

Appendix A: Major State Itemized Deduction Policies in Tax Year 2019

| | | | Specific Itemized Deductions Allowed* | | | | | | | | |
|--|---|---|---------------------------------------|---|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|---|
| State | Choice Structure for Claiming Standard Deduction (SD) versus Itemized Deductions (ID) | Types of Broad Limits Applied to Multiple Itemized Deductions | Charitable Gifts | Mortgage Interest** | Medical Expenses | Real Property Taxes | Personal Property Taxes | Local Sales Taxes | State Sales Taxes | Local Income Taxes | State Income Taxes |
| Number of states allowing specific deduction | | | 31 | 31 | 30 | 29 | 27 | 16 | 16 | 12 | 5 |
| Number of states allowing itemization:**** | | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Alabama | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 4% of State AGI | Deductible | Deductible | No | No | Deductible | No |
| Arizona | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Deductible | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap |
| Arkansas | Take larger | None | Deductible | Deductible, \$1 million debt | Above 10% of State AGI | Deductible | Deductible | No | No | Deductible | No |
| California | Take larger | Phase-down | Deductible | Deductible, \$1 million debt | Above 7.5% of FAGI | Deductible | Deductible | No | No | No | No |
| Colorado | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No |
| Delaware | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No |
| District of Columbia | Follow federal, with state SD equal to federal SD | Phase-out | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Deductible | No | No | No | No | No |
| Georgia | Follow federal, with state SD smaller than federal SD | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | Subject to \$10k SALT cap |
| Hawaii | Take larger | Phase-down | Deductible | Deductible, \$1 million debt | Above 10% of State AGI | Deductible | Deductible | Deductible | Deductible | Only if FAGI below \$100k single / \$200k MFJ | Only if FAGI below \$100k single / \$200k MFJ |
| Idaho | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No | No | No |
| Iowa | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 10% of FAGI | Deductible | Deductible | Deductible | Deductible | Deductible | No |
| Kansas | SD if taken on federal, with state SD smaller than federal SD | Percentage Reduction | Deductible | 75% Deductible, \$750,000 for new debt and \$1 million for old debt | 75% of the amount above 7.5% of FAGI | 75% Deductible | 75% Deductible | No | No | No | No |
| Kentucky | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | No | No | No | No | No | No | No |
| Louisiana | IDs claimed to extent they exceed standard deduction | Deduct Only Amount Above Federal Standard | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap |
| Maine | Take larger | Flat Dollar Cap; Phase-Out | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Deductible | Deductible | No | No | No | No |
| Maryland | SD if taken on federal, with state SD smaller than federal SD | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No |

| | | | Specific Itemized Deductions Allowed* | | | | | | | | |
|----------------|---|---|---------------------------------------|---|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| State | Choice Structure for Claiming Standard Deduction (SD) versus Itemized Deductions (ID) | Types of Broad Limits Applied to Multiple Itemized Deductions | Charitable Gifts | Mortgage Interest** | Medical Expenses*** | Real Property Taxes | Personal Property Taxes | Local Sales Taxes | State Sales Taxes | Local Income Taxes | State Income Taxes |
| Minnesota | Take larger | Phase-down | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 10% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No | No | No |
| Mississippi | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No |
| Missouri | SD if taken on federal, with state SD equal to federal SD | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No |
| Montana | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of State AGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No |
| Nebraska | SD if taken on federal, with state SD smaller than federal SD | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No |
| New Mexico | Follow federal, with state SD equal to federal SD | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No |
| New York | Take larger | Phase-down | Deductible | Deductible, \$1 million debt | Above 10% of FAGI | Deductible | Deductible | No | No | No | No |
| North Carolina | Take larger | Flat Dollar Cap | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 10% of FAGI | Subject to \$10k SALT cap | No | No | No | No | No |
| North Dakota | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap |
| Oklahoma | Follow federal, with state SD smaller than federal SD | Flat Dollar Cap | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No | No | No |
| Oregon | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No | Subject to \$10k SALT cap | No |
| South Carolina | Take larger | None | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No | No | No |
| Utah | Follow federal, with state SD equal to federal SD | Phase-out; Credit in lieu of deduction | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 7.5% of FAGI | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No |
| Virginia | Follow federal, with state SD smaller than federal SD | Phase-down | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt | Above 10% of FAGI | Deductible | Deductible | Subject to \$10k SALT cap | Subject to \$10k SALT cap | No | No |
| Wisconsin | IDs claimed to extent they exceed standard deduction | Credit in lieu of deduction | Deductible | Deductible, \$750,000 for new debt and \$1 million for old debt. Not deductible for second homes outside Wisconsin. | Above 10% of FAGI | No | No | No | No | No | No |

* This chart only includes state itemized deductions. Some states offer stand-alone deductions or credits that are similar to specific categories of deductions identified here, such as for property tax payments in Indiana and New Jersey, medical expenses in Massachusetts, New Jersey, and New Mexico, and charitable contributions in Arizona and Vermont.

