

Table 479. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2006

[49,124 represents 49,124,000. 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 . . .	49,124	923	2,306	3,358	4,363	4,546	19,117	14,510	
Amount ^{1,2}	Mil. dol..	1,229,237	13,933	34,215	48,571	65,218	71,839	371,502	623,958	
Medical and dental expenses:										
Returns	1,000 . . .	10,209	575	1,358	1,404	1,379	1,196	3,386	911	
Amount	Mil. dol..	70,704	4,159	10,265	8,853	7,864	7,405	21,815	10,343	
Taxes paid:										
Returns ²	1,000 . . .	48,661	874	2,213	3,265	4,278	4,495	19,044	14,492	
Amount, total	Mil. dol..	432,774	2,622	5,854	9,396	14,401	17,812	110,712	271,978	
State and local income taxes: ⁴										
Returns	1,000 . . .	46,916	758	1,977	3,045	4,045	4,313	18,508	14,269	
Amount	Mil. dol..	265,306	584	1,436	3,205	5,776	8,101	57,223	188,980	
Real estate taxes:										
Returns	1,000 . . .	42,584	672	1,686	2,477	3,433	3,676	17,047	13,594	
Amount	Mil. dol..	156,384	1,901	4,105	5,693	7,918	8,953	49,485	78,330	
Interest paid:										
Returns	1,000 . . .	40,285	602	1,464	2,337	3,330	3,572	16,392	12,587	
Amount	Mil. dol..	470,475	5,695	12,662	19,519	28,025	30,769	162,274	211,530	
Home mortgage interest:										
Returns	1,000 . . .	39,831	593	1,447	2,317	3,314	3,550	16,290	12,321	
Amount	Mil. dol..	443,152	5,655	12,550	19,301	27,781	30,367	160,577	186,920	
Charitable contributions:										
Returns	1,000 . . .	41,438	541	1,545	2,411	3,315	3,607	16,497	13,523	
Amount	Mil. dol..	186,647	633	2,608	4,680	6,826	7,947	44,221	119,731	
Unreimbursed employee business expenses:										
Returns	1,000 . . .	15,985	86	367	932	1,452	1,599	7,174	4,376	
Amount	Mil. dol..	75,601	340	1,620	4,617	7,050	7,419	30,937	23,619	
Returns with statutory adjustments:										
Number of returns ²	1,000 . . .	33,981	4,318	4,160	3,423	3,121	2,868	9,430	6,660	
Amount of adjustments	Mil. dol..	113,845	6,137	5,916	6,260	6,107	6,545	25,556	57,325	
Payments to IRAs: ⁴										
Returns	1,000 . . .	3,231	98	214	359	363	400	1,098	698	
Amount	Mil. dol..	12,534	301	551	1,027	1,141	1,435	4,350	3,728	
Deduction for self-employment tax:										
Returns	1,000 . . .	17,075	3,202	2,869	1,627	1,301	1,138	3,681	3,256	
Amount	Mil. dol..	23,925	1,376	2,202	1,691	1,448	1,357	5,496	10,355	
Self-employment health insurance:										
Returns	1,000 . . .	3,804	360	363	349	302	273	894	1,263	
Amount	Mil. dol..	20,303	1,299	1,297	1,383	1,260	1,149	4,516	9,398	
Payments to Keogh plans:										
Returns	1,000 . . .	1,228	22	22	24	40	44	260	817	
Amount	Mil. dol..	22,012	100	83	107	251	303	2,386	18,782	

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.

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