

**Table 10. Number of Returns by Type of Adjustment to Total Income  
2007 Individual Income Tax Returns**

**A. Number of Returns**

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Moving Expenses	Domestic Prodn	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Other Dedn	Total
Negative Income	126	293	1,498	422	0	81	5,002	2,641	101	290	5,226	9,618
\$ 0 to \$ 5,000	121	318	2,045	161	39	118	11,927	2,302	67	99	10,403	17,926
\$ 5,001 to \$ 10,000	321	641	3,663	286	51	329	18,566	3,191	135	174	15,779	27,897
\$ 10,001 to \$ 15,000	633	1,209	5,185	396	98	425	18,941	3,732	169	244	12,766	27,628
\$ 15,001 to \$ 20,000	990	1,829	7,699	531	92	577	16,768	3,918	225	229	11,420	28,240
\$ 20,001 to \$ 25,000	1,045	2,273	9,446	745	111	588	14,378	3,973	285	271	10,114	27,911
\$ 25,001 to \$ 35,000	4,341	5,864	23,143	2,030	296	1,210	25,078	7,390	650	774	17,798	58,316
\$ 35,001 to \$ 50,000	8,099	9,502	32,672	3,438	572	1,426	32,100	10,246	1,210	1,425	23,993	81,100
\$ 50,001 to \$ 75,000	11,724	12,952	39,972	5,258	1,237	1,599	43,994	14,452	2,305	2,566	36,524	109,107
\$ 75,001 to \$ 100,000	9,798	10,151	27,183	4,413	1,393	975	31,556	10,595	2,455	2,012	25,140	76,980
\$ 100,001 to \$ 250,000	13,544	13,529	22,904	9,258	4,487	1,330	52,471	22,623	8,937	3,781	55,646	120,340
\$ 250,001 and Over	937	2,294	0	3,904	4,170	157	17,794	11,804	5,485	1,326	10,065	27,784
<b>Total</b>	<b>51,681</b>	<b>60,854</b>	<b>175,410</b>	<b>30,839</b>	<b>12,546</b>	<b>8,814</b>	<b>288,574</b>	<b>96,869</b>	<b>22,024</b>	<b>13,189</b>	<b>234,875</b>	<b>612,847</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Moving Expenses	Domestic Prodn	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-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	N/A
\$ 0 to \$ 5,000	0.2	0.5	1.2	0.5	0.3	1.4	4.2	2.4	0.3	0.8	4.5	3.0
\$ 5,001 to \$ 10,000	0.6	1.1	2.1	0.9	0.4	3.8	6.5	3.4	0.6	1.3	6.9	4.6
\$ 10,001 to \$ 15,000	1.2	2.0	3.0	1.3	0.8	4.9	6.7	4.0	0.8	1.9	5.6	4.6
\$ 15,001 to \$ 20,000	1.9	3.0	4.4	1.7	0.7	6.6	5.9	4.2	1.0	1.8	5.0	4.7
\$ 20,001 to \$ 25,000	2.0	3.8	5.4	2.4	0.9	6.7	5.1	4.2	1.3	2.1	4.4	4.6
\$ 25,001 to \$ 35,000	8.4	9.7	13.3	6.7	2.4	13.9	8.8	7.8	3.0	6.0	7.8	9.7
\$ 35,001 to \$ 50,000	15.7	15.7	18.8	11.3	4.6	16.3	11.3	10.9	5.5	11.0	10.4	13.4
\$ 50,001 to \$ 75,000	22.7	21.4	23.0	17.3	9.9	18.3	15.5	15.3	10.5	19.9	15.9	18.1
\$ 75,001 to \$ 100,000	19.0	16.8	15.6	14.5	11.1	11.2	11.1	11.2	11.2	15.6	10.9	12.8
\$ 100,001 to \$ 250,000	26.3	22.3	13.2	30.4	35.8	15.2	18.5	24.0	40.8	29.3	24.2	19.9
\$ 250,001 and Over	1.8	3.8	-	12.8	33.2	1.8	6.3	12.5	25.0	10.3	4.4	4.6
<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>

**C. Percentage Distribution of Itemized Deductions Within Income Classes**

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Moving Expenses	Domestic Prodn	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Other Dedn
Negative Income	1.3	3.0	15.6	4.4	-	0.8	52.0	27.5	1.1	3.0	54.3
\$ 0 to \$ 5,000	0.7	1.8	11.4	0.9	0.2	0.7	66.5	12.8	0.4	0.6	58.0
\$ 5,001 to \$ 10,000	1.2	2.3	13.1	1.0	0.2	1.2	66.6	11.4	0.5	0.6	56.6
\$ 10,001 to \$ 15,000	2.3	4.4	18.8	1.4	0.4	1.5	68.6	13.5	0.6	0.9	46.2
\$ 15,001 to \$ 20,000	3.5	6.5	27.3	1.9	0.3	2.0	59.4	13.9	0.8	0.8	40.4
\$ 20,001 to \$ 25,000	3.7	8.1	33.8	2.7	0.4	2.1	51.5	14.2	1.0	1.0	36.2
\$ 25,001 to \$ 35,000	7.4	10.1	39.7	3.5	0.5	2.1	43.0	12.7	1.1	1.3	30.5
\$ 35,001 to \$ 50,000	10.0	11.7	40.3	4.2	0.7	1.8	39.6	12.6	1.5	1.8	29.6
\$ 50,001 to \$ 75,000	10.7	11.9	36.6	4.8	1.1	1.5	40.3	13.2	2.1	2.4	33.5
\$ 75,001 to \$ 100,000	12.7	13.2	35.3	5.7	1.8	1.3	41.0	13.8	3.2	2.6	32.7
\$ 100,001 to \$ 250,000	11.3	11.2	19.0	7.7	3.7	1.1	43.6	18.8	7.4	3.1	46.2
\$ 250,001 and Over	3.4	8.3	0.0	14.1	15.0	0.6	64.0	42.5	19.7	4.8	36.2
<b>Total</b>	<b>8.4</b>	<b>9.9</b>	<b>28.6</b>	<b>5.0</b>	<b>2.0</b>	<b>1.4</b>	<b>47.1</b>	<b>15.8</b>	<b>3.6</b>	<b>2.2</b>	<b>38.3</b>