

**Table 10. Number of Returns by Type of Adjustment to Total Income  
2009 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	190	356	1,776	1,076	59	118	6,293	3,770	130	438	2,293	3,846	10,666
\$ 0 to \$ 5,000	169	312	2,603	326	75	152	12,760	2,802	56	144	3,471	6,921	16,298
\$ 5,000 to \$ 10,000	376	582	4,539	481	87	313	20,899	3,576	107	214	4,538	11,321	26,573
\$ 10,000 to \$ 15,000	701	930	6,423	597	119	504	21,688	3,942	149	234	1,901	11,732	29,948
\$ 15,000 to \$ 20,000	977	1,439	8,558	871	140	609	17,173	4,161	195	283	1,680	9,673	28,525
\$ 20,000 to \$ 25,000	1,155	1,889	10,207	1,098	177	595	14,924	4,108	234	321	1,542	8,632	28,469
\$ 25,000 to \$ 35,000	4,105	4,572	24,114	2,709	442	1,029	24,344	7,744	536	785	2,477	14,318	56,580
\$ 35,000 to \$ 50,000	8,725	7,697	34,575	4,479	763	1,238	30,405	10,064	1,000	1,432	3,418	18,359	78,788
\$ 50,000 to \$ 75,000	12,588	10,388	42,032	7,263	1,411	1,401	40,669	13,840	1,725	2,626	6,750	25,660	103,057
\$ 75,000 to \$ 100,000	10,288	8,188	27,292	5,691	1,436	744	29,475	9,918	1,881	2,127	3,061	17,852	72,175
\$ 100,000 to \$ 250,000	15,550	10,768	27,902	11,595	4,057	1,096	48,678	20,241	7,085	3,966	12,834	30,113	109,017
\$ 250,000 and over	716	1,226	0	3,900	3,063	126	12,784	8,783	3,937	1,027	3	7,219	20,705
<b>Total</b>	<b>55,540</b>	<b>48,347</b>	<b>190,021</b>	<b>40,086</b>	<b>11,829</b>	<b>7,925</b>	<b>280,092</b>	<b>92,949</b>	<b>17,035</b>	<b>13,597</b>	<b>43,968</b>	<b>165,646</b>	<b>580,801</b>

**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	0.7	1.4	0.8	0.6	1.9	4.7	3.1	0.3	1.1	8.3	4.3	2.9
\$ 5,000 to \$ 10,000	0.7	1.2	2.4	1.2	0.7	4.0	7.6	4.0	0.6	1.6	10.9	7.0	4.7
\$ 10,000 to \$ 15,000	1.3	1.9	3.4	1.5	1.0	6.5	7.9	4.4	0.9	1.8	4.6	7.3	5.3
\$ 15,000 to \$ 20,000	1.8	3.0	4.5	2.2	1.2	7.8	6.3	4.7	1.2	2.2	4.0	6.0	5.0
\$ 20,000 to \$ 25,000	2.1	3.9	5.4	2.8	1.5	7.6	5.5	4.6	1.4	2.4	3.7	5.3	5.0
\$ 25,000 to \$ 35,000	7.4	9.5	12.8	6.9	3.8	13.2	8.9	8.7	3.2	6.0	5.9	8.8	9.9
\$ 35,000 to \$ 50,000	15.8	16.0	18.4	11.5	6.5	15.9	11.1	11.3	5.9	10.9	8.2	11.3	13.8
\$ 50,000 to \$ 75,000	22.7	21.6	22.3	18.6	12.0	17.9	14.9	15.5	10.2	20.0	16.2	15.9	18.1
\$ 75,000 to \$ 100,000	18.6	17.1	14.5	14.6	12.2	9.5	10.8	11.1	11.1	16.2	7.3	11.0	12.7
\$ 100,000 to \$ 250,000	28.1	22.4	14.8	29.7	34.5	14.0	17.8	22.7	41.9	30.1	30.8	18.6	19.1
\$ 250,000 and over	1.3	2.6	-	10.0	26.0	1.6	4.7	9.8	23.3	7.8	0.0	4.5	3.6
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**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
Negative Income	1.8	3.3	16.7	10.1	0.6	1.1	59.0	35.3	1.2	4.1	21.5	36.1
\$ 0 to \$ 5,000	1.0	1.9	16.0	2.0	0.5	0.9	78.3	17.2	0.3	0.9	21.3	42.5
\$ 5,000 to \$ 10,000	1.4	2.2	17.1	1.8	0.3	1.2	78.6	13.5	0.4	0.8	17.1	42.6
\$ 10,000 to \$ 15,000	2.3	3.1	21.4	2.0	0.4	1.7	72.4	13.2	0.5	0.8	6.3	39.2
\$ 15,000 to \$ 20,000	3.4	5.0	30.0	3.1	0.5	2.1	60.2	14.6	0.7	1.0	5.9	33.9
\$ 20,000 to \$ 25,000	4.1	6.6	35.9	3.9	0.6	2.1	52.4	14.4	0.8	1.1	5.4	30.3
\$ 25,000 to \$ 35,000	7.3	8.1	42.6	4.8	0.8	1.8	43.0	13.7	0.9	1.4	4.4	25.3
\$ 35,000 to \$ 50,000	11.1	9.8	43.9	5.7	1.0	1.6	38.6	12.8	1.3	1.8	4.3	23.3
\$ 50,000 to \$ 75,000	12.2	10.1	40.8	7.0	1.4	1.4	39.5	13.4	1.7	2.5	6.5	24.9
\$ 75,000 to \$ 100,000	14.3	11.3	37.8	7.9	2.0	1.0	40.8	13.7	2.6	2.9	4.2	24.7
\$ 100,000 to \$ 250,000	14.3	9.9	25.6	10.6	3.7	1.0	44.7	18.6	6.5	3.6	11.8	27.6
\$ 250,000 and over	3.5	5.9	0.0	18.8	14.8	0.6	61.7	42.4	19.0	5.0	0.0	34.9
<b>Total</b>	<b>9.6</b>	<b>8.3</b>	<b>32.7</b>	<b>6.9</b>	<b>2.0</b>	<b>1.4</b>	<b>48.2</b>	<b>16.0</b>	<b>2.9</b>	<b>2.3</b>	<b>7.6</b>	<b>28.5</b>