

State and Local Real Estate 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	13,601,590	100.0%	8.3%	\$125,548,319,000	100.0%	\$7,561	100.0%	0.8%
Alabama	127,310	0.9%	5.7%	\$993,545,000	0.3%	\$2,639	0.9%	0.2%
Alaska	19,260	0.1%	5.4%	\$124,603,000	0.1%	\$6,630	0.2%	0.5%
Arizona	267,900	2.0%	7.8%	\$2,053,557,000	1.1%	\$4,212	1.8%	0.5%
Arkansas	62,480	0.5%	4.6%	\$529,427,000	0.2%	\$3,270	0.5%	0.2%
California	2,610,170	19.2%	13.3%	\$25,669,071,000	22.7%	\$8,938	16.0%	1.3%
Colorado	319,250	2.3%	10.9%	\$2,710,766,000	1.4%	\$4,442	2.0%	0.6%
Connecticut	207,300	1.5%	11.2%	\$2,061,890,000	2.0%	\$10,167	1.8%	1.1%
Delaware	44,740	0.3%	8.8%	\$371,356,000	0.2%	\$4,089	0.3%	0.5%
District of Columbia	59,410	0.4%	16.8%	\$598,688,000	0.4%	\$6,194	0.4%	0.9%
Florida	696,950	5.1%	6.2%	\$5,674,877,000	5.8%	\$8,616	7.5%	0.7%
Georgia	478,650	3.5%	9.4%	\$4,232,950,000	2.3%	\$4,884	2.5%	0.7%
Hawaii	73,960	0.5%	10.5%	\$635,807,000	0.2%	\$3,468	0.3%	0.5%
Idaho	64,160	0.5%	7.4%	\$538,352,000	0.3%	\$4,310	0.4%	0.5%
Illinois	514,180	3.8%	8.2%	\$4,894,273,000	4.8%	\$9,572	4.0%	1.0%
Indiana	144,540	1.1%	4.3%	\$1,266,636,000	0.6%	\$4,131	1.4%	0.3%
Iowa	81,790	0.6%	5.3%	\$720,422,000	0.5%	\$5,725	0.7%	0.4%
Kansas	82,270	0.6%	5.9%	\$752,270,000	0.5%	\$5,716	0.7%	0.5%
Kentucky	95,690	0.7%	4.6%	\$854,958,000	0.4%	\$4,176	0.8%	0.3%
Louisiana	88,730	0.7%	4.3%	\$784,989,000	0.3%	\$3,685	0.8%	0.3%
Maine	39,540	0.3%	5.5%	\$358,693,000	0.2%	\$6,447	0.3%	0.5%
Maryland	563,860	4.1%	18.0%	\$5,488,790,000	3.0%	\$5,554	2.1%	1.2%
Massachusetts	419,720	3.1%	11.5%	\$4,057,877,000	3.5%	\$8,482	3.4%	1.0%
Michigan	267,130	2.0%	5.3%	\$2,388,768,000	1.7%	\$6,570	2.4%	0.5%
Minnesota	250,360	1.8%	8.7%	\$2,270,107,000	1.4%	\$5,736	1.7%	0.6%
Mississippi	61,050	0.4%	4.6%	\$494,248,000	0.2%	\$3,249	0.4%	0.3%
Missouri	162,440	1.2%	5.4%	\$1,417,029,000	0.8%	\$5,068	1.4%	0.4%
Montana	39,250	0.3%	7.1%	\$327,879,000	0.2%	\$4,731	0.3%	0.5%
Nebraska	50,990	0.4%	5.4%	\$480,174,000	0.3%	\$6,531	0.5%	0.5%
Nevada	111,200	0.8%	7.0%	\$779,569,000	0.6%	\$5,191	1.0%	0.5%
New Hampshire	57,730	0.4%	7.8%	\$505,672,000	0.5%	\$9,719	0.5%	0.9%
New Jersey	593,420	4.4%	12.6%	\$6,021,979,000	6.7%	\$11,645	3.8%	1.6%
New Mexico	50,400	0.4%	5.1%	\$414,250,000	0.2%	\$4,176	0.4%	0.4%
New York	875,470	6.4%	8.6%	\$9,396,042,000	10.2%	\$11,981	8.3%	1.2%
North Carolina	358,520	2.6%	7.1%	\$3,099,109,000	1.6%	\$4,581	2.4%	0.5%
North Dakota	13,740	0.1%	3.7%	\$108,373,000	0.1%	\$6,020	0.2%	0.3%
Ohio	269,540	2.0%	4.6%	\$2,391,786,000	1.7%	\$6,642	2.6%	0.5%
Oklahoma	90,950	0.7%	5.1%	\$773,102,000	0.4%	\$4,324	0.7%	0.4%
Oregon	237,250	1.7%	11.4%	\$2,189,510,000	1.4%	\$5,854	1.1%	0.9%
Pennsylvania	406,710	3.0%	6.2%	\$3,821,709,000	2.9%	\$7,374	3.6%	0.6%
Rhode Island	46,710	0.3%	8.1%	\$428,230,000	0.3%	\$6,750	0.3%	0.8%
South Carolina	168,180	1.2%	6.7%	\$1,439,744,000	0.6%	\$3,783	1.1%	0.4%
South Dakota	15,890	0.1%	3.6%	\$123,983,000	0.1%	\$6,377	0.2%	0.3%
Tennessee	158,550	1.2%	4.7%	\$1,096,724,000	0.7%	\$4,852	1.6%	0.3%
Texas	868,480	6.4%	6.3%	\$7,842,291,000	8.2%	\$9,738	7.9%	0.8%
Utah	184,350	1.4%	12.3%	\$1,613,329,000	0.7%	\$3,729	0.8%	0.6%
Vermont	18,970	0.1%	5.5%	\$175,761,000	0.2%	\$8,613	0.2%	0.7%
Virginia	551,270	4.1%	13.0%	\$5,075,934,000	3.1%	\$5,816	2.8%	0.9%
Washington	407,700	3.0%	10.6%	\$3,405,204,000	3.0%	\$7,529	3.1%	0.8%
West Virginia	23,330	0.2%	2.9%	\$208,829,000	0.1%	\$2,739	0.3%	0.1%
Wisconsin	174,800	1.3%	5.8%	\$1,606,010,000	1.1%	\$6,763	1.4%	0.6%
Wyoming	13,280	0.1%	4.6%	\$85,560,000	0.1%	\$6,517	0.2%	0.3%
Other Areas	11,240	0.1%	1.4%	\$181,231,000	0.1%	\$9,301	0.3%	0.2%

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 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>.