

**Table 15. Number of Returns by Type of Itemized Deduction
2008 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	8,849	10,002	12,166	7,070	11,631	3,252	0	7,202	13,658
\$ 0 to \$ 5,000	4,647	5,704	5,613	3,687	5,232	678	3,938	2,940	6,726
\$ 5,000 to \$ 10,000	6,117	8,419	7,815	5,438	7,046	887	5,981	3,431	9,416
\$ 10,000 to \$ 15,000	8,966	13,142	11,614	8,676	10,328	1,200	9,272	4,286	14,390
\$ 15,000 to \$ 20,000	9,385	16,587	14,355	11,135	13,040	1,505	11,736	4,810	17,657
\$ 20,000 to \$ 25,000	9,802	20,143	17,181	13,888	16,061	1,602	14,224	5,629	21,034
\$ 25,000 to \$ 35,000	21,373	56,255	47,732	40,625	46,725	4,360	39,691	15,188	57,598
\$ 35,000 to \$ 50,000	31,131	110,858	97,038	85,696	97,078	8,972	80,887	28,384	112,204
\$ 50,000 to \$ 75,000	43,023	186,216	170,716	153,941	169,233	18,065	147,284	44,292	187,381
\$ 75,000 to \$ 100,000	25,075	151,930	143,585	131,549	141,111	17,018	128,285	32,537	152,346
\$ 100,000 to \$ 250,000	21,396	254,798	244,758	224,835	234,146	37,604	231,334	50,868	255,087
\$ 250,000 and over	763	47,168	45,486	38,161	38,285	14,152	44,865	8,932	47,194
Total	190,527	881,222	818,059	724,701	789,916	109,295	717,497	208,499	894,691

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	2.6	0.7	0.7	0.5	0.7	0.6	0.5	1.5	0.8
\$ 5,000 to \$ 10,000	3.4	1.0	1.0	0.8	0.9	0.8	0.8	1.7	1.1
\$ 10,000 to \$ 15,000	4.9	1.5	1.4	1.2	1.3	1.1	1.3	2.1	1.6
\$ 15,000 to \$ 20,000	5.2	1.9	1.8	1.6	1.7	1.4	1.6	2.4	2.0
\$ 20,000 to \$ 25,000	5.4	2.3	2.1	1.9	2.1	1.5	2.0	2.8	2.4
\$ 25,000 to \$ 35,000	11.8	6.5	5.9	5.7	6.0	4.1	5.5	7.5	6.5
\$ 35,000 to \$ 50,000	17.1	12.7	12.0	11.9	12.5	8.5	11.3	14.1	12.7
\$ 50,000 to \$ 75,000	23.7	21.4	21.2	21.5	21.7	17.0	20.5	22.0	21.3
\$ 75,000 to \$ 100,000	13.8	17.4	17.8	18.3	18.1	16.0	17.9	16.2	17.3
\$ 100,000 to \$ 250,000	11.8	29.2	30.4	31.3	30.1	35.5	32.2	25.3	29.0
\$ 250,000 and over	0.4	5.4	5.6	5.3	4.9	13.3	6.3	4.4	5.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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	64.8	73.2	89.1	51.8	85.2	23.8	-	52.7
\$ 0 to \$ 5,000	69.1	84.8	83.5	54.8	77.8	10.1	58.5	43.7
\$ 5,000 to \$ 10,000	65.0	89.4	83.0	57.8	74.8	9.4	63.5	36.4
\$ 10,000 to \$ 15,000	62.3	91.3	80.7	60.3	71.8	8.3	64.4	29.8
\$ 15,000 to \$ 20,000	53.2	93.9	81.3	63.1	73.9	8.5	66.5	27.2
\$ 20,000 to \$ 25,000	46.6	95.8	81.7	66.0	76.4	7.6	67.6	26.8
\$ 25,000 to \$ 35,000	37.1	97.7	82.9	70.5	81.1	7.6	68.9	26.4
\$ 35,000 to \$ 50,000	27.7	98.8	86.5	76.4	86.5	8.0	72.1	25.3
\$ 50,000 to \$ 75,000	23.0	99.4	91.1	82.2	90.3	9.6	78.6	23.6
\$ 75,000 to \$ 100,000	16.5	99.7	94.2	86.3	92.6	11.2	84.2	21.4
\$ 100,000 to \$ 250,000	8.4	99.9	96.0	88.1	91.8	14.7	90.7	19.9
\$ 250,000 and over	1.6	99.9	96.4	80.9	81.1	30.0	95.1	18.9
Total	21.3	98.5	91.4	81.0	88.3	12.2	80.2	23.3