

**Table 10. Number of Returns by Type of Adjustment to Total Income  
2008 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	168	356	1,785	795	33	145	5,690	3,294	120	380	3,405	3,439	9,554
\$ 0 to \$ 5,000	147	313	2,143	252	51	140	11,822	2,475	51	108	5,579	6,312	14,796
\$ 5,000 to \$ 10,000	327	577	3,829	397	74	299	17,857	3,175	97	188	8,094	9,583	22,760
\$ 10,000 to \$ 15,000	650	965	5,316	485	94	513	19,464	3,620	141	235	3,251	10,538	26,536
\$ 15,000 to \$ 20,000	921	1,500	7,652	718	112	651	16,593	3,982	197	277	2,796	9,460	26,796
\$ 20,000 to \$ 25,000	1,120	1,941	9,382	898	120	685	14,203	3,845	240	305	2,394	8,104	26,763
\$ 25,000 to \$ 35,000	4,128	5,021	23,636	2,534	369	1,347	24,658	7,413	571	707	3,897	14,594	56,589
\$ 35,000 to \$ 50,000	8,329	8,131	34,497	4,207	677	1,578	31,254	10,184	953	1,402	5,600	18,760	79,491
\$ 50,000 to \$ 75,000	12,203	11,231	41,563	6,854	1,428	1,668	42,854	13,995	1,942	2,618	11,640	26,219	104,521
\$ 75,000 to \$ 100,000	10,228	8,824	28,208	5,598	1,417	1,000	31,290	10,420	2,029	2,088	6,112	19,116	75,088
\$ 100,000 to \$ 250,000	14,979	11,181	27,578	11,451	4,537	1,436	52,188	21,830	7,735	3,860	29,577	32,112	112,166
\$ 250,000 and over	891	1,605	0	3,974	3,768	196	15,607	10,549	4,724	1,227	7	8,818	24,745
<b>Total</b>	<b>54,091</b>	<b>51,645</b>	<b>185,589</b>	<b>38,163</b>	<b>12,680</b>	<b>9,658</b>	<b>283,480</b>	<b>94,782</b>	<b>18,800</b>	<b>13,395</b>	<b>82,352</b>	<b>167,055</b>	<b>579,805</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	0.6	1.2	0.7	0.4	1.5	4.3	2.7	0.3	0.8	7.1	3.9	2.6
\$ 5,000 to \$ 10,000	0.6	1.1	2.1	1.1	0.6	3.1	6.4	3.5	0.5	1.4	10.3	5.9	4.0
\$ 10,000 to \$ 15,000	1.2	1.9	2.9	1.3	0.7	5.4	7.0	4.0	0.8	1.8	4.1	6.4	4.7
\$ 15,000 to \$ 20,000	1.7	2.9	4.2	1.9	0.9	6.8	6.0	4.4	1.1	2.1	3.5	5.8	4.7
\$ 20,000 to \$ 25,000	2.1	3.8	5.1	2.4	0.9	7.2	5.1	4.2	1.3	2.3	3.0	5.0	4.7
\$ 25,000 to \$ 35,000	7.7	9.8	12.9	6.8	2.9	14.2	8.9	8.1	3.1	5.4	4.9	8.9	9.9
\$ 35,000 to \$ 50,000	15.4	15.9	18.8	11.3	5.4	16.6	11.3	11.1	5.1	10.8	7.1	11.5	13.9
\$ 50,000 to \$ 75,000	22.6	21.9	22.6	18.3	11.3	17.5	15.4	15.3	10.4	20.1	14.7	16.0	18.3
\$ 75,000 to \$ 100,000	19.0	17.2	15.3	15.0	11.2	10.5	11.3	11.4	10.9	16.0	7.7	11.7	13.2
\$ 100,000 to \$ 250,000	27.8	21.8	15.0	30.6	35.9	15.1	18.8	23.9	41.4	29.7	37.5	19.6	19.7
\$ 250,000 and over	1.7	3.1	-	10.6	29.8	2.1	5.6	11.5	25.3	9.4	0.0	5.4	4.3
<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	3.7	18.7	8.3	0.3	1.5	59.6	34.5	1.3	4.0	35.6	36.0
\$ 0 to \$ 5,000	1.0	2.1	14.5	1.7	0.3	0.9	79.9	16.7	0.3	0.7	37.7	42.7
\$ 5,000 to \$ 10,000	1.4	2.5	16.8	1.7	0.3	1.3	78.5	13.9	0.4	0.8	35.6	42.1
\$ 10,000 to \$ 15,000	2.4	3.6	20.0	1.8	0.4	1.9	73.3	13.6	0.5	0.9	12.3	39.7
\$ 15,000 to \$ 20,000	3.4	5.6	28.6	2.7	0.4	2.4	61.9	14.9	0.7	1.0	10.4	35.3
\$ 20,000 to \$ 25,000	4.2	7.3	35.1	3.4	0.4	2.6	53.1	14.4	0.9	1.1	8.9	30.3
\$ 25,000 to \$ 35,000	7.3	8.9	41.8	4.5	0.7	2.4	43.6	13.1	1.0	1.2	6.9	25.8
\$ 35,000 to \$ 50,000	10.5	10.2	43.4	5.3	0.9	2.0	39.3	12.8	1.2	1.8	7.0	23.6
\$ 50,000 to \$ 75,000	11.7	10.7	39.8	6.6	1.4	1.6	41.0	13.4	1.9	2.5	11.1	25.1
\$ 75,000 to \$ 100,000	13.6	11.8	37.6	7.5	1.9	1.3	41.7	13.9	2.7	2.8	8.1	25.5
\$ 100,000 to \$ 250,000	13.4	10.0	24.6	10.2	4.0	1.3	46.5	19.5	6.9	3.4	26.4	28.6
\$ 250,000 and over	3.6	6.5	0.0	16.1	15.2	0.8	63.1	42.6	19.1	5.0	0.0	35.6
<b>Total</b>	<b>9.3</b>	<b>8.9</b>	<b>32.0</b>	<b>6.6</b>	<b>2.2</b>	<b>1.7</b>	<b>48.9</b>	<b>16.3</b>	<b>3.2</b>	<b>2.3</b>	<b>14.2</b>	<b>28.8</b>