

## State and Local Real Estate Tax Deduction by State, Tax Year 2019

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
<b>United States, total</b>	<b>15,139,100</b>	<b>100.0%</b>	<b>9.6%</b>	<b>\$109,675,995,000</b>	<b>100.0%</b>	<b>\$7,245</b>	<b>100.0%</b>	<b>0.9%</b>
Alabama	140,400	0.9%	6.6%	\$346,210,000	0.3%	\$2,466	0.9%	0.3%
Alaska	22,510	0.1%	6.3%	\$139,672,000	0.1%	\$6,205	0.2%	0.5%
Arizona	304,290	2.0%	9.3%	\$1,215,724,000	1.1%	\$3,995	1.7%	0.5%
Arkansas	70,260	0.5%	5.5%	\$219,445,000	0.2%	\$3,123	0.5%	0.3%
California	2,841,720	18.8%	15.2%	\$23,912,262,000	21.8%	\$8,415	15.5%	1.5%
Colorado	349,210	2.3%	12.2%	\$1,419,092,000	1.3%	\$4,064	2.0%	0.6%
Connecticut	234,930	1.6%	13.1%	\$2,336,772,000	2.1%	\$9,947	1.8%	1.3%
Delaware	49,240	0.3%	10.1%	\$192,729,000	0.2%	\$3,914	0.3%	0.6%
District of Columbia	63,320	0.4%	18.0%	\$370,679,000	0.3%	\$5,854	0.4%	1.0%
Florida	763,170	5.0%	7.2%	\$6,156,005,000	5.6%	\$8,066	7.0%	0.8%
Georgia	523,200	3.5%	11.0%	\$2,461,245,000	2.2%	\$4,704	2.5%	0.8%
Hawaii	84,760	0.6%	11.9%	\$270,865,000	0.2%	\$3,196	0.3%	0.6%
Idaho	67,170	0.4%	8.1%	\$283,732,000	0.3%	\$4,224	0.4%	0.5%
Illinois	590,780	3.9%	9.6%	\$5,545,379,000	5.1%	\$9,387	4.1%	1.1%
Indiana	162,790	1.1%	5.1%	\$641,030,000	0.6%	\$3,938	1.4%	0.3%
Iowa	92,120	0.6%	6.2%	\$499,872,000	0.5%	\$5,426	0.7%	0.5%
Kansas	91,980	0.6%	6.7%	\$502,414,000	0.5%	\$5,462	0.7%	0.5%
Kentucky	107,990	0.7%	5.5%	\$430,033,000	0.4%	\$3,982	0.8%	0.4%
Louisiana	110,500	0.7%	5.4%	\$397,653,000	0.4%	\$3,599	0.9%	0.3%
Maine	43,610	0.3%	6.4%	\$273,900,000	0.2%	\$6,281	0.3%	0.6%
Maryland	616,540	4.1%	20.2%	\$3,344,857,000	3.0%	\$5,425	2.1%	1.3%
Massachusetts	461,490	3.0%	13.2%	\$3,792,433,000	3.5%	\$8,218	3.4%	1.1%
Michigan	310,440	2.1%	6.4%	\$1,928,581,000	1.8%	\$6,212	2.4%	0.6%
Minnesota	283,580	1.9%	10.0%	\$1,537,539,000	1.4%	\$5,422	1.8%	0.7%
