%	0.1%
Ohio	\$166,526,000	3.4%	12.3%	23.7%	19.4%	13.9%	19.3%	7.0%	0.7%	0.4%
Oklahoma	\$85,853,000	3.2%	11.0%	24.2%	20.6%	13.9%	18.5%	6.5%	1.2%	0.9%
Oregon	\$10,301,000	2.1%	6.4%	13.4%	15.5%	15.3%	30.0%	14.7%	1.7%	0.9%
Pennsylvania	\$179,893,000	3.1%	9.8%	18.4%	18.6%	15.9%	26.9%	6.6%	0.5%	0.1%
Rhode Island	\$10,277,000	6.7%	17.2%	24.9%	19.5%	12.0%	15.0%	4.0%	0.5%	0.4%
South Carolina	\$75,202,000	3.8%	12.8%	24.3%	19.6%	14.2%	18.3%	5.7%	0.8%	0.5%
South Dakota	\$118,954,000	0.7%	2.7%	8.8%	12.5%	13.7%	36.4%	18.1%	4.0%	3.1%
Tennessee	\$1,180,452,000	0.6%	2.8%	10.4%	13.2%	13.0%	34.2%	20.0%	3.9%	1.9%
Texas	\$5,760,992,000	0.5%	2.2%	9.2%	11.8%	11.5%	33.2%	21.9%	4.6%	5.0%
Utah	\$52,988,000	2.7%	9.5%	22.4%	20.3%	15.1%	21.3%	7.1%	1.1%	0.4%
Vermont	\$4,315,000	6.8%	16.4%	24.5%	16.8%	12.3%	16.5%	6.0%	0.6%	0.0%
Virginia	\$85,439,000	3.4%	10.6%	21.0%	17.7%	14.1%	23.4%	8.6%	0.9%	0.3%
Washington	\$2,689,606,000	0.5%	1.6%	5.9%	9.8%	11.9%	37.0%	24.2%	5.2%	4.0%
West Virginia	\$6,556,000	6.0%	20.1%	26.8%	15.8%	11.3%	15.6%	3.8%	0.6%	0.0%
Wisconsin	\$61,529,000	6.4%	19.9%	27.0%	17.7%	11.2%	12.7%	3.8%	1.0%	0.4%
Wyoming	\$69,529,000	0.6%	2.2%	7.2%	12.1%	14.6%	38.2%	15.4%	2.5%	7.2%
Other Areas	\$28,033,000	0.8%	2.5%	7.0%	7.5%	7.5%	17.8%	15.6%	6.2%	35.2%

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 general sales tax (N18450) and State and local general sales tax amount (A18450). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

28 Mar 19

State and Local Sales 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 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$30,000	\$30,000 to \$35,000	\$35,000 to \$40,000	\$40,000 to \$45,000	\$45,000 to \$50,000	\$50,000 or more
UNITED STATES	9,002,410	427,580	1,191,800	2,146,820	1,743,360	1,203,110	2,116,710	772,040	110,200	40,220	-
Number of returns with deduction	635	210	317	410	436	397	113	139	128	93	-
Percent of returns	1,022.5	299.4	913.9	2,486.1	2,286.3	2,286.3	2,819.0	286.3	286.3	486.3	-
Amount of deduction (in millions of dollars)	1,818	600	767	1,100	1,320	1,881	2,487	3,603	5,041	12,007	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ALABAMA	91,480	6,860	17,440	24,760	17,360	11,200	12,470	1,660	160	40	-
Number of returns with deduction	435	151	310	400	440	407	168	41	21	12	-
Percent of returns	4,602	4.0	10.4	13.6	13.6	13.6	13.6	13.6	13.6	13.6	-
Amount of deduction (in millions of dollars)	1,284	700	971	1,280	1,600	1,660	2,000	2,270	2,270	2,270	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ALASKA	21,310	270	760	2,300	3,300	2,000	6,000	2,560	320	80	-
Number of returns with deduction	611	65	130	230	230	230	147	169	148	91	-
Percent of returns	24.8	6.1	6.4	1.7	2.0	3.0	3.0	3.0	3.0	3.0	-
Amount of deduction (in millions of dollars)	1,168	400	540	720	820	981	1,224	2,124	2,795	5,400	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ARIZONA	197,400	12,270	32,280	51,740	38,810	26,810	60,840	6,300	440	130	-
Number of returns with deduction	617	93	217	400	400	400	400	400	400	400	-
Percent of returns	357.7	8.8	27.7	64.7	67.7	69.4	69.4	69.4	69.4	69.4	-
Amount of deduction (in millions of dollars)	1,784	700	867	1,250	1,740	2,380	3,170	4,600	5,790	6,777	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ARKANSAS	29,820	2,760	8,800	12,070	7,260	3,860	3,400	600	90	20	-
