

**Table 477. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2004**

[46,335 represents 46,335,000. Based on a sample of returns; see Appendix III]

| Item                                      | Unit        | Adjusted gross income class |                |                      |                      |                      |                      |                      |                    |  |
|---|-------------|-----------------------------|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--|
|   |             | Total                       | Under \$10,000 | \$10,000 to \$19,999 | \$20,000 to \$29,999 | \$30,000 to \$39,999 | \$40,000 to \$49,999 | \$50,000 to \$99,999 | \$100,000 and over |  |
| Returns with itemized deductions:         |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Number of returns <sup>1, 2</sup>         | 1,000 ..    | 46,335                      | 970            | 2,487                | 3,490                | 4,540                | 4,655                | 18,585               | 11,610             |  |
| Amount <sup>1, 2</sup>                    | Mil. dol. . | 998,238                     | 13,525         | 32,521               | 46,079               | 61,388               | 67,717               | 334,536              | 442,473            |  |
| Medical and dental expenses: <sup>3</sup> |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 9,531                       | 625            | 1,459                | 1,507                | 1,402                | 1,138                | 2,812                | 587                |  |
| Amount                                    | Mil. dol. . | 94,670                      | 5,742          | 11,556               | 11,774               | 11,079               | 10,096               | 31,101               | 13,321             |  |
| Taxes paid:                               |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns <sup>2</sup>                      | 1,000 ..    | 46,009                      | 914            | 2,408                | 3,440                | 4,490                | 4,627                | 18,530               | 11,601             |  |
| Amount, total                             | Mil. dol. . | 362,609                     | 2,418          | 6,418                | 9,558                | 14,486               | 17,888               | 107,521              | 204,319            |  |
| State and local taxes:                    |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 44,765                      | 812            | 2,237                | 3,275                | 4,344                | 4,485                | 18,153               | 11,459             |  |
| Amount                                    | Mil. dol. . | 219,833                     | 627            | 1,910                | 3,392                | 6,389                | 8,536                | 57,168               | 141,812            |  |
| Real estate taxes:                        |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 40,458                      | 701            | 1,871                | 2,601                | 3,600                | 3,957                | 16,771               | 10,957             |  |
| Amount                                    | Mil. dol. . | 132,252                     | 1,682          | 4,160                | 5,629                | 7,314                | 8,522                | 46,224               | 58,722             |  |
| Interest paid:                            |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 38,110                      | 568            | 1,515                | 2,428                | 3,434                | 3,810                | 16,189               | 10,165             |  |
| Amount                                    | Mil. dol. . | 356,356                     | 4,171          | 10,081               | 16,440               | 23,685               | 27,055               | 135,348              | 139,577            |  |
| Home mortgage interest:                   |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 37,692                      | 560            | 1,493                | 2,402                | 3,411                | 3,779                | 16,104               | 9,943              |  |
| Amount                                    | Mil. dol. . | 340,476                     | 4,110          | 9,965                | 16,243               | 23,406               | 26,768               | 133,594              | 126,392            |  |
| Charitable cash contributions:            |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 38,567                      | 574            | 1,724                | 2,591                | 3,465                | 3,671                | 15,855               | 10,687             |  |
| Amount                                    | Mil. dol. . | 122,875                     | 899            | 2,741                | 4,567                | 6,243                | 7,163                | 36,253               | 65,009             |  |
| Unreimbursed employee business expenses:  |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 15,546                      | 75             | 437                  | 1,064                | 1,621                | 1,706                | 7,070                | 3,572              |  |
| Amount                                    | Mil. dol. . | 68,497                      | 206            | 1,780                | 4,491                | 7,026                | 7,260                | 28,829               | 18,906             |  |
| Returns with statutory adjustments:       |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Number of returns <sup>2</sup>            | 1,000 ..    | 32,154                      | 4,086          | 4,142                | 3,508                | 3,089                | 2,917                | 9,079                | 5,333              |  |
| Amount of adjustments                     | Mil. dol. . | 98,047                      | 5,740          | 5,751                | 6,387                | 6,151                | 6,401                | 24,559               | 43,057             |  |
| Payments to IRAs: <sup>4</sup>            |             |                             |                |                      |                      |                      |                      |                      |                    |  |
| Returns                                   | 1,000 ..    | 3,331                       | 111            | 248                  | 421                  | 427                  | 428                  | 1,094                | 602                |  |
| Amount                                    | Mil. dol. . | 10,029                      | 257            | 506                  | 1,040                | 1,138                | 1,315                | 3,410                | 2,363              |  |
| Student loan interest deduction           | 1,000 ..    | 7,527                       | 368            | 755                  | 1,030                | 1,075                | 972                  | 2,784                | 544                |  |
| Amount                                    | Mil. dol. . | 4,399                       | 182            | 317                  | 515                  | 628                  | 596                  | 1,913                | 248                |  |
| Deduction for self-employment tax         | 1,000 ..    | 15,920                      | 2,980          | 2,697                | 1,688                | 1,229                | 1,111                | 3,525                | 2,691              |  |
| Amount                                    | Mil. dol. . | 21,109                      | 1,255          | 2,053                | 1,696                | 1,362                | 1,365                | 5,131                | 8,246              |  |
| Payments to Keogh plans                   | 1,000 ..    | 1,201                       | 18             | 19                   | 25                   | 48                   | 55                   | 318                  | 716                |  |
| Amount                                    | Mil. dol. . | 19,296                      | 77             | 86                   | 103                  | 283                  | 375                  | 2,668                | 15,703             |  |

<sup>1</sup> After limitations. <sup>2</sup> Includes other deductions and adjustments, not shown separately. <sup>3</sup> Before limitation. <sup>4</sup> Individual Retirement Account.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues.