Size of adjusted gross income										
State	All returns with	\$1 under	#40.000 · I	#05.000 . I	#50.000 I	, ,	\$100,000	\$200,000	\$500,000	\$1,000,000 or
	deduction	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	under \$200,000	under \$500,000	under \$1,000,000	more
				Number of re	turns with dedu	ction				
United States, total Alabama	12,689,940 138,080	0.9% 0.9%	2.6% 3.1%	8.3% 10.6%	12.4% 12.9%	12.8% 11.7%	<b>32.2%</b> 31.9%	22.1% 21.4%	5.3% 4.7%	3.3% 2.7%
Alaska	15,640	0.6%	1.9%	6.6%	11.0%	12.9%	34.0%	24.7%	5.6%	2.8%
Arizona Arkansas	252,520 63.380	1.2%	3.3%	8.9%	12.5%	12.4%	32.5%	21.8%	4.7%	2.7%
California	2,401,460	1.0%	2.9% 2.2%	8.7% 7.1%	11.9% 11.0%	11.7% 12.6%	33.4% 34.2%	22.5% 23.3%	5.1% 5.6%	2.7% 3.2%
Colorado	272,660	0.8%	2.0%	6.0%	10.7%	11.7%	34.3%	25.9%	5.5%	3.1%
Connecticut Delaware	183,560 40,470	0.9%	2.4%	7.2% 7.6%	13.0% 13.8%	14.3% 15.4%	28.4% 35.4%	21.7% 19.0%	6.9% 3.6%	5.2% 2.3%
District of Columbia	59,250	0.5%	1.5%	6.3%	10.2%	11.8%	33.4%	26.2%	6.3%	3.8%
Florida Georgia	673,000 490,070	1.1% 0.7%	3.6% 2.9%	12.1% 11.7%	14.0% 14.5%	12.0% 13.0%	26.7% 31.2%	19.5% 19.3%	5.9% 4.3%	5.1% 2.4%
Hawaii	62,950	1.0%	2.9%	6.9%	11.8%	13.0%	41.0%	19.3%	2.9%	1.5%
Idaho	58,980	0.9%	2.5%	6.9%	11.0%	12.2%	37.6%	21.2%	4.7%	2.9%
Illinois Indiana	465,040 138,460	1.0% 0.9%	2.8% 2.7%	8.5% 8.4%	13.3% 11.9%	13.8% 12.1%	30.0% 32.6%	21.3% 22.3%	5.8% 5.8%	3.6% 3.3%
lowa	75,000	1.1%	3.8%	9.1%	13.6%	13.4%	31.7%	19.7%	4.8%	2.7%
Kansas Kentucky	78,830 90,540	1.1% 0.8%	3.3% 2.6%	7.8% 7.9%	11.4% 13.7%	12.0% 13.3%	32.3% 33.2%	22.9% 21.0%	5.9% 4.9%	3.4% 2.6%
Louisiana	99,260	0.8%	3.7%	13.3%	14.7%	11.8%	28.9%	19.4%	4.8%	2.5%
Maine	31,870	1.2%	3.1%	8.5%	14.6%	14.4%	30.2%	20.3%	5.1%	2.7%
Maryland Massachusetts	539,870 363,770	0.6% 1.0%	2.2% 2.4%	8.7% 6.4%	14.2% 11.3%	15.5% 12.3%	35.7% 29.9%	18.9% 25.6%	2.9% 6.8%	1.5% 4.4%
Michigan	246,480	1.0%	3.1%	8.8%	13.1%	13.2%	31.9%	20.8%	5.0%	3.0%
Minnesota	222,260	0.8%	2.5%	6.9%	12.6%	13.8%	32.8%	22.6%	5.3%	2.8%
Mississippi Missouri	69,320 154,040	0.9% 1.0%	3.6% 3.0%	14.4% 8.5%	16.6% 12.4%	12.9% 12.9%	29.7% 32.5%	16.5% 21.1%	3.6% 5.4%	1.8% 3.2%
