

**Table 10. Number of Returns by Type of Adjustment to Total Income  
2011 Individual Income Tax Returns**

**A. Number of Returns**

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	133	315	1,564	835	153	117	5,950	3,442	93	375	1,837	354	10,816
\$ 0 to \$ 5,000	171	247	2,258	287	96	150	11,737	2,697	59	115	2,788	516	16,873
\$ 5,000 to \$ 10,000	398	457	4,296	415	109	305	18,437	3,078	76	197	4,017	680	26,586
\$ 10,000 to \$ 15,000	676	821	6,290	560	144	466	22,251	3,707	114	234	1,612	784	31,202
\$ 15,000 to \$ 20,000	1,020	1,262	8,648	751	162	601	19,446	3,828	150	280	1,393	794	31,175
\$ 20,000 to \$ 25,000	1,208	1,507	10,409	931	188	646	15,453	3,888	178	318	1,183	745	29,290
\$ 25,000 to \$ 35,000	3,729	4,071	24,336	2,603	467	1,235	25,554	7,426	441	685	1,958	1,525	57,988
\$ 35,000 to \$ 50,000	8,185	6,958	35,196	4,579	878	1,523	30,754	10,314	780	1,375	2,543	2,004	79,585
\$ 50,000 to \$ 75,000	12,143	10,159	44,903	7,464	1,696	1,556	40,172	14,733	1,522	2,686	5,761	3,210	106,365
\$ 75,000 to \$ 100,000	10,148	7,822	27,949	6,269	1,618	955	30,209	11,004	1,620	2,310	2,472	2,168	74,473
\$ 100,000 to \$ 250,000	17,280	12,715	35,440	14,506	4,809	1,411	56,615	24,571	7,034	4,503	12,009	4,404	131,983
\$ 250,000 and over	1,021	1,546	0	5,725	3,716	226	17,167	11,600	4,945	1,389	2	538	27,530
<b>Total</b>	<b>56,111</b>	<b>47,879</b>	<b>201,290</b>	<b>44,923</b>	<b>14,036</b>	<b>9,190</b>	<b>293,745</b>	<b>100,287</b>	<b>17,011</b>	<b>14,468</b>	<b>37,575</b>	<b>17,722</b>	<b>623,866</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn	Total
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	0.3	0.5	1.1	0.7	0.7	1.7	4.1	2.8	0.3	0.8	7.8	3.0	2.8
\$ 5,000 to \$ 10,000	0.7	1.0	2.2	0.9	0.8	3.4	6.4	3.2	0.5	1.4	11.2	3.9	4.3
\$ 10,000 to \$ 15,000	1.2	1.7	3.1	1.3	1.0	5.1	7.7	3.8	0.7	1.7	4.5	4.5	5.1
\$ 15,000 to \$ 20,000	1.8	2.7	4.3	1.7	1.2	6.6	6.8	4.0	0.9	2.0	3.9	4.6	5.1
\$ 20,000 to \$ 25,000	2.2	3.2	5.2	2.1	1.4	7.1	5.4	4.0	1.1	2.3	3.3	4.3	4.8
\$ 25,000 to \$ 35,000	6.7	8.6	12.2	5.9	3.4	13.6	8.9	7.7	2.6	4.9	5.5	8.8	9.5
\$ 35,000 to \$ 50,000	14.6	14.6	17.6	10.4	6.3	16.8	10.7	10.6	4.6	9.8	7.1	11.5	13.0
\$ 50,000 to \$ 75,000	21.7	21.4	22.5	16.9	12.2	17.1	14.0	15.2	9.0	19.1	16.1	18.5	17.4
\$ 75,000 to \$ 100,000	18.1	16.4	14.0	14.2	11.7	10.5	10.5	11.4	9.6	16.4	6.9	12.5	12.1
\$ 100,000 to \$ 250,000	30.9	26.7	17.7	32.9	34.6	15.6	19.7	25.4	41.6	32.0	33.6	25.4	21.5
\$ 250,000 and over	1.8	3.3	-	13.0	26.8	2.5	6.0	12.0	29.2	9.9	0.0	3.1	4.5
<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>	<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	Educator Expenses	IRA Deduction	Student Loan	Health Savings	Domestic Prodn	Moving Expenses	Sif-Empld Tax Dedn	Sif-Empld Health Ins	Sif-Empld Retirement	Alimony Paid	Tuition Deduction	Other Dedn
Negative Income	1.2	2.9	14.5	7.7	1.4	1.1	55.0	31.8	0.9	3.5	17.0	3.3
\$ 0 to \$ 5,000	1.0	1.5	13.4	1.7	0.6	0.9	69.6	16.0	0.3	0.7	16.5	3.1
\$ 5,000 to \$ 10,000	1.5	1.7	16.2	1.6	0.4	1.1	69.3	11.6	0.3	0.7	15.1	2.6
\$ 10,000 to \$ 15,000	2.2	2.6	20.2	1.8	0.5	1.5	71.3	11.9	0.4	0.7	5.2	2.5
\$ 15,000 to \$ 20,000	3.3	4.0	27.7	2.4	0.5	1.9	62.4	12.3	0.5	0.9	4.5	2.5
\$ 20,000 to \$ 25,000	4.1	5.1	35.5	3.2	0.6	2.2	52.8	13.3	0.6	1.1	4.0	2.5
\$ 25,000 to \$ 35,000	6.4	7.0	42.0	4.5	0.8	2.1	44.1	12.8	0.8	1.2	3.4	2.6
\$ 35,000 to \$ 50,000	10.3	8.7	44.2	5.8	1.1	1.9	38.6	13.0	1.0	1.7	3.2	2.5
\$ 50,000 to \$ 75,000	11.4	9.6	42.2	7.0	1.6	1.5	37.8	13.9	1.4	2.5	5.4	3.0
\$ 75,000 to \$ 100,000	13.6	10.5	37.5	8.4	2.2	1.3	40.6	14.8	2.2	3.1	3.3	2.9
\$ 100,000 to \$ 250,000	13.1	9.6	26.9	11.0	3.6	1.1	42.9	18.6	5.3	3.4	9.1	3.3
\$ 250,000 and over	3.7	5.6	0.0	20.8	13.5	0.8	62.4	42.1	18.0	5.0	0.0	2.0
<b>Total</b>	<b>9.0</b>	<b>7.7</b>	<b>32.3</b>	<b>7.2</b>	<b>2.2</b>	<b>1.5</b>	<b>47.1</b>	<b>16.1</b>	<b>2.7</b>	<b>2.3</b>	<b>6.0</b>	<b>2.8</b>