

**Table 16. Type and Amount of Itemized Deductions
2008 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	\$73,200	\$71,005	\$45,797	\$6,454	\$223,882	\$45,176	\$0	\$109,109	\$574,623
\$ 0 to \$ 5,000	38,966	5,370	10,103	1,179	59,871	964	2,739	7,891	127,082
\$ 5,000 to \$ 10,000	49,657	7,727	14,356	1,452	76,922	1,001	7,742	8,957	167,814
\$ 10,000 to \$ 15,000	71,378	10,919	18,578	2,232	107,012	1,167	14,234	18,480	244,001
\$ 15,000 to \$ 20,000	74,073	14,911	22,794	2,768	133,706	1,170	20,277	23,905	293,603
\$ 20,000 to \$ 25,000	73,525	23,171	26,199	3,755	165,887	1,505	25,802	31,315	351,159
\$ 25,000 to \$ 35,000	147,369	71,983	70,075	11,702	466,676	3,424	71,570	100,313	943,113
\$ 35,000 to \$ 50,000	206,493	180,922	144,873	23,787	986,527	7,168	147,032	174,856	1,871,658
\$ 50,000 to \$ 75,000	295,172	430,117	283,763	46,596	1,912,741	13,895	318,585	284,997	3,585,866
\$ 75,000 to \$ 100,000	179,977	492,448	280,129	46,350	1,790,350	15,496	331,830	220,290	3,356,871
\$ 100,000 to \$ 250,000	196,645	1,514,427	662,230	104,125	3,644,896	66,275	888,652	462,901	7,540,150
\$ 250,000 and over	22,486	1,536,216	281,949	40,026	967,045	287,352	1,056,167	442,160	4,633,402
Total	\$1,428,943	\$4,359,216	\$1,860,846	\$290,427	\$10,535,516	\$444,592	\$2,884,630	\$1,885,173	\$23,689,343

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	2.9	0.1	0.6	0.4	0.6	0.2	0.1	0.4	0.5
\$ 5,000 to \$ 10,000	3.7	0.2	0.8	0.5	0.7	0.3	0.3	0.5	0.7
\$ 10,000 to \$ 15,000	5.3	0.3	1.0	0.8	1.0	0.3	0.5	1.0	1.1
\$ 15,000 to \$ 20,000	5.5	0.3	1.3	1.0	1.3	0.3	0.7	1.3	1.3
\$ 20,000 to \$ 25,000	5.4	0.5	1.4	1.3	1.6	0.4	0.9	1.8	1.5
\$ 25,000 to \$ 35,000	10.9	1.7	3.9	4.1	4.5	0.9	2.5	5.6	4.1
\$ 35,000 to \$ 50,000	15.2	4.2	8.0	8.4	9.6	1.8	5.1	9.8	8.1
\$ 50,000 to \$ 75,000	21.8	10.0	15.6	16.4	18.5	3.5	11.0	16.0	15.5
\$ 75,000 to \$ 100,000	13.3	11.5	15.4	16.3	17.4	3.9	11.5	12.4	14.5
\$ 100,000 to \$ 250,000	14.5	35.3	36.5	36.7	35.3	16.6	30.8	26.1	32.6
\$ 250,000 and over	1.7	35.8	15.5	14.1	9.4	71.9	36.6	24.9	20.0
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	\$8,272	\$7,099	\$3,764	\$913	\$19,249	\$13,892	\$0	\$15,150	\$42,072
\$ 0 to \$ 5,000	8,385	941	1,800	320	11,443	1,421	696	2,684	18,894
\$ 5,000 to \$ 10,000	8,118	918	1,837	267	10,917	1,129	1,294	2,610	17,822
\$ 10,000 to \$ 15,000	7,961	831	1,600	257	10,361	973	1,535	4,312	16,956
\$ 15,000 to \$ 20,000	7,893	899	1,588	249	10,254	778	1,728	4,970	16,628
\$ 20,000 to \$ 25,000	7,501	1,150	1,525	270	10,329	939	1,814	5,563	16,695
\$ 25,000 to \$ 35,000	6,895	1,280	1,468	288	9,988	785	1,803	6,605	16,374
\$ 35,000 to \$ 50,000	6,633	1,632	1,493	278	10,162	799	1,818	6,160	16,681
\$ 50,000 to \$ 75,000	6,861	2,310	1,662	303	11,302	769	2,163	6,434	19,137
\$ 75,000 to \$ 100,000	7,178	3,241	1,951	352	12,688	911	2,587	6,770	22,035
\$ 100,000 to \$ 250,000	9,191	5,944	2,706	463	15,567	1,762	3,841	9,100	29,559
\$ 250,000 and over	29,470	32,569	6,199	1,049	25,259	20,305	23,541	49,503	98,178
Average	\$7,500	\$4,947	\$2,275	\$401	\$13,337	\$4,068	\$4,020	\$9,042	\$26,478

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.