Montana	33,350	1.3%	3.5%	8.8%	13.8%	13.4%	32.0%	19.3%	5.1%	2.9%
Nebraska Nevada	50,330 103.370	1.1% 0.9%	3.1% 3.1%	8.5% 12.0%	13.4% 14.5%	13.8% 13.1%	31.0% 29.9%	20.3% 17.9%	5.6% 4.6%	3.2% 3.9%
New Hampshire	45,870	1.2%	3.1%	7.9%	14.5% 12.3%	13.1%	29.9% 30.8%	17.9% 23.0%	4.6% 5.7%	3.9%
New Jersey	544,440	1.2%	3.2%	8.6%	13.1%	13.3%	30.1%	22.1%	5.4%	2.9%
New Mexico New York	45,920 855,790	1.1% 0.9%	3.1% 2.6%	9.0% 7.3%	13.4% 12.1%	13.5% 13.5%	34.9% 32.7%	19.5% 20.6%	3.7% 5.7%	1.9% 4.7%
North Carolina	348,910	1.0%	3.0%	9.0%	12.5%	11.9%	32.2%	22.6%	5.2%	2.8%
North Dakota Ohio	13,130	1.0%	3.4%	8.1%	11.0%	10.4%	27.9%	25.4%	8.3%	4.7%
Oklahoma	249,680 91,040	0.8% 0.9%	2.6% 2.9%	7.8% 8.4%	13.5% 11.6%	14.1% 12.1%	31.7% 34.1%	20.4% 22.4%	5.7% 5.0%	3.4% 2.6%
Oregon	196,810	1.2%	3.1%	8.2%	13.7%	15.2%	34.6%	18.5%	3.8%	1.8%
Pennsylvania Rhode Island	377,600 39,580	0.9%	2.7% 2.3%	8.1% 8.2%	12.9% 16.0%	13.3% 16.7%	30.5% 31.5%	22.4% 17.7%	5.8% 4.3%	3.3% 2.4%
South Carolina	163,380	0.9%	2.8%	9.2%	13.0%	12.3%	33.2%	21.2%	4.8%	2.5%
South Dakota	16,330	1.0%	3.1%	9.8%	12.4%	10.6%	27.4%	22.8%	7.8%	5.0%
Tennessee Texas	160,830 836,140	0.8% 0.8%	2.9% 2.5%	9.9% 9.6%	12.5% 12.9%	10.9% 11.3%	28.2% 29.4%	23.9% 23.6%	6.7% 6.1%	4.1% 3.9%
Utah	177,640	0.5%	1.5%	5.2%	10.2%	12.6%	43.0%	20.4%	4.0%	2.5%
Vermont Virginia	15,350 502,530	1.2%	2.8%	7.9%	13.1%	14.7%	30.2%	21.8%	5.3%	3.2%
Washington	337,610	0.5% 0.7%	1.8%	7.2% 6.2%	10.9% 10.2%	11.8% 11.3%	35.6% 31.7%	25.8% 27.1%	4.1% 7.0%	2.1%
West Virginia	20,970	0.9%	2.2%	6.8%	10.8%	12.9%	36.8%	22.4%	5.0%	2.2%
Wisconsin Wyoming	150,390 11,910	1.2% 0.9%	3.4% 2.9%	8.8% 7.3%	14.5% 11.3%	14.8% 11.6%	30.5% 29.2%	18.9% 22.0%	4.9% 7.1%	3.1% 7.7%
Other Areas	13,300	1.7%	2.7%	6.8%	8.3%	8.5%	26.4%	22.3%	10.0%	13.4%
United Control total	\$000 TET FOO 000	0.40/	0.50/		nt of deduction	4.00/	40.00/	40.50/	0.00/	47.40/
United States, total Alabama	\$202,757,560,000 \$2,616,699,000	0.1% 0.1%	0.5% 0.7%	2.5% 4.0%	<b>4.1%</b> 5.3%	<b>4.6%</b> 5.8%	16.0% 21.8%	16.5% 20.9%	8.3% 10.1%	<b>47.4%</b> 31.3%
