2-Mar-23

| State | All returns with deduction | Size of adjusted gross income |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \$ 1 \text { under } \\ & \$ 10,000 \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 10,000 \text { under } \\ \$ 25,000 \end{array}$ | $\begin{array}{\|c\|} \hline \$ 25,000 \text { under } \\ \$ 50,000 \end{array}$ | $\begin{array}{\|c\|} \$ 50,000 \text { under } \\ \$ 75,000 \end{array}$ | $\begin{array}{\|c} \$ 75,000 \text { under } \\ \$ 100,000 \end{array}$ | $\begin{gathered} \$ 100,000 \\ \text { under } \\ \$ 200,000 \end{gathered}$ | $\begin{gathered} \$ 200,000 \\ \text { under } \\ \$ 500,000 \end{gathered}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \end{gathered}$ | $\begin{gathered} \$ 1,000,000 \text { or } \\ \text { more } \end{gathered}$ |
| Number of returns with deduction |  |  |  |  |  |  |  |  |  |  |
| United States, total | 13,601,590 | 1.0\% | 2.6\% | 7.8\% | 13.0\% | 13.6\% | 32.5\% | 21.6\% | 5.1\% | 3.0\% |
| Alabama | 127,310 | 0.8\% | 2.3\% | 7.7\% | 12.3\% | 12.0\% | 34.0\% | 23.2\% | 5.0\% | 2.8\% |
| Alaska | 19,260 | 0.7\% | 1.9\% | 6.9\% | 12.9\% | 14.5\% | 33.7\% | 22.2\% | 4.9\% | 2.3\% |
| Arizona | 267,900 | 1.3\% | 3.2\% | 8.4\% | 12.9\% | 13.0\% | 32.8\% | 21.4\% | 4.5\% | 2.5\% |
| Arkansas | 62,480 | 1.0\% | 2.8\% | 7.4\% | 11.6\% | 12.1\% | 34.6\% | 22.9\% | 5.1\% | 2.6\% |
| Califoria | 2,610,170 | 1.1\% | 2.5\% | 7.1\% | 11.3\% | 12.9\% | 33.9\% | 22.8\% | 5.5\% | 3.0\% |
| Colorado | 319,250 | 0.8\% | 2.0\% | 6.5\% | 12.3\% | 13.0\% | 34.3\% | 23.8\% | 4.8\% | 2.5\% |
| Connecticut | 207,300 | 1.0\% | 2.6\% | 7.5\% | 14.7\% | 15.6\% | 28.1\% | 20.0\% | 6.1\% | 4.4\% |
| Delaware | 44,740 | 0.8\% | 2.1\% | 7.5\% | 15.0\% | 16.6\% | 35.1\% | 17.8\% | 3.2\% | 2.0\% |
| District of Columbia | 59,410 | 0.5\% | 1.2\% | 4.3\% | 8.4\% | 11.9\% | 35.8\% | 27.7\% | 6.5\% | 3.7\% |
| Florida | 696,950 | 1.3\% | 3.4\% | 10.4\% | 13.9\% | 12.4\% | 27.7\% | 20.2\% | 5.9\% | 4.8\% |
| Georgia | 478,650 | 0.7\% | 2.5\% | 9.0\% | 14.3\% | 13.7\% | 33.2\% | 20.0\% | 4.3\% | 2.3\% |
| Hawai | 73,960 | 1.1\% | 2.4\% | 6.9\% | 12.6\% | 14.5\% | 40.7\% | 17.8\% | 2.7\% | 1.2\% |
| Idaho | 64,160 | 1.0\% | 2.5\% | 7.3\% | 12.6\% | 13.2\% | 36.9\% | 19.8\% | 4.2\% | 2.4\% |
| Ilinois | 514,180 | 1.1\% | 2.9\% | 8.4\% | 14.3\% | 14.9\% | 30.0\% | 20.1\% | 5.2\% | 3.1\% |
| Indiana | 144,540 | 1.0\% | 2.5\% | 7.0\% | 12.0\% | 13.1\% | 33.9\% | 22.0\% | 5.5\% | 3.0\% |
