

Individual Income Tax Returns, by State, 2007

by Taquesha Cain

The Economic Stimulus Act of 2008, which was signed into law on February 13, 2008, provided several individual and businesses tax benefits designed to boost the economy. One of the provisions of this act provided an economic stimulus payment to individuals who had qualifying income of at least \$3,000 or a net income tax liability. Individuals received a stimulus payment based on their Tax Year 2007 returns, so many individuals filed tax returns even though they were not otherwise required to file. In total, there were 154.7 million individual tax returns filed for Tax Year 2007.¹ Of those, an estimated 12.5 million individual income tax returns were filed solely to receive a stimulus payment.

The Statistics of Income (SOI) annually publishes “Historical Table 2,” showing individual income and tax data by State and size of adjusted gross income (AGI). These data are extracted from the population of returns filed for a given tax year, and are collected as returns are processed by the Internal Revenue Service for administrative purposes. The Tax Year 2007 Historical Table 2 published in the spring 2009 issue of the *SOI Bulletin* included returns filed just to receive the economic stimulus payment. This makes comparisons to previous and later years’ data very difficult. To ensure a consistent time series, SOI developed a State-level data file from an expanded statistical sample of returns filed for Tax Year 2007, which allows it to produce State-level estimates that exclude returns filed just to receive an economic stimulus payment (see Data Sources and Limitations section for details on this sample). This article presents data from this file (Table 1).

Excluding the additional tax returns filed solely for the economic stimulus payment, individual taxpayers filed approximately 142.2 million individual income tax returns for Tax Year 2007. The AGI re-

ported on these returns totaled slightly less than \$8.7 trillion. In this article, selected sources of income, deductions, and tax components are reviewed at the State level. These include salaries and wages, net capital gain in AGI, business or profession net income, AGI, total itemized deductions, the alternative minimum tax (AMT), and income tax.

Selected Sources of Income

Salaries and wages, as reported on the individual tax return, are amounts of compensation primarily for personal services.² This category includes items such as: salaries, wages, commissions, bonuses, tips, etc. Figure A shows the top 10 States with the highest average salaries and wages reported for Tax Year 2007. The average salaries and wages per individual tax return for the United States as a whole was \$48,558, as reported on about 120.9 million returns. The highest average salaries and wages was reported in the category labeled “Other Areas,” \$95,650, although this group represented only 0.7 percent of the total salaries and wages reported for Tax Year 2007. Other Areas, which will be treated as a separate “State” throughout this analysis, includes returns filed by U.S. citizens living abroad, members of armed forces stationed overseas, and residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees. About 60 percent of these returns are from U.S. citizens living abroad, and these returns report appreciably higher salaries, other income, and taxes compared to the other areas included in this category. The two States with the next highest average salaries and wages were Connecticut, at \$70,362, and New Jersey, at \$64,651. Connecticut, with the second highest average salaries and wages, represented 1.8 percent of the total, while New Jersey represented 4.0 percent. The State that represented the largest percentage of total salaries and wages was California, with 12.9 percent of the total and average salaries and wages of \$54,440, the eighth highest.

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¹ Historical Table 2., Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007: *Statistics of Income Bulletin*, Spring 2009, Volume 28, Number 4, p. 132–185.

² For further details on the definitions for data variables used in this text, see *Statistics of Income—2007, Individual Income Tax Returns* (IRS Publication 1304).

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Figure A

Salaries and Wages and Average Salaries and Wages, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with salaries and wages of returns	Percentage of returns having salaries and wages	Salaries and wages	Average salaries and wages	Percentage of U.S. total salaries and wages
	(1)	(2)	(3)	(4)	(5)	(6)
All states	142,169,394	120,934,764	85.1	5,872,400,587	48,558	100.0
Other areas [2,3]	589,696	443,632	75.2	42,433,560	95,650	0.7
Connecticut	1,743,516	1,463,904	84.0	103,003,155	70,362	1.8
New Jersey	4,300,569	3,642,593	84.7	235,498,240	64,651	4.0
Massachusetts	3,208,489	2,737,566	85.3	163,477,502	59,716	2.8
District of Columbia	303,860	257,107	84.6	15,261,128	59,357	0.3
New York	9,177,173	7,635,159	83.2	441,714,203	57,853	7.5
Maryland	2,788,595	2,402,908	86.2	138,182,308	57,506	2.4
California	16,530,898	13,869,710	83.9	755,069,646	54,440	12.9
Virginia	3,756,005	3,282,208	87.4	175,484,642	53,465	3.0
New Hampshire	674,150	582,794	86.4	30,196,618	51,814	0.5

[1] Total number of returns does not include returns filed by individuals who had no other reason to file except to receive the economic stimulus payment.

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average salaries and wages (Column 5).

Business or profession net income or loss is a source of income or loss reported by individuals who are sole proprietors of a nonfarm business, including self-employed members of a profession. The top 10 States with the highest average business or profession net incomes are shown in Figure B. The average business or profession net income was \$12,326, reported on nearly 22.9 million returns. The top three States with the highest average business or profession net income were the following: Other Areas, at \$26,591, Connecticut, at \$22,527, and the District of Columbia, at \$19,443. Other Areas ranked highest in average business or profession net income but only represented 0.4 percent of the nation's total. Just as with salaries and wages, California represented the largest percentage, of all business or profession net income, 16.9 percent. California had more than 3 million returns that reported sole proprietorship net income or losses, and the average net income on these returns was \$15,692.

Capital gain or loss is the combination of net short-term and long-term gain or loss from sales of capital assets. The net loss allowed to be included in AGI is limited to \$3,000 (\$1,500 for married filing separate filers). Figure C shows the top 10 States with the highest average net capital gain (less loss).

For Tax Year 2007, net capital gain (less loss) was reported on approximately 18.7 percent (26.6 million) of all returns, and the average capital gain reported on those returns was \$33,624. The top three States with the highest average net capital gain (less loss) were the following: Wyoming, at \$85,967, Nevada, at \$74,048, and the District of Columbia, at \$63,348. However, each of these States represented a small percentage of total capital gains (less loss) reported for 2007 (Wyoming represented 0.5 percent, Nevada represented 1.5 percent, and the District of Columbia represented just 0.4 percent). Once again, California reported the largest share of the U.S. total, 14.8 percent, followed by New York, with 12.7 percent. Of the top 10 States with the highest average capital gain, the State with the highest percentage of returns reporting this source of income was Connecticut, with 25.8 percent of all returns filed by Connecticut residents, followed by Other Areas, at 24.4 percent, and Massachusetts, at 23.5 percent.

Adjusted gross income is gross income less all adjustments, such as payments to Individual Retirement Arrangements (IRAs), alimony paid, certain student loan interest, and Figure D shows the top 10 States with the highest average AGI. The average AGI for the nation was \$61,089. Connecticut had the

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Figure B

Business or Profession Net Income and Average Business or Profession Net Income, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with business or profession net income	Percentage of returns having business or profession net income	Business or profession net income	Average business or profession net income	Percentage of U.S. total business or profession net income
	(1)	(2)	(3)	(4)	(5)	(6)
All states	142,169,394	22,856,073	16.1	281,724,509	12,326	100.0
Other areas [2,3]	589,696	42,078	7.1	1,118,880	26,591	0.4
Connecticut	1,743,516	266,052	15.3	5,993,254	22,527	2.1
District of Columbia	303,860	45,467	15.0	884,006	19,443	0.3
New Jersey	4,300,569	599,735	13.9	11,027,051	18,387	3.9
Massachusetts	3,208,489	494,378	15.4	9,013,498	18,232	3.2
New Hampshire	674,150	109,644	16.3	1,958,336	17,861	0.7
California	16,530,898	3,027,536	18.3	47,507,517	15,692	16.9
Washington	3,170,643	449,452	14.2	6,853,535	15,249	2.4
New York	9,177,173	1,538,764	16.8	22,950,760	14,915	8.1
Alaska	363,641	59,224	16.3	874,995	14,774	0.3

[1] Total number of returns does not include returns filed by individuals who had no other reason to file except to receive the economic stimulus payment.

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average salaries and wages (Column 5).

Figure C

Capital Gain (Less Loss) and Average Capital Gain (Less Loss), by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with net capital gain (less loss)	Percentage of returns having net capital gain (less loss)	Net capital gain (less loss)	Average capital gain (less loss)	Percentage of U.S. total capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)
All states	142,169,394	26,639,942	18.7	895,749,568	33,624	100.0
Wyoming	268,496	54,897	20.4	4,719,306	85,967	0.5
Nevada	1,280,294	183,371	14.3	13,578,178	74,048	1.5
District of Columbia	303,860	61,535	20.3	3,898,115	63,348	0.4
New York	9,177,173	1,900,690	20.7	114,080,836	60,021	12.7
Other areas [2,3]	589,696	143,756	24.4	7,764,560	54,012	0.9
Connecticut	1,743,516	450,637	25.8	24,170,426	53,636	2.7
Florida	8,936,343	1,598,982	17.9	82,156,576	51,381	9.2
Washington	3,170,643	690,022	21.8	30,679,416	44,462	3.4
California	16,530,898	3,129,593	18.9	132,136,417	42,222	14.8
Massachusetts	3,208,489	755,415	23.5	31,229,510	41,341	3.5

[1] Total number of returns does not include returns filed by individuals who had no other reason to file except to receive the economic stimulus payment.

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average salaries and wages (Column 5).

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Figure D

Adjusted Gross Income and Average Adjusted Gross Income, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Number of returns [1]	Percentage of returns	Adjusted gross income	Average adjusted gross income	Percentage of U.S. total adjusted gross income
	(1)	(2)	(3)	(4)	(5)
All states	142,169,394	100.0	8,685,052,796	61,089	100.0
Connecticut	1,743,516	1.2	167,238,015	95,920	1.9
Other areas [2,3]	589,695	0.4	51,790,832	87,826	0.6
District of Columbia	303,860	0.2	24,822,445	81,690	0.3
New York	9,177,173	6.5	713,879,723	77,789	8.2
Massachusetts	3,208,489	2.3	249,055,678	77,624	2.9
New Jersey	4,300,569	3.0	333,318,778	77,506	3.8
Wyoming	268,496	0.2	20,495,860	76,336	0.2
Maryland	2,788,595	2.0	195,978,693	70,279	2.3
California	16,530,898	11.6	1,132,597,606	68,514	13.0
Washington	3,170,643	2.2	216,702,912	68,347	2.5

[1] Total number of returns does not include returns filed by individuals who had no other reason to file except to receive the economic stimulus payment.

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average adjusted gross income (Column 4).

highest average AGI, at \$95,920, followed by Other Areas, at \$87,826, and the District of Columbia, at \$81,690. For Tax Year 2007, AGI reported by the top 10 States with the highest averages represented about 35.8 percent of total U.S. AGI, with California having the largest percentage, 13.0 percent.

Total Itemized Deductions

Figure E shows the top 10 States with the highest average total itemized deductions for Tax Year 2007. Together, the top 10 States with the highest average itemized deductions represented 40.4 percent of total itemized deductions. Average itemized deductions for the whole U.S. were \$26,464 and were reported on just over 50 million returns. The top five States with the highest average total itemized deductions were: California, at \$36,440, the District of Columbia, at \$33,958, New York, at \$33,435, Other Areas, at \$32,098, and Connecticut, at \$31,395. California, with the highest average itemized deductions, also represented the largest percentage of total U.S. itemized deductions, 17.4 percent of the total amount reported. New York followed with 8.8 percent of the U.S. total. The percentage of returns reporting

itemized deductions for the United States was 35.2 percent. In contrast, almost 50 percent of Maryland filers reported itemized deductions, the highest share among any State in the top 10. Maryland's average itemized deductions placed it ninth in the overall ranking.

The Alternative Minimum Tax and Income Tax

Figure F displays the top 10 States with the highest average alternative minimum tax (AMT) for Tax Year 2007. The average AMT for the United States was \$5,895, and AMT was reported on about 2.9 percent (4.1 million) of all returns. The average AMT for the top 10 States ranged from \$6,079 to \$7,940. The top three States with the highest average AMT were Other Areas, at \$7,940, Wyoming, at \$7,587, and California, at \$7,446. California represented the largest percentage, 22.9 percent, of the nation's total AMT, while Other Areas and Wyoming only represented 0.5 and 0.1 percent of total AMT, respectively. The top 10 States with the highest average AMT paid approximately 44.4 percent of the total, with just the top two States, California and New York, paying 37.7 percent. Of these top 10 States, the two States

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Figure E

Itemized Deductions and Average Itemized Deductions, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with itemized deductions	Percentage of returns having itemized deductions	Itemized deductions	Average itemized deductions	Percentage of U.S. total itemized deductions
	(1)	(2)	(3)	(4)	(5)	(6)
All states	142,169,394	50,085,995	35.2	1,325,484,755	26,464	100.0
California	16,530,898	6,323,771	38.3	230,440,950	36,440	17.4
District of Columbia	303,860	125,945	41.4	4,276,846	33,958	0.3
New York	9,177,173	3,487,979	38.0	116,621,852	33,435	8.8
Other areas [2,3]	589,696	76,049	12.9	2,440,994	32,098	0.2
Connecticut	1,743,516	781,088	44.8	24,522,011	31,395	1.9
New Jersey	4,300,569	1,929,824	44.9	58,473,057	30,300	4.4
Nevada	1,280,294	478,660	37.4	14,265,520	29,803	1.1
New Hampshire	674,150	246,714	36.6	7,223,523	29,279	0.5
Maryland	2,788,595	1,386,890	49.7	39,936,413	28,796	3.0
Massachusetts	3,208,489	1,320,898	41.2	37,405,806	28,318	2.8

[1] Total number of returns does not include returns filed by individuals who had no other reason to file except to receive the economic stimulus payment.

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average itemized deductions (Column 5).

Figure F

Alternative Minimum Tax and Average Alternative Minimum Tax, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns paying alternative minimum tax	Percentage of returns paying alternative minimum tax	Alternative minimum tax	Average alternative minimum tax	Percentage of U.S. total alternative minimum tax
	(1)	(2)	(3)	(4)	(5)	(6)
All states	142,169,394	4,103,044	2.9	24,187,662	5,895	100.0
Other areas [2,3]	589,696	15,840	2.7	125,773	7,940	0.5
Wyoming	268,496	3,851	1.4	29,216	7,587	0.1
California	16,530,898	743,498	4.5	5,535,892	7,446	22.9
District of Columbia	303,860	16,291	5.4	118,933	7,301	0.5
New York	9,177,173	500,378	5.5	3,576,407	7,147	14.8
Florida	8,936,343	164,797	1.8	1,050,866	6,377	4.3
Nevada	1,280,294	18,020	1.4	114,203	6,338	0.5
Vermont	318,602	8,794	2.8	54,929	6,246	0.2
Maine	648,047	14,708	2.3	90,450	6,150	0.4
Montana	470,100	8,601	1.8	52,284	6,079	0.2

[1] Total number of returns does not include returns filed by individuals who had no other reason to file except to receive the economic stimulus payment.

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average alternative minimum tax (Column 5).

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

with the highest percentage of returns reporting AMT were New York and the District of Columbia. In New York, 5.5 percent of all filers reported the AMT, while the percentage for the District of Columbia was 5.4 percent.

The top 10 States with the highest average income tax are displayed in Figure G. The average income tax for Tax Year 2007 was \$11,653, reported on just over 96.1 million returns. The top three States with the highest average income tax were also those with the highest AGI: Connecticut, at \$21,113, Other Areas, at \$17,812, and the District of Columbia, at \$17,251. Illinois and Texas, despite not being in the top 10 for any of the items discussed above, ranked 9th and 10th, respectively, with an average income tax of \$13,077 for Illinois and \$12,630 for Texas. California reported the largest percentage of the nation's total income tax, at 13.4 percent, followed by New York, at 9.7 percent, and Texas, at 7.4 percent. Income tax reported by these three States represented nearly 30.5 percent of total U.S. income tax.

Data Sources and Limitations

The statistics in this data release are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2008. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; (4) the usefulness of returns for Treasury Department tax modeling purposes; and (5) State group.³ Returns were then selected at rates ranging from 0.1 percent to 100 percent. In an effort to minimize sampling error, the sample was post-stratified by State at the estimation stage.

