

**Table 10. Number of Returns by Type of Adjustment to Total Income
2012 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	139	266	1,488	712	114	100	5,573	3,133	81	349	1,781	308	10,021
\$ 0 to \$ 5,000	183	210	2,322	215	51	146	11,443	2,380	30	99	2,827	416	16,396
\$ 5,000 to \$ 10,000	383	391	4,276	289	79	366	18,089	2,894	72	181	4,209	510	26,140
\$ 10,000 to \$ 15,000	660	727	6,462	523	125	485	21,919	3,512	128	223	2,003	648	31,104
\$ 15,000 to \$ 20,000	1,087	1,219	9,184	655	155	597	19,765	3,697	145	253	1,592	692	31,857
\$ 20,000 to \$ 25,000	1,192	1,454	11,055	820	161	615	15,683	3,692	193	275	1,393	638	29,837
\$ 25,000 to \$ 35,000	3,801	3,957	26,253	2,281	401	1,231	25,726	7,014	406	661	2,272	1,219	59,516
\$ 35,000 to \$ 50,000	7,890	6,914	37,207	4,094	720	1,571	30,761	9,645	741	1,390	2,766	1,708	80,785
\$ 50,000 to \$ 75,000	11,448	10,017	46,968	6,933	1,552	1,622	40,599	14,391	1,501	2,691	5,651	2,997	107,217
\$ 75,000 to \$ 100,000	9,745	7,847	28,873	6,036	1,538	981	30,929	11,160	1,571	2,415	2,486	1,957	75,319
\$ 100,000 to \$ 250,000	17,533	13,761	39,801	14,790	5,212	1,515	60,417	26,555	7,201	4,817	11,396	4,162	139,987
\$ 250,000 and over	1,118	1,945	2	6,539	4,513	274	19,791	13,552	5,595	1,524	1	553	31,665
Total	55,179	48,707	213,891	43,888	14,620	9,502	300,696	101,625	17,664	14,878	38,378	15,807	639,844

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	0.4	1.1	0.5	0.4	1.5	3.9	2.4	0.2	0.7	7.7	2.7	2.6
\$ 5,000 to \$ 10,000	0.7	0.8	2.0	0.7	0.5	3.9	6.1	2.9	0.4	1.2	11.5	3.3	4.2
\$ 10,000 to \$ 15,000	1.2	1.5	3.0	1.2	0.9	5.2	7.4	3.6	0.7	1.5	5.5	4.2	4.9
\$ 15,000 to \$ 20,000	2.0	2.5	4.3	1.5	1.1	6.3	6.7	3.8	0.8	1.7	4.4	4.5	5.1
\$ 20,000 to \$ 25,000	2.2	3.0	5.2	1.9	1.1	6.5	5.3	3.7	1.1	1.9	3.8	4.1	4.7
\$ 25,000 to \$ 35,000	6.9	8.2	12.4	5.3	2.8	13.1	8.7	7.1	2.3	4.6	6.2	7.9	9.4
\$ 35,000 to \$ 50,000	14.3	14.3	17.5	9.5	5.0	16.7	10.4	9.8	4.2	9.6	7.6	11.0	12.8
\$ 50,000 to \$ 75,000	20.8	20.7	22.1	16.1	10.7	17.2	13.8	14.6	8.5	18.5	15.4	19.3	17.0
\$ 75,000 to \$ 100,000	17.7	16.2	13.6	14.0	10.6	10.4	10.5	11.3	8.9	16.6	6.8	12.6	12.0
\$ 100,000 to \$ 250,000	31.9	28.4	18.7	34.3	35.9	16.1	20.5	27.0	41.0	33.2	31.1	26.9	22.2
\$ 250,000 and over	2.0	4.0	0.0	15.1	31.1	2.9	6.7	13.8	31.8	10.5	0.0	3.6	5.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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	1.4	2.7	14.8	7.1	1.1	1.0	55.6	31.3	0.8	3.5	17.8	3.1
\$ 0 to \$ 5,000	1.1	1.3	14.2	1.3	0.3	0.9	69.8	14.5	0.2	0.6	17.2	2.5
\$ 5,000 to \$ 10,000	1.5	1.5	16.4	1.1	0.3	1.4	69.2	11.1	0.3	0.7	16.1	2.0
\$ 10,000 to \$ 15,000	2.1	2.3	20.8	1.7	0.4	1.6	70.5	11.3	0.4	0.7	6.4	2.1
\$ 15,000 to \$ 20,000	3.4	3.8	28.8	2.1	0.5	1.9	62.0	11.6	0.5	0.8	5.0	2.2
\$ 20,000 to \$ 25,000	4.0	4.9	37.1	2.7	0.5	2.1	52.6	12.4	0.6	0.9	4.7	2.1
\$ 25,000 to \$ 35,000	6.4	6.6	44.1	3.8	0.7	2.1	43.2	11.8	0.7	1.1	3.8	2.0
\$ 35,000 to \$ 50,000	9.8	8.6	46.1	5.1	0.9	1.9	38.1	11.9	0.9	1.7	3.4	2.1
\$ 50,000 to \$ 75,000	10.7	9.3	43.8	6.5	1.4	1.5	37.9	13.4	1.4	2.5	5.3	2.8
\$ 75,000 to \$ 100,000	12.9	10.4	38.3	8.0	2.0	1.3	41.1	14.8	2.1	3.2	3.3	2.6
\$ 100,000 to \$ 250,000	12.5	9.8	28.4	10.6	3.7	1.1	43.2	19.0	5.1	3.4	8.1	3.0
\$ 250,000 and over	3.5	6.1	0.0	20.7	14.3	0.9	62.5	42.8	17.7	4.8	0.0	1.7
Total	8.6	7.6	33.4	6.9	2.3	1.5	47.0	15.9	2.8	2.3	6.0	2.5