

**Table 15. Number of Returns by Type of Itemized Deduction  
2012 Individual Income Tax Returns**

**A. Number of Returns**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	7,782	7,636	9,335	5,792	7,955	3,047	25	6,547	10,861
\$ 0 to \$ 5,000	4,594	5,192	4,769	3,327	3,919	1,004	3,528	2,822	6,291
\$ 5,000 to \$ 10,000	5,605	6,926	6,154	4,502	5,001	1,266	5,039	2,987	7,793
\$ 10,000 to \$ 15,000	8,664	10,776	9,424	7,229	7,675	1,909	7,941	3,745	12,000
\$ 15,000 to \$ 20,000	9,543	12,984	10,982	8,779	9,108	2,367	9,502	4,035	14,033
\$ 20,000 to \$ 25,000	10,141	15,338	12,837	10,607	11,205	3,220	11,196	4,386	16,224
\$ 25,000 to \$ 35,000	23,417	41,035	34,778	29,484	31,928	10,205	29,722	10,891	42,443
\$ 35,000 to \$ 50,000	38,709	83,339	72,906	63,212	69,840	24,669	60,944	20,429	84,614
\$ 50,000 to \$ 75,000	64,522	150,478	137,034	121,651	131,040	46,450	118,775	35,145	151,602
\$ 75,000 to \$ 100,000	51,118	135,018	126,847	114,171	120,961	43,817	113,091	29,021	135,465
\$ 100,000 to \$ 250,000	84,323	287,554	274,536	250,790	258,049	60,554	258,795	55,877	287,903
\$ 250,000 and over	17,169	63,617	60,595	51,028	49,965	20,272	60,322	12,297	63,671
<b>Total</b>	<b>325,589</b>	<b>819,892</b>	<b>760,197</b>	<b>670,572</b>	<b>706,645</b>	<b>218,780</b>	<b>678,881</b>	<b>188,182</b>	<b>832,899</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	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	1.4	0.6	0.6	0.5	0.6	0.5	0.5	1.6	0.8
\$ 5,000 to \$ 10,000	1.8	0.9	0.8	0.7	0.7	0.6	0.7	1.6	0.9
\$ 10,000 to \$ 15,000	2.7	1.3	1.3	1.1	1.1	0.9	1.2	2.1	1.5
\$ 15,000 to \$ 20,000	3.0	1.6	1.5	1.3	1.3	1.1	1.4	2.2	1.7
\$ 20,000 to \$ 25,000	3.2	1.9	1.7	1.6	1.6	1.5	1.6	2.4	2.0
\$ 25,000 to \$ 35,000	7.4	5.1	4.6	4.4	4.6	4.7	4.4	6.0	5.2
\$ 35,000 to \$ 50,000	12.2	10.3	9.7	9.5	10.0	11.4	9.0	11.2	10.3
\$ 50,000 to \$ 75,000	20.3	18.5	18.3	18.3	18.8	21.5	17.5	19.3	18.4
\$ 75,000 to \$ 100,000	16.1	16.6	16.9	17.2	17.3	20.3	16.7	16.0	16.5
\$ 100,000 to \$ 250,000	26.5	35.4	36.6	37.7	36.9	28.1	38.1	30.8	35.0
\$ 250,000 and over	5.4	7.8	8.1	7.7	7.2	9.4	8.9	6.8	7.7
<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>

**C. Percentage Distribution of Itemized Deductions Within Income Classes**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage	Other Interest	Contri- butions	Other Deductions
Negative Income	71.7	70.3	86.0	53.3	73.2	28.1	0.2	60.3
\$ 0 to \$ 5,000	73.0	82.5	75.8	52.9	62.3	16.0	56.1	44.9
\$ 5,000 to \$ 10,000	71.9	88.9	79.0	57.8	64.2	16.2	64.7	38.3
\$ 10,000 to \$ 15,000	72.2	89.8	78.5	60.2	64.0	15.9	66.2	31.2
\$ 15,000 to \$ 20,000	68.0	92.5	78.3	62.6	64.9	16.9	67.7	28.8
\$ 20,000 to \$ 25,000	62.5	94.5	79.1	65.4	69.1	19.9	69.0	27.0
\$ 25,000 to \$ 35,000	55.2	96.7	81.9	69.5	75.2	24.0	70.0	25.7
\$ 35,000 to \$ 50,000	45.7	98.5	86.2	74.7	82.5	29.2	72.0	24.1
\$ 50,000 to \$ 75,000	42.6	99.3	90.4	80.2	86.4	30.6	78.3	23.2
\$ 75,000 to \$ 100,000	37.7	99.7	93.6	84.3	89.3	32.3	83.5	21.4
\$ 100,000 to \$ 250,000	29.3	99.9	95.4	87.1	89.6	21.0	89.9	19.4
\$ 250,000 and over	27.0	99.9	95.2	80.1	78.5	31.8	94.7	19.3
<b>Total</b>	<b>39.1</b>	<b>98.4</b>	<b>91.3</b>	<b>80.5</b>	<b>84.8</b>	<b>26.3</b>	<b>81.5</b>	<b>22.6</b>