Number of returns with deduction	210	15	41	41	41	41	41	41	41	41	-
Percent of returns	1,745	600	980	1,300	1,300	2,440	3,300	4,041	6,400	65,867	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
CALIFORNIA	993,800	63,300	177,440	321,270	289,970	192,210	90,890	10,710	2,030	700	-
Number of returns with deduction	634	210	417	717	810	614	310	117	114	110	-
Percent of returns	1,000.4	600	1,340	3,640	3,917	3,917	3,917	3,917	3,917	3,917	-
Amount of deduction (in millions of dollars)	1,818	600	767	1,100	1,320	1,881	2,487	3,603	5,041	12,007	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
COLORADO	81,440	6,860	16,000	22,260	14,710	6,700	9,690	2,740	300	100	-
Number of returns with deduction	211	122	130	130	130	130	130	130	130	130	-
Percent of returns	1,115	3.1	6.7	10.0	10.7	11.1	11.1	11.1	11.1	11.1	-
Amount of deduction (in millions of dollars)	1,387	441	600	960	1,400	1,660	2,010	3,700	4,147	10,000	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
CONNECTICUT	32,730	9,660	10,940	18,900	6,800	2,400	3,260	640	100	40	-
Number of returns with deduction	310	210	210	210	210	210	210	210	210	210	-
Percent of returns	310	210	210	210	210	210	210	210	210	210	-
Amount of deduction (in millions of dollars)	1,512	100	610	940	1,400	1,787	2,371	3,209	5,700	3,320	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
DELAWARE	1,300	80	200	300	200	160	200	60	10	-	-
Number of returns with deduction	130	10	10	10	10	10	10	10	10	10	-
Percent of returns	130	10	10	10	10	10	10	10	10	10	-
Amount of deduction (in millions of dollars)	1,440	200	300	400	500	600	800	1,000	1,200	1,400	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA	4,000	400	1,000	1,200	710	380	600	200	20	20	-
Number of returns with deduction	113	14	18	18	18	18	18	18	18	18	-
Percent of returns	610	10	10	10	10	10	10	10	10	10	-
Amount of deduction (in millions of dollars)	1,000	340	580	820	1,120	1,300	1,500	2,170	2,167	2,800	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
FLORIDA	1,797,170	35,140	148,900	386,470	308,070	232,240	400,480	177,220	26,130	10,880	-
Number of returns with deduction	610	210	410	710	810	610	610	610	610	610	-
Percent of returns	2,091.3	210	119.8	406.3	412.8	360.5	660.1	660.1	660.1	660.1	-
Amount of deduction (in millions of dollars)	1,887	600	817	1,110	1,120	1,220	1,580	2,400	4,000	10,000	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
GEORGIA	130,100	10,720	23,200	38,220	24,130	14,930	17,100	3,130	300	140	-
Number of returns with deduction	107.2	3.1	10.5	11.3	12.0	13.0	13.0	13.0	13.0	13.0	-
Percent of returns	1,211	100	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Amount of deduction (in millions of dollars)	1,710	400	500	600	700	800	900	1,000	1,100	1,200	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
HAWAII	24,750	2,040	3,820	5,700	4,690	3,400	4,700	900	90	30	-
Number of returns with deduction	34	210	310	310	310	310	310	310	310	310	-
Percent of returns	261.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Amount of deduction (in millions of dollars)	1,551	400	584	816	879	1,232	1,600	2,407	4,770	1,900	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ILLINOIS	31,380	2,680	6,880	9,210	6,190	3,170	2,750	560	80	40	-
