

State and Local Income Tax Deduction by State and Size of Adjusted Gross Income, Tax Year 2020

State	All returns with deduction	Size of adjusted gross income								
		\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
<i>Number of returns with deduction</i>										
<b>United States, total</b>	<b>11,333,000</b>	<b>0.5%</b>	<b>1.7%</b>	<b>7.1%</b>	<b>12.9%</b>	<b>13.9%</b>	<b>33.8%</b>	<b>21.9%</b>	<b>5.1%</b>	<b>3.1%</b>
Alabama	125,540	0.6%	2.0%	7.8%	12.2%	11.7%	33.9%	23.8%	5.2%	2.9%
Alaska	6,130	0.7%	1.3%	6.7%	11.6%	12.9%	33.1%	25.3%	5.7%	2.8%
Arizona	236,260	0.5%	1.7%	7.2%	12.1%	12.9%	34.1%	23.5%	5.0%	2.9%
Arkansas	62,690	0.6%	1.7%	7.0%	11.7%	12.3%	35.7%	23.3%	5.1%	2.6%
California	2,433,800	0.4%	1.1%	5.0%	10.5%	13.1%	36.3%	24.4%	5.9%	3.3%
Colorado	322,100	0.5%	1.4%	6.2%	12.5%	13.3%	34.6%	24.1%	4.8%	2.7%
Connecticut	208,590	0.6%	1.9%	7.3%	15.1%	16.0%	28.5%	19.9%	6.1%	4.5%
Delaware	47,060	0.5%	1.7%	7.8%	15.4%	16.8%	35.1%	17.5%	3.2%	2.0%
District of Columbia	66,960	0.4%	1.3%	5.8%	10.0%	12.4%	35.1%	25.8%	5.8%	3.4%
Florida	103,800	0.8%	2.1%	6.3%	8.4%	8.9%	24.9%	24.1%	9.9%	14.6%
Georgia	499,100	0.5%	2.3%	10.7%	14.8%	13.5%	32.2%	19.6%	4.2%	2.3%
Hawaii	71,380	0.6%	1.5%	6.3%	12.3%	14.5%	42.0%	18.7%	2.8%	1.3%
Idaho	59,900	0.5%	1.2%	5.8%	12.1%	13.2%	38.6%	21.2%	4.6%	2.8%
Illinois	472,900	0.6%	2.1%	8.1%	14.2%	14.8%	30.0%	21.1%	5.6%	3.5%
Indiana	158,470	0.9%	2.7%	9.0%	13.2%	13.2%	32.5%	20.5%	5.1%	2.9%
Iowa	77,960	0.6%	2.0%	7.7%	15.5%	15.7%	33.4%	18.5%	4.2%	2.4%
Kansas	77,380	0.5%	1.6%	6.0%	11.8%	13.3%	34.6%	23.1%	5.7%	3.3%
Kentucky	98,010	0.7%	2.1%	7.7%	14.8%	14.4%	33.0%	20.2%	4.6%	2.4%
Louisiana	100,010	0.7%	2.8%	11.7%	14.2%	12.2%	30.8%	20.3%	4.9%	2.4%
Maine	39,510	0.7%	2.4%	9.0%	17.6%	16.4%	29.6%	17.9%	4.3%	2.3%
Maryland	607,860	0.5%	1.8%	8.7%	15.2%	16.4%	35.8%	17.8%	2.6%	1.3%
Massachusetts	426,270	0.6%	2.1%	6.6%	12.6%	13.5%	30.6%	24.0%	6.1%	3.8%
Michigan	265,320	0.7%	2.3%	8.2%	14.1%	14.6%	32.6%	20.1%	4.7%	2.8%
Minnesota	255,020	0.4%	1.5%	6.8%	15.2%	15.8%	32.6%	20.6%	4.6%	2.4%
Mississippi	58,190	0.5%	2.3%	12.4%	15.4%	12.6%	31.6%	18.9%	4.2%	2.1%
Missouri	157,720	0.5%	1.9%	7.8%	13.3%	14.7%	34.5%	20.2%	4.5%	2.5%
Montana	40,070	0.9%	2.8%	9.5%	16.2%	14.9%	31.4%	17.5%	4.3%	2.5%
Nebraska	45,760	0.6%	1.9%	8.7%	17.4%	17.5%	33.8%	16.0%	2.8%	1.2%
Nevada	18,220	0.8%	1.7%	6.0%	9.2%	9.9%	29.1%	23.9%	8.1%	11.1%
New Hampshire	31,800	0.8%	2.1%	6.0%	12.1%	13.7%	31.6%	22.8%	6.4%	4.4%
New Jersey	530,780	0.4%	1.5%	7.0%	13.3%	14.1%	32.0%	23.1%	5.9%	3.0%
New Mexico	50,210	0.7%	2.0%	8.1%	14.4%	15.0%	36.0%	18.8%	3.4%	1.7%
