

**Table 487. Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2006 and 2007**

[49,124 represents 49,124,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2006		2007		Percent change, 2006–07	
	Number of returns <sup>1</sup> (1,000)	Amount (mil. dol.)	Number of returns <sup>1</sup> (1,000)	Amount (mil. dol.)	Number of returns <sup>1</sup> (percent)	Amount (percent)
<b>Total itemized deductions before limitation . . .</b>	<b>49,124</b>	<b>1,264,390</b>	<b>50,544</b>	<b>1,372,138</b>	<b>2.9</b>	<b>8.5</b>
Medical and dental expenses after 7.5 percent AGI limitation . . . . .	10,209	70,704	10,520	76,347	3.0	8.0
Taxes paid <sup>2</sup> . . . . .	48,661	432,774	50,119	465,881	3.0	7.6
State and local income taxes . . . . .	35,666	246,382	36,683	269,351	2.9	9.3
State and local general sales taxes . . . . .	11,249	18,924	11,936	18,522	6.1	–2.1
Interest paid <sup>3</sup> . . . . .	40,285	470,475	41,283	524,790	2.5	11.5
Home mortgage interest . . . . .	39,831	443,152	40,777	491,432	2.4	10.9
Charitable contributions <sup>4</sup> . . . . .	41,438	186,647	41,119	193,604	–0.8	3.7
Other than cash contributions . . . . .	24,748	52,631	23,854	58,747	–3.6	11.6
Casualty and theft losses . . . . .	206	5,136	107	2,337	–48.1	–54.5
Miscellaneous deductions after 2-percent AGI limitation . . . . .	12,314	76,666	12,734	85,218	3.4	11.2
Total unlimited miscellaneous deductions . . . . .	1,606	21,988	1,692	23,961	5.4	9.0
Itemized deductions in excess of limitation . . . . .	6,789	35,152	7,131	39,102	5.0	11.2
Total itemized deductions after limitation . . . . .	49,124	1,229,237	50,544	1,333,037	2.9	8.4
Total standard deduction . . . . .	86,584	607,464	90,511	654,182	4.5	7.7
Total deductions (after itemized deduction limitation) . . . . .	135,707	1,836,701	141,055	1,987,218	3.9	8.2

<sup>1</sup> 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. <sup>2</sup> Includes real estate taxes, personal property taxes, and other taxes not shown separately. <sup>3</sup> Includes investment interest and deductible mortgage "points" not shown separately. <sup>4</sup> For more information See Table 582.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 488. Federal Individual Income Tax Returns—Statutory Adjustments: 2006 and 2007**

[33,981 represents 33,981,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2006		2007		Percent change in amount, 2006–07
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
<b>Total statutory adjustments . . . . .</b>	<b>33,981</b>	<b>113,845</b>	<b>36,050</b>	<b>123,020</b>	<b>8.1</b>
Payments to an Individual Retirement Account . . . . .	3,231	12,534	3,300	12,877	2.7
Educator expenses deduction . . . . .	3,167	806	3,654	926	14.9
Moving expenses adjustment . . . . .	1,083	3,159	1,119	2,903	–8.1
Student loan interest deduction . . . . .	8,541	6,157	9,091	7,464	21.2
Tuition and fees deduction . . . . .	4,016	9,621	4,543	10,579	10.0
Self-employment tax deduction . . . . .	17,075	23,925	17,840	24,760	3.5
Self-employment health insurance deduction . . . . .	3,804	20,303	3,839	21,283	4.8
Payments to a self-employed retirement (Keogh) plan . . . . .	1,228	22,012	11,191	22,262	1.1
Forfeited interest penalty . . . . .	1,164	430	1,164	353	–17.9
Alimony paid . . . . .	585	9,116	600	9,497	4.2
Other adjustment <sup>1</sup> . . . . .	(NA)	1,245	(NA)	1,415	13.7

NA Not available. <sup>1</sup> Includes foreign housing adjustment, Medical Savings Accounts deduction, jury duty pay deduction, and other adjustments for 2006 and 2007.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.