Number of returns with deduction	420	18	51	50	50	51	72	110	100	100	-
Percent of returns	1,384	600	760	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-
Amount of deduction (in millions of dollars)	1,551	400	584	816	879	1,232	1,600	2,407	4,770	1,900	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
INDIANA	29,080	19,080	40,790	60,070	60,070	40,790	60,070	40,790	60,070	40,790	-
Number of returns with deduction	68	22	37	47	67	78	67	97	12	10	-
Percent of returns	407.4	60.8	71.1	81.7	81.7	81.7	81.7	81.7	81.7	81.7	-
Amount of deduction (in millions of dollars)	1,455	563	792	1,100	1,440	1,730	2,041	3,000	5,339	9,800	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
IOWA	31,500	5,770	9,000	7,180	4,000	2,400	2,400	600	60	20	-
Number of returns with deduction	48.8	3.4	7.4	10.5	8.8	6.8	9.2	2.6	0.3	0.0	-
Percent of returns	1,341	600	800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-
Amount of deduction (in millions of dollars)	1,551	400	584	816	879	1,232	1,600	2,407	4,770	1,900	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
KANSAS	47,200	4,040	13,840	14,400	13,300	7,300	3,000	1,900	100	20	-
Number of returns with deduction	30.4	2.4	4.0	4.1	4.1	4.1	4.1	4.1	4.1	4.1	-
Percent of returns	1,037	518	600	604	1,402	1,884	2,300	3,024	3,100	3,800	-
Amount of deduction (in millions of dollars)	1,551	400	584	816	879	1,232	1,600	2,407	4,770	1,900	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
KENTUCKY	49,440	3,880	10,340	13,420	9,870	4,800	5,700	740	90	40	-
Number of returns with deduction	24.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Percent of returns	1,642	4.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Amount of deduction (in millions of dollars)	2,017	611	1,000	1,420	1,561	2,027	3,020	4,000	5,034	6,200	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
LOUISIANA	90,400	3,880	10,340	13,420	9,870	4,800	5,700	740	90	40	-
Number of returns with deduction	24.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Percent of returns	1,642	4.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Amount of deduction (in millions of dollars)	2,017	611	1,000	1,420	1,561	2,027	3,020	4,000	5,034	6,200	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MAINE	79,760	2,640	12,240	21,340	16,000	10,300	14,100	2,500	300	120	-
Number of returns with deduction	61.1	1.4	2.4	4.6	6.4	6.7	6.1	4.6	3.0	2.1	-
Percent of returns	107.7	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Amount of deduction (in millions of dollars)	2,353	780	1,000	1,280	2,251	2,833	4,200	5,411	6,434	6,902	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MARYLAND	14,200	1,000	4,940	4,280	2,020	820	840	210	20	-	-
Number of returns with deduction	114	6.7	1.8	3.1	2.2	1.4	1.0	0.7	0.1	-	-
Percent of returns	914	340	402	720	1,070	1,407	1,800	3,000	3,000	3,000	-
Amount of deduction (in millions of dollars)	1,551	400	584	816	879	1,232	1,600	2,407	4,770	1,900	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MASSACHUSETTS	96,420	6,860	16,000	22,260	14,710	6,700	9,690	2,740	300	100	-
Number of returns with deduction	119	210	310	310	310	310	310	310	310	310	-
Percent of returns	91.7	4.0	7.0	11.0	10.4	7.0	9.7	3.4	0.7	0.0	-
