Stata	All returns with				Size of	adjusted gross		¢000.000	ØE00.000	
State	deduction	\$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
	II			Number of re	turns with deduc	ction	. ,	. ,	. , ,	
United States, total Alabama	4,042,370 27,680	2.8% 3.9%	7.3% 11.7%		15.5% 20.3%	12.3% 13.8%	24.9% 20.4%	16.3% 5.6%	3.8% 0.9%	1.9% 0.4%
Alaska	6,480	1.2%	2.3%		13.1%	14.4%	36.3%	19.9%	3.2%	1.4%
Arizona Arkansas	70,420 11,860	4.3% 4.4%	11.1% 14.2%		19.1% 19.1%	14.1% 11.8%	21.6% 15.7%	7.3% 7.5%	1.3% 2.2%	0.7% 0.9%
California	474,650	4.4%	11.8%		19.1%	12.3%	17.6%	8.5%	1.7%	0.3%
Colorado Connecticut	30,820 19,640	6.1% 7.2%	13.1% 15.5%		17.8% 11.2%	11.5% 7.7%	17.1% 17.0%	8.7% 15.7%	2.2% 3.8%	1.3% 1.7%
Delaware	900	4.4%	8.9%		20.0%	14.4%	21.1%	8.9%	3.0% 1.1%	1.1%
District of Columbia Florida	3,350 712,350	5.7% 1.3%	12.2% 4.5%		14.0% 15.4%	10.4% 12.6%	17.0% 26.7%	14.9% 18.0%	4.2% 4.7%	2.1% 2.7%
Georgia	59,840	4.1%	12.1%		18.3%	12.0%	18.6%	8.0%	2.3%	1.3%
Hawaii Idaho	11,680 11,480	6.6% 5.1%	11.5% 13.7%		18.7% 17.6%	14.6% 12.8%	22.7% 18.0%	6.7% 7.9%	0.7% 1.7%	0.4% 1.0%
Illinois	102,760	4.3%			17.6%	12.0%	24.4%	10.6%	1.7%	0.7%
Indiana	10,060	11.1%			14.9%	9.0%	12.6%	7.6%	2.3%	1.1%
lowa Kansas	17,240 17,690	6.1% 5.3%	17.9% 15.3%		18.0% 18.9%	9.9% 10.6%	11.4% 14.6%	8.2% 8.6%	2.5% 2.4%	1.0% 1.0%
Kentucky	11,620	5.3%			19.8%	13.3%	16.4%	5.9%	1.6%	0.8%
Louisiana Maine	20,790 4,050	3.7% 8.9%	11.3% 20.2%		21.0% 14.6%	12.9% 9.6%	18.3% 13.1%	6.2% 6.9%	1.5% 1.7%	0.9% 0.7%
Maryland	36,520	6.1%	14.7%	21.8%	15.3%	10.0%	17.3%	11.6%	2.4%	0.9%
Massachusetts Michigan	33,750 36,780	9.4% 6.5%	14.9% 15.4%		14.5% 17.1%	9.2% 11.4%	15.2% 15.1%	14.5% 8.5%	3.9% 2.3%	1.6% 0.9%
Minnesota	21,650	7.2%	19.6%	23.8%	15.3%	8.5%	11.5%	10.0%	3.1%	1.0%
Mississippi Missouri	20,380 30,110	2.8% 5.4%	9.8% 13.4%		21.0% 16.7%	14.7% 9.5%	21.4% 13.0%	5.7% 12.2%	0.8% 5.3%	0.3% 3.5%
Montana	930	3.2%	8.6%	15.1%	14.0%	14.0%	24.7%	16.1%	3.2%	1.1%
Nebraska Nevada	15,450 115,720	3.6% 1.1%	10.4% 3.8%		9.8% 16.6%	6.3% 14.6%	15.7% 29.9%	23.9% 15.6%	9.7% 3.4%	6.2% 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 8 600	5.4% 6.5%			17.9% 17.7%	13.1% 11.2%	18.7% 15.7%	9.8% 6.9%	1.8% 1.6%	0.6%
New Mexico New York	8,600 169,420	6.5% 4.6%	14.5% 11.5%		17.7% 16.6%	11.2% 13.7%	15.7% 23.9%	6.9% 9.8%	1.6% 1.6%	0.7% 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 Ohio	6,060 43,160	3.5% 5.0%	10.4% 13.9%		20.6% 18.1%	12.5% 11.3%	20.8% 16.1%	9.7% 9.9%	2.0% 2.1%	0.8% 0.9%
Oklahoma	18,830	4.7%	13.9%	24.3%	19.2%	12.1%	16.0%	6.9%	2.0%	0.9%
Oregon Pennsylvania	3,130 65,750	3.8% 4.5%	9.3% 11.1%		17.3% 18.1%	14.4% 14.4%	23.6% 21.9%	11.8% 9.5%	1.9% 1.8%	0.6% 0.6%
Rhode Island	4,210	8.6%	17.3%		14.3%	7.8%	15.4%	11.4%	3.3%	1.4%
South Carolina South Dakota	22,710 17,850	4.9% 1.6%	13.3% 5.0%		19.6% 13.8%	12.0% 12.0%	17.0% 26.7%	7.2% 20.1%	1.8% 5.9%	1.0% 2.7%
Tennessee	143,050	1.0%			13.6%	12.0%	28.5%	20.1%	5.8%	2.1%
Texas	937,720	0.9%	3.0%		13.4%	11.9%	29.9%	22.6%	5.3%	2.9%
Utah Vermont	12,530 1,600	5.2% 10.0%	13.3% 18.1%		16.1% 13.8%	10.9% 7.5%	19.2% 15.0%	9.7% 10.6%	2.6% 2.5%	1.4% 0.6%
Virginia	46,360	4.6%	10.4%	17.6%	14.3%	10.1%	20.1%	18.3%	3.4%	1.1%
Washington West Virginia	399,670 1,570	0.9% 9.6%	2.6% 21.0%		11.6% 15.9%	12.2% 8.3%	32.8% 13.4%	25.3% 7.0%	5.1% 1.3%	2.1% 1.3%
Wisconsin	22,590	8.0%	19.9%	23.8%	15.7%	9.1%	11.9%	8.4%	2.3%	1.1%
Wyoming Other Areas	13,020 2,530	1.5% 4.0%	4.2% 4.3%		13.3% 11.1%	13.2% 12.3%	30.7% 26.9%	19.3% 19.4%	4.9% 5.9%	3.4% 5.9%
	, , , , , , , , , , , , , , , , , , ,				t of deduction					
United States, total Alabama	\$8,957,335,000 \$52,633,000	0.8% 1.5%	2.9% 6.1%		12.0% 18.7%	10.9% 14.7%	27.2% 28.3%	23.7% 10.5%	6.2% 2.1%	6.7% 0.8%
Alaska	\$8,740,000	0.8%	1.1%		9.9%	14.7%	36.3%	27.9%	5.0%	2.2%
Arizona	\$152,758,000	1.5%	4.8%		15.8%	14.5%	30.1%	13.7%	2.5%	3.7%
Arkansas California	\$25,781,000 \$991,278,000	1.7% 1.5%	6.6% 4.7%		16.6% 17.1%	12.7% 13.9%	26.1% 24.0%	13.1% 12.9%	4.0% 2.7%	3.5% 8.4%
Colorado	\$52,586,000	1.7%			15.1%	14.4%	26.2%	18.3%	3.7%	2.9%
Connecticut Delaware	\$31,505,000 \$2,914,000	2.3% 0.8%	6.1% 1.8%		9.6% 12.8%	8.3% 11.1%	20.1% 25.4%	25.3% 17.5%	7.3% 2.1%	8.8% 18.7%
District of Columbia	\$7,006,000	1.2%	7.1%		12.8%	10.1%	18.0%	28.2%	5.3%	3.1%
Florida Georgia	\$1,536,917,000 \$109,328,000	0.4% 1.3%	2.3% 6.2%		12.1% 17.6%	10.5% 13.0%	25.9% 23.3%	22.8% 12.0%	6.6% 3.3%	9.0% 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 Illinois	\$21,396,000 \$180,694,000	1.9% 1.5%	6.2% 4.5%		15.0% 15.5%	13.4% 13.9%	26.8% 27.4%	15.1% 15.7%	3.6% 3.3%	4.0% 6.3%
Indiana	\$20,993,000	3.5%	8.3%	15.3%	18.2%	11.7%	20.3%	12.7%	3.8%	6.1%
lowa Kansas	\$21,726,000 \$37,056,000	2.5% 2.1%	9.5% 8.2%		16.4% 16.7%	11.2% 12.2%	16.9% 22.4%	17.6% 15.3%	5.8% 4.6%	2.3% 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 Maine	\$54,801,000 \$4,446,000	1.2% 3.3%	4.9% 8.5%		19.6% 14.4%	14.7% 14.5%	27.4% 19.4%	10.2% 15.7%	2.5% 5.8%	2.0% 1.5%
viaine Maryland	\$4,446,000 \$68,437,000	3.3% 1.5%	8.5% 4.8%		14.4% 13.2%	14.5% 11.1%	19.4% 26.3%	15.7% 18.0%	5.8% 3.4%	1.5% 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 Minnesota	\$56,238,000 \$35,623,000	2.3% 2.3%	6.9% 8.2%		14.7% 15.7%	11.5% 10.1%	20.9% 17.6%	14.9% 21.4%	4.2% 6.1%	9.6% 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 Montana	\$51,745,000 \$2,569,000	1.8% 0.7%	5.8% 2.4%		13.8% 8.6%	10.1% 10.3%	18.1% 30.2%	20.3% 22.1%	9.4% 7.4%	6.6% 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 New Hampshire	\$294,287,000 \$2,478,000	0.4% 1.0%	1.9% 2.1%		12.6% 9.2%	12.3% 11.8%	30.2% 28.5%	20.1% 22.7%	4.6% 3.9%	8.8% 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%
lew Mexico	\$18,069,000 \$243,725,000	2.1% 1.7%	6.0% 5.3%		18.0% 13.7%	13.7% 13.4%	24.7% 26.7%	14.1% 14.1%	2.8% 3.7%	1.6% 9.6%
New York North Carolina	\$243,725,000 \$64,181,000	1.7% 2.3%	5.3% 7.7%		13.7% 15.7%	13.4% 12.0%	26.7% 21.6%	14.1% 15.9%	3.7% 4.1%	9.6% 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%
Dhio Dklahoma	\$63,170,000 \$32,181,000	1.9% 2.0%	6.7% 7.2%	15.0% 17.4%	15.7% 17.5%	12.4% 13.1%	23.1% 24.6%	17.5% 12.8%	4.1% 3.8%	3.7% 1.6%
Dregon	\$8,633,000	0.9%	3.3%	10.7%	14.2%	15.2%	31.1%	20.7%	3.4%	0.6%
Pennsylvania Rhode Island	\$77,255,000 \$6,268,000	1.8% 2.7%	5.7% 7.2%		16.0% 12.7%	14.0% 8.8%	26.8% 18.3%	16.6% 15.7%	3.6% 4.8%	2.0% 16.9%
South Carolina	\$6,268,000 \$35,071,000	2.7% 1.8%	6.6%		12.7%	8.8% 12.8%	18.3% 23.5%	15.7% 15.4%	4.8% 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%
Гennessee Гexas	\$447,387,000 \$2,333,972,000	0.4% 0.3%	1.6% 1.5%		9.5% 10.3%	8.8% 9.8%	28.1% 28.8%	31.3% 28.9%	8.9% 7.9%	4.6% 5.2%
Jtah	\$26,805,000	1.5%	4.7%	12.3%	15.6%	14.9%	29.6%	15.8%	3.7%	1.8%
/ermont /irginia	\$1,653,000 \$82,661,000	3.4% 1.2%	9.6% 3.4%		14.4% 10.8%	8.4% 9.5%	20.4% 25.2%	16.4% 25.5%	8.7% 4.8%	1.8% 9.8%
∨irginia Washington	\$82,661,000 \$1,247,777,000	1.2% 0.3%	3.4% 1.0%		10.8% 7.1%	9.5% 8.8%	25.2% 31.6%	25.5% 34.5%	4.8% 8.2%	9.8% 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 Wyoming	\$25,392,000 \$26,610,000	3.6% 0.4%	10.0% 1.3%		14.4% 7.1%	10.7% 8.7%	17.9% 26.4%	17.4% 21.7%	5.0% 6.4%	4.5% 23.9%
	\$41,049,000	0.4%		0.9%	1.1%	1.3%	3.8%	4.0%	0.770	20.070

