Table 11. Adjustments to Total Income by Type of Deduction
2005 Individual Income Tax Returns

A. Dollar Amounts in Thousands

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Tuition Deduction	Health Savings	Slf-Empld Tax Dedn	Slf-Empld Health Ins	Slf-Empld Retirement	Alimony Paid	Other Dedn	Total
Negative Income	$25	$1,330	$1,097	$6,212	$416	$8,380	$12,301	$1,046	$6,940	$2,930	$37,746
$ 0 to $ 5,000	23	1,019	1,257	11,961	118	6,886	8,117	263	1,054	3,222	30,697
$ 5,001 to $ 10,000	77	2,279	1,980	16,437	228	18,861	11,508	503	1,771	4,154	53,644
$ 10,001 to $ 15,000	146	3,775	2,761	7,994	353	26,873	13,511	949	2,075	2,055	58,437
$ 15,001 to $ 20,000	200	5,605	3,985	6,930	407	28,415	15,640	1,276	2,311	2,154	64,768
$ 20,001 to $ 25,000	1,679	7,572	4,939	5,628	588	27,972	15,642	1,652	2,750	1,981	68,422
$ 25,001 to $ 35,000	1,114	18,923	12,853	9,332	1,506	54,352	31,524	5,173	6,577	4,088	141,353
$ 35,001 to $ 50,000	2,707	33,394	20,239	16,351	2,581	75,807	45,981	10,093	13,811	5,829	220,963
$ 50,001 to $ 75,000	2,920	43,244	22,056	21,628	4,547	112,107	66,942	22,009	26,515	8,729	321,968
$ 75,001 to $ 100,000	2,295	31,043	19,200	27,647	3,932	87,438	52,994	27,928	24,337	7,458	276,814
$ 100,001 to $ 250,000	2,622	52,492	8,443	56,130	9,518	189,769	123,301	137,052	60,427	17,659	639,755
$ 250,001 and Over	119	12,790	0	13	4,394	116,066	78,640	130,940	48,995	43,994	391,957
Total	$13,928	$213,464	$98,809	$186,261	$28,589	$752,926	$476,101	$338,885	$197,562	$104,253	$2,306,524

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Tuition Deduction	Health Savings	Slf-Empld Tax Dedn	Slf-Empld Health Ins	Slf-Empld Retirement	Alimony Paid	Other Dedn	Total
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
$ 0 to $ 5,000	0.2	0.5	1.3	6.6	0.4	0.9	1.8	0.1	0.6	3.2	1.4
$ 5,001 to $ 10,000	0.6	1.1	2.0	9.1	0.8	2.5	2.5	0.1	0.9	4.1	2.4
$ 10,001 to $ 15,000	1.1	1.8	2.8	4.4	1.3	3.6	2.9	0.3	1.1	2.0	2.6
$ 15,001 to $ 20,000	1.4	2.6	4.1	3.8	1.4	3.8	3.4	0.4	1.2	2.1	2.9
$ 20,001 to $ 25,000	12.1	3.6	5.1	3.1	2.1	3.8	3.4	0.5	1.4	2.0	3.0
$ 25,001 to $ 35,000	8.0	8.9	13.2	5.2	5.3	7.3	6.8	1.5	3.5	4.0	6.2
$ 35,001 to $ 50,000	19.5	15.7	20.7	9.1	9.2	10.2	9.9	3.0	7.2	5.8	9.7
$ 50,001 to $ 75,000	21.0	20.4	22.6	12.0	16.1	15.1	14.4	6.5	13.9	8.6	14.2
$ 75,001 to $ 100,000	16.5	14.6	19.6	15.4	14.0	11.7	11.4	8.3	12.8	7.4	12.2
$ 100,001 to $ 250,000	18.9	24.7	8.6	31.2	33.8	25.5	26.6	40.6	31.7	17.4	28.2
$ 250,001 and Over	0.9	6.0	-	0.0	15.6	15.6	17.0	38.8	25.7	43.4	17.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average Per Return

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Tuition Deduction	Health Savings	Slf-Empld Tax Dedn	Slf-Empld Health Ins	Slf-Empld Retirement	Alimony Paid	Other Dedn	Total
Negative Income	$240	$3,613	$830	$3,393	$2,203	$2,998	$106,963	$3,917	$6,940	$620	$4,438
$ 0 to $ 5,000	206	2,509	556	3,153	1,514	2,451	80,364	2,174	711	262	1,742
$ 5,001 to $ 10,000	239	2,653	504	3,001	1,488	4,992	70,172	2,528	799	214	1,929
$ 10,001 to $ 15,000	209	2,483	494	2,655	1,598	6,154	56,063	3,795	1,120	106	2,058
$ 15,001 to $ 20,000	213	2,601	530	2,493	1,553	6,025	51,616	4,478	1,145	129	2,308
$ 20,001 to $ 25,000	1,460	2,672	545	2,311	1,625	6,237	40,948	5,132	1,389	137	2,464
$ 25,001 to $ 35,000	225	2,904	611	2,199	1,618	6,370	34,756	6,210	1,623	160	2,504
$ 35,001 to $ 50,000	335	3,207	687	2,091	1,702	6,531	28,973	6,250	2,505	177	2,803
$ 50,001 to $ 75,000	247	3,406	642	1,962	1,984	7,431	23,204	8,179	3,673	202	3,200
$ 75,001 to $ 100,000	246	3,776	811	2,383	2,178	8,377	17,988	14,344	4,515	262	3,963
$ 100,001 to $ 250,000	235	4,594	553	2,402	2,678	9,413	13,668	42,484	6,120	410	6,820
$ 250,001 and Over	192	6,944	0	0	3,238	12,514	17,581	125,421	14,427	3,169	19,931
Total	$283	$3,602	$644	$2,407	$2,248	$7,679	$20,588	$26,477	$4,296	$380	$4,138