Mississippi	70,220	0.5%	5.5%	\$219,674,000	0.2%	\$3,128	0.4%	0.3%
Missouri	183,150	1.2%	6.4%	\$896,018,000	0.8%	\$4,892	1.4%	0.5%
Montana	42,330	0.3%	8.0%	\$189,630,000	0.2%	\$4,480	0.2%	0.6%
Nebraska	57,970	0.4%	6.2%	\$355,677,000	0.3%	\$6,136	0.4%	0.6%
Nevada	127,020	0.8%	8.2%	\$585,207,000	0.5%	\$4,607	0.9%	0.5%
New Hampshire	64,130	0.4%	8.9%	\$604,422,000	0.6%	\$9,425	0.5%	1.0%
New Jersey	664,900	4.4%	14.7%	\$7,634,456,000	7.0%	\$11,482	3.9%	1.8%
New Mexico	57,370	0.4%	6.0%	\$225,354,000	0.2%	\$3,928	0.4%	0.4%
New York	981,670	6.5%	10.1%	\$11,459,741,000	10.4%	\$11,674	8.6%	1.3%
North Carolina	400,230	2.6%	8.3%	\$1,776,850,000	1.6%	\$4,440	2.4%	0.6%
North Dakota	15,910	0.1%	4.3%	\$88,324,000	0.1%	\$5,551	0.2%	0.3%
Ohio	313,600	2.1%	5.4%	\$2,003,174,000	1.8%	\$6,388	2.7%	0.5%
Oklahoma	104,670	0.7%	6.1%	\$433,267,000	0.4%	\$4,139	0.7%	0.4%
Oregon	262,670	1.7%	12.9%	\$1,475,671,000	1.3%	\$5,618	1.1%	1.0%
Pennsylvania	467,260	3.1%	7.4%	\$3,379,278,000	3.1%	\$7,232	3.7%	0.7%
Rhode Island	52,690	0.3%	9.6%	\$353,794,000	0.3%	\$6,715	0.3%	0.9%
South Carolina	185,220	1.2%	7.9%	\$666,543,000	0.6%	\$3,599	1.1%	0.4%
South Dakota	17,550	0.1%	4.0%	\$106,009,000	0.1%	\$6,040	0.2%	0.4%
Tennessee	171,790	1.1%	5.5%	\$765,007,000	0.7%	\$4,453	1.5%	0.4%
Texas	985,640	6.5%	7.4%	\$9,333,617,000	8.5%	\$9,470	8.2%	1.0%
Utah	195,680	1.3%	13.7%	\$687,127,000	0.6%	\$3,511	0.8%	0.6%
Vermont	20,760	0.1%	6.3%	\$168,438,000	0.2%	\$8,114	0.2%	0.8%
Virginia	610,430	4.0%	15.0%	\$3,427,080,000	3.1%	\$5,614	2.8%	1.0%
Washington	446,140	2.9%	11.9%	\$3,062,578,000	2.8%	\$6,865	3.0%	0.9%
West Virginia	26,930	0.2%	3.4%	\$70,300,000	0.1%	\$2,610	0.3%	0.2%
Wisconsin	196,660	1.3%	6.8%	\$1,268,945,000	1.2%	\$6,452	1.5%	0.6%
Wyoming	15,180	0.1%	5.4%	\$86,898,000	0.1%	\$5,725	0.2%	0.4%
Other Areas	14,480	0.1%	1.8%	\$129,582,000	0.1%	\$8,949	0.4%	0.2%

