

## State and Local Real Estate 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
<i>Number of returns with deduction</i>										
<b>United States, total</b>	<b>15,139,100</b>	<b>0.9%</b>	<b>2.5%</b>	<b>7.9%</b>	<b>13.2%</b>	<b>13.6%</b>	<b>33.4%</b>	<b>21.2%</b>	<b>4.6%</b>	<b>2.6%</b>
Alabama	140,400	0.7%	2.4%	8.1%	13.0%	12.4%	34.5%	22.2%	4.6%	2.3%
Alaska	22,510	0.8%	2.0%	7.4%	13.3%	14.5%	34.6%	21.3%	4.2%	2.0%
Arizona	304,290	1.1%	3.2%	9.1%	13.7%	13.5%	33.1%	20.4%	3.9%	2.0%
Arkansas	70,260	0.8%	2.6%	7.7%	12.3%	12.6%	35.2%	21.9%	4.7%	2.1%
California	2,841,720	1.0%	2.5%	7.2%	11.4%	12.9%	35.3%	22.4%	4.8%	2.5%
Colorado	349,210	0.7%	2.0%	6.7%	12.6%	13.0%	35.2%	23.3%	4.3%	2.2%
Connecticut	234,930	0.9%	2.5%	7.5%	14.9%	15.3%	29.0%	20.3%	5.8%	3.8%
Delaware	49,240	0.8%	2.0%	7.7%	15.4%	16.3%	35.8%	17.2%	3.2%	1.7%
District of Columbia	63,320	0.5%	1.3%	4.6%	9.3%	12.5%	35.3%	27.0%	6.1%	3.3%
Florida	763,170	1.1%	3.4%	10.7%	14.4%	12.7%	28.2%	19.9%	5.6%	4.1%
Georgia	523,200	0.6%	2.5%	9.3%	14.7%	13.8%	33.6%	19.6%	4.0%	2.0%
Hawaii	84,760	1.0%	2.3%	7.0%	13.2%	14.9%	41.2%	16.9%	2.4%	1.0%
Idaho	67,170	1.0%	2.8%	8.3%	13.2%	13.9%	37.0%	18.4%	3.6%	1.9%
Illinois	590,780	1.0%	2.7%	8.2%	14.3%	14.8%	30.9%	20.4%	4.9%	2.7%
Indiana	162,790	0.9%	2.4%	7.1%	12.3%	13.1%	34.7%	21.9%	5.1%	2.5%
Iowa	92,120	0.9%	3.4%	8.9%	15.5%	15.0%	32.3%	18.0%	4.0%	2.0%
Kansas	91,980	0.9%	2.8%	7.3%	12.5%	13.1%	34.1%	21.8%	4.9%	2.6%
Kentucky	107,990	0.7%	2.4%	8.1%	15.2%	14.6%	33.8%	19.3%	4.1%	1.9%
Louisiana	110,500	0.8%	2.6%	9.5%	13.7%	12.6%	32.7%	20.9%	4.9%	2.4%
Maine	43,610	1.2%	3.3%	9.9%	17.6%	15.8%	30.0%	16.8%	3.8%	1.7%
Maryland	616,540	0.6%	2.1%	7.8%	14.6%	16.0%	36.8%	18.3%	2.6%	1.2%
Massachusetts	461,490	1.0%	2.4%	6.5%	12.5%	13.2%	31.9%	24.0%	5.6%	3.1%
Michigan	310,440	1.0%	2.9%	8.4%	14.0%	14.5%	33.5%	19.4%	4.2%	2.2%
Minnesota	283,580	0.6%	2.1%	6.9%	14.9%	15.1%	33.2%	20.8%	4.4%	2.1%
Mississippi	70,220	0.8%	3.0%	11.9%	16.1%	13.5%	32.4%	17.3%	3.5%	1.5%
Missouri	183,150	0.9%	2.6%	7.8%	13.3%	14.0%	33.9%	20.4%	4.6%	2.5%
Montana	42,330	1.3%	3.5%	10.3%	16.0%	15.1%	31.6%	16.4%	3.9%	1.9%
Nebraska	57,970	0.7%	2.4%	7.8%	14.6%	14.8%	33.0%	19.6%	4.6%	2.4%
Nevada	127,020	0.9%	3.0%	10.7%	15.6%	14.4%	31.2%	17.3%	4.0%	2.9%
New Hampshire	64,130	1.1%	3.0%	8.6%	15.1%	14.4%	31.3%	20.2%	4.3%	2.1%
New Jersey	664,900	1.2%	3.2%	8.0%	13.3%	13.7%	31.5%	21.8%	4.8%	2.4%
New Mexico	57,370	1.2%	2.9%	9.3%	14.5%	14.7%	34.9%	18.1%	3.1%	1.4%
New York	981,670	0.9%	2.7%	7.6%	12.7%	14.0%	32.7%	20.2%	5.3%	4.0%
North Carolina	400,230	0.8%	2.6%	8.3%	13.2%	12.8%	33.9%	21.7%	4.5%	2.1%
North Dakota	15,910	0.7%	2.5%	6.8%	12.0%	11.6%	31.2%	24.6%	7.0%	3.8%
Ohio	313,600	0.8%	2.4%	7.8%	15.3%	15.6%	32.2%	18.9%	4.7%	2.3%
Oklahoma	104,670	0.8%	2.5%	7.6%	12.2%	12.7%	35.6%	21.8%	4.6%	2.2%
Oregon	262,670	1.1%	3.0%	9.2%	16.0%	16.4%	34.0%	16.3%	2.9%	1.3%
Pennsylvania	467,260	0.8%	2.4%	7.7%	14.2%	14.4%	31.8%	21.3%	4.9%	2.5%
Rhode Island	52,690	1.0%	2.5%	9.1%	18.2%	17.5%	31.3%	15.5%	3.3%	1.6%
South Carolina	185,220	0.8%	2.5%	8.7%	14.1%	13.3%	34.5%	20.0%	4.1%	2.0%
South Dakota	17,550	0.9%	2.8%	8.4%	12.4%	11.9%	29.0%	23.2%	7.4%	3.9%
Tennessee	171,790	0.8%	2.6%	8.7%	12.9%	11.5%	29.9%	24.1%	6.1%	3.3%
Texas	985,640	0.7%	2.2%	7.9%	12.7%	12.0%	31.5%	23.9%	5.6%	3.3%
Utah	195,680	0.4%	1.6%	6.6%	12.5%	14.2%	42.3%	17.6%	3.1%	1.6%
Vermont	20,760	1.1%	2.7%	9.0%	16.6%	15.5%	31.0%	18.0%	4.0%	2.1%
Virginia	610,430	0.5%	1.6%	6.5%	11.6%	12.9%	37.5%	24.3%	3.5%	1.6%
Washington	446,140	0.7%	2.1%	6.6%	11.6%	12.4%	33.2%	25.6%	5.3%	2.5%
West Virginia	26,930	0.7%	2.3%	6.6%	12.4%	15.0%	37.7%	20.0%	3.8%	1.5%
Wisconsin	196,660	1.0%	3.1%	8.8%	17.3%	16.0%	30.6%	17.0%	4.0%	2.3%
Wyoming	15,180	0.9%	2.8%	8.0%	12.6%	13.4%	31.5%	20.0%	5.3%	5.5%
Other Areas	14,480	2.6%	3.6%	7.4%	8.5%	9.1%	27.0%	21.4%	9.1%	11.5%
<i>Amount of deduction</i>										