State and Local Sales Tax Deduction by State and Size of Adjusted Gross Income, Tax Year 2019

8-Feb-22

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.

	All wests				Size of	adjusted gross i			•	
State	All returns with deduction	\$1 under	· ·	\$25,000 under			\$100,000 under	\$200,000 under	\$500,000 under	\$1,000,000 or
		\$10,000	\$25,000	\$50,000	\$75,000	\$100,000	\$200,000	\$500,000	\$1,000,000	more
United States, total	4,178,330	3.0%	8.2%	Number of re	turns with deduc	ction 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 Arizona	7,070 76,640	1.3% 4.2%	3.1% 11.8%		13.2% 19.3%	14.4% 13.8%	36.6% 21.5%	18.5% 6.7%	2.5% 1.1%	1.4% 0.6%
Arkansas	13,180	4.7%	15.2%	25.2%	19.9%	11.5%	14.6%	6.2%	1.8%	0.9%
California Colorado	485,860 33,500	5.0% 6.1%	12.8% 13.9%		19.2% 18.0%	11.9% 11.4%	16.7% 16.8%	7.9% 7.8%	1.6% 1.9%	0.7% 1.1%
Connecticut	20,810	7.7%	18.3%	23.4%	12.1%	7.0%	14.6%	12.3%	3.0%	1.8%
Delaware District of Columbia	740 3,290	6.8% 6.7%	10.8% 14.0%	20.3% 21.3%	18.9% 14.3%	14.9% 9.7%	20.3% 17.0%	8.1% 11.9%	0.0% 3.3%	1.4% 2.1%
Florida	724,440	1.5%	5.2%	14.7%	15.3%	12.4%	26.4%	17.3%	4.5%	2.6%
Georgia Hawaii	63,990 12,120	4.7% 6.8%	13.0% 12.2%	23.2% 19.0%	18.0% 19.0%	12.4% 14.1%	18.0% 21.5%	7.4% 6.1%	2.1% 1.0%	1.2% 0.3%
Idaho	11,660	4.9%	13.7%		18.1%	12.5%	17.7%	7.2%	1.8%	1.1%
Illinois Indiana	110,730 10,950	4.6% 12.5%	11.1% 22.2%		17.9% 13.8%	14.2% 8.7%	23.1% 12.5%	9.1% 6.3%	1.5% 1.7%	0.6% 0.8%
lowa	17,570	6.7%	19.9%	26.1%	18.2%	9.8%	11.1%	6.5%	1.2%	0.6%
Kansas Kentucky	19,410 14,920	5.8% 5.4%	16.1% 14.1%		18.7% 20.3%	10.6% 13.9%	14.5% 17.6%	7.6% 4.7%	2.1% 1.1%	0.9% 0.6%
Louisiana	25,110	3.6%	11.7%		20.5%	12.9%	18.6%	6.4%	1.4%	1.0%
Maine Maryland	4,420 37,260	10.0% 6.5%	21.7% 16.9%	26.9% 23.8%	15.6% 15.2%	8.6% 9.6%	10.4% 15.5%	5.2% 9.7%	0.9% 2.0%	0.5% 0.8%
Massachusetts	34,440	10.2%	17.4%		14.7%	8.9%	13.7%	11.7%	3.2%	1.3%
Michigan Minnesota	40,450 23,180	6.9% 7.2%	17.1% 21.0%		17.4% 15.7%	11.1% 8.3%	14.1% 11.0%	7.0% 8.1%	2.1% 2.7%	0.9% 0.7%
Mississippi	22,130	2.9%	11.1%		20.9%	14.0%	19.9%	5.6%	0.8%	0.2%
Missouri Montana	32,030 760	5.8% 3.9%	15.1% 10.5%		17.5% 15.8%	10.1% 11.8%	12.0% 25.0%	9.6% 14.5%	4.2% 2.6%	2.9% 2.6%
Nebraska	14,250	4.6%	12.6%	18.2%	11.8%	7.5%	14.7%	18.5%	7.5%	4.7%
Nevada New Hampshire	113,990 1,360	1.3% 3.7%	4.2% 8.1%	13.5% 12.5%	16.8% 15.4%	14.2% 14.0%	29.8% 26.5%	15.0% 13.2%	3.3% 2.9%	2.1% 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 New York	10,060 176,880	5.9% 4.9%	15.2% 12.4%	25.3% 18.1%	18.1% 17.1%	12.0% 13.5%	15.5% 22.6%	6.1% 8.9%	1.2% 1.6%	0.7% 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 Ohio	6,530 45,800	3.5% 5.2%	10.4% 15.8%	20.1% 24.4%	19.6% 18.2%	13.6% 10.7%	20.7% 15.1%	9.5% 8.4%	1.8% 1.6%	0.8% 0.7%
Oklahoma	22,120	4.7%	13.9%	25.0%	19.3%	12.3%	15.7%	6.6%	1.7%	0.8%
Oregon Pennsylvania	2,730 69,990	4.0% 4.8%	10.6% 12.4%	18.7% 19.2%	17.6% 18.6%	13.9% 14.0%	21.2% 20.9%	11.0% 8.1%	2.2% 1.4%	1.1% 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 South Dakota	25,610 17,930	5.3% 1.9%	14.3% 5.6%	24.4% 13.2%	19.4% 14.2%	12.0% 12.0%	16.0% 26.7%	6.4% 18.8%	1.6% 5.2%	0.7% 2.3%
Tennessee	150,340	1.2%	4.1%	11.6%	13.9%	11.6%	28.6%	21.5%	5.2%	2.3%
Texas Utah	953,210 14,010	1.1% 4.8%	3.4% 13.3%	10.8% 22.5%	13.6% 16.1%	11.9% 11.8%	30.1% 18.6%	21.4% 9.1%	4.9% 2.4%	2.8% 1.5%
Vermont	1,950	9.7%	21.0%	21.5%	15.4%	9.7%	12.8%	7.7%	2.1%	0.0%
Virginia Washington	45,600 408,520	5.0% 1.0%	12.9% 3.0%	20.2% 8.1%	15.4% 12.3%	10.3% 12.4%	18.7% 32.9%	13.8% 23.5%	2.5% 4.7%	1.1% 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 Wyoming	24,050 13,460	8.0% 1.6%	21.3% 4.4%		16.0% 13.8%	9.0% 13.0%	10.7% 30.8%	6.9% 18.4%	2.1% 4.6%	1.2% 3.2%
Other Areas	2,900	3.8%	6.9%	12.1%	11.0%	11.0%	25.5%	18.3%	5.9%	5.9%
United States, total	\$9,331,511,000	0.9%	3.2%		t of deduction 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 Arizona	\$9,430,000 \$160,072,000	0.6% 1.6%	1.6% 5.5%	5.6% 14.3%	8.6% 17.0%	11.1% 14.8%	37.9% 31.0%	27.9% 12.7%	4.0% 2.0%	2.8% 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 Colorado	\$921,937,000 \$57,877,000	1.7% 1.8%	5.4% 5.3%		18.1% 14.5%		24.9% 24.7%	12.2% 13.6%	2.6% 3.3%	4.9% 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 District of Columbia	\$1,797,000 \$4,946,000	2.3% 1.8%	2.5% 5.5%	10.6% 19.3%	13.1% 15.3%	16.9% 11.6%	32.9% 17.7%	11.9% 19.1%	0.0% 3.5%	9.8% 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 Hawaii	\$104,324,000 \$14,660,000	1.6% 3.0%	6.5% 6.5%	20.7% 14.3%	18.4% 16.8%	13.9% 14.7%	22.8% 30.1%	11.0% 12.2%	3.0% 1.8%	2.2% 0.6%
Idaho	\$19,808,000	2.2%	6.8%		16.2%	15.0%	26.0%	13.4%	3.1%	1.6%
Illinois Indiana	\$174,339,000 \$18,678,000	1.8% 5.0%	5.7% 10.8%	14.0% 18.0%	16.7% 15.9%	14.6% 11.7%	27.7% 22.6%	13.7% 11.5%	2.5% 2.9%	3.4% 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 Kentucky	\$41,153,000 \$18,478,000	2.4% 2.5%	8.1% 7.5%		16.9% 17.9%	12.5% 15.3%	23.5% 23.2%	13.3% 10.0%	3.9% 1.9%	1.7% 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 Maryland	\$4,113,000 \$52,252,000	4.6% 2.3%	11.5% 7.7%	20.4% 16.2%	17.5% 14.5%	12.6% 11.9%	19.1% 25.2%	10.7% 17.0%	2.1% 3.7%	1.4% 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 Minnesota	\$53,934,000 \$34,101,000	2.8% 3.0%	8.8% 10.2%	18.0% 19.1%	16.4% 15.6%	12.5% 9.9%	21.3% 16.4%	12.2% 14.6%	4.1% 4.7%	3.9% 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 \$1,532,000	2.2% 0.8%	7.1% 3.6%		15.7% 12.4%	11.4% 13.2%	17.5% 32.7%	16.3% 23.8%	8.1% 3.0%	5.9% 2.6%
Montana Nebraska	\$1,532,000 \$25,770,000	0.8% 1.4%	3.6% 5.0%	7.8% 10.7%	9.4%	13.2% 7.4%	32.7% 17.1%	27.4%	3.0% 12.7%	8.8%
Nevada New Hampshire	\$384,069,000 \$16,505,000	0.3% 0.1%	1.5% 0.4%		9.8% 1.2%	9.2% 1.5%	22.6% 3.5%	14.0% 2.3%	3.5% 0.6%	31.6% 89.5%
New Hampshire New Jersey	\$16,505,000 \$144,963,000	0.1% 2.7%	0.4% 8.1%		1.2% 16.5%	1.5% 13.2%	3.5% 21.9%	2.3% 15.0%	0.6% 3.3%	89.5% 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 North Carolina	\$236,418,000 \$60,511,000	2.0% 3.1%	6.3% 9.8%		14.7% 17.4%	13.5% 12.4%	24.9% 19.9%	11.9% 12.9%	2.5% 3.6%	11.1% 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%
Dhio Dklahoma	\$62,715,000 \$36,715,000	2.2% 2.1%	8.4% 7.5%	17.6% 19.6%	17.7% 18.3%	12.2% 14.0%	20.7% 21.5%	14.7% 11.2%	3.3% 3.2%	3.1% 2.5%
Dregon	\$6,435,000	1.6%	4.3%	10.9%	13.6%	12.3%	23.9%	16.9%	4.5%	12.0%
Pennsylvania Rhode Island	\$74,834,000 \$5,311,000	2.1% 4.1%	6.9% 10.4%	14.8% 15.3%	16.5% 16.4%	14.2% 10.4%	26.3% 20.2%	13.9% 16.6%	3.4% 4.3%	1.9% 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 Fennessee	\$45,005,000 \$492,853,000	0.5% 0.4%	2.1% 1.7%		7.9% 9.3%	8.0% 8.6%	23.8% 26.7%	23.6% 27.0%	7.3% 7.4%	20.7% 12.0%
lexas	\$2,495,591,000	0.4%	1.6%	7.3%	10.0%	9.6%	28.1%	25.7%	6.7%	10.6%
	\$27,721,000 \$1,702,000	1.6% 3.8%	5.4% 11.8%		15.7% 17.3%	14.7% 12.2%	28.0% 24.1%	14.0% 11.8%	3.3% 2.9%	1.9% 0.0%
		3.0%	11.0%	10.2%						
Utah Vermont Virginia	\$60,826,000	1.7%	5.6%	13.5%	13.7%	11.2%	26.4%	22.1%	4.1%	
Vermont Virginia Washington	\$60,826,000 \$1,283,083,000	0.3%	1.2%	4.3%	7.6%	9.1%	31.6%	30.7%	7.5%	1.9% 7.7% 1.0%
/ermont /irginia	\$60,826,000			4.3% 20.6%		9.1% 11.2%				