** States that lowered their deductible mortgage debt limit to \$750,000 follow the federal government in applying that limit only to debt incurred after December 14, 2017. Generally, interest on home mortgage debt up to \$1 million is deductible if the debt was incurred before that date.

*** For the medical expense deduction in particular, it is important to emphasize that these conclusions are based on the information available on 2019 state income tax forms as of this writing. Because some state tax forms were written prior to the enactment of a new federal law (Public Law 116-94) lowering the AGI floor from 10 to 7.5 percent for Tax Year 2019, it is possible that some of those forms do not yet accurately reflect 2019 law in the states. Moreover, some states are considering retroactively conforming to the reduced floor and thus state law could change before 2019 tax returns are due.

**** The District of Columbia is included in these counts as if it were a state.

Source: Institute on Taxation and Economic Policy (ITEP) review of state income tax forms and recently enacted legislation.

Appendix B: Partial List of Tax Reform Options Available for Major Itemized Deductions Offered in the States in Tax Year 2019

| State Itemized Deduction Reforms Available to States in Tax Year 2019 | BROAD REFORMS | | CHARITABLE DEDUCTION | | MORTGAGE INTEREST DEDUCTION | | | MEDICAL EXPENSE DEDUCTION | STATE AND LOCAL PROPERTY TAX DEDUCTIONS | | | | STATE AND LOCAL SALES TAX DEDUCTIONS | | | | STATE AND LOCAL INCOME TAX DEDUCTIONS | | | |
|---|-------------------------------------|---|-----------------------------|--|------------------------------------|---|--|---|---|--|--|--|--------------------------------------|--|----------------------------------|--|---------------------------------------|---|-----------------------------------|---|
| | Repeal Itemized Deductions Entirely | Enact or Strengthen Broad-Based Limits on Itemized Deductions | Repeal Charitable Deduction | Only Allow Charitable Deductions in Excess of a Certain Percentage of Income | Repeal Mortgage Interest Deduction | Decrease Mortgage Interest Deduction to Apply Only to First \$750,000 of New Debt | Disallow Mortgage Interest Deduction for Purchases of Second Homes | Repeal Medical Expense Deduction or Raise AGI Floor | Repeal Real Property Tax Deduction | Subject Real Property Tax Deduction to \$10,000 SALT Cap | Repeal Personal Property Tax Deduction | Subject Personal Property Tax Deduction to \$10,000 SALT Cap | Repeal Local Sales Tax Deduction | Subject Local Sales Tax Deduction to \$10,000 SALT Cap | Repeal State Sales Tax Deduction | Subject State Sales Tax Deduction to \$10,000 SALT Cap | Repeal Local Income Tax Deduction | Subject Local Income Tax Deduction to \$10,000 SALT Cap | Repeal State Income Tax Deduction | Subject State Income Tax Deduction to \$10,000 SALT Cap |
| # of states in which this reform option is available: | 31 / 31 | 31 / 31 | 31 / 31 | 31 / 31 | 31 / 31 | 4 / 31 | 31 / 31 | 30 / 30 | 29 / 29 | 10 / 29 | 27 / 27 | 9 / 27 | 16 / 16 | 2 / 16 | 16 / 16 | 2 / 16 | 12 / 12 | 4 / 12 | 5 / 5 | 1 / 5 |
| Alabama | x | x | x | x | x | | x | x | x | x | x | x | | | | | x | x | | |
| Arizona | x | x | x | x | x | | x | x | x | | x | | x | | x | | x | | x | |
| Arkansas | x | x | x | x | x | x | x | x | x | x | x | x | | | | | x | x | | |
| California | x | x | x | x | x | x | x | x | x | x | x | x | | | | | | | | |
| Colorado | x | x | x | x | x | | x | x | x | | x | | x | | x | | | | | |
| Delaware | x | x | x | x | x | | x | x | x | | x | | x | | x | | x | | | |
| District of Columbia | x | x | x | x | x | | x | x | x | x | | | | | | | | | | |
| Georgia | x | x | x | x | x | | x | x | x | | x | | x | | x | | | | x | |
| Hawaii | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Idaho | x | x | x | x | x | | x | x | x | | x | | | | | | | | | |
| Iowa | x | x | x | x | x | | x | x | x | x | x | x | x | x | x | x | x | x | | |
| Kansas | x | x | x | x | x | | x | x | x | x | x | x | | | | | | | | |
| Kentucky | x | x | x | x | x | | x | | | | | | | | | | | | | |
| Louisiana | x | x | x | x | x | | x | x | x | | x | | x | | x | | x | | x | |
| Maine | x | x | x | x | x | | x | x | x | x | x | x | | | | | | | | |
| Maryland | x | x | x | x | x | | x | x | x | | x | | x | | x | | | | | |
| Minnesota | x | x | x | x | x | | x | x | x | | x | | | | | | | | | |



