

## Charitable Contributions Deduction by State, Tax Year 2021

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>12,073,670</b>	<b>100.0%</b>	<b>7.6%</b>	<b>\$261,590,286,000</b>	<b>100.0%</b>	<b>\$21,666</b>	<b>100.0%</b>	<b>1.8%</b>
Alabama	133,410	1.1%	6.2%	\$3,267,075,000	1.2%	\$24,489	0.9%	2.1%
Alaska	14,770	0.1%	4.2%	\$257,878,000	0.1%	\$17,460	0.2%	0.9%
Arizona	237,040	2.0%	7.0%	\$4,134,254,000	1.6%	\$17,441	1.8%	1.5%
Arkansas	62,600	0.5%	4.8%	\$5,292,451,000	2.0%	\$84,544	0.6%	5.3%
California	2,297,460	19.0%	12.2%	\$43,543,565,000	16.6%	\$18,953	16.1%	2.1%
Colorado	254,800	2.1%	8.6%	\$5,178,062,000	2.0%	\$20,322	2.1%	1.7%
Connecticut	170,740	1.4%	9.4%	\$3,284,001,000	1.3%	\$19,234	1.8%	1.5%
Delaware	37,670	0.3%	7.6%	\$495,862,000	0.2%	\$13,163	0.3%	1.2%
District of Columbia	56,800	0.5%	16.4%	\$985,914,000	0.4%	\$17,358	0.4%	2.2%
Florida	640,050	5.3%	5.9%	\$17,573,349,000	6.7%	\$27,456	7.4%	1.7%
Georgia	462,320	3.8%	9.4%	\$8,888,352,000	3.4%	\$19,226	2.6%	2.2%
Hawaii	60,400	0.5%	8.7%	\$588,577,000	0.2%	\$9,745	0.3%	1.1%
Idaho	58,490	0.5%	6.8%	\$1,400,524,000	0.5%	\$23,945	0.4%	1.9%
Illinois	429,910	3.6%	7.0%	\$9,690,223,000	3.7%	\$22,540	4.1%	1.6%
Indiana	133,970	1.1%	4.1%	\$3,535,109,000	1.4%	\$26,387	1.4%	1.5%
Iowa	72,670	0.6%	4.9%	\$1,265,787,000	0.5%	\$17,418	0.6%	1.1%
Kansas	73,550	0.6%	5.4%	\$1,926,181,000	0.7%	\$26,189	0.7%	1.7%
Kentucky	86,290	0.7%	4.3%	\$1,539,112,000	0.6%	\$17,837	0.7%	1.1%
Louisiana	107,080	0.9%	5.3%	\$1,854,216,000	0.7%	\$17,316	0.8%	1.3%
Maine	29,730	0.2%	4.1%	\$531,849,000	0.2%	\$17,889	0.3%	1.0%
Maryland	508,870	4.2%	16.7%	\$6,745,252,000	2.6%	\$13,255	2.0%	2.3%
Massachusetts	336,460	2.8%	9.5%	\$8,406,945,000	3.2%	\$24,986	3.5%	1.9%
Michigan	234,440	1.9%	4.8%	\$4,521,384,000	1.7%	\$19,286	2.3%	1.2%
Minnesota	202,520	1.7%	7.1%	\$3,572,686,000	1.4%	\$17,641	1.7%	1.3%
Mississippi	68,520	0.6%	5.4%	\$1,233,339,000	0.5%	\$18,000	0.4%	1.7%
Missouri	144,470	1.2%	5.0%	\$3,453,482,000	1.3%	\$23,904	1.3%	1.5%
Montana	32,870	0.3%	6.0%	\$746,122,000	0.3%	\$22,699	0.3%	1.6%
Nebraska	48,170	0.4%	5.1%	\$1,553,666,000	0.6%	\$32,254	0.5%	2.0%
Nevada	101,980	0.8%	6.5%	\$2,449,459,000	0.9%	\$24,019	1.0%	1.7%
New Hampshire	41,680	0.3%	5.7%	\$910,504,000	0.3%	\$21,845	0.5%	1.2%
New Jersey	513,070	4.2%	11.2%	\$6,402,492,000	2.4%	\$12,479	3.7%	1.3%
New Mexico	44,030	0.4%	4.5%	\$709,455,000	0.3%	\$16,113	0.3%	1.1%
New York	830,520	6.9%	8.5%	\$25,113,542,000	9.6%	\$30,238	8.3%	2.3%
North Carolina	325,260	2.7%	6.6%	\$6,109,004,000	2.3%	\$18,782	2.4%	1.5%
North Dakota	12,930	0.1%	3.5%	\$668,458,000	0.3%	\$51,698	0.2%	2.0%
Ohio	237,720	2.0%	4.1%	\$4,709,399,000	1.8%	\$19,811	2.6%	1.1%
Oklahoma	90,950	0.8%	5.3%	\$2,239,267,000	0.9%	\$24,621	0.7%	1.9%
Oregon	183,170	1.5%	8.9%	\$3,399,493,000	1.3%	\$18,559	1.1%	1.9%
Pennsylvania	353,880	2.9%	5.5%	\$6,417,438,000	2.5%	\$18,135	3.5%	1.2%
Rhode Island	36,520	0.3%	6.5%	\$429,930,000	0.2%	\$11,772	0.3%	0.9%
South Carolina	154,310	1.3%	6.3%	\$3,192,284,000	1.2%	\$20,687	1.1%	1.7%
South Dakota	16,150	0.1%	3.7%	\$892,661,000	0.3%	\$55,273	0.2%	2.4%
Tennessee	156,870	1.3%	4.8%	\$4,431,883,000	1.7%	\$28,252	1.6%	1.7%
Texas	825,220	6.8%	6.1%	\$22,051,856,000	8.4%	\$26,722	7.9%	1.9%
Utah	175,420	1.5%	11.8%	\$5,045,616,000	1.9%	\$28,763	0.9%	3.6%
Vermont	14,340	0.1%	4.3%	\$355,160,000	0.1%	\$24,767	0.2%	1.3%
Virginia	463,090	3.8%	11.2%	\$7,029,831,000	2.7%	\$15,180	2.7%	1.7%
Washington	314,520	2.6%	8.4%	\$7,982,523,000	3.1%	\$25,380	3.1%	1.8%
West Virginia	20,070	0.2%	2.5%	\$336,749,000	0.1%	\$16,779	0.2%	0.7%
Wisconsin	140,410	1.2%	4.8%	\$2,757,694,000	1.1%	\$19,640	1.4%	1.2%
Wyoming	11,640	0.1%	4.1%	\$1,287,266,000	0.5%	\$110,590	0.2%	4.0%
Other Areas	13,910	0.1%	1.7%	\$1,203,105,000	0.5%	\$86,492	0.4%	1.4%

Source: IRS, Statistics of Income Division, Historical Table 2, February 2024; 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>.

## 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.

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<b>United States, total</b>	<b>14,272,540</b>	<b>100.0%</b>	<b>9.1%</b>	<b>\$188,690,770,000</b>	<b>100.0%</b>	<b>\$13,221</b>	<b>100.0%</b>	<b>1.6%</b>
Alabama	151,290	1.1%	7.1%	\$2,533,140,000	1.3%	\$16,744	0.9%	2.0%
Alaska	18,330	0.1%	5.1%	\$222,238,000	0.1%	\$12,124	0.2%	0.9%
Arizona	289,680	2.0%	8.8%	\$3,081,872,000	1.6%	\$10,639	1.7%	1.4%
Arkansas	71,340	0.5%	5.5%	\$1,617,367,000	0.9%	\$22,671	0.5%	2.1%
California	2,667,500	18.7%	14.3%	\$28,642,746,000	15.2%	\$10,738	15.5%	1.7%
Colorado	305,790	2.1%	10.6%	\$3,511,572,000	1.9%	\$11,484	2.0%	1.5%
Connecticut	210,570	1.5%	11.7%	\$2,822,791,000	1.5%	\$13,405	1.8%	1.6%
Delaware	45,120	0.3%	9.3%	\$421,290,000	0.2%	\$9,337	0.3%	1.2%
District of Columbia	63,320	0.4%	18.0%	\$912,910,000	0.5%	\$14,417	0.4%	2.4%
Florida	740,310	5.2%	7.0%	\$13,651,176,000	7.2%	\$18,440	7.0%	1.7%
Georgia	535,270	3.8%	11.3%	\$8,384,931,000	4.4%	\$15,665	2.5%	2.6%
Hawaii	73,580	0.5%	10.3%	\$517,030,000	0.3%	\$7,027	0.3%	1.1%
Idaho	62,090	0.4%	7.5%	\$943,544,000	0.5%	\$15,196	0.4%	1.8%
Illinois	540,570	3.8%	8.8%	\$6,231,877,000	3.3%	\$11,528	4.1%	1.3%
Indiana	155,570	1.1%	4.8%	\$2,260,800,000	1.2%	\$14,532	1.4%	1.1%
Iowa	85,850	0.6%	5.8%	\$1,097,844,000	0.6%	\$12,788	0.7%	1.1%
Kansas	87,700	0.6%	6.4%	\$1,566,821,000	0.8%	\$17,866	0.7%	1.7%
Kentucky	102,840	0.7%	5.2%	\$1,370,403,000	0.7%	\$13,326	0.8%	1.2%
Louisiana	120,910	0.8%	5.9%	\$1,632,329,000	0.9%	\$13,500	0.9%	1.3%
Maine	35,570	0.2%	5.2%	\$377,145,000	0.2%	\$10,603	0.3%	0.9%
Maryland	598,030	4.2%	19.6%	\$5,309,056,000	2.8%	\$8,878	2.1%	2.1%
Massachusetts	404,590	2.8%	11.6%	\$5,332,698,000	2.8%	\$13,180	3.4%	1.5%
Michigan	288,730	2.0%	6.0%	\$3,676,348,000	1.9%	\$12,733	2.4%	1.2%
Minnesota	256,270	1.8%	9.0%	\$2,745,253,000	1.5%	\$10,712	1.8%	1.2%
Mississippi	79,360	0.6%	6.2%	\$1,145,324,000	0.6%	\$14,432	0.4%	1.7%
Missouri	173,730	1.2%	6.0%	\$2,729,533,000	1.4%	\$15,711	1.4%	1.5%
Montana	36,540	0.3%	6.9%	\$506,559,000	0.3%	\$13,863	0.2%	1.5%
Nebraska	56,850	0.4%	6.1%	\$963,989,000	0.5%	\$16,957	0.4%	1.5%
Nevada	120,190	0.8%	7.8%	\$1,521,567,000	0.8%	\$12,660	0.9%	1.4%
New Hampshire	51,840	0.4%	7.2%	\$593,007,000	0.3%	\$11,439	0.5%	1.0%
New Jersey	613,270	4.3%	13.6%	\$5,356,679,000	2.8%	\$8,735	3.9%	1.3%
New Mexico	52,610	0.4%	5.5%	\$756,261,000	0.4%	\$14,375	0.4%	1.4%
New York	975,940	6.8%	10.0%	\$15,553,076,000	8.2%	\$15,937	8.6%	1.8%
North Carolina	390,400	2.7%	8.1%	\$5,144,102,000	2.7%	\$13,176	2.4%	1.6%
North Dakota	15,180	0.1%	4.1%	\$372,992,000	0.2%	\$24,571	0.2%	1.3%
Ohio	290,700	2.0%	5.0%	\$3,928,834,000	2.1%	\$13,515	2.7%	1.1%
Oklahoma	104,820	0.7%	6.2%	\$1,873,097,000	1.0%	\$17,870	0.7%	1.8%
Oregon	224,050	1.6%	11.0%	\$1,844,363,000	1.0%	\$8,232	1.1%	1.3%
Pennsylvania	434,440	3.0%	6.8%	\$4,980,899,000	2.6%	\$11,465	3.7%	1.1%
Rhode Island	45,390	0.3%	8.2%	\$383,225,000	0.2%	\$8,443	0.3%	1.0%
South Carolina	181,270	1.3%	7.7%	\$2,452,260,000	1.3%	\$13,528	1.1%	1.6%
South Dakota	17,790	0.1%	4.1%	\$507,756,000	0.3%	\$28,542	0.2%	1.7%
Tennessee	173,920	1.2%	5.5%	\$3,414,248,000	1.8%	\$19,631	1.5%	1.7%
Texas	951,040	6.7%	7.1%	\$16,873,985,000	8.9%	\$17,743	8.2%	1.7%
Utah	188,670	1.3%	13.2%	\$3,866,161,000	2.0%	\$20,492	0.8%	3.6%
Vermont	16,910	0.1%	5.1%	\$257,944,000	0.1%	\$15,254	0.2%	1.2%
Virginia	560,820	3.9%	13.8%	\$5,547,900,000	2.9%	\$9,892	2.8%	1.6%
Washington	378,700	2.7%	10.1%	\$5,419,475,000	2.9%	\$14,311	3.0%	1.6%
West Virginia	24,330	0.2%	3.1%	\$290,586,000	0.2%	\$11,944	0.3%	0.7%
Wisconsin	172,230	1.2%	5.9%	\$2,086,086,000	1.1%	\$12,112	1.5%	1.0%
Wyoming	13,390	0.1%	4.8%	\$724,497,000	0.4%	\$54,107	0.2%	3.1%
Other Areas	16,350	0.1%	2.0%	\$712,619,000	0.4%	\$43,585	0.4%	1.0%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; 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>.