State and Local Sales Tax Deduction by State and Size of Adjusted Gross Income, Tax Year 2018

8-Feb-22

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.

[Table is not
omparable for
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				-	-					tax years prior to 2017]
State	All returns with deduction	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000		adjusted gross \$75,000 under \$100,000	\$100,000 under	\$200,000 under	\$500,000 under	\$1,000,000 or more
		ψτ0,000	Ψ23,000		\$75,000 turns with deduc		\$200,000	\$500,000	\$1,000,000	
United States, total	10,809,950	3.8%	11.1%		17.7%	13.0%	22.9%	8.7%	1.3%	0.5%
Alabama Alaska	95,830 23,810	5.7% 1.1%			19.3% 16.0%	12.5% 16.8%	14.9% 39.4%	2.4% 11.5%	0.2% 1.1%	
Arizona	205,140	5.5%	3.4% 15.2%	25.4%	19.7%	13.6%	17.3%	3.1%	0.2%	
Arkansas	41,650	6.2%	21.0%	30.6%	19.2%	10.5%	10.0%	2.1%	0.3%	
California Colorado	1,013,280 85,940	5.9% 7.7%	17.1% 18.0%	32.1% 26.3%	21.3% 18.6%	11.4% 11.4%	10.2% 13.6%	1.7% 3.9%	0.2% 0.4%	
Connecticut	52,540	10.4%			13.6%	5.1%	5.0%	1.4%	0.2%	
Delaware	1,510	6.0%	14.6%	23.8%	21.2%	13.2%	16.6%	4.0%	1.3%	
District of Columbia Florida	4,770 2,071,160	10.5% 1.9%		26.2% 20.4%	15.1% 17.4%	9.0% 13.1%	12.8% 25.3%	4.8% 11.1%	0.6% 1.9%	
Georgia	148,810	7.0%			17.6%	11.2%	14.1%	2.8%	0.3%	
Hawaii Idaho	26,220 34,010	7.7% 7.6%	14.7% 19.6%	20.8% 28.7%	19.1% 20.0%	13.9% 11.2%	19.4% 10.2%	3.8% 2.5%	0.3% 0.2%	
Illinois	304,050	5.9%	14.7%	21.8%	19.0%	14.3%	20.4%	3.8%	0.2%	0.0%
Indiana Iowa	34,500 49,270	16.0% 8.8%	28.5% 27.2%	23.3% 30.5%	12.9% 16.9%	7.9% 8.4%	8.9% 6.6%	2.2% 1.3%	0.3% 0.1%	
Kansas	68,370	6.2%			20.3%	12.1%	14.2%	3.0%	0.2%	
Kentucky	52,430	7.0%			20.0%	12.8%	13.4%	1.7%	0.2%	
Louisiana Maine	78,060 13,650	4.4% 12.9%	14.4% 27.0%		20.2% 15.0%	13.3% 6.8%	17.1% 7.0%	3.3% 1.7%	0.3% 0.2%	
Maryland	56,910	11.1%			14.8%	7.9%	8.7%	2.5%	0.2%	
Massachusetts Michigan	68,990 133,060	15.6% 9.8%	22.8% 22.3%		17.5% 17.7%	9.3% 10.9%	9.4% 11.0%	2.0% 1.4%	0.3% 0.1%	
Minnesota	57,210	11.1%			14.0%	6.7%	6.6%	1.4%	0.5%	
Mississippi	68,010	3.7%			19.4%	12.1%	14.7%	2.4%	0.1%	
Missouri Montana	85,070 1,720	8.8% 4.1%			18.9% 15.7%	10.3% 15.7%	8.6% 24.4%	1.9% 9.9%	0.2% 1.2%	
Nebraska	27,090	8.6%	24.4%	30.0%	16.4%	8.9%	8.2%	3.1%	0.3%	0.1%
Nevada New Hampshire	303,880 3,450	1.6% 3.2%	6.2% 8.4%	19.9% 16.2%	19.3% 16.5%	15.3% 13.6%	27.3% 29.0%	8.6% 11.6%	1.3% 1.2%	
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%	
New York North Carolina	378,170 121,810	6.6% 9.3%	17.2% 24.6%	23.3% 26.8%	18.9% 16.7%	13.4% 9.9%	17.6% 10.6%	2.7% 1.9%	0.2% 0.2%	
North Dakota	22,620	3.1%	10.7%	24.1%	20.7%	15.7%	21.4%	3.9%	0.3%	0.0%
Ohio Oklahoma	136,570 58,890	7.3% 6.4%	21.6% 19.1%	29.6% 29.3%	18.3% 19.5%	9.7% 10.9%	10.4% 11.4%	2.8% 2.9%	0.2% 0.5%	
Oregon	5,820	5.7%		20.1%	17.9%	13.4%	21.5%	7.4%	0.9%	
Pennsylvania	189,080	6.6%	16.5%	22.6%	19.4%	13.9%	18.0%	2.9%	0.2%	
Rhode Island South Carolina	9,890 68,330	14.4% 7.2%	28.7% 20.3%	27.4% 28.3%	13.8% 18.6%	6.9% 11.4%	7.0% 11.5%	1.6% 2.3%	0.2% 0.3%	
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% 4.9%		17.6%	14.6%	29.6%	12.1% 14.3%	1.8% 2.2%	
Texas Utah	2,605,670 34,320	1.4% 6.9%	4.9% 20.3%	15.3% 30.1%	16.4% 17.9%	13.7% 10.1%	30.9% 11.0%	14.3% 3.0%	0.4%	
Vermont	5,510	15.2%	28.7%	25.2%	13.8%	6.9%	7.6%	2.2%	0.2%	0.0%
Virginia Washington	83,270 934,040	8.4% 1.3%	20.7% 4.1%	26.9% 11.4%	16.8% 15.3%	10.5% 15.2%	13.0% 34.9%	3.4% 15.0%	0.3% 2.1%	
West Virginia	5,710	12.1%	31.9%	28.0%	11.9%	7.0%	7.2%	1.8%	0.4%	0.0%
Wisconsin Wyoming	71,370 46,930	12.2% 1.7%	30.0% 5.2%	29.3% 13.1%	14.4% 17.7%	7.1% 17.2%	5.7% 33.5%	1.1% 9.7%	0.1% 1.3%	
Other Areas	8,280	4.2%		14.4%	14.9%	13.6%	26.3%	13.9%	2.9%	
					t of deduction					
United States, total Alabama	\$19,993,888,000 \$153,914,000	1.3% 2.7%		13.5% 22.2%	14.6% 20.0%	13.0% 15.2%	29.9% 23.2%	16.3% 5.5%	3.3% 0.4%	
Alaska	\$28,276,000	0.7%		7.0%	12.4%	14.3%	42.3%	17.4%	2.6%	
Arizona	\$378,290,000	2.2%	7.2%	17.6%	18.5%	16.4%	29.4%	7.7%	0.7%	
Arkansas California	\$73,856,000 \$1,656,521,000	3.0% 2.4%	11.5% 8.2%	24.0% 23.8%	20.7% 23.0%	14.2% 16.5%	17.6% 20.9%	4.7% 4.4%	0.7% 0.6%	
Colorado	\$121,034,000	2.8%	8.0%	17.9%	18.6%	15.4%	25.7%	9.9%	1.1%	0.6%
Connecticut Delaware	\$49,622,000 \$2,405,000	5.6% 2.1%	18.4% 7.2%	31.5% 18.0%	17.4% 22.0%	9.3% 18.3%	11.8% 22.8%	4.6% 7.6%	1.0% 2.1%	
District of Columbia	\$5,349,000	3.3%			16.2%	11.0%	18.6%	10.8%	1.7%	
Florida	\$3,509,340,000 \$188,538,000	0.8%		13.7%	13.7%	11.9%	28.8%	18.0% 6.3%	4.3% 0.8%	
Georgia Hawaii	\$29,179,000	3.0% 3.4%	10.7% 8.3%	23.4% 15.6%	19.3% 17.8%	13.8% 15.7%	22.1% 29.0%	8.5%	1.2%	
Idaho	\$49,742,000	3.8%	11.4%	23.2%	21.2%	15.0%	18.7%	5.8%	0.7%	0.2%
Illinois Indiana	\$452,349,000 \$53,218,000	2.4% 6.5%			18.5% 16.7%	16.4% 13.6%	29.7% 20.1%	7.7% 6.0%	0.6% 1.0%	
lowa	\$52,058,000	4.5%	17.7%	28.7%	19.5%	12.2%	13.5%	3.5%	0.3%	0.1%
Kansas Kentucky	\$135,624,000 \$55,366,000	2.7% 3.5%		19.4% 22.0%	19.7% 20.4%	15.9% 15.7%	25.7% 22.1%	6.4% 4.1%	0.8% 0.4%	
Kentucky Louisiana	\$55,366,000 \$182,427,000	3.5% 1.7%	6.3%		20.4%	15.7%	22.1% 29.8%	4.1% 7.5%	0.4%	
Maine	\$11,619,000	5.7%	15.7%	24.9%	19.0%	11.1%	16.4%	6.2%	1.1%	0.0%
Maryland Massachusetts	\$56,090,000 \$61,595,000	4.9% 7.6%	13.6% 13.8%	24.6% 20.6%	18.0% 19.1%	12.9% 12.6%	17.8% 18.1%	7.3% 6.2%	0.7% 1.4%	
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%	
Mississippi Missouri	\$115,610,000 \$112,997,000	1.9% 3.8%	9.9% 12.0%	25.4% 24.0%	20.7% 21.2%	14.9% 15.1%	21.6% 17.8%	5.1% 5.3%	0.4% 0.6%	
Montana	\$3,128,000	1.1%	5.3%	12.0%	12.2%	14.5%	31.3%	16.6%	6.8%	0.0%
Nebraska Nevada	\$37,798,000 \$625,453,000	3.7% 0.7%	12.5% 3.2%	24.0% 14.3%	19.2% 15.9%	14.7% 14.5%	17.0% 32.2%	7.7% 13.7%	0.9% 2.5%	
New Hampshire	\$10,624,000	0.7%			4.5%	4.4%	12.2%	7.4%	1.3%	63.7%
New Jersey	\$267,787,000	3.8%			21.4%	15.8%	19.1%	3.2%	0.5%	
New Mexico New York	\$47,765,000 \$502,082,000	3.1% 2.7%	10.4% 9.2%	24.4% 18.9%	19.9% 19.0%	13.3% 16.0%	19.8% 26.7%	7.0% 5.7%	1.5% 0.5%	
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 Ohio	\$25,819,000 \$166,526,000	1.4% 3.4%	5.0% 12.3%	15.2% 23.7%	17.4% 19.4%	16.7% 13.9%	34.8% 19.3%	8.7% 7.0%	0.6% 0.7%	
Unio Oklahoma	\$166,526,000 \$85,853,000	3.4% 3.2%	12.3% 11.0%	23.7% 24.2%	19.4% 20.6%	13.9% 13.9%	19.3% 18.5%	7.0% 6.5%	0.7%	
Dregon	\$10,301,000	2.1%	6.4%	13.4%	15.5%	15.3%	30.0%	14.7%	1.7%	0.9%
Pennsylvania Rhode Island	\$179,893,000 \$10,277,000	3.1% 6.7%			18.6% 19.5%	15.9% 12.0%	26.9% 15.0%	6.6% 4.0%	0.5% 0.5%	
South Carolina	\$10,277,000 \$75,202,000	6.7% 3.8%			19.5%	12.0%	15.0% 18.3%	4.0% 5.7%	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%
Fennessee Fexas	\$1,180,452,000 \$5,760,992,000	0.6% 0.5%	2.8% 2.2%	10.4% 9.2%	13.2% 11.8%	13.0% 11.5%	34.2% 33.2%	20.0% 21.9%	3.9% 4.6%	
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 \$85,430,000	6.8% 2.4%	16.4% 10.6%		16.8%	12.3%	16.5%	6.0%	0.6%	
Virginia	\$85,439,000	3.4%		21.0%	17.7%	14.1%	23.4% 37.0%	8.6% 24.2%	0.9% 5.2%	
Virginia Washington	\$2,689,606,000	0.5%	1.6%	5.9%	9.8%	11.9%	37.0761	24.2 ///		
Washington West Virginia	\$6,556,000	6.0%	20.1%	26.8%	9.8% 15.8%	11.9% 11.3%	15.6%	3.8%	0.6%	0.0%
Washington			20.1% 19.9%	26.8% 27.0%						0.0% 0.4%

State and Local Sales Tax Deduction by State and Size of Adjusted Gross Income, Tax Year 2017

8-Feb-22

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.

29-Mar-19

State and Local Sales Tax Deduction, by State and Size of Adjusted Gross Income, Tax Year 2016