The State-level Tax Year 2007 data are based on a sample of 3,956,458 returns and an estimated final population of 153,832,380 returns. This is a supersample consisting of the sample drawn to support estimation of national totals, along with a large additional sample giving sufficient returns to support

Figure G

Income Tax and Average Income Tax, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns paying income tax	Percentage of returns paying income tax	Income tax [2]	Average income tax	Percentage of U.S. total income tax
	(1)	(2)	(3)	(4)	(5)	(6)
All states	142,169,394	96,113,427	67.6	1,120,013,195	11,653	100.0
Connecticut	1,743,516	1,320,320	75.7	27,875,398	21,113	2.5
Other areas [3,4]	589,696	309,975	52.6	5,521,253	17,812	0.5
District of Columbia	303,860	220,442	72.5	3,802,746	17,251	0.3
New York	9,177,173	6,304,998	68.7	108,163,628	17,155	9.7
New Jersey	4,300,569	3,128,989	72.8	48,984,999	15,655	4.4
Wyoming	268,496	193,888	72.2	2,912,040	15,019	0.3
Massachusetts	3,208,489	2,456,363	76.6	36,552,290	14,881	3.3
California	16,530,898	10,885,925	65.9	149,767,275	13,758	13.4
Illinois	6,110,590	4,194,048	68.6	54,846,371	13,077	4.9
Texas	10,575,752	6,591,281	62.3	83,246,863	12,630	7.4

[1] Total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who have no other reason to file.

[2] Income tax was the sum of income tax after credits (including the subtraction of earned income credit) plus the tax from Form 4970. For a more detailed explanation, see *Statistics of Income—2007, Individual Income Tax Returns* (IRS Publication 1304).

[3] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[4] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the *Statistics of Income Bulletin*, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average income tax (Column 5).

³ Returns in the sample were stratified based on the presence or absence of one or more of the following conditions, forms, or schedules: income of \$200,000 or more with no tax liability; Schedule C Business Receipts of \$50,000,000 or more; Form 2555, Foreign Earned Income; Form 1116, Foreign Tax Credit (Individual); Schedule C, Profit or Loss from Business (Sole Proprietorship); Schedule F, Profit or Loss from Farming. States are divided into three size groups, where size is determined by the number of individual income tax returns filed.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

State-level estimates. As explained elsewhere in this article, the Economic Stimulus Act of 2008 contained a special provision that led certain low-income individuals to file in order to receive the stimulus payment. In order to present statistics that are more consistent with previous and later years filing requirements, SOI has made an effort to identify such returns and has excluded them from data analysis for this article.

Return records in the national-level portion of the sample were thoroughly reviewed by specially trained personnel who corrected and made appropriate reallocations of the data to improve its fitness for statistical use. That level of review would be prohibitively costly for the additional returns in this sample. Instead, returns in this sample that are not included in the sample for national-level estimation were subjected to computer “force-balancing” routines that removed inconsistencies, and a subset of the largest returns, or those with large apparent inconsistencies, were reviewed by SOI’s subject-matter experts, and, if necessary, were corrected.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude.⁴ Estimates of sampling error were prepared taking both the removal of the “stimulus” returns and post-stratification by State into account. Figure H presents estimated CVs for the numbers of returns and money amounts for

selected income items. The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples are discussed in SOI Sampling Methodology and Data Limitations located later in this issue of the *SOI Bulletin*.

Summary

Since the previously published Historical Table 2 for Tax Year 2007 included individual income tax returns filed solely to receive stimulus payments, direct comparison with previous-year data, which did not include such filers, was not possible. The revised Historical Table 2, as presented in this article, provides a more consistent depiction of the data and allows for a complete time series. Selected sources of income, AGI, total itemized deductions, the alternative minimum tax, and income tax were reviewed at the State level, and States that led the nation in each of these selected categories are highlighted. For Tax Year 2007, individual taxpayers from Connecticut reported the highest average AGI, the only State with average AGI greater than \$90,000 and the highest average income tax. Taxpayers from Wyoming reported the highest average capital gains, \$85,967, and reported the second highest average AMT. Individual filers from California, the State for which most individual income tax returns were filed, reported the highest average itemized deductions, at \$36,440, and reported the largest percentages of the nation’s totals for all income and tax items discussed in this article.

⁴ The coefficient of variation (CV) is defined as the standard error of an estimate divided by the estimate. Standard errors for construction of confidence intervals may be recovered by multiplying the CV by the estimate.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Figure H

Individual Income Tax Returns: Coefficients of Variation for Selected Items, by State, Tax Year 2007

[Coefficients of variation are in percentages]

State	Coefficients of variation						
	Salaries and wages	Business or profession net income	Combined net capital gain (less loss) in AGI	Adjusted gross income (AGI)	Total itemized deductions	Alternative minimum tax	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All states	0.05	0.22	0.05	0.03	0.08	0.11	0.04
ALASKA	0.97	3.93	1.85	0.56	2.13	4.83	0.75
ALABAMA	0.53	2.38	0.59	0.33	0.80	2.25	0.38
ARKANSAS	0.74	2.70	0.85	0.45	1.02	1.53	0.51
ARIZONA	0.42	1.90	0.39	0.25	0.55	1.22	0.30
CALIFORNIA	0.14	0.49	0.11	0.08	0.20	0.22	0.09
COLORADO	0.41	1.77	0.36	0.23	0.53	0.88	0.27
CONNECTICUT	0.36	1.27	0.23	0.18	0.47	0.62	0.17
DISTRICT OF COLUMBIA	0.95	4.02	0.53	0.48	1.32	1.24	0.53
DELAWARE	1.09	4.79	1.13	0.64	1.42	1.88	0.76
FLORIDA	0.25	1.26	0.14	0.13	0.36	0.60	0.13
GEORGIA	0.31	1.81	0.36	0.20	0.43	0.74	0.23
HAWAII	0.93	2.74	0.94	0.54	1.35	1.77	0.66
IOWA	0.64	2.60	0.87	0.40	0.88	1.98	0.47
IDAHO	0.91	3.68	0.91	0.55	1.17	2.24	0.65
ILLINOIS	0.25	1.20	0.20	0.14	0.37	0.76	0.16
INDIANA	0.43	1.75	0.48	0.27	0.63	1.05	0.32
KANSAS	0.62	2.19	0.70	0.38	0.86	1.43	0.43
KENTUCKY	0.58	2.18	0.73	0.40	0.77	1.87	0.43
LOUISIANA	0.53	2.14	0.75	0.35	1.10	1.73	0.40
MASSACHUSETTS	0.31	1.11	0.23	0.18	0.41	0.56	0.18
MARYLAND	0.33	1.63	0.37	0.19	0.45	0.54	0.23
MAINE	0.98	3.21	1.38	0.60	1.50	1.96	0.72
MICHIGAN	0.34	1.45	0.45	0.20	0.45	0.74	0.24
MINNESOTA	0.40	1.87	0.48	0.24	0.49	0.68	0.27
MISSOURI	0.45	1.86	0.53	0.28	0.63	0.86	0.31
MISSISSIPPI	0.75	2.76	1.10	0.49	1.36	2.35	0.59
MONTANA	1.19	4.16	1.23	0.65	1.42	1.88	0.77
NORTH CAROLINA	0.35	1.47	0.42	0.21	0.45	0.59	0.24
NORTH DAKOTA	1.24	4.51	1.85	0.73	2.61	3.66	0.89
NEBRASKA	0.78	3.30	0.86	0.48	0.92	1.48	0.56
NEW HAMPSHIRE	0.76	2.55	0.73	0.45	0.94	2.40	0.53
NEW JERSEY	0.24	0.93	0.26	0.14	0.42	0.36	0.15
NEW MEXICO	0.91	3.36	0.98	0.54	1.30	2.38	0.60
NEVADA	0.58	2.90	0.30	0.31	0.83	1.40	0.35
NEW YORK	0.19	0.62	0.09	0.10	0.23	0.22	0.10
OHIO	0.32	1.44	0.43	0.20	0.43	0.55	0.24
OKLAHOMA	0.62	2.22	0.44	0.36	0.80	1.89	0.39
OREGON	0.57	2.05	0.53	0.31	0.64	1.21	0.37
PENNSYLVANIA	0.28	0.97	0.29	0.17	0.42	0.65	0.19
RHODE ISLAND	0.91	3.32	1.02	0.55	1.30	4.17	0.65
SOUTH CAROLINA	0.56	2.19	0.59	0.34	0.75	1.19	0.39
SOUTH DAKOTA	1.31	3.98	1.36	0.76	2.12	3.31	0.84
TENNESSEE	0.44	1.35	0.43	0.27	1.00	1.60	0.30
TEXAS	0.20	0.78	0.17	0.12	0.37	0.65	0.13
UTAH	0.63	3.26	0.64	0.39	0.76	1.39	0.47
VIRGINIA	0.31	1.41	0.32	0.19	0.44	0.62	0.21
VERMONT	1.36	4.44	1.28	0.78	1.75	1.90	0.91
WASHINGTON	0.37	1.42	0.25	0.20	0.54	1.22	0.23
WISCONSIN	0.42	1.84	0.55	0.26	0.55	0.95	0.31
WEST VIRGINIA	0.96	3.03	1.52	0.62	1.89	2.66	0.75
WYOMING	1.31	5.32	0.48	0.60	2.22	3.05	0.61
OTHER AREAS	0.53	2.92	0.51	0.40	1.49	2.52	0.46

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007

[Money amounts are in thousands of dollars]

Item	UNITED STATES [1]					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	142,169,394	92,982,333	19,412,400	11,748,950	13,461,730	4,563,981
Number of joint returns	53,775,954	18,856,664	10,996,178	8,833,998	11,223,930	3,865,183
Number with paid preparer's signature	83,284,442	52,908,735	11,635,483	7,014,297	8,204,643	3,521,283
Number of exemptions	280,951,150	154,464,832	45,238,823	30,720,928	37,520,003	13,006,563
Adjusted gross income (AGI) [3]	8,685,052,796	1,828,831,727	1,193,068,705	1,014,682,285	1,791,196,240	2,857,273,839
Salaries and wages [4]: Number	120,934,764	77,305,502	17,173,553	10,491,628	12,081,172	3,882,910
Amount	5,872,400,587	1,597,848,749	940,647,718	787,631,539	1,337,909,526	1,208,363,054
Taxable interest: Number	63,580,526	27,794,422	11,571,862	8,516,226	11,348,728	4,349,289
Amount	261,444,879	48,905,532	25,374,622	21,476,988	42,198,122	123,489,615
Ordinary dividends: Number	31,568,565	11,531,712	5,248,155	4,287,005	6,936,959	3,564,733
Amount	231,309,692	22,383,093	14,853,148	15,098,362	38,289,128	140,685,961
Business or profession net income (less loss): Number	22,856,073	13,478,548	3,187,182	2,164,083	2,808,987	1,217,273
Amount	281,724,509	74,831,657	29,893,056	25,025,023	58,981,295	92,993,479
Number of farm returns	2,021,877	1,009,063	371,961	249,884	266,481	124,488
Combined net capital gain (less loss) in AGI [5]: Number	26,639,942	9,508,461	4,171,117	3,481,839	6,008,803	3,469,722
Amount	895,749,568	31,995,034	17,613,535	20,499,286	70,130,528	755,511,185
Taxable individual retirement arrangements distributions: Number	10,390,641	4,751,240	1,991,037	1,417,692	1,674,934	555,739
Amount	145,306,976	32,344,598	23,014,878	22,698,750	40,743,929	26,504,822
Taxable pensions and annuities in AGI: Number	24,292,188	12,184,561	4,536,030	3,060,116	3,528,394	983,087
Amount	477,404,053	144,919,499	93,294,405	77,940,260	117,191,060	44,058,829
Unemployment compensation: Number	7,609,360	5,109,070	1,238,236	644,699	536,238	81,117
Amount	29,106,920	18,684,995	5,004,233	2,621,933	2,362,447	433,313
Taxable Social Security benefits in AGI: Number	14,745,364	6,287,239	3,399,173	2,087,690	2,172,918	798,343
Amount	162,816,124	29,274,057	43,864,140	34,256,951	39,063,851	16,357,125
Self-employment retirement (Keogh) plans: Number	1,150,451	131,541	111,406	118,183	354,430	434,891
Amount	21,552,887	822,869	936,508	1,177,511	5,190,105	13,425,893
Total itemized deductions: Number	50,085,995	14,932,669	10,658,413	8,474,543	11,709,687	4,310,684
Amount	1,325,484,755	235,459,255	201,068,420	184,367,703	334,908,255	369,681,121
State and local income taxes: Number	36,655,182	8,848,306	7,953,723	6,701,465	9,577,676	3,574,012
Amount	268,884,733	14,401,169	22,958,554	27,405,428	64,822,003	139,297,579
State and local general sales tax: Number	11,631,471	5,035,059	2,365,606	1,588,421	1,948,815	693,570
Amount	18,327,423	4,466,930	3,400,900	2,890,626	4,628,198	2,940,770
Real estate taxes: Number	43,229,049	11,378,926	9,191,170	7,706,860	10,906,011	4,046,081
Amount	164,676,572	28,007,854	25,551,590	24,942,530	48,271,427	37,903,172
Total taxes paid deduction: Number	49,722,634	14,656,447	10,606,689	8,456,506	11,697,183	4,305,809
Amount	465,107,829	49,816,991	54,248,994	57,270,784	121,130,572	182,640,487
Mortgage interest paid: Number	41,079,220	10,959,402	8,888,566	7,390,315	10,238,972	3,601,963
Amount	523,462,791	103,589,520	90,779,738	83,194,283	142,244,956	103,654,294
Total contributions deduction: Number	40,777,325	10,348,993	8,548,342	7,242,123	10,586,217	4,052,049
Amount	193,258,155	20,853,323	21,131,348	20,601,046	40,512,133	90,160,305
Taxable income: Number	110,416,177	61,496,754	19,225,845	11,703,533	13,434,092	4,555,953
Amount	6,070,955,069	844,869,479	761,128,691	693,820,749	1,311,889,579	2,459,246,571
Total tax credits: Number	46,031,049	22,699,065	8,586,245	6,050,602	6,408,236	2,286,901
Amount	62,016,344	16,750,394	12,651,193	9,764,663	7,330,442	15,519,652
Residential energy credit: Number	4,344,712	1,057,680	1,038,212	856,471	1,107,496	284,853
Amount	1,008,456	218,804	229,479	194,619	273,003	92,552
Child tax credit: Number	26,006,094	12,543,170	6,055,947	4,108,443	3,298,497	37
Amount	31,592,378	10,409,303	9,670,373	6,970,323	4,542,348	30
Child and dependent care credit: Number	6,571,970	2,422,243	1,341,770	1,086,533	1,391,299	330,124
Amount	3,512,561	1,299,809	694,076	591,776	750,474	176,425
Earned income credit [6]: Number	24,804,243	24,804,243	0	0	0	0
Amount	49,060,831	49,060,831	0	0	0	0
Earned income credit refundable portion: Number	21,753,345	21,753,345	0	0	0	0
Amount	42,983,700	42,983,700	0	0	0	0
Alternative minimum tax: Number	4,103,044	32,475	76,581	117,602	961,718	2,914,670
Amount	24,187,662	172,252	103,776	185,293	1,993,201	21,733,140
Total income tax: Number	96,113,427	48,320,837	18,276,986	11,565,010	13,399,148	4,551,446
Amount	1,120,013,195	86,374,613	96,877,530	94,562,268	228,789,373	613,409,411
Total tax liability [7]: Number	100,286,195	52,253,902	18,461,701	11,600,197	13,415,192	4,555,203
Amount	1,169,551,756	97,950,851	103,641,669	100,276,461	240,057,350	627,625,424
Tax due at time of filing [8]: Number	28,541,232	13,245,845	4,788,438	3,068,748	5,024,508	2,413,693
Amount	130,895,115	13,056,012	10,015,575	8,651,223	24,313,026	74,859,279
Overpayments refunded [9]: Number	110,678,298	76,897,928	14,578,528	8,662,082	8,409,350	2,130,411
Amount	315,773,793	143,225,848	41,112,964	30,127,723	38,957,890	62,349,369

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ALABAMA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,089,534	1,479,891	256,298	154,928	153,761	44,656
Number of joint returns	803,039	329,659	168,791	130,190	134,777	39,622
Number with paid preparer's signature	1,349,238	952,620	165,363	99,554	95,753	35,948
Number of exemptions	4,312,099	2,703,734	631,377	420,595	428,916	127,477
Adjusted gross income (AGI) [3]	103,111,363	29,390,485	15,758,498	13,378,551	19,938,221	24,645,608
Salaries and wages [4]: Number	1,788,823	1,246,131	228,044	139,006	138,125	37,517
Amount	72,424,671	25,358,571	12,452,012	10,587,493	14,655,327	9,371,268
Taxable interest: Number	733,711	334,679	133,360	102,209	121,090	42,373
Amount	2,654,905	625,166	293,754	256,482	471,022	1,008,481
Ordinary dividends: Number	334,675	130,172	54,542	46,790	69,488	33,684
Amount	2,163,451	243,860	143,673	167,729	400,150	1,208,039
Business or profession net income (less loss): Number	342,265	223,324	44,426	29,321	32,517	12,676
Amount	2,805,520	782,237	300,321	250,505	570,863	901,596
Number of farm returns	54,206	26,832	11,145	6,282	7,001	2,946
Combined net capital gain (less loss) in AGI [5]: Number	268,228	98,031	40,949	37,072	59,601	32,574
Amount	7,439,106	316,311	186,139	219,923	773,705	5,943,028
Taxable individual retirement arrangements distributions: Number	133,969	67,271	25,357	16,227	19,196	5,918
Amount	1,603,771	447,980	262,460	233,115	422,519	237,698
Taxable pensions and annuities in AGI: Number	384,407	210,762	70,066	43,267	48,588	11,723
Amount	7,407,032	2,682,514	1,478,998	1,102,749	1,591,560	551,210
Unemployment compensation: Number	84,850	65,349	10,766	5,031	3,487	217
Amount	193,543	145,248	26,835	11,298	9,550	612
Taxable Social Security benefits in AGI: Number	221,882	107,679	49,895	27,393	27,919	8,995
Amount	2,225,144	481,389	631,945	434,519	490,970	186,321
Self-employment retirement (Keogh) plans: Number	10,291	2,265	834	852	2,599	3,740
Amount	173,343	11,968	6,926	7,117	38,593	108,738
Total itemized deductions: Number	651,405	238,776	135,695	107,264	127,572	42,097
Amount	13,699,343	3,263,704	2,299,374	2,068,481	3,160,343	2,907,441
State and local income taxes: Number	545,780	170,176	120,024	96,506	118,974	40,100
Amount	2,320,951	256,355	299,896	336,100	616,423	812,177
State and local general sales tax: Number	94,426	59,930	14,608	9,725	8,195	1,968
Amount	127,109	59,266	22,142	18,756	19,035	7,910
Real estate taxes: Number	539,217	162,786	117,324	98,827	120,359	39,921
Amount	631,457	110,543	96,235	95,454	168,894	160,331
Total taxes paid deduction: Number	648,176	235,904	135,518	107,096	127,569	42,088
Amount	3,240,576	470,583	446,806	477,450	844,339	1,001,398
Mortgage interest paid: Number	532,486	168,465	117,671	97,392	113,923	35,035
Amount	5,126,748	1,130,440	925,263	874,533	1,260,944	935,568
Total contributions deduction: Number	562,174	190,768	116,018	95,618	119,221	40,549
Amount	3,054,969	515,785	440,790	417,111	718,515	962,767
Taxable income: Number	1,541,583	933,395	255,376	154,656	153,570	44,586
Amount	68,280,210	12,250,445	10,142,362	9,388,257	15,052,109	21,447,037
Total tax credits: Number	674,114	386,839	116,345	80,676	70,562	19,693
Amount	753,831	295,075	177,994	131,988	85,195	63,580
Residential energy credit: Number	53,040	15,564	12,812	9,957	12,494	2,214
Amount	12,509	3,154	2,971	2,634	3,125	625
Child tax credit: Number	426,265	238,481	87,376	59,490	40,918	0
Amount	488,998	195,982	138,538	97,796	56,681	0
Child and dependent care credit: Number	107,522	47,874	21,219	18,397	17,670	2,363
Amount	56,557	25,923	10,660	9,364	9,297	1,313
Earned income credit [6]: Number	538,212	538,212	0	0	0	0
Amount	1,230,856	1,230,856	0	0	0	0
Earned income credit refundable portion: Number	489,809	489,809	0	0	0	0
Amount	1,109,801	1,109,801	0	0	0	0
Alternative minimum tax: Number	25,485	230	960	1,011	4,539	18,744
Amount	137,031	1,705	1,167	1,598	12,699	119,863
Total income tax: Number	1,280,937	683,421	245,576	154,214	153,145	44,580
Amount	11,540,075	1,162,415	1,237,302	1,244,569	2,590,474	5,305,315
Total tax liability [7]: Number	1,330,514	730,567	247,627	154,416	153,287	44,618
Amount	12,085,335	1,297,352	1,315,996	1,312,054	2,714,620	5,445,313
Tax due at time of filing [8]: Number	361,729	168,166	64,161	40,535	63,496	25,371
Amount	1,678,671	161,220	123,045	115,274	320,076	959,055
Overpayments refunded [9]: Number	1,690,388	1,274,872	191,812	114,319	90,215	19,170
Amount	4,553,118	2,782,300	531,920	373,885	382,855	482,157

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ALASKA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	363,641	230,087	50,400	31,493	42,150	9,511
Number of joint returns	136,156	42,273	26,014	23,968	35,919	7,982
Number with paid preparer's signature	168,412	99,288	23,251	17,041	21,660	7,173
Number of exemptions	665,474	324,050	117,292	82,898	115,677	25,558
Adjusted gross income (AGI) [3]	20,107,967	4,399,178	3,107,681	2,728,604	5,538,849	4,333,656
Salaries and wages [4]: Number	301,965	181,970	44,799	28,141	39,021	8,034
Amount	13,990,719	3,641,899	2,403,357	2,006,169	4,193,716	1,745,578
Taxable interest: Number	171,204	74,852	29,097	22,789	35,352	9,114
Amount	406,556	62,977	55,920	39,071	92,344	156,244
Ordinary dividends: Number	101,697	48,025	15,922	10,951	19,852	6,947
Amount	467,051	81,405	41,456	35,912	84,005	224,273
Business or profession net income (less loss): Number	59,224	29,646	9,948	7,175	9,383	3,071
Amount	874,995	149,642	89,221	118,963	205,000	312,168
Number of farm returns	1,596	1,028	102	129	181	156
Combined net capital gain (less loss) in AGI [5]: Number	61,284	20,328	10,149	7,814	16,418	6,576
Amount	1,073,321	64,904	41,573	51,014	188,981	726,849
Taxable individual retirement arrangements distributions: Number	14,807	3,757	3,467	2,991	3,477	1,115
Amount	213,303	27,433	33,160	35,254	68,574	48,884
Taxable pensions and annuities in AGI: Number	55,490	19,887	12,002	8,561	12,018	3,022
Amount	1,421,948	266,099	285,629	286,333	450,393	133,494
Unemployment compensation: Number	35,894	25,494	4,906	3,483	1,921	90
Amount	103,076	71,187	15,798	10,771	4,923	398
Taxable Social Security benefits in AGI: Number	25,730	8,025	6,373	5,065	4,883	1,385
Amount	287,037	40,211	78,721	68,495	74,735	24,875
Self-employment retirement (Keogh) plans: Number	3,652	513	438	340	1,153	1,208
Amount	62,756	4,519	3,634	3,208	16,147	35,248
Total itemized deductions: Number	98,006	22,541	22,074	16,280	29,764	7,347
Amount	1,986,853	327,088	358,477	310,151	687,316	303,821
State and local income taxes: Number	19,664	3,516	3,978	3,509	6,924	1,736
Amount	25,251	1,520	3,236	2,939	7,422	10,132
State and local general sales tax: Number	30,642	8,033	6,177	5,031	9,456	1,945
Amount	33,008	4,464	3,974	4,399	16,460	3,711
Real estate taxes: Number	88,395	19,077	19,071	14,513	28,696	7,038
Amount	303,628	46,481	50,023	43,094	115,984	48,047
Total taxes paid deduction: Number	95,098	21,172	21,476	15,583	29,550	7,316
Amount	376,492	54,362	60,849	52,503	144,594	64,184
Mortgage interest paid: Number	88,988	18,944	20,072	15,182	28,278	6,512
Amount	1,067,830	179,477	199,888	176,080	377,790	134,596
Total contributions deduction: Number	71,765	12,787	15,354	12,207	24,578	6,840
Amount	325,075	26,312	50,328	43,684	110,333	94,418
Taxable income: Number	305,608	172,159	50,358	31,466	42,119	9,505
Amount	14,675,573	2,272,943	2,107,692	1,987,196	4,341,183	3,966,558
Total tax credits: Number	115,984	55,421	22,540	15,698	18,150	4,176
Amount	135,229	41,351	34,758	25,735	19,719	13,666
Residential energy credit: Number	10,341	1,947	2,421	2,029	3,538	407
Amount	2,069	266	492	462	741	107
Child tax credit: Number	72,213	34,915	16,381	10,910	10,006	0
Amount	89,028	27,480	27,673	19,871	14,004	0
Child and dependent care credit: Number	12,726	4,806	2,440	2,172	2,769	540
Amount	6,917	1,925	1,602	1,401	1,673	317
Earned income credit [6]: Number	43,442	43,442	0	0	0	0
Amount	69,691	69,691	0	0	0	0
Earned income credit refundable portion: Number	37,044	0	0	0	0	0
Amount	61,482	61,482	0	0	0	0
Alternative minimum tax: Number	3,614	62	*24	*166	667	2,695
Amount	15,954	522	*61	*134	1,707	13,532
Total income tax: Number	278,572	147,562	48,093	31,316	42,106	9,494
Amount	2,579,564	243,629	278,126	280,621	775,402	1,001,786
Total tax liability [7]: Number	286,289	154,988	48,360	31,314	42,126	9,502
Amount	2,733,384	277,525	300,803	304,592	813,674	1,036,790
Tax due at time of filing [8]: Number	100,308	55,496	12,042	9,782	18,016	4,973
Amount	326,962	42,095	25,812	32,907	82,445	143,703
Overpayments refunded [9]: Number	252,910	164,565	38,236	21,622	23,991	4,497
Amount	668,719	301,032	102,022	68,027	100,936	96,702

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ARIZONA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,713,415	1,800,379	374,310	218,542	243,505	76,679
Number of joint returns	1,044,552	392,787	218,171	166,933	202,622	64,039
Number with paid preparer's signature	1,573,645	1,026,240	219,053	123,905	144,088	60,359
Number of exemptions	5,708,611	3,353,508	913,168	570,781	659,761	211,392
Adjusted gross income (AGI) [3]	155,915,525	37,208,975	22,986,932	18,888,523	32,376,945	44,454,151
Salaries and wages [4]: Number	2,310,198	1,520,378	325,240	189,241	212,127	63,211
Amount	106,127,981	33,577,211	17,858,015	14,136,095	23,031,748	17,524,913
Taxable interest: Number	1,131,018	499,394	211,110	147,428	200,477	72,609
Amount	4,694,041	958,428	456,108	424,308	790,725	2,064,473
Ordinary dividends: Number	553,834	206,792	94,497	74,486	120,741	57,318
Amount	3,818,938	446,998	316,285	321,297	724,376	2,009,982
Business or profession net income (less loss): Number	402,749	231,714	59,650	39,661	51,561	20,163
Amount	4,356,460	1,133,863	512,783	406,229	998,815	1,304,769
Number of farm returns	8,881	4,063	1,829	729	1,273	988
Combined net capital gain (less loss) in AGI [5]: Number	489,839	177,421	81,266	64,569	109,399	57,184
Amount	15,222,325	660,797	385,331	414,032	1,484,036	12,278,129
Taxable individual retirement arrangements distributions: Number	201,323	90,926	38,778	29,118	32,797	9,703
Amount	3,120,716	669,107	502,629	511,602	920,080	517,299
Taxable pensions and annuities in AGI: Number	482,722	232,266	93,057	64,428	73,762	18,209
Amount	9,826,010	2,801,484	1,925,016	1,747,350	2,503,186	848,975
Unemployment compensation: Number	80,784	61,120	11,330	4,418	3,425	492
Amount	251,058	193,807	31,938	11,071	12,246	1,996
Taxable Social Security benefits in AGI: Number	307,781	129,417	73,010	43,617	46,506	15,232
Amount	3,439,800	618,684	954,268	727,911	843,848	295,089
Self-employment retirement (Keogh) plans: Number	16,060	2,084	1,410	1,791	5,407	5,368
Amount	293,958	10,864	12,515	15,494	80,806	174,279
Total itemized deductions: Number	1,044,660	358,884	229,761	166,519	215,796	73,700
Amount	26,752,326	6,020,497	4,597,369	3,771,681	6,381,154	5,981,625
State and local income taxes: Number	741,968	191,546	161,589	132,051	187,993	68,788
Amount	3,731,326	205,283	327,621	372,864	922,791	1,902,767
State and local general sales tax: Number	285,564	153,893	65,942	33,661	27,364	4,704
Amount	448,206	149,298	116,158	75,975	83,645	23,129
Real estate taxes: Number	928,711	290,884	207,219	154,979	204,749	70,880
Amount	1,907,365	409,113	330,179	279,463	499,195	389,416
Total taxes paid deduction: Number	1,040,530	355,764	229,046	166,301	215,735	73,685
Amount	6,549,973	876,821	859,276	805,922	1,628,699	2,379,254
Mortgage interest paid: Number	912,503	292,789	206,380	150,608	198,436	64,291
Amount	13,062,028	3,154,300	2,514,404	2,017,594	3,232,074	2,143,657
Total contributions deduction: Number	840,620	251,433	180,867	143,073	195,860	69,386
Amount	3,193,165	438,576	394,670	397,936	740,758	1,221,225
Taxable income: Number	2,127,765	1,221,737	369,132	217,718	242,718	76,461
Amount	104,833,466	16,637,085	14,017,282	12,670,242	23,487,325	38,021,532
Total tax credits: Number	910,529	477,138	177,962	110,005	111,021	34,402
Amount	1,042,319	341,927	266,131	179,464	122,059	132,739
Residential energy credit: Number	58,170	12,290	15,626	10,800	15,512	3,942
Amount	17,030	3,169	3,637	3,752	4,942	1,530
Child tax credit: Number	555,323	292,048	130,306	76,386	56,582	0
Amount	666,840	238,775	217,029	134,716	76,320	0
Child and dependent care credit: Number	114,667	41,273	25,055	19,636	24,616	4,087
Amount	57,042	19,890	11,927	10,024	13,021	2,180
Earned income credit [6]: Number	455,989	455,989	0	0	0	0
Amount	900,392	900,392	0	0	0	0
Earned income credit refundable portion: Number	399,603	399,603	0	0	0	0
Amount	792,772	792,772	0	0	0	0
Alternative minimum tax: Number	50,018	540	1,533	1,814	8,788	37,342
Amount	286,260	2,268	3,547	2,527	20,247	257,671
Total income tax: Number	1,821,923	943,598	345,688	214,153	242,077	76,406
Amount	18,438,942	1,676,792	1,726,933	1,708,777	4,053,878	9,272,563
Total tax liability [7]: Number	1,890,183	1,007,427	348,511	215,312	242,424	76,509
Amount	19,253,528	1,877,987	1,851,982	1,806,765	4,247,788	9,469,006
Tax due at time of filing [8]: Number	573,676	263,463	103,914	64,665	101,869	39,765
Amount	2,498,326	256,368	214,687	164,645	490,129	1,372,496
Overpayments refunded [9]: Number	2,078,368	1,477,420	269,380	153,641	141,312	36,615
Amount	5,746,432	2,775,406	765,980	501,360	654,625	1,049,062