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

Notes: [1] "Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[2] Data presented in this table includes the following variables: Number of returns (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with real estate taxes (N18500), and Real estate taxes amount (A18500). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## State and Local Real Estate Tax Deduction by State, Tax Year 2018

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
<b>United States, total</b>	<b>15,395,300</b>	<b>100.0%</b>	<b>10.0%</b>	<b>\$105,303,318,000</b>	<b>100.0%</b>	<b>\$6,840</b>	<b>100.0%</b>	<b>0.9%</b>
Alabama	145,270	0.9%	7.0%	\$347,864,000	0.3%	\$2,395	0.9%	0.3%
Alaska	23,950	0.2%	6.9%	\$146,576,000	0.1%	\$6,120	0.2%	0.6%
Arizona	301,550	2.0%	9.7%	\$1,167,724,000	1.1%	\$3,872	1.6%	0.6%
Arkansas	72,070	0.5%	5.8%	\$217,519,000	0.2%	\$3,018	0.5%	0.3%
California	2,861,880	18.6%	15.7%	\$21,740,670,000	20.6%	\$7,597	15.6%	1.3%
Colorado	335,230	2.2%	12.1%	\$1,296,877,000	1.2%	\$3,869	2.0%	0.6%
Connecticut	246,010	1.6%	13.9%	\$2,324,997,000	2.2%	\$9,451	1.9%	1.3%
Delaware	49,200	0.3%	10.5%	\$185,853,000	0.2%	\$3,778	0.3%	0.6%
District of Columbia	62,820	0.4%	17.9%	\$334,546,000	0.3%	\$5,325	0.4%	0.9%
Florida	759,460	4.9%	7.4%	\$5,857,644,000	5.6%	\$7,713	6.8%	0.8%
Georgia	545,780	3.5%	11.9%	\$2,490,269,000	2.4%	\$4,563	2.5%	0.8%
Hawaii	84,900	0.6%	12.2%	\$255,946,000	0.2%	\$3,015	0.3%	0.5%
Idaho	63,330	0.4%	8.1%	\$251,823,000	0.2%	\$3,976	0.3%	0.5%
Illinois	615,210	4.0%	10.1%	\$5,304,112,000	5.0%	\$8,622	4.4%	1.1%
Indiana	166,250	1.1%	5.3%	\$616,552,000	0.6%	\$3,709	1.4%	0.3%
Iowa	94,480	0.6%	6.5%	\$477,117,000	0.5%	\$5,050	0.7%	0.5%
Kansas	94,610	0.6%	7.1%	\$494,105,000	0.5%	\$5,223	0.7%	0.5%
Kentucky	111,490	0.7%	5.8%	\$431,262,000	0.4%	\$3,868	0.8%	0.4%
Louisiana	115,070	0.7%	5.9%	\$397,352,000	0.4%	\$3,453	0.9%	0.3%
Maine	44,650	0.3%	6.7%	\$264,422,000	0.3%	\$5,922	0.3%	0.6%
Maryland	628,590	4.1%	20.9%	\$3,318,688,000	3.2%	\$5,280	2.1%	1.3%
