

**Table 11. Adjustments to Total Income by Type of Deduction
2009 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	\$43	\$1,619	\$1,711	\$3,718	\$1,031	\$399	\$6,013	\$20,171	\$2,526	\$11,856	\$7,647	\$1,560	\$58,293
\$ 0 to \$ 5,000	37	903	1,817	868	16	264	3,716	9,406	245	1,506	11,466	390	30,634
\$ 5,000 to \$ 10,000	88	1,769	3,165	1,251	27	491	10,398	11,986	386	1,984	13,621	960	46,126
\$ 10,000 to \$ 15,000	161	2,633	4,530	1,534	61	706	15,217	14,151	681	2,206	5,069	715	47,663
\$ 15,000 to \$ 20,000	215	4,376	6,375	2,135	93	841	14,674	15,399	995	2,343	4,171	1,031	52,647
\$ 20,000 to \$ 25,000	257	5,676	7,811	2,620	142	906	14,323	15,918	1,281	2,743	3,867	862	56,406
\$ 25,000 to \$ 35,000	980	14,741	19,718	6,090	438	1,573	26,017	32,067	3,840	7,814	5,551	1,368	120,197
\$ 35,000 to \$ 50,000	2,040	27,948	30,848	10,714	967	1,955	34,972	46,288	7,346	13,082	6,791	2,063	185,016
\$ 50,000 to \$ 75,000	3,281	41,245	35,140	19,871	2,319	2,901	50,517	69,670	14,302	30,047	12,738	3,709	285,739
\$ 75,000 to \$ 100,000	2,668	34,576	27,284	17,102	3,043	1,901	42,746	56,568	18,511	29,398	5,874	2,083	241,755
\$ 100,000 to \$ 250,000	3,997	57,166	23,984	43,068	14,417	3,808	102,698	146,082	118,390	82,053	24,675	5,624	625,964
\$ 250,000 and over	172	11,200	0	18,873	82,969	716	57,977	90,062	127,618	53,380	5	2,197	445,170
Total	\$13,940	\$203,854	\$162,383	\$127,843	\$105,522	\$20,637	\$379,269	\$527,769	\$296,122	\$238,411	\$101,475	\$21,710	\$2,195,611

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	0.4	1.1	0.7	0.0	1.3	1.0	1.9	0.1	0.7	12.2	1.9	1.4
\$ 5,000 to \$ 10,000	0.6	0.9	2.0	1.0	0.0	2.4	2.8	2.4	0.1	0.9	14.5	4.8	2.2
\$ 10,000 to \$ 15,000	1.2	1.3	2.8	1.2	0.1	3.5	4.1	2.8	0.2	1.0	5.4	3.5	2.2
\$ 15,000 to \$ 20,000	1.5	2.2	4.0	1.7	0.1	4.2	3.9	3.0	0.3	1.0	4.4	5.1	2.5
\$ 20,000 to \$ 25,000	1.9	2.8	4.9	2.1	0.1	4.5	3.8	3.1	0.4	1.2	4.1	4.3	2.6
\$ 25,000 to \$ 35,000	7.1	7.3	12.3	4.9	0.4	7.8	7.0	6.3	1.3	3.4	5.9	6.8	5.6
\$ 35,000 to \$ 50,000	14.7	13.8	19.2	8.6	0.9	9.7	9.4	9.1	2.5	5.8	7.2	10.2	8.7
\$ 50,000 to \$ 75,000	23.6	20.4	21.9	16.0	2.2	14.3	13.5	13.7	4.9	13.3	13.6	18.4	13.4
\$ 75,000 to \$ 100,000	19.2	17.1	17.0	13.8	2.9	9.4	11.5	11.1	6.3	13.0	6.3	10.3	11.3
\$ 100,000 to \$ 250,000	28.8	28.3	14.9	34.7	13.8	18.8	27.5	28.8	40.3	36.2	26.3	27.9	29.3
\$ 250,000 and over	1.2	5.5	-	15.2	79.4	3.5	15.5	17.7	43.5	23.6	0.0	10.9	20.8
Total	100.0	100.0	100.0	100.0	100.0	79.4	100.0	100.0	100.0	100.0	100.0	104.2	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	\$226	\$4,549	\$964	\$3,455	\$0	\$3,378	\$956	\$5,350	\$19,428	\$27,069	\$3,335	\$406	\$5,465
\$ 0 to \$ 5,000	219	2,896	698	2,663	213	1,738	291	3,357	4,382	10,457	3,303	56	1,880
\$ 5,000 to \$ 10,000	234	3,040	697	2,601	316	1,569	498	3,352	3,610	9,271	3,002	85	1,736
\$ 10,000 to \$ 15,000	230	2,831	705	2,569	508	1,401	702	3,590	4,572	9,426	2,666	61	1,592
\$ 15,000 to \$ 20,000	220	3,041	745	2,451	661	1,381	854	3,701	5,103	8,279	2,483	107	1,846
\$ 20,000 to \$ 25,000	223	3,005	765	2,386	800	1,522	960	3,875	5,476	8,544	2,508	100	1,981
\$ 25,000 to \$ 35,000	239	3,224	818	2,248	991	1,529	1,069	4,141	7,164	9,954	2,241	96	2,124
\$ 35,000 to \$ 50,000	234	3,631	892	2,392	1,267	1,579	1,150	4,599	7,346	9,135	1,987	112	2,348
\$ 50,000 to \$ 75,000	261	3,970	836	2,736	1,644	2,071	1,242	5,034	8,291	11,442	1,887	145	2,773
\$ 75,000 to \$ 100,000	259	4,223	1,000	3,005	2,119	2,555	1,450	5,704	9,841	13,821	1,919	117	3,350
\$ 100,000 to \$ 250,000	257	5,309	860	3,714	3,554	3,475	2,110	7,217	16,710	20,689	1,923	187	5,742
\$ 250,000 and over	240	9,135	0	4,839	27,088	5,685	4,535	10,254	32,415	51,977	1,568	304	21,501
Total	\$251	\$4,217	\$855	\$3,189	\$8,921	\$2,604	\$1,354	\$5,678	\$17,383	\$17,533	\$2,308	\$131	\$3,780