## Charitable Contributions Deduction by State, Tax Year 2018

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>14,859,270</b>	<b>100.0%</b>	<b>9.7%</b>	<b>\$197,208,458,000</b>	<b>100.0%</b>	<b>\$13,272</b>	<b>100.0%</b>	<b>1.7%</b>
Alabama	158,810	1.1%	7.7%	\$2,557,754,000	1.3%	\$16,106	0.9%	2.1%
Alaska	20,050	0.1%	5.7%	\$231,568,000	0.1%	\$11,550	0.2%	0.9%
Arizona	293,480	2.0%	9.5%	\$3,179,296,000	1.6%	\$10,833	1.6%	1.5%
Arkansas	73,790	0.5%	6.0%	\$2,611,289,000	1.3%	\$35,388	0.5%	3.4%
California	2,730,970	18.4%	15.0%	\$31,826,883,000	16.1%	\$11,654	15.6%	2.0%
Colorado	307,630	2.1%	11.1%	\$3,745,617,000	1.9%	\$12,176	2.0%	1.6%
Connecticut	225,360	1.5%	12.7%	\$2,644,674,000	1.3%	\$11,735	1.9%	1.5%
Delaware	46,460	0.3%	9.9%	\$403,388,000	0.2%	\$8,682	0.3%	1.2%
District of Columbia	66,280	0.4%	18.9%	\$825,808,000	0.4%	\$12,459	0.4%	2.2%
Florida	758,380	5.1%	7.4%	\$13,464,954,000	6.8%	\$17,755	6.8%	1.8%
Georgia	564,850	3.8%	12.3%	\$9,763,855,000	5.0%	\$17,286	2.5%	3.1%
Hawaii	75,710	0.5%	10.9%	\$492,625,000	0.2%	\$6,507	0.3%	1.1%
Idaho	59,770	0.4%	7.6%	\$867,785,000	0.4%	\$14,519	0.3%	1.7%
Illinois	580,820	3.9%	9.5%	\$7,636,601,000	3.9%	\$13,148	4.4%	1.6%
Indiana	162,140	1.1%	5.1%	\$2,407,967,000	1.2%	\$14,851	1.4%	1.2%
Iowa	89,950	0.6%	6.2%	\$1,084,077,000	0.5%	\$12,052	0.7%	1.1%
Kansas	91,980	0.6%	6.9%	\$1,464,631,000	0.7%	\$15,923	0.7%	1.6%
Kentucky	108,040	0.7%	5.6%	\$1,479,734,000	0.8%	\$13,696	0.8%	1.3%
Louisiana	128,780	0.9%	6.6%	\$1,760,795,000	0.9%	\$13,673	0.9%	1.5%
Maine	37,730	0.3%	5.7%	\$337,920,000	0.2%	\$8,956	0.3%	0.8%
Maryland	621,060	4.2%	20.7%	\$5,268,704,000	2.7%	\$8,483	2.1%	2.1%
Massachusetts	422,330	2.8%	12.1%	\$5,775,264,000	2.9%	\$13,675	3.5%	1.7%
Michigan	311,770	2.1%	6.5%	\$3,924,029,000	2.0%	\$12,586	2.5%	1.2%
Minnesota	265,880	1.8%	9.5%	\$2,861,633,000	1.5%	\$10,763	1.8%	1.3%
Mississippi	84,330	0.6%	6.9%	\$1,145,815,000	0.6%	\$13,587	0.4%	1.8%
Missouri	183,970	1.2%	6.5%	\$2,994,180,000	1.5%	\$16,275	1.4%	1.6%
Montana	36,170	0.2%	7.1%	\$489,098,000	0.2%	\$13,522	0.2%	1.5%
Nebraska	58,700	0.4%	6.5%	\$848,444,000	0.4%	\$14,454	0.4%	1.4%
Nevada	119,960	0.8%	8.3%	\$1,594,380,000	0.8%	\$13,291	0.9%	1.5%
New Hampshire	54,700	0.4%	7.7%	\$596,143,000	0.3%	\$10,898	0.5%	1.0%
New Jersey	647,520	4.4%	14.5%	\$4,917,116,000	2.5%	\$7,594	3.9%	1.2%
New Mexico	54,920	0.4%	5.9%	\$586,546,000	0.3%	\$10,680	0.4%	1.1%
New York	1,043,840	7.0%	10.7%	\$18,379,256,000	9.3%	\$17,607	9.0%	2.1%
North Carolina	415,410	2.8%	9.0%	\$5,154,899,000	2.6%	\$12,409	2.4%	1.7%
North Dakota	15,510	0.1%	4.3%	\$273,281,000	0.1%	\$17,620	0.2%	1.0%
Ohio	309,980	2.1%	5.5%	\$4,020,192,000	2.0%	\$12,969	2.7%	1.1%
Oklahoma	111,240	0.7%	6.8%	\$1,952,763,000	1.0%	\$17,555	0.7%	1.9%
Oregon	229,800	1.5%	11.7%	\$2,256,346,000	1.1%	\$9,819	1.1%	1.6%
Pennsylvania	462,130	3.1%	7.4%	\$5,162,861,000	2.6%	\$11,172	3.7%	1.1%
Rhode Island	47,220	0.3%	8.7%	\$356,341,000	0.2%	\$7,546	0.3%	0.9%
South Carolina	189,750	1.3%	8.3%	\$2,534,201,000	1.3%	\$13,355	1.0%	1.8%
South Dakota	17,800	0.1%	4.2%	\$519,558,000	0.3%	\$29,189	0.2%	1.8%
Tennessee	180,200	1.2%	5.9%	\$3,471,363,000	1.8%	\$19,264	1.5%	1.8%
Texas	964,680	6.5%	7.6%	\$15,683,431,000	8.0%	\$16,258	7.9%	1.7%
Utah	182,830	1.2%	13.4%	\$3,371,325,000	1.7%	\$18,440	0.7%	3.4%
Vermont	17,630	0.1%	5.4%	\$217,016,000	0.1%	\$12,309	0.2%	1.0%
Virginia	596,640	4.0%	15.0%	\$5,628,098,000	2.9%	\$9,433	2.8%	1.7%
Washington	392,720	2.6%	10.8%	\$4,898,614,000	2.5%	\$12,474	2.9%	1.5%
West Virginia	25,920	0.2%	3.4%	\$303,786,000	0.2%	\$11,720	0.3%	0.7%
Wisconsin	180,510	1.2%	6.3%	\$2,111,044,000	1.1%	\$11,695	1.5%	1.1%
Wyoming	13,730	0.1%	5.0%	\$469,494,000	0.2%	\$34,195	0.2%	2.1%
Other Areas	18,430	0.1%	2.5%	\$641,240,000	0.3%	\$34,793	0.4%	1.0%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; 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>.