<b>United States, total</b>	<b>\$109,675,995,000</b>	<b>0.6%</b>	<b>1.7%</b>	<b>4.9%</b>	<b>8.2%</b>	<b>9.2%</b>	<b>28.0%</b>	<b>27.4%</b>	<b>9.7%</b>	<b>10.1%</b>
Alabama	\$346,210,000	0.5%	1.3%	4.3%	7.1%	7.8%	28.4%	29.7%	11.1%	9.8%
Alaska	\$139,672,000	0.7%	1.4%	5.1%	9.2%	11.1%	31.5%	27.4%	7.8%	6.0%
Arizona	\$1,215,724,000	0.9%	2.2%	5.7%	8.7%	9.6%	29.4%	26.6%	8.5%	8.4%
Arkansas	\$219,445,000	0.6%	1.6%	4.6%	7.6%	8.5%	29.4%	29.1%	9.6%	9.1%
California	\$23,912,262,000	0.7%	1.6%	4.5%	7.1%	8.5%	28.7%	28.6%	10.1%	10.2%
Colorado	\$1,419,092,000	0.6%	1.4%	4.4%	9.2%	9.2%	31.1%	28.8%	8.4%	8.0%
Connecticut	\$2,336,772,000	0.7%	1.7%	4.9%	9.3%	9.9%	23.7%	25.3%	11.1%	13.5%
Delaware	\$192,729,000	0.6%	1.4%	5.5%	10.2%	12.3%	33.0%	23.5%	6.9%	6.6%
District of Columbia	\$370,679,000	0.3%	0.9%	2.7%	5.0%	6.9%	26.2%	32.8%	12.3%	12.9%
Florida	\$6,156,005,000	0.7%	1.8%	5.4%	7.6%	7.5%	21.9%	24.6%	11.7%	18.8%
Georgia	\$2,461,245,000	0.5%	1.5%	5.5%	9.1%	9.5%	29.6%	27.2%	9.2%	7.9%
Hawaii	\$270,865,000	0.8%	1.8%	5.2%	9.5%	11.0%	36.5%	23.1%	6.0%	6.1%
Idaho	\$283,732,000	0.7%	1.9%	5.6%	8.6%	10.2%	33.5%	24.8%	7.6%	6.9%
Illinois	\$5,545,379,000	0.7%	1.8%	5.3%	9.0%	10.0%	26.7%	27.4%	9.9%	9.2%
Indiana	\$641,030,000	0.6%	1.5%	4.4%	7.8%	8.7%	28.8%	28.3%	10.5%	9.3%
Iowa	\$499,872,000	0.7%	2.2%	5.8%	10.8%	11.3%	30.2%	24.9%	8.1%	6.1%
Kansas	\$502,414,000	0.6%	1.8%	4.6%	8.1%	9.1%	29.8%	27.9%	9.5%	8.5%
Kentucky	\$430,033,000	0.5%	1.6%	5.2%	9.5%	10.2%	29.8%	26.9%	9.0%	7.4%
Louisiana	\$397,653,000	0.5%	1.6%	5.1%	7.9%	8.1%	27.3%	28.9%	11.3%	9.3%
Maine	\$273,900,000	1.0%	2.5%	7.0%	11.9%	12.0%	28.0%	23.3%	8.4%	5.8%
Maryland	\$3,344,857,000	0.5%	1.5%	5.5%	10.4%	12.2%	34.7%	25.2%	5.8%	4.4%
Massachusetts	\$3,792,433,000	0.7%	1.7%	4.3%	7.8%	8.7%	26.0%	29.4%	10.7%	10.8%
Michigan	\$1,928,581,000	0.6%	1.9%	5.4%	9.0%	10.1%	29.1%	26.3%	9.0%	8.5%
Minnesota	\$1,537,539,000	0.4%	1.3%	4.2%	8.9%	10.1%	29.1%	28.1%	9.6%	8.2%
Mississippi	\$219,674,000	0.6%	1.9%	7.5%	10.4%	9.9%	30.2%	25.2%	8.3%	5.9%
Missouri	\$896,018,000	0.6%	1.6%	4.8%	8.4%	9.6%	29.2%	27.1%	9.7%	8.9%
Montana	\$189,630,000	0.9%	2.5%	7.3%	11.1%	11.4%	29.1%	22.1%	7.9%	7.6%
Nebraska	\$355,677,000	0.5%	1.5%	4.9%	9.6%	10.7%	29.9%	26.4%	9.1%	7.3%
Nevada	\$585,207,000	0.6%	1.8%	5.8%	8.8%	9.0%	26.1%	23.1%	9.2%	15.6%
New Hampshire	\$604,422,000	0.9%	2.2%	6.1%	10.6%	10.9%	29.0%	26.0%	8.0%	6.3%
New Jersey	\$7,634,456,000	1.0%	2.3%	5.6%	9.2%	10.0%	28.1%	27.9%	9.0%	6.9%
New Mexico	\$225,354,000	0.8%	2.2%	6.5%	10.8%	11.2%	33.3%	24.7%	6.3%	4.2%
New York	\$11,459,741,000	0.7%	1.8%	4.9%	7.9%	9.0%	26.2%	24.6%	10.3%	14.6%
North Carolina	\$1,776,850,000	0.6%	1.7%	5.2%	8.4%	9.0%	29.5%	28.6%	9.5%	7.4%
North Dakota	\$88,324,000	0.4%	1.5%	4.1%	8.0%	8.2%	27.5%	29.8%	11.4%	9.1%
Ohio	\$2,003,174,000	0.6%	1.5%	5.0%	9.8%	10.8%	28.2%	26.2%	10.0%	7.8%
Oklahoma	\$433,267,000	0.5%	1.5%	4.6%	7.6%	8.8%	30.6%	27.9%	10.0%	8.4%
Oregon	\$1,475,671,000	0.9%	2.3%	6.5%	11.2%	12.5%	32.2%	23.6%	6.5%	4.4%
Pennsylvania	\$3,379,278,000	0.6%	1.7%	5.2%	9.2%	10.1%	27.8%	27.6%	9.7%	8.1%
Rhode Island	\$353,794,000	0.9%	1.9%	6.6%	12.7%	13.2%	29.2%	22.1%	7.4%	6.1%
South Carolina	\$666,543,000	0.6%	1.7%	5.4%	9.0%	9.2%	29.5%	27.0%	9.4%	8.2%
South Dakota	\$106,009,000	0.6%	1.7%	4.9%	7.4%	8.1%	25.6%	27.7%	12.9%	11.2%
Tennessee	\$765,007,000	0.6%	1.5%	4.9%	7.6%	7.5%	24.6%	29.7%	11.8%	11.8%
Texas	\$9,333,617,000	0.5%	1.3%	4.5%	7.6%	8.0%	26.4%	29.6%	10.9%	11.3%
Utah	\$687,127,000	0.4%	1.2%	5.0%	8.9%	11.0%	37.3%	22.8%	6.6%	6.7%
Vermont	\$168,438,000	0.9%	1.8%	6.1%	10.4%	11.1%	29.5%	25.6%	8.1%	6.5%
Virginia	\$3,427,080,000	0.4%	1.1%	3.9%	7.1%	8.9%	33.5%	32.3%	7.1%	5.6%
Washington	\$3,062,578,000	0.5%	1.4%	4.3%	7.5%	8.6%	28.7%	31.0%	9.6%	8.3%
West Virginia	\$70,300,000	0.6%	1.5%	4.6%	8.8%	10.8%	33.1%	26.6%	8.4%	5.7%
Wisconsin	\$1,268,945,000	0.8%	2.2%	6.2%	11.8%	11.8%	28.0%	23.3%	8.3%	7.6%
Wyoming	\$86,898,000	0.5%	1.2%	3.6%	5.8%	6.4%	19.3%	21.8%	10.0%	31.5%
Other Areas	\$129,582,000	1.4%	2.3%	4.3%	5.0%	5.5%	18.6%	20.8%	13.2%	29.0%