Massachusetts	469,170	3.0%	13.4%	\$3,648,913,000	3.5%	\$7,777	3.5%	1.1%
Michigan	326,710	2.1%	6.8%	\$1,940,573,000	1.8%	\$5,940	2.5%	0.6%
Minnesota	282,250	1.8%	10.1%	\$1,394,059,000	1.3%	\$4,939	1.8%	0.6%
Mississippi	73,600	0.5%	6.0%	\$223,678,000	0.2%	\$3,039	0.4%	0.4%
Missouri	190,230	1.2%	6.8%	\$893,415,000	0.8%	\$4,696	1.4%	0.5%
Montana	40,740	0.3%	8.0%	\$172,152,000	0.2%	\$4,226	0.2%	0.5%
Nebraska	55,740	0.4%	6.1%	\$312,607,000	0.3%	\$5,608	0.4%	0.5%
Nevada	122,320	0.8%	8.4%	\$546,358,000	0.5%	\$4,467	0.9%	0.5%
New Hampshire	65,340	0.4%	9.2%	\$603,214,000	0.6%	\$9,232	0.5%	1.0%
New Jersey	688,140	4.5%	15.4%	\$7,493,905,000	7.1%	\$10,890	3.9%	1.8%
New Mexico	58,600	0.4%	6.3%	\$223,318,000	0.2%	\$3,811	0.4%	0.4%
New York	1,022,800	6.6%	10.5%	\$11,223,119,000	10.7%	\$10,973	9.0%	1.3%
North Carolina	418,750	2.7%	9.0%	\$1,768,133,000	1.7%	\$4,222	2.4%	0.6%
North Dakota	15,360	0.1%	4.2%	\$80,294,000	0.1%	\$5,227	0.2%	0.3%
Ohio	321,400	2.1%	5.7%	\$1,924,147,000	1.8%	\$5,987	2.7%	0.5%
Oklahoma	109,700	0.7%	6.7%	\$433,669,000	0.4%	\$3,953	0.7%	0.4%
Oregon	260,300	1.7%	13.2%	\$1,430,167,000	1.4%	\$5,494	1.1%	1.0%
Pennsylvania	485,790	3.2%	7.8%	\$3,437,271,000	3.3%	\$7,076	3.7%	0.8%
Rhode Island	52,740	0.3%	9.7%	\$347,145,000	0.3%	\$6,582	0.3%	0.9%
South Carolina	190,420	1.2%	8.4%	\$642,158,000	0.6%	\$3,372	1.0%	0.5%
South Dakota	17,230	0.1%	4.1%	\$95,858,000	0.1%	\$5,563	0.2%	0.3%
Tennessee	174,590	1.1%	5.7%	\$737,236,000	0.7%	\$4,223	1.5%	0.4%
Texas	978,460	6.4%	7.7%	\$8,905,057,000	8.5%	\$9,101	7.9%	1.0%
Utah	185,960	1.2%	13.6%	\$627,363,000	0.6%	\$3,374	0.7%	0.6%
Vermont	21,150	0.1%	6.4%	\$161,618,000	0.2%	\$7,642	0.2%	0.8%
Virginia	636,750	4.1%	16.0%	\$3,464,239,000	3.3%	\$5,441	2.8%	1.1%
Washington	450,090	2.9%	12.4%	\$3,147,094,000	3.0%	\$6,992	2.9%	1.0%
West Virginia	28,160	0.2%	3.7%	\$71,750,000	0.1%	\$2,548	0.3%	0.2%
Wisconsin	197,110	1.3%	6.9%	\$1,207,388,000	1.1%	\$6,125	1.5%	0.6%
Wyoming	15,330	0.1%	5.6%	\$79,472,000	0.1%	\$5,184	0.2%	0.4%
Other Areas	17,600	0.1%	2.4%	\$140,940,000	0.1%	\$8,008	0.4%	0.2%

