

**Table 16. Type and Amount of Itemized Deductions  
2010 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contri- butions	Other Deductions	Total
<b>Negative Income</b>	\$81,122	\$26,253	\$53,145	\$4,995	\$170,636	\$33,567	\$0	\$76,685	\$445,904
\$ 0 to \$ 5,000	46,094	5,484	11,638	1,122	45,864	1,126	2,876	8,029	121,864
\$ 5,000 to \$ 10,000	57,556	7,665	14,481	1,588	56,827	1,737	8,075	11,001	158,842
\$ 10,000 to \$ 15,000	85,305	12,532	20,303	2,548	261,671	2,230	14,861	13,759	412,210
\$ 15,000 to \$ 20,000	92,296	12,105	23,502	2,873	103,106	3,011	19,422	18,226	274,475
\$ 20,000 to \$ 25,000	93,684	17,340	29,126	3,753	132,630	4,334	24,540	24,468	329,831
\$ 25,000 to \$ 35,000	209,738	62,904	71,181	10,089	375,599	14,543	67,128	65,532	875,720
\$ 35,000 to \$ 50,000	332,143	147,107	139,703	19,593	1,033,222	34,586	137,019	129,292	1,972,244
\$ 50,000 to \$ 75,000	568,204	360,003	272,433	40,785	1,527,807	66,492	303,701	224,312	3,362,799
\$ 75,000 to \$ 100,000	435,575	434,160	275,186	41,118	1,493,692	63,337	321,118	186,374	3,249,540
\$ 100,000 to \$ 250,000	659,235	1,422,895	724,197	104,625	3,344,836	66,739	933,465	429,104	7,684,205
\$ 250,000 and over	134,068	1,386,873	308,638	36,909	870,483	255,072	1,128,974	456,556	4,573,904
<b>Total</b>	<b>\$2,795,020</b>	<b>\$3,895,321</b>	<b>\$1,943,534</b>	<b>\$270,000</b>	<b>\$9,416,373</b>	<b>\$546,773</b>	<b>\$2,961,180</b>	<b>\$1,643,338</b>	<b>\$23,461,537</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	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	1.7	0.1	0.6	0.4	0.5	0.2	0.1	0.5	0.5
\$ 5,000 to \$ 10,000	2.1	0.2	0.8	0.6	0.6	0.3	0.3	0.7	0.7
\$ 10,000 to \$ 15,000	3.1	0.3	1.1	1.0	2.8	0.4	0.5	0.9	1.8
\$ 15,000 to \$ 20,000	3.4	0.3	1.2	1.1	1.1	0.6	0.7	1.2	1.2
\$ 20,000 to \$ 25,000	3.5	0.4	1.5	1.4	1.4	0.8	0.8	1.6	1.4
\$ 25,000 to \$ 35,000	7.7	1.6	3.8	3.8	4.1	2.8	2.3	4.2	3.8
\$ 35,000 to \$ 50,000	12.2	3.8	7.4	7.4	11.2	6.7	4.6	8.3	8.6
\$ 50,000 to \$ 75,000	20.9	9.3	14.4	15.4	16.5	13.0	10.3	14.3	14.6
\$ 75,000 to \$ 100,000	16.0	11.2	14.6	15.5	16.2	12.3	10.8	11.9	14.1
\$ 100,000 to \$ 250,000	24.3	36.8	38.3	39.5	36.2	13.0	31.5	27.4	33.4
\$ 250,000 and over	4.9	35.8	16.3	13.9	9.4	49.7	38.1	29.1	19.9
<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. Average Deductions**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	\$8,776	\$2,768	\$4,495	\$712	\$26,787	\$3,751	\$0	\$9,981	\$28,365
\$ 0 to \$ 5,000	8,993	863	2,031	294	24,184	249	684	2,328	14,321
\$ 5,000 to \$ 10,000	8,540	885	1,864	293	24,288	287	1,313	2,975	14,428
\$ 10,000 to \$ 15,000	8,610	956	1,736	300	91,040	243	1,550	3,171	26,046
\$ 15,000 to \$ 20,000	8,506	769	1,704	273	32,461	266	1,709	4,075	14,842
\$ 20,000 to \$ 25,000	7,886	898	1,723	283	38,535	297	1,764	4,882	15,126
\$ 25,000 to \$ 35,000	7,787	1,204	1,563	272	48,386	349	1,809	5,043	15,414
\$ 35,000 to \$ 50,000	7,692	1,464	1,560	258	77,261	409	1,852	5,409	18,583
\$ 50,000 to \$ 75,000	8,413	2,084	1,710	291	65,530	444	2,220	5,742	18,764
\$ 75,000 to \$ 100,000	8,871	2,979	1,989	331	73,118	487	2,616	6,240	21,745
\$ 100,000 to \$ 250,000	9,352	5,326	2,810	446	78,508	283	3,845	8,391	28,439
\$ 250,000 and over	11,047	28,775	6,665	948	92,147	6,642	24,670	49,505	94,620
<b>Average</b>	<b>\$8,650</b>	<b>\$4,534</b>	<b>\$2,416</b>	<b>\$386</b>	<b>\$68,718</b>	<b>\$744</b>	<b>\$4,204</b>	<b>\$8,434</b>	<b>\$26,025</b>

Note: Filers may claim itemized deductions; however, unless specifically requested otherwise, the IRS assigns standard deductions to filers when their itemized deductions are less than applicable standard deductions.