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ARKANSAS					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,228,525	894,265	150,014	87,204	75,738	21,304
Number of joint returns	494,651	225,545	108,891	73,961	67,604	18,650
Number with paid preparer's signature	776,222	555,072	97,542	54,422	50,896	18,290
Number of exemptions	2,429,898	1,559,125	373,888	228,979	208,195	59,710
Adjusted gross income (AGI) [3]	56,241,721	16,698,182	9,223,353	7,503,952	9,904,950	12,911,283
Salaries and wages [4]: Number	1,045,430	752,845	131,788	76,023	66,698	18,076
Amount	38,470,298	14,266,062	7,020,047	5,552,843	6,867,425	4,763,920
Taxable interest: Number	464,017	236,591	84,518	61,251	61,569	20,089
Amount	1,765,187	450,995	220,404	229,130	296,316	568,343
Ordinary dividends: Number	205,613	83,029	37,650	31,024	37,854	16,056
Amount	2,188,475	132,087	87,409	93,883	198,482	1,676,615
Business or profession net income (less loss): Number	199,365	132,444	27,395	17,004	16,151	6,370
Amount	1,686,308	668,000	216,019	165,084	277,700	359,505
Number of farm returns	46,820	27,965	7,609	4,565	4,677	2,004
Combined net capital gain (less loss) in AGI [5]: Number	175,010	69,127	32,091	24,582	33,402	15,807
Amount	3,810,997	272,832	156,034	182,078	475,824	2,724,228
Taxable individual retirement arrangements distributions: Number	83,472	41,325	17,706	11,532	10,157	2,752
Amount	1,056,911	292,740	226,329	184,332	234,094	119,415
Taxable pensions and annuities in AGI: Number	215,394	121,975	41,022	24,601	23,245	4,550
Amount	3,737,704	1,402,968	768,573	624,266	736,830	205,068
Unemployment compensation: Number	73,571	57,595	9,187	4,237	2,345	208
Amount	259,319	186,397	42,442	16,955	12,439	1,086
Taxable Social Security benefits in AGI: Number	140,461	69,175	31,938	19,421	15,300	4,627
Amount	1,399,572	306,342	407,229	322,368	270,789	92,844
Self-employment retirement (Keogh) plans: Number	3,898	671	268	384	1,287	1,287
Amount	62,154	3,446	1,713	4,657	18,013	34,326
Total itemized deductions: Number	317,602	107,381	68,590	56,037	65,274	20,320
Amount	6,881,923	1,424,418	1,132,006	1,065,856	1,613,353	1,646,291
State and local income taxes: Number	265,890	71,059	61,176	51,768	62,206	19,681
Amount	1,669,412	123,474	186,060	230,346	448,821	680,712
State and local general sales tax: Number	47,480	32,710	6,975	4,256	2,936	603
Amount	73,421	38,339	13,352	9,647	8,105	3,978
Real estate taxes: Number	259,875	74,416	55,193	51,081	60,328	18,857
Amount	336,633	60,757	53,821	59,032	95,442	67,580
Total taxes paid deduction: Number	316,852	106,715	68,521	56,037	65,272	20,307
Amount	2,171,144	245,278	272,045	315,489	575,096	763,237
Mortgage interest paid: Number	251,899	76,254	56,905	47,899	55,023	15,817
Amount	2,159,607	487,321	410,399	386,458	528,846	346,583
Total contributions deduction: Number	254,302	74,554	54,099	48,108	58,527	19,014
Amount	1,514,789	207,559	213,769	210,279	324,881	558,300
Taxable income: Number	896,767	563,260	149,555	87,010	75,661	21,281
Amount	37,140,894	7,204,328	6,004,492	5,330,899	7,473,530	11,127,645
Total tax credits: Number	365,150	215,229	69,141	40,620	31,451	8,708
Amount	379,925	150,817	105,990	65,642	35,322	22,155
Residential energy credit: Number	24,814	8,672	7,448	4,186	3,617	891
Amount	6,666	2,175	2,311	1,008	887	285
Child tax credit: Number	232,346	134,109	49,980	30,196	18,061	0
Amount	261,355	107,746	80,206	48,809	24,594	0
Child and dependent care credit: Number	51,267	19,758	14,754	8,469	7,043	1,244
Amount	26,740	9,415	8,268	4,759	3,684	614
Earned income credit [6]: Number	295,541	295,541	0	0	0	0
Amount	625,335	625,335	0	0	0	0
Earned income credit refundable portion: Number	264,364	264,364	0	0	0	0
Amount	562,825	562,825	0	0	0	0
Alternative minimum tax: Number	18,375	297	380	541	3,346	13,810
Amount	88,912	1,542	489	928	8,462	77,491
Total income tax: Number	752,493	424,402	144,521	86,685	75,614	21,272
Amount	6,101,975	702,053	723,671	711,009	1,283,470	2,681,771
Total tax liability [7]: Number	786,961	457,929	145,259	86,779	75,702	21,292
Amount	6,449,218	803,884	781,901	751,364	1,345,480	2,766,588
Tax due at time of filing [8]: Number	245,835	130,383	44,676	26,511	32,487	11,778
Amount	874,129	118,775	97,253	86,208	191,969	379,924
Overpayments refunded [9]: Number	956,351	738,051	105,076	60,606	43,172	9,447
Amount	2,305,266	1,436,631	264,816	182,138	187,064	234,618

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	CALIFORNIA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	16,530,898	10,492,023	2,174,358	1,347,497	1,823,146	693,875
Number of joint returns	6,096,714	2,225,758	1,026,716	862,835	1,412,909	568,497
Number with paid preparer's signature	10,862,935	6,773,232	1,432,165	896,613	1,225,518	535,407
Number of exemptions	34,305,141	19,049,757	4,997,462	3,378,937	4,952,273	1,926,712
Adjusted gross income (AGI) [3]	1,132,597,606	201,589,266	133,501,947	116,595,405	246,666,914	434,244,074
Salaries and wages [4]: Number	13,869,710	8,590,140	1,895,954	1,179,813	1,621,164	582,640
Amount	755,069,646	184,766,893	106,356,719	90,628,613	187,101,507	186,215,914
Taxable interest: Number	7,574,424	3,020,891	1,322,550	1,006,952	1,563,795	660,235
Amount	37,425,942	6,544,551	3,236,228	2,894,722	6,349,822	18,400,618
Ordinary dividends: Number	3,473,054	1,119,554	525,694	442,387	866,359	519,060
Amount	30,436,631	2,657,470	1,712,790	1,798,835	4,766,900	19,500,636
Business or profession net income (less loss): Number	3,027,536	1,798,750	373,595	262,464	408,392	184,334
Amount	47,507,517	12,918,507	4,906,086	3,981,416	10,112,423	15,589,085
Number of farm returns	70,522	26,958	10,346	8,555	13,922	10,742
Combined net capital gain (less loss) in AGI [5]: Number	3,129,593	999,568	442,552	387,636	782,331	517,506
Amount	132,136,417	4,309,001	1,699,607	2,049,300	8,090,757	115,987,752
Taxable individual retirement arrangements distributions: Number	982,405	397,757	179,336	139,357	193,283	72,672
Amount	15,415,389	3,025,191	2,132,224	2,337,510	4,638,437	3,282,028
Taxable pensions and annuities in AGI: Number	2,294,967	1,047,400	409,551	301,373	407,121	129,522
Amount	51,077,766	13,029,015	8,973,673	8,285,384	14,596,163	6,193,531
Unemployment compensation: Number	1,103,002	722,459	163,162	90,392	103,672	23,317
Amount	4,667,935	2,928,393	740,454	398,834	478,572	121,681
Taxable Social Security benefits in AGI: Number	1,515,540	568,984	330,500	226,601	274,743	114,713
Amount	17,344,515	2,735,135	4,133,309	3,540,036	4,667,317	2,268,719
Self-employment retirement (Keogh) plans: Number	196,058	26,717	18,796	19,205	59,958	71,381
Amount	4,063,944	187,953	191,806	233,742	986,832	2,463,611
Total itemized deductions: Number	6,323,771	1,749,424	1,225,967	1,026,928	1,641,408	680,044
Amount	230,440,950	36,263,557	30,064,896	28,574,470	60,245,410	75,292,616
State and local income taxes: Number	4,988,145	933,307	941,898	897,338	1,553,876	661,726
Amount	53,543,706	1,392,679	2,546,499	3,593,267	11,516,232	34,495,028
State and local general sales tax: Number	1,234,671	733,447	273,621	125,922	84,625	17,055
Amount	1,747,208	634,335	456,074	293,877	283,448	79,473
Real estate taxes: Number	5,199,873	1,263,628	988,657	867,287	1,457,371	622,931
Amount	23,878,560	3,834,111	3,327,213	3,284,356	7,164,880	6,268,000
Total taxes paid deduction: Number	6,302,248	1,731,177	1,223,765	1,026,504	1,641,015	679,787
Amount	81,511,969	6,363,725	6,745,143	7,536,087	19,615,655	41,251,360
Mortgage interest paid: Number	5,088,544	1,292,724	978,859	845,694	1,396,926	574,341
Amount	102,965,071	20,349,259	16,456,915	15,220,664	30,063,876	20,874,357
Total contributions deduction: Number	5,113,468	1,153,197	990,583	871,859	1,469,367	628,461
Amount	24,823,736	2,026,760	2,133,035	2,261,569	5,010,707	13,391,666
Taxable income: Number	12,700,460	6,750,944	2,110,298	1,332,682	1,815,045	691,491
Amount	767,390,361	90,933,130	79,436,666	73,706,873	167,990,407	355,323,284
Total tax credits: Number	5,294,744	2,639,898	891,531	639,456	801,091	322,768
Amount	6,620,481	1,947,133	1,253,450	1,000,333	868,110	1,551,455
Residential energy credit: Number	267,154	36,713	51,203	50,403	94,178	34,657
Amount	85,132	9,418	14,927	14,473	30,479	15,835
Child tax credit: Number	3,063,992	1,562,991	647,836	445,907	407,248	*11
Amount	3,499,221	1,247,086	984,816	730,920	536,391	*9
Child and dependent care credit: Number	729,972	243,121	132,142	113,849	185,028	55,831
Amount	419,732	140,301	73,383	67,707	108,354	29,986
Earned income credit [6]: Number	2,718,515	2,718,515	0	0	0	0
Amount	5,338,420	5,338,420	0	0	0	0
Earned income credit refundable portion: Number	2,318,117	2,318,117	0	0	0	0
Amount	4,467,941	4,467,941	0	0	0	0
Alternative minimum tax: Number	743,498	3,788	12,174	18,539	179,208	529,788
Amount	5,535,892	32,488	14,273	33,037	395,217	5,060,878
Total income tax: Number	10,885,925	5,139,783	1,952,959	1,294,477	1,807,061	691,646
Amount	149,767,275	9,241,079	10,482,396	10,446,677	29,573,029	90,024,095
Total tax liability [7]: Number	11,555,323	5,752,103	1,992,825	1,306,190	1,811,781	692,425
Amount	157,188,628	11,031,885	11,420,430	11,225,774	31,276,363	92,234,176
Tax due at time of filing [8]: Number	3,640,907	1,727,960	572,517	362,145	626,451	351,834
Amount	18,268,045	1,931,273	1,286,181	1,099,527	3,120,618	10,830,445
Overpayments refunded [9]: Number	12,526,563	8,419,408	1,594,572	981,923	1,192,058	338,603
Amount	39,637,657	15,469,522	4,733,939	3,706,871	6,195,903	9,531,423

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	COLORADO					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,323,971	1,425,253	333,369	214,815	262,981	87,554
Number of joint returns	938,035	295,314	185,081	159,331	222,964	75,346
Number with paid preparer's signature	1,249,956	747,402	177,508	113,272	145,665	66,109
Number of exemptions	4,597,901	2,309,150	761,651	550,225	728,685	248,189
Adjusted gross income (AGI) [3]	152,280,152	28,740,882	20,539,585	18,609,489	35,129,595	49,260,601
Salaries and wages [4]: Number	1,989,837	1,191,680	294,883	193,246	236,046	73,983
Amount	101,260,199	25,606,013	16,062,942	14,341,231	25,714,509	19,535,504
Taxable interest: Number	1,073,965	442,261	182,071	149,239	216,965	83,430
Amount	4,558,863	754,282	375,325	354,497	732,832	2,341,926
Ordinary dividends: Number	591,923	207,795	88,378	85,538	141,314	68,898
Amount	4,172,760	404,120	251,800	282,711	725,002	2,509,127
Business or profession net income (less loss): Number	426,872	222,957	67,359	48,105	63,025	25,426
Amount	5,090,729	1,365,854	597,033	593,703	1,129,400	1,404,740
Number of farm returns	30,398	14,543	4,903	3,840	4,399	2,712
Combined net capital gain (less loss) in AGI [5]: Number	536,573	188,264	78,766	71,556	128,694	69,293
Amount	17,708,187	657,725	378,180	440,177	1,756,279	14,475,827
Taxable individual retirement arrangements distributions: Number	171,518	72,296	34,216	23,672	31,805	9,529
Amount	2,497,899	522,540	397,275	386,102	745,663	446,318
Taxable pensions and annuities in AGI: Number	387,778	165,854	76,518	54,978	71,223	19,205
Amount	8,575,477	2,088,624	1,720,717	1,449,603	2,494,264	822,270
Unemployment compensation: Number	74,420	49,468	11,562	6,338	6,255	797
Amount	288,247	193,067	43,942	25,111	22,383	3,744
Taxable Social Security benefits in AGI: Number	216,559	85,295	50,728	32,041	35,515	12,980
Amount	2,279,597	388,128	599,731	464,484	585,805	241,449
Self-employment retirement (Keogh) plans: Number	23,239	3,014	2,262	2,759	7,029	8,175
Amount	389,087	19,659	18,023	26,338	101,670	223,397
Total itemized deductions: Number	959,673	272,245	203,651	166,850	233,477	83,451
Amount	23,971,588	4,230,542	3,746,293	3,526,320	6,415,439	6,052,994
State and local income taxes: Number	831,733	190,938	181,448	155,306	223,469	80,571
Amount	4,403,987	258,135	401,465	483,832	1,166,655	2,093,900
State and local general sales tax: Number	111,634	68,434	20,109	10,962	9,390	2,739
Amount	150,266	60,096	30,726	23,596	26,017	9,832
Real estate taxes: Number	866,187	222,967	182,705	157,200	223,357	79,957
Amount	1,811,308	305,061	280,044	278,151	544,524	403,527
Total taxes paid deduction: Number	955,758	269,196	203,012	166,716	233,397	83,436
Amount	6,699,183	685,432	767,276	837,857	1,836,467	2,572,151
Mortgage interest paid: Number	852,173	223,295	184,635	155,272	216,673	72,297
Amount	11,732,644	2,260,178	2,097,873	1,948,117	3,306,637	2,119,838
Total contributions deduction: Number	773,781	183,468	161,361	140,667	209,518	78,767
Amount	3,331,384	316,455	338,685	364,280	759,195	1,552,768
Taxable income: Number	1,877,948	983,734	330,155	214,121	262,535	87,404
Amount	108,507,701	14,069,064	13,082,889	12,740,129	25,950,742	42,664,877
Total tax credits: Number	785,246	350,938	147,269	111,616	130,354	45,070
Amount	984,177	253,567	222,080	178,487	134,799	195,244
Residential energy credit: Number	78,668	17,223	17,122	15,940	22,915	5,468
Amount	18,435	3,467	3,275	3,650	5,932	2,111
Child tax credit: Number	431,374	186,086	104,221	76,257	64,810	0
Amount	556,236	159,717	174,670	130,614	91,236	0
Child and dependent care credit: Number	109,309	32,368	23,776	19,583	27,160	6,423
Amount	55,564	17,159	12,088	10,513	12,520	3,284
Earned income credit [6]: Number	300,153	300,153	0	0	0	0
Amount	500,085	500,085	0	0	0	0
Earned income credit refundable portion: Number	254,256	254,256	0	0	0	0
Amount	434,945	434,945	0	0	0	0
Alternative minimum tax: Number	58,482	892	753	1,310	8,441	47,087
Amount	346,368	3,314	1,122	3,152	21,282	317,498
Total income tax: Number	1,668,087	791,639	314,665	212,241	262,169	87,374
Amount	19,673,104	1,486,547	1,663,203	1,745,650	4,492,161	10,285,543
Total tax liability [7]: Number	1,739,174	858,345	317,846	212,969	262,574	87,440
Amount	20,634,447	1,732,548	1,794,943	1,873,024	4,711,952	10,521,981
Tax due at time of filing [8]: Number	554,883	246,867	88,631	62,605	109,058	47,722
Amount	2,675,426	255,991	192,921	178,897	527,155	1,520,462
Overpayments refunded [9]: Number	1,721,698	1,133,214	243,904	151,790	153,308	39,482
Amount	4,737,591	1,843,398	637,953	480,037	676,206	1,099,997