## Charitable Contributions Deduction by State, Tax Year 2017

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>37,972,110</b>	<b>100.0%</b>	<b>24.9%</b>	<b>\$256,340,776,000</b>	<b>100.0%</b>	<b>\$6,751</b>	<b>100.0%</b>	<b>2.3%</b>
Alabama	477,950	1.3%	23.2%	\$3,879,230,000	1.5%	\$8,116	0.9%	3.3%
Alaska	56,710	0.1%	16.2%	\$344,992,000	0.1%	\$6,083	0.2%	1.4%
Arizona	755,570	2.0%	25.0%	\$4,088,485,000	1.6%	\$5,411	1.6%	2.1%
Arkansas	226,520	0.6%	18.4%	\$2,912,841,000	1.1%	\$12,859	0.6%	4.0%
California	5,279,430	13.9%	29.2%	\$34,940,114,000	13.6%	\$6,618	14.8%	2.3%
Colorado	727,680	1.9%	26.8%	\$4,470,734,000	1.7%	\$6,144	1.9%	2.1%
Connecticut	608,270	1.6%	34.4%	\$3,874,653,000	1.5%	\$6,370	1.8%	2.2%
Delaware	124,300	0.3%	26.8%	\$612,492,000	0.2%	\$4,928	0.3%	2.0%
District of Columbia	116,270	0.3%	33.4%	\$961,430,000	0.4%	\$8,269	0.4%	2.8%
Florida	2,041,280	5.4%	20.0%	\$17,957,694,000	7.0%	\$8,797	7.4%	2.5%
Georgia	1,302,480	3.4%	28.7%	\$11,988,026,000	4.7%	\$9,204	2.5%	4.0%
Hawaii	166,540	0.4%	24.0%	\$777,162,000	0.3%	\$4,667	0.4%	1.7%
Idaho	180,680	0.5%	23.6%	\$1,243,224,000	0.5%	\$6,881	0.3%	2.8%
Illinois	1,627,250	4.3%	26.5%	\$9,268,445,000	3.6%	\$5,696	4.2%	2.0%
Indiana	572,260	1.5%	18.3%	\$3,630,819,000	1.4%	\$6,345	1.5%	2.0%
Iowa	357,730	0.9%	24.5%	\$1,840,611,000	0.7%	\$5,145	0.7%	2.0%
Kansas	284,350	0.7%	21.3%	\$2,072,585,000	0.8%	\$7,289	0.7%	2.4%
Kentucky	410,660	1.1%	21.4%	\$2,235,548,000	0.9%	\$5,444	0.8%	2.1%
Louisiana	371,330	1.0%	18.9%	\$2,595,469,000	1.0%	\$6,990	0.9%	2.3%
Maine	134,520	0.4%	20.4%	\$533,284,000	0.2%	\$3,964	0.3%	1.4%
Maryland	1,155,040	3.0%	38.7%	\$6,416,583,000	2.5%	\$5,555	2.1%	2.7%
Massachusetts	1,065,470	2.8%	30.8%	\$6,755,554,000	2.6%	\$6,340	3.4%	2.1%
Michigan	1,074,770	2.8%	22.6%	\$5,863,685,000	2.3%	\$5,456	2.5%	2.0%
Minnesota	816,540	2.2%	29.5%	\$4,272,899,000	1.7%	\$5,233	1.8%	2.1%
Mississippi	253,770	0.7%	20.5%	\$1,883,978,000	0.7%	\$7,424	0.4%	3.1%
Missouri	598,030	1.6%	21.3%	\$4,073,131,000	1.6%	\$6,811	1.4%	2.4%
Montana	114,520	0.3%	22.6%	\$669,249,000	0.3%	\$5,844	0.2%	2.2%
Nebraska	210,150	0.6%	23.2%	\$1,355,083,000	0.5%	\$6,448	0.5%	2.3%
Nevada	305,090	0.8%	21.5%	\$2,032,147,000	0.8%	\$6,661	0.9%	2.2%
New Hampshire	171,340	0.5%	24.2%	\$698,686,000	0.3%	\$4,078	0.5%	1.3%
New Jersey	1,571,120	4.1%	35.4%	\$7,336,304,000	2.9%	\$4,669	4.0%	1.9%
New Mexico	159,930	0.4%	17.3%	\$914,963,000	0.4%	\$5,721	0.4%	1.9%
New York	2,817,000	7.4%	29.1%	\$21,673,508,000	8.5%	\$7,694	8.8%	2.6%
North Carolina	1,122,640	3.0%	24.5%	\$7,271,726,000	2.8%	\$6,477	2.3%	2.5%
North Dakota	51,560	0.1%	14.2%	\$418,951,000	0.2%	\$8,126	0.2%	1.7%
Ohio	1,145,950	3.0%	20.4%	\$6,104,471,000	2.4%	\$5,327	2.7%	1.8%
Oklahoma	306,720	0.8%	18.8%	\$2,739,030,000	1.1%	\$8,930	0.8%	2.8%
Oregon	569,160	1.5%	29.4%	\$2,972,568,000	1.2%	\$5,223	1.1%	2.2%
Pennsylvania	1,456,130	3.8%	23.3%	\$7,740,052,000	3.0%	\$5,315	3.7%	1.8%
Rhode Island	146,280	0.4%	27.3%	\$513,669,000	0.2%	\$3,512	0.3%	1.4%
South Carolina	529,510	1.4%	23.6%	\$3,603,540,000	1.4%	\$6,805	1.0%	2.7%
South Dakota	59,340	0.2%	14.1%	\$680,488,000	0.3%	\$11,468	0.2%	2.6%
Tennessee	508,300	1.3%	16.7%	\$4,582,933,000	1.8%	\$9,016	1.5%	2.5%
Texas	2,456,570	6.5%	19.6%	\$22,139,014,000	8.6%	\$9,012	8.4%	2.5%
Utah	412,500	1.1%	31.1%	\$4,305,613,000	1.7%	\$10,438	0.7%	4.8%
Vermont	65,260	0.2%	19.9%	\$326,726,000	0.1%	\$5,007	0.2%	1.6%
Virginia	1,227,550	3.2%	31.0%	\$7,296,007,000	2.8%	\$5,944	2.8%	2.4%
Washington	881,020	2.3%	24.7%	\$6,215,390,000	2.4%	\$7,055	2.8%	2.1%
West Virginia	94,230	0.2%	12.3%	\$530,436,000	0.2%	\$5,629	0.3%	1.3%
Wisconsin	717,980	1.9%	25.0%	\$3,352,586,000	1.3%	\$4,669	1.5%	1.8%
Wyoming	41,910	0.1%	15.4%	\$662,266,000	0.3%	\$15,802	0.2%	3.1%
Other Areas	44,990	0.1%	5.7%	\$711,702,000	0.3%	\$15,819	0.4%	1.1%

Source: IRS, Statistics of Income Division, Historical Table 2, October 2021; 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>.

## Charitable Deduction by State, Tax Year 2016

State	Number of returns with deduction (millions)	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (billions of dollars)	Share of total amount claimed (percent)	Average amount claimed (dollars)	Share of total federal income taxes paid [1] (percent)	Deduction as share of state AGI (percent)
United States	37.1	100.0	24.8	235.7	100.0	6,349	16.4	2.3
Alabama	0.5	1.3	23.0	3.5	1.5	7,543	26.0	3.1
Alaska	0.1	0.2	16.4	0.3	0.1	5,730	10.0	1.4
Arizona	0.7	2.0	24.8	3.7	1.6	5,073	16.1	2.1
Arkansas	0.2	0.6	18.4	2.5	1.0	10,935	30.1	3.6
California	5.2	13.9	28.9	36.6	15.5	7,107	17.1	2.6
Colorado	0.7	1.9	26.9	4.3	1.8	5,986	15.4	2.2
Connecticut	0.6	1.6	34.6	3.3	1.4	5,467	12.1	2.0
Delaware	0.1	0.3	26.8	0.6	0.2	4,565	14.8	1.9
District of Columbia	0.1	0.3	33.1	0.9	0.4	8,039	16.3	2.9
Florida	1.9	5.0	19.2	13.1	5.6	7,058	14.9	2.2
Georgia	1.3	3.4	28.5	10.2	4.3	8,045	29.3	3.8
Hawaii	0.2	0.4	23.8	0.7	0.3	4,112	12.9	1.6
Idaho	0.2	0.5	23.4	1.2	0.5	6,983	25.2	2.9
Illinois	1.6	4.3	26.2	9.2	3.9	5,792	14.4	2.1
Indiana	0.6	1.5	18.4	3.5	1.5	6,113	16.0	2.0
Iowa	0.4	0.9	24.3	1.7	0.7	4,818	16.0	1.9
Kansas	0.3	0.8	21.2	2.0	0.8	6,942	18.2	2.4
Kentucky	0.4	1.1	21.4	2.2	0.9	5,392	18.1	2.1
Louisiana	0.4	1.0	19.0	2.5	1.1	6,646	17.1	2.2
Maine	0.1	0.4	20.8	0.5	0.2	3,643	11.3	1.3
Maryland	1.1	3.1	38.7	6.0	2.5	5,248	19.3	2.7
Massachusetts	1.0	2.8	30.7	6.1	2.6	5,813	12.4	2.0
Michigan	1.1	2.9	22.6	5.7	2.4	5,367	15.0	2.0
Minnesota	0.8	2.2	29.6	3.9	1.7	4,864	14.8	2.0
Mississippi	0.3	0.7	20.4	1.8	0.8	7,135	27.7	3.0
Missouri	0.6	1.6	21.4	3.9	1.6	6,469	18.3	2.3
Montana	0.1	0.3	22.4	0.6	0.3	5,609	18.9	2.2
Nebraska	0.2	0.6	23.3	1.2	0.5	5,946	18.2	2.3
Nevada	0.3	0.8	21.3	1.8	0.8	6,049	13.7	2.0
New Hampshire	0.2	0.5	24.4	0.8	0.3	4,731	10.9	1.6
New Jersey	1.5	4.2	35.3	6.7	2.8	4,326	11.5	1.8
New Mexico	0.2	0.4	17.5	0.8	0.3	5,121	15.2	1.7
New York	2.8	7.5	29.0	19.6	8.3	7,033	15.6	2.5
North Carolina	1.1	3.0	25.0	6.9	2.9	6,105	20.1	2.5
North Dakota	0.0	0.1	13.7	0.4	0.2	7,382	11.2	1.5
Ohio	1.1	3.1	20.6	5.8	2.5	5,039	14.0	1.8
Oklahoma	0.3	0.8	18.9	2.4	1.0	7,975	21.9	2.6
Oregon	0.6	1.5	29.3	2.7	1.2	4,935	17.6	2.2
Pennsylvania	1.5	3.9	23.5	7.3	3.1	5,042	13.2	1.8
Rhode Island	0.1	0.4	27.4	0.5	0.2	3,354	10.8	1.4
South Carolina	0.5	1.4	23.8	3.4	1.4	6,444	22.5	2.7
South Dakota	0.1	0.2	14.0	0.6	0.2	10,020	17.0	2.3
Tennessee	0.5	1.4	16.9	4.4	1.8	8,644	18.7	2.5
Texas	2.3	6.1	18.8	16.7	7.1	7,334	15.2	2.1
Utah	0.4	1.1	31.2	4.1	1.7	10,165	40.3	4.9
Vermont	0.1	0.2	20.1	0.3	0.1	4,609	13.0	1.6
Virginia	1.2	3.3	31.0	6.7	2.8	5,539	16.4	2.3
Washington	0.9	2.3	24.5	7.2	3.0	8,381	17.5	2.6
West Virginia	0.1	0.3	12.4	0.5	0.2	5,244	12.0	1.3
Wisconsin	0.7	1.9	25.2	3.1	1.3	4,391	13.8	1.8
Wyoming	0.0	0.1	15.5	0.5	0.2	12,991	20.1	2.9
Other Areas [2]	0.0	0.1	5.8	0.9	0.4	20,693	11.9	1.4

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

**NOTES:**

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2017, including any returns filed for tax years preceding 2016.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