| lowa | 81,790 | 1.2\% | 3.5\% | 8.9\% | 15.1\% | 14.9\% | 31.4\% | 18.2\% | 4.4\% | 2.4\% |
| Kansas | 82,270 | 1.0\% | 3.1\% | 7.3\% | 12.0\% | 12.9\% | 32.9\% | 22.2\% | 5.6\% | 3.1\% |
| Kentucky | 95,690 | 0.8\% | 2.4\% | 7.6\% | 15.1\% | 14.7\% | 33.1\% | 19.6\% | 4.4\% | 2.2\% |
| Louisiana | 88,730 | 0.8\% | 2.7\% | 9.7\% | 13.8\% | 12.6\% | 32.2\% | 20.9\% | 4.9\% | 2.3\% |
| Maine | 39,540 | 1.4\% | 3.2\% | $9.4 \%$ | 17.5\% | 16.1\% | 29.1\% | 17.3\% | 4.0\% | 2.0\% |
| Maryland | 563,860 | 0.6\% | 2.1\% | 7.5\% | 14.1\% | 16.0\% | 36.4\% | 19.1\% | 2.8\% | 1.4\% |
| Massachusetts | 419,720 | 1.1\% | 2.5\% | 6.6\% | 12.5\% | 13.4\% | 30.4\% | 24.1\% | 6.0\% | 3.5\% |
| Michigan | 267,130 | 1.1\% | 3.1\% | 8.4\% | 14.1\% | 14.5\% | 32.3\% | 19.6\% | 4.4\% | 2.5\% |
| Minnesota | 250,360 | 0.8\% | 2.2\% | 6.9\% | 14.7\% | 15.3\% | 32.1\% | 20.8\% | 4.8\% | 2.4\% |
| Mississiipi | 61,050 | 0.8\% | 2.9\% | 11.2\% | 15.4\% | 13.5\% | 32.6\% | 17.9\% | 3.9\% | 1.8\% |
| Missouri | 162,440 | 1.0\% | 2.7\% | 7.6\% | 12.9\% | 14.1\% | 33.3\% | 20.4\% | 5.0\% | 2.9\% |
| Montana | ${ }^{39,250}$ | 1.4\% | 3.3\% | 9.3\% | 15.8\% | 14.6\% | 31.3\% | 17.5\% | 4.4\% | 2.4\% |
| Nebraska | 50,990 | 0.9\% | 2.4\% | 7.6\% | 14.3\% | 15.3\% | 31.5\% | 19.7\% | 5.4\% | 3.0\% |
| Nevada | ${ }^{111,200}$ | 1.0\% | 3.0\% | 11.0\% | 14.7\% | 13.8\% | 30.2\% | 18.1\% | 4.6\% | 3.6\% |
| New Hampshire | 57,730 | 1.3\% | 3.2\% | 8.5\% | 14.7\% | 14.5\% | 30.2\% | 20.4\% | 4.7\% | 2.6\% |
| New Jersey | 593,420 | 1.5\% | 3.4\% | 8.4\% | 13.6\% | 13.9\% | 29.9\% | 21.5\% | 5.1\% | 2.7\% |
| New Mexico | 50,400 | 1.2\% | 2.9\% | 8.7\% | 14.2\% | 14.7\% | 35.0\% | 18.5\% | ${ }^{3.3 \%}$ | 1.5\% |
| New York | 875,470 | 1.2\% | 3.0\% | 7.9\% | 13.0\% | 14.1\% | 31.7\% | 19.7\% | 5.3\% | 4.2\% |
| North Carolina | 358,520 | 1.0\% | 2.7\% | 7.9\% | 12.8\% | 12.6\% | ${ }^{33.2 \%}$ | ${ }^{22.3 \%}$ | 5.0\% | 2.5\% |
| North Dakota | 13,740 | 0.9\% | 2.4\% | 6.8\% | 12.2\% | 11.9\% | 29.5\% | 24.5\% | 7.6\% | 4.0\% |
| Onio | ${ }^{269,540}$ | 0.9\% | 2.4\% | 7.4\% | 14.7\% | 15.5\% | 32.0\% | 19.1\% | 5.1\% | 2.9\% |
| Oklahoma | 90,950 | 0.9\% | 2.6\% | 7.6\% | 11.7\% | 12.7\% | 35.3\% | 22.2\% | 4.7\% | 2.4\% |
| Oregon | 237,250 | 1.2\% | 3.0\% | 8.8\% | 15.7\% | 16.5\% | 33.3\% | 16.8\% | 3.3\% | 1.5\% |
| Pennsylvania | 406,710 | 1.0\% | 2.5\% | 7.5\% | 13.9\% | 14.5\% | 31.0\% | 21.5\% | 5.3\% | 2.8\% |
