

**Table 10. Number of Returns by Type of Adjustment to Total Income
2010 Individual Income Tax Returns**

A. Number of Returns

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	150	316	1,638	932	119	129	5,465	3,622	101	379	1,981	514	11,239
\$ 0 to \$ 5,000	140	266	2,466	312	79	155	10,959	2,780	44	117	2,824	617	16,937
\$ 5,000 to \$ 10,000	344	443	4,798	424	96	353	19,705	3,528	81	203	3,706	786	28,407
\$ 10,000 to \$ 15,000	607	839	7,054	592	151	567	21,795	3,970	129	265	1,514	961	31,896
\$ 15,000 to \$ 20,000	878	1,250	8,975	841	170	720	17,579	4,233	171	319	1,323	1,001	30,233
\$ 20,000 to \$ 25,000	1,053	1,665	10,895	1,039	187	741	14,830	4,025	204	304	1,126	973	29,752
\$ 25,000 to \$ 35,000	3,454	4,261	24,344	2,724	463	1,296	24,598	7,791	464	782	1,866	1,773	58,157
\$ 35,000 to \$ 50,000	7,922	7,261	34,920	4,722	875	1,571	29,876	10,771	864	1,441	2,687	2,416	80,068
\$ 50,000 to \$ 75,000	12,007	10,105	44,747	7,382	1,617	1,682	38,905	14,694	1,585	2,614	5,972	3,646	106,602
\$ 75,000 to \$ 100,000	10,101	8,023	28,189	6,099	1,589	961	28,951	10,853	1,712	2,146	2,745	2,565	74,539
\$ 100,000 to \$ 250,000	16,780	11,937	33,355	13,112	4,582	1,363	51,606	23,176	7,014	4,224	11,734	4,569	124,880
\$ 250,000 and over	906	1,443	0	4,960	3,338	211	14,612	10,449	4,487	1,205	3	587	24,397
Total	54,342	47,810	201,380	43,139	13,267	9,749	278,882	99,894	16,857	13,999	37,481	20,407	617,106

B. Percentage Distribution by Income Class

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	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	N/A	N/A
\$ 0 to \$ 5,000	0.3	0.6	1.2	0.7	0.6	1.6	4.0	2.9	0.3	0.9	8.0	3.1	2.8
\$ 5,000 to \$ 10,000	0.6	0.9	2.4	1.0	0.7	3.7	7.2	3.7	0.5	1.5	10.4	4.0	4.7
\$ 10,000 to \$ 15,000	1.1	1.8	3.5	1.4	1.1	5.9	8.0	4.1	0.8	1.9	4.3	4.8	5.3
\$ 15,000 to \$ 20,000	1.6	2.6	4.5	2.0	1.3	7.5	6.4	4.4	1.0	2.3	3.7	5.0	5.0
\$ 20,000 to \$ 25,000	1.9	3.5	5.5	2.5	1.4	7.7	5.4	4.2	1.2	2.2	3.2	4.9	4.9
\$ 25,000 to \$ 35,000	6.4	9.0	12.2	6.5	3.5	13.5	9.0	8.1	2.8	5.7	5.3	8.9	9.6
\$ 35,000 to \$ 50,000	14.6	15.3	17.5	11.2	6.7	16.3	10.9	11.2	5.2	10.6	7.6	12.1	13.2
\$ 50,000 to \$ 75,000	22.2	21.3	22.4	17.5	12.3	17.5	14.2	15.3	9.5	19.2	16.8	18.3	17.6
\$ 75,000 to \$ 100,000	18.6	16.9	14.1	14.4	12.1	10.0	10.6	11.3	10.2	15.8	7.7	12.9	12.3
\$ 100,000 to \$ 250,000	31.0	25.1	16.7	31.1	34.9	14.2	18.9	24.1	41.9	31.0	33.1	23.0	20.6
\$ 250,000 and over	1.7	3.0	-	11.8	25.4	2.2	5.3	10.9	26.8	8.8	0.0	3.0	4.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Percentage Distribution of Itemized Deductions Within Income Classes

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	1.3	2.8	14.6	8.3	1.1	1.1	48.6	32.2	0.9	3.4	17.6	4.6	
\$ 0 to \$ 5,000	0.8	1.6	14.6	1.8	0.5	0.9	64.7	16.4	0.3	0.7	16.7	3.6	
\$ 5,000 to \$ 10,000	1.2	1.6	16.9	1.5	0.3	1.2	69.4	12.4	0.3	0.7	13.0	2.8	
\$ 10,000 to \$ 15,000	1.9	2.6	22.1	1.9	0.5	1.8	68.3	12.4	0.4	0.8	4.7	3.0	
\$ 15,000 to \$ 20,000	2.9	4.1	29.7	2.8	0.6	2.4	58.1	14.0	0.6	1.1	4.4	3.3	
\$ 20,000 to \$ 25,000	3.5	5.6	36.6	3.5	0.6	2.5	49.8	13.5	0.7	1.0	3.8	3.3	
\$ 25,000 to \$ 35,000	5.9	7.3	41.9	4.7	0.8	2.2	42.3	13.4	0.8	1.3	3.2	3.0	
\$ 35,000 to \$ 50,000	9.9	9.1	43.6	5.9	1.1	2.0	37.3	13.5	1.1	1.8	3.4	3.0	
\$ 50,000 to \$ 75,000	11.3	9.5	42.0	6.9	1.5	1.6	36.5	13.8	1.5	2.5	5.6	3.4	
\$ 75,000 to \$ 100,000	13.6	10.8	37.8	8.2	2.1	1.3	38.8	14.6	2.3	2.9	3.7	3.4	
\$ 100,000 to \$ 250,000	13.4	9.6	26.7	10.5	3.7	1.1	41.3	18.6	5.6	3.4	9.4	3.7	
\$ 250,000 and over	3.7	5.9	0.0	20.3	13.7	0.9	59.9	42.8	18.4	4.9	0.0	2.4	
Total	8.8	7.7	32.6	7.0	2.1	1.6	45.2	16.2	2.7	2.3	6.1	3.3	