

**Table 477. Federal Individual Income Tax Returns— Selected Itemized Deductions and the Standard Deduction: 2005 and 2006**

[47,755 represents 47,755,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2005		2006		Percent change, 2005–06	
	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>	Amount
<b>Total itemized deductions before limitation . . . . .</b>	<b>47,755</b>	<b>1,167,135</b>	<b>49,124</b>	<b>1,264,390</b>	<b>2.9</b>	<b>8.3</b>
Medical and dental expenses after 7.5 percent AGI limitation. <sup>2</sup>	9,917	67,354	10,209	70,704	2.9	5.0
Taxes paid <sup>2</sup>	47,353	400,390	48,661	432,774	2.8	8.1
State and local income taxes . . . . .	34,570	227,581	35,666	246,382	3.2	8.3
State and local general sales taxes . . . . .	11,423	17,271	11,249	18,924	–1.5	9.6
Interest paid <sup>3</sup>	39,016	405,718	40,285	470,475	3.3	16.0
Home mortgage interest . . . . .	38,575	383,733	39,831	443,152	3.3	15.5
Charitable contributions <sup>4</sup>	41,381	183,391	41,438	186,647	0.1	1.8
Other than cash contributions . . . . .	25,371	48,057	24,748	52,631	–2.5	9.5
Casualty and theft losses . . . . .	814	14,984	206	5,136	–74.7	–65.7
Miscellaneous deductions after 2-percent AGI limitation . .	12,407	76,183	12,314	76,666	–0.8	0.6
Total unlimited miscellaneous deductions . . . . .	1,522	19,114	1,606	21,988	5.5	15.0
Itemized deductions in excess of limitation . . . . .	6,323	45,324	6,789	35,152	7.4	–22.4
<b>Total itemized deductions after limitation . . . . .</b>	<b>47,755</b>	<b>1,121,811</b>	<b>49,124</b>	<b>1,229,237</b>	<b>2.9</b>	<b>9.6</b>
<b>Total standard deduction . . . . .</b>	<b>84,841</b>	<b>580,748</b>	<b>86,584</b>	<b>607,464</b>	<b>2.1</b>	<b>4.6</b>
<b>Total deductions (after itemized deduction limitation) . . . . .</b>	<b>132,597</b>	<b>1,702,559</b>	<b>135,707</b>	<b>1,836,701</b>	<b>2.3</b>	<b>7.9</b>

<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 572.