

**Table 11. Adjustments to Total Income by Type of Deduction
2010 Individual Income Tax Returns**

A. Dollar Amounts in Thousands

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	\$39	\$1,635	\$1,632	\$3,253	\$4,688	\$595	\$11,422	\$19,987	\$1,598	\$9,561	\$6,863	\$451	\$55,936
\$ 0 to \$ 5,000	32	840	1,817	874	271	266	5,513	9,310	268	1,454	9,096	298	27,179
\$ 5,000 to \$ 10,000	69	1,323	3,430	1,139	96	560	18,301	11,408	607	2,225	11,099	451	41,420
\$ 10,000 to \$ 15,000	147	2,401	5,096	1,448	172	892	28,898	13,749	848	2,412	4,130	551	46,199
\$ 15,000 to \$ 20,000	192	3,739	6,809	2,201	194	1,207	28,439	15,601	825	2,804	3,326	576	51,638
\$ 20,000 to \$ 25,000	231	5,247	8,475	2,382	229	1,158	27,364	15,567	1,160	2,696	2,802	572	54,134
\$ 25,000 to \$ 35,000	792	13,846	20,258	6,115	786	2,029	49,711	31,555	3,039	7,055	4,276	1,375	115,918
\$ 35,000 to \$ 50,000	1,858	26,071	31,590	11,282	1,939	2,685	66,809	48,020	6,386	14,522	5,315	1,592	184,585
\$ 50,000 to \$ 75,000	2,913	40,029	38,513	20,447	3,966	3,682	97,366	74,522	14,528	28,877	11,101	2,328	289,560
\$ 75,000 to \$ 100,000	2,702	34,397	27,595	18,950	4,469	2,457	83,367	61,011	17,802	29,595	4,757	1,768	247,051
\$ 100,000 to \$ 250,000	4,310	62,783	29,464	49,563	22,070	4,386	216,441	165,805	114,233	86,760	20,599	3,723	671,912
\$ 250,000 and over	218	12,799	0	24,720	116,712	1,247	136,372	108,370	142,828	62,141	31	3,258	540,578
Total	\$13,503	\$205,110	\$174,680	\$142,375	\$155,592	\$20,637	\$770,003	\$574,905	\$304,121	\$250,102	\$83,394	\$21,710	\$2,326,109

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	0.2	0.4	1.0	0.6	0.2	1.3	0.7	1.7	0.1	0.6	11.9	1.4	1.2
\$ 5,000 to \$ 10,000	0.5	0.6	2.0	0.8	0.1	2.8	2.4	2.1	0.2	0.9	14.5	2.1	1.8
\$ 10,000 to \$ 15,000	1.1	1.2	2.9	1.0	0.1	4.4	3.8	2.5	0.3	1.0	5.4	2.6	2.0
\$ 15,000 to \$ 20,000	1.4	1.8	3.9	1.6	0.1	6.0	3.7	2.8	0.3	1.2	4.3	2.7	2.3
\$ 20,000 to \$ 25,000	1.7	2.6	4.9	1.7	0.2	5.8	3.6	2.8	0.4	1.1	3.7	2.7	2.4
\$ 25,000 to \$ 35,000	5.9	6.8	11.7	4.4	0.5	10.1	6.6	5.7	1.0	2.9	5.6	6.5	5.1
\$ 35,000 to \$ 50,000	13.8	12.8	18.3	8.1	1.3	13.4	8.8	8.7	2.1	6.0	6.9	7.5	8.1
\$ 50,000 to \$ 75,000	21.6	19.7	22.3	14.7	2.6	18.4	12.8	13.4	4.8	12.0	14.5	11.0	12.8
\$ 75,000 to \$ 100,000	20.1	16.9	15.9	13.6	3.0	12.3	11.0	11.0	5.9	12.3	6.2	8.3	10.9
\$ 100,000 to \$ 250,000	32.0	30.9	17.0	35.6	14.6	21.9	28.5	29.9	37.8	36.1	26.9	17.5	29.6
\$ 250,000 and over	1.6	6.3	-	17.8	77.3	6.2	18.0	19.5	47.2	25.8	0.0	15.3	23.8
Total	100.0	100.0	100.0	100.0	100.0	102.6	100.0	100.0	100.0	100.0	100.0	77.6	100.0

C. Average Per Return

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	\$261	\$5,175	\$996	\$3,489	\$0	\$4,629	\$2,090	\$5,518	\$15,852	\$25,248	\$3,465	\$878	\$4,977
\$ 0 to \$ 5,000	227	3,153	737	2,805	3,421	1,713	503	3,349	6,049	12,392	3,221	483	1,605
\$ 5,000 to \$ 10,000	200	2,983	715	2,686	1,005	1,587	929	3,234	7,471	10,977	2,995	573	1,458
\$ 10,000 to \$ 15,000	242	2,861	722	2,447	1,137	1,573	1,326	3,463	6,549	9,092	2,729	573	1,448
\$ 15,000 to \$ 20,000	219	2,991	759	2,618	1,136	1,676	1,618	3,685	4,822	8,783	2,513	576	1,708
\$ 20,000 to \$ 25,000	219	3,151	778	2,293	1,224	1,563	1,845	3,867	5,688	8,882	2,489	588	1,820
\$ 25,000 to \$ 35,000	229	3,249	832	2,245	1,697	1,565	2,021	4,050	6,542	9,018	2,291	776	1,993
\$ 35,000 to \$ 50,000	235	3,590	905	2,389	2,216	1,709	2,236	4,458	7,395	10,078	1,978	659	2,305
\$ 50,000 to \$ 75,000	243	3,961	861	2,770	2,453	2,189	2,503	5,072	9,167	11,049	1,859	639	2,716
\$ 75,000 to \$ 100,000	267	4,288	979	3,107	2,813	2,556	2,880	5,621	10,398	13,790	1,733	689	3,314
\$ 100,000 to \$ 250,000	257	5,260	883	3,780	4,816	3,218	4,194	7,154	16,285	20,540	1,756	815	5,380
\$ 250,000 and over	241	8,868	0	4,984	34,963	5,914	9,333	10,371	31,830	51,570	10,064	5,549	22,158
Total	\$248	\$4,290	\$867	\$3,300	\$11,728	\$2,117	\$2,761	\$5,755	\$18,041	\$17,866	\$2,225	\$1,064	\$3,769