| Rhode island | 46,710 | 1.0\% | 2.4\% | 8.9\% | 18.2\% | 17.7\% | 30.6\% | 15.6\% | 3.6\% | 1.8\% |
| South Carolina | 168,180 | 0.9\% | 2.6\% | 8.6\% | 13.7\% | 13.2\% | 33.7\% | 20.7\% | 4.5\% | 2.3\% |
| South Dakota | 15,890 | 0.9\% | 2.8\% | 8.1\% | 12.1\% | 11.1\% | 28.4\% | 23.7\% | 8.1\% | 4.8\% |
| Tennessee | 158,550 | 0.9\% | 2.7\% | $8.3 \%$ | 12.2\% | 11.3\% | 29.2\% | 24.7\% | 6.8\% | 3.9\% |
| Texas | 868,480 | 0.8\% | 2.3\% | 7.9\% | 12.6\% | 11.9\% | 30.5\% | 24.3\% | 6.0\% | 3.6\% |
| Utah | 184,350 | 0.5\% | 1.5\% | 5.8\% | 11.7\% | 13.2\% | 42.3\% | 19.3\% | 3.7\% | 2.1\% |
| Vermont | 18,970 | 1.4\% | 2.8\% | 9.0\% | 16.7\% | 16.1\% | 29.3\% | 18.2\% | 4.2\% | 2.4\% |
| Virginia | 551,270 | 0.6\% | 1.7\% | 6.3\% | 11.2\% | 12.5\% | 36.5\% | 25.5\% | 3.9\% | 1.9\% |
| Washington | 407,700 | 0.8\% | 2.2\% | 6.5\% | 11.4\% | 12.2\% | 31.3\% | 26.1\% | 6.5\% | 3.1\% |
| West Virginia | 23,330 | 0.9\% | 2.2\% | 6.7\% | 12.3\% | 14.7\% | 37.6\% | 20.1\% | 4.0\% | 1.6\% |
| Wisconsin | 174,800 | 1.2\% | 3.2\% | 8.8\% | 17.0\% | 16.5\% | 29.5\% | 16.9\% | 4.3\% | 2.6\% |
| Wyoming | 13,280 | 1.1\% | 2.9\% | 8.0\% | 12.5\% | 12.7\% | 29.2\% | ${ }^{20.7 \%}$ | 6.5\% | 6.6\% |
| Other Areas | 11,240 | 2.3\% | 3.0\% | 7.2\% | 8.8\% | 9.3\% | 28.1\% | 22.5\% | 8.6\% | 10.1\% |
| Amount of deduction |  |  |  |  |  |  |  |  |  |  |
| United States, total | \$102,834,855,000 | ${ }^{0.8 \%}$ | ${ }^{1.8 \%}$ | 5.0\% | ${ }^{8.2 \%}$ | 9.1\% | ${ }^{26.7 \%}$ | ${ }^{27.2 \%}$ | 10.1\% | ${ }^{11.1 \%}$ |
| Alabama | \$335,996,000 | 0.6\% | 1.4\% | 4.2\% | 6.9\% | 7.5\% | 27.1\% | 30.1\% | 11.2\% | 11.1\% |
| Alaska | \$127,699,000 | 0.5\% | 1.3\% | 4.9\% | 9.2\% | 10.9\% | 30.8\% | 27.4\% | 8.6\% | 6.5\% |
| Arizona | \$1,128,441,000 | 1.0\% | 2.2\% | $5.5 \%$ | 8.4\% | 9.3\% | 28.6\% | 26.9\% | 9.0\% | 9.2\% |
| Arkansas | \$204,296,000 | 0.7\% | 1.8\% | 4.4\% | 6.9\% | 8.0\% | 28.4\% | 29.4\% | 10.3\% | 10.0\% |
| California | \$23,330,138,000 | 0.7\% | 1.7\% | 4.5\% | 7.0\% | 8.3\% | 26.8\% | 28.2\% | 10.9\% | 11.8\% |
| Colorado | \$1,418,002,000 | 0.6\% | 1.4\% | 4.4\% | 8.3\% | 9.2\% | 29.9\% | 28.6\% | 8.7\% | 8.9\% |
| Connecticut | \$2, 107,637,000 | 0.8\% | 1.8\% | 5.0\% | 9.1\% | ${ }^{9.9 \%}$ | 22.4\% | 24.7\% | 11.3\% | $15.0 \%$ $7.4 \%$ |
| Delaware | \$182,959,000 | 0.6\% | 1.8\% | 5.3\% | 10.4\% | 12.4\% | 31.9\% | 23.7\% | 6.5\% | 7.4\% |
| District of Columbia | \$367,977,000 | 0.4\% | 0.9\% | 2.5\% | 4.8\% | 6.8\% | 26.2\% | 33.0\% | 12.2\% | 13.4\% |
