

**Table 16. Type and Amount of Itemized Deductions
2011 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 | Contributions | Other Deductions |
|-------------------------------|-----------------|--------------------|-------------------|-------------|------------------------|----------------|---------------|------------------|
| Negative Income | \$80,627 | \$35,146 | \$49,641 | \$4,466 | \$141,432 | \$29,963 | \$135 | \$60,605 |
| \$ 0 to \$ 5,000 | 45,782 | 4,601 | 13,954 | 1,572 | 40,742 | 1,077 | 2,805 | 6,914 |
| \$ 5,000 to \$ 10,000 | 53,947 | 8,617 | 13,332 | 1,793 | 48,791 | 1,475 | 7,331 | 14,889 |
| \$ 10,000 to \$ 15,000 | 79,382 | 10,242 | 19,105 | 2,501 | 71,797 | 2,002 | 13,714 | 14,282 |
| \$ 15,000 to \$ 20,000 | 88,555 | 11,146 | 21,967 | 8,964 | 88,451 | 2,492 | 18,268 | 18,572 |
| \$ 20,000 to \$ 25,000 | 94,560 | 17,788 | 25,132 | 3,466 | 108,811 | 3,435 | 22,716 | 22,318 |
| \$ 25,000 to \$ 35,000 | 199,214 | 939,698 | 67,777 | 8,717 | 315,883 | 22,093 | 62,738 | 66,195 |
| \$ 35,000 to \$ 50,000 | 318,516 | 165,501 | 126,877 | 18,302 | 651,741 | 27,769 | 128,413 | 124,895 |
| \$ 50,000 to \$ 75,000 | 591,452 | 346,905 | 260,309 | 36,457 | 1,348,756 | 55,751 | 287,181 | 221,928 |
| \$ 75,000 to \$ 100,000 | 564,034 | 412,861 | 269,511 | 38,425 | 1,328,749 | 53,323 | 316,640 | 191,339 |
| \$ 100,000 to \$ 250,000 | 727,718 | 1,504,629 | 750,444 | 105,469 | 3,210,401 | 1,157,400 | 967,359 | 439,507 |
| \$ 250,000 and over | 154,041 | 2,773,759 | 344,896 | 37,563 | 883,176 | 215,026 | 1,338,953 | 430,594 |
| Total | \$2,997,827 | \$6,230,895 | \$1,962,944 | \$267,693 | \$8,238,731 | \$1,571,808 | \$3,166,253 | \$1,612,037 |

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 | Contributions | Other Deductions |
|-------------------------------|-----------------|--------------------|-------------------|-------------|------------------------|----------------|---------------|------------------|
| Negative Income | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| \$ 0 to \$ 5,000 | 1.6 | 0.1 | 0.7 | 0.6 | 0.5 | 0.1 | 0.1 | 0.4 |
| \$ 5,000 to \$ 10,000 | 1.8 | 0.1 | 0.7 | 0.7 | 0.6 | 0.1 | 0.2 | 1.0 |
| \$ 10,000 to \$ 15,000 | 2.7 | 0.2 | 1.0 | 1.0 | 0.9 | 0.1 | 0.4 | 0.9 |
| \$ 15,000 to \$ 20,000 | 3.0 | 0.2 | 1.1 | 3.4 | 1.1 | 0.2 | 0.6 | 1.2 |
| \$ 20,000 to \$ 25,000 | 3.2 | 0.3 | 1.3 | 1.3 | 1.3 | 0.2 | 0.7 | 1.4 |
| \$ 25,000 to \$ 35,000 | 6.8 | 15.2 | 3.5 | 3.3 | 3.9 | 1.4 | 2.0 | 4.3 |
| \$ 35,000 to \$ 50,000 | 10.9 | 2.7 | 6.6 | 7.0 | 8.0 | 1.8 | 4.1 | 8.1 |
| \$ 50,000 to \$ 75,000 | 20.3 | 5.6 | 13.6 | 13.9 | 16.7 | 3.6 | 9.1 | 14.3 |
| \$ 75,000 to \$ 100,000 | 19.3 | 6.7 | 14.1 | 14.6 | 16.4 | 3.5 | 10.0 | 12.3 |
| \$ 100,000 to \$ 250,000 | 24.9 | 24.3 | 39.2 | 40.1 | 39.6 | 75.1 | 30.6 | 28.3 |
| \$ 250,000 and over | 5.3 | 44.8 | 18.0 | 14.3 | 10.9 | 13.9 | 42.3 | 27.8 |
| Total | 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 | Contributions | Other Deductions |
|-------------------------------|-----------------|--------------------|-------------------|-------------|------------------------|----------------|---------------|------------------|
| Negative Income | \$9,413 | \$4,071 | \$4,671 | \$696 | \$15,297 | \$8,902 | \$0 | \$8,541 |
| \$ 0 to \$ 5,000 | 9,089 | 779 | 2,594 | 423 | 9,013 | 985 | 703 | 2,146 |
| \$ 5,000 to \$ 10,000 | 8,653 | 1,090 | 1,898 | 350 | 8,507 | 993 | 1,309 | 4,342 |
| \$ 10,000 to \$ 15,000 | 8,530 | 851 | 1,807 | 313 | 8,256 | 914 | 1,561 | 3,463 |
| \$ 15,000 to \$ 20,000 | 8,479 | 760 | 1,746 | 908 | 8,380 | 888 | 1,708 | 4,146 |
| \$ 20,000 to \$ 25,000 | 8,520 | 1,017 | 1,679 | 287 | 8,249 | 913 | 1,799 | 4,627 |
| \$ 25,000 to \$ 35,000 | 7,890 | 20,037 | 1,674 | 257 | 8,381 | 1,816 | 1,867 | 5,440 |
| \$ 35,000 to \$ 50,000 | 7,829 | 1,792 | 1,559 | 261 | 8,296 | 1,013 | 1,899 | 5,587 |
| \$ 50,000 to \$ 75,000 | 8,962 | 2,125 | 1,741 | 275 | 9,380 | 1,108 | 2,232 | 5,879 |
| \$ 75,000 to \$ 100,000 | 11,239 | 2,918 | 2,019 | 319 | 10,382 | 1,201 | 2,675 | 6,314 |
| \$ 100,000 to \$ 250,000 | 9,598 | 5,390 | 2,801 | 431 | 12,710 | 20,086 | 3,839 | 8,158 |
| \$ 250,000 and over | 11,086 | 50,283 | 6,522 | 839 | 20,078 | 12,638 | 25,601 | 40,177 |
| Average | \$9,295 | \$7,375 | \$2,495 | \$387 | \$11,186 | \$7,029 | \$4,561 | \$8,295 |

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

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| Total |
| \$401,811 |
| 116,109 |
| 150,118 |
| 212,933 |
| 258,176 |
| 298,144 |
| 1,678,548 |
| 1,561,654 |
| 3,148,346 |
| 3,174,420 |
| 8,862,095 |
| 4,930,455 |
| \$24,792,808 |

| |
|--------------|
| |
| Total |
| N/A |
| 0.5 |
| 0.6 |
| 0.9 |
| 1.1 |
| 1.2 |
| 6.9 |
| 6.4 |
| 12.9 |
| 13.0 |
| 36.3 |
| 20.2 |
| 100.0 |

| |
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| |
| Total |
| \$33,029 |
| 16,544 |
| 16,978 |
| 16,085 |
| 16,380 |
| 16,164 |
| 34,707 |
| 16,679 |
| 19,178 |
| 22,377 |
| 31,712 |
| 89,321 |
| \$28,891 |

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