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	CONNECTICUT					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,743,516	980,858	256,643	167,536	237,125	101,353
Number of joint returns	648,825	135,278	111,641	116,474	197,736	87,695
Number with paid preparer's signature	998,376	521,551	155,753	100,776	143,578	76,718
Number of exemptions	3,257,510	1,355,212	521,446	412,805	660,575	307,473
Adjusted gross income (AGI) [3]	167,238,015	18,864,971	15,821,801	14,518,530	31,926,355	86,106,358
Salaries and wages [4]: Number	1,463,904	794,593	220,926	147,917	212,787	87,681
Amount	103,003,155	16,259,821	12,057,165	11,095,576	23,994,788	39,595,805
Taxable interest: Number	1,035,364	387,128	188,300	142,724	218,376	98,838
Amount	6,617,278	622,355	387,539	344,132	701,435	4,561,817
Ordinary dividends: Number	565,253	180,286	87,496	75,405	138,134	83,931
Amount	5,774,689	337,566	244,308	258,798	808,285	4,125,732
Business or profession net income (less loss): Number	266,052	120,103	38,247	30,992	49,384	27,326
Amount	5,993,254	886,984	564,103	519,303	1,389,771	2,633,094
Number of farm returns	2,952	1,124	236	524	679	389
Combined net capital gain (less loss) in AGI [5]: Number	450,637	139,369	61,778	56,865	112,938	79,681
Amount	24,170,426	491,841	235,526	314,210	1,205,213	21,923,637
Taxable individual retirement arrangements distributions: Number	166,405	68,204	32,316	22,259	32,188	11,438
Amount	2,391,914	454,829	305,121	304,985	722,574	604,405
Taxable pensions and annuities in AGI: Number	317,282	133,502	63,143	41,670	59,347	19,620
Amount	6,570,451	1,427,574	1,309,905	1,042,399	1,864,730	925,843
Unemployment compensation: Number	116,302	69,754	20,579	10,944	12,647	2,379
Amount	474,835	263,199	88,070	50,371	58,510	14,685
Taxable Social Security benefits in AGI: Number	213,542	77,419	49,943	32,459	38,717	15,004
Amount	2,625,454	371,534	660,901	558,173	716,638	318,208
Self-employment retirement (Keogh) plans: Number	31,693	2,450	3,312	2,651	10,132	13,148
Amount	628,837	13,375	28,331	23,690	146,818	416,623
Total itemized deductions: Number	781,088	175,118	154,154	132,205	219,608	100,003
Amount	24,522,011	2,843,067	2,843,021	2,830,139	6,145,554	9,860,230
State and local income taxes: Number	705,323	117,017	144,390	128,097	216,890	98,930
Amount	7,016,115	172,951	382,306	491,986	1,407,621	4,561,251
State and local general sales tax: Number	65,098	49,083	9,119	3,679	2,225	992
Amount	53,333	26,936	10,170	6,291	5,635	4,301
Real estate taxes: Number	715,392	145,170	138,687	125,728	209,783	96,024
Amount	4,207,977	590,280	580,557	601,766	1,245,042	1,190,332
Total taxes paid deduction: Number	779,695	173,983	153,963	132,205	219,567	99,977
Amount	11,690,842	845,238	1,037,229	1,160,930	2,795,939	5,851,505
Mortgage interest paid: Number	637,634	124,735	125,492	113,375	189,248	84,784
Amount	8,575,016	1,196,176	1,202,075	1,188,568	2,345,518	2,642,679
Total contributions deduction: Number	656,745	122,678	124,562	112,986	200,928	95,591
Amount	3,205,074	176,925	207,678	196,212	529,143	2,095,116
Taxable income: Number	1,435,123	675,843	254,623	166,821	236,591	101,244
Amount	129,198,709	9,812,549	10,392,693	9,964,001	23,388,918	75,640,547
Total tax credits: Number	566,811	203,591	102,387	87,727	117,817	55,289
Amount	1,194,166	150,202	132,849	129,988	112,140	668,987
Residential energy credit: Number	81,659	12,705	17,785	17,687	25,448	8,034
Amount	17,682	2,368	3,821	3,576	5,660	2,257
Child tax credit: Number	274,340	98,340	65,144	54,030	56,826	0
Amount	345,128	86,281	96,293	89,056	73,498	0
Child and dependent care credit: Number	82,286	23,226	12,300	13,183	25,489	8,088
Amount	43,023	12,518	6,215	6,420	13,601	4,268
Earned income credit [6]: Number	205,884	205,884	0	0	0	0
Amount	360,952	360,952	0	0	0	0
Earned income credit refundable portion: Number	174,343	174,343	0	0	0	0
Amount	316,255	316,255	0	0	0	0
Alternative minimum tax: Number	98,160	299	567	1,601	22,613	73,081
Amount	575,988	3,248	936	3,143	40,970	527,692
Total income tax: Number	1,320,320	572,715	244,455	165,571	236,357	101,221
Amount	27,875,398	1,070,882	1,413,470	1,392,800	4,106,806	19,891,441
Total tax liability [7]: Number	1,366,077	614,409	247,563	166,130	236,702	101,275
Amount	28,938,314	1,222,923	1,523,719	1,498,209	4,363,616	20,329,847
Tax due at time of filing [8]: Number	397,559	161,393	57,194	41,379	84,344	53,249
Amount	2,432,146	154,941	129,113	122,842	384,685	1,640,565
Overpayments refunded [9]: Number	1,310,683	785,565	198,944	125,886	152,502	47,786
Amount	4,898,279	1,367,928	572,428	472,300	703,181	1,782,441

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	DELAWARE					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	424,619	263,123	61,997	39,711	46,862	12,926
Number of joint returns	161,604	48,936	32,287	29,092	40,197	11,092
Number with paid preparer's signature	216,690	123,618	34,417	22,521	26,605	9,529
Number of exemptions	831,660	429,681	136,786	100,618	129,321	35,254
Adjusted gross income (AGI) [3]	25,822,984	5,699,055	3,836,189	3,435,396	6,139,060	6,713,286
Salaries and wages: [4] Number	366,888	223,342	54,665	34,941	42,980	10,961
Amount	17,820,732	4,741,181	2,972,898	2,548,914	4,521,323	3,036,416
Taxable interest: Number	193,782	79,268	33,635	29,174	39,324	12,381
Amount	612,214	115,065	56,572	80,648	133,909	226,019
Ordinary dividends: Number	105,479	37,331	16,536	15,887	25,251	10,474
Amount	776,071	67,538	59,702	68,394	144,574	435,863
Business or profession net income (less loss): Number	52,350	27,589	7,058	6,957	7,792	2,954
Amount	585,393	155,658	64,603	48,128	141,905	175,099
Number of farm returns	2,431	1,355	360	353	185	177
Combined net capital gain (less loss) in AGI: [5] Number	81,101	26,997	11,655	13,171	19,480	9,798
Amount	2,051,061	64,328	59,397	74,154	237,496	1,615,686
Taxable individual retirement arrangements distributions: Number	37,554	15,968	6,753	5,772	7,145	1,917
Amount	491,179	102,054	62,688	91,844	167,757	66,836
Taxable pensions and annuities in AGI: Number	91,532	42,238	17,131	13,070	15,587	3,506
Amount	1,934,262	546,318	371,425	326,727	519,324	170,469
Unemployment compensation: Number	23,344	14,036	5,123	1,726	2,362	98
Amount	91,796	48,678	24,106	7,638	11,025	348
Taxable Social Security benefits in AGI: Number	55,522	22,435	12,383	9,155	8,875	2,674
Amount	657,057	111,687	165,684	156,014	170,050	53,621
Self-employment retirement (Keogh) plans: Number	2,709	294	218	205	954	1,038
Amount	48,351	1,923	1,125	1,629	14,268	29,405
Total itemized deductions: Number	159,525	43,907	32,515	29,937	40,784	12,382
Amount	3,782,346	633,521	590,928	616,906	1,052,245	888,746
State and local income taxes: Number	151,614	37,783	31,896	29,086	40,617	12,232
Amount	844,016	49,688	80,337	104,104	249,841	360,046
State and local general sales tax: Number	388	*231	*34	*24	*25	74
Amount	688	*111	*39	*68	*92	378
Real estate taxes: Number	142,157	35,072	28,893	27,667	38,779	11,745
Amount	286,938	45,443	42,694	46,017	91,258	61,525
Total taxes paid deduction: Number	158,117	42,837	32,458	29,681	40,763	12,377
Amount	1,145,150	98,008	124,483	152,487	345,463	424,708
Mortgage interest paid: Number	142,177	38,031	29,212	27,223	37,500	10,212
Amount	1,713,816	349,529	329,998	307,867	483,423	242,998
Total contributions deduction: Number	131,423	30,406	26,155	25,372	37,749	11,740
Amount	534,613	66,243	56,538	62,984	132,012	216,835
Taxable income: Number	344,984	184,049	61,626	39,671	46,733	12,905
Amount	17,970,438	2,749,056	2,520,333	2,377,588	4,582,334	5,741,127
Total tax credits: Number	137,979	59,827	26,552	21,080	23,532	6,989
Amount	168,001	51,149	35,725	32,262	25,339	23,525
Residential energy credit: Number	19,225	4,956	4,279	4,195	4,710	1,085
Amount	4,477	1,111	1,029	820	1,204	312
Child tax credit: Number	79,176	35,981	17,729	13,083	12,382	0
Amount	101,484	35,034	27,495	22,232	16,724	0
Child and dependent care credit: Number	23,401	8,061	4,396	3,951	5,997	995
Amount	12,862	4,251	2,174	2,488	3,423	527
Earned income credit: [6] Number	68,028	68,028	0	0	0	0
Amount	121,963	121,963	0	0	0	0
Earned income credit refundable portion: Number	59,747	59,747	0	0	0	0
Amount	109,912	109,912	0	0	0	0
Alternative minimum tax: Number	10,333	*121	*190	229	1,731	8,062
Amount	55,605	*76	*668	165	3,703	50,993
Total income tax: Number	306,548	148,184	59,367	39,465	46,633	12,900
Amount	3,137,722	289,264	330,846	325,616	787,836	1,404,160
Total tax liability: [7] Number	315,330	156,536	59,624	39,489	46,768	12,914
Amount	3,256,977	316,608	346,776	338,125	817,747	1,437,722
Tax due at time of filing: [8] Number	81,026	30,301	15,585	10,895	17,317	6,927
Amount	327,866	35,666	31,320	28,183	66,922	165,775
Overpayments refunded: [9] Number	337,283	226,884	46,127	28,785	29,545	5,943
Amount	884,226	399,576	118,933	101,081	116,112	148,523

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	DISTRICT OF COLUMBIA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	303,860	186,630	45,044	23,523	30,854	17,809
Number of joint returns	42,431	7,362	5,882	4,090	12,736	12,361
Number with paid preparer's signature	156,789	95,907	20,314	11,002	16,471	13,095
Number of exemptions	477,852	282,413	66,642	33,465	54,625	40,706
Adjusted gross income (AGI) [3]	24,822,445	4,187,962	2,751,252	2,031,035	4,211,606	11,640,590
Salaries and wages: [4] Number	257,107	153,328	40,308	21,597	27,053	14,822
Amount	15,261,128	3,640,473	2,325,357	1,690,549	3,184,318	4,420,431
Taxable interest: Number	133,490	49,905	24,976	16,562	25,172	16,876
Amount	599,262	61,068	30,880	22,201	81,889	403,224
Ordinary dividends: Number	72,383	20,415	11,027	8,944	17,350	14,647
Amount	840,004	39,729	31,237	27,778	116,294	624,966
Business or profession net income (less loss): Number	45,467	23,798	5,614	3,394	7,328	5,333
Amount	884,006	109,808	52,146	66,560	189,967	465,525
Number of farm returns	296	94	5	0	79	118
Combined net capital gain (less loss) in AGI: [5] Number	61,535	16,169	8,614	7,742	15,199	13,811
Amount	3,898,115	90,211	37,700	39,744	188,222	3,542,239
Taxable individual retirement arrangements distributions: Number	13,943	5,723	2,091	1,348	2,974	1,807
Amount	200,871	26,237	17,779	20,806	57,698	78,352
Taxable pensions and annuities in AGI: Number	47,392	25,095	7,848	4,039	6,449	3,961
Amount	1,391,623	456,953	234,188	144,268	323,458	232,756
Unemployment compensation: Number	11,108	9,214	1,259	*267	244	123
Amount	42,431	33,183	6,810	*1,026	940	473
Taxable Social Security benefits in AGI: Number	20,550	8,331	3,722	2,235	3,498	2,765
Amount	224,334	42,291	36,176	30,247	60,821	54,798
Self-employment retirement (Keogh) plans: Number	6,174	495	308	397	1,634	3,339
Amount	178,970	4,013	2,182	4,994	26,333	141,448
Total itemized deductions: Number	125,945	38,396	22,982	18,875	28,133	17,559
Amount	4,276,846	595,751	485,797	393,395	863,290	1,938,612
State and local income taxes: Number	119,171	33,420	22,226	18,513	27,614	17,398
Amount	1,339,517	57,323	80,062	103,394	254,903	843,835
State and local general sales tax: Number	4,528	3,017	678	277	419	137
Amount	2,894	1,447	331	172	461	483
Real estate taxes: Number	83,046	17,341	15,155	12,343	22,195	16,013
Amount	265,320	27,431	28,199	23,458	67,964	118,268
Total taxes paid deduction: Number	125,196	37,794	22,916	18,801	28,132	17,553
Amount	1,624,095	91,441	109,518	127,727	325,820	969,589
Mortgage interest paid: Number	84,945	19,225	16,127	12,926	21,422	15,245
Amount	1,507,806	215,115	203,897	175,212	371,044	542,538
Total contributions deduction: Number	104,540	29,912	19,595	15,170	23,555	16,309
Amount	804,444	93,843	73,123	49,452	96,688	491,338
Taxable income: Number	250,771	134,264	44,613	23,449	30,676	17,770
Amount	18,371,637	2,184,706	1,911,419	1,491,628	3,142,643	9,641,241
Total tax credits: Number	91,430	50,855	12,438	6,646	11,055	10,436
Amount	116,977	38,307	17,759	7,948	6,108	46,855
Residential energy credit: Number	7,337	1,935	1,116	1,399	1,813	1,073
Amount	1,869	511	238	366	441	311
Child tax credit: Number	33,280	23,297	5,451	2,279	2,253	0
Amount	30,803	18,327	7,090	2,930	2,455	0
Child and dependent care credit: Number	13,235	7,671	1,436	823	1,624	1,681
Amount	7,916	4,869	693	498	876	981
Earned income credit: [6] Number	52,559	52,559	0	0	0	0
Amount	103,591	103,591	0	0	0	0
Earned income credit refundable portion: Number	46,595	46,595	0	0	0	0
Amount	94,868	94,868	0	0	0	0
Alternative minimum tax: Number	16,291	*48	*199	499	2,836	12,710
Amount	118,933	*351	*255	786	5,923	111,618
Total income tax: Number	220,442	105,593	43,082	23,387	30,594	17,786
Amount	3,802,746	241,075	295,002	265,302	622,233	2,379,134
Total tax liability: [7] Number	228,407	113,046	43,321	23,511	30,733	17,797
Amount	4,014,361	268,126	308,215	280,328	661,211	2,496,481
Tax due at time of filing: [8] Number	68,775	32,935	11,060	6,154	10,166	8,459
Amount	326,140	37,832	19,780	22,833	47,974	197,721
Overpayments refunded: [9] Number	229,043	147,987	33,835	17,369	20,574	9,278
Amount	847,378	301,744	91,259	60,334	98,065	295,976

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	FLORIDA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	8,936,343	6,210,993	1,117,821	634,387	694,878	278,264
Number of joint returns	3,107,201	1,217,626	621,617	472,643	569,098	226,217
Number with paid preparer's signature	5,170,999	3,507,854	637,335	362,737	432,816	230,258
Number of exemptions	16,672,708	10,096,414	2,460,851	1,566,144	1,827,330	721,970
Adjusted gross income (AGI) [3]	539,740,513	117,859,216	68,564,784	54,689,832	92,585,832	206,040,849
Salaries and wages: [4] Number	7,327,746	5,065,630	942,342	529,555	575,458	214,761
Amount	320,336,849	106,156,492	51,019,226	38,982,259	61,114,312	63,064,560
Taxable interest: Number	3,686,747	1,748,172	661,318	446,509	567,399	263,350
Amount	22,386,657	4,126,502	2,030,877	1,672,712	3,291,504	11,265,062
Ordinary dividends: Number	1,827,015	713,804	311,049	232,326	355,221	214,616
Amount	20,323,310	1,855,568	1,234,729	1,201,846	2,908,977	13,122,190
Business or profession net income (less loss): Number	1,522,068	1,047,848	172,840	104,962	131,792	64,626
Amount	13,685,900	4,920,465	1,284,406	847,684	2,202,222	4,431,123
Number of farm returns	38,003	16,443	5,195	4,705	6,615	5,046
Combined net capital gain (less loss) in AGI: [5] Number	1,598,982	607,153	257,111	196,955	321,890	215,874
Amount	82,156,576	2,699,886	1,231,659	1,381,873	5,017,651	71,825,508
Taxable individual retirement arrangements distributions: Number	750,978	330,139	143,311	106,518	120,728	50,282
Amount	12,527,692	2,322,204	1,717,611	1,899,660	3,485,092	3,103,127
Taxable pensions and annuities in AGI: Number	1,607,561	812,286	302,514	198,126	220,540	74,095
Amount	33,748,059	9,825,190	6,629,242	5,480,991	8,111,626	3,701,010
Unemployment compensation: Number	308,307	231,371	38,996	18,904	16,497	2,538
Amount	949,694	700,216	117,363	66,842	55,131	10,142
Taxable Social Security benefits in AGI: Number	1,127,335	462,511	255,637	159,030	168,771	81,386
Amount	12,970,226	2,215,486	3,380,273	2,629,839	3,074,178	1,670,449
Self-employment retirement (Keogh) plans: Number	37,543	5,845	3,289	3,412	10,523	14,475
Amount	678,102	34,000	35,554	30,702	157,611	420,236
Total itemized deductions: Number	2,979,529	1,186,724	609,128	410,743	534,979	237,955
Amount	76,131,392	19,818,223	12,365,365	9,435,234	15,381,973	19,130,597
State and local income taxes: Number	140,068	30,307	20,287	17,938	34,027	37,510
Amount	2,191,376	56,323	56,292	65,798	189,680	1,823,282
State and local general sales tax: Number	2,442,340	925,383	509,202	352,848	461,531	193,376
Amount	3,257,351	705,561	566,745	493,599	840,550	650,897
Real estate taxes: Number	2,515,567	867,583	532,544	379,598	508,190	227,652
Amount	10,768,520	2,295,799	1,646,766	1,358,383	2,513,950	2,953,621
Total taxes paid deduction: Number	2,888,656	1,113,618	597,785	406,910	532,829	237,514
Amount	16,715,971	3,207,816	2,364,552	1,974,615	3,633,176	5,535,812
Mortgage interest paid: Number	2,452,707	876,982	525,141	369,953	478,835	201,795
Amount	35,314,172	9,315,092	6,192,438	4,807,203	7,612,509	7,386,930
Total contributions deduction: Number	2,306,225	791,683	477,744	341,289	475,106	220,402
Amount	11,616,132	1,511,362	1,166,491	1,025,235	1,977,482	5,935,562
Taxable income: Number	6,775,404	4,069,331	1,104,486	631,387	692,613	277,588
Amount	390,006,300	54,236,496	43,399,404	37,771,049	69,448,476	185,150,875
Total tax credits: Number	2,684,292	1,479,910	453,048	298,050	315,164	138,120
Amount	3,276,593	1,053,658	615,198	440,555	350,611	816,572
Residential energy credit: Number	201,618	62,595	45,486	35,576	45,367	12,594
Amount	56,841	15,716	12,563	10,154	13,806	4,604
Child tax credit: Number	1,406,061	759,808	303,054	196,342	146,857	0
Amount	1,556,562	594,671	453,622	312,181	196,088	0
Child and dependent care credit: Number	430,545	195,450	84,399	62,428	73,354	14,914
Amount	230,771	98,828	45,715	35,466	42,032	8,730
Earned income credit: [6] Number	1,808,170	1,808,170	0	0	0	0
Amount	3,621,823	3,621,823	0	0	0	0
Earned income credit refundable portion: Number	1,577,463	1,577,463	0	0	0	0
Amount	3,127,289	3,127,289	0	0	0	0
Alternative minimum tax: Number	164,797	2,634	3,894	5,887	33,801	118,581
Amount	1,050,866	27,391	6,628	11,912	82,394	922,541
Total income tax: Number	5,821,817	3,179,513	1,050,574	623,715	690,544	277,470
Amount	72,957,392	5,554,630	5,616,912	5,244,441	12,159,333	44,382,076
Total tax liability: [7] Number	6,134,503	3,478,512	1,061,118	625,543	691,634	277,696
Amount	75,243,600	6,242,849	5,925,408	5,469,038	12,602,011	45,004,293
Tax due at time of filing: [8] Number	1,704,165	824,957	285,290	178,392	273,142	142,384
Amount	9,359,933	799,358	591,989	486,939	1,489,819	5,991,828
Overpayments refunded: [9] Number	7,027,983	5,190,637	828,527	454,406	419,828	134,585
Amount	22,204,443	10,565,208	2,557,989	1,699,619	2,231,816	5,149,811