Alaska	\$217,257,000	0.1%	0.5%	2.3%	4.8%	6.8%	27.5%	29.1%	12.6%	16.3%
Arizona Arkansas	\$3,172,751,000 \$3,550,345,000	0.1%	0.8% 0.2%	2.9% 1.1%	4.6% 1.7%	5.4% 2.0%	21.1% 7.6%	21.8% 7.3%	10.1% 3.1%	33.2% 76.9%
California	\$35,215,331,000	0.1%	0.4%	1.7%	3.0%	3.8%	13.6%	14.0%	6.9%	56.7%
Colorado	\$3,557,073,000	0.1%	0.4%	1.8%	3.2%	4.1%	17.8%	21.2%	10.2%	41.2%
Connecticut Delaware	\$2,909,259,000 \$374,406,000	0.1%	0.3%	1.4% 3.7%	2.6% 7.0%	3.2% 8.5%	9.9% 27.1%	11.9% 22.2%	7.5% 8.1%	63.2% 22.6%
District of Columbia	\$1,185,959,000	0.0%	0.3%	2.3%	3.9%	4.0%	10.9%	11.8%	6.7%	60.0%
Florida Georgia	\$15,047,427,000 \$7,718,711,000	0.1%	0.5%	2.7%	3.6%	3.5%	10.8%	12.1%	7.6%	59.1%
Hawaii	\$536,271,000	0.1% 0.1%	0.8%	4.8% 3.2%	6.5% 5.5%	6.4% 6.9%	19.7% 26.0%	17.5% 20.6%	9.5% 7.2%	34.6% 29.7%
Idaho	\$1,158,265,000	0.1%	0.5%	1.9%	3.5%	5.0%	21.8%	19.6%	9.1%	38.4%
Illinois Indiana	\$6,644,725,000 \$2,306,003,000	0.1% 0.1%	0.6%	2.6%	4.4% 5.6%	5.0% 6.0%	16.2% 21.7%	17.0% 22.8%	8.8% 11.1%	45.4% 28.4%
lowa	\$1,068,602,000	0.1%	0.7%	3.0%	5.0%	5.7%	21.8%	23.4%	11.8%	28.3%
Kansas	\$1,727,091,000	0.1%	0.6%	1.9%	3.2%	4.0%	15.7%	17.7%	8.9%	47.8%
Kentucky Louisiana	\$1,276,278,000 \$1,388,752,000	0.1% 0.1%	0.8% 1.2%	3.1% 6.6%	5.7% 8.7%	6.5% 7.6%	24.3% 23.2%	23.8% 20.5%	11.1% 9.3%	24.6% 22.7%
Maine	\$374,961,000	0.1%	0.7%	2.3%	4.2%	5.0%	18.3%	21.7%	11.1%	36.5%
Maryland Massachusetts	\$5,502,192,000 \$5,559,207,000	0.1%	0.8%	4.7% 1.2%	8.2% 2.2%	9.3% 2.6%	26.3% 9.1%	18.3% 12.7%	5.8% 7.9%	26.5% 63.9%
Michigan	\$3,595,579,000	0.1%	0.3%	1.2% 3.2%	5.4%	2.6% 5.8%	20.3%	12.7% 20.1%	7.9% 9.8%	63.9% 34.5%
Minnesota	\$2,897,050,000	0.1%	0.6%	2.2%	4.0%	4.9%	19.0%	21.0%	10.6%	37.5%
Mississippi Missouri	\$1,084,175,000 \$2,834,215,000	0.1% 0.1%	1.2% 0.6%	6.4% 2.6%	9.1% 4.2%	8.3% 4.9%	25.7% 17.7%	21.2% 17.5%	9.7% 8.9%	18.3% 43.5%
Montana	\$477,469,000	0.1%	0.8%	2.7%	4.6%	5.5%	19.1%	22.5%	11.5%	33.1%
Nebraska Nevada	\$924,749,000	0.1%	0.6%	2.4%	4.0%	4.7%	17.0%	18.7%	11.0%	41.5%
Nevada New Hampshire	\$1,881,447,000 \$549,771,000	0.1%	0.5% 0.5%	2.6% 1.7%	3.6% 3.2%	3.8% 3.7%	12.2% 15.4%	12.0% 20.7%	6.3% 11.3%	59.0% 43.3%
