

**Table 16. Type and Amount of Itemized Deductions
2009 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
Negative Income	\$91,510	\$47,750	\$56,928	\$21,104	\$222,772	\$43,236	\$0	\$120,000	\$603,300
\$ 0 to \$ 5,000	50,323	5,645	12,962	1,316	59,785	820	3,315	9,947	144,112
\$ 5,000 to \$ 10,000	63,946	8,080	16,546	1,809	74,424	1,056	9,163	12,247	187,271
\$ 10,000 to \$ 15,000	82,242	11,671	21,589	2,578	99,974	1,267	16,182	18,352	253,855
\$ 15,000 to \$ 20,000	81,635	16,086	25,249	3,411	126,089	1,310	21,619	24,544	299,943
\$ 20,000 to \$ 25,000	80,547	21,275	29,747	4,739	162,679	1,542	27,478	31,329	359,336
\$ 25,000 to \$ 35,000	151,207	61,078	73,761	12,645	430,307	3,327	71,096	86,539	889,960
\$ 35,000 to \$ 50,000	208,839	170,472	145,806	26,206	885,699	7,370	145,746	160,802	1,750,940
\$ 50,000 to \$ 75,000	294,542	397,705	289,830	52,541	1,766,499	15,641	311,817	267,176	3,395,752
\$ 75,000 to \$ 100,000	180,678	466,635	278,860	54,013	1,630,685	14,861	323,392	196,981	3,146,104
\$ 100,000 to \$ 250,000	193,085	1,402,527	671,429	134,475	3,391,676	56,728	868,911	418,457	7,137,288
\$ 250,000 and over	18,496	1,140,056	257,998	36,692	805,287	241,772	886,748	338,117	3,725,166
Total	\$1,497,050	\$3,748,980	\$1,880,706	\$351,529	\$9,655,876	\$388,928	\$2,685,468	\$1,684,491	\$21,893,028

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	3.6	0.2	0.7	0.4	0.6	0.2	0.1	0.6	0.7
\$ 5,000 to \$ 10,000	4.5	0.2	0.9	0.5	0.8	0.3	0.3	0.8	0.9
\$ 10,000 to \$ 15,000	5.9	0.3	1.2	0.8	1.1	0.4	0.6	1.2	1.2
\$ 15,000 to \$ 20,000	5.8	0.4	1.4	1.0	1.3	0.4	0.8	1.6	1.4
\$ 20,000 to \$ 25,000	5.7	0.6	1.6	1.4	1.7	0.4	1.0	2.0	1.7
\$ 25,000 to \$ 35,000	10.8	1.7	4.0	3.8	4.6	1.0	2.6	5.5	4.2
\$ 35,000 to \$ 50,000	14.9	4.6	8.0	7.9	9.4	2.1	5.4	10.3	8.2
\$ 50,000 to \$ 75,000	21.0	10.7	15.9	15.9	18.7	4.5	11.6	17.1	16.0
\$ 75,000 to \$ 100,000	12.9	12.6	15.3	16.3	17.3	4.3	12.0	12.6	14.8
\$ 100,000 to \$ 250,000	13.7	37.9	36.8	40.7	36.0	16.4	32.4	26.7	33.5
\$ 250,000 and over	1.3	30.8	14.1	11.1	8.5	69.9	33.0	21.6	17.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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	\$9,041	\$4,332	\$4,243	\$2,675	\$18,063	\$11,826	\$0	\$14,037	\$40,250
\$ 0 to \$ 5,000	8,871	849	2,003	308	10,745	973	706	2,626	18,660
\$ 5,000 to \$ 10,000	8,886	853	1,877	297	9,984	945	1,318	2,938	17,808
\$ 10,000 to \$ 15,000	8,251	838	1,724	282	9,460	944	1,609	3,706	16,680
\$ 15,000 to \$ 20,000	8,162	958	1,701	302	9,701	836	1,770	4,737	16,699
\$ 20,000 to \$ 25,000	7,557	1,012	1,619	326	9,659	814	1,807	5,156	16,290
\$ 25,000 to \$ 35,000	7,039	1,123	1,568	326	9,554	686	1,842	5,813	15,968
\$ 35,000 to \$ 50,000	6,728	1,629	1,564	328	9,658	748	1,879	6,041	16,531
\$ 50,000 to \$ 75,000	7,061	2,268	1,785	367	11,109	768	2,228	6,451	19,256
\$ 75,000 to \$ 100,000	7,340	3,238	2,025	435	12,182	741	2,635	6,442	21,773
\$ 100,000 to \$ 250,000	9,297	5,716	2,828	620	14,986	1,282	3,882	8,878	29,054
\$ 250,000 and over	27,361	28,469	6,656	1,133	24,682	18,871	23,236	45,312	92,939
Average	\$7,720	\$4,448	\$2,378	\$511	\$12,800	\$3,172	\$3,893	\$8,389	\$25,555

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.