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	GEORGIA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	4,246,442	2,912,055	530,131	316,181	365,181	122,894
Number of joint returns	1,533,753	569,687	303,058	241,950	311,926	107,132
Number with paid preparer's signature	2,496,967	1,710,785	307,263	179,266	205,842	93,812
Number of exemptions	8,848,793	5,350,353	1,264,850	837,571	1,032,456	363,562
Adjusted gross income (AGI) [3]	230,390,984	56,329,304	32,443,615	27,304,973	48,648,229	65,664,864
Salaries and wages: [4] Number	3,672,219	2,462,335	479,442	289,869	333,160	107,412
Amount	167,158,019	51,121,339	26,313,203	21,835,423	37,008,987	30,879,067
Taxable interest: Number	1,550,230	662,946	275,034	205,906	291,008	115,336
Amount	5,365,766	1,140,750	567,534	437,031	984,888	2,235,562
Ordinary dividends: Number	762,609	261,652	118,848	105,296	181,268	95,545
Amount	5,297,741	483,237	291,411	343,928	935,881	3,243,285
Business or profession net income (less loss): Number	806,204	531,979	99,022	64,785	78,643	31,775
Amount	5,633,193	1,600,954	602,249	489,162	1,160,442	1,780,385
Number of farm returns	45,842	20,853	7,130	5,997	7,528	4,334
Combined net capital gain (less loss) in AGI: [5] Number	627,155	208,190	89,421	82,722	153,918	92,904
Amount	18,085,401	819,024	367,407	471,254	1,777,508	14,650,208
Taxable individual retirement arrangements distributions: Number	243,050	111,706	42,915	31,458	43,169	13,801
Amount	3,552,936	794,721	543,007	535,134	1,038,354	641,721
Taxable pensions and annuities in AGI: Number	681,126	340,615	125,673	87,342	100,753	26,743
Amount	13,192,105	4,046,589	2,615,117	2,079,839	3,341,291	1,109,269
Unemployment compensation: Number	178,265	133,364	23,501	11,392	9,064	944
Amount	528,634	385,007	69,309	37,458	33,126	3,734
Taxable Social Security benefits in AGI: Number	353,253	152,087	79,699	48,403	54,749	18,314
Amount	3,850,559	700,417	1,002,838	797,473	981,543	368,288
Self-employment retirement (Keogh) plans: Number	24,204	2,412	2,380	2,240	6,618	10,553
Amount	461,776	14,285	18,059	19,311	92,092	318,030
Total itemized deductions: Number	1,658,251	587,839	353,780	259,397	337,170	120,064
Amount	39,784,675	8,829,545	6,569,075	5,632,453	9,584,485	9,169,118
State and local income taxes: Number	1,477,696	464,242	326,164	245,357	324,722	117,212
Amount	8,094,383	705,195	940,094	1,005,247	2,130,751	3,313,095
State and local general sales tax: Number	151,506	99,964	24,319	12,793	11,748	2,681
Amount	195,775	86,776	33,695	33,700	30,618	10,986
Real estate taxes: Number	1,416,918	423,453	313,315	242,858	321,538	115,754
Amount	3,591,823	684,499	565,511	524,079	980,194	837,539
Total taxes paid deduction: Number	1,651,987	582,247	353,331	259,303	337,079	120,027
Amount	12,484,653	1,624,183	1,647,047	1,649,078	3,292,248	4,272,097
Mortgage interest paid: Number	1,399,443	439,455	312,121	237,078	306,516	104,273
Amount	15,842,061	3,740,864	2,819,781	2,454,486	3,950,806	2,876,124
Total contributions deduction: Number	1,398,118	447,096	298,174	229,423	309,153	114,273
Amount	6,847,642	1,138,556	958,259	851,279	1,541,271	2,358,277
Taxable income: Number	3,152,302	1,824,346	525,748	314,977	364,579	122,653
Amount	152,423,373	23,074,131	20,021,989	18,274,455	35,305,641	55,747,157
Total tax credits: Number	1,363,452	750,256	232,437	158,198	165,589	56,972
Amount	1,499,761	555,090	352,519	261,540	177,771	152,841
Residential energy credit: Number	103,110	25,046	22,629	20,520	27,362	7,553
Amount	24,790	6,296	5,165	5,013	6,285	2,031
Child tax credit: Number	853,670	466,054	179,713	116,315	91,589	0
Amount	962,906	363,315	280,822	196,116	122,653	0
Child and dependent care credit: Number	230,089	100,439	45,483	35,832	39,659	8,676
Amount	122,461	53,864	23,261	19,111	21,762	4,463
Earned income credit: [6] Number	997,370	997,370	0	0	0	0
Amount	2,191,723	2,191,723	0	0	0	0
Earned income credit refundable portion: Number	895,822	895,822	0	0	0	0
Amount	1,937,041	1,937,041	0	0	0	0
Alternative minimum tax: Number	104,947	892	1,986	2,737	19,564	79,768
Amount	536,287	3,194	2,425	4,736	40,790	485,143
Total income tax: Number	2,613,980	1,317,111	498,737	311,377	364,074	122,680
Amount	27,358,211	2,203,604	2,492,444	2,463,017	6,127,049	14,072,096
Total tax liability: [7] Number	2,743,537	1,440,466	503,572	312,367	364,358	122,775
Amount	28,609,840	2,526,523	2,672,537	2,606,649	6,390,758	14,413,371
Tax due at time of filing: [8] Number	816,215	387,805	129,660	85,029	145,768	67,954
Amount	3,650,107	399,415	277,687	237,314	681,259	2,054,432
Overpayments refunded: [9] Number	3,338,398	2,434,787	399,608	230,934	218,729	54,339
Amount	9,327,637	5,166,211	1,142,980	784,322	966,158	1,267,965

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	HAWAII					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	652,506	426,916	92,084	56,773	61,815	14,918
Number of joint returns	242,723	83,638	51,044	43,436	52,668	11,937
Number with paid preparer's signature	355,285	217,558	53,215	33,620	38,903	11,990
Number of exemptions	1,231,893	655,336	218,589	149,741	170,149	38,078
Adjusted gross income (AGI) [3]	35,688,643	8,812,343	5,667,026	4,931,002	8,084,866	8,193,407
Salaries and wages: [4] Number	551,502	356,745	79,370	49,456	54,126	11,805
Amount	23,916,965	7,758,275	4,307,436	3,638,784	5,584,198	2,628,271
Taxable interest: Number	352,205	169,439	65,753	46,427	56,224	14,362
Amount	1,020,605	190,470	138,371	122,309	217,119	352,337
Ordinary dividends: Number	159,521	60,827	28,512	23,739	34,632	11,812
Amount	876,589	107,364	85,750	71,989	191,872	419,615
Business or profession net income (less loss): Number	103,300	56,769	15,367	11,970	14,226	4,969
Amount	1,479,383	258,003	147,280	162,569	366,959	544,573
Number of farm returns	5,241	2,774	968	477	707	315
Combined net capital gain (less loss) in AGI: [5] Number	127,701	47,275	21,933	18,228	28,848	11,417
Amount	3,160,905	116,446	85,093	93,242	341,988	2,524,136
Taxable individual retirement arrangements distributions: Number	43,314	17,539	8,545	6,723	8,419	2,087
Amount	529,634	98,734	88,725	92,706	161,348	88,122
Taxable pensions and annuities in AGI: Number	118,788	53,668	23,785	16,983	19,696	4,656
Amount	2,789,973	736,175	561,423	497,286	764,864	230,225
Unemployment compensation: Number	21,429	12,581	4,359	2,483	1,867	139
Amount	84,232	48,051	20,077	8,343	6,873	889
Taxable Social Security benefits in AGI: Number	74,328	28,853	18,323	11,519	12,128	3,504
Amount	850,610	133,833	224,090	195,904	225,308	71,476
Self-employment retirement (Keogh) plans: Number	6,840	863	835	1,145	2,165	1,832
Amount	113,732	5,668	7,369	12,148	31,702	56,845
Total itemized deductions: Number	214,219	66,505	42,864	39,269	51,570	14,011
Amount	5,664,826	1,129,015	879,859	937,914	1,565,478	1,152,559
State and local income taxes: Number	188,615	52,065	38,121	36,295	48,759	13,375
Amount	1,219,173	110,568	133,023	174,981	369,865	430,736
State and local general sales tax: Number	21,277	11,189	4,262	2,772	2,462	591
Amount	19,555	5,986	3,683	3,833	4,213	1,840
Real estate taxes: Number	166,785	42,049	34,092	31,953	45,842	12,850
Amount	299,190	52,499	45,593	51,901	91,517	57,680
Total taxes paid deduction: Number	213,186	65,885	42,647	39,179	51,479	13,996
Amount	1,559,157	175,590	186,022	233,065	470,745	493,734
Mortgage interest paid: Number	164,734	43,032	34,115	32,128	44,131	11,328
Amount	2,745,147	589,780	470,947	510,953	813,654	359,813
Total contributions deduction: Number	178,690	49,800	36,041	33,943	46,160	12,745
Amount	721,813	84,417	86,243	91,846	147,845	311,461
Taxable income: Number	516,027	292,421	90,906	56,241	61,569	14,890
Amount	24,096,287	4,379,226	3,612,840	3,308,666	5,837,074	6,958,480
Total tax credits: Number	206,952	98,468	40,827	30,197	30,053	7,407
Amount	312,143	74,146	65,406	48,656	34,424	89,511
Residential energy credit: Number	9,812	2,181	1,984	1,990	2,738	918
Amount	10,478	2,833	1,539	1,958	3,046	1,101
Child tax credit: Number	113,283	48,325	28,963	19,866	16,129	0
Amount	149,355	44,660	49,283	33,517	21,895	0
Child and dependent care credit: Number	28,806	7,076	7,494	5,425	7,693	1,117
Amount	13,542	3,049	3,959	2,723	3,296	515
Earned income credit: [6] Number	100,126	100,126	0	0	0	0
Amount	174,010	174,010	0	0	0	0
Earned income credit refundable portion: Number	85,442	85,442	0	0	0	0
Amount	156,235	156,235	0	0	0	0
Alternative minimum tax: Number	13,595	169	367	421	2,884	9,754
Amount	82,533	1,002	493	906	6,849	73,283
Total income tax: Number	460,992	243,316	85,804	55,545	61,442	14,885
Amount	3,979,071	471,996	459,374	448,282	1,000,004	1,599,414
Total tax liability: [7] Number	479,126	260,241	86,672	55,814	61,505	14,894
Amount	4,207,407	523,796	491,810	480,016	1,060,666	1,651,120
Tax due at time of filing: [8] Number	143,218	66,141	26,510	17,115	26,346	7,106
Amount	492,665	59,796	50,994	43,183	125,899	212,793
Overpayments refunded: [9] Number	494,446	346,355	65,376	39,634	35,327	7,754
Amount	1,287,991	604,552	169,356	127,004	160,703	226,376

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	IDAHO					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	671,543	459,753	96,686	55,058	45,958	14,089
Number of joint returns	317,396	140,775	74,983	48,285	41,064	12,290
Number with paid preparer's signature	371,721	243,738	53,322	32,088	30,215	12,358
Number of exemptions	1,457,187	851,244	270,547	160,250	134,031	41,115
Adjusted gross income (AGI) [3]	33,724,547	8,762,060	5,959,062	4,734,267	6,041,741	8,227,417
Salaries and wages [4]: Number	575,387	388,548	86,298	48,737	40,594	11,211
Amount	22,930,335	8,121,776	4,705,537	3,610,679	4,076,055	2,416,288
Taxable interest: Number	280,520	139,730	52,992	37,309	37,008	13,482
Amount	1,069,072	288,822	133,621	98,584	174,672	373,375
Ordinary dividends: Number	136,832	60,428	23,579	19,093	23,600	10,132
Amount	688,182	106,922	61,382	57,845	122,320	339,713
Business or profession net income (less loss): Number	123,197	73,821	22,125	11,746	11,551	3,953
Amount	987,601	276,142	158,018	106,016	190,099	257,326
Number of farm returns	22,047	10,849	4,661	2,901	2,541	1,095
Combined net capital gain (less loss) in AGI [5]: Number	126,796	54,242	21,162	17,256	23,043	11,094
Amount	3,573,134	216,674	125,529	165,329	468,242	2,597,359
Taxable individual retirement arrangements distributions: Number	46,143	24,862	8,761	5,559	5,325	1,636
Amount	591,143	191,458	88,245	88,525	135,525	87,390
Taxable pensions and annuities in AGI: Number	103,849	54,692	21,552	13,488	11,473	2,643
Amount	1,833,130	595,976	402,755	342,751	389,742	101,906
Unemployment compensation: Number	52,022	38,494	8,998	2,873	1,474	184
Amount	146,899	102,407	27,330	10,475	5,742	944
Taxable Social Security benefits in AGI: Number	65,666	30,945	15,820	8,685	7,428	2,788
Amount	680,819	148,097	203,220	148,702	127,082	53,718
Self-employment retirement (Keogh) plans: Number	3,519	560	332	317	1,142	1,168
Amount	63,340	4,475	3,049	2,679	18,250	34,888
Total itemized deductions: Number	246,606	88,818	61,345	42,463	40,689	13,290
Amount	5,536,026	1,358,137	1,096,357	900,742	1,124,948	1,055,842
State and local income taxes: Number	204,616	60,148	53,459	39,566	38,808	12,635
Amount	1,226,185	123,659	157,431	175,009	291,461	478,626
State and local general sales tax: Number	39,466	26,781	7,420	2,811	1,811	644
Amount	44,043	21,764	11,114	5,232	3,777	2,156
Real estate taxes: Number	219,604	73,881	54,804	39,900	38,473	12,546
Amount	404,687	93,779	79,504	68,010	93,645	69,749
Total taxes paid deduction: Number	245,951	88,291	61,280	42,423	40,668	13,290
Amount	1,696,873	250,445	251,344	250,531	391,770	552,782
Mortgage interest paid: Number	212,670	71,968	54,236	38,900	36,655	10,912
Amount	2,260,128	620,132	499,845	401,291	449,562	289,298
Total contributions deduction: Number	198,861	62,471	49,823	37,225	37,045	12,296
Amount	914,263	140,447	174,973	144,235	192,229	262,379
Taxable income: Number	513,032	302,102	96,116	54,868	45,877	14,069
Amount	22,115,362	3,873,343	3,592,620	3,158,978	4,407,103	7,083,318
Total tax credits: Number	233,739	119,547	52,310	32,706	23,059	6,117
Amount	277,738	89,424	84,271	53,466	26,343	24,234
Residential energy credit: Number	21,333	6,132	6,790	4,315	3,466	630
Amount	4,146	942	1,553	790	659	201
Child tax credit: Number	143,327	68,375	39,362	23,354	12,237	0
Amount	191,889	61,682	69,215	41,167	19,825	0
Child and dependent care credit: Number	31,504	12,775	8,599	5,896	3,517	717
Amount	13,782	4,968	4,018	2,879	1,569	349
Earned income credit [6]: Number	116,012	116,012	0	0	0	0
Amount	224,823	224,823	0	0	0	0
Earned income credit refundable portion: Number	99,813	99,813	0	0	0	0
Amount	196,578	196,578	0	0	0	0
Alternative minimum tax: Number	12,880	179	260	349	2,485	9,606
Amount	76,886	534	1,187	644	6,990	67,532
Total income tax: Number	435,058	232,898	88,151	54,305	45,634	14,070
Amount	3,595,071	365,099	400,940	392,976	729,246	1,706,810
Total tax liability [7]: Number	455,321	251,592	89,451	54,477	45,726	14,075
Amount	3,804,937	424,854	438,924	419,555	774,285	1,747,320
Tax due at time of filing [8]: Number	145,257	71,498	27,730	16,369	21,385	8,276
Amount	655,689	70,210	52,947	52,896	123,227	356,409
Overpayments refunded [9]: Number	511,203	373,668	68,737	38,594	24,480	5,725
Amount	1,220,754	655,723	165,945	114,496	116,520	168,072