New Jersey	\$4,736,407,000	0.2%	0.8%	3.3%	5.4%	6.2%	18.9%	20.6%	10.2%	34.5%
New Mexico New York	\$650,680,000 \$14,528,249,000	0.1%	0.7%	2.9%	5.0%	6.1%	24.0%	21.8%	9.8%	29.5%
North Carolina	\$5,049,968,000	0.1% 0.1%	0.4%	1.5% 3.5%	2.8% 5.5%	3.5% 5.9%	11.3% 21.9%	12.0% 21.7%	7.3% 10.3%	61.2% 30.3%
North Dakota	\$308,345,000	0.1%	0.6%	1.9%	3.0%	3.6%	13.3%	18.2%	12.1%	47.4%
Ohio Oklahoma	\$4,052,929,000 \$1,821,198,000	0.1%	0.6%	2.4% 2.7%	4.7% 4.5%	5.4% 5.3%	18.6% 20.5%	19.8% 21.3%	10.6% 10.5%	37.9% 34.4%
Oregon	\$2,531,203,000	0.1%	0.7%	2.7%	4.5% 4.1%	5.3%	20.5% 18.4%	21.3% 16.1%	7.2%	34.4% 45.8%
Pennsylvania	\$6,351,446,000	0.1%	0.5%	2.3%	3.9%	4.2%	14.2%	15.8%	8.1%	50.9%
Rhode Island South Carolina	\$388,489,000 \$2,686,932,000	0.1%	0.6%	2.5% 3.4%	4.8% 5.3%	5.5% 5.7%	16.3% 20.9%	16.0% 19.7%	8.4% 9.9%	45.8% 34.5%
South Dakota	\$965,734,000	0.1%	0.7%	1.0%	1.4%	1.5%	5.5%	7.2%	4.7%	78.4%
	\$3,707,043,000 \$16,310,532,000	0.1%	0.6%	2.9%	4.4%	4.5%	16.2%	19.5%	10.4%	41.4%
Tennessee		0.1%	0.6%	3.2%	4.8%	4.8%	16.6% 23.1%	19.0% 19.0%	9.4%	41.5% 40.7%
Tennessee Texas Utah			U 30%	1 20/	2.9%					
Tennessee Texas Utah Vermont	\$4,576,552,000 \$259,029,000	0.0% 0.1%	0.3% 0.5%	1.3% 1.8%	2.9% 3.1%	4.6% 4.0%	13.6%	18.8%	8.1% 9.0%	49.1%
Tennessee Texas Utah Vermont Virginia	\$4,576,552,000 \$259,029,000 \$5,785,402,000	0.0% 0.1% 0.1%	0.5% 0.6%	1.8% 3.2%	3.1% 5.2%	4.0% 6.1%	13.6% 23.2%	18.8% 22.8%	9.0% 8.1%	49.1% 30.8%
Tennessee Texas Utah Vermont	\$4,576,552,000 \$259,029,000	0.0% 0.1%	0.5%	1.8%	3.1%	4.0%	13.6%	18.8%	9.0%	49.1%
Tennessee Texas Utah Vermont Virginia Washington	\$4,576,552,000 \$259,029,000 \$5,785,402,000 \$6,905,487,000	0.0% 0.1% 0.1% 0.0%	0.5% 0.6% 0.3%	1.8% 3.2% 1.2%	3.1% 5.2% 2.2%	4.0% 6.1% 2.8%	13.6% 23.2% 11.3%	18.8% 22.8% 13.7%	9.0% 8.1% 6.8%	49.1% 30.8% 61.6%

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 custised Puerto Rico or with income earned as U.S. government employees.

[2] Data presented in this table includes the following samples: 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/statis/ics/sio-lax-stats-historic-table-2.