| State Itemized Deduction Reforms Available to States in Tax Year 2019 | BROAD REFORMS | | CHARITABLE DEDUCTION | | MORTGAGE INTEREST DEDUCTION | | | MEDICAL EXPENSE DEDUCTION | STATE AND LOCAL PROPERTY TAX DEDUCTIONS | | | | STATE AND LOCAL SALES TAX DEDUCTIONS | | | STATE AND LOCAL INCOME TAX DEDUCTIONS | | | | |
|---|-------------------------------------|---|-----------------------------|--|------------------------------------|---|--|----------------------------------|---|--|--|--|--------------------------------------|--|----------------------------------|--|-----------------------------------|---|-----------------------------------|---|
| | Repeal Itemized Deductions Entirely | Enact or Strengthen Broad-Based Limits on Itemized Deductions | Repeal Charitable Deduction | Only Allow Charitable Deductions in Excess of a Certain Percentage of Income | Repeal Mortgage Interest Deduction | Decrease Mortgage Interest Deduction to Apply Only to First \$750,000 of New Debt | Disallow Mortgage Interest Deduction for Purchases of Second Homes | Repeal Medical Expense Deduction | Repeal Real Property Tax Deduction | Subject Real Property Tax Deduction to \$10,000 SALT Cap | Repeal Personal Property Tax Deduction | Subject Personal Property Tax Deduction to \$10,000 SALT Cap | Repeal Local Sales Tax Deduction | Subject Local Sales Tax Deduction to \$10,000 SALT Cap | Repeal State Sales Tax Deduction | Subject State Sales Tax Deduction to \$10,000 SALT Cap | Repeal Local Income Tax Deduction | Subject Local Income Tax Deduction to \$10,000 SALT Cap | Repeal State Income Tax Deduction | Subject State Income Tax Deduction to \$10,000 SALT Cap |
| Mississippi | x | x | x | x | x | | x | x | x | | x | x | | x | | x | | | | |
| Missouri | x | x | x | x | x | | x | x | x | | x | x | | x | | x | | | | |
| Montana | x | x | x | x | x | | x | x | x | | x | x | | x | | x | | | | |
| Nebraska | x | x | x | x | x | | x | x | x | | x | x | | x | | x | | | | |
| New Mexico | x | x | x | x | x | | x | x | x | | x | x | | x | | x | | | | |
| New York | x | x | x | x | x | x | x | x | x | x | x | x | | | | | | | | |
| North Carolina | x | x | x | x | x | | x | x | x | | | | | | | | | | | |
| North Dakota | x | x | x | x | x | | x | x | x | | | | x | | x | | x | | x | |
| Oklahoma | x | x | x | x | x | | x | x | x | | x | x | | | | | | | | |
| Oregon | x | x | x | x | x | | x | x | x | | | | | | | | x | | | |
| South Carolina | x | x | x | x | x | | x | x | x | | | | | | | | | | | |
| Utah | x | x | x | x | x | | x | x | x | | | | x | | x | | | | | |
| Virginia | x | x | x | x | x | | x | x | x | x | x | | x | | x | | | | | |
| Wisconsin | x | x | x | x | x | | x | x | | | | | | | | | | | | |

Source: Institute on Taxation and Economic Policy (ITEP) review of state income tax forms and recently enacted legislation.