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

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<b>United States, total</b>	<b>39,019,720</b>	<b>100.0%</b>	<b>25.6%</b>	<b>\$219,756,597,000</b>	<b>100.0%</b>	<b>\$5,632</b>	<b>100.0%</b>	<b>2.0%</b>
Alabama	436,100	1.1%	21.2%	\$683,864,000	0.3%	\$1,568	0.9%	0.6%
Alaska	72,020	0.2%	20.6%	\$350,278,000	0.2%	\$4,864	0.2%	1.5%
Arizona	784,240	2.0%	25.9%	\$2,368,376,000	1.1%	\$3,020	1.6%	1.2%
Arkansas	229,860	0.6%	18.6%	\$481,217,000	0.2%	\$2,094	0.6%	0.7%
California	4,992,580	12.8%	27.6%	\$35,178,931,000	16.0%	\$7,046	14.8%	2.3%
Colorado	805,180	2.1%	29.7%	\$2,559,966,000	1.2%	\$3,179	1.9%	1.2%
Connecticut	663,000	1.7%	37.5%	\$5,590,246,000	2.5%	\$8,432	1.8%	3.2%
Delaware	134,380	0.3%	29.0%	\$414,653,000	0.2%	\$3,086	0.3%	1.3%
District of Columbia	89,370	0.2%	25.7%	\$518,880,000	0.2%	\$5,806	0.4%	1.5%
Florida	2,001,200	5.1%	19.7%	\$11,349,049,000	5.2%	\$5,671	7.4%	1.6%
Georgia	1,240,960	3.2%	27.3%	\$4,258,964,000	1.9%	\$3,432	2.5%	1.4%
Hawaii	161,550	0.4%	23.3%	\$428,553,000	0.2%	\$2,653	0.4%	0.9%
Idaho	201,550	0.5%	26.4%	\$579,329,000	0.3%	\$2,874	0.3%	1.3%
Illinois	1,758,540	4.5%	28.7%	\$13,766,499,000	6.3%	\$7,828	4.2%	3.0%
Indiana	644,910	1.7%	20.6%	\$1,659,348,000	0.8%	\$2,573	1.5%	0.9%
Iowa	402,910	1.0%	27.6%	\$1,642,293,000	0.7%	\$4,076	0.7%	1.8%
Kansas	313,180	0.8%	23.5%	\$1,259,547,000	0.6%	\$4,022	0.7%	1.5%
Kentucky	449,840	1.2%	23.4%	\$1,166,856,000	0.5%	\$2,594	0.8%	1.1%
Louisiana	340,430	0.9%	17.3%	\$890,741,000	0.4%	\$2,617	0.9%	0.8%
Maine	167,390	0.4%	25.4%	\$808,107,000	0.4%	\$4,828	0.3%	2.1%
Maryland	1,100,440	2.8%	36.9%	\$5,237,201,000	2.4%	\$4,759	2.1%	2.2%
Massachusetts	1,153,030	3.0%	33.4%	\$8,099,892,000	3.7%	\$7,025	3.4%	2.5%
Michigan	1,181,210	3.0%	24.8%	\$5,176,894,000	2.4%	\$4,383	2.5%	1.7%
Minnesota	896,020	2.3%	32.3%	\$3,783,487,000	1.7%	\$4,223	1.8%	1.8%