Amount of deduction (in millions of dollars)	882	302	514	800	940	1,235	1,740	2,600	4,101	12,340	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MASSACHUSETTS	96,420	10,800	10,340	14,720	11,020	6,800	5,900	1,100	100	50	-
Number of returns with deduction	119	210	310	310	310	310	310	310	310	310	-
Percent of returns	91.7	4.0	7.0	11.0	10.4	7.0	9.7	3.4	0.7	0.0	-
Amount of deduction (in millions of dollars)	882	302	514	800	940	1,235	1,740	2,600	4,101	12,340	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MINNESOTA	106,800	13,240	29,760	34,070	22,000	13,300	12,000	1,900	140	60	-
Number of returns with deduction	217	1.7	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Percent of returns	1,034	6.2	16.8	16.4	16.4	16.4	16.4	16.4	16.4	16.4	-
Amount of deduction (in millions of dollars)											

State and Local Sales Tax Deductions 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 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$30,000	\$30,000 to \$35,000	\$35,000 to \$40,000	\$40,000 to \$45,000	\$45,000 to \$50,000	\$1,000,000 or more
UNITED STATES	5,545,250	419,550	1,160,410	2,054,420	1,883,850	1,224,640	3,074,460	707,280	115,150	45,880	-
Number of returns with deduction	234	5	33	53	54	9	113	142	33	114	-
Percent of returns	4.2	0.0	2.8	4.7	2.9	0.7	3.8	2.0	0.3	0.2	-
Amount of deduction (thousands of dollars)	16,777,984	239,990	627,981	2,247,714	2,425,270	2,154,340	4,091,867	2,703,252	550,202	695,726	-
Average per return (dollars)	1,758	590	713	1,104	1,441	1,784	2,377	3,523	4,946	14,529	-
ALABAMA	86,840	6,910	17,840	23,600	16,220	10,830	11,560	1,660	190	86	-
Number of returns with deduction	452	12	21	31	47	62	83	95	35	13	-
Percent of returns	14.5	0.3	0.6	1.0	1.4	2.0	2.4	1.6	1.0	0.4	-
Amount of deduction (thousands of dollars)	124,554	3,741	13,863	20,136	24,681	19,217	26,842	5,776	670	248	-
Average per return (dollars)	1,434	640	1,000	1,220	1,522	1,380	2,500	3,461	6,487	7,980	-
ALASKA	21,720	220	720	2,200	3,310	3,800	8,540	2,540	340	80	-
Number of returns with deduction	620	10	12	28	63	103	140	190	141	113	-
Percent of returns	2,824	0.5	0.5	1.6	3.6	6.2	10.0	4.5	6.2	5.0	-
Amount of deduction (thousands of dollars)	1,115	430	572	730	937	944	1,152	1,707	2,200	4,200	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ARIZONA	185,890	12,130	31,220	49,700	36,200	23,770	28,360	4,540	380	160	-
Number of returns with deduction	84	2	3	7	8	8	8	8	8	2	-
Percent of returns	318,553	7,446	24,704	58,756	41,562	52,851	86,124	22,021	2,013	768	-
Amount of deduction (thousands of dollars)	1,713	619	1,746	1,960	1,695	1,227	1,107	4,960	6,087	5,707	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ARKANSAS	38,220	2,710	8,730	12,120	7,020	3,870	3,150	690	30	20	-
Number of returns with deduction	70	1	1	1	1	1	1	1	1	1	-
Percent of returns	1,767	1,871	8,894	16,560	12,250	9,816	2,880	2,716	531	317	-
Amount of deduction (thousands of dollars)	1,767	690	916	1,261	1,844	2,403	3,910	4,334	6,993	122,933	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
CALIFORNIA	993,860	63,170	178,090	311,070	200,790	105,170	87,390	14,630	2,080	890	-
Number of returns with deduction	84	2	4	5	7	2	3	3	1	1	-
Percent of returns	1,481,071	37,792	128,942	364,633	341,610	244,844	287,660	64,119	12,167	6,884	-
