

Table 473. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2005

[47,775 represents 47,775,000. 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 ^{1, 2}	1,000 . .	47,755	951	2,425	3,562	4,363	4,631	18,803	13,020
Amount ^{1, 2}	Mil. dol..	1,121,811	13,524	33,982	50,443	63,750	71,017	354,741	534,354
Medical and dental expenses: ³									
Returns	1,000 . .	9,917	606	1,423	1,506	1,381	1,199	3,030	772
Amount	Mil. dol..	67,354	4,621	10,594	9,439	8,317	6,417	18,795	9,171
Taxes paid:									
Returns ²	1,000 . .	47,353	901	2,345	3,487	4,291	4,588	18,743	12,999
Amount, total	Mil. dol..	400,390	2,511	6,087	9,926	14,149	18,141	108,930	240,645
State and local income taxes: ⁴									
Returns	1,000 . .	45,994	790	2,160	3,315	4,123	4,447	18,329	12,831
Amount	Mil. dol..	244,852	557	1,535	3,580	5,902	8,332	57,159	167,788
Real estate taxes:									
Returns	1,000 . .	41,311	689	1,754	2,630	3,382	3,794	16,828	12,234
Amount	Mil. dol..	144,702	1,819	4,220	5,778	7,517	8,939	47,833	68,596
Interest paid:									
Returns	1,000 . .	39,016	589	1,464	2,438	3,283	3,675	16,199	11,367
Amount	Mil. dol..	405,718	4,750	10,905	17,890	24,619	28,513	146,289	172,751
Home mortgage interest:									
Returns	1,000 . .	38,575	581	1,444	2,416	3,257	3,655	16,094	11,127
Amount	Mil. dol..	383,733	4,689	10,745	17,656	24,328	28,151	144,477	153,687
Charitable contributions:									
Returns	1,000 . .	41,381	601	1,743	2,738	3,470	3,839	16,688	12,301
Amount	Mil. dol..	183,391	681	2,978	5,403	7,290	8,474	45,288	113,276
Unreimbursed employee business expenses:									
Returns	1,000 . .	15,920	87	466	1,058	1,535	1,708	7,056	4,010
Amount	Mil. dol..	75,824	298	2,085	5,061	7,483	8,068	30,184	22,645
Returns with statutory adjustments:									
Number of returns ²	1,000 . .	33,591	4,277	4,200	3,550	3,202	2,924	9,367	6,071
Amount of adjustments	Mil. dol..	109,397	5,745	6,066	6,219	6,366	6,700	25,846	52,453
Payments to IRAs: ⁴									
Returns	1,000 . .	3,256	93	240	359	416	399	1,091	658
Amount	Mil. dol..	12,003	228	673	1,021	1,274	1,398	4,101	3,308
Deduction for self-employment tax:									
Returns	1,000 . .	16,695	3,174	2,740	1,682	1,318	1,123	3,639	3,018
Amount	Mil. dol..	22,734	1,318	2,061	1,666	1,489	1,292	5,347	9,560
Self-employment health insurance:									
Returns	1,000 . .	3,901	418	379	384	314	267	940	1,200
Amount	Mil. dol..	19,646	1,339	1,252	1,383	1,369	1,129	4,578	8,596
Payments to Keogh plans:									
Returns	1,000 . .	1,257	25	26	36	50	57	292	770
Amount	Mil. dol..	21,268	106	152	192	310	352	2,676	17,480

¹ After limitations. ² Includes other deductions and adjustments, not shown separately. ³ Before limitation. ⁴ State and local taxes include income taxes and sales taxes.