Mississippi	222,590	0.6%	18.0%	\$507,427,000	0.2%	\$2,280	0.4%	0.8%
Missouri	664,130	1.7%	23.6%	\$2,215,667,000	1.0%	\$3,336	1.4%	1.3%
Montana	134,320	0.3%	26.5%	\$435,394,000	0.2%	\$3,241	0.2%	1.5%
Nebraska	223,790	0.6%	24.7%	\$1,102,936,000	0.5%	\$4,928	0.5%	1.9%
Nevada	302,700	0.8%	21.3%	\$993,799,000	0.5%	\$3,283	0.9%	1.1%
New Hampshire	210,890	0.5%	29.8%	\$1,651,325,000	0.8%	\$7,830	0.5%	3.0%
New Jersey	1,596,170	4.1%	36.0%	\$16,794,390,000	7.6%	\$10,522	4.0%	4.3%
New Mexico	179,090	0.5%	19.4%	\$525,191,000	0.2%	\$2,933	0.4%	1.1%
New York	2,422,140	6.2%	25.0%	\$23,621,748,000	10.7%	\$9,752	8.8%	2.8%
North Carolina	1,169,780	3.0%	25.6%	\$3,744,882,000	1.7%	\$3,201	2.3%	1.3%
North Dakota	58,420	0.1%	16.1%	\$239,026,000	0.1%	\$4,092	0.2%	1.0%
Ohio	1,298,970	3.3%	23.1%	\$6,218,377,000	2.8%	\$4,787	2.7%	1.8%
Oklahoma	321,780	0.8%	19.7%	\$948,321,000	0.4%	\$2,947	0.8%	1.0%
Oregon	637,650	1.6%	32.9%	\$2,882,036,000	1.3%	\$4,520	1.1%	2.2%
Pennsylvania	1,615,350	4.1%	25.9%	\$8,927,992,000	4.1%	\$5,527	3.7%	2.1%
Rhode Island	162,960	0.4%	30.4%	\$943,867,000	0.4%	\$5,792	0.3%	2.6%
South Carolina	552,590	1.4%	24.7%	\$1,341,726,000	0.6%	\$2,428	1.0%	1.0%
South Dakota	64,610	0.2%	15.4%	\$286,429,000	0.1%	\$4,433	0.2%	1.1%
Tennessee	522,480	1.3%	17.2%	\$1,626,151,000	0.7%	\$3,112	1.5%	0.9%
Texas	2,568,320	6.6%	20.5%	\$19,040,150,000	8.7%	\$7,413	8.4%	2.1%
Utah	429,010	1.1%	32.4%	\$1,132,707,000	0.5%	\$2,640	0.7%	1.3%
Vermont	84,740	0.2%	25.8%	\$536,415,000	0.2%	\$6,330	0.2%	2.6%
Virginia	1,290,470	3.3%	32.6%	\$5,704,767,000	2.6%	\$4,421	2.8%	1.8%
Washington	1,017,600	2.6%	28.5%	\$5,265,302,000	2.4%	\$5,174	2.8%	1.8%
West Virginia	115,710	0.3%	15.1%	\$213,650,000	0.1%	\$1,846	0.3%	0.5%
Wisconsin	834,710	2.1%	29.1%	\$4,153,899,000	1.9%	\$4,976	1.5%	2.2%
Wyoming	53,050	0.1%	19.5%	\$167,903,000	0.1%	\$3,165	0.2%	0.8%
Other Areas	45,830	0.1%	5.8%	\$281,949,000	0.1%	\$6,152	0.4%	0.5%

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

Notes: [1] "Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[2] Data presented in this table includes the following variables: Number of returns (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with real estate taxes (N18500), and Real estate taxes amount (A18500). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.

## State and Local Real Estate Tax Deduction by State, Tax Year 2016

State	Number of returns with deduction (millions)	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (billions of dollars)	Share of total amount claimed (percent)	Average amount claimed (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	38.0	100.0	25.4	196.1	100.0	5,161	13.6	1.9
Alabama	0.4	1.1	21.1	0.7	0.3	1,514	4.8	0.6
Alaska	0.1	0.2	20.5	0.3	0.2	4,617	10.1	1.4
Arizona	0.8	2.0	25.6	2.2	1.1	2,857	9.4	1.2
Arkansas	0.2	0.6	18.6	0.5	0.2	2,016	5.6	0.7
California	4.9	12.9	27.4	30.3	15.5	6,206	14.2	2.1
Colorado	0.8	2.1	29.5	2.3	1.2	2,936	8.3	1.2
Connecticut	0.7	1.7	37.5	5.1	2.6	7,793	18.6	3.1
Delaware	0.1	0.3	28.9	0.4	0.2	2,889	10.1	1.3
District of Columbia	0.1	0.2	25.4	0.4	0.2	4,848	7.5	1.3
Florida	1.8	4.8	18.7	9.2	4.7	5,083	10.5	1.5
Georgia	1.2	3.1	27.0	3.8	2.0	3,202	11.0	1.4
Hawaii	0.2	0.4	23.0	0.4	0.2	2,452	7.4	0.9
Idaho	0.2	0.5	26.0	0.5	0.3	2,696	10.8	1.2
Illinois	1.7	4.5	28.1	12.0	6.1	6,989	18.7	2.7
Indiana	0.6	1.7	20.6	1.5	0.8	2,408	7.1	0.9
Iowa	0.4	1.0	27.1	1.5	0.8	3,771	14.0	1.7
Kansas	0.3	0.8	23.2	1.2	0.6	3,763	10.8	1.4
Kentucky	0.4	1.2	23.3	1.1	0.6	2,489	9.1	1.1
Louisiana	0.3	0.9	16.9	0.8	0.4	2,346	5.4	0.7
Maine	0.2	0.4	25.6	0.8	0.4	4,551	17.4	2.0
Maryland	1.1	2.9	36.7	5.0	2.5	4,572	15.9	2.2
Massachusetts	1.1	3.0	33.2	7.3	3.7	6,479	14.9	2.4
Michigan	1.2	3.1	24.6	4.9	2.5	4,181	12.7	1.7
Minnesota	0.9	2.3	32.3	3.3	1.7	3,780	12.5	1.7
Mississippi	0.2	0.6	17.9	0.5	0.2	2,136	7.3	0.8
Missouri	0.7	1.7	23.6	2.1	1.1	3,160	9.9	1.3
Montana	0.1	0.3	26.0	0.4	0.2	2,978	11.6	1.4
Nebraska	0.2	0.6	24.6	0.9	0.5	4,230	13.7	1.7
Nevada	0.3	0.8	20.8	0.9	0.5	3,077	6.8	1.0
New Hampshire	0.2	0.5	29.8	1.6	0.8	7,494	21.1	3.0
New Jersey	1.6	4.1	35.9	15.2	7.8	9,691	26.1	4.1
New Mexico	0.2	0.5	19.6	0.5	0.3	2,797	9.3	1.1
New York	2.4	6.3	24.9	21.3	10.9	8,913	17.0	2.8
North Carolina	1.2	3.1	25.9	3.6	1.8	3,064	10.5	1.3
North Dakota	0.1	0.1	15.3	0.2	0.1	3,516	6.0	0.8
Ohio	1.3	3.4	23.1	5.6	2.9	4,344	13.6	1.7
Oklahoma	0.3	0.8	19.8	0.9	0.5	2,790	8.0	1.0
Oregon	0.6	1.6	32.5	2.6	1.4	4,290	17.0	2.1
Pennsylvania	1.6	4.2	25.9	8.5	4.4	5,330	15.4	2.1
Rhode Island	0.2	0.4	30.2	0.9	0.4	5,486	19.5	2.6
South Carolina	0.5	1.4	24.6	1.2	0.6	2,297	8.3	1.0
South Dakota	0.1	0.2	15.2	0.3	0.1	4,131	7.6	1.0
Tennessee	0.5	1.4	17.3	1.5	0.8	2,948	6.6	0.9
Texas	2.4	6.2	19.5	15.7	8.0	6,641	14.2	2.0
Utah	0.4	1.1	32.2	1.0	0.5	2,525	10.3	1.3
Vermont	0.1	0.2	25.9	0.5	0.3	6,058	22.1	2.6
Virginia	1.3	3.3	32.5	5.4	2.8	4,243	13.2	1.8
Washington	1.0	2.6	28.0	4.8	2.5	4,916	11.7	1.7
West Virginia	0.1	0.3	15.0	0.2	0.1	1,754	4.9	0.5
Wisconsin	0.8	2.2	28.9	3.9	2.0	4,743	17.1	2.2
Wyoming	0.1	0.1	19.6	0.2	0.1	2,892	5.7	0.8
Other Areas [2]	0.0	0.1	5.9	0.3	0.1	6,245	3.7	0.4