| Florida | \$6,004,706,000 | 0.8\% | 1.9\% | 5.2\% | 7.3\% | 7.4\% | 21.0\% | 24.0\% | 11.7\% | 20.6\% |
| Georgia Hawaii | $\$ 2,337,826,000$ $\$ 256,464,000$ | 0.5\% 1.0\% | $1.6 \%$ 2.0\% | $5.4 \%$ $5.0 \%$ | ${ }^{9.1 \%}$ | 9.5\% $10.2 \%$ | 38.8\% ${ }^{23.8 \%}$ | 27.3\%\% | ${ }^{9.3 \%}$ | $8.4 \%$ $9.6 \%$ |
| Idaho | \$276,532,000 | 0.7\% | 1.9\% | 5.0\% | 8.4\% | 9.7\% | 32.1\% | 25.6\% | 8.2\% | 8.5\% |
| Ilinois | \$4,921,975,000 | 0.8\% | 2.0\% | 5.5\% | 9.2\% | 10.0\% | 25.4\% | 26.8\% | 10.3\% | 10.0\% |
| Indiana | \$597,031,000 | 0.7\% | 1.6\% | 4.5\% | 7.6\% | 8.7\% | 27.7\% | 27.7\% | 10.9\% | 10.7\% |
| lowa | \$468,246,000 | 0.8\% | 2.3\% | 5.9\% | 10.6\% | 11.2\% | 28.8\% | 24.7\% | 8.6\% | 7.2\% |
| Kansas | \$470,219,000 | 0.7\% | 1.9\% | 4.8\% | 8.0\% | 9.1\% | 28.0\% | 27.6\% | 10.3\% | ${ }^{9.5 \%}$ |
| Kentucky Louisiana | $\$ 399,605,000$ $\$ 326,995,000$ | 0.6\% | 1.7\% | 4.9\% | 9.6\% | 10.4\% | 28.7\% | 26.9\% | ${ }^{9.3 \%}$ | 8.0\% |
| Maine | \$254,912,000 | 1.1\% | 2.6\% | 7.0\% | $8.2 \%$ <br> $12.1 \%$ | 8.5\% ${ }^{81.9 \%}$ | 27.4\% | 28.0\% | $11.0 \%$ $8.4 \%$ | 8.2\% 6 |
| Maryland | \$3,131,803,000 | 0.5\% | 1.6\% | 5.5\% | 10.1\% | 12.1\% | 33.8\% | 25.8\% | 5.9\% | 4.6\% |
| Massachusetts | \$3,559,863,000 | 0.9\% | 1.8\% | 4.5\% | 7.9\% | 8.8\% | 24.4\% | 29.1\% | 11.1\% | 11.6\% |
| Michigan | \$1,755,066,000 | 0.8\% | 2.0\% | 5.5\% | 9.2\% | 10.2\% | 27.5\% | 26.1\% | 9.3\% | 9.3\% |
| Minnesota | \$1,435,993,000 | 0.6\% | 1.5\% | 4.4\% | 9.1\% | 10.1\% | 27.8\% | ${ }^{27.8 \%}$ | 10.0\% | 8.8\% |
| Mississipi Missuri | $\$ 198,331,000$ $\$ 823,35500$ | 0.6\% | 2.1\% | 7.0\% | $10.0 \%$ 8.4 | 10.1\% | 29.5\% | 25.2\% | 9.0\% | 6.4\% |
| Montana | $\$ 823,325,000$ <br> $\$ 185,685,000$ | 0.7\% 1.0\% | $1.8 \%$ $2.4 \%$ | 4.8\% | $8.4 \%$ $10.9 \%$ | -9.8\% | 28.7.8\% | 26.6\% 20 | $10.0 \%$ <br> $8.5 \%$ | ${ }^{9.6 \%}$ |
| Nebraska | \$333,017,000 | 0.6\% | 1.7\% | 4.9\% | 9.5\% | 11.0\% | 28.2\% | 25.6\% | 10.5\% | 8.1\% |
| Nevada | \$577,229,000 | 0.8\% | 1.9\% | 5.8\% | 8.1\% | 8.6\% | 24.1\% | 22.5\% | 9.6\% | 18.5\% |
| New Hampshire | \$561,098,000 | 1.0\% | 2.4\% | 6.1\% | 10.4\% | 10.7\% | 27.4\% | 25.8\% | 8.5\% | 7.7\% |
| New Jersey | \$6,910,534,000 | 1.2\% | 2.6\% | 6.1\% | 9.5\% | 10.2\% | 26.4\% | 27.3\% | 9.3\% | 7.4\% |
| New Mexico | \$210,472,000 | 0.9\% | ${ }^{2.3 \%}$ | 6.5\% | 10.6\% | 11.2\% | 32.6\% | 24.6\% | ${ }^{6.6 \%}$ | 4.8\% |
