

Taxes Paid 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	15,433,420	100.0%	9.4%	\$125,548,319,000	100.0%	\$8,135	100.0%	1.0%
Alabama	153,560	1.0%	6.8%	\$993,545,000	0.8%	\$6,470	0.9%	0.7%
Alaska	20,540	0.1%	5.7%	\$124,603,000	0.1%	\$6,066	0.2%	0.5%
Arizona	301,270	2.0%	8.7%	\$2,053,557,000	1.6%	\$6,816	1.8%	0.9%
Arkansas	74,360	0.5%	5.5%	\$529,427,000	0.4%	\$7,120	0.5%	0.6%
California	2,914,440	18.9%	14.9%	\$25,669,071,000	20.4%	\$8,808	16.0%	1.4%
Colorado	351,900	2.3%	12.0%	\$2,710,766,000	2.2%	\$7,703	2.0%	1.1%
Connecticut	226,650	1.5%	12.2%	\$2,061,890,000	1.6%	\$9,097	1.8%	1.1%
Delaware	49,630	0.3%	9.7%	\$371,356,000	0.3%	\$7,482	0.3%	1.0%
District of Columbia	70,710	0.5%	20.0%	\$598,688,000	0.5%	\$8,467	0.4%	1.5%
Florida	813,830	5.3%	7.2%	\$5,674,877,000	4.5%	\$6,973	7.5%	0.7%
Georgia	561,680	3.6%	11.1%	\$4,232,950,000	3.4%	\$7,536	2.5%	1.2%
Hawaii	83,670	0.5%	11.8%	\$635,807,000	0.5%	\$7,599	0.3%	1.3%
Idaho	71,100	0.5%	8.2%	\$538,352,000	0.4%	\$7,572	0.4%	0.9%
Illinois	573,240	3.7%	9.1%	\$4,894,273,000	3.9%	\$8,538	4.0%	1.0%
Indiana	168,630	1.1%	5.1%	\$1,266,636,000	1.0%	\$7,511	1.4%	0.6%
Iowa	95,040	0.6%	6.1%	\$720,422,000	0.6%	\$7,580	0.7%	0.7%
Kansas	94,930	0.6%	6.8%	\$752,270,000	0.6%	\$7,924	0.7%	0.8%
Kentucky	109,880	0.7%	5.3%	\$854,958,000	0.7%	\$7,781	0.8%	0.7%
Louisiana	118,420	0.8%	5.7%	\$784,989,000	0.6%	\$6,629	0.8%	0.7%
Maine	43,750	0.3%	6.1%	\$358,693,000	0.3%	\$8,199	0.3%	0.8%
Maryland	647,780	4.2%	20.7%	\$5,488,790,000	4.4%	\$8,473	2.1%	2.1%
Massachusetts	462,130	3.0%	12.7%	\$4,057,877,000	3.2%	\$8,781	3.4%	1.1%
Michigan	300,420	1.9%	6.0%	\$2,388,768,000	1.9%	\$7,951	2.4%	0.7%
Minnesota	276,030	1.8%	9.5%	\$2,270,107,000	1.8%	\$8,224	1.7%	1.0%
Mississippi	78,110	0.5%	5.9%	\$494,248,000	0.4%	\$6,328	0.4%	0.7%
Missouri	187,740	1.2%	6.2%	\$1,417,029,000	1.1%	\$7,548	1.4%	0.7%
Montana	42,960	0.3%	7.8%	\$327,879,000	0.3%	\$7,632	0.3%	0.9%
Nebraska	60,890	0.4%	6.4%	\$480,174,000	0.4%	\$7,886	0.5%	0.7%
Nevada	127,550	0.8%	8.0%	\$779,569,000	0.6%	\$6,112	1.0%	0.7%
New Hampshire	61,340	0.4%	8.2%	\$505,672,000	0.4%	\$8,244	0.5%	0.8%
New Jersey	654,830	4.2%	13.9%	\$6,021,979,000	4.8%	\$9,196	3.8%	1.4%
New Mexico	58,280	0.4%	5.9%	\$414,250,000	0.3%	\$7,108	0.4%	0.7%
New York	1,020,790	6.6%	10.0%	\$9,396,042,000	7.5%	\$9,205	8.3%	1.1%
North Carolina	409,030	2.7%	8.1%	\$3,099,109,000	2.5%	\$7,577	2.4%	0.9%
North Dakota	17,640	0.1%	4.7%	\$108,373,000	0.1%	\$6,144	0.2%	0.4%
Ohio	312,620	2.0%	5.3%	\$2,391,786,000	1.9%	\$7,651	2.6%	0.6%
Oklahoma	110,710	0.7%	6.2%	\$773,102,000	0.6%	\$6,983	0.7%	0.7%
Oregon	258,220	1.7%	12.4%	\$2,189,510,000	1.7%	\$8,479	1.1%	1.4%
Pennsylvania	467,460	3.0%	7.1%	\$3,821,709,000	3.0%	\$8,175	3.6%	0.8%
Rhode Island	50,970	0.3%	8.8%	\$428,230,000	0.3%	\$8,402	0.3%	1.0%
South Carolina	192,460	1.2%	7.6%	\$1,439,744,000	1.1%	\$7,481	1.1%	0.9%
South Dakota	19,830	0.1%	4.5%	\$123,983,000	0.1%	\$6,252	0.2%	0.4%
Tennessee	182,120	1.2%	5.4%	\$1,096,724,000	0.9%	\$6,022	1.6%	0.5%
Texas	1,003,850	6.5%	7.3%	\$7,842,291,000	6.2%	\$7,812	7.9%	0.8%
Utah	202,330	1.3%	13.5%	\$1,613,329,000	1.3%	\$7,974	0.8%	1.4%
Vermont	21,160	0.1%	6.1%	\$175,761,000	0.1%	\$8,306	0.2%	0.8%
Virginia	613,560	4.0%	14.5%	\$5,075,934,000	4.0%	\$8,273	2.8%	1.4%
Washington	438,260	2.8%	11.4%	\$3,405,204,000	2.7%	\$7,770	3.1%	0.9%
West Virginia	27,670	0.2%	3.4%	\$208,829,000	0.2%	\$7,547	0.3%	0.5%
Wisconsin	195,680	1.3%	6.5%	\$1,606,010,000	1.3%	\$8,207	1.4%	0.8%
Wyoming	15,130	0.1%	5.3%	\$85,560,000	0.1%	\$5,655	0.2%	0.3%
Other Areas	16,940	0.1%	2.2%	\$181,231,000	0.1%	\$10,698	0.3%	0.3%

Source: IRS, Statistics of Income Division, Historical Table 2, December 2022; Tax Policy Center analysis.

Notes: [1] Table shows taxes allowed as an itemized deduction from adjusted gross income, including personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property.

[2] "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.

[3] 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 taxes paid (N18300), and Taxes paid amount (A18300). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.