Amount of deduction (thousands of dollars)	1,837	688	719	1,130	1,712	2,208	3,038	4,286	6,621	9,984	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
COLORADO	76,430	6,940	15,470	21,450	13,840	8,800	9,290	2,130	270	100	-
Number of returns with deduction	14	2	3	3	3	3	3	3	1	1	-
Percent of returns	2,074	2,070	8,648	18,746	18,740	10,473	22,660	6,096	1,013	889	-
Amount of deduction (thousands of dollars)	1,247	431	640	891	1,061	1,064	1,690	3,096	3,702	6,889	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
CONNECTICUT	33,010	5,990	16,470	18,300	6,940	3,960	3,190	990	190	40	-
Number of returns with deduction	30	2	3	3	3	3	3	3	3	3	-
Percent of returns	3,012	2,216	9,138	16,480	7,762	3,847	4,701	1,727	380	893	-
Amount of deduction (thousands of dollars)	873	445	568	811	1,191	1,872	2,217	2,996	3,660	14,823	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
DELAWARE	660	80	180	270	170	110	120	40	10	-	-
Number of returns with deduction	1	1	1	1	1	1	1	1	1	1	-
Percent of returns	1,412	33	160	301	226	215	241	127	88	-	-
Amount of deduction (thousands of dollars)	1,484	1,000	1,200	1,200	1,000	1,000	1,000	1,100	6,000	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA	4,440	470	1,020	1,220	850	370	490	290	20	-	-
Number of returns with deduction	13	1	1	1	1	1	1	1	1	1	-
Percent of returns	4,440	470	1,020	1,220	850	370	490	290	20	-	-
Amount of deduction (thousands of dollars)	900	360	487	814	1,064	1,330	1,382	2,290	1,093	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
FLORIDA	1,729,420	35,070	141,740	368,870	364,680	232,890	437,220	162,970	30,730	13,980	-
Number of returns with deduction	14	2	3	3	3	3	3	3	3	3	-
Percent of returns	2,854,728	20,608	104,828	360,368	376,462	338,250	650,960	615,539	117,979	190,927	-
Amount of deduction (thousands of dollars)	1,621	590	750	1,020	1,227	1,452	1,686	2,916	3,621	14,523	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
GEORGIA	13,070	10,640	20,200	36,200	23,320	13,840	15,720	2,770	360	190	-
Number of returns with deduction	13,070	4,021	17,120	37,120	23,120	20,280	26,410	7,975	1,116	1,480	-
Percent of returns	1,507	480	1,200	1,007	1,000	1,000	1,000	2,000	3,100	8,111	-
Amount of deduction (thousands of dollars)	-	-	-	-	-	-	-	-	-	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
HAWAII	23,450	1,970	3,770	5,140	4,990	3,280	4,990	790	90	30	-
Number of returns with deduction	14	2	1	2	2	1	2	2	2	2	-
Percent of returns	23,281	2,942	2,102	3,416	4,104	3,844	5,090	2,000	170	110	-
Amount of deduction (thousands of dollars)	990	438	588	742	902	1,135	1,579	2,745	2,983	3,833	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
IDAHO	26,640	2,670	6,500	9,110	5,760	2,760	2,160	540	70	20	-
Number of returns with deduction	14	2	3	3	3	3	3	3	3	3	-
Percent of returns	36,540	1,730	4,801	9,262	8,052	5,147	5,267	1,803	320	101	-
Amount of deduction (thousands of dollars)	1,284	640	720	1,020	1,080	1,080	1,080	1,080	1,080	1,080	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
ILLINOIS	287,200	18,870	41,470	82,000	91,840	37,380	47,760	7,480	380	110	-
Number of returns with deduction	33	2	3	4	4	8	8	8	1	1	-
Percent of returns	98,451	9,173	31,148	64,790	71,280	61,100	61,100	146,480	2,000	832	-