**SOURCE:** IRS, Statistics of Income Division, Historical Table 2, August 2018.

## Charitable Deduction by State, Tax Year 2015

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	36.7	100.0	24.5	222.2	100.0	6,058	15.4	2.2
Alabama	0.5	1.3	22.7	3.4	1.5	7,271	25.6	3.0
Alaska	0.1	0.2	16.1	0.3	0.2	5,766	9.4	1.3
Arizona	0.7	1.9	24.1	3.4	1.5	4,870	15.5	2.0
Arkansas	0.2	0.6	18.1	2.2	1.0	9,704	27.5	3.2
California	5.1	13.8	28.5	31.5	14.2	6,241	15.0	2.3
Colorado	0.7	1.9	26.5	3.9	1.7	5,595	14.4	2.1
Connecticut	0.6	1.7	34.5	3.5	1.6	5,713	12.0	2.1
Delaware	0.1	0.3	26.3	0.5	0.2	4,358	14.1	1.8
District of Columbia	0.1	0.3	32.7	1.0	0.4	8,801	17.9	3.1
Florida	1.8	4.9	18.9	13.3	6.0	7,336	14.2	2.2
Georgia	1.3	3.4	28.3	9.4	4.2	7,486	27.2	3.5
Hawaii	0.2	0.4	23.4	0.7	0.3	4,074	13.1	1.6
Idaho	0.2	0.5	23.0	1.0	0.5	6,308	23.2	2.7
Illinois	1.6	4.4	26.1	8.7	3.9	5,389	13.2	2.0
Indiana	0.6	1.5	18.3	3.2	1.4	5,641	15.2	1.8
Iowa	0.3	0.9	23.9	1.7	0.7	4,768	15.7	1.9
Kansas	0.3	0.8	21.1	1.9	0.9	6,735	17.4	2.3
Kentucky	0.4	1.1	21.2	2.1	0.9	5,149	17.5	2.0
Louisiana	0.4	1.0	18.1	2.3	1.0	6,236	15.6	2.0
Maine	0.1	0.4	20.9	0.5	0.2	3,433	11.4	1.3
Maryland	1.1	3.1	38.5	5.9	2.7	5,166	19.3	2.7
Massachusetts	1.0	2.8	30.5	5.5	2.5	5,316	11.3	1.8
Michigan	1.1	2.9	22.3	5.5	2.5	5,198	15.2	2.0
Minnesota	0.8	2.2	29.3	3.7	1.7	4,659	14.2	1.9
Mississippi	0.2	0.7	19.7	1.7	0.8	6,839	26.7	2.8
Missouri	0.6	1.6	21.1	3.4	1.5	5,857	16.6	2.1
Montana	0.1	0.3	22.1	0.6	0.3	5,321	17.5	2.1
Nebraska	0.2	0.6	23.2	1.2	0.5	5,687	17.3	2.1
Nevada	0.3	0.8	20.6	1.6	0.7	5,753	13.6	1.9
New Hampshire	0.2	0.5	24.1	0.6	0.3	3,692	8.8	1.2
New Jersey	1.5	4.2	35.0	6.1	2.7	3,944	10.4	1.6
New Mexico	0.2	0.4	17.4	0.8	0.4	4,968	14.8	1.7
New York	2.8	7.6	29.0	19.2	8.6	6,894	14.8	2.5
North Carolina	1.1	3.0	24.7	6.6	3.0	5,953	19.9	2.5
North Dakota	0.0	0.1	13.4	0.4	0.2	7,338	10.0	1.4
Ohio	1.2	3.1	20.6	5.5	2.5	4,800	13.6	1.7
Oklahoma	0.3	0.9	19.1	2.4	1.1	7,725	20.0	2.5
Oregon	0.5	1.5	29.0	2.6	1.2	4,831	17.9	2.2
Pennsylvania	1.4	4.0	23.4	6.9	3.1	4,764	12.4	1.7
Rhode Island	0.1	0.4	27.4	0.5	0.2	3,231	10.6	1.4
South Carolina	0.5	1.4	23.4	3.1	1.4	6,111	22.1	2.6
South Dakota	0.1	0.2	13.5	0.6	0.2	9,808	16.1	2.2
Tennessee	0.5	1.3	16.5	4.1	1.9	8,405	18.7	2.4
Texas	2.2	6.1	18.4	17.5	7.9	7,801	14.5	2.1
Utah	0.4	1.1	30.8	3.7	1.7	9,520	39.5	4.7
Vermont	0.1	0.2	19.9	0.3	0.1	4,454	12.8	1.5
Virginia	1.2	3.3	30.8	6.3	2.8	5,239	15.6	2.2
Washington	0.8	2.3	24.2	5.8	2.6	6,932	15.1	2.2
West Virginia	0.1	0.3	12.3	0.5	0.2	5,301	11.6	1.3
Wisconsin	0.7	1.9	25.0	3.0	1.3	4,172	13.4	1.7
Wyoming	0.0	0.1	15.3	0.6	0.3	13,231	18.0	2.7
Other Areas [2]	0.0	0.1	5.8	1.8	0.8	42,501	17.3	2.4

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2016, including any returns filed for tax years preceding 2015.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2014

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	36.2	100.0	24.5	210.2	100.0	5,807	15.4	2.2
Alabama	0.5	1.3	22.8	3.1	1.5	6,704	25.1	2.9
Alaska	0.1	0.2	16.1	0.3	0.2	5,621	9.6	1.3
Arizona	0.7	1.9	24.0	3.2	1.5	4,730	15.9	2.0
Arkansas	0.2	0.6	18.3	1.6	0.8	7,219	21.0	2.5
California	4.9	13.5	28.2	28.9	13.7	5,883	15.0	2.2
Colorado	0.7	1.9	26.7	3.5	1.7	5,110	13.6	1.9
Connecticut	0.6	1.7	34.5	3.4	1.6	5,630	11.9	2.1
Delaware	0.1	0.3	26.5	0.5	0.2	4,324	14.7	1.8
District of Columbia	0.1	0.3	32.5	0.9	0.4	7,906	17.1	2.9
Florida	1.8	4.8	18.7	11.9	5.7	6,767	13.9	2.1
Georgia	1.2	3.4	28.2	8.3	3.9	6,729	25.6	3.3
Hawaii	0.2	0.4	23.7	0.6	0.3	3,919	13.8	1.6
Idaho	0.2	0.4	22.8	1.0	0.5	5,997	23.1	2.6
Illinois	1.6	4.5	26.9	8.5	4.0	5,149	13.8	2.0
Indiana	0.6	1.6	18.6	3.1	1.5	5,441	15.8	1.9
Iowa	0.3	0.9	23.7	1.6	0.8	4,627	15.6	1.8
Kansas	0.3	0.8	21.3	2.0	1.0	7,059	18.4	2.4
Kentucky	0.4	1.1	21.3	1.9	0.9	4,842	17.5	2.0
Louisiana	0.4	1.0	17.9	2.2	1.1	6,238	14.6	1.9
Maine	0.1	0.4	20.9	0.5	0.2	3,379	11.9	1.3
Maryland	1.1	3.1	38.2	5.5	2.6	4,926	19.0	2.6
Massachusetts	1.0	2.8	30.5	5.5	2.6	5,396	12.0	1.9
Michigan	1.0	2.9	22.4	5.0	2.4	4,799	14.8	1.9
Minnesota	0.8	2.2	29.7	3.7	1.8	4,658	15.0	2.0
Mississippi	0.2	0.7	19.4	1.6	0.8	6,704	26.3	2.8
Missouri	0.6	1.6	21.0	3.4	1.6	5,917	17.5	2.2
Montana	0.1	0.3	21.9	0.6	0.3	5,349	17.6	2.1
Nebraska	0.2	0.6	23.3	1.2	0.6	5,750	17.3	2.2
Nevada	0.3	0.7	20.3	1.6	0.7	5,834	14.5	2.0
New Hampshire	0.2	0.5	24.3	0.6	0.3	3,647	9.2	1.3
New Jersey	1.5	4.2	34.9	5.8	2.8	3,832	10.5	1.6
New Mexico	0.2	0.4	17.6	0.8	0.4	4,941	14.7	1.7
New York	2.8	7.6	28.9	18.6	8.9	6,767	15.0	2.5
North Carolina	1.1	3.0	24.9	6.0	2.9	5,538	20.1	2.4
North Dakota	0.0	0.1	12.9	0.4	0.2	8,044	9.2	1.4
Ohio	1.2	3.2	21.0	5.4	2.6	4,641	13.9	1.7
Oklahoma	0.3	0.9	19.1	2.7	1.3	8,592	21.5	2.8
Oregon	0.5	1.5	29.0	2.5	1.2	4,712	18.9	2.3
Pennsylvania	1.5	4.0	23.5	6.7	3.2	4,647	12.8	1.7
Rhode Island	0.1	0.4	27.6	0.5	0.2	3,344	11.2	1.5
South Carolina	0.5	1.4	23.2	2.9	1.4	5,805	22.6	2.6
South Dakota	0.1	0.2	13.6	0.5	0.3	9,604	16.1	2.2
Tennessee	0.5	1.4	16.7	3.9	1.9	8,027	19.1	2.4
Texas	2.2	6.0	18.1	17.1	8.1	7,883	14.2	2.1
Utah	0.4	1.0	31.0	3.5	1.7	9,268	40.8	4.7
Vermont	0.1	0.2	20.1	0.3	0.1	4,291	12.7	1.5
Virginia	1.2	3.3	30.8	6.1	2.9	5,094	15.8	2.2
Washington	0.8	2.3	24.5	5.8	2.8	7,104	16.6	2.4
West Virginia	0.1	0.3	12.3	0.5	0.2	5,150	11.3	1.3
Wisconsin	0.7	2.0	25.5	3.1	1.5	4,290	14.8	1.8
Wyoming	0.0	0.1	15.2	0.7	0.3	16,644	21.6	3.3
Other Areas [2]	0.0	0.1	5.9	0.5	0.3	12,495	9.0	0.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2015, including any returns filed for tax years preceding 2014.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2013

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	36.7	100.0	25.0	195.8	100.0	5,342	15.9	2.2
Alabama	0.5	1.3	23.4	3.0	1.6	6,343	26.0	2.9
Alaska	0.1	0.2	16.6	0.3	0.2	5,219	10.0	1.4
Arizona	0.7	1.9	24.6	3.0	1.6	4,404	16.2	2.0
Arkansas	0.2	0.6	18.6	1.5	0.8	6,506	21.1	2.4
California	4.9	13.3	28.4	26.8	13.7	5,478	15.8	2.3
Colorado	0.7	1.9	27.7	3.3	1.7	4,758	14.7	2.0
Connecticut	0.6	1.7	34.9	3.3	1.7	5,402	12.5	2.1
Delaware	0.1	0.3	27.3	0.5	0.2	3,971	14.9	1.8
District of Columbia	0.1	0.3	32.8	0.8	0.4	7,464	17.9	3.0
Florida	1.8	4.8	19.0	10.8	5.5	6,102	14.4	2.1
Georgia	1.2	3.4	28.7	7.5	3.8	5,976	25.7	3.2
Hawaii	0.2	0.4	24.0	0.6	0.3	3,759	14.5	1.6
Idaho	0.2	0.4	23.3	0.9	0.5	5,682	24.3	2.7
Illinois	1.7	4.6	27.4	7.8	4.0	4,679	14.0	2.0
Indiana	0.6	1.6	19.1	3.0	1.5	5,109	16.1	1.9
Iowa	0.3	0.9	24.3	1.5	0.8	4,311	15.8	1.8
Kansas	0.3	0.8	22.6	1.8	0.9	6,007	18.1	2.3
Kentucky	0.4	1.1	21.8	1.9	1.0	4,602	18.6	2.0
Louisiana	0.4	1.0	18.1	2.1	1.1	5,880	15.1	2.0
Maine	0.1	0.4	21.6	0.4	0.2	3,172	12.3	1.3
Maryland	1.1	3.1	38.3	5.2	2.7	4,638	19.3	2.6
Massachusetts	1.0	2.8	31.1	5.1	2.6	4,962	12.4	1.9
Michigan	1.1	2.9	23.0	5.0	2.5	4,627	15.8	2.0
Minnesota	0.8	2.2	30.6	3.4	1.7	4,212	15.2	2.0
Mississippi	0.2	0.7	19.5	1.5	0.8	6,376	26.6	2.8
Missouri	0.6	1.6	21.8	3.2	1.6	5,314	17.7	2.1
Montana	0.1	0.3	22.4	0.5	0.3	5,016	19.2	2.2
Nebraska	0.2	0.6	23.8	1.1	0.6	5,264	18.0	2.2
Nevada	0.3	0.7	20.7	1.5	0.8	5,455	14.4	2.0
New Hampshire	0.2	0.5	25.0	0.6	0.3	3,563	10.2	1.4
New Jersey	1.5	4.2	35.2	5.5	2.8	3,598	10.7	1.6
New Mexico	0.2	0.4	18.1	0.8	0.4	4,603	15.2	1.7
New York	2.8	7.6	29.4	17.7	9.1	6,397	15.9	2.5
North Carolina	1.2	3.2	26.7	5.7	2.9	4,940	21.1	2.5
North Dakota	0.0	0.1	13.6	0.3	0.2	6,696	8.9	1.3
Ohio	1.2	3.3	21.8	5.0	2.6	4,164	14.2	1.7
Oklahoma	0.3	0.9	19.6	2.5	1.3	7,722	21.5	2.7
Oregon	0.5	1.4	29.5	2.2	1.1	4,200	18.8	2.2
Pennsylvania	1.5	4.0	24.0	6.3	3.2	4,296	13.1	1.7
Rhode Island	0.1	0.4	28.2	0.5	0.2	3,104	11.6	1.5
South Carolina	0.5	1.4	24.0	2.8	1.4	5,449	23.3	2.6
South Dakota	0.1	0.2	13.7	0.5	0.3	8,940	16.9	2.2
Tennessee	0.5	1.4	17.4	3.7	1.9	7,251	19.7	2.4
Texas	2.2	5.9	18.2	16.4	8.4	7,577	15.4	2.2
Utah	0.4	1.0	31.5	3.3	1.7	8,630	42.4	4.7
Vermont	0.1	0.2	20.4	0.3	0.1	4,085	13.4	1.5
Virginia	1.2	3.3	31.3	5.7	2.9	4,729	16.0	2.1
Washington	0.8	2.3	25.1	4.4	2.2	5,319	14.3	2.0
West Virginia	0.1	0.3	12.6	0.5	0.2	4,813	11.8	1.3
Wisconsin	0.7	2.0	26.6	2.7	1.4	3,678	14.1	1.7
Wyoming	0.0	0.1	15.3	0.6	0.3	14,144	20.4	3.0
Other Areas [2]	0.0	0.1	6.9	0.5	0.2	9,739	8.6	0.8

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2014, including any returns filed for tax years preceding 2013.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2012

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	37.5	100.0	25.9	198.6	100.0	5,296	16.6	2.2
Alabama	0.5	1.3	24.5	3.1	1.5	6,101	26.3	2.9
Alaska	0.1	0.2	17.4	0.3	0.2	5,184	10.8	1.4
Arizona	0.7	1.9	25.8	3.0	1.5	4,211	16.4	2.0
Arkansas	0.2	0.6	19.3	1.5	0.8	6,537	22.3	2.5
California	4.9	13.0	28.9	25.6	12.9	5,244	15.7	2.2
Colorado	0.7	1.9	29.0	3.4	1.7	4,754	15.4	2.0
Connecticut	0.6	1.7	35.7	3.4	1.7	5,500	13.4	2.1
Delaware	0.1	0.3	28.1	0.5	0.2	3,898	15.1	1.8
District of Columbia	0.1	0.3	33.0	0.9	0.5	8,269	19.7	3.2
Florida	1.8	4.9	19.9	11.2	5.6	6,101	15.3	2.1
Georgia	1.3	3.4	29.2	7.3	3.7	5,744	25.7	3.1
Hawaii	0.2	0.4	24.8	0.6	0.3	3,787	15.6	1.7
Idaho	0.2	0.4	24.5	0.9	0.5	5,595	25.5	2.8
Illinois	1.7	4.6	28.1	8.1	4.1	4,740	14.7	2.0
Indiana	0.6	1.6	20.2	3.0	1.5	4,864	16.6	1.9
Iowa	0.4	1.0	25.1	1.5	0.8	4,294	16.0	1.9
Kansas	0.3	0.9	24.3	2.0	1.0	6,169	20.6	2.5
Kentucky	0.4	1.1	22.8	2.0	1.0	4,584	19.5	2.1
Louisiana	0.4	1.0	18.7	2.1	1.1	5,702	15.2	1.9
Maine	0.1	0.4	22.5	0.4	0.2	2,994	12.1	1.3
Maryland	1.1	3.0	39.4	5.3	2.7	4,680	19.7	2.6
Massachusetts	1.0	2.8	31.7	4.9	2.5	4,706	12.6	1.9
Michigan	1.1	3.0	24.3	5.0	2.5	4,421	16.0	2.0
Minnesota	0.8	2.2	31.9	3.4	1.7	4,064	15.3	2.0
Mississippi	0.3	0.7	20.1	1.6	0.8	6,265	27.2	2.8
Missouri	0.6	1.7	22.9	3.2	1.6	5,131	18.2	2.2
Montana	0.1	0.3	23.1	0.6	0.3	5,123	19.7	2.3
Nebraska	0.2	0.6	24.7	1.2	0.6	5,647	19.6	2.3
Nevada	0.3	0.7	21.7	1.5	0.8	5,457	15.7	2.0
New Hampshire	0.2	0.5	25.7	0.5	0.3	3,132	9.5	1.2
New Jersey	1.5	4.1	35.9	5.6	2.8	3,652	11.5	1.7
New Mexico	0.2	0.5	18.8	0.8	0.4	4,687	16.3	1.8
New York	2.8	7.5	30.0	16.5	8.3	5,857	15.7	2.4
North Carolina	1.2	3.2	27.9	5.9	3.0	4,947	22.6	2.6
North Dakota	0.1	0.1	14.6	0.3	0.2	6,061	8.6	1.2
Ohio	1.3	3.4	22.9	5.2	2.6	4,111	14.7	1.7
Oklahoma	0.3	0.9	20.4	2.5	1.3	7,551	21.8	2.7
Oregon	0.5	1.4	30.2	2.3	1.1	4,232	20.1	2.3
Pennsylvania	1.5	4.0	24.7	6.5	3.3	4,292	13.7	1.8
Rhode Island	0.1	0.4	29.0	0.5	0.2	3,155	12.4	1.5
South Carolina	0.5	1.4	24.8	2.7	1.4	5,270	24.1	2.6
South Dakota	0.1	0.2	14.5	0.5	0.3	8,655	17.5	2.2
Tennessee	0.5	1.4	18.6	3.8	1.9	7,035	20.6	2.5
Texas	2.2	5.9	19.0	16.1	8.1	7,315	15.6	2.2
Utah	0.4	1.0	32.4	3.3	1.7	8,675	44.1	4.8
Vermont	0.1	0.2	21.0	0.3	0.1	3,985	13.8	1.6
Virginia	1.2	3.2	31.9	5.7	2.9	4,702	16.2	2.2
Washington	0.9	2.3	26.3	4.5	2.3	5,286	15.3	2.1
West Virginia	0.1	0.3	13.0	0.5	0.2	4,721	11.9	1.3
Wisconsin	0.8	2.1	27.7	2.7	1.4	3,556	14.5	1.7
Wyoming	0.0	0.1	15.2	3.8	1.9	82,237	107.6	12.8
Other Areas [2]	0.1	0.1	7.7	0.6	0.3	11,053	10.0	1.0

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2011

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	38.1	100.0	26.0	175.0	100.0	4,596	16.5	2.1
Alabama	0.5	1.4	24.8	2.9	1.7	5,682	26.8	2.9
Alaska	0.1	0.2	17.7	0.3	0.2	4,840	11.3	1.5
Arizona	0.7	1.9	26.4	2.8	1.6	3,793	17.0	2.0
Arkansas	0.2	0.6	19.5	1.4	0.8	5,740	22.8	2.4
California	4.9	12.9	28.9	22.0	12.6	4,475	15.6	2.1
Colorado	0.7	1.9	29.9	3.2	1.9	4,477	16.9	2.2
Connecticut	0.6	1.6	35.9	2.7	1.5	4,261	11.7	1.8
Delaware	0.1	0.3	28.7	0.5	0.3	3,651	15.8	1.8
District of Columbia	0.1	0.3	32.5	0.7	0.4	6,628	18.1	2.8
Florida	1.9	4.9	19.2	9.7	5.5	5,195	15.3	2.0
Georgia	1.3	3.4	27.9	6.6	3.8	5,048	25.6	2.9
Hawaii	0.2	0.4	25.4	0.6	0.3	3,452	15.9	1.7
Idaho	0.2	0.5	25.6	0.8	0.5	4,824	26.5	2.7
Illinois	1.7	4.5	28.3	7.1	4.1	4,112	14.6	1.9
Indiana	0.6	1.7	21.0	2.8	1.6	4,452	17.5	1.9
Iowa	0.4	1.0	25.7	1.4	0.8	3,839	17.0	1.9
Kansas	0.3	0.9	24.9	1.7	1.0	5,191	19.9	2.3
Kentucky	0.4	1.2	23.4	1.8	1.1	4,200	20.0	2.1
Louisiana	0.4	0.9	17.9	1.9	1.1	5,201	16.4	1.9
Maine	0.1	0.4	23.0	0.4	0.2	2,963	13.5	1.4
Maryland	1.1	3.0	40.1	4.9	2.8	4,339	19.9	2.5
Massachusetts	1.0	2.8	32.2	4.2	2.4	3,986	11.8	1.7
Michigan	1.2	3.1	25.1	4.7	2.7	4,026	17.5	2.0
Minnesota	0.8	2.2	32.7	3.2	1.8	3,707	16.3	2.0
Mississippi	0.3	0.7	19.5	1.4	0.8	5,778	28.6	2.7
Missouri	0.6	1.7	23.6	2.9	1.7	4,535	18.6	2.1
Montana	0.1	0.3	23.5	0.5	0.3	4,524	21.1	2.3
Nebraska	0.2	0.6	25.3	1.1	0.6	4,794	20.2	2.3
Nevada	0.3	0.8	22.4	1.4	0.8	4,661	16.4	2.0
New Hampshire	0.2	0.5	26.3	0.5	0.3	2,970	9.9	1.3
New Jersey	1.6	4.1	36.0	5.2	3.0	3,366	11.5	1.7
New Mexico	0.2	0.5	19.2	0.7	0.4	4,058	15.9	1.7
New York	2.8	7.4	30.0	14.5	8.3	5,150	15.3	2.2
North Carolina	1.2	3.2	28.3	5.5	3.1	4,513	23.3	2.5
North Dakota	0.1	0.1	15.3	0.3	0.2	5,025	9.7	1.3
Ohio	1.3	3.4	23.7	4.8	2.8	3,705	15.3	1.7
Oklahoma	0.3	0.9	20.8	2.1	1.2	6,388	21.5	2.5
Oregon	0.5	1.4	30.9	2.1	1.2	3,811	20.7	2.2
Pennsylvania	1.5	4.0	24.9	6.0	3.4	3,907	13.9	1.7
Rhode Island	0.2	0.4	29.7	0.4	0.2	2,789	12.1	1.5
South Carolina	0.5	1.4	25.2	2.6	1.5	4,859	25.5	2.6
South Dakota	0.1	0.2	14.9	0.4	0.3	7,175	17.7	2.1
Tennessee	0.6	1.4	19.0	3.5	2.0	6,388	21.9	2.5
Texas	2.2	5.7	19.1	14.3	8.2	6,570	16.1	2.2
Utah	0.4	1.0	33.1	2.9	1.7	7,590	47.1	4.8
Vermont	0.1	0.2	21.6	0.2	0.1	3,477	13.2	1.5
Virginia	1.2	3.2	32.5	5.4	3.1	4,328	16.4	2.1
Washington	0.9	2.3	27.1	3.6	2.1	4,181	14.2	1.8
West Virginia	0.1	0.3	13.3	0.5	0.3	4,661	12.4	1.3
Wisconsin	0.8	2.1	28.5	2.6	1.5	3,270	15.5	1.7
Wyoming	0.0	0.1	15.9	0.5	0.3	9,870	19.9	2.6
Other Areas [2]	0.1	0.2	5.4	0.5	0.3	7,856	8.2	0.8

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2012, including any returns filed for tax years preceding 2011.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2010