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ILLINOIS					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	6,110,590	3,848,918	867,495	547,707	628,799	217,670
Number of joint returns	2,269,992	698,604	448,837	405,713	531,759	185,079
Number with paid preparer's signature	3,651,255	2,228,232	530,565	334,506	393,791	164,161
Number of exemptions	12,196,386	6,335,084	1,976,094	1,448,550	1,794,163	642,496
Adjusted gross income (AGI) [3]	399,667,977	75,437,918	53,405,501	47,330,888	83,788,925	139,704,745
Salaries and wages [4]: Number	5,216,165	3,188,185	773,460	494,495	571,268	188,757
Amount	269,742,800	64,997,059	42,532,735	37,164,969	63,518,798	61,529,239
Taxable interest: Number	2,981,705	1,279,087	544,195	410,265	539,956	208,201
Amount	11,854,627	2,115,400	1,163,694	1,037,723	2,047,923	5,489,888
Ordinary dividends: Number	1,560,529	558,750	259,106	215,033	351,544	176,095
Amount	10,789,754	1,015,573	714,371	712,066	1,881,923	6,465,822
Business or profession net income (less loss): Number	903,035	518,333	121,815	92,126	118,502	52,260
Amount	10,931,790	3,142,388	1,036,857	940,624	2,172,342	3,639,579
Number of farm returns	72,260	31,225	13,949	10,814	12,386	3,886
Combined net capital gain (less loss) in AGI [5]: Number	1,249,334	430,424	195,167	164,905	291,966	166,872
Amount	42,540,710	1,272,814	791,136	951,483	2,890,075	36,635,201
Taxable individual retirement arrangements distributions: Number	486,181	219,417	94,627	67,225	78,059	26,852
Amount	6,887,304	1,480,985	1,084,822	1,033,685	1,908,333	1,379,478
Taxable pensions and annuities in AGI: Number	1,067,028	525,035	197,290	137,084	162,646	44,973
Amount	20,834,827	5,951,289	3,940,354	3,451,576	5,535,503	1,956,105
Unemployment compensation: Number	352,028	215,400	62,530	37,935	31,714	4,449
Amount	1,552,531	903,543	300,630	181,362	142,156	24,839
Taxable Social Security benefits in AGI: Number	627,690	262,827	146,037	91,262	93,012	34,552
Amount	6,930,761	1,222,914	1,913,710	1,478,500	1,610,421	705,215
Self-employment retirement (Keogh) plans: Number	49,802	4,888	3,883	4,926	14,575	21,530
Amount	996,617	29,763	27,284	41,926	201,049	696,594
Total itemized deductions: Number	2,226,757	606,577	488,868	387,956	536,727	206,628
Amount	55,001,997	9,506,007	8,922,741	8,177,163	14,302,298	14,093,787
State and local income taxes: Number	1,830,290	402,862	403,665	338,596	487,448	197,718
Amount	8,019,125	442,141	727,385	843,446	1,904,645	4,101,507
State and local general sales tax: Number	364,898	179,600	80,868	47,744	48,077	8,608
Amount	558,411	163,187	131,398	98,355	132,249	33,222
Real estate taxes: Number	2,017,963	499,114	438,165	365,858	516,138	198,687
Amount	10,270,933	1,690,373	1,676,748	1,650,372	3,058,503	2,194,937
Total taxes paid deduction: Number	2,221,030	601,862	488,340	387,644	536,597	206,586
Amount	19,348,401	2,387,515	2,603,426	2,634,421	5,189,324	6,533,714
Mortgage interest paid: Number	1,863,151	452,753	413,338	344,287	479,467	173,307
Amount	22,131,695	4,119,378	3,977,183	3,628,664	6,097,392	4,309,077
Total contributions deduction: Number	1,827,505	416,433	391,729	332,354	490,129	196,859
Amount	8,059,643	772,078	848,908	843,758	1,705,642	3,889,258
Taxable income: Number	4,784,095	2,529,973	861,824	546,896	627,951	217,450
Amount	288,624,370	34,805,111	34,483,159	32,655,427	62,499,219	124,181,454
Total tax credits: Number	2,022,310	913,395	383,841	296,030	314,416	114,627
Amount	2,664,506	666,401	545,960	475,472	324,367	652,306
Residential energy credit: Number	248,207	53,264	59,365	53,881	64,300	17,398
Amount	54,225	10,460	12,631	11,583	14,755	4,796
Child tax credit: Number	1,106,708	490,995	261,029	196,210	158,474	0
Amount	1,371,887	402,555	408,135	339,063	222,135	0
Child and dependent care credit: Number	283,682	107,901	58,148	43,713	59,149	14,771
Amount	157,662	61,101	32,195	25,105	31,428	7,832
Earned income credit [6]: Number	969,904	969,904	0	0	0	0
Amount	1,922,154	1,922,154	0	0	0	0
Earned income credit refundable portion: Number	854,522	854,522	0	0	0	0
Amount	1,669,148	1,669,148	0	0	0	0
Alternative minimum tax: Number	167,238	1,596	3,167	3,990	33,351	125,134
Amount	774,999	7,738	3,709	6,174	68,603	688,775
Total income tax: Number	4,194,048	1,987,590	820,456	541,828	626,772	217,402
Amount	54,846,371	3,599,366	4,470,455	4,459,809	10,965,987	31,350,754
Total tax liability [7]: Number	4,364,964	2,149,969	827,125	542,970	627,383	217,517
Amount	56,927,708	4,027,252	4,718,979	4,695,874	11,428,540	32,057,064
Tax due at time of filing [8]: Number	1,168,867	520,634	185,843	126,823	222,895	112,672
Amount	5,654,974	474,673	370,248	364,203	1,041,264	3,404,587
Overpayments refunded [9]: Number	4,840,555	3,230,240	680,468	420,547	404,993	104,307
Amount	14,895,880	6,039,726	2,079,342	1,568,462	1,895,582	3,312,768

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	INDIANA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	3,006,359	2,004,995	438,319	260,421	243,674	58,950
Number of joint returns	1,221,157	431,276	298,376	221,083	218,249	52,174
Number with paid preparer's signature	1,713,149	1,117,725	255,302	152,454	141,226	46,442
Number of exemptions	5,994,452	3,278,452	1,102,926	727,477	710,612	174,986
Adjusted gross income (AGI) [3]	152,913,934	40,036,901	27,031,566	22,420,023	31,612,644	31,812,799
Salaries and wages [4]: Number	2,623,062	1,702,022	402,462	241,333	225,974	51,271
Amount	110,222,872	33,451,926	22,015,395	18,049,368	24,309,329	12,396,855
Taxable interest: Number	1,280,288	594,895	243,827	182,608	202,272	56,686
Amount	3,444,693	929,866	433,240	343,864	610,112	1,127,610
Ordinary dividends: Number	608,831	254,012	106,918	87,326	114,473	46,103
Amount	2,988,877	432,155	273,006	274,036	523,462	1,486,219
Business or profession net income (less loss): Number	396,083	223,647	66,765	41,918	48,507	15,246
Amount	4,091,381	1,254,414	546,149	407,724	842,199	1,040,896
Number of farm returns	56,428	28,717	10,471	7,386	7,755	2,098
Combined net capital gain (less loss) in AGI [5]: Number	494,695	206,200	80,629	68,274	95,265	44,327
Amount	10,289,755	572,924	321,618	383,431	1,091,436	7,920,346
Taxable individual retirement arrangements distributions: Number	243,417	127,466	44,083	32,642	31,624	7,602
Amount	3,073,570	814,787	522,401	544,843	810,777	380,763
Taxable pensions and annuities in AGI: Number	577,738	327,074	105,377	69,137	62,924	13,226
Amount	8,806,476	3,511,126	1,769,572	1,366,926	1,657,060	501,791
Unemployment compensation: Number	193,691	131,845	35,869	16,128	9,175	673
Amount	690,425	458,024	135,060	58,219	35,557	3,565
Taxable Social Security benefits in AGI: Number	317,517	156,620	69,935	43,403	36,967	10,592
Amount	3,353,951	734,568	950,774	750,285	698,169	220,155
Self-employment retirement (Keogh) plans: Number	16,010	1,757	1,468	1,590	5,309	5,886
Amount	268,841	9,330	9,556	11,979	68,723	169,253
Total itemized deductions: Number	920,728	272,333	209,785	174,711	207,761	56,138
Amount	18,355,031	3,512,360	3,320,201	3,141,267	4,836,067	3,545,135
State and local income taxes: Number	879,850	242,133	204,429	172,605	205,271	55,412
Amount	4,012,216	373,216	557,679	638,793	1,152,549	1,289,980
State and local general sales tax: Number	33,651	23,973	4,969	1,878	2,138	694
Amount	53,694	29,322	10,357	4,912	6,011	3,093
Real estate taxes: Number	831,563	223,140	191,979	165,203	197,660	53,582
Amount	1,900,131	337,917	323,948	334,208	559,404	344,655
Total taxes paid deduction: Number	918,133	269,806	209,720	174,711	207,761	56,136
Amount	6,236,431	786,729	944,809	1,031,123	1,796,524	1,677,247
Mortgage interest paid: Number	798,196	214,930	188,115	160,884	188,352	45,915
Amount	6,951,932	1,442,190	1,421,531	1,336,738	1,875,429	876,044
Total contributions deduction: Number	715,342	171,054	157,570	146,137	187,196	53,385
Amount	3,054,915	332,911	390,611	452,080	782,700	1,096,612
Taxable income: Number	2,344,468	1,344,708	437,182	260,241	243,432	58,904
Amount	103,974,798	18,461,002	17,752,356	15,911,816	23,989,414	27,860,210
Total tax credits: Number	973,364	478,625	208,591	140,541	116,383	29,224
Amount	1,150,826	356,465	324,316	238,464	137,873	93,708
Residential energy credit: Number	104,145	27,840	28,660	21,869	21,875	3,901
Amount	19,865	4,504	5,330	4,135	4,569	1,327
Child tax credit: Number	606,078	287,416	152,973	99,097	66,592	0
Amount	778,174	245,898	258,490	177,027	96,760	0
Child and dependent care credit: Number	124,576	43,344	29,379	24,896	23,600	3,358
Amount	63,457	22,977	14,275	12,972	11,549	1,684
Earned income credit [6]: Number	503,519	503,519	0	0	0	0
Amount	964,038	964,038	0	0	0	0
Earned income credit refundable portion: Number	445,715	445,715	0	0	0	0
Amount	873,324	873,324	0	0	0	0
Alternative minimum tax: Number	46,747	507	923	1,150	8,962	35,204
Amount	206,369	1,656	1,164	1,781	17,781	183,987
Total income tax: Number	2,054,623	1,072,083	421,980	258,573	243,094	58,894
Amount	17,108,695	1,881,754	2,163,698	2,089,636	4,122,923	6,850,684
Total tax liability [7]: Number	2,120,140	1,135,058	424,205	258,790	243,163	58,924
Amount	17,907,236	2,078,650	2,299,978	2,198,086	4,313,669	7,016,853
Tax due at time of filing [8]: Number	498,410	230,181	89,394	60,458	86,829	31,549
Amount	2,006,596	206,709	177,432	155,653	398,698	1,068,105
Overpayments refunded [9]: Number	2,453,482	1,721,191	348,513	199,817	156,672	27,289
Amount	6,049,276	3,106,007	956,978	678,390	668,929	638,972

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	IOWA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,420,283	930,048	217,264	134,409	110,909	27,652
Number of joint returns	624,718	221,205	160,972	118,241	99,611	24,690
Number with paid preparer's signature	948,797	593,339	157,264	98,767	76,289	23,138
Number of exemptions	2,804,484	1,447,466	564,444	386,288	326,298	79,987
Adjusted gross income (AGI) [3]	72,318,845	19,065,654	13,377,692	11,577,528	14,465,753	13,832,219
Salaries and wages [4]: Number	1,214,612	776,889	193,699	121,842	98,463	23,719
Amount	50,872,785	15,814,025	10,288,357	8,952,593	10,104,446	5,713,364
Taxable interest: Number	724,552	349,534	145,156	104,571	98,511	26,781
Amount	2,152,441	665,170	317,486	250,474	383,439	535,872
Ordinary dividends: Number	377,458	164,029	68,874	55,618	66,205	22,731
Amount	1,633,116	247,471	157,582	159,886	356,992	711,186
Business or profession net income (less loss): Number	212,703	121,012	37,474	23,957	22,712	7,549
Amount	1,908,868	531,989	276,797	255,300	434,268	410,513
Number of farm returns	80,818	41,512	16,145	11,976	8,470	2,715
Combined net capital gain (less loss) in AGI [5]: Number	314,249	132,372	56,562	46,502	56,930	21,882
Amount	4,338,855	379,976	261,034	259,462	712,709	2,725,674
Taxable individual retirement arrangements distributions: Number	128,140	68,268	24,935	15,786	15,235	3,917
Amount	1,286,492	356,535	238,082	231,790	327,265	132,819
Taxable pensions and annuities in AGI: Number	269,026	147,941	53,204	31,818	29,811	6,252
Amount	4,064,722	1,507,861	863,296	642,521	843,300	207,743
Unemployment compensation: Number	98,803	68,920	18,006	8,639	3,029	210
Amount	319,031	225,089	57,308	24,833	10,800	1,000
Taxable Social Security benefits in AGI: Number	180,402	86,667	43,306	23,531	21,387	5,512
Amount	1,873,139	396,010	566,862	405,613	389,099	115,556
Self-employment retirement (Keogh) plans: Number	11,506	1,567	1,480	1,916	3,838	2,705
Amount	159,375	9,423	9,613	18,293	54,259	67,786
Total itemized deductions: Number	460,616	148,637	100,604	88,854	96,403	26,119
Amount	9,028,145	1,909,210	1,567,185	1,590,180	2,277,198	1,684,372
State and local income taxes: Number	409,147	108,708	93,943	86,179	94,750	25,567
Amount	2,152,297	166,357	267,133	357,247	649,865	711,695
State and local general sales tax: Number	47,756	37,037	6,208	2,435	1,534	543
Amount	41,347	24,043	8,011	4,339	3,617	1,337
Real estate taxes: Number	416,943	124,325	91,667	84,315	91,910	24,726
Amount	998,106	206,036	182,103	193,980	279,655	136,332
Total taxes paid deduction: Number	459,551	147,795	100,425	88,850	96,364	26,116
Amount	3,320,737	426,020	479,736	579,722	969,480	865,779
Mortgage interest paid: Number	367,964	101,547	84,382	79,444	82,644	19,946
Amount	2,949,270	604,617	616,765	633,582	748,135	346,171
Total contributions deduction: Number	368,093	98,329	78,741	76,518	89,286	25,218
Amount	1,405,062	177,582	164,911	194,231	362,015	506,323
Taxable income: Number	1,148,743	659,353	216,669	134,252	110,838	27,630
Amount	49,100,070	9,314,531	8,717,325	8,186,270	10,925,797	11,956,146
Total tax credits: Number	507,180	241,359	114,628	77,039	59,857	14,297
Amount	585,992	166,534	184,062	136,710	68,115	30,573
Residential energy credit: Number	67,676	21,644	18,932	11,809	13,189	2,104
Amount	12,860	3,452	3,471	2,434	2,945	558
Child tax credit: Number	280,446	117,133	78,424	52,777	**32,111	**
Amount	384,206	104,176	135,004	97,258	**47,767	**
Child and dependent care credit: Number	87,532	25,856	25,236	19,048	15,578	1,815
Amount	41,557	12,036	12,981	9,033	6,722	785
Earned income credit [6]: Number	193,832	193,832	0	0	0	0
Amount	337,075	337,075	0	0	0	0
Earned income credit refundable portion: Number	168,249	168,249	0	0	0	0
Amount	300,044	300,044	0	0	0	0
Alternative minimum tax: Number	24,394	166	301	411	4,787	18,729
Amount	112,687	608	407	713	10,592	100,367
Total income tax: Number	1,023,879	545,521	207,171	132,934	110,627	27,627
Amount	7,872,368	956,100	1,010,860	1,040,361	1,841,176	3,023,870
Total tax liability [7]: Number	1,062,763	582,018	209,479	132,911	110,718	27,636
Amount	8,351,546	1,082,604	1,096,075	1,122,868	1,954,427	3,095,573
Tax due at time of filing [8]: Number	312,646	149,237	59,976	39,136	49,078	15,219
Amount	1,083,420	146,450	136,994	138,846	265,039	396,091
Overpayments refunded [9]: Number	1,081,942	755,980	156,905	95,087	61,616	12,354
Amount	2,444,152	1,246,569	395,601	299,109	260,870	242,003