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 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 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
<i>Number of returns with deduction</i>										
<b>United States, total</b>	<b>15,395,300</b>	<b>1.0%</b>	<b>2.9%</b>	<b>8.3%</b>	<b>13.3%</b>	<b>13.5%</b>	<b>33.6%</b>	<b>20.5%</b>	<b>4.4%</b>	<b>2.5%</b>
Alabama	145,270	0.8%	2.7%	9.2%	13.4%	12.3%	34.2%	20.8%	4.3%	2.1%
Alaska	23,950	1.0%	2.3%	7.6%	13.2%	14.6%	35.1%	20.6%	3.8%	1.9%
Arizona	301,550	1.4%	3.7%	9.4%	13.5%	13.2%	33.2%	19.9%	3.7%	1.9%
Arkansas	72,070	0.9%	2.9%	8.3%	12.4%	12.3%	35.0%	21.5%	4.6%	2.0%
California	2,861,880	1.1%	2.7%	7.4%	11.6%	12.9%	35.5%	21.9%	4.6%	2.4%
Colorado	335,230	0.9%	2.2%	7.0%	12.7%	13.0%	35.5%	22.7%	4.0%	2.1%
Connecticut	246,010	1.0%	2.8%	7.8%	14.9%	15.0%	29.4%	19.9%	5.5%	3.8%
Delaware	49,200	0.8%	2.4%	7.9%	15.3%	16.0%	36.3%	16.7%	3.0%	1.5%
District of Columbia	62,820	0.6%	1.5%	5.1%	10.0%	13.1%	35.5%	25.4%	5.7%	3.1%
Florida	759,460	1.3%	3.9%	11.1%	14.3%	12.5%	28.2%	19.4%	5.3%	4.0%
Georgia	545,780	0.8%	2.8%	9.7%	14.7%	13.8%	33.7%	18.8%	3.8%	1.9%
Hawaii	84,900	1.2%	2.5%	7.5%	13.5%	14.8%	41.1%	15.9%	2.4%	1.0%
Idaho	63,330	1.1%	3.2%	8.5%	13.4%	13.8%	36.8%	17.9%	3.5%	1.8%
Illinois	615,210	1.1%	3.1%	8.6%	14.3%	14.7%	31.2%	19.8%	4.6%	2.7%
Indiana	166,250	1.0%	2.8%	7.7%	12.0%	13.0%	34.8%	21.4%	4.8%	2.4%
Iowa	94,480	1.1%	3.7%	9.3%	15.3%	14.6%	32.1%	18.2%	3.9%	2.0%
Kansas	94,610	1.2%	3.2%	7.8%	12.5%	13.0%	34.1%	21.0%	4.9%	2.5%
Kentucky	111,490	0.9%	2.6%	8.3%	15.3%	14.5%	33.9%	18.7%	3.9%	1.8%
Louisiana	115,070	0.9%	2.9%	9.9%	13.6%	12.3%	32.5%	20.5%	4.8%	2.5%
Maine	44,650	1.5%	3.7%	10.5%	17.8%	15.7%	29.7%	16.1%	3.4%	1.5%
Maryland	628,590	0.7%	2.2%	8.0%	14.7%	15.8%	37.1%	17.7%	2.5%	1.2%
Massachusetts	469,170	1.1%	2.7%	6.9%	12.7%	13.1%	32.0%	23.4%	5.2%	3.0%
Michigan	326,710	1.1%	3.4%	8.7%	13.8%	14.2%	33.6%	18.9%	4.1%	2.2%
Minnesota	282,250	0.7%	2.4%	7.1%	14.5%	15.0%	33.7%	20.5%	4.2%	2.0%
Mississippi	73,600	0.9%	3.4%	12.9%	16.1%	13.4%	31.8%	16.5%	3.5%	1.4%
Missouri	190,230	1.0%	3.0%	8.2%	13.2%	13.8%	34.0%	19.8%	4.6%	2.5%
Montana	40,740	1.5%	4.1%	10.4%	16.2%	14.5%	31.7%	16.2%	3.6%	1.7%
Nebraska	55,740	0.8%	2.7%	8.4%	15.1%	15.2%	33.6%	18.3%	4.0%	1.8%
Nevada	122,320	1.1%	3.3%	11.1%	15.5%	14.0%	31.4%	16.7%	3.9%	3.0%
New Hampshire	65,340	1.4%	3.5%	9.4%	15.2%	14.0%	31.0%	19.7%	3.8%	2.1%
New Jersey	688,140	1.4%	3.6%	8.4%	13.3%	13.6%	31.9%	21.0%	4.5%	2.3%
New Mexico	58,600	1.3%	3.5%	9.7%	14.3%	14.6%	34.9%	17.4%	3.0%	1.3%
New York	1,022,800	1.0%	2.9%	7.8%	12.9%	13.9%	32.7%	19.6%	5.1%	4.1%
North Carolina	418,750	1.0%	3.2%	9.1%	13.5%	12.9%	33.7%	20.5%	4.2%	2.0%
North Dakota	15,360	0.8%	2.9%	7.4%	11.2%	11.7%	30.9%	24.5%	7.0%	3.6%
Ohio	321,400	0.9%	2.8%	8.5%	15.7%	15.6%	32.2%	18.1%	4.2%	2.1%
Oklahoma	109,700	1.0%	2.8%	8.3%	12.1%	12.8%	35.3%	20.9%	4.6%	2.3%
Oregon	260,300	1.2%	3.3%	9.3%	16.0%	16.1%	33.9%	15.9%	2.9%	1.3%
Pennsylvania	485,790	1.0%	2.8%	8.1%	14.2%	14.3%	32.0%	20.5%	4.7%	2.4%
Rhode Island	52,740	1.0%	2.9%	8.9%	17.9%	16.8%	32.1%	15.7%	3.2%	1.5%
South Carolina	190,420	0.9%	2.9%	9.4%	14.1%	13.4%	34.6%	19.1%	3.8%	1.9%
South Dakota	17,230	1.2%	3.5%	9.2%	12.6%	11.8%	29.5%	22.3%	6.5%	3.4%
Tennessee	174,590	0.9%	3.1%	9.4%	13.1%	11.7%	30.2%	22.8%	5.6%	3.2%
Texas	978,460	0.9%	2.6%	8.4%	12.7%	12.1%	32.0%	22.9%	5.2%	3.1%
Utah	185,960	0.5%	1.8%	6.7%	12.5%	14.2%	42.5%	17.1%	3.0%	1.6%
Vermont	21,150	1.3%	3.5%	9.3%	17.1%	15.0%	30.7%	17.7%	3.5%	1.9%
Virginia	636,750	0.6%	1.9%	6.9%	11.7%	12.9%	38.0%	23.2%	3.3%	1.5%
Washington	450,090	0.9%	2.5%	7.3%	12.1%	12.5%	33.4%	23.9%	5.0%	2.4%
West Virginia	28,160	0.9%	2.7%	7.1%	12.4%	14.3%	38.0%	19.2%	3.9%	1.4%
Wisconsin	197,110	1.2%	3.5%	9.2%	17.1%	15.6%	30.9%	16.5%	3.9%	2.2%
Wyoming	15,330	1.1%	3.3%	8.7%	12.7%	13.2%	31.6%	19.4%	5.2%	5.0%
Other Areas	17,600	3.1%	4.4%	8.5%	9.1%	9.2%	25.8%	21.7%	8.7%	9.5%
<i>Amount of deduction</i>										
<b>United States, total</b>	<b>\$105,303,318,000</b>	<b>0.8%</b>	<b>1.9%</b>	<b>5.3%</b>	<b>8.6%</b>	<b>9.5%</b>	<b>28.7%</b>	<b>26.6%</b>	<b>9.1%</b>	<b>9.6%</b>
Alabama	\$347,864,000	0.6%	1.5%	4.9%	7.5%	7.8%	28.4%	28.6%	10.5%	10.1%
Alaska	\$146,576,000	0.7%	1.7%	5.2%	9.7%	10.8%	32.1%	26.9%	7.2%	5.7%
Arizona	\$1,167,724,000	1.0%	2.6%	6.2%	8.9%	9.6%	29.8%	26.1%	7.9%	7.8%
Arkansas	\$217,519,000	0.7%	1.8%	4.8%	7.8%	8.3%	29.6%	28.9%	9.7%	8.5%
California	\$21,740,670,000	0.8%	1.8%	4.9%	7.6%	9.0%	29.8%	27.4%	9.2%	9.6%
Colorado	\$1,296,877,000	0.7%	1.6%	4.7%	8.3%	9.4%	31.9%	28.1%	7.8%	7.5%
Connecticut	\$2,324,997,000	0.8%	2.0%	5.3%	9.6%	10.0%	24.4%	24.7%	10.3%	13.0%
Delaware	\$185,853,000	0.6%	1.6%	5.5%	10.7%	12.2%	33.7%	22.7%	6.6%	6.5%
District of Columbia	\$334,546,000	0.5%	1.0%	3.0%	5.8%	7.8%	27.1%	31.4%	11.3%	12.2%
Florida	\$5,857,644,000	0.8%	2.0%	5.5%	7.5%	7.5%	22.0%	24.4%	11.4%	18.8%
Georgia	\$2,490,269,000	0.6%	1.7%	5.6%	9.1%	9.6%	29.8%	26.8%	9.0%	7.9%
Hawaii	\$255,946,000	1.1%	2.1%	5.9%	9.9%	11.3%	36.8%	21.7%	5.7%	5.4%
Idaho	\$251,823,000	1.0%	2.3%	5.9%	9.0%	10.4%	33.1%	24.1%	7.7%	6.5%
Illinois	\$5,304,112,000	0.8%	2.1%	5.8%	9.6%	10.5%	27.9%	26.4%	8.8%	8.1%
Indiana	\$616,552,000	0.7%	1.7%	4.7%	7.7%	8.9%	29.2%	28.0%	10.0%	9.0%
Iowa	\$477,117,000	0.7%	2.4%	6.2%	10.8%	11.4%	30.4%	25.1%	7.5%	5.4%
Kansas	\$494,105,000	0.8%	2.0%	4.9%	9.3%	9.3%	29.7%	26.6%	10.1%	8.4%
Kentucky	\$431,262,000	0.6%	1.6%	5.4%	9.7%	10.1%	30.2%	26.2%	8.7%	7.3%
Louisiana	\$397,352,000	0.7%	1.7%	5.3%	7.9%	8.2%	27.4%	28.7%	10.9%	9.2%
Maine	\$264,422,000	1.3%	3.0%	7.7%	12.8%	11.9%	28.4%	22.7%	7.1%	5.0%
Maryland	\$3,318,688,000	0.5%	1.6%	5.7%	10.5%	12.2%	35.2%	24.6%	5.4%	4.2%
Massachusetts	\$3,648,913,000	0.8%	2.0%	4.8%	8.2%	8.9%	26.6%	28.8%	9.8%	10.2%
Michigan	\$1,940,573,000	0.7%	2.1%	5.5%	8.9%	10.1%	29.3%	25.5%	8.8%	9.0%
Minnesota	\$1,394,059,000	0.6%	1.5%	4.6%	9.2%	10.3%	30.3%	28.0%	8.7%	6.9%
Mississippi	\$223,678,000	0.7%	2.1%	7.9%	10.7%	10.2%	30.2%	24.4%	8.4%	5.4%
Missouri	\$893,415,000	0.7%	1.8%	4.9%	8.4%	9.6%	29.3%	26.4%	9.7%	9.2%
Montana	\$172,152,000	1.1%	3.0%	7.5%	12.0%	11.5%	29.2%	21.8%	7.2%	6.7%
Nebraska	\$312,607,000	0.6%	1.7%	5.7%	10.5%	11.6%	31.7%	25.2%	7.8%	5.2%
Nevada	\$546,358,000	0.8%	2.0%	6.5%	9.0%	9.1%	26.2%	22.0%	8.7%	15.8%
New Hampshire	\$603,214,000	1.1%	2.5%	6.7%	10.8%	10.8%	29.2%	25.5%	7.3%	6.0%
New Jersey	\$7,493,905,000	1.1%	2.7%	6.1%	9.5%	10.3%	29.0%	27.0%	8.1%	6.1%
New Mexico	\$223,318,000	1.0%	2.6%	6.8%	10.5%	11.5%	33.2%	23.9%	6.6%	4.0%
New York	\$11,223,119,000	0.8%	2.0%	5.2%	8.2%	9.1%	26.5%	23.7%	9.7%	14.7%
North Carolina	\$1,768,133,000	0.7%	2.0%	5.6%	8.7%	9.3%	29.7%	27.9%	9.1%	7.0%
North Dakota	\$80,294,000	0.5%	1.8%	4.5%	7.6%	8.3%	27.1%	30.4%	11.5%	8.3%
Ohio	\$1,924,147,000	0.6%	1.9%	5.5%	10.5%	11.3%	28.9%	25.7%	8.8%	6.8%
Oklahoma	\$433,669,000	0.7%	1.7%	5.0%	7.6%	9.0%	30.5%	27.4%	9.9%	8.4%
Oregon	\$1,430,167,000	1.0%	2.5%	6.6%	11.3%	12.3%	32.3%	23.1%	6.4%	4.5%
Pennsylvania	\$3,437,271,000	0.8%	2.0%	5.5%	9.5%	10.2%	28.3%	26.8%	9.2%	7.8%
Rhode Island	\$347,145,000	0.9%	2.3%	6.4%	12.8%	12.9%	29.9%	22.0%	6.9%	5.9%
South Carolina	\$642,158,000	0.7%	1.9%	5.9%	9.0%	9.3%	30.0%	26.2%	9.0%	7.9%
South Dakota	\$95,858,000	0.7%	2.3%	5.3%	8.0%	8.4%	26.8%	27.5%	11.4%	9.6%
Tennessee	\$737,236,000	0.6%	1.8%	5.3%	7.7%	7.9%	25.5%	29.0%	11.2%	11.1%
Texas	\$8,905,057,000	0.6%	1.5%	4.8%	7.7%	8.2%	27.3%	29.2%	10.2%	10.5%
Utah	\$627,363,000	0.5%	1.5%	4.9%	9.0%	11.2%	37.7%	22.3%	6.4%	6.5%
Vermont	\$161,618,000	0.9%	2.5%	6.6%	11.5%	11.0%	29.9%	24.9%	7.0%	5.7%
Virginia	\$3,464,239,000	0.4%	1.3%	4.2%	7.4%	9.2%	34.5%	31.2%	6.6%	5.1%
Washington	\$3,147,094,000	0.7%	1.7%	4.9%	8.1%	9.0%	29.4%	29.1%	9.0%	8.1%
West Virginia	\$71,750,000	0.7%	1.8%	5.0%	8.9%	10.7%	33.2%	25.6%	8.5%	5.5%
Wisconsin	\$1,207,388,000	0.9%	2.5%	6.6%	12.1%					

State and Local Real Estate 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
<i>Number of returns with deduction</i>										
<b>United States, total</b>	<b>39,019,720</b>	<b>1.3%</b>	<b>4.0%</b>	<b>11.8%</b>	<b>16.0%</b>	<b>15.4%</b>	<b>34.6%</b>	<b>13.7%</b>	<b>2.2%</b>	<b>1.1%</b>
Alabama	436,100	1.1%	4.2%	14.4%	17.7%	15.9%	33.5%	10.7%	1.7%	0.7%
Alaska	72,020	1.0%	2.7%	9.6%	16.2%	16.6%	38.9%	13.2%	1.4%	0.4%
Arizona	784,240	1.8%	5.1%	13.9%	17.1%	15.7%	32.2%	11.6%	1.7%	0.8%
Arkansas	229,860	1.3%	4.4%	12.8%	16.8%	15.9%	34.8%	11.6%	1.8%	0.7%
California	4,992,580	1.4%	3.9%	10.5%	14.2%	14.4%	34.2%	16.8%	3.0%	1.5%
Colorado	805,180	1.2%	3.4%	10.7%	15.5%	15.4%	35.7%	14.8%	2.2%	1.0%
Connecticut	663,000	1.2%	3.6%	10.0%	15.2%	15.2%	35.4%	14.8%	2.9%	1.7%
Delaware	134,380	1.1%	3.4%	12.0%	17.1%	16.2%	36.4%	11.6%	1.5%	0.7%
District of Columbia	89,370	0.9%	2.4%	7.6%	12.3%	13.7%	33.2%	22.8%	4.5%	2.4%
Florida	2,001,200	1.8%	5.4%	14.9%	16.9%	14.2%	29.3%	13.4%	2.6%	1.6%
Georgia	1,240,960	1.2%	4.2%	14.0%	17.5%	15.5%	32.2%	12.4%	2.0%	1.0%
Hawaii	161,550	1.6%	3.7%	10.4%	15.9%	16.6%	37.9%	11.9%	1.6%	0.6%
Idaho	201,550	1.7%	4.8%	14.4%	18.4%	17.6%	31.8%	9.3%	1.4%	0.6%
Illinois	1,758,540	1.4%	4.1%	11.4%	15.8%	15.5%	35.0%	13.5%	2.2%	1.1%
Indiana	644,910	1.3%	3.8%	11.9%	16.7%	16.3%	36.3%	11.1%	1.8%	0.8%
Iowa	402,910	1.2%	4.3%	12.9%	17.3%	16.5%	36.5%	9.4%	1.4%	0.6%
Kansas	313,180	1.5%	4.2%	11.2%	15.5%	15.6%	37.1%	12.3%	2.0%	0.8%
Kentucky	449,840	1.1%	3.7%	13.7%	18.2%	18.0%	34.0%	9.2%	1.4%	0.6%
Louisiana	340,430	1.1%	3.7%	12.8%	16.4%	14.7%	34.8%	13.2%	2.3%	1.0%
Maine	167,390	1.6%	4.5%	14.1%	18.0%	16.5%	33.4%	10.0%	1.4%	0.5%
Maryland	1,100,440	1.0%	3.1%	10.3%	15.7%	15.8%	37.2%	14.2%	1.7%	0.8%
Massachusetts	1,153,030	1.4%	3.5%	9.1%	13.9%	13.9%	36.3%	17.5%	3.0%	1.5%
Michigan	1,181,210	1.6%	4.5%	12.5%	16.5%	15.7%	35.2%	11.5%	1.8%	0.8%
Minnesota	896,020	1.0%	3.1%	10.9%	16.2%	16.1%	37.7%	12.3%	1.9%	0.8%
Mississippi	222,590	1.2%	4.7%	16.8%	18.6%	16.2%	31.6%	9.0%	1.4%	0.5%
Missouri	664,130	1.4%	4.0%	12.4%	16.9%	16.3%	35.4%	11.1%	1.7%	0.8%
Montana	134,320	1.8%	5.2%	14.5%	18.4%	17.6%	31.5%	8.9%	1.5%	0.6%
Nebraska	223,790	0.9%	3.3%	11.5%	16.4%	16.5%	38.2%	10.8%	1.7%	0.7%
Nevada	302,700	1.5%	4.6%	15.6%	18.6%	16.0%	30.5%	10.3%	1.7%	1.0%
New Hampshire	210,890	1.4%	4.0%	11.1%	15.6%	15.1%	36.6%	13.9%	1.7%	0.6%
New Jersey	1,596,170	1.7%	4.5%	10.2%	14.0%	13.9%	35.3%	16.5%	2.7%	1.3%
New Mexico	179,090	1.8%	4.7%	14.7%	18.0%	15.9%	32.5%	10.6%	1.3%	0.5%
New York	2,422,140	1.3%	3.8%	10.3%	14.6%	14.8%	35.6%	14.7%	2.9%	2.0%
North Carolina	1,169,780	1.4%	4.6%	13.6%	16.7%	15.4%	33.3%	12.3%	1.9%	0.8%
North Dakota	58,420	0.9%	3.4%	11.0%	15.1%	15.1%	37.1%	13.7%	2.5%	1.0%
Ohio	1,298,970	1.0%	3.5%	12.6%	18.9%	17.1%	33.7%	10.7%	1.7%	0.7%
Oklahoma	321,780	1.3%	4.1%	12.4%	16.6%	16.1%	34.8%	11.9%	2.0%	0.9%
Oregon	637,650	1.7%	5.0%	12.4%	17.3%	17.5%	33.3%	10.6%	1.5%	0.6%
Pennsylvania	1,615,350	1.2%	3.6%	11.4%	16.1%	15.8%	35.7%	13.1%	2.1%	0.9%
Rhode Island	162,960	1.3%	3.9%	11.8%	17.7%	16.5%	35.7%	10.9%	1.6%	0.7%
South Carolina	552,590	1.2%	4.2%	14.1%	17.6%	16.3%	33.6%	10.7%	1.6%	0.7%
South Dakota	64,610	1.2%	4.3%	13.6%	16.9%	15.7%	33.1%	11.9%	2.3%	1.0%
Tennessee	522,480	1.3%	4.6%	14.0%	17.3%	15.1%	31.6%	12.9%	2.1%	0.9%
Texas	2,568,320	1.2%	3.5%	11.6%	15.5%	14.4%	34.2%	15.7%	2.5%	1.2%
Utah	429,010	0.9%	3.0%	12.1%	19.3%	19.6%	33.8%	9.1%	1.5%	0.7%
Vermont	84,740	1.6%	4.1%	12.4%	17.2%	15.8%	35.8%	11.0%	1.5%	0.6%
Virginia	1,290,470	0.9%	3.0%	10.4%	14.6%	14.9%	37.2%	16.2%	1.9%	0.8%
Washington	1,017,600	1.2%	3.5%	10.5%	15.2%	15.5%	35.7%	15.3%	2.2%	0.8%
West Virginia	115,710	1.0%	3.3%	10.4%	15.9%	17.1%	39.2%	11.0%	1.6%	0.5%
Wisconsin	834,710	1.4%	4.1%	12.6%	17.4%	17.2%	35.9%	9.3%	1.4%	0.6%
Wyoming	53,050	1.4%	4.2%	12.0%	17.5%	17.5%	34.5%	10.1%	1.7%	1.2%
Other Areas	45,830	4.0%	5.6%	11.3%	12.4%	11.9%	27.1%	17.9%	5.3%	4.5%

<i>Amount of deduction</i>										
<b>United States, total</b>	<b>\$219,756,597,000</b>	<b>0.9%</b>	<b>2.6%</b>	<b>7.1%</b>	<b>10.2%</b>	<b>11.2%</b>	<b>33.0%</b>	<b>21.8%</b>	<b>6.4%</b>	<b>6.7%</b>
Alabama	\$683,864,000	0.8%	2.6%	8.4%	11.3%	11.6%	33.2%	20.6%	6.1%	5.2%
Alaska	\$350,278,000	0.8%	2.0%	6.7%	12.1%	13.5%	39.3%	19.7%	3.7%	2.2%
Arizona	\$2,368,376,000	1.4%	3.5%	8.8%	11.7%	12.2%	32.5%	19.4%	5.3%	5.2%
Arkansas	\$481,217,000	0.9%	2.8%	8.0%	11.3%	12.3%	34.9%	20.1%	5.2%	4.5%
California	\$35,178,931,000	0.9%	2.3%	6.2%	8.7%	9.8%	30.4%	25.3%	7.8%	8.5%
Colorado	\$2,559,966,000	0.8%	2.2%	6.4%	9.9%	11.3%	34.0%	22.9%	6.2%	6.3%
Connecticut	\$5,590,246,000	0.9%	2.5%	6.7%	10.2%	11.3%	32.0%	20.9%	7.0%	8.5%
Delaware	\$414,653,000	0.8%	2.3%	8.0%	12.2%	12.9%	36.3%	18.2%	4.2%	5.0%
District of Columbia	\$518,880,000	0.5%	1.3%	3.5%	5.6%	7.2%	26.3%	31.4%	11.1%	13.0%
Florida	\$11,349,049,000	1.1%	3.0%	7.7%	9.6%	9.5%	26.3%	21.6%	8.4%	12.8%
Georgia	\$4,258,964,000	0.9%	2.7%	8.4%	11.5%	11.7%	32.1%	21.3%	6.1%	5.4%
Hawaii	\$428,553,000	1.3%	2.8%	7.5%	11.6%	12.7%	35.9%	19.1%	4.6%	4.5%
Idaho	\$579,329,000	1.3%	3.5%	9.6%	13.1%	14.0%	33.5%	16.8%	4.5%	3.7%
Illinois	\$13,766,499,000	0.9%	2.5%	7.0%	10.3%	11.6%	34.4%	21.4%	6.2%	5.5%
Indiana	\$1,659,348,000	1.0%	2.6%	7.5%	11.1%	12.4%	35.6%	19.1%	5.8%	5.0%
Iowa	\$1,642,293,000	0.8%	2.9%	8.6%	12.6%	13.9%	38.9%	15.9%	3.9%	2.5%
Kansas	\$1,259,547,000	1.0%	2.7%	7.4%	11.0%	12.6%	37.1%	19.0%	5.1%	3.9%
Kentucky	\$1,166,856,000	0.8%	2.5%	8.9%	13.0%	14.6%	35.6%	16.8%	4.4%	3.3%
Louisiana	\$890,741,000	0.8%	2.3%	7.3%	10.0%	10.6%	32.5%	23.0%	7.7%	5.8%
Maine	\$808,107,000	1.3%	3.5%	10.0%	13.5%	13.9%	34.4%	16.9%	4.0%	2.5%
Maryland	\$5,237,201,000	0.8%	2.2%	7.0%	11.2%	12.5%	36.7%	21.7%	4.4%	3.6%
Massachusetts	\$8,099,892,000	1.0%	2.4%	5.8%	9.0%	9.9%	32.4%	24.5%	7.3%	7.6%
Michigan	\$5,176,894,000	1.1%	3.0%	8.1%	11.5%	12.5%	35.3%	19.0%	5.2%	4.4%
Minnesota	\$3,783,487,000	0.6%	1.9%	6.2%	10.0%	11.9%	37.3%	20.8%	6.0%	5.4%
Mississippi	\$507,427,000	0.9%	3.2%	11.0%	13.4%	13.3%	33.2%	17.0%	4.8%	3.1%
Missouri	\$2,215,667,000	1.0%	2.7%	8.0%	11.8%	13.0%	36.1%	18.5%	4.9%	4.0%
Montana	\$435,394,000	1.4%	3.8%	10.6%	14.3%	14.9%	32.6%	15.0%	4.2%	3.2%
Nebraska	\$1,102,936,000	0.6%	2.0%	7.1%	11.3%	13.4%	39.2%	17.7%	4.9%	3.9%
Nevada	\$993,799,000	1.1%	3.0%	8.9%	11.7%	11.8%	29.2%	17.7%	6.1%	10.5%
New Hampshire	\$1,651,325,000	1.0%	2.9%	7.9%	11.7%	12.6%	36.8%	19.9%	4.2%	3.0%
New Jersey	\$16,794,390,000	1.2%	3.1%	6.9%	9.9%	10.9%	34.0%	22.9%	6.0%	5.1%
New Mexico	\$525,191,000	1.4%	3.5%	10.2%	13.7%	13.4%	34.6%	17.4%	3.5%	2.3%
New York	\$23,621,748,000	0.9%	2.5%	6.5%	9.4%	10.6%	32.3%	20.8%	7.0%	9.8%
North Carolina	\$3,744,882,000	1.0%	3.1%	8.7%	11.6%	12.0%	33.4%	20.6%	5.4%	4.1%
North Dakota	\$239,026,000	0.6%	2.0%	7.1%	10.7%	12.3%	37.5%	19.8%	5.8%	4.1%
Ohio	\$6,218,377,000	0.8%	2.3%	7.7%	12.5%	13.4%	34.9%	18.8%	5.5%	4.1%
Oklahoma	\$948,321,000	1.0%	2.6%	8.0%	11.4%	12.5%	34.6%	19.3%	5.9%	4.7%
Oregon	\$2,882,036,000	1.3%	3.7%	9.0%	13.1%	14.5%	34.6%	17.3%	3.9%	2.6%
Pennsylvania	\$8,927,992,000	1.0%	2.7%	7.7%	11.4%	12.6%	35.2%	20.1%	5.3%	4.1%
Rhode Island	\$943,867,000	1.0%	2.8%	8.3%	13.1%	13.5%	36.0%	17.2%	4.5%	3.6%
South Carolina	\$1,341,726,000	0.9%	2.9%	9.0%	11.8%	12.4%	33.1%	19.5%	5.6%	4.9%
South Dakota	\$286,429,000	0.8%	2.6%	8.2%	11.3%	12.1%	33.6%	18.9%	6.6%	6.0%
Tennessee	\$1,626,151,000	1.0%	2.9%	8.5%	11.3%	11.2%	30.7%	21.3%	6.5%	6.4%
Texas	\$19,040,150,000	0.8%	2.0%	6.6%	9.6%	10.3%	32.1%	23.9%	7.2%	7.6%
Utah	\$1,132,707,000	0.8%	2.5%	8.9%	14.6%	16.0%	34.2%	14.9%	4.0%	4.2%
Vermont	\$536,415,000	1.0%	2.5%	7.5%	11.8%	12.9%	38.9%	18.9%	4.0%	2.5%
Virginia	\$5,704,767,000	0.6%	1.9%	6.0%	9.2%	10.9%	36.4%	25.8%	5.1%	4.1%
Washington	\$5,265,302,000	0.9%	2.4%	7.						

State and Local Real Estate Tax Deduction, by State and Size of Adjusted Gross Income, Tax Year 2014

State	All returns	Size of adjusted gross income									
		\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$60,000	\$60,000 under \$70,000	\$70,000 under \$80,000	\$80,000 under \$90,000	\$90,000 or more
<b>UNITED STATES</b>	37,391,460	503,750	1,682,250	4,758,900	8,238,610	9,968,770	12,845,460	14,817,240	16,020,000	16,020,000	16,020,000
Number of returns with deduction	25.3	2.6	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	
Percent of returns	100,000	2,124.4	12,221.1	21,624.4	23,228.1	25,811.7	28,405.4	30,999.1	33,592.8	36,186.5	
Amount of deduction (in billions of dollars)	5,162	3,800	3,400	3,216	3,454	3,307	3,005	2,842	2,675	2,538	
Average per return (dollars)											
<b>ALABAMA</b>	430,960	5,440	18,400	65,440	77,700	70,300	140,510	40,670	6,500	2,300	
Number of returns with deduction	21.1	1.9	1.7	10.2	12.4	11.1	21.1	6.0	1.0	0.4	
Percent of returns	682.7	6.3	5.1	30.7	36.1	32.7	64.1	18.2	2.9	1.1	
Amount of deduction (in billions of dollars)	1,514	1,180	924	887	978	1,124	1,020	3,026	5,719	10,940	
Average per return (dollars)											
<b>ALASKA</b>	71,270	750	1,500	7,500	11,700	12,100	27,100	9,110	840	300	
Number of returns with deduction	20.5	1.2	1.2	6.2	9.4	9.4	21.1	7.1	0.4	0.1	
Percent of returns	330.0	2.3	2.3	32.0	46.5	46.5	107.5	33.5	1.1	0.4	
Amount of deduction (in billions of dollars)	4,077	3,800	3,100	3,270	3,400	3,400	4,000	6,075	12,210	21,100	
Average per return (dollars)											
<b>ARIZONA</b>	153,770	15,300	41,800	111,470	132,200	120,800	230,800	80,740	12,000	5,710	
Number of returns with deduction	28.1	2.1	2.1	10.1	12.1	11.1	21.1	6.1	0.4	0.1	
Percent of returns	2,157.0	2,244	1,095	1,658	1,988	2,002	4,073	3,024	1,004	461	
Amount of deduction (in billions of dollars)	3,830	2,844	2,244	2,095	2,095	2,095	2,095	2,095	2,095	2,095	
Average per return (dollars)											
<b>ARKANSAS</b>	127,370	3,000	10,000	30,800	28,800	37,400	78,400	24,470	3,700	1,870	
Number of returns with deduction	18.6	1.7	1.4	10.1	24.3	28.7	67.0	24.9	3.0	1.5	
Percent of returns	458.3	1.7	1.4	10.1	24.3	28.7	67.0	24.9	3.0	1.5	
Amount of deduction (in billions of dollars)	2,016	1,521	1,300	1,253	1,362	1,576	2,057	3,030	6,001	12,330	
Average per return (dollars)											
<b>CALIFORNIA</b>	4,886,090	75,480	203,830	545,240	722,120	718,200	1,803,740	771,340	130,370	65,380	
Number of returns with deduction	37.4	3.5	3.4	17.1	18.0	18.0	40.3	13.4	0.8	0.4	
Percent of returns	33,338.8	318.1	796.1	2,110.1	2,918.1	3,199.1	9,432.1	2,718.1	1,009.1	2,348.1	
Amount of deduction (in billions of dollars)	6,390	4,228	3,908	3,975	4,102	4,448	6,698	9,300	16,102	34,307	
Average per return (dollars)											
<b>COLORADO</b>	181,470	10,500	26,500	60,760	128,600	123,100	273,400	100,740	15,310	6,870	
Number of returns with deduction	26.5	3.7	3.9	19.2	37.2	37.2	85.1	31.2	1.8	0.8	
Percent of returns	2,282.2	22.7	27.5	186.3	269.7	278.0	617.7	488.5	139.1	111.3	
Amount of deduction (in billions of dollars)	3,086	2,154	1,680	1,822	1,891	1,891	2,000	4,075	7,800	14,200	
Average per return (dollars)											
<b>CONNECTICUT</b>	607,200	6,300	25,300	68,780	102,200	101,000	200,700	62,440	17,800	10,500	
Number of returns with deduction	37.6	3.9	4.7	24.7	36.8	36.8	81.7	26.7	8.1	4.8	
Percent of returns	5,123.5	90.1	146.7	208.8	299.2	299.2	618.4	1,802.1	1,029.1	581.2	
Amount of deduction (in billions of dollars)	7,700	6,000	5,000	5,700	5,700	5,700	6,100	11,000	19,700	36,000	
Average per return (dollars)											
<b>DELAWARE</b>	131,000	1,400	4,770	16,700	25,100	25,000	48,540	14,330	1,800	300	
Number of returns with deduction	28.8	2.4	2.1	10.4	16.2	16.2	31.0	9.9	1.0	0.4	
Percent of returns	305.2	1.3	1.1	5.2	6.2	6.2	12.1	3.7	0.4	0.2	
Amount of deduction (in billions of dollars)	2,888	2,275	1,900	1,865	2,085	2,300	2,862	4,078	6,100	16,700	
Average per return (dollars)											
<b>DISTRICT OF COLUMBIA</b>	87,210	830	2,270	7,230	11,200	12,500	38,700	18,800	3,500	1,900	
Number of returns with deduction	25.4	2.4	2.9	15.2	23.3	27.2	86.0	40.0	8.0	4.0	
Percent of returns	422.8	2.7	3.1	18.0	28.7	32.2	112.7	52.4	11.2	5.4	
Amount of deduction (in billions of dollars)	4,948	3,100	2,670	2,484	2,550	2,758	4,018	6,778	11,980	23,800	
Average per return (dollars)											
<b>FLORIDA</b>	1,407,410	34,910	106,700	287,700	318,770	260,700	518,000	216,710	36,000	20,600	
Number of returns with deduction	14.7	1.5	1.5	7.1	7.1	6.1	13.1	6.1	0.4	0.2	
Percent of returns	5,166.7	118.5	308.0	796.1	875.0	968.4	2,052.0	1,912.4	478.8	265.5	
Amount of deduction (in billions of dollars)	6,080	3,800	2,860	2,700	3,000	3,000	4,940	8,000	17,800	31,000	
Average per return (dollars)											
<b>GEORGIA</b>	1,198,000	15,400	54,600	177,420	275,200	190,400	377,000	190,070	20,900	9,370	
Number of returns with deduction	27.2	2.4	4.0	14.0	21.0	14.0	28.0	14.0	2.0	1.0	
Percent of returns	3,823.1	26.5	107.6	346.0	400.0	270.0	470.0	1,283.0	766.0	370.0	
Amount of deduction (in billions of dollars)	3,052	2,291	1,960	1,871	1,300	1,300	1,300	1,300	1,300	1,300	
Average per return (dollars)											
<b>HAWAII</b>	107,000	2,580	5,950	17,480	25,800	27,000	68,500	17,000	2,380	300	
Number of returns with deduction	23.0	2.0	1.7	9.0	20.6	21.4	63.7	21.1	3.0	0.4	
Percent of returns	388.4	1.4	1.4	18.1	26.2	26.2	61.8	21.1	4.0	0.5	
Amount of deduction (in billions of dollars)	2,482	2,100	1,940	1,780	1,780	1,900	2,400	4,000	6,700	18,000	
Average per return (dollars)											
<b>ILLINOIS</b>	192,700	3,550	10,070	29,940	36,950	36,200	98,370	15,400	2,400	1,000	
Number of returns with deduction	26.0	3.5	4.2	15.9	24.2	23.2	74.0	24.0	3.0	1.0	
Percent of returns	818.6	2.3	3.8	13.3	19.9	19.9	57.1	17.7	2.4	0.8	
Amount of deduction (in billions of dollars)	2,696	2,040	1,990	1,804	1,807	2,216	2,041	5,136	8,822	15,800	
Average per return (dollars)											
<b>INDIANA</b>	1,172,700	26,000	75,300	258,780	275,200	288,910	597,520	218,670	36,310	17,800	
Number of returns with deduction	38.1	3.9	4.7	21.0	21.0	21.0	43.0	16.0	2.0	1.0	
Percent of returns	11,973.2	102.8	301.4	964.3	1,346.2	1,408.1	4,138.1	2,388.7	600.3	324.4	
Amount of deduction (in billions of dollars)	4,980	5,000	4,300	4,000	4,000	4,000	5,000	7,000	12,000	22,000	
Average per return (dollars)											
<b>INDIANA</b>	840,400	9,200	25,970	82,200	110,000	107,770	220,310	65,660	10,510	4,940	
Number of returns with deduction	20.0	1.8	1.8	8.8	10.0	10.0	20.0	10.0	1.0	0.5	
Percent of returns	1,842.2	18.3	44.1	124.0	197.7	203.0	527.0	274.0	50.0	24.0	
Amount of deduction (in billions of dollars)	2,408	1,820	1,600	1,600	1,600	1,600	2,400	4,200	7,000	14,000	
Average per return (dollars)											
<b>IOWA</b>	332,000	5,000	18,100	53,770	69,300	67,100	138,200	34,890	5,000	1,900	
Number of returns with deduction	27.1	2.7	3.6	14.8	18.1	18.1	44.1	14.1	2.0	0.8	
Percent of returns	1,692.8	13.7	18.4	58.4	68.4	68.4	161.8	54.8	7.0	2.8	
Amount of deduction (in billions of dollars)	3,771	2,700	2,610	2,500	2,640	2,380	4,080	6,310	8,800	15,410	
Average per return (dollars)											
<b>KANSAS</b>	307,400	5,100	14,010	36,700	49,300	48,200	108,310	35,580	5,500	2,240	
Number of returns with deduction	23.2	2.4	3.3	14.0	18.0	18.0	40.0	13.0	1.0	0.4	
Percent of returns	1,166.0	11.4	15.4	60.0	70.0	70.0	161.0	50.0	4.0	1.5	
Amount of deduction (in billions of dollars)	3,703	2,612	2,541	2,510	2,737	3,114	3,852	5,878	8,982	18,271	
Average per return (dollars)											
<b>KENTUCKY</b>	448,910	5,340	18,000	64,620	82,540	81,750	148,600	38,510	5,870	2,330	
Number of returns with deduction	12.1	1.3	1.7	6.1	8.0	8.0	17.0	5.0	0.7	0.3	
Percent of returns	1,707.2	10.0	13.7	106.8	140.0	138.8	306.0	178.1	26.4	9.2	
Amount of deduction (in billions of dollars)	2,480	1,860	1,700	1,671	1,700	1,700	2,000	4,000	6,000	12,000	
Average per return (dollars)											
<b>LOUISIANA</b>	333,100	4,000	13,200	45,070	55,200	49,070	112,800	42,200	7,400	3,190	
Number of returns with deduction	16.9	1.5	1.7	8.7	10.1	10.1	22.0	8.1	1.0	0.4	
Percent of returns	791.4	9.9	18.0	58.8	70.7	70.7	159.0	57.0	9.0	3.2	
Amount of deduction (in billions of dollars)	2,348	1,700	1,400	1,400	1,400	1,400	1,700	2,400	4,200	8,000	
Average per return (dollars)											
<b>MAINE</b>	160,000	2,800	8,170	24,710	30,800	29,300	63,410	15,000	2,000	300	
Number of returns with deduction	25.6	2.1	2.9	14.8	18.0	18.0	40.0	14.0	1.0	0.4	
Percent of returns	797.4	11.3	15.2	61.0	70.0	70.0	161.0	54.0	7.0	2.8	
Amount of deduction (in billions of dollars)	4,501	3,									

State and Local Real Estate Tax Deduction, by State and Size of Adjusted Gross Income, Tax Year 2015

Table with columns for State, AGI income brackets, and metrics: Number of returns with deduction, Percent of returns, Amount of deduction (thousands of dollars), and Average per return (dollars). Rows list 50 states and DC.

1) Includes, for example, returns filed from the State and Federal Office address by members of the armed forces stationed overseas, returns filed by the U.S. Postal Service, and returns filed by members of the U.S. Postal Service who are stationed overseas. Excludes returns from the U.S. Postal Service.

NOTE: The table contains aggregates of all returns filed and processed through the Individual Income Tax (IIT) system during Calendar Year 2015, including any returns filed for tax years preceding 2015.

In general, filing procedures for the State and Federal Office address by members of the armed forces stationed overseas are somewhat different from those for other taxpayers. Also, the filing procedures for the State and Federal Office address by members of the armed forces stationed overseas are somewhat different from those for other taxpayers.

The table is based on the 2015 tax returns. It does not include returns for which the State and Federal Office address by members of the armed forces stationed overseas are not available. Classification by State was based on the taxpayer's State address. However, some taxpayers may have used the address of a family member or other relative as their State address. In such cases, the State address used for the return is the State address of the taxpayer's family member.

For information on the factors that could affect the year-over-year analysis of data, refer to the "Individual Income Tax Returns" section of the "Individual Income Tax Returns" publication.

Publication 1041, "Individual Income Tax Returns," For Further Information of the Taxpayers, who are the "Individual Income Tax Returns," Publication 1041.

SOURCE: IRS, Statistics of Income Division, "Individual Income Tax Returns," September 2017, and Taxpayers' Center publications.