Item UNITED STATES Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	All returns 9,802,410 6.5 17,823.5 1,818	\$1 under \$10,000 427,560 2.0 256.6 600	\$10,000 under \$25,000 1,191,650 3.7 913.9 767	\$25,000 under \$50,000 2,140,820 6.0 2,496.1 1,166	Size of \$50,000 under \$75,000 1,743,960 8.6 2,664.2 1,528	f adjusted gross \$75,000 under \$100,000 1,259,110 9.7 2,368.3 1,881	s income \$100,000 under \$200,000 2,116,710 11.3 5,263.3 2,487	\$200,000 under \$500,000 772,040 13.8 2,819.9 3,653	\$500,000 under \$1,000,000 110,350 12.6 556.3 5,041	\$1,000,000 or more 40,220 9.5 484.9 12,057
ALABAMA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	91,680 4.5 140.2 1,529	6,090 2.1 4.3 700	17,640 3.3 15.4 871	24,750 5.0 31.9 1,289	17,350 6.6 27.9 1,609	11,200 6.7 21.9 1,956	12,470 5.8 30.8 2,472	1,990 4.1 7.0 3,525	160 2.1 0.8 5,275	40 1.2 0.2 3 925
Average per return (dollars) ALASKA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,529 21,210 6.1 24.8	700 270 0.5 0.1	871 780 1.3 0.4	1,289 2,280 2.9 1.7	1,609 3,380 6.7 2.8	1,956 3,590 10.2 3.5	2,472 8,080 14.7 9.9	3,525 2,540 19.8 5.4	5,275 220 14.8 0.6	3,925 60 9.1 0.3
Average per return (dollars) ARIZONA Number of returns with deduction Percent of returns	1,168 197,820 6.7	493 12,270 3.3	32,280 4.7	51,740 6.9	38,810 9.9	981 26,010 10.4	30,940 9.1	5,200 5.7	2,795 440 3.3	5,450 130 2.2
Amount of deduction (millions of dollars) Average per return (dollars) ARKANSAS Number of returns with deduction	355.7 1,798 39,850	8.6 702 2,780	27.7 857 8,800	64.7 1,251 12,570	67.7 1,744 7,350	59.4 2,286 3,950	98.3 3,176 3,490	25.1 4,833 800	3.3 7,495 90	0.9 6,777 30
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) CALIFORNIA	3.3 69.6 1,745	1.5 2.3 839	2.8 8.7 989	4.1 17.4 1,388	4.6 14.2 1,929	4.1 9.6 2,442	3.1 11.5 3,288	2.9 3.2 4,041	2.2 0.6 6,400	1.7 2.0 65,667
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	993,820 5.6 1,608.4 1,618	63,300 2.9 40.5 639	177,440 4.7 135.6 764	321,210 7.7 384.4 1,197	209,570 9.0 370.7 1,769	110,210 7.4 266.4 2,418	93,650 3.9 325.8 3,479	15,710 1.7 69.8 4,443	2,030 1.4 10.2 5,043	700 1.0 5.0 7,170
COLORADO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	81,540 3.1 111.5 1,367	6,980 2.2 3.1 441	16,050 3.3 9.7 605	22,260 3.5 21.0 945	14,710 3.9 20.7 1,409	8,700 3.5 17.1 1,966	9,690 2.5 27.3 2,815	2,740 2.3 10.2 3,724	320 1.9 1.3 4,147	100 1.3 1.0 10,000
CONNECTICUT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	52,720 3.0 53.4 1,012	5,660 2.4 2.8 500	16,040 5.2 10.0 626	18,800 5.1 17.8 946	6,650 2.7 9.9 1,490	2,450 1.5 4.4 1,787	2,360 0.8 5.6 2,371	640 0.6 2.1 3,289	100 0.5 0.6 5,760	40 0.4 0.1 3,325
DELAWARE Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,350 0.3 1.9	90 0.1 0.0	200 0.2 0.1	390 0.4 0.4	230 0.4 0.3	160 0.4 0.3	200 0.3 0.4	50 0.3 0.2	10 0.5 0.0	
Average per return (dollars) DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns	1,422 4,630 1.3	456 490 1.4	1,060 1.8	1,136 1,220 1.6	1,474 710 1.3	2,106 390 1.2	1,960 520 1.1	3,920 220 0.9	2,800 30 0.8	- 20 1.0
Amount of deduction (millions of dollars) Average per return (dollars) FLORIDA Number of returns with deduction	4.6 1,003 1,737,170	0.2 345 35,190	0.6 589 146,850	1.1 920 365,470	0.8 1,125 309,070	0.5 1,300 232,240	0.8 1,592 432,460	0.5 2,173 177,220	0.1 2,167 28,130	0.1 2,600 10,560
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) GEORGIA	18.0 2,931.3 1,687	2.5 23.0 652	5.9 119.9 817	15.3 406.3 1,112	25.9 412.8 1,336	32.4 360.5 1,552	44.9 863.1 1,996	62.3 522.8 2,950	55.9 114.3 4,064	37.2 108.4 10,267
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	138,150 3.1 167.2 1,211	10,790 1.7 5.1 476	29,280 2.6 18.5 633	38,220 3.6 41.3 1,081	24,130 4.3 32.8 1,359	14,930 4.3 23.5 1,575	17,180 3.5 34.5 2,005	3,130 2.1 9.6 3,055	350 1.6 1.2 3,569	140 1.4 0.7 4,893
HAWAII Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	24,700 3.6 26.0 1,051	2,080 2.3 1.0 493	3,820 3.0 2.2 584	5,390 3.0 4.4 816	4,660 4.6 4.6 979	3,490 5.3 4.3 1,232	4,330 4.7 6.9 1,605	830 4.0 2.0 2,467	80 3.1 0.4 4,775	30 3.0 0.1 1,900
DAHO Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	31,390 4.2 42.0	2,690 2.6 1.8	6,680 4.1 5.1	9,210 4.9 9.9	6,190 5.7 9.3	3,170 4.7 6.1	2,750 3.5 7.2	580 3.4 1.9	80 2.9 0.5	40 3.3 0.3
Average per return (dollars) LLINOIS Number of returns with deduction Percent of returns	1,338 293,580 4.8	652 19,090 2.2	766 45,730 3.7	1,080 65,570 4.7	1,495 56,200 6.7	1,914 41,700 7.5	2,618 55,440 6.7	3,348 9,270 3.7	5,888 460 1.2	6,625 110 0.6
Amount of deduction (millions of dollars) Average per return (dollars) NDIANA Number of returns with deduction	427.3 1,455 31,550	10.6 553 5,770	33.0 722 9,020	72.1 1,100 7,190	81.2 1,445 4,020	72.2 1,732 2,400	124.3 2,241 2,480	30.4 3,280 600	2.5 5,339 60	1.1 9,855 20
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) OWA	1.0 48.8 1,547	1.1 3.4 586	1.4 7.4 820	0.9 10.5 1,466	0.9 8.6 2,129	0.9 6.8 2,823	0.7 9.2 3,700	0.8 2.6 4,347	0.5 0.3 5,383	0.4 0.0 2,050
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	47,200 3.3 48.9 1,037	4,560 2.4 2.4 518	13,680 5.0 8.9 652	14,440 4.0 13.8 954	7,300 3.3 9.1 1,242	3,730 2.5 6.2 1,658	2,820 1.5 6.4 2,280	590 1.5 1.9 3,224	70 1.3 0.2 3,100	20 1.0 0.1 3,950
KANSAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	72,470 5.5 146.2 2,017	4,920 2.5 4.0 811	12,800 4.8 13.2 1,035	18,380 5.7 26.1 1,422	13,860 7.4 27.2 1,961	8,310 6.7 21.8 2,627	10,350 6.4 36.8 3,558	3,320 8.4 14.2 4,268	410 6.6 2.1 5,034	120 4.6 0.7 6,200
KENTUCKY Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	49,940 2.6 50.6	3,880 1.3 1.9	10,340 2.3 6.4	13,450 2.8 11.5	9,670 3.7 10.3	6,060 3.7 8.0	5,700 3.0 10.0	740 1.8 2.0	60 1.0 0.2	40 1.6 0.4
Average per return (dollars) L OUISIANA Number of returns with deduction Percent of returns	1,013 79,790 4.1	484 3,860 1.4	618 12,390 2.4	855 21,340 4.6	1,066 15,830 6.4	1,314 10,320 6.7	1,749 13,120 6.1	2,715 2,520 4.8	3,333 290 3.3	9,525 120 3.1
Amount of deduction (millions of dollars) Average per return (dollars) MAINE Number of returns with deduction	187.7 2,353 14,260	3.0 789 1,920	12.4 1,000 4,040	33.9 1,589 4,280	35.6 2,251 2,030	30.3 2,933 920	56.3 4,288 840	13.6 5,411 210	1.9 6,434 20	0.7 6,092 -
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) MARYLAND	2.2 11.6 814	2.1 0.7 382	2.9 1.9 462	2.6 3.1 725	2.2 2.2 1,076	1.6 1.4 1,497	1.2 1.6 1,888	1.3 0.7 3,343	0.9 0.1 3,000	-
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	56,400 1.9 55.4 982	6,830 1.7 2.8 405	15,140 2.9 8.3 549	16,590 2.6 14.2 858	8,090 1.9 10.2 1,258	4,110 1.4 6.5 1,571	4,240 0.9 9.2 2,166	1,280 0.8 3.8 2,937	100 0.6 0.4 4,250	30 0.4 0.1 2,300
MASSACHUSETTS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	64,620 1.9 55.7 862	10,890 2.3 4.3 392	15,340 2.7 7.9 514	14,750 2.0 11.8 800	11,030 2.3 10.4 943	5,690 1.8 7.0 1,235	5,560 1.0 9.7 1,746	1,160 0.6 3.4 2,898	160 0.5 0.7 4,181	50 0.3 0.6 12,340
MICHIGAN Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	126,850 2.7 143.6	13,290 1.7 6.2	29,750 2.9 18.6	34,270 3.2 32.4	22,030 3.5 28.5	13,320 3.2 21.4	12,530 2.2 28.7	1,480 1.1 5.9	140 0.7 0.8	50 0.5 1.1
Average per return (dollars) MINNESOTA Number of returns with deduction Percent of returns	1,132 55,700 2.0	470 7,050 1.9	627 17,300 3.7	945 16,560 2.6	1,293 7,090 1.8	1,605 3,420 1.2	2,292 3,160 0.8	3,957 810 0.8	5,864 270 1.7	21,960 40 0.6 1.7
Amount of deduction (millions of dollars) Average per return (dollars) MISSISSIPPI Number of returns with deduction Percent of returns	67.5 1,212 67,330 5.5	3.7 522 2,820 1.6	11.7 677 11,960 3.4	18.3 1,107 20,460 6.6	12.1 1,706 13,180 8.9	7.5 2,183 8,070 9.1	8.8 2,776 9,330 8.8	2.9 3,591 1,410 6.3	0.8 3,011 90 2.6	1.7 43,200 20 1.5
Amount of deduction (millions of dollars) Average per return (dollars) MISSOURI Number of returns with deduction	3.3 114.0 1,692 80,130	2.2 794 8,120	3.4 11.6 973 19,390	28.5 1,395 23,640	23.7 1,796 14,160	7,530	24.6 2,642 5,690	5.2 3,699 1,420	0.4 4,356 140	0.1 2,800 60
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	2.9 101.0 1,261	1.9 4.3 534	3.2 13.1 677	3.5 24.9 1,053	3.7 21.0 1,481	3.1 15.1 2,003	1.8 16.5 2,903	1.9 5.2 3,628	1.2 0.5 3,614	1.1 0.5 7,517
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	1,510 0.3 2.6 1,696	90 0.1 0.1 556	170 0.2 0.1 853	280 0.2 0.3 1,143	270 0.4 0.3 1,281	190 0.4 0.3 1,716	350 0.7 0.9 2,443	130 1.1 0.4 3,277	20 1.0 0.1 4,650	- - -
NEBRASKA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	25,630 2.9 35.0 1,366	2,610 2.2 1.4 554	6,800 3.9 4.7 688	7,630 3.4 8.7 1,142	3,930 3.0 6.7 1,698	2,050 2.3 5.0 2,448	1,830 1.6 5.5 3,010	720 2.9 2.4 3,401	50 1.3 0.3 5,360	20 1.2 0.2 12,250
NEVADA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	271,130 19.7 530.0	4,790 2.9 3.6	18,100 5.7 17.2	56,650 15.1 77.1	53,110 28.0 85.1	41,070 36.1 77.1	70,610 48.7 167.4	22,150 62.1 71.8	3,270 53.8 14.1	1,380 36.6 16.6
Average per return (dollars) NEW HAMPSHIRE Number of returns with deduction Percent of returns	1,955 3,380 0.5	742 130 0.1	952 280 0.2	1,360 520 0.3	1,602 560 0.6	1,878 510 0.7	2,371 980 0.9	3,240 350 1.1	4,312 40 1.0	12,038 20 1.3
Amount of deduction (millions of dollars) Average per return (dollars) NEW JERSEY Number of returns with deduction	6.4 1,895 262,020	0.1 492 22,890	0.2 575 55,430	0.4 771 74,150	0.5 827 52,110	0.5 965 30,220	1.3 1,292 24,190	0.7 1,929 2,730	0.1 3,325 240	2.7 137,450 70
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) NEW MEXICO Number of returns with deduction	6.0 265.5 1,013	3.8 11.3 494	6.9 33.8 610	8.2 63.7 859	8.9 58.6 1,125	7.6 42.2 1,398	3.5 45.6 1,884	1.0 7.8 2,874	0.6 1.3 5,392 70	0.4 1.2 16,571 30
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	26,810 3.0 40.9 1,525	2,500 1.7 1.6 628	5,960 2.6 4.6 777	8,530 3.8 10.5 1,225	4,660 4.1 8.4 1,798	2,140 3.1 5.1 2,381	2,340 2.6 7.2 3,097	580 2.9 2.6 4,503	2.9 0.4 5,843	3.0 0.5 16,367
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	365,370 3.8 484.9 1,327	26,840 1.9 14.4 538	66,390 3.3 47.7 719	87,560 4.1 98.2 1,121	68,870 5.3 92.8 1,347	47,620 5.8 76.7 1,610	58,820 4.7 119.8 2,036	8,380 2.0 24.2 2,883	590 0.8 2.4 4,064	310 0.6 8.7 28,190
NORTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	119,080 2.6 124.3 1,044	12,850 2.0 6.9 539	30,150 2.9 20.4 675	31,420 2.8 29.7 946	19,570 3.3 23.2 1,185	11,260 3.1 16.3 1,444	11,530 2.3 21.0 1,822	2,030 1.4 5.8 2,857	230 1.1 0.9 3,983	50 0.6 0.1 2,460
NORTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	20,400 5.7 22.8	730 1.7 0.3	2,520 4.0 1.2	5,180 5.7 3.6	4,110 7.7 3.9	3,170 8.1 3.9	3,880 7.4 7.6	720 6.6 2.0	80 4.3 0.2	20 2.9 0.1
Average per return (dollars) DHIO Number of returns with deduction Percent of returns	1,116 130,140 2.3	403 10,930 1.4	475 31,140 2.6	686 39,950 2.8	955 22,620 2.8	1,235 11,380 2.3	1,955 11,160 1.9	2,801 2,720 1.9	2,713 180 0.8	2,950 70 0.7
