

**Table 16. Type and Amount of Itemized Deductions  
2012 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	Total
Negative Income	\$77,017	\$29,889	\$42,089	\$4,953	\$113,128	\$31,578	\$450	\$49,712	\$348,632
\$ 0 to \$ 5,000	42,339	4,459	9,319	1,105	33,468	1,338	2,471	7,225	101,682
\$ 5,000 to \$ 10,000	49,041	5,847	11,427	1,480	40,526	1,223	6,734	8,671	124,785
\$ 10,000 to \$ 15,000	75,459	9,683	16,039	2,330	59,050	2,098	12,643	12,799	189,986
\$ 15,000 to \$ 20,000	85,049	11,001	18,255	3,076	71,142	2,533	16,774	16,971	224,694
\$ 20,000 to \$ 25,000	84,494	15,449	22,707	5,488	89,251	3,490	21,451	22,527	264,822
\$ 25,000 to \$ 35,000	194,982	61,409	53,958	9,167	254,977	10,823	57,891	58,032	701,076
\$ 35,000 to \$ 50,000	310,154	123,166	112,870	17,619	546,691	27,761	120,376	117,976	1,373,974
\$ 50,000 to \$ 75,000	551,089	319,284	231,209	35,301	1,129,894	57,735	277,177	216,520	2,817,674
\$ 75,000 to \$ 100,000	461,480	398,795	247,241	37,138	1,172,475	59,864	312,387	189,176	2,876,628
\$ 100,000 to \$ 250,000	801,931	1,570,881	753,171	111,693	3,020,095	69,534	1,025,306	468,360	7,819,511
\$ 250,000 and over	189,911	1,827,820	366,420	41,972	897,418	253,314	1,444,467	497,260	5,516,660
<b>Total</b>	<b>\$2,922,946</b>	<b>\$4,377,683</b>	<b>\$1,884,705</b>	<b>\$271,321</b>	<b>\$7,428,115</b>	<b>\$521,290</b>	<b>\$3,298,129</b>	<b>\$1,665,228</b>	<b>\$22,360,124</b>

**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	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	1.5	0.1	0.5	0.4	0.5	0.3	0.1	0.4	0.5
\$ 5,000 to \$ 10,000	1.7	0.1	0.6	0.6	0.6	0.2	0.2	0.5	0.6
\$ 10,000 to \$ 15,000	2.7	0.2	0.9	0.9	0.8	0.4	0.4	0.8	0.9
\$ 15,000 to \$ 20,000	3.0	0.3	1.0	1.2	1.0	0.5	0.5	1.1	1.0
\$ 20,000 to \$ 25,000	3.0	0.4	1.2	2.1	1.2	0.7	0.7	1.4	1.2
\$ 25,000 to \$ 35,000	6.9	1.4	2.9	3.4	3.5	2.2	1.8	3.6	3.2
\$ 35,000 to \$ 50,000	10.9	2.8	6.1	6.6	7.5	5.7	3.7	7.3	6.2
\$ 50,000 to \$ 75,000	19.4	7.3	12.5	13.3	15.4	11.8	8.4	13.4	12.8
\$ 75,000 to \$ 100,000	16.2	9.2	13.4	13.9	16.0	12.2	9.5	11.7	13.1
\$ 100,000 to \$ 250,000	28.2	36.1	40.9	41.9	41.3	14.2	31.1	29.0	35.5
\$ 250,000 and over	6.7	42.0	19.9	15.8	12.3	51.7	43.8	30.8	25.1
<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. Average Deductions**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contributions	Other Deductions	Total
Negative Income	\$9,896	\$3,914	\$4,509	\$855	\$14,221	\$10,363	\$0	\$7,593	\$32,100
\$ 0 to \$ 5,000	9,215	859	1,954	332	8,541	1,333	700	2,560	16,164
\$ 5,000 to \$ 10,000	8,749	844	1,857	329	8,103	966	1,336	2,903	16,013
\$ 10,000 to \$ 15,000	8,709	899	1,702	322	7,693	1,099	1,592	3,418	15,832
\$ 15,000 to \$ 20,000	8,912	847	1,662	350	7,811	1,070	1,765	4,206	16,012
\$ 20,000 to \$ 25,000	8,332	1,007	1,769	517	7,966	1,084	1,916	5,136	16,323
\$ 25,000 to \$ 35,000	8,327	1,497	1,551	311	7,986	1,061	1,948	5,328	16,518
\$ 35,000 to \$ 50,000	8,012	1,478	1,548	279	7,828	1,125	1,975	5,775	16,238
\$ 50,000 to \$ 75,000	8,541	2,122	1,687	290	8,623	1,243	2,334	6,161	18,586
\$ 75,000 to \$ 100,000	9,028	2,954	1,949	325	9,693	1,366	2,762	6,519	21,235
\$ 100,000 to \$ 250,000	9,510	5,463	2,743	445	11,704	1,148	3,962	8,382	27,160
\$ 250,000 and over	11,061	28,732	6,047	823	17,961	12,495	23,946	40,437	86,643
<b>Average</b>	<b>\$8,977</b>	<b>\$5,339</b>	<b>\$2,479</b>	<b>\$405</b>	<b>\$10,512</b>	<b>\$2,383</b>	<b>\$4,858</b>	<b>\$8,849</b>	<b>\$26,846</b>

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.