

Table 475. Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2003 and 2004

[43,950 represents 43,950,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Percent change, 2003–04	
	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹	Amount
Total itemized deductions before limitation	43,950	930,812	46,335	1,035,000	5.4	11.2
Medical and dental expenses after 7.5-percent AGI limitation	8,678	56,007	9,531	61,503	9.8	9.8
Taxes paid ²	43,062	310,897	46,009	362,609	6.8	16.6
State and local income taxes	(NA)	(NA)	33,516	202,306	(NA)	(NA)
State and local general sales taxes	(NA)	(NA)	11,249	17,527	(NA)	(NA)
Interest paid ³	36,212	340,319	38,110	356,356	5.2	4.7
Home mortgage interest	35,797	325,192	37,692	340,476	5.3	4.7
Charitable contributions	38,627	145,702	40,623	165,564	5.2	13.6
Other than cash contributions	23,933	38,041	25,267	43,373	5.6	14.0
Casualty and theft losses	90	1,605	185	3,510	106.3	118.8
Miscellaneous deductions after 2-percent AGI limitation	11,639	63,182	12,025	68,533	3.3	8.5
Total unlimited miscellaneous deductions	1,211	13,101	1,457	16,925	20.4	29.2
Itemized deductions in excess of limitation	5,221	28,947	5,724	36,762	9.6	27.0
Total itemized deductions after limitation	43,950	901,865	46,335	998,238	5.4	10.7
Total standard deduction	84,643	555,780	84,017	560,933	–0.7	0.9
Total deductions (after itemized deduction limitation)	128,593	1,457,645	130,352	1,559,171	1.4	7.0

NA Not available. ¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers. ² Includes real estate taxes, personal property taxes, and other taxes not shown separately. ³ Includes investment interest and deductible mortgage "points" not shown separately.

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