Amount of deduction (millions of dollars) Average per return (dollars) OKLAHOMA Number of returns with deduction	155.7 1,197 58,540	5.9 543 4,330	21.0 673 11,930	39.4 986 17,700	31.0 1,372 10,910	20.9 1,838 6,030	27.1 2,428 5,810	9.3 3,410 1,470	0.7 3,961 250	0.4 5,586 100
Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) DREGON	3.6 85.5 1,461	1.9 3.1 709	3.2 10.1 845	4.3 21.5 1,215	4.9 17.0 1,562	4.3 11.5 1,912	3.4 14.6 2,508	3.6 5.7 3,900	3.9 1.1 4,284	3.6 0.9 9,260
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	5,470 0.3 9.2 1,675	350 0.1 0.2 594	720 0.2 0.6 832	1,250 0.3 1.5 1,162	950 0.4 1.4 1,469	670 0.4 1.2 1,822	1,110 0.4 2.7 2,425	370 0.6 1.4 3,665	30 0.3 0.1 3,567	20 0.5 0.1 6,450
PENNSYLVANIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	181,800 2.9 175.0 962	13,390 1.4 5.8 435	31,930 2.7 17.5 548	42,550 2.9 33.2 780	34,970 4.0 33.1 946	24,380 4.3 27.4 1,122	29,940 3.8 44.2 1,476	4,340 2.0 11.4 2,617	250 0.8 0.8 3,148	80 0.6 1.7 20,863
RHODE ISLAND Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	9,260 1.7 10.5	1,510 2.0 0.8	2,920 2.6 1.8	2,350 1.9 2.5	1,090 1.5 1.9	610 1.3 1.4	620 0.9 1.7	150 0.9 0.4	20 0.8 0.1	- -
Average per return (dollars) SOUTH CAROLINA Number of returns with deduction Percent of returns	1,131 66,800 3.0	497 5,450 1.7	622 14,660 2.7	1,068 19,160 3.5	1,736 12,320 4.4	2,233 7,020 4.0	2,663 6,560 2.8	2,933 1,350 2.3	2,700 200 2.3	- 80 2.1
Amount of deduction (millions of dollars) Average per return (dollars) SOUTH DAKOTA Number of returns with deduction Percent of returns	69.4 1,039 58,100 14.0	3.0 551 1,140 1.9	9.7 663 3,790 4.8	17.4 907 9,480 8.9	13.6 1,104 10,250 17.1	9.3 1,324 8,870 21.3	11.8 1,806 17,140 36.6	3.7 2,707 6,140 57.0	0.7 3,440 990 50.5	0.2 2,825 300 32.6
Amount of deduction (millions of dollars) Average per return (dollars) FENNESSEE Number of returns with deduction	105.4 1,815 459,930	0.7 621 7,820	4.0 3.0 788 28,670	9.4 989 78,650	13.1 1,277 82,720	14.4 1,618 68,480	37.4 2,183 132,580	19.4 3,163 51,400	4.1 4,118 7,490	4.0 13,377 2,130
Aumber of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	459,930 15.4 1,191.5 2,591	7,820 1.8 7.9 1,010	28,670 4.0 34.0 1,186	78,650 10.4 123.3 1,568	82,720 20.8 159.6 1,929	68,480 28.3 160.9 2,350	132,580 44.4 405.3 3,057	51,400 65.2 230.9 4,492	7,490 57.6 45.5 6,069	2,130 34.6 24.2 11,369
TEXAS Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	2,209,050 18.2 4,881.9 2,210	32,350 1.9 25.9 802	115,490 4.0 108.0 935	353,420 11.9 458.5 1,297	365,630 23.5 579.6 1,585	304,970 31.8 571.5 1,874	671,500 47.8 1,644.6 2,449	303,380 69.6 1,085.6 3,578	45,040 67.5 217.2 4,821	17,260 54.3 191.0 11,064
UTAH Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	33,050 2.6 49.3 1,491	2,600 1.5 1.4 547	6,940 2.8 4.9 708	10,070 3.2 11.4 1,128	5,740 2.9 10.1 1,765	3,120 2.4 7.3 2,344	3,440 2.1 10.0 2,911	920 2.4 3.1 3,415	150 2.5 0.7 4,493	70 2.4 0.3 4,529
Average per return (dollars) VERMONT Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	1,491 5,210 1.6 4.0	547 930 1.9 0.3	708 1,530 2.5 0.7	1,128 1,380 1.7 0.9	1,765 630 1.4 0.7	2,344 310 1.0 0.5	2,911 310 0.8 0.6	3,415 100 1.1 0.2	4,493 20 1.7 0.1	4,529 - - -
Amount of deduction (millions of dollars) Average per return (dollars) VIRGINIA Number of returns with deduction Percent of returns	4.0 766 78,710 2.0	0.3 351 7,500 1.5	0.7 437 17,530 2.3	0.9 666 21,500 2.5	0.7 1,129 12,730 2.4	0.5 1,694 7,830 2.1	0.6 1,816 8,860 1.5	0.2 2,290 2,460 1.2	0.1 2,550 220 0.9	- - 90 0.9
Amount of deduction (millions of dollars) Average per return (dollars) WASHINGTON	77.4 983	2.9 388	8.7 495	16.7 779	13.8 1,083	10.9 1,398	17.0 1,923	6.2 2,537	0.6 2,723	0.4 4,722
Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars) WEST VIRGINIA	829,440 23.8 2,332.3 2,812	12,420 3.1 11.4 921	37,640 6.2 39.8 1,056	98,630 12.0 140.9 1,428	130,190 25.3 234.9 1,804	128,250 36.4 286.7 2,235	284,430 52.0 870.3 3,060	117,060 69.8 557.0 4,758	15,710 66.5 116.4 7,410	5,120 48.3 75.0 14,641
WEST VIRGINIA Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	5,550 0.7 6.5 1,175	750 0.6 0.4 525	1,790 0.9 1.3 732	1,510 0.8 1.6 1,037	670 0.6 1.0 1,542	350 0.5 0.7 2,066	370 0.5 1.1 3,043	100 0.8 0.3 3,310	10 0.5 0.0 3,500	- - -
WISCONSIN Number of returns with deduction Percent of returns Amount of deduction (millions of dollars) Average per return (dollars)	69,820 2.5 57.9 829	9,830 2.4 4.2 423	22,400 4.1 12.4 554	20,040 2.9 16.2 808	9,180 2.2 9.9 1,076	4,190 1.5 5.9 1,411	3,340 0.9 6.8 2,032	730 1.0 2.1 2,822	90 0.7 0.4 4,444	30 0.5 0.1 3,200
WYOMING Number of returns with deduction Percent of returns Amount of deduction (millions of dollars)	43,460 16.1 63.1	830 2.3 0.5	2,420 4.8 1.4	5,870 9.6 4.6	7,890 19.5 8.0	7,500 25.6 9.5	13,990 37.0 24.1	4,090 57.9 10.2	4,444 610 49.2 2.1	260 33.8 2.9
Average per return (dollars) OTHER AREAS [1] Number of returns with deduction Percent of returns	1,453 6,920 0.9	583 340 0.2	598 540 0.4	776 1,000 0.7	1,008 1,050 1.4	1,261 890 2.0	1,722 1,680 2.6	2,486 1,040 3.3	3,475 220 2.5	11,031 170 2.7
Amount of deduction (millions of dollars) Average per return (dollars)	41.8 6,037	0.2 718	0.5 941	1.5 1,464	1.4 1.7 1,592 f the armed for	1.8 2,078	3.6 2,168	3.6 3,505	1.2 5,664	27.5 161,794

