

**Table 11. Adjustments to Total Income by Type of Deduction
2007 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	Other Dedn	Total
Negative Income	\$397	\$1,125	\$1,468	\$1,225	\$0	\$266	\$4,751	\$12,683	\$1,174	\$7,498	\$9,532	\$40,120
\$ 0 to \$ 5,000	29	786	1,428	378	23	234	3,348	7,012	212	997	14,854	29,300
\$ 5,001 to \$ 10,000	69	1,614	2,458	637	20	535	9,146	10,247	636	1,699	21,239	48,301
\$ 10,001 to \$ 15,000	153	2,967	3,402	823	60	717	13,246	12,401	591	2,196	8,243	44,798
\$ 15,001 to \$ 20,000	240	4,774	5,310	1,036	67	906	14,257	13,765	1,018	1,966	6,723	50,062
\$ 20,001 to \$ 25,000	237	6,016	6,857	1,358	99	919	14,043	14,451	1,288	2,521	8,675	56,463
\$ 25,001 to \$ 35,000	1,006	17,003	18,080	3,734	307	1,905	27,086	28,637	3,624	6,784	9,349	117,515
\$ 35,001 to \$ 50,000	1,919	31,162	27,511	6,801	759	2,470	36,937	43,188	8,493	12,953	14,449	186,642
\$ 50,001 to \$ 75,000	2,954	48,363	31,636	12,296	2,282	3,200	57,294	67,158	19,084	26,901	27,081	298,249
\$ 75,001 to \$ 100,000	2,547	38,583	26,719	11,933	3,152	2,474	46,700	54,972	24,355	24,596	17,194	253,225
\$ 100,001 to \$ 250,000	3,459	65,269	16,677	30,985	17,651	4,172	111,699	148,925	140,026	70,689	70,956	680,508
\$ 250,001 and Over	227	17,030	0	17,148	115,602	839	74,644	106,265	166,920	61,804	5,442	565,921
Total	\$13,236	\$234,692	\$141,545	\$88,354	\$140,022	\$18,636	\$413,150	\$519,704	\$367,420	\$220,604	\$213,740	\$2,371,104

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	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	0.3	1.0	0.4	0.0	1.3	0.8	1.4	0.1	0.5	7.3	1.3
\$ 5,001 to \$ 10,000	0.5	0.7	1.8	0.7	0.0	2.9	2.2	2.0	0.2	0.8	10.4	2.1
\$ 10,001 to \$ 15,000	1.2	1.3	2.4	0.9	0.0	3.9	3.2	2.4	0.2	1.0	4.0	1.9
\$ 15,001 to \$ 20,000	1.9	2.0	3.8	1.2	0.0	4.9	3.5	2.7	0.3	0.9	3.3	2.1
\$ 20,001 to \$ 25,000	1.8	2.6	4.9	1.6	0.1	5.0	3.4	2.9	0.4	1.2	4.2	2.4
\$ 25,001 to \$ 35,000	7.8	7.3	12.9	4.3	0.2	10.4	6.6	5.6	1.0	3.2	4.6	5.0
\$ 35,001 to \$ 50,000	14.9	13.3	19.6	7.8	0.5	13.4	9.0	8.5	2.3	6.1	7.1	8.0
\$ 50,001 to \$ 75,000	23.0	20.7	22.6	14.1	1.6	17.4	14.0	13.2	5.2	12.6	13.3	12.8
\$ 75,001 to \$ 100,000	19.8	16.5	19.1	13.7	2.3	13.5	11.4	10.8	6.6	11.5	8.4	10.9
\$ 100,001 to \$ 250,000	26.9	27.9	11.9	35.6	12.6	22.7	27.4	29.4	38.2	33.2	34.7	29.2
\$ 250,001 and Over	1.8	7.3	-	19.7	82.6	4.6	18.3	21.0	45.6	29.0	2.7	24.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	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	Other Dedn	Total
Negative Income	\$3,154	\$3,838	\$980	\$2,903	\$0	\$3,282	\$950	\$4,802	\$11,619	\$25,856	\$1,824	\$4,171
\$ 0 to \$ 5,000	236	2,471	698	2,345	590	1,984	281	3,046	3,164	10,068	1,428	1,635
\$ 5,001 to \$ 10,000	214	2,517	671	2,228	401	1,627	493	3,211	4,708	9,766	1,346	1,731
\$ 10,001 to \$ 15,000	242	2,454	656	2,078	612	1,686	699	3,323	3,499	9,000	646	1,621
\$ 15,001 to \$ 20,000	242	2,610	690	1,950	729	1,570	850	3,513	4,526	8,584	589	1,773
\$ 20,001 to \$ 25,000	227	2,647	726	1,822	890	1,563	977	3,637	4,518	9,303	858	2,023
\$ 25,001 to \$ 35,000	232	2,900	781	1,839	1,037	1,574	1,080	3,875	5,576	8,765	525	2,015
\$ 35,001 to \$ 50,000	237	3,280	842	1,978	1,326	1,732	1,151	4,215	7,019	9,090	602	2,301
\$ 50,001 to \$ 75,000	252	3,734	791	2,339	1,845	2,001	1,302	4,647	8,279	10,484	741	2,734
\$ 75,001 to \$ 100,000	260	3,801	983	2,704	2,263	2,537	1,480	5,188	9,921	12,225	684	3,289
\$ 100,001 to \$ 250,000	255	4,824	728	3,347	3,934	3,137	2,129	6,583	15,668	18,696	1,275	5,655
\$ 250,001 and Over	242	7,424	0	4,392	27,722	5,341	4,195	9,002	30,432	46,609	541	20,369
Total	\$256	\$3,857	\$807	\$2,865	\$11,161	\$2,114	\$1,432	\$5,365	\$16,683	\$16,726	\$910	\$3,869