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	38.4	100.0	26.7	170.2	100.0	4,434	17.0	2.1
Alabama	0.5	1.3	24.5	2.8	1.7	5,488	26.3	2.9
Alaska	0.1	0.2	18.1	0.3	0.2	4,672	11.5	1.5
Arizona	0.8	2.0	28.0	2.7	1.6	3,587	18.0	1.9
Arkansas	0.2	0.6	19.7	1.3	0.8	5,552	23.4	2.3
California	4.9	12.9	29.6	21.3	12.5	4,306	16.0	2.1
Colorado	0.7	1.9	31.1	3.1	1.8	4,144	17.1	2.1
Connecticut	0.6	1.6	36.6	3.0	1.8	4,714	13.2	2.0
Delaware	0.1	0.3	29.4	0.5	0.3	3,709	17.3	2.0
District of Columbia	0.1	0.3	32.7	0.7	0.4	6,314	18.0	2.8
Florida	1.9	5.0	20.1	9.3	5.5	4,804	15.5	2.0
Georgia	1.3	3.4	28.6	6.3	3.7	4,793	25.5	2.9
Hawaii	0.2	0.4	25.7	0.6	0.3	3,297	15.8	1.7
Idaho	0.2	0.5	26.4	0.8	0.5	4,566	27.2	2.7
Illinois	1.7	4.4	28.1	6.9	4.1	4,071	14.8	1.9
Indiana	0.6	1.7	21.7	2.7	1.6	4,248	18.1	1.9
Iowa	0.4	1.0	26.2	1.3	0.8	3,674	17.8	1.9
Kansas	0.3	0.9	25.5	1.7	1.0	4,979	20.7	2.3
Kentucky	0.4	1.2	23.9	1.8	1.1	4,145	20.7	2.1
Louisiana	0.4	0.9	18.3	1.9	1.1	5,175	16.2	1.9
Maine	0.1	0.4	23.6	0.4	0.3	2,937	14.2	1.4
Maryland	1.1	3.0	40.7	4.8	2.8	4,213	20.2	2.5
Massachusetts	1.1	2.7	33.0	4.3	2.5	4,042	12.8	1.8
Michigan	1.2	3.2	26.5	4.7	2.8	3,857	18.5	2.1
Minnesota	0.9	2.2	33.5	3.1	1.8	3,590	16.9	2.0
Mississippi	0.2	0.6	19.4	1.4	0.8	5,637	25.1	2.6
Missouri	0.7	1.7	24.4	2.8	1.7	4,327	18.8	2.1
Montana	0.1	0.3	23.9	0.5	0.3	4,352	21.9	2.3
Nebraska	0.2	0.6	25.7	1.0	0.6	4,706	20.8	2.3
Nevada	0.3	0.8	24.0	1.2	0.7	3,983	14.4	1.8
New Hampshire	0.2	0.5	27.4	0.5	0.3	2,837	10.2	1.2
New Jersey	1.6	4.1	36.6	5.1	3.0	3,241	11.7	1.6
New Mexico	0.2	0.5	19.6	0.7	0.4	3,948	16.1	1.7
New York	2.8	7.3	30.4	14.8	8.7	5,263	16.3	2.4
North Carolina	1.2	3.2	29.1	5.3	3.1	4,322	23.8	2.5
North Dakota	0.1	0.1	15.5	0.2	0.1	4,725	10.7	1.3
Ohio	1.3	3.5	24.5	4.8	2.8	3,602	16.4	1.8
Oklahoma	0.3	0.9	21.4	2.0	1.2	5,982	23.0	2.6
Oregon	0.6	1.4	31.6	1.9	1.1	3,469	20.5	2.2
Pennsylvania	1.6	4.0	25.3	5.8	3.4	3,747	14.1	1.7
Rhode Island	0.2	0.4	30.3	0.4	0.3	2,830	13.0	1.5
South Carolina	0.5	1.4	25.8	2.5	1.5	4,750	26.6	2.7
South Dakota	0.1	0.2	15.8	0.4	0.2	6,404	17.5	2.0
Tennessee	0.6	1.4	19.5	3.5	2.1	6,352	23.1	2.6
Texas	2.2	5.6	19.7	13.0	7.6	5,983	16.1	2.1
Utah	0.4	1.0	34.0	2.8	1.7	7,333	49.0	4.8
Vermont	0.1	0.2	22.1	0.2	0.1	3,198	13.4	1.4
Virginia	1.2	3.2	33.3	5.3	3.1	4,286	17.1	2.2
Washington	0.9	2.3	28.1	3.6	2.1	4,067	15.2	1.9
West Virginia	0.1	0.3	13.5	0.5	0.3	4,427	12.8	1.3
Wisconsin	0.8	2.1	29.3	2.5	1.5	3,129	15.8	1.7
Wyoming	0.0	0.1	17.0	0.5	0.3	10,920	22.5	2.9
Other Areas [2]	0.1	0.1	5.3	0.4	0.3	7,833	7.2	0.8

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

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In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2009

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	37.6	100.0	26.6	157.6	100.0	4,191	17.2	2.0
Alabama	0.5	1.4	25.0	2.7	1.7	5,349	28.0	2.9
Alaska	0.1	0.2	18.4	0.3	0.2	4,490	11.7	1.5
Arizona	0.8	2.0	28.4	2.6	1.7	3,432	18.5	1.9
Arkansas	0.2	0.6	19.2	1.3	0.8	5,449	23.4	2.3
California	4.8	12.9	29.6	19.0	12.1	3,929	15.8	1.9
Colorado	0.7	1.9	31.0	2.8	1.8	3,839	17.3	2.0
Connecticut	0.6	1.6	36.3	2.6	1.6	4,184	12.7	1.9
Delaware	0.1	0.3	29.4	0.5	0.3	3,661	17.6	1.9
District of Columbia	0.1	0.3	33.3	0.6	0.4	5,678	16.4	2.5
Florida	2.0	5.2	22.0	8.8	5.6	4,471	15.9	1.9
Georgia	1.3	3.5	29.7	6.1	3.9	4,605	27.0	2.9
Hawaii	0.2	0.4	26.0	0.5	0.3	3,154	14.9	1.6
Idaho	0.2	0.5	25.9	0.8	0.5	4,483	28.0	2.6
Illinois	1.7	4.4	27.7	6.5	4.1	3,904	15.0	1.9
Indiana	0.6	1.7	21.1	2.5	1.6	4,080	18.2	1.8
Iowa	0.3	0.9	24.3	1.2	0.8	3,603	17.6	1.8
Kansas	0.3	0.8	24.3	1.6	1.0	5,028	21.7	2.3
Kentucky	0.4	1.1	23.2	1.7	1.1	3,982	20.8	2.0
Louisiana	0.4	1.0	18.5	1.8	1.1	4,958	16.6	1.9
Maine	0.1	0.4	22.6	0.4	0.2	2,702	13.5	1.3
Maryland	1.1	3.0	40.8	4.6	2.9	4,073	20.7	2.5
Massachusetts	1.0	2.7	32.5	3.6	2.3	3,522	12.3	1.7
Michigan	1.2	3.2	26.5	4.4	2.8	3,653	19.4	2.0
Minnesota	0.8	2.2	32.9	2.9	1.9	3,496	17.9	2.0
Mississippi	0.2	0.6	19.6	1.3	0.9	5,521	28.6	2.6
Missouri	0.6	1.7	23.7	2.7	1.7	4,261	19.0	2.1
Montana	0.1	0.3	22.8	0.5	0.3	4,244	21.4	2.1
Nebraska	0.2	0.6	24.5	0.9	0.6	4,336	20.3	2.1
Nevada	0.3	0.8	25.7	1.1	0.7	3,551	13.9	1.7
New Hampshire	0.2	0.5	26.7	0.5	0.3	2,727	10.6	1.2
New Jersey	1.6	4.1	36.6	4.9	3.1	3,148	12.0	1.6
New Mexico	0.2	0.5	19.2	0.7	0.4	3,748	14.3	1.6
New York	2.8	7.4	30.6	13.7	8.7	4,901	16.3	2.3
North Carolina	1.2	3.2	28.9	5.0	3.2	4,212	24.5	2.5
North Dakota	0.0	0.1	14.7	0.2	0.1	4,584	11.6	1.3
Ohio	1.3	3.4	23.9	4.4	2.8	3,373	16.3	1.7
Oklahoma	0.3	0.9	21.2	1.9	1.2	5,790	23.5	2.5
Oregon	0.5	1.4	31.0	1.8	1.1	3,368	21.1	2.1
Pennsylvania	1.5	4.0	24.6	5.4	3.4	3,646	14.4	1.7
Rhode Island	0.2	0.4	30.1	0.4	0.3	2,618	12.9	1.5
South Carolina	0.5	1.4	25.8	2.4	1.5	4,621	27.6	2.6
South Dakota	0.1	0.2	14.7	0.4	0.3	7,580	20.6	2.3
Tennessee	0.5	1.4	19.2	3.2	2.0	5,932	22.8	2.4
Texas	2.1	5.5	19.2	11.7	7.4	5,628	16.2	2.0
Utah	0.4	1.0	33.4	2.7	1.7	7,142	48.8	4.6
Vermont	0.1	0.2	21.4	0.2	0.1	3,094	13.2	1.4
Virginia	1.2	3.2	33.1	4.9	3.1	4,044	17.3	2.1
Washington	0.9	2.3	27.5	3.4	2.1	3,896	15.3	1.8
West Virginia	0.1	0.3	13.1	0.5	0.3	5,053	14.9	1.5
Wisconsin	0.8	2.1	28.3	2.3	1.5	3,015	15.7	1.7
Wyoming	0.0	0.1	16.4	0.3	0.2	7,463	16.9	2.1
Other Areas [2]	0.1	0.1	5.2	0.4	0.3	7,355	7.7	0.8

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2011, including any returns filed for tax years preceding 2010.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2008

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	39.2	100.0	27.3	170.4	100.0	4,343	16.4	2.1
Alabama	0.5	1.4	25.9	2.9	1.7	5,401	26.7	2.9
Alaska	0.1	0.2	18.8	0.3	0.2	4,476	11.1	1.5
Arizona	0.8	2.0	29.6	2.9	1.7	3,621	18.1	2.1
Arkansas	0.2	0.6	19.7	1.3	0.8	5,469	22.4	2.4
California	5.0	12.7	30.1	20.8	12.2	4,183	15.5	2.0
Colorado	0.7	1.9	31.9	3.0	1.7	3,993	16.5	2.1
Connecticut	0.6	1.6	36.7	2.6	1.5	4,089	11.2	1.8
Delaware	0.1	0.3	30.1	0.5	0.3	3,638	16.3	1.9
District of Columbia	0.1	0.3	33.7	0.6	0.4	6,342	18.1	2.9
Florida	2.1	5.4	23.8	9.6	5.6	4,535	15.4	2.0
Georgia	1.3	3.4	31.4	6.2	3.6	4,617	25.1	2.9
Hawaii	0.2	0.4	26.6	0.6	0.3	3,250	15.3	1.7
Idaho	0.2	0.5	27.1	0.8	0.5	4,490	26.0	2.6
Illinois	1.7	4.4	28.5	7.1	4.2	4,088	14.1	1.9
Indiana	0.7	1.7	22.1	2.7	1.6	4,093	17.5	1.9
Iowa	0.4	0.9	24.9	1.3	0.8	3,674	17.0	1.8
Kansas	0.3	0.8	24.8	1.6	0.9	4,758	18.7	2.2
Kentucky	0.4	1.1	24.1	1.8	1.1	4,030	20.3	2.1
Louisiana	0.4	1.0	18.9	2.1	1.2	5,646	15.3	2.0
Maine	0.1	0.4	23.3	0.4	0.2	2,719	13.3	1.4
Maryland	1.1	2.9	41.1	4.7	2.8	4,116	20.3	2.5
Massachusetts	1.1	2.7	32.9	3.8	2.2	3,566	11.5	1.7
Michigan	1.3	3.3	28.3	4.7	2.8	3,587	17.9	2.0
Minnesota	0.9	2.2	33.9	3.3	1.9	3,784	17.8	2.2
Mississippi	0.3	0.6	20.2	1.5	0.9	5,790	27.9	2.8
Missouri	0.7	1.7	24.4	2.8	1.6	4,206	17.4	2.0
Montana	0.1	0.3	23.5	0.5	0.3	4,269	20.8	2.2
Nebraska	0.2	0.5	25.0	1.0	0.6	4,685	20.6	2.3
Nevada	0.3	0.9	27.4	1.3	0.8	3,699	14.7	1.8
New Hampshire	0.2	0.5	27.1	0.5	0.3	2,782	10.0	1.3
New Jersey	1.6	4.1	37.2	5.3	3.1	3,331	11.7	1.7
New Mexico	0.2	0.5	19.6	0.7	0.4	3,804	15.1	1.7
New York	2.9	7.4	31.5	13.7	8.1	4,737	14.4	2.2
North Carolina	1.2	3.2	29.7	5.4	3.1	4,312	23.7	2.6
North Dakota	0.0	0.1	15.1	0.2	0.1	4,632	11.2	1.3
Ohio	1.4	3.5	25.0	4.7	2.7	3,366	15.5	1.7
Oklahoma	0.4	0.9	22.3	2.6	1.5	7,256	26.2	3.2
Oregon	0.6	1.4	31.4	1.9	1.1	3,495	20.1	2.2
Pennsylvania	1.6	4.0	25.4	5.8	3.4	3,714	13.9	1.7
Rhode Island	0.2	0.4	30.7	0.4	0.2	2,684	12.4	1.5
South Carolina	0.5	1.4	26.6	2.6	1.5	4,698	26.8	2.7
South Dakota	0.1	0.1	15.1	0.4	0.2	7,113	18.1	2.2
Tennessee	0.6	1.5	20.0	3.4	2.0	5,935	21.8	2.5
Texas	2.1	5.4	19.8	13.7	8.0	6,404	15.4	2.1
Utah	0.4	1.0	33.7	2.8	1.7	7,375	46.1	4.7
Vermont	0.1	0.2	22.3	0.2	0.1	3,466	14.1	1.5
Virginia	1.2	3.2	33.3	5.7	3.3	4,573	18.9	2.4
Washington	0.9	2.3	27.8	3.6	2.1	4,081	14.7	1.9
West Virginia	0.1	0.3	13.5	0.5	0.3	4,300	12.4	1.3
Wisconsin	0.8	2.1	29.3	2.5	1.4	3,024	15.1	1.7
Wyoming	0.0	0.1	16.7	0.4	0.2	8,985	15.7	2.3
Other Areas [2]	0.1	0.3	7.5	0.8	0.5	5,933	7.0	0.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2011, including any returns filed for tax years preceding 2010.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2007

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	41.1	100.0	26.6	190.0	100.0	4,623	17.1	2.2
Alabama	0.6	1.4	23.7	3.0	1.6	5,446	26.2	3.0
Alaska	0.1	0.2	19.3	0.3	0.2	4,358	12.1	1.6
Arizona	0.8	2.1	29.2	3.2	1.7	3,791	17.4	2.1
Arkansas	0.2	0.6	17.9	1.5	0.8	5,982	24.5	2.7
California	5.2	12.6	29.4	24.5	12.9	4,751	16.5	2.2
Colorado	0.8	1.9	31.5	3.3	1.7	4,278	16.9	2.2
Connecticut	0.7	1.6	35.4	3.2	1.7	4,808	11.9	2.0
Delaware	0.1	0.3	29.4	0.5	0.3	4,016	17.3	2.1
District of Columbia	0.1	0.3	32.8	0.8	0.4	7,770	21.6	3.4
Florida	2.3	5.6	23.9	11.7	6.2	5,060	16.1	2.2
Georgia	1.4	3.4	30.7	6.8	3.6	4,896	25.0	3.0
Hawaii	0.2	0.4	26.2	0.7	0.4	3,982	18.1	2.0
Idaho	0.2	0.5	26.4	0.9	0.5	4,663	24.6	2.6
Illinois	1.8	4.5	28.0	7.9	4.1	4,281	14.5	2.0
Indiana	0.7	1.8	22.4	3.1	1.6	4,230	18.1	2.0
Iowa	0.4	0.9	24.2	1.4	0.7	3,765	17.8	1.9
Kansas	0.3	0.8	24.5	1.7	0.9	4,994	19.8	2.4
Kentucky	0.5	1.2	22.2	1.9	1.0	3,995	19.9	2.1
Louisiana	0.4	0.9	16.9	1.7	0.9	4,773	16.2	1.9
Maine	0.2	0.4	21.7	0.5	0.3	3,026	14.6	1.5
Maryland	1.2	2.9	39.9	5.2	2.7	4,437	20.8	2.7
Massachusetts	1.1	2.7	31.8	4.7	2.5	4,251	13.0	1.9
Michigan	1.4	3.5	28.3	5.3	2.8	3,743	18.6	2.2
Minnesota	0.9	2.2	33.2	3.4	1.8	3,785	17.8	2.2
Mississippi	0.3	0.6	18.2	1.5	0.8	5,572	27.8	2.8
Missouri	0.7	1.7	23.5	3.0	1.6	4,259	18.2	2.1
Montana	0.1	0.3	23.1	0.5	0.2	3,845	18.9	2.0
Nebraska	0.2	0.6	24.7	1.0	0.5	4,428	19.5	2.2
Nevada	0.4	0.9	27.3	1.4	0.7	3,861	13.4	1.8
New Hampshire	0.2	0.5	26.6	0.7	0.3	3,405	11.9	1.5
New Jersey	1.7	4.0	36.1	5.9	3.1	3,551	12.1	1.8
New Mexico	0.2	0.5	19.3	0.8	0.4	3,961	15.8	1.8
New York	3.0	7.3	30.3	17.2	9.0	5,706	16.4	2.5
North Carolina	1.3	3.2	28.2	5.9	3.1	4,531	23.6	2.7
North Dakota	0.1	0.1	14.8	0.2	0.1	4,316	12.2	1.4
Ohio	1.5	3.6	24.5	5.3	2.8	3,529	16.3	1.9
Oklahoma	0.4	0.9	21.6	2.7	1.4	6,989	27.0	3.3
Oregon	0.6	1.4	30.1	2.1	1.1	3,731	20.0	2.2
Pennsylvania	1.7	4.0	24.7	6.8	3.6	4,103	15.5	2.0
Rhode Island	0.2	0.4	29.0	0.5	0.2	2,810	12.6	1.5
South Carolina	0.6	1.4	25.2	2.8	1.5	4,898	26.3	2.8
South Dakota	0.1	0.2	14.9	0.5	0.3	7,807	20.6	2.5
Tennessee	0.6	1.5	19.2	3.8	2.0	6,274	22.1	2.7
Texas	2.2	5.3	19.2	12.9	6.8	5,952	15.7	2.1
Utah	0.4	1.0	33.7	3.1	1.6	7,742	45.4	4.9
Vermont	0.1	0.2	21.9	0.3	0.1	3,445	13.6	1.5
Virginia	1.3	3.1	31.8	5.5	2.9	4,292	17.4	2.2
Washington	0.9	2.3	27.5	4.1	2.1	4,396	15.0	2.0
West Virginia	0.1	0.3	11.9	0.5	0.2	4,177	13.1	1.3
Wisconsin	0.9	2.1	28.9	2.7	1.4	3,203	16.0	1.8
Wyoming	0.0	0.1	16.6	0.5	0.3	11,011	18.9	2.7
Other Areas [2]	0.1	0.3	7.2	0.8	0.4	5,940	7.0	0.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

## NOTES:

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Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2006

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	41.4	100.0	29.7	182.1	100.0	4,403	17.8	2.3
Alabama	0.6	1.3	27.2	3.0	1.6	5,352	26.9	3.1
Alaska	0.1	0.2	20.8	0.3	0.2	4,048	12.7	1.6
Arizona	0.8	2.0	32.2	3.3	1.8	3,900	18.1	2.2
Arkansas	0.2	0.6	20.8	1.3	0.7	5,279	24.0	2.6
California	5.3	12.7	32.9	24.4	13.4	4,633	17.8	2.4
Colorado	0.8	1.9	34.6	3.1	1.7	4,046	17.3	2.2
Connecticut	0.7	1.6	39.5	2.8	1.5	4,166	12.2	2.0
Delaware	0.1	0.3	32.4	0.5	0.3	4,104	18.2	2.3
District of Columbia	0.1	0.3	36.1	0.7	0.4	7,023	22.1	3.4
Florida	2.3	5.6	26.9	11.4	6.2	4,882	16.0	2.2
Georgia	1.4	3.3	33.9	6.6	3.6	4,782	25.5	3.1
Hawaii	0.2	0.4	28.3	0.7	0.4	3,807	18.2	2.1
Idaho	0.2	0.4	29.0	0.9	0.5	4,627	24.7	2.7
Illinois	1.9	4.5	31.1	7.5	4.1	4,039	15.3	2.1
Indiana	0.7	1.8	24.9	2.9	1.6	3,993	18.5	2.1
Iowa	0.4	0.9	27.0	1.3	0.7	3,523	18.5	2.0
Kansas	0.3	0.8	26.3	1.6	0.9	4,800	20.7	2.5
Kentucky	0.5	1.1	26.1	1.8	1.0	3,863	20.9	2.2
Louisiana	0.4	0.9	19.4	1.9	1.0	5,070	16.3	2.0
Maine	0.2	0.4	25.9	0.5	0.3	2,962	15.8	1.7
Maryland	1.2	2.9	43.5	5.2	2.9	4,392	22.3	2.9
Massachusetts	1.1	2.8	36.3	4.4	2.4	3,880	13.9	2.0
Michigan	1.5	3.5	31.4	5.2	2.9	3,576	19.5	2.2
Minnesota	0.9	2.2	35.7	3.3	1.8	3,652	18.7	2.3
Mississippi	0.3	0.6	21.0	1.4	0.8	5,422	27.6	2.8
Missouri	0.7	1.7	26.0	2.9	1.6	4,083	19.2	2.2
Montana	0.1	0.3	25.2	0.4	0.2	3,543	19.2	2.0
Nebraska	0.2	0.5	27.1	1.0	0.5	4,378	21.2	2.4
Nevada	0.4	0.9	30.4	1.5	0.8	4,021	14.2	1.9
New Hampshire	0.2	0.5	30.5	0.6	0.3	3,086	12.0	1.5
New Jersey	1.7	4.1	39.9	5.8	3.2	3,460	13.4	1.9
New Mexico	0.2	0.4	21.0	0.7	0.4	3,758	15.8	1.8
New York	3.0	7.4	34.0	15.5	8.5	5,074	17.2	2.6
North Carolina	1.3	3.1	31.8	5.6	3.1	4,418	24.5	2.8
North Dakota	0.0	0.1	15.8	0.2	0.1	4,148	13.1	1.4
Ohio	1.5	3.7	27.9	5.2	2.9	3,394	17.3	2.0
Oklahoma	0.4	0.9	25.2	2.3	1.3	6,001	25.9	3.1
Oregon	0.6	1.4	33.7	2.1	1.1	3,590	20.7	2.3
Pennsylvania	1.7	4.1	27.7	6.3	3.4	3,743	15.7	2.0
Rhode Island	0.2	0.4	33.3	0.5	0.3	2,698	13.4	1.6
South Carolina	0.6	1.4	28.9	2.6	1.4	4,694	26.6	2.9
South Dakota	0.1	0.1	16.0	0.3	0.2	4,709	13.3	1.6
Tennessee	0.6	1.4	21.9	3.4	1.9	5,732	21.0	2.6
Texas	2.1	5.2	21.2	12.3	6.7	5,742	16.1	2.2
Utah	0.4	0.9	36.0	2.9	1.6	7,495	46.4	5.0
Vermont	0.1	0.2	24.0	0.3	0.1	3,302	14.3	1.6
Virginia	1.3	3.1	35.1	5.4	2.9	4,220	18.1	2.3
Washington	0.9	2.2	30.5	3.8	2.1	4,113	15.7	2.0
West Virginia	0.1	0.3	14.3	0.4	0.2	3,926	13.3	1.4
Wisconsin	0.9	2.1	31.8	3.0	1.7	3,468	18.4	2.1
Wyoming	0.0	0.1	17.4	0.4	0.2	10,021	17.7	2.6
Other Areas [2]	0.1	0.3	7.1	0.6	0.3	5,614	7.2	0.9

