

State and Local Income Tax Deduction by State, Tax Year 2020

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)
United States, total	11,333,000	100.0%	6.9%	\$208,972,366	100.0%	\$18,439	100.0%	1.7%
Alabama	125,540	1.1%	5.6%	\$1,239,429	0.6%	\$9,873	0.9%	0.9%
Alaska	6,130	0.1%	1.7%	\$18,195	0.0%	\$2,968	0.2%	0.1%
Arizona	236,260	2.1%	6.8%	\$2,569,176	1.2%	\$10,874	1.8%	1.1%
Arkansas	62,690	0.6%	4.6%	\$923,364	0.4%	\$14,729	0.5%	1.1%
California	2,433,800	21.5%	12.4%	\$66,237,838	31.7%	\$27,216	16.0%	3.7%
Colorado	322,100	2.8%	11.0%	\$3,699,954	1.8%	\$11,487	2.0%	1.5%
Connecticut	208,590	1.8%	11.2%	\$5,027,136	2.4%	\$24,101	1.8%	2.7%
Delaware	47,060	0.4%	9.2%	\$539,510	0.3%	\$11,464	0.3%	1.5%
District of Columbia	66,960	0.6%	18.9%	\$1,498,235	0.7%	\$22,375	0.4%	3.8%
Florida	103,800	0.9%	0.9%	\$4,719,224	2.3%	\$45,465	7.5%	0.5%
Georgia	499,100	4.4%	9.8%	\$5,280,225	2.5%	\$10,579	2.5%	1.5%
Hawaii	71,380	0.6%	10.1%	\$1,147,368	0.5%	\$16,074	0.3%	2.3%
Idaho	59,900	0.5%	6.9%	\$887,300	0.4%	\$14,813	0.4%	1.5%
Illinois	472,900	4.2%	7.5%	\$6,689,259	3.2%	\$14,145	4.0%	1.3%
Indiana	158,470	1.4%	4.7%	\$1,927,698	0.9%	\$12,164	1.4%	0.9%
Iowa	77,960	0.7%	5.0%	\$933,864	0.4%	\$11,979	0.7%	0.9%
Kansas	77,380	0.7%	5.5%	\$1,158,592	0.6%	\$14,973	0.7%	1.2%
Kentucky	98,010	0.9%	4.7%	\$1,281,470	0.6%	\$13,075	0.8%	1.1%
Louisiana	100,010	0.9%	4.8%	\$963,331	0.5%	\$9,632	0.8%	0.8%
Maine	39,510	0.3%	5.5%	\$524,589	0.3%	\$13,277	0.3%	1.1%
Maryland	607,860	5.4%	19.4%	\$8,359,916	4.0%	\$13,753	2.1%	3.2%
Massachusetts	426,270	3.8%	11.7%	\$7,219,656	3.5%	\$16,937	3.4%	1.9%
Michigan	265,320	2.3%	5.3%	\$3,011,756	1.4%	\$11,351	2.4%	0.9%
Minnesota	255,020	2.3%	8.8%	\$4,399,367	2.1%	\$17,251	1.7%	1.9%
Mississippi	58,190	0.5%	4.4%	\$507,459	0.2%	\$8,721	0.4%	0.7%
Missouri	157,720	1.4%	5.2%	\$1,838,063	0.9%	\$11,654	1.4%	0.9%
Montana	40,070	0.4%	7.3%	\$569,173	0.3%	\$14,204	0.3%	1.5%
Nebraska	45,760	0.4%	4.8%	\$390,316	0.2%	\$8,530	0.5%	0.6%
Nevada	18,220	0.2%	1.1%	\$750,577	0.4%	\$41,195	1.0%	0.6%
New Hampshire	31,800	0.3%	4.3%	\$327,186	0.2%	\$10,289	0.5%	0.5%
New Jersey	530,780	4.7%	11.3%	\$9,968,386	4.8%	\$18,781	3.8%	2.3%
New Mexico	50,210	0.4%	5.0%	\$463,277	0.2%	\$9,227	0.4%	0.8%
New York	851,990	7.5%	8.4%	\$28,580,445	13.7%	\$33,546	8.3%	3.3%
North Carolina	363,880	3.2%	7.2%	\$4,445,168	2.1%	\$12,216	2.4%	1.3%
North Dakota	12,310	0.1%	3.3%	\$118,533	0.1%	\$9,629	0.2%	0.4%
Ohio	270,600	2.4%	4.6%	\$3,440,885	1.6%	\$12,716	2.6%	0.9%
Oklahoma	92,980	0.8%	5.2%	\$896,213	0.4%	\$9,639	0.7%	0.9%
Oregon	245,420	2.2%	11.8%	\$3,534,130	1.7%	\$14,400	1.1%	2.3%
Pennsylvania	400,500	3.5%	6.1%	\$4,904,985	2.3%	\$12,247	3.6%	1.0%
Rhode Island	46,990	0.4%	8.2%	\$556,475	0.3%	\$11,842	0.3%	1.3%
South Carolina	168,330	1.5%	6.7%	\$2,073,292	1.0%	\$12,317	1.1%	1.3%
South Dakota	2,840	0.0%	0.6%	\$61,016	0.0%	\$21,485	0.2%	0.2%
Tennessee	27,690	0.2%	0.8%	\$531,744	0.3%	\$19,203	1.6%	0.2%
Texas	70,710	0.6%	0.5%	\$1,563,754	0.7%	\$22,115	7.9%	0.2%
Utah	189,600	1.7%	12.7%	\$2,260,445	1.1%	\$11,922	0.8%	1.9%
Vermont	19,270	0.2%	5.6%	\$310,653	0.1%	\$16,121	0.2%	1.3%
Virginia	563,100	5.0%	13.3%	\$6,749,296	3.2%	\$11,986	2.8%	1.9%
Washington	39,880	0.4%	1.0%	\$718,740	0.3%	\$18,023	3.1%	0.2%
West Virginia	26,120	0.2%	3.2%	\$341,947	0.2%	\$13,091	0.3%	0.8%
Wisconsin	172,740	1.5%	5.8%	\$2,304,234	1.1%	\$13,339	1.4%	1.1%
Wyoming	2,970	0.0%	1.0%	\$133,477	0.1%	\$44,942	0.2%	0.5%
Other Areas	9,480	0.1%	1.2%	\$340,577	0.2%	\$35,926	0.3%	0.5%

Source: IRS, Statistics of Income Division, Historical Table 2, December 2022; 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 State and local income taxes (N18425), and State and local income taxes amount (A18425). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.