

**Table 15. Number of Returns by Type of Itemized Deduction  
2009 Individual Income Tax Returns**

**A. Number of Returns**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	10,122	11,023	13,416	7,890	12,333	3,656	0	8,549	14,989
\$ 0 to \$ 5,000	5,673	6,653	6,470	4,271	5,564	842	4,693	3,788	7,723
\$ 5,000 to \$ 10,000	7,196	9,476	8,813	6,091	7,454	1,118	6,954	4,168	10,516
\$ 10,000 to \$ 15,000	9,967	13,920	12,525	9,149	10,568	1,342	10,059	4,952	15,219
\$ 15,000 to \$ 20,000	10,002	16,800	14,847	11,286	12,997	1,566	12,213	5,181	17,962
\$ 20,000 to \$ 25,000	10,659	21,016	18,377	14,532	16,843	1,894	15,203	6,076	22,059
\$ 25,000 to \$ 35,000	21,482	54,408	47,028	38,762	45,038	4,848	38,599	14,888	55,734
\$ 35,000 to \$ 50,000	31,040	104,644	93,242	79,957	91,710	9,859	77,548	26,617	105,916
\$ 50,000 to \$ 75,000	41,712	175,354	162,399	143,097	159,014	20,369	139,938	41,414	176,344
\$ 75,000 to \$ 100,000	24,614	144,117	137,681	124,105	133,857	20,061	122,706	30,577	144,494
\$ 100,000 to \$ 250,000	20,768	245,390	237,400	217,044	226,330	44,235	223,805	47,135	245,656
\$ 250,000 and over	676	40,045	38,763	32,390	32,627	12,812	38,162	7,462	40,082
<b>Total</b>	<b>193,910</b>	<b>842,847</b>	<b>790,961</b>	<b>688,576</b>	<b>754,336</b>	<b>122,602</b>	<b>689,882</b>	<b>200,809</b>	<b>856,696</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	3.1	0.8	0.8	0.6	0.7	0.7	0.7	2.0	0.9
\$ 5,000 to \$ 10,000	3.9	1.1	1.1	0.9	1.0	0.9	1.0	2.2	1.2
\$ 10,000 to \$ 15,000	5.4	1.7	1.6	1.3	1.4	1.1	1.5	2.6	1.8
\$ 15,000 to \$ 20,000	5.4	2.0	1.9	1.7	1.8	1.3	1.8	2.7	2.1
\$ 20,000 to \$ 25,000	5.8	2.5	2.4	2.1	2.3	1.6	2.2	3.2	2.6
\$ 25,000 to \$ 35,000	11.7	6.5	6.0	5.7	6.1	4.1	5.6	7.7	6.6
\$ 35,000 to \$ 50,000	16.9	12.6	12.0	11.7	12.4	8.3	11.2	13.8	12.6
\$ 50,000 to \$ 75,000	22.7	21.1	20.9	21.0	21.4	17.1	20.3	21.5	21.0
\$ 75,000 to \$ 100,000	13.4	17.3	17.7	18.2	18.0	16.9	17.8	15.9	17.2
\$ 100,000 to \$ 250,000	11.3	29.5	30.5	31.9	30.5	37.2	32.4	24.5	29.2
\$ 250,000 and over	0.4	4.8	5.0	4.8	4.4	10.8	5.5	3.9	4.8
<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>

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

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contri- butions	Other Deductions
Negative Income	67.5	73.5	89.5	52.6	82.3	24.4	-	57.0
\$ 0 to \$ 5,000	73.5	86.1	83.8	55.3	72.0	10.9	60.8	49.0
\$ 5,000 to \$ 10,000	68.4	90.1	83.8	57.9	70.9	10.6	66.1	39.6
\$ 10,000 to \$ 15,000	65.5	91.5	82.3	60.1	69.4	8.8	66.1	32.5
\$ 15,000 to \$ 20,000	55.7	93.5	82.7	62.8	72.4	8.7	68.0	28.8
\$ 20,000 to \$ 25,000	48.3	95.3	83.3	65.9	76.4	8.6	68.9	27.5
\$ 25,000 to \$ 35,000	38.5	97.6	84.4	69.5	80.8	8.7	69.3	26.7
\$ 35,000 to \$ 50,000	29.3	98.8	88.0	75.5	86.6	9.3	73.2	25.1
\$ 50,000 to \$ 75,000	23.7	99.4	92.1	81.1	90.2	11.6	79.4	23.5
\$ 75,000 to \$ 100,000	17.0	99.7	95.3	85.9	92.6	13.9	84.9	21.2
\$ 100,000 to \$ 250,000	8.5	99.9	96.6	88.4	92.1	18.0	91.1	19.2
\$ 250,000 and over	1.7	99.9	96.7	80.8	81.4	32.0	95.2	18.6
<b>Total</b>	<b>22.6</b>	<b>98.4</b>	<b>92.3</b>	<b>80.4</b>	<b>88.1</b>	<b>14.3</b>	<b>80.5</b>	<b>23.4</b>