Appendix C: Preliminary Federal Tax Return Data Describing Itemized Deduction Claimants in Tax Year 2018

Share of Tax Returns in Each Income Group Claiming Itemized Deductions

| | Additional Detail | | | | | | | Less than \$100,000 | \$200,000 or more |
|--|--------------------|-----------------------|------------------------|------------------------|-------------------------|---------------------|------|---------------------|-------------------|
| | Less than \$50,000 | \$50,000 to \$100,000 | \$100,000 to \$200,000 | \$200,000 to \$500,000 | \$500,000 to \$1million | \$1 million or more | | | |
| Total itemized deductions | 2.9% | 12.7% | 25.0% | 46.9% | 63.3% | 71.1% | 5.7% | 49.7% | |
| SPECIFIC DEDUCTIONS | | | | | | | | | |
| Medical and dental | 1.7% | 4.3% | 4.6% | 2.8% | 1.0% | 0.4% | 2.5% | 2.5% | |
| Total taxes paid | 2.8% | 12.5% | 24.9% | 46.9% | 63.2% | 71.0% | 5.6% | 49.6% | |
| Mortgage interest | 1.6% | 9.9% | 21.4% | 41.2% | 52.9% | 51.0% | 3.9% | 42.9% | |
| Charitable contributions | 1.9% | 10.2% | 22.1% | 43.2% | 59.6% | 68.0% | 4.2% | 46.0% | |
| Casualty and theft | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Other itemized deductions | 0.2% | 0.7% | 1.2% | 2.1% | 3.8% | 6.7% | 0.3% | 2.5% | |
| ADDITIONAL DETAIL FOR TOTAL TAXES PAID DEDUCTION: | | | | | | | | | |
| State and local income taxes or general sales taxes | 2.6% | 12.1% | 24.5% | 46.2% | 62.6% | 70.4% | 5.3% | 49.0% | |
| Real estate taxes | 1.9% | 10.9% | 23.1% | 44.3% | 59.3% | 65.1% | 4.5% | 46.8% | |
| Personal property taxes | 1.0% | 5.3% | 11.5% | 20.9% | 24.6% | 24.5% | 2.2% | 21.5% | |
| Other taxes | 0.2% | 0.9% | 1.6% | 2.6% | 3.2% | 3.5% | 0.4% | 2.7% | |

Source: ITEP analysis of preliminary IRS data for Tax Year 2018. Includes returns filed and processed through the Individual Master File (IMF) system through July 25, 2019. Income groups are sorted based on federal Adjusted Gross Income (AGI).

Appendix D: Preliminary Federal Tax Return Data Describing Itemized Deduction Claimants in Tax Year 2018

Share of Claimants of Each Deduction Falling in Each Income Group

| | | | | | | | Additional Detail | |
|---|--------------------|-----------------------|------------------------|------------------------|-------------------------|---------------------|---------------------|-------------------|
| | Less than \$50,000 | \$50,000 to \$100,000 | \$100,000 to \$200,000 | \$200,000 to \$500,000 | \$500,000 to \$1million | \$1 million or more | Less than \$100,000 | \$200,000 or more |
| Total itemized deductions | 16.6% | 28.2% | 32.6% | 18.2% | 3.2% | 1.2% | 44.8% | 22.7% |
| SPECIFIC DEDUCTIONS | | | | | | | | |
| Medical and dental | 36.9% | 36.1% | 22.5% | 4.2% | 0.2% | 0.0% | 73.1% | 4.4% |
| Total taxes paid | 16.0% | 28.2% | 32.9% | 18.4% | 3.3% | 1.3% | 44.2% | 22.9% |
| Mortgage interest | 11.3% | 28.1% | 35.6% | 20.4% | 3.4% | 1.1% | 39.4% | 25.0% |
| Charitable contributions | 12.7% | 27.3% | 34.7% | 20.2% | 3.6% | 1.4% | 40.0% | 25.3% |
| Casualty and theft | 32.5% | 36.4% | 24.7% | 5.8% | 0.5% | 0.1% | 68.9% | 6.4% |
| Other itemized deductions | 19.8% | 29.0% | 29.6% | 15.7% | 3.7% | 2.2% | 48.8% | 21.6% |
| ADDITIONAL DETAIL FOR TOTAL TAXES PAID DEDUCTION: | | | | | | | | |
| State and local income taxes or general sales taxes | 15.3% | 28.2% | 33.3% | 18.7% | 3.3% | 1.3% | 43.5% | 23.3% |
| Real estate taxes | 12.4% | 28.1% | 34.9% | 19.9% | 3.5% | 1.3% | 40.5% | 24.6% |
| Personal property taxes | 12.9% | 28.2% | 35.7% | 19.2% | 3.0% | 1.0% | 41.1% | 23.2% |
| Other taxes | 16.5% | 31.5% | 32.9% | 15.6% | 2.6% | 1.0% | 48.0% | 19.1% |
| Share of all federal tax returns falling in each group | 58.6% | 23.1% | 13.6% | 4.0% | 0.5% | 0.2% | 81.7% | 4.7% |