Amount of deduction (thousands of dollars)	1,380	520	680	1,070	1,380	1,874	2,168	3,162	6,084	5,745	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
INDIANA	27,880	5,540	8,020	6,180	3,460	3,020	2,020	540	30	20	-
Number of returns with deduction	40,448	2,008	6,082	8,420	7,173	5,344	7,153	2,290	301	503	-
Percent of returns	1,443	520	750	1,000	1,000	2,044	3,224	4,180	1,230	27,655	-
Amount of deduction (thousands of dollars)	-	-	-	-	-	-	-	-	-	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
IOWA	42,290	4,190	12,840	13,020	8,730	3,190	3,420	690	70	20	-
Number of returns with deduction	1,013	2,088	7,898	7,898	5,120	3,984	5,480	2,088	420	230	-
Percent of returns	1,013	490	830	900	1,090	1,090	2,090	3,020	3,220	11,790	-
Amount of deduction (thousands of dollars)	-	-	-	-	-	-	-	-	-	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
KANSAS	71,310	4,720	13,010	18,480	13,450	6,110	9,770	3,540	420	100	-
Number of returns with deduction	53	2	3	4	3	3	3	3	3	3	-
Percent of returns	141,444	3,276	12,138	24,486	24,486	20,234	27,750	24,587	2,012	616	-
Amount of deduction (thousands of dollars)	1,684	718	956	1,320	1,829	2,446	3,064	4,702	4,790	6,180	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
KENTUCKY	47,390	3,870	10,020	12,000	9,180	5,570	5,180	690	90	30	-
Number of returns with deduction	4,098	1,762	5,543	10,216	9,081	7,332	8,999	1,695	31	229	-
Percent of returns	890	480	544	790	991	1,001	1,001	2,000	2,000	2,000	-
Amount of deduction (thousands of dollars)	-	-	-	-	-	-	-	-	-	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
LOUISIANA	63,320	3,070	9,940	17,120	12,660	9,300	10,100	1,000	340	70	-
Number of returns with deduction	1,022	1	1	1	1	1	1	1	1	1	-
Percent of returns	13,846	2,137	8,988	25,602	26,437	24,461	26,437	15,463	1,790	564	-
Amount of deduction (thousands of dollars)	2,209	696	941	1,495	2,041	2,706	3,009	6,400	7,400	9,027	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MAINE	13,100	1,800	3,320	3,960	1,860	780	630	190	20	-	-
Number of returns with deduction	14	2	3	3	3	3	3	3	3	3	-
Percent of returns	9,422	878	1,808	2,804	1,808	1,808	1,120	419	94	-	-
Amount of deduction (thousands of dollars)	714	390	510	690	907	1,400	1,707	2,176	2,790	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MARYLAND	54,870	8,620	15,170	16,220	7,730	3,780	3,800	1,100	100	40	-
Number of returns with deduction	14	2	3	3	3	3	3	3	3	3	-
Percent of returns	888	277	804	788	1,117	1,422	2,033	2,692	3,142	4,725	-
Amount of deduction (thousands of dollars)	-	-	-	-	-	-	-	-	-	-	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MASSACHUSETTS	60,000	10,610	14,910	13,810	9,880	4,870	8,930	1,400	140	60	-
Number of returns with deduction	14	2	2	3	3	3	3	3	3	3	-
Percent of returns	47,774	3,261	7,490	9,840	8,776	7,588	7,588	2,007	410	621	-
Amount of deduction (thousands of dollars)	780	370	501	720	887	1,147	1,617	2,411	2,980	10,533	-
Average per return (dollars)	-	-	-	-	-	-	-	-	-	-	-
MISSISSIPPI	129,860	23,840	29,840	33,610	21,340	12,730	11,900	1,300	100	40	-
Number of returns with deduction	24	4	5	5	3	3	3	3	3	3	-
Percent of returns	130,051	6,079	17,168	29,649	35,102	19,113	26,498	4,866	772	477	-
Amount of deduction (thousands of dollars)	1,944	642	887	880							