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] Includes, for example, 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 by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

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Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2005

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	41.4	100.0	30.6	181.6	100.0	4,388	19.4	2.5
Alabama	0.5	1.3	27.7	2.8	1.5	5,150	28.3	3.1
Alaska	0.1	0.2	20.4	0.3	0.2	3,894	13.3	1.6
Arizona	0.8	2.0	33.4	3.4	1.9	4,083	20.5	2.5
Arkansas	0.2	0.6	21.2	1.6	0.9	6,535	31.7	3.3
California	5.3	12.9	34.3	24.5	13.5	4,582	19.0	2.5
Colorado	0.8	1.9	35.8	3.2	1.7	4,074	19.7	2.5
Connecticut	0.7	1.6	40.3	2.9	1.6	4,319	13.6	2.2
Delaware	0.1	0.3	32.8	0.5	0.3	4,041	18.0	2.3
District of Columbia	0.1	0.3	37.3	0.7	0.4	7,105	25.0	3.8
Florida	2.3	5.6	27.6	11.3	6.2	4,886	16.9	2.4
Georgia	1.4	3.3	34.9	6.5	3.6	4,781	27.6	3.3
Hawaii	0.2	0.4	29.1	0.6	0.3	3,316	16.8	1.9
Idaho	0.2	0.4	29.6	0.9	0.5	4,797	28.6	3.1
Illinois	1.9	4.5	32.0	7.6	4.2	4,079	17.0	2.3
Indiana	0.7	1.8	25.8	3.0	1.6	3,980	20.0	2.2
Iowa	0.4	0.9	27.5	1.3	0.7	3,471	19.9	2.1
Kansas	0.3	0.8	27.0	1.5	0.8	4,513	21.7	2.5
Kentucky	0.5	1.1	26.6	1.8	1.0	3,796	21.9	2.3
Louisiana	0.4	0.9	20.9	1.7	0.9	4,489	19.6	2.1
Maine	0.2	0.4	26.7	0.5	0.3	2,900	16.6	1.7
Maryland	1.2	2.9	44.6	5.2	2.8	4,321	23.7	3.0
Massachusetts	1.1	2.8	37.3	4.4	2.4	3,797	14.8	2.1
Michigan	1.5	3.6	32.6	5.4	3.0	3,637	20.6	2.4
Minnesota	0.9	2.2	37.4	3.4	1.9	3,693	20.2	2.5
Mississippi	0.3	0.6	22.4	1.4	0.8	5,265	31.7	3.0
Missouri	0.7	1.7	27.1	3.0	1.6	4,200	21.2	2.4
Montana	0.1	0.3	25.7	0.4	0.2	3,426	20.8	2.2
Nebraska	0.2	0.5	27.4	1.0	0.5	4,388	23.5	2.6
Nevada	0.4	0.9	31.4	1.8	1.0	4,846	17.3	2.4
New Hampshire	0.2	0.5	31.1	0.6	0.4	3,155	13.3	1.7
New Jersey	1.7	4.1	40.9	5.8	3.2	3,430	14.3	2.1
New Mexico	0.2	0.5	22.1	0.7	0.4	3,675	17.7	1.9
New York	3.1	7.4	35.2	15.7	8.7	5,123	19.6	2.8
North Carolina	1.2	3.0	32.1	5.5	3.0	4,383	26.4	2.9
North Dakota	0.0	0.1	15.8	0.2	0.1	4,045	14.1	1.5
Ohio	1.6	3.8	28.7	5.2	2.9	3,344	18.5	2.1
Oklahoma	0.4	0.9	26.2	2.4	1.3	6,213	31.5	3.6
Oregon	0.6	1.4	34.8	2.0	1.1	3,521	22.5	2.5
Pennsylvania	1.7	4.0	28.5	6.3	3.4	3,739	17.0	2.1
Rhode Island	0.2	0.4	34.3	0.4	0.2	2,594	13.8	1.7
South Carolina	0.6	1.3	29.2	2.5	1.4	4,625	28.3	3.0
South Dakota	0.1	0.1	15.8	0.4	0.2	6,166	19.1	2.2
Tennessee	0.6	1.4	22.1	3.5	2.0	6,038	24.4	2.9
Texas	2.1	5.1	21.5	11.9	6.6	5,678	17.6	2.3
Utah	0.4	0.9	36.4	2.6	1.4	6,925	47.7	5.1
Vermont	0.1	0.2	24.6	0.2	0.1	3,249	15.3	1.7
Virginia	1.3	3.1	35.7	5.3	2.9	4,207	19.2	2.5
Washington	0.9	2.2	31.1	3.7	2.0	4,079	17.3	2.2
West Virginia	0.1	0.3	14.4	0.4	0.2	3,975	14.0	1.4
Wisconsin	0.9	2.1	33.0	2.7	1.5	3,064	17.9	2.0
Wyoming	0.0	0.1	17.4	0.4	0.2	10,066	22.3	3.0
Other Areas [2]	0.1	0.3	7.5	0.6	0.3	5,317	8.4	1.0

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

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## NOTES:

Income tax includes the "alternative minimum tax" and is after subtraction of all tax credits except a portion of the "earned income credit." AGI amount is less deficits, where applicable.

This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2011, including any returns filed for tax years preceding 2010.

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Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017

## Charitable Deduction by State, Tax Year 2004

State	Number of returns (millions)	Percent of returns with deduction	Percent of returns in state	Amount of deduction (billions of dollars)	Percent of amount claimed	Average amount claimed (dollars)	Percent of federal income taxes paid [1]	Deduction as share of state AGI
United States	40.4	100.0	30.4	162.2	100.0	4,012	19.5	2.4
Alabama	0.5	1.3	27.0	2.5	1.5	4,829	29.0	3.1
Alaska	0.1	0.2	20.2	0.3	0.2	3,734	13.8	1.7
Arizona	0.8	2.0	33.3	2.7	1.7	3,454	20.2	2.3
Arkansas	0.2	0.6	20.7	1.2	0.8	5,208	27.2	2.8
California	5.3	13.1	34.5	21.9	13.5	4,135	19.2	2.5
Colorado	0.8	1.9	36.0	2.8	1.7	3,677	19.9	2.4
Connecticut	0.7	1.6	40.1	2.7	1.7	4,033	13.9	2.2
Delaware	0.1	0.3	32.6	0.5	0.3	3,747	18.5	2.3
District of Columbia	0.1	0.3	37.5	0.7	0.4	6,363	24.9	3.7
Florida	2.2	5.4	26.7	9.5	5.8	4,345	17.2	2.3
Georgia	1.3	3.3	34.8	5.9	3.6	4,469	28.3	3.2
Hawaii	0.2	0.4	29.4	0.6	0.3	3,145	18.0	2.0
Idaho	0.2	0.4	29.4	0.7	0.4	4,040	28.6	2.9
Illinois	1.8	4.6	31.9	7.1	4.3	3,833	17.3	2.3
Indiana	0.7	1.8	25.4	2.7	1.6	3,672	19.2	2.1
Iowa	0.4	0.9	27.3	1.2	0.7	3,179	19.6	2.0
Kansas	0.3	0.8	26.7	1.3	0.8	4,099	21.8	2.4
Kentucky	0.5	1.1	26.2	1.6	1.0	3,562	21.9	2.3
Louisiana	0.3	0.9	18.6	1.5	0.9	4,244	19.3	2.0
Maine	0.2	0.4	26.4	0.4	0.3	2,575	15.6	1.6
Maryland	1.2	2.9	44.7	4.9	3.0	4,151	24.4	3.1
Massachusetts	1.1	2.8	37.1	3.9	2.4	3,465	14.5	2.0
Michigan	1.5	3.7	32.5	5.3	3.3	3,556	21.0	2.4
Minnesota	0.9	2.2	37.2	3.2	1.9	3,528	20.5	2.5
Mississippi	0.2	0.6	20.2	1.1	0.7	4,790	29.2	2.7
Missouri	0.7	1.7	26.6	2.6	1.6	3,773	20.5	2.3
Montana	0.1	0.3	25.4	0.3	0.2	3,120	21.4	2.1
Nebraska	0.2	0.5	27.0	0.8	0.5	3,884	22.2	2.4
Nevada	0.3	0.9	31.7	1.5	0.9	4,328	17.7	2.4
New Hampshire	0.2	0.5	30.6	0.5	0.3	2,780	12.5	1.6
New Jersey	1.7	4.2	41.0	5.5	3.4	3,286	14.7	2.1
New Mexico	0.2	0.5	22.1	0.6	0.4	3,274	18.0	1.8
New York	3.1	7.6	35.5	14.5	8.9	4,724	20.0	2.8
North Carolina	1.2	3.0	31.9	5.0	3.1	4,119	26.9	2.9
North Dakota	0.0	0.1	15.6	0.2	0.1	3,735	14.2	1.5
Ohio	1.5	3.8	28.4	4.9	3.0	3,163	18.3	2.0
Oklahoma	0.4	1.0	26.1	1.8	1.1	4,805	28.5	3.0
Oregon	0.6	1.4	34.8	1.8	1.1	3,291	23.3	2.5
Pennsylvania	1.6	4.1	28.2	5.7	3.5	3,466	17.1	2.0
Rhode Island	0.2	0.4	34.1	0.5	0.3	2,718	15.1	1.8
South Carolina	0.5	1.3	28.9	2.4	1.5	4,428	30.3	3.1
South Dakota	0.1	0.1	15.3	0.3	0.2	4,730	15.7	1.8
Tennessee	0.6	1.4	21.6	3.0	1.9	5,370	22.8	2.6
Texas	2.0	4.9	21.1	9.9	6.1	4,985	17.6	2.2
Utah	0.4	0.9	36.4	2.3	1.4	6,400	53.0	5.2
Vermont	0.1	0.2	24.2	0.2	0.1	2,868	14.5	1.6
Virginia	1.2	3.1	35.5	4.8	3.0	3,879	19.5	2.4
Washington	0.9	2.2	31.0	3.4	2.1	3,874	17.9	2.2
West Virginia	0.1	0.3	14.1	0.4	0.2	3,677	14.1	1.4
Wisconsin	0.9	2.1	32.8	2.4	1.5	2,784	17.4	1.9
Wyoming	0.0	0.1	17.0	0.3	0.2	7,789	20.6	2.6
Other Areas [2]	0.1	0.3	6.5	0.5	0.3	4,479	7.9	0.9

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