Source: ITEP analysis of preliminary IRS data for Tax Year 2018. Includes returns filed and processed through the Individual Master File (IMF) system through July 25, 2019. Income groups are sorted based on federal Adjusted Gross Income (AGI).

Appendix E: Preliminary Federal Tax Return Data Describing Amount of Itemized Deductions Claimed in Tax Year 2018

Amount of Itemized Deductions Claimed Per Return in Each Income Group

| | | | | | | | Additional Detail | |
|----------------------------|--------------------|-----------------------|------------------------|------------------------|-------------------------|---------------------|---------------------|-------------------|
| | Less than \$50,000 | \$50,000 to \$100,000 | \$100,000 to \$200,000 | \$200,000 to \$500,000 | \$500,000 to \$1million | \$1 million or more | Less than \$100,000 | \$200,000 or more |
| Total itemized deductions | \$887 | \$3,454 | \$7,545 | \$17,603 | \$34,160 | \$93,029 | \$1,614 | \$22,328 |
| SPECIFIC DEDUCTIONS | | | | | | | | |
| Medical and dental | \$513 | \$1,015 | \$853 | \$883 | \$612 | \$390 | \$655 | \$834 |
| Total taxes paid | \$131 | \$853 | \$2,277 | \$6,333 | \$6,297 | \$7,421 | \$335 | \$6,371 |
| Mortgage interest | \$250 | \$1,055 | \$2,655 | \$6,781 | \$10,819 | \$11,098 | \$478 | \$7,396 |
| Charitable contributions | \$74 | \$517 | \$1,570 | \$4,485 | \$12,849 | \$57,074 | \$200 | \$7,424 |
| Casualty and theft | \$3 | \$7 | \$10 | \$13 | \$23 | \$22 | \$4 | \$14 |
| Other itemized deductions | \$26 | \$96 | \$213 | \$712 | \$2,708 | \$12,773 | \$46 | \$1,395 |

Amount of Itemized Deductions Claimed Per Return Claiming Each Deduction in Each Income Group

| | | | | | | | Additional Detail | |
|----------------------------|--------------------|-----------------------|------------------------|------------------------|-------------------------|---------------------|---------------------|-------------------|
| | Less than \$50,000 | \$50,000 to \$100,000 | \$100,000 to \$200,000 | \$200,000 to \$500,000 | \$500,000 to \$1million | \$1 million or more | Less than \$100,000 | \$200,000 or more |
| Total itemized deductions | \$30,187 | \$27,289 | \$30,209 | \$37,518 | \$53,999 | \$130,870 | \$28,362 | \$44,957 |
| SPECIFIC DEDUCTIONS | | | | | | | | |
| Medical and dental | \$29,612 | \$23,655 | \$18,702 | \$31,028 | \$64,273 | \$107,818 | \$26,666 | \$32,836 |
| Total taxes paid | \$4,660 | \$6,822 | \$9,149 | \$13,515 | \$9,965 | \$10,455 | \$6,038 | \$12,843 |
| Mortgage interest | \$15,933 | \$10,689 | \$12,427 | \$16,442 | \$20,434 | \$21,747 | \$12,195 | \$17,232 |
| Charitable contributions | \$3,976 | \$5,076 | \$7,100 | \$10,377 | \$21,574 | \$83,870 | \$4,727 | \$16,144 |
| Casualty and theft | \$45,552 | \$37,699 | \$50,171 | \$79,289 | \$215,456 | \$335,824 | \$41,405 | \$94,377 |
| Other itemized deductions | \$14,233 | \$13,991 | \$17,968 | \$33,618 | \$70,497 | \$189,890 | \$14,089 | \$56,097 |

Source: ITEP analysis of preliminary IRS data for Tax Year 2018. Includes returns filed and processed through the Individual Master File (IMF) system through July 25, 2019. Income groups are sorted based on federal Adjusted Gross Income (AGI).