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.

P-Nov-17	State and Loca	l Sales Tax Dec	duction, by Sta	ate and Size of	-					
Item INITED STATES Jumber of returns with deduction	All returns 9,545,200	\$1 under \$10,000 419,560	\$10,000 under \$25,000 1,160,410	\$25,000 under \$50,000 2,054,430	\$50,000 under \$75,000 1,683,650	adjusted gross \$75,000 under \$100,000 1,224,640	\$100,000 under \$200,000 2,074,400	\$200,000 under \$500,000 767,290	\$500,000 under \$1,000,000 115,150	\$1,000,000 or more 45,680
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) ALABAMA Number of returns with deduction Percent of returns	6.4 16,777,964 1,758 86,590 4.2	1.9 230,699 550 5,910 2.0	3.5 827,081 713 17,060 3.1	5.9 2,247,714 1,094 23,500 4.7	8.4 2,425,970 1,441 16,220 6.2	9.5 2,184,383 1,784 10,500 6.3	11.3 4,931,867 2,377 11,540 5.5	14.2 2,703,322 3,523 1,660 3.5	13.3 558,202 4,848 150 2.1	10.4 668,726 14,639 50 1.6
Amount of deduction (thousands of dollars) Average per return (dollars) ALASKA Number of returns with deduction	124,556 1,438 21,720	3,781 640 230	13,983 820 750	29,106 1,239 2,240	24,681 1,522 3,310	19,217 1,830 3,690	26,942 2,335 8,540	5,778 3,481 2,640	670 4,467 240	398 7,960 80
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) ARIZONA Number of returns with deduction	6.0 24,225 1,115 185,890	0.4 101 439 12,130	1.2 429 572 31,220	2.8 1,653 738 49,130	6.3 2,772 837 36,220	10.0 3,482 944 23,770	14.5 10,181 1,192 28,360	19.0 4,743 1,797 4,540	14.1 528 2,200 380	11.3 336 4,200 150
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) ARKANSAS Jumber of returns with deduction	6.4 318,503 1,713 38,200	3.2 7,496 618 2,710	4.5 24,704 791 8,780	6.7 58,756 1,196 12,120	9.5 61,392 1,695 7,020	9.8 52,931 2,227 3,670	8.8 88,124 3,107 3,150	5.3 22,021 4,850 640	3.1 2,313 6,087 80	2.6 766 5,107 30
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3.1 67,482 1,767	1.4 1,877 693	2.7 8,044 916	4.0 16,499 1,361	4.4 12,943 1,844	3,870 3.8 8,818 2,403	2.8 12,318 3,910	2.4 2,774 4,334	2.0 533 6,663	1.7 3,676 122,533
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) COLORADO	963,560 5.4 1,481,011 1,537	63,170 2.8 37,172 588	178,090 4.5 128,042 719	311,570 7.6 354,533 1,138	200,790 8.8 341,810 1,702	105,170 7.2 244,664 2,326	87,390 3.7 291,685 3,338	14,620 1.7 64,130 4,386	2,080 1.5 12,107 5,821	690 1.0 6,868 9,954
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	76,430 2.9 95,279 1,247	6,890 2.1 2,970 431	15,470 3.1 8,498 549	21,450 3.4 18,748 874	13,840 3.7 18,830 1,361	8,000 3.3 15,473 1,934	8,290 2.2 22,049 2,660	2,130 1.9 6,999 3,286	270 1.7 1,013 3,752	100 1.3 699 6,990
CONNECTICUT Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	53,010 3.0 46,262 873	5,880 2.4 2,619 445	16,470 5.3 9,159 556	18,920 5.2 15,349 811	6,540 2.7 7,792 1,191	2,360 1.4 3,947 1,672	2,120 0.8 4,701 2,217	580 0.6 1,737 2,995	100 0.5 365 3,650	40 0.3 593 14,825
DELAWARE Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	950 0.2 1,412 1,486	60 0.1 33 550	180 0.2 150 833	270 0.3 331 1,226	170 0.3 226 1,329	110 0.3 215 1,955	120 0.2 241 2,008	40 0.3 127 3,175	10 0.5 89 8,900	
DISTRICT OF COLUMBIA Number of returns with deduction Percent of returns Mount of deduction (thousands of dollars) Average per return (dollars)	4,440 1.3 4,010 903	470 1.3 167 355	1,030 1.7 502 487	1,200 1.5 977 814	640 1.2 681 1,064	370 1.1 492 1,330	490 1.0 677 1,382	200 0.9 456 2,280	30 0.8 58 1,933	
LORIDA Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,729,430 18.0 2,854,728 1,651	35,070 2.5 20,809 593	141,780 5.6 104,828 739	350,970 15.0 360,948 1,028	304,680 26.2 376,965 1,237	232,990 33.0 338,250 1,452	437,220 46.4 829,863 1,898	182,970 64.4 515,329 2,816	30,720 57.2 117,679 3,831	13,060 39.7 190,057 14,553
Werage per return (dollars) SEORGIA Number of returns with deduction Percent of returns Whount of deduction (thousands of dollars)	131,570 3.0 150,874	10,640 1.6 4,921	28,290 2.5 17,535	36,350 3.5 37,324	23,330 4.2 29,989	13,940 4.1 20,238	15,720 3.3 30,414	2,770 2.0 7,875	360 1.6 1,118	180 1.7 1,460
Average per return (dollars) HAW AII Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,147 23,490 3.4 23,265	463 1,970 2.1 862	620 3,700 2.8 2,102	1,027 5,140 2.9 3,816	1,285 4,550 4.6 4,104	1,452 3,240 5.0 3,645	1,935 4,050 4.5 6,389	2,843 750 3.8 2,059	3,106 60 2.5 173	8,111 30 3.1 115
Average per return (dollars) DAHO Number of returns with deduction Percent of returns	23,203 990 29,640 4.1	438 2,670 2.6	6,550 4.0	9,110 5.0	902 5,760 5.6	1,125 2,760 4.3	2,160 3.0	2,039 2,745 540 3.4	2,883 70 2.7	3,833 30 2.6
Amount of deduction (thousands of dollars) Average per return (dollars) L LINOIS Number of returns with deduction Percent of returns	36,640 1,236 267,200 4.3	1,732 649 18,810 2.1	4,801 733 43,470	9,362 1,028 60,460	8,052 1,398 51,540	5,147 1,865 37,180	5,257 2,434 47,760	1,963 3,635 7,490	225 3,214 380 1.0	101 3,367 110 0.6
Amount of deduction (thousands of dollars) Average per return (dollars) NDIANA Number of returns with deduction	4.3 368,801 1,380 27,890	9,773 520 5,540	3.4 30,146 693 8,020	4.4 64,795 1,072 6,190	6.1 71,265 1,383 3,480	6.6 62,226 1,674 2,020	5.8 104,496 2,188 2,030	3.1 23,536 3,142 540	1,932 5,084 50	0.6 632 5,745 20
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) OWA	0.9 40,248 1,443	1.1 2,906 525	1.2 6,062 756	0.8 8,432 1,362	0.8 7,173 2,061	0.7 5,348 2,648	0.6 7,153 3,524	0.8 2,260 4,185	0.5 361 7,220 70	0.4 553 27,650
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) KANSAS	42,930 3.0 43,311 1,009	4,190 2.2 2,063 492	12,660 4.5 7,998 632	13,020 3.6 12,049 925	6,730 3.1 8,135 1,209	3,150 2.1 5,068 1,609	2,420 1.3 5,482 2,265	680 1.8 2,055 3,022	70 1.2 226 3,229	20 0.9 235 11,750
Jumber of returns with deduction Percent of returns Mount of deduction (thousands of dollars) Average per return (dollars)	71,310 5.3 141,454 1,984	4,720 2.3 3,576 758	13,010 4.8 12,439 956	18,490 5.7 24,696 1,336	13,450 7.1 24,599 1,829	8,110 6.5 20,239 2,496	9,770 6.0 37,750 3,864	3,240 8.2 15,527 4,792	420 6.7 2,012 4,790	100 3.6 616 6,160
KENTUCKY Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	47,390 2.5 44,058 930	3,870 1.3 1,782 460	10,000 2.2 5,543 554	12,930 2.7 10,218 790	9,160 3.5 9,081 991	5,570 3.4 7,032 1,262	5,180 2.7 8,359 1,614	600 1.5 1,683 2,805	50 0.8 131 2,620	30 1.2 229 7,633
OUISIANA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	63,320 3.2 139,860 2,209	3,070 1.1 2,137 696	9,560 1.8 8,998 941	17,120 3.7 25,592 1,495	12,950 5.2 26,437 2,041	8,300 5.3 22,461 2,706	10,100 4.7 39,478 3,909	1,920 3.7 12,403 6,460	240 3.0 1,790 7,458	70 1.9 564 8,057
MAINE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	13,160 2.0 9,422 716	1,850 1.9 678 366	3,920 2.8 1,638 418	3,960 2.4 2,604 658	1,860 2.0 1,835 987	760 1.3 1,068 1,405	630 0.9 1,126 1,787	150 1.0 419 2,793	20 0.9 54 2,700	
IARYLAND Number of returns with deduction Percent of returns Winount of deduction (thousands of dollars)	54,610 1.8 48,488	6,620 1.6 2,495	15,170 2.8 7,647	16,230 2.5 12,791	7,730 1.9 8,632	3,780 1.3 5,490	3,830 0.8 7,785	1,100 0.7 3,082	120 0.7 377	40 0.5 189
Average per return (dollars) MASSACHUSETTS Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	888 60,000 1.8 46,774	377 10,610 2.2 3,921	504 14,910 2.6 7,470	788 13,810 1.9 9,940	1,117 9,890 2.1 8,774	1,452 4,870 1.6 5,588	2,033 4,730 0.9 7,649	2,802 990 0.5 2,387	3,142 140 0.5 413	4,725 60 0.4 632
Average per return (dollars) AICHIGAN Number of returns with deduction Percent of returns	123,900 2.6	370 13,290 1.6	29,540 2.8	33,610 33,610 3.2	21,340 3.4	1,147 12,730 3.1	1,617 11,930 2.2	2,307 2,411 1,300 1.0	2,950 120 0.6	10,533 60 0.7
Amount of deduction (thousands of dollars) Average per return (dollars) AINNESOTA Number of returns with deduction Percent of returns	130,021 1,049 53,830 2.0	5,879 442 6,990 1.8	17,335 587 17,250 3.6	29,569 880 15,820 2.5	25,532 1,196 6,740 1.7	19,113 1,501 3,170 1.1	26,498 2,221 2,790 0.7	4,846 3,728 740 0.7	772 6,433 270 1.7	477 7,950 50 0.7