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

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

**NOTES:**

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

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

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

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

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

**SOURCE:** IRS, Statistics of Income Division, Historical Table 2, August 2018.

## State and Local Real Estate Tax Deduction by State, Tax Year 2015

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	37.5	100.0	25.1	187.4	100.0	4,992	13.0	1.8
Alabama	0.4	1.1	20.9	0.6	0.3	1,442	4.7	0.6
Alaska	0.1	0.2	19.9	0.3	0.2	4,430	9.0	1.3
Arizona	0.7	1.9	24.9	1.9	1.0	2,691	8.8	1.1
Arkansas	0.2	0.6	18.4	0.4	0.2	1,937	5.6	0.7
California	4.8	12.8	27.1	28.3	15.1	5,877	13.5	2.0
Colorado	0.8	2.0	28.9	2.0	1.1	2,631	7.4	1.1
Connecticut	0.7	1.8	37.4	5.0	2.7	7,635	17.4	3.0
Delaware	0.1	0.3	28.3	0.3	0.2	2,652	9.2	1.2
District of Columbia	0.1	0.2	25.2	0.4	0.2	4,529	7.1	1.2
Florida	1.8	4.7	18.5	9.1	4.9	5,111	9.7	1.5
Georgia	1.2	3.2	26.9	3.7	2.0	3,080	10.7	1.4
Hawaii	0.2	0.4	22.5	0.4	0.2	2,290	7.1	0.8
Idaho	0.2	0.5	25.3	0.5	0.3	2,574	10.4	1.2
Illinois	1.7	4.6	27.9	11.6	6.2	6,747	17.7	2.6
Indiana	0.6	1.7	20.4	1.5	0.8	2,309	6.9	0.8
Iowa	0.4	1.0	26.5	1.4	0.7	3,614	13.2	1.6
Kansas	0.3	0.8	22.9	1.1	0.6	3,584	10.1	1.3
Kentucky	0.4	1.2	23.0	1.0	0.6	2,390	8.8	1.0
Louisiana	0.3	0.9	16.5	0.7	0.4	2,190	5.0	0.6
Maine	0.2	0.4	25.7	0.7	0.4	4,369	17.9	2.0
Maryland	1.1	2.9	36.4	4.7	2.5	4,399	15.6	2.1
Massachusetts	1.1	3.0	32.9	7.0	3.7	6,236	14.3	2.3
Michigan	1.1	3.0	24.2	4.6	2.5	4,020	12.8	1.7
Minnesota	0.9	2.3	31.8	3.1	1.7	3,617	11.9	1.6
Mississippi	0.2	0.6	17.6	0.4	0.2	2,048	7.1	0.8
Missouri	0.6	1.7	23.3	2.0	1.1	3,057	9.6	1.2
Montana	0.1	0.3	25.3	0.4	0.2	2,839	10.7	1.3
Nebraska	0.2	0.6	24.4	0.9	0.5	4,099	13.1	1.6
Nevada	0.3	0.7	20.1	0.8	0.4	2,995	6.9	1.0
New Hampshire	0.2	0.5	29.4	1.5	0.8	7,359	21.4	3.0
New Jersey	1.6	4.2	35.7	14.9	7.9	9,491	25.6	4.1
New Mexico	0.2	0.5	19.4	0.5	0.3	2,654	8.8	1.0
New York	2.4	6.4	24.9	20.9	11.2	8,731	16.1	2.7
North Carolina	1.1	3.0	25.6	3.4	1.8	2,980	10.3	1.3
North Dakota	0.1	0.1	14.8	0.2	0.1	3,342	5.0	0.7
Ohio	1.3	3.4	23.1	5.4	2.9	4,216	13.4	1.7
Oklahoma	0.3	0.9	20.0	0.9	0.5	2,621	7.1	0.9
Oregon	0.6	1.6	32.0	2.5	1.3	4,123	16.8	2.1
Pennsylvania	1.6	4.2	25.7	8.2	4.4	5,163	14.7	2.0
Rhode Island	0.2	0.4	30.1	0.9	0.5	5,438	19.6	2.6
South Carolina	0.5	1.4	24.2	1.1	0.6	2,174	8.1	1.0
South Dakota	0.1	0.2	14.5	0.2	0.1	3,979	7.0	0.9
Tennessee	0.5	1.3	17.0	1.4	0.8	2,825	6.5	0.8
Texas	2.3	6.2	19.1	14.8	7.9	6,371	12.3	1.8
Utah	0.4	1.1	31.8	1.0	0.5	2,428	10.4	1.2
Vermont	0.1	0.2	25.5	0.5	0.3	5,973	22.0	2.6
Virginia	1.3	3.4	32.4	5.2	2.8	4,073	12.7	1.8
Washington	1.0	2.5	27.7	4.5	2.4	4,692	11.7	1.7
West Virginia	0.1	0.3	14.8	0.2	0.1	1,743	4.6	0.5
Wisconsin	0.8	2.2	28.5	3.8	2.0	4,673	17.1	2.2
Wyoming	0.1	0.1	19.3	0.1	0.1	2,708	4.7	0.7
Other Areas [2]	0.0	0.1	5.9	0.3	0.2	7,006	2.9	0.4

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SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017