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	KANSAS					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,308,795	853,560	188,775	113,289	119,111	34,061
Number of joint returns	564,139	202,917	126,307	97,533	107,046	30,335
Number with paid preparer's signature	785,798	495,232	119,806	69,810	73,838	27,111
Number of exemptions	2,626,012	1,392,693	468,148	314,600	350,052	100,520
Adjusted gross income (AGI) [3]	72,924,146	17,387,386	11,585,038	9,761,793	15,595,671	18,594,257
Salaries and wages [4]: Number	1,128,410	720,724	169,145	101,445	107,851	29,245
Amount	50,538,886	14,765,782	9,122,743	7,557,406	11,477,994	7,614,961
Taxable interest: Number	631,292	297,180	114,335	84,021	102,966	32,792
Amount	1,980,574	472,517	240,914	189,777	352,445	724,921
Ordinary dividends: Number	316,549	122,510	57,948	43,004	66,200	26,886
Amount	2,049,956	189,518	127,023	117,888	315,330	1,300,197
Business or profession net income (less loss): Number	205,317	105,802	36,531	26,013	27,065	9,907
Amount	2,242,369	520,669	282,163	251,803	517,093	670,641
Number of farm returns	61,871	33,673	10,893	7,757	7,007	2,541
Combined net capital gain (less loss) in AGI [5]: Number	276,958	110,672	46,901	34,859	58,388	26,137
Amount	5,181,904	309,493	209,472	245,942	640,323	3,776,675
Taxable individual retirement arrangements distributions: Number	116,797	57,965	21,372	15,420	17,367	4,673
Amount	1,430,371	384,960	246,428	245,125	381,589	172,269
Taxable pensions and annuities in AGI: Number	239,271	122,497	45,720	30,044	33,810	7,199
Amount	3,797,297	1,331,412	733,997	596,401	863,970	271,516
Unemployment compensation: Number	52,234	35,079	9,883	4,521	2,391	360
Amount	177,247	118,286	30,717	14,980	11,457	1,805
Taxable Social Security benefits in AGI: Number	151,000	68,711	34,480	21,246	20,447	6,115
Amount	1,632,550	311,477	448,406	356,890	386,275	129,502
Self-employment retirement (Keogh) plans: Number	11,215	1,464	1,137	1,645	3,397	3,571
Amount	164,166	6,830	7,339	14,955	41,422	93,620
Total itemized deductions: Number	419,835	113,128	89,064	79,261	105,467	32,915
Amount	9,484,322	1,566,253	1,446,710	1,490,343	2,586,995	2,394,020
State and local income taxes: Number	358,492	74,417	77,163	73,596	101,432	31,885
Amount	2,302,735	121,401	213,832	278,916	657,102	1,031,484
State and local general sales tax: Number	57,619	35,546	11,609	5,559	3,923	981
Amount	85,797	37,587	18,042	13,927	11,461	4,778
Real estate taxes: Number	383,389	94,940	80,345	74,932	101,647	31,526
Amount	1,044,866	174,974	170,373	182,528	326,949	190,042
Total taxes paid deduction: Number	418,270	111,732	88,974	79,261	105,403	32,900
Amount	3,618,220	368,296	431,500	508,836	1,053,412	1,256,176
Mortgage interest paid: Number	344,269	81,555	73,858	70,002	92,788	26,066
Amount	3,038,735	520,595	536,605	584,049	887,346	510,139
Total contributions deduction: Number	344,666	78,253	70,165	68,404	96,484	31,359
Amount	1,737,658	167,691	184,421	215,250	431,906	738,390
Taxable income: Number	1,041,712	587,751	187,853	113,022	119,061	34,024
Amount	50,286,038	8,212,898	7,582,473	6,845,578	11,672,393	15,972,695
Total tax credits: Number	443,228	218,302	87,661	60,349	60,215	16,700
Amount	497,527	154,835	137,736	100,453	69,118	35,386
Residential energy credit: Number	40,720	10,579	10,256	8,497	9,031	2,358
Amount	8,185	1,757	2,007	1,686	2,105	629
Child tax credit: Number	254,678	120,477	59,982	40,846	33,374	0
Amount	330,372	104,373	105,016	73,894	47,089	0
Child and dependent care credit: Number	65,044	24,097	14,228	12,364	12,274	2,081
Amount	30,538	10,514	6,613	6,401	5,899	1,112
Earned income credit [6]: Number	204,767	204,767	0	0	0	0
Amount	362,290	362,290	0	0	0	0
Earned income credit refundable portion: Number	173,657	173,657	0	0	0	0
Amount	326,798	326,798	0	0	0	0
Alternative minimum tax: Number	30,083	404	300	484	5,485	23,409
Amount	160,636	1,538	572	761	11,597	146,167
Total income tax: Number	912,083	467,306	179,555	112,409	118,797	34,016
Amount	8,677,836	838,295	922,356	888,667	1,987,908	4,040,609
Total tax liability [7]: Number	944,499	498,190	180,810	112,595	118,868	34,036
Amount	9,145,733	949,247	998,465	954,649	2,098,986	4,144,386
Tax due at time of filing [8]: Number	288,189	132,446	53,472	31,879	51,199	19,191
Amount	1,205,767	132,446	114,808	99,068	256,556	602,909
Overpayments refunded [9]: Number	993,863	695,349	134,746	81,165	67,839	14,764
Amount	2,416,538	1,169,490	339,850	243,916	277,571	385,711

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	KENTUCKY					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,886,803	1,319,711	254,647	146,400	130,693	35,352
Number of joint returns	806,420	352,691	180,856	125,741	116,259	30,874
Number with paid preparer's signature	1,173,288	800,855	167,861	92,855	82,459	29,257
Number of exemptions	3,781,819	2,264,615	639,316	403,279	373,334	101,276
Adjusted gross income (AGI) [3]	89,241,358	26,091,750	15,645,965	12,590,537	16,983,250	17,929,856
Salaries and wages [4]: Number	1,616,512	1,104,384	229,253	134,877	118,307	29,691
Amount	63,816,530	21,973,995	12,328,620	9,911,462	12,357,967	7,244,487
Taxable interest: Number	726,144	350,729	136,184	99,258	106,212	33,762
Amount	2,232,636	664,652	294,840	246,751	367,199	659,194
Ordinary dividends: Number	323,083	133,087	55,755	45,422	61,898	26,921
Amount	1,801,687	217,237	148,953	128,773	341,622	965,102
Business or profession net income (less loss): Number	284,036	178,910	41,241	25,749	27,340	10,796
Amount	2,655,766	845,957	317,342	255,303	472,987	764,178
Number of farm returns	87,993	50,717	16,388	9,650	7,928	3,310
Combined net capital gain (less loss) in AGI [5]: Number	296,397	127,541	48,880	38,875	54,875	26,226
Amount	5,578,182	466,707	213,714	259,101	702,596	3,936,064
Taxable individual retirement arrangements distributions: Number	130,090	65,912	25,754	18,193	15,598	4,632
Amount	1,632,297	447,458	291,612	287,857	384,024	221,346
Taxable pensions and annuities in AGI: Number	369,710	212,209	68,967	40,504	39,513	8,516
Amount	6,665,898	2,606,269	1,374,392	1,011,090	1,352,531	321,616
Unemployment compensation: Number	124,588	82,802	25,582	9,302	6,481	422
Amount	394,731	263,411	75,462	30,311	23,660	1,887
Taxable Social Security benefits in AGI: Number	194,717	97,867	45,722	23,270	21,510	6,348
Amount	1,868,682	441,654	572,289	359,640	367,947	127,152
Self-employment retirement (Keogh) plans: Number	8,696	452	805	1,052	2,933	3,454
Amount	158,943	4,783	5,362	10,418	40,439	97,942
Total itemized deductions: Number	585,615	190,304	138,145	108,122	115,283	33,761
Amount	11,702,762	2,437,239	2,201,500	2,030,917	2,876,287	2,156,818
State and local income taxes: Number	522,427	147,924	127,050	103,386	111,203	32,865
Amount	3,169,188	314,117	494,710	554,175	887,111	919,076
State and local general sales tax: Number	56,369	36,975	10,316	4,318	3,884	876
Amount	55,961	25,126	11,911	6,631	8,796	3,497
Real estate taxes: Number	524,276	156,006	125,624	100,387	110,301	31,959
Amount	920,036	188,446	169,158	160,021	247,148	155,262
Total taxes paid deduction: Number	584,277	189,230	138,001	108,089	115,196	33,760
Amount	4,325,196	563,768	712,609	756,641	1,192,001	1,100,176
Mortgage interest paid: Number	495,095	147,038	120,943	97,664	102,690	26,760
Amount	4,161,499	957,180	879,395	803,107	1,002,211	519,608
Total contributions deduction: Number	475,982	133,586	110,075	93,355	106,773	32,193
Amount	1,898,712	273,878	276,739	283,429	461,350	603,315
Taxable income: Number	1,422,010	856,238	253,735	146,111	130,610	35,315
Amount	58,949,016	11,834,917	10,113,571	8,783,862	12,675,495	15,541,171
Total tax credits: Number	585,448	304,873	123,767	79,264	60,896	16,648
Amount	636,272	213,489	184,844	130,566	69,000	38,373
Residential energy credit: Number	58,127	18,638	14,216	12,325	10,628	2,321
Amount	11,632	3,354	2,871	2,649	2,189	569
Child tax credit: Number	356,078	174,024	91,719	54,971	35,363	0
Amount	440,231	144,962	148,617	95,705	50,948	0
Child and dependent care credit: Number	73,622	25,420	19,855	13,511	12,680	2,156
Amount	33,254	10,561	8,773	6,891	5,881	1,148
Earned income credit [6]: Number	382,120	382,120	0	0	0	0
Amount	766,414	766,414	0	0	0	0
Earned income credit refundable portion: Number	343,371	343,371	0	0	0	0
Amount	682,974	682,974	0	0	0	0
Alternative minimum tax: Number	31,332	159	807	494	6,450	23,423
Amount	158,683	1,810	661	881	14,660	140,670
Total income tax: Number	1,240,598	685,308	244,370	145,124	130,474	35,322
Amount	9,622,085	1,209,899	1,219,561	1,141,849	2,159,894	3,890,882
Total tax liability [7]: Number	1,287,548	730,610	245,884	145,170	130,548	35,336
Amount	10,112,779	1,344,022	1,296,899	1,208,328	2,266,949	3,996,582
Tax due at time of filing [8]: Number	332,858	166,806	60,527	35,566	50,784	19,175
Amount	1,209,420	153,094	113,836	93,854	239,167	609,470
Overpayments refunded [9]: Number	1,520,700	1,120,266	193,871	110,717	79,785	16,061
Amount	3,669,927	2,067,322	529,885	362,058	349,231	361,431

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	LOUISIANA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,941,901	1,370,080	243,534	143,294	144,551	40,441
Number of joint returns	664,713	240,794	147,494	117,452	124,482	34,491
Number with paid preparer's signature	1,164,209	798,206	151,574	86,204	94,144	34,081
Number of exemptions	3,916,596	2,407,873	590,430	396,130	410,958	111,206
Adjusted gross income (AGI) [3]	92,479,464	25,618,582	14,962,215	12,379,752	18,910,112	20,608,803
Salaries and wages [4]: Number	1,687,735	1,170,054	220,785	132,234	131,247	33,416
Amount	67,082,933	22,982,282	12,199,208	10,072,541	13,909,238	7,919,665
Taxable interest: Number	705,173	326,195	127,841	95,483	117,502	38,152
Amount	2,032,790	476,366	249,346	187,677	391,507	727,894
Ordinary dividends: Number	300,292	109,282	53,258	40,206	66,609	30,936
Amount	1,580,669	205,960	115,013	106,831	341,650	811,216
Business or profession net income (less loss): Number	325,834	207,429	44,368	29,205	31,137	13,695
Amount	3,365,465	919,496	330,053	261,759	717,539	1,136,619
Number of farm returns	30,804	13,628	6,612	3,371	5,120	2,074
Combined net capital gain (less loss) in AGI [5]: Number	254,320	93,962	41,220	33,281	56,593	29,263
Amount	4,981,320	261,988	157,787	207,679	670,402	3,683,464
Taxable individual retirement arrangements distributions: Number	107,762	51,925	19,348	13,848	17,199	5,442
Amount	1,420,830	350,097	224,797	239,131	403,559	203,246
Taxable pensions and annuities in AGI: Number	312,393	169,515	56,510	36,147	40,543	9,678
Amount	5,579,139	2,061,939	1,145,689	785,949	1,227,372	358,189
Unemployment compensation: Number	54,761	40,699	7,696	3,134	2,994	239
Amount	150,992	110,804	19,366	11,072	8,972	778
Taxable Social Security benefits in AGI: Number	160,855	71,703	38,670	21,380	20,959	8,143
Amount	1,596,622	309,527	457,597	321,473	344,793	163,231
Self-employment retirement (Keogh) plans: Number	10,990	852	1,090	1,076	3,746	4,226
Amount	204,408	5,842	7,051	11,168	53,435	126,912
Total itemized deductions: Number	477,380	156,009	99,767	77,873	107,522	36,209
Amount	10,437,780	2,458,492	1,867,865	1,543,795	2,554,190	2,013,438
State and local income taxes: Number	401,957	113,098	84,458	69,678	99,724	34,998
Amount	1,883,025	137,579	194,316	224,633	523,402	803,095
State and local general sales tax: Number	66,373	36,327	13,899	7,761	7,276	1,109
Amount	177,649	85,464	31,148	25,335	29,238	6,465
Real estate taxes: Number	316,693	74,978	62,410	58,938	88,775	31,592
Amount	454,210	67,447	56,251	63,200	143,332	123,980
Total taxes paid deduction: Number	472,904	152,764	98,781	77,811	107,350	36,197
Amount	2,613,601	339,719	298,956	321,597	710,762	942,568
Mortgage interest paid: Number	371,320	102,269	77,199	68,405	95,639	27,808
Amount	3,427,963	780,309	611,466	610,147	955,762	470,278
Total contributions deduction: Number	368,870	105,725	76,127	61,262	92,655	33,102
Amount	1,760,445	328,395	274,953	233,768	429,096	494,233
Taxable income: Number	1,426,459	857,556	241,567	142,839	144,149	40,348
Amount	62,458,556	10,954,230	9,774,114	8,828,463	14,580,738	18,321,011
Total tax credits: Number	611,762	341,853	110,431	73,199	66,815	19,464
Amount	724,249	252,725	165,232	124,582	93,537	88,173
Residential energy credit: Number	33,593	9,657	8,836	6,010	7,448	1,643
Amount	10,016	2,649	2,624	1,596	2,613	535
Child tax credit: Number	407,400	223,040	88,074	56,987	39,299	0
Amount	457,878	172,663	135,292	94,625	55,299	0
Child and dependent care credit: Number	93,375	36,147	18,893	18,447	17,281	2,609
Amount	49,377	19,397	9,308	9,501	9,805	1,367
Earned income credit [6]: Number	527,560	527,