Amount of deduction (thousands of dollars) Average per return (dollars) AISSISSIPPI Number of returns with deduction	59,723 1,109 62,650	3,347 479 2,790	10,850 629 11,080	16,158 1,021 19,040	10,311 1,530 12,270	6,665 2,103 7,580	7,933 2,843 8,550	2,511 3,393 1,260	948 3,511 80	1,000 20,000 10
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) /IISSOURI Aumber of returns with deduction	5.0 100,788 1,609 77,210	1.5 2,113 757 8,200	3.0 10,169 918 19,410	6.2 25,707 1,350 22,930	8.3 20,726 1,689 13,150	8.6 15,134 1,997 6,860	8.2 21,682 2,536 5,130	5.7 4,927 3,910 1,360	2.4 281 3,513 130	0.8 49 4,900 50
Percent of returns wount of deduction (thousands of dollars) werage per return (dollars)	2.8 92,171 1,194	1.9 4,018 490	3.1 12,161 627	22,930 3.4 23,073 1,006	13,130 3.5 18,868 1,435	2.8 13,605 1,983	1.7 14,367 2,801	1,9 4,967 3,652	1.2 472 3,631	1.0 640 12,800
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	920 0.2 1,376 1,496	50 0.1 27 540	130 0.1 88 677	220 0.2 217 986	140 0.2 137 979	110 0.2 180 1,636	200 0.4 452 2,260	70 0.6 218 3,114	20 1.1 57 2,850	
IEBRASKA Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	23,320 2.6 30,411 1,304	2,400 1.9 1,226 511	6,310 3.5 4,233 671	6,770 3.0 7,161 1,058	3,670 2.8 6,259 1,705	1,870 2.1 4,270 2,283	1,560 1.4 4,515 2,894	660 2.7 2,351 3,562	60 1.6 297 4,950	30 1.7 99 3,300
NEVADA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	262,890 19.5 492,640 1,874	4,570 2.8 3,369 737	17,300 5.4 15,715 908	55,100 15.0 70,708 1,283	51,880 28.3 78,750 1,518	40,030 36.4 70,302 1,756	68,230 49.4 149,896 2,197	21,260 63.5 64,825 3,049	3,150 54.7 12,504 3,970	1,380 39.1 26,571 19,254
NEW HAMPSHIRE Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	2,900 0.4 7,734 2,667	90 0.1 38 422	220 0.2 181 823	420 0.3 280 667	490 0.5 385 786	440 0.6 427 970	890 0.8 1,090 1,225	300 1.0 515 1,717	30 0.8 99 3,300	20 1.3 4,719 235,950
IEW JERSEY Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	250,740 5.7 237,630 948	23,050 3.7 10,169 441	54,560 6.6 30,673 562	70,560 7.9 56,821 805	49,450 8.5 52,521 1,062	27,900 7.0 37,749 1,353	22,380 3.2 41,121 1,837	2,550 1.0 7,423 2,911	210 0.5 808 3,848	80 0.4 345 4,313
NEW MEXICO Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	26,050 2.8 33,990	2,530 1.7 1,338	6,060 2.6 4,159	8,270 3.7 8,462	4,310 3.8 6,726	2,110 3.0 4,318	2,110 2.3 5,675	560 2.8 2,610	70 2.9 534	30 3.0 168
Werage per return (dollars) NEW YORK Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	1,305 352,570 3.7 439,503	529 26,400 1.8 12,721	686 65,850 3.2 44,553	1,023 85,900 4.1 90,570	1,561 65,640 5.2 85,381	2,046 45,340 5.5 69,279	2,690 54,760 4.4 106,955	4,661 7,730 1.9 21,985	7,629 620 0.8 2,756	5,600 330 0.7 5,303
Werage per return (dollars) NORTH CAROLINA Number of returns with deduction Percent of returns	1,247 105,490 2.4	482 12,520 1.9	677 27,860 2.6	1,054 27,910 2.5	1,301 16,520 2.9	1,528 9,520 2.6	1,953 9,390 2.0	2,844 1,560 1.2	4,445 140 0.7	16,070 60 0.7
Amount of deduction (thousands of dollars) Average per return (dollars) IORTH DAKOTA Number of returns with deduction Percent of returns	100,496 953 17,140 4.6	6,226 497 660 1.5	17,293 621 2,400 3.7	24,946 894 4,360 4.8	18,231 1,104 3,430 6.3	12,745 1,339 2,540 6.3	16,334 1,740 3,070 5.6	4,024 2,579 590 4.9	530 3,786 70 3.2	167 2,783 30 3.1
Amount of deduction (thousands of dollars) Average per return (dollars) OHIO Number of returns with deduction	18,671 1,089 119,550	275 417 10,880	1,094 456 30,690	2,873 659 37,590	3,162 922 19,990	3,239 1,275 9,470	6,211 2,023 8,840	1,592 2,698 1,890	170 2,429 160	55 1,833 50
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) OKLAHOMA Jumber of returns with deduction	2.1 133,288 1,115 55,920	1.3 5,679 522 3,920	2.5 19,535 637 11,860	2.7 34,942 930 17,210	2.5 26,911 1,346 10,220	1.9 17,089 1,805 5,740	1.5 21,971 2,485 5,340	1.4 5,958 3,152 1,320	0.7 910 5,688 210	0.5 293 5,860 120
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) DREGON	3.4 76,358 1,365	1.7 2,569 655	3.2 9,522 803	4.1 20,035 1,164	4.6 15,129 1,480	4.0 10,582 1,844	3.1 12,798 2,397	3.1 4,503 3,411	2.9 768 3,657	3.8 452 3,767
Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	3,460 0.2 5,595 1,617	250 0.1 147 588	530 0.1 401 757	780 0.2 863 1,106	580 0.2 867 1,495	420 0.2 685 1,631	630 0.3 1,485 2,357	220 0.4 797 3,623	40 0.5 220 5,500	10 0.3 130 13,000
VENNSYLVANIA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	170,790 2.8 153,308 898	12,870 1.3 5,116 398	31,470 2.6 16,354 520	40,720 2.9 30,168 741	32,460 3.8 28,886 890	22,420 3.9 24,321 1,085	26,550 3.4 38,423 1,447	3,960 1.9 8,992 2,271	250 0.8 745 2,980	80 0.6 303 3,788
RHODE ISLAND Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	8,550 1.6 8,916 1,043	1,450 1.8 648 447	2,730 2.4 1,562 572	2,110 1.7 2,076 984	1,030 1.4 1,718 1,668	550 1.2 1,214 2,207	520 0.8 1,248 2,400	130 0.8 348 2,677	20 0.9 102 5,100	
SOUTH CAROLINA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	61,900 2.9 58,443 944	5,150 1.6 2,649 514	13,690 2.5 8,372 612	18,200 3.4 14,806 814	11,360 4.2 11,625 1,023	6,400 3.7 7,898 1,234	5,700 2.6 9,262 1,625	1,170 2.2 3,066 2,621	180 2.2 588 3,267	50 1.4 177 3,540
SOUTH DAKOTA Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars)	56,610 13.6 103,399	1,060 1.7 616	3,650 4.5 2,489	9,440 8.9 8,387	9,860 16.5 11,513	8,800 21.2 13,567	16,470 36.2 33,418	5,990 56.0 17,704	1,020 48.8 4,085	330 33.3 11,620
Werage per return (dollars) ENNESSEE Number of returns with deduction Percent of returns Whount of deduction (thousands of dollars)	1,827 453,650 15.3 1,120,116	581 7,740 1.7 7,196	682 28,040 3.8 31,005	888 78,140 10.5 114,647	1,168 82,580 21.4 149,922	1,542 68,810 29.2 153,627	2,029 130,330 45.5 380,641	2,956 48,930 65.7 213,831	4,005 7,170 57.2 43,293	35,212 1,910 33.2 25,954
EXAS Number of returns with deduction Percent of returns	2,469 2,200,330 18.1	930 30,880 1.8	1,106 109,180 3.8	1,467 334,790 11.4	1,815 357,400 23.1	2,233 304,830 31.7	2,921 679,970 48.0	4,370 313,280 70.2	6,038 49,380 67.2	13,588 20,640 54.7
Amount of deduction (thousands of dollars) Average per return (dollars) JTAH Jumber of returns with deduction	4,799,207 2,181 31,530 2,5	22,616 732 2,480	95,551 875 7,120 2.8	408,741 1,221 9,880	534,128 1,494 5,420 2 9	545,328 1,789 2,780 2 2	1,608,484 2,366 2,850	1,094,216 3,493 840 2.4	232,000 4,698 110	258,143 12,507 50
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) /ERMONT Number of returns with deduction	2.5 43,647 1,384 4,980	1.4 1,267 511 820	2.8 4,535 637 1,570	3.3 10,338 1,046 1,340	2.9 9,138 1,686 600	2.2 6,079 2,187 260	1.8 8,275 2,904 300	2.4 2,799 3,332 80	1.9 396 3,600 10	1.9 820 16,400 -
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars) /IRGINIA	1.5 3,595 722	1.6 231 282	2.5 691 440	1.6 901 672	1.3 653 1,088	0.9 412 1,585	0.8 560 1,867	0.9 130 1,625	0.9 17 1,700	
Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	76,410 2.0 68,765 900	7,540 1.5 2,768 367	17,550 2.3 7,973 454	20,920 2.4 14,857 710	12,150 2.3 11,906 980	7,460 2.0 9,759 1,308	8,310 1.4 14,897 1,793	2,200 1.1 5,599 2,545	210 0.9 597 2,843	90 0.9 409 4,544
VASHINGTON Number of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	824,230 24.0 2,183,244 2,649	12,110 3.0 9,793 809	37,750 6.0 35,996 954	100,670 12.5 130,414 1,295	132,860 26.6 221,493 1,667	129,160 37.7 268,452 2,078	282,220 53.8 814,170 2,885	110,190 71.8 506,301 4,595	14,430 67.2 105,569 7,316	4,830 49.3 91,056 18,852
VEST VIRGINIA Jumber of returns with deduction Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)	5,260 0.7 5,494 1,044	760 0.6 360 474	1,780 0.9 1,113 625	1,410 0.8 1,360 965	610 0.6 862 1,413	280 0.4 552 1,971	330 0.4 861 2,609	70 0.5 181 2,586	10 0.5 205 20,500	
VISCONSIN Jumber of returns with deduction	67,800 2.4 51,596	9,890 2.3 3,833	22,040 3.9 11,030	19,420 2.9 14,308	8,610 2.1 8,723	4,040 1.4 5,629	3,030 0.9 5,537	660 0.9 1,680	80 0.7 313	30 0.6 543 18 100
Percent of returns Amount of deduction (thousands of dollars) Average per return (dollars)		388	500	737	1,013	1,393	1,827	2,545	3,913	18,100
	45,260 16.2 70,859	388 820 2.2 406	2,250 4.4 1,333	5,840 9.4 4,413	8,080 19.3 7,916	7,940 25.7 9,988	14,840 36.7 25,425	4,540 56.5 10,923	650 47.4 2,062	300 34.1 8,393

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