| New York North Carolina | \$10,489,324,000 $\$ 1,642,471,00$ | 0.7\% | $2.1 \%$ $1.8 \%$ | 5.4\% | 8.3\% | ${ }^{9.2 \%} 9$ | 25.3\% | 24.0\% | ${ }_{\text {c }}^{10.1 \%}$ | 14.6\% |
| North Dakota | \$82,709,000 | 0.6\% | 1.4\% | 4.3\% | 8.2\% | 8.2\% | 25.0\% | 30.6\% | 12.0\% | 9.7\% |
| Ohio | \$1,790,365,000 | 0.6\% | 1.6\% | 4.8\% | 9.6\% | 10.8\% | 27.3\% | 25.8\% | 10.2\% | 9.2\% |
| Oklahoma | \$393,234,000 | 0.6\% | 1.7\% | 4.8\% | 7.4\% | 8.9\% | 29.8\% | 28.4\% | 9.9\% | 8.5\% |
| ${ }^{\text {Oregon }}$ | \$1,388,827,000 | 1.0\% | 2.4\% | 6.4\% | 11.2\% | 12.5\% | 31.1\% | 23.6\% | ${ }^{6.8 \%}$ | 4.9\% |
| Pennsylvania | \$2,988,915,000 | 0.8\% | 1.9\% | 5.2\% | 9.2\% | 10.2\% | 26.6\% | 27.5\% | 10.1\% | 8.6\% |
| Rhode Island | \$315,300,000 | 0.9\% | 2.0\% | 6.4\% | 12.9\% | 13.0\% | 28.1\% | 22.2\% | 7.7\% | 6.7\% |
| South Carolina | \$636,272,000 | 0.7\% | 1.8\% | $5.4 \%$ | 8.8\% | 9.2\% | 28.2\% | ${ }^{27.3 \%}$ | 9.8\% | 8.7\% |
| South Dakota | \$101,325,000 | 0.5\% | 1.5\% | 4.6\% | 7.5\% | 7.4\% | 24.0\% | 27.6\% | ${ }^{13.7 \%}$ | 13.2\% |
| ${ }_{\text {Tennessee }}$ | $\$ 769,330,000$ $\$ 8.457 .123000$ | 0.6\% | 1.7\% | 4.6\% | 7.2\% | 7.5\% | 23.5\% | 29.4\% | 12.3\% | 13.0\% |
| Texas | $\$ 8,457,123,000$ $\$ 687,429,000$ | 0.6\% | 1.4\% | 4.5\% | 7.6\% | 7.9\% | 25.4\% | 29.6\% | 11.3\% | 11.8\% |
| Vermont | $\$ 687,429,000$ <br> $\$ 163,881,000$ | 0.4\% 1.0\% | $1.3 \%$ 2.0\% | $4.3 \%$ $6.4 \%$ | 8.3\% | 10.0\% | 36.5\% | 23.7\%\% | $7.2 \%$ $8.2 \%$ | 8.3\% |
| Virginia | \$3,206,251,000 | 0.5\% | 1.2\% | 3.9\% | 6.9\% | 8.6\% | 32.0\% | 33.1\% | 7.6\% | 6.3\% |
| Washington | \$3,069,416,000 | 0.6\% | 1.5\% | 4.3\% | 7.5\% | 8.5\% | 26.8\% | 30.5\% | 10.8\% | 9.4\% |
| West Virginia | \$63,896,000 | 0.7\% | 1.5\% | 5.4\% | 8.5\% | 10.7\% | 31.9\% | 26.4\% | 8.5\% | 6.3\% |
| Wisconsin | \$1,182, 150,000 | 0.9\% | 2.3\% | 6.4\% | 12.0\% | 12.0\% | 26.7\% | 22.8\% | 8.5\% | 8.4\% |
| Wyoming | \$86,544,000 | 0.5\% | 1.2\% | 3.3\% | 5.3\% | 5.8\% | 17.7\% | 21.2\% | 11.8\% | 33.3\% |
| Other Areas | \$104,545,000 |  |  |  |  |  |  | 22.6\% | 11.5\% |  |

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 filied by other U.S. citizens abroad; and returns filed in Pueri
[2] Data presented in this table includes the following variables: Number of returns with real estate taxes (N18500) and Real estate taxes amount (A18500). The RSS documentation guide is available here:

