

## Charitable Contributions 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)
<b>United States, total</b>	<b>12,689,940</b>	<b>100.0%</b>	<b>9.4%</b>	<b>\$202,757,560,000</b>	<b>100.0%</b>	<b>\$15,978</b>	<b>100.0%</b>	<b>1.6%</b>
Alabama	138,080	1.1%	6.8%	\$2,616,699,000	1.3%	\$18,951	0.9%	1.9%
Alaska	15,640	0.1%	5.7%	\$217,257,000	0.1%	\$13,891	0.2%	0.8%
Arizona	252,520	2.0%	8.7%	\$3,172,751,000	1.6%	\$12,564	1.8%	1.3%
Arkansas	63,380	0.5%	5.5%	\$3,550,345,000	1.8%	\$56,017	0.5%	4.3%
California	2,401,460	18.9%	14.9%	\$35,215,331,000	17.4%	\$14,664	16.0%	2.0%
Colorado	272,660	2.1%	12.0%	\$3,557,073,000	1.8%	\$13,046	2.0%	1.4%
Connecticut	183,560	1.4%	12.2%	\$2,909,259,000	1.4%	\$15,849	1.8%	1.5%
Delaware	40,470	0.3%	9.7%	\$374,406,000	0.2%	\$9,251	0.3%	1.0%
District of Columbia	59,250	0.5%	20.0%	\$1,185,959,000	0.6%	\$20,016	0.4%	3.0%
Florida	673,000	5.3%	7.2%	\$15,047,427,000	7.4%	\$22,359	7.5%	1.7%
Georgia	490,070	3.9%	11.1%	\$7,718,711,000	3.8%	\$15,750	2.5%	2.2%
Hawaii	62,950	0.5%	11.8%	\$536,271,000	0.3%	\$8,519	0.3%	1.1%
Idaho	58,980	0.5%	8.2%	\$1,158,265,000	0.6%	\$19,638	0.4%	1.9%
Illinois	465,040	3.7%	9.1%	\$6,644,725,000	3.3%	\$14,289	4.0%	1.3%
Indiana	138,460	1.1%	5.1%	\$2,306,003,000	1.1%	\$16,655	1.4%	1.1%
Iowa	75,000	0.6%	6.1%	\$1,068,602,000	0.5%	\$14,248	0.7%	1.0%
Kansas	78,830	0.6%	6.8%	\$1,727,091,000	0.9%	\$21,909	0.7%	1.7%
Kentucky	90,540	0.7%	5.3%	\$1,276,278,000	0.6%	\$14,096	0.8%	1.1%
Louisiana	99,260	0.8%	5.7%	\$1,388,752,000	0.7%	\$13,991	0.8%	1.2%
Maine	31,870	0.3%	6.1%	\$374,961,000	0.2%	\$11,765	0.3%	0.8%
Maryland	539,870	4.3%	20.7%	\$5,502,192,000	2.7%	\$10,192	2.1%	2.1%
Massachusetts	363,770	2.9%	12.7%	\$5,559,207,000	2.7%	\$15,282	3.4%	1.5%
Michigan	246,480	1.9%	6.0%	\$3,595,579,000	1.8%	\$14,588	2.4%	1.1%
Minnesota	222,260	1.8%	9.5%	\$2,897,050,000	1.4%	\$13,035	1.7%	1.3%
Mississippi	69,320	0.5%	5.9%	\$1,084,175,000	0.5%	\$15,640	0.4%	1.6%
Missouri	154,040	1.2%	6.2%	\$2,834,215,000	1.4%	\$18,399	1.4%	1.4%
Montana	33,350	0.3%	7.8%	\$477,469,000	0.2%	\$14,317	0.3%	1.3%
Nebraska	50,330	0.4%	6.4%	\$924,749,000	0.5%	\$18,374	0.5%	1.4%
Nevada	103,370	0.8%	8.0%	\$1,881,447,000	0.9%	\$18,201	1.0%	1.6%
New Hampshire	45,870	0.4%	8.2%	\$549,771,000	0.3%	\$11,985	0.5%	0.8%
New Jersey	544,440	4.3%	13.9%	\$4,736,407,000	2.3%	\$8,700	3.8%	1.1%
New Mexico	45,920	0.4%	5.9%	\$650,680,000	0.3%	\$14,170	0.4%	1.2%
New York	855,790	6.7%	10.0%	\$14,528,249,000	7.2%	\$16,976	8.3%	1.7%
North Carolina	348,910	2.7%	8.1%	\$5,049,968,000	2.5%	\$14,474	2.4%	1.5%
North Dakota	13,130	0.1%	4.7%	\$308,345,000	0.2%	\$23,484	0.2%	1.1%
Ohio	249,680	2.0%	5.3%	\$4,052,929,000	2.0%	\$16,232	2.6%	1.1%
Oklahoma	91,040	0.7%	6.2%	\$1,821,198,000	0.9%	\$20,004	0.7%	1.7%
Oregon	196,810	1.6%	12.4%	\$2,531,203,000	1.2%	\$12,861	1.1%	1.7%
Pennsylvania	377,600	3.0%	7.1%	\$6,351,446,000	3.1%	\$16,821	3.6%	1.3%
Rhode Island	39,580	0.3%	8.8%	\$388,489,000	0.2%	\$9,815	0.3%	0.9%
South Carolina	163,380	1.3%	7.6%	\$2,686,932,000	1.3%	\$16,446	1.1%	1.7%
South Dakota	16,330	0.1%	4.5%	\$965,734,000	0.5%	\$59,139	0.2%	3.0%
Tennessee	160,830	1.3%	5.4%	\$3,707,043,000	1.8%	\$23,049	1.6%	1.7%
Texas	836,140	6.6%	7.3%	\$16,310,532,000	8.0%	\$19,507	7.9%	1.6%
Utah	177,640	1.4%	13.5%	\$4,576,552,000	2.3%	\$25,763	0.8%	3.9%
Vermont	15,350	0.1%	6.1%	\$259,029,000	0.1%	\$16,875	0.2%	1.1%
Virginia	502,530	4.0%	14.5%	\$5,785,402,000	2.9%	\$11,513	2.8%	1.6%
Washington	337,610	2.7%	11.4%	\$6,905,487,000	3.4%	\$20,454	3.1%	1.9%
West Virginia	20,970	0.2%	3.4%	\$313,243,000	0.2%	\$14,938	0.3%	0.7%
Wisconsin	150,390	1.2%	6.5%	\$2,164,539,000	1.1%	\$14,393	1.4%	1.0%
Wyoming	11,910	0.1%	5.3%	\$699,592,000	0.3%	\$58,740	0.2%	2.7%
Other Areas	13,300	0.1%	2.2%	\$593,142,000	0.3%	\$44,597	0.3%	0.9%

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 Total charitable contributions (N19700), and Total charitable contributions amount (A19700). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.