New York	851,990	0.6%	1.8%	6.9%	12.6%	14.1%	32.9%	20.8%	5.8%	4.7%
North Carolina	363,880	0.6%	2.0%	8.1%	12.9%	12.7%	33.5%	22.7%	5.0%	2.6%
North Dakota	12,310	0.4%	1.3%	5.4%	10.8%	11.7%	30.5%	26.5%	8.7%	5.0%
Ohio	270,600	0.5%	1.5%	7.0%	14.8%	15.8%	32.6%	19.3%	5.2%	3.1%
Oklahoma	92,980	0.6%	1.8%	7.0%	11.7%	12.9%	36.2%	22.7%	4.8%	2.4%
Oregon	245,420	0.9%	2.6%	8.9%	16.1%	16.8%	33.5%	16.5%	3.2%	1.5%
Pennsylvania	400,500	0.7%	1.9%	7.6%	14.0%	14.3%	30.9%	21.9%	5.5%	3.1%
Rhode Island	46,990	0.6%	1.8%	8.8%	18.6%	18.0%	30.9%	15.7%	3.6%	1.9%
South Carolina	168,330	0.5%	1.9%	8.4%	13.6%	13.2%	34.1%	21.3%	4.7%	2.4%
South Dakota	2,840	0.7%	2.1%	6.0%	9.5%	9.9%	27.8%	23.9%	10.2%	10.6%
Tennessee	27,690	0.7%	1.9%	6.4%	8.9%	9.6%	28.1%	25.5%	9.0%	10.0%
Texas	70,710	0.7%	1.9%	6.8%	9.9%	10.0%	27.5%	24.0%	9.1%	10.2%
Utah	189,600	0.3%	1.1%	5.6%	11.8%	13.3%	42.3%	19.6%	3.8%	2.3%
Vermont	19,270	0.8%	2.2%	8.8%	16.8%	16.5%	29.6%	18.6%	4.3%	2.5%
Virginia	563,100	0.3%	1.4%	7.0%	11.8%	12.8%	36.5%	24.5%	3.7%	1.9%
Washington	39,880	0.6%	1.6%	5.8%	10.9%	12.5%	30.6%	23.0%	7.6%	7.4%
West Virginia	26,120	0.9%	2.3%	7.4%	12.6%	14.4%	36.2%	20.2%	4.2%	1.8%
Wisconsin	172,740	0.6%	1.9%	8.3%	17.5%	17.1%	30.6%	17.1%	4.3%	2.6%
Wyoming	2,970	0.3%	2.0%	6.1%	9.8%	9.8%	25.9%	20.9%	9.1%	15.8%
Other Areas	9,480	1.5%	2.3%	5.6%	6.5%	7.6%	27.5%	23.2%	10.5%	15.2%
<i>Amount of deduction</i>										
<b>United States, total</b>	<b>\$208,972,366,000</b>	<b>0.1%</b>	<b>0.2%</b>	<b>0.9%</b>	<b>2.3%</b>	<b>3.5%</b>	<b>14.3%</b>	<b>21.9%</b>	<b>13.1%</b>	<b>43.7%</b>
Alabama	\$1,239,429,000	0.1%	0.4%	1.7%	3.6%	4.5%	20.8%	28.6%	13.1%	26.0%
Alaska	\$18,195,000	0.6%	0.7%	2.1%	3.3%	5.6%	17.4%	26.0%	11.7%	32.6%
Arizona	\$2,569,176,000	0.1%	0.3%	1.1%	2.5%	3.7%	15.8%	24.6%	14.1%	37.8%
Arkansas	\$923,364,000	0.1%	0.3%	1.0%	2.4%	3.6%	18.0%	27.1%	14.5%	33.2%
California	\$66,237,838,000	0.1%	0.1%	0.4%	1.2%	2.3%	11.5%	20.5%	13.5%	50.3%
Colorado	\$3,699,954,000	0.1%	0.3%	1.2%	3.1%	4.4%	18.8%	27.8%	13.1%	31.3%
Connecticut	\$5,027,136,000	0.1%	0.2%	0.7%	2.1%	3.2%	9.6%	16.6%	13.0%	54.4%
Delaware	\$539,510,000	0.1%	0.2%	1.3%	4.0%	6.4%	22.9%	26.2%	12.3%	26.7%
District of Columbia	\$1,498,235,000	0.0%	0.1%	0.6%	1.6%	3.0%	14.8%	25.4%	14.1%	40.2%
Florida	\$4,719,224,000	0.1%	0.2%	0.5%	0.7%	1.0%	3.9%	8.8%	7.7%	77.2%
Georgia	\$5,280,225,000	0.1%	0.3%	2.0%	4.3%	5.4%	21.0%	27.7%	13.6%	25.6%
Hawaii	\$1,147,368,000	0.2%	0.3%	1.3%	3.2%	5.1%	23.6%	23.6%	9.6%	33.2%
Idaho	\$887,300,000	0.2%	0.3%	1.1%	2.8%	4.0%	19.5%	23.8%	13.3%	35.2%
Illinois	\$6,689,259,000	0.1%	0.3%	1.4%	3.1%	4.4%	14.0%	22.2%	14.1%	40.4%
Indiana	\$1,927,698,000	0.1%	0.4%	1.7%	3.6%	4.8%	18.9%	25.0%	14.6%	30.9%
Iowa	\$933,864,000	0.1%	0.4%	1.4%	3.8%	5.4%	19.8%	26.0%	14.3%	28.7%
Kansas	\$1,158,592,000	0.1%	0.3%	1.0%	2.5%	3.9%	16.4%	24.7%	14.3%	37.0%
Kentucky	\$1,281,470,000	0.2%	0.4%	1.7%	4.7%	6.0%	21.4%	27.4%	14.3%	23.9%
Louisiana	\$393,331,000	0.2%	0.4%	2.1%	3.8%	4.7%	19.4%	28.4%	15.7%	25.3%
Maine	\$52,589,000	0.2%	0.4%	1.6%	4.4%	5.9%	18.3%	27.8%	15.6%	26.8%
Maryland	\$8,359,916,000	0.1%	0.3%	1.7%	4.6%	7.0%	25.5%	28.0%	10.5%	22.3%
Massachusetts	\$7,219,656,000	0.1%	0.2%	0.9%	2.4%	3.5%	13.0%	22.6%	13.6%	43.6%
Michigan	\$3,011,756,000	0.1%	0.3%	1.5%	3.6%	4.9%	17.7%	24.3%	13.3%	34.2%
Minnesota	\$4,399,367,000	0.1%	0.2%	1.0%	3.1%	4.4%	15.7%	24.6%	15.6%	35.1%
Mississippi	\$507,459,000	0.2%	0.4%	2.5%	4.7%	5.4%	21.9%	28.3%	14.3%	22.4%
Missouri	\$1,838,063,000	0.1%	0.3%	1.3%	3.3%	5.0%	19.9%	25.8%	14.0%	30.2%
Montana	\$569,173,000	0.2%	0.4%	1.5%	3.7%	4.9%	16.4%	21.2%	12.0%	39.6%
Nebraska	\$390,316,000	0.2%	0.5%	2.2%	6.3%	9.0%	27.8%	29.6%	12.2%	12.3%
Nevada	\$750,577,000	0.2%	0.2%	0.5%	0.8%	1.2%	5.6%	10.8%	7.4%	73.3%
New Hampshire	\$327,186,000	0.1%	0.4%	1.0%	2.9%	4.5%	14.7%	20.7%	11.9%	43.9%
New Jersey	\$9,965,386,000	0.1%	0.1%	0.7%	2.0%	3.1%	12.4%	23.0%	15.7%	52.3%
New Mexico	\$463,277,000	0.2%	0.6%	1.7%	4.3%	6.2%	24.2%	26.1%	11.4%	25.3%
New York	\$28,580,445,000	0.1%	0.2%	0.6%	1.6%	2.5%	9.8%	15.3%	11.5%	58.6%
North Carolina	\$4,445,168,000	0.1%	0.3%	1.3%	3.1%	4.2%	18.6%	28.5%	15.3%	28.5%
North Dakota	\$118,533,000	0.1%	0.2%	0.7%	1.8%	2.2%	9.3%	19.5%	16.6%	49.7%
Ohio	\$3,440,885,000	0.1%	0.2%	1.1%	3.6%	5.2%	17.6%	24.0%	14.7%	33.5%
Oklahoma	\$896,213,000	0.1%	0.3%	1.5%	3.3%	5.0%	23.0%	31.2%	14.5%	21.1%
Oregon	\$3,534,130,000	0.2%	0.4%	2.0%	5.0%	7.3%	24.0%	26.9%	12.1%	22.1%
Pennsylvania	\$4,904,985,000	0.1%	0.3%	1.4%	3.8%	5.1%	17.1%	25.6%	14.5%	32.1%
Rhode Island	\$556,475,000	0.1%	0.3%	1.6%	4.8%	6.4%	17.8%	22.6%	13.4%	33.0%
South Carolina	\$2,073,292,000	0.1%	0.3%	1.5%	3.7%	5.0%	21.5%	29.1%	14.3%	24.4%
South Dakota	\$61,016,000	0.1%	0.3%	0.8%	1.3%	1.9%	8.1%	15.3%	11.9%	60.4%
Tennessee	\$531,744,000	0.1%	0.2%	0.7%	1.4%	1.9%	8.5%	20.5%	10.8%	55.9%
Texas	\$1,563,754,000	0.1%	0.2%	0.8%	1.5%	1.8%	7.5%	13.8%	11.7%	62.4%
Utah	\$2,260,445,000	0.1%	0.2%	1.2%	3.2%	5.0%	25.2%	23.9%	10.5%	30.8%
Vermont	\$310,653,000	0.1%	0.3%	1.2%	3.2%	4.5%	13.7%	24.5%	15.3%	37.3%
Virginia	\$6,749,296,000	0.1%	0.2%	1.1%	2.9%	4.5%	21.9%	31.3%	12.0%	25.9%
Washington	\$718,740,000	0.1%	0.3%	0.9%	2.5%	3.5%	12.0%	18.2%	12.1%	50.4%
West Virginia	\$341,947,000	0.2%	0.4%	1.5%	3.5%	5.6%	23.6%	28.7%	14.4%	22.2%
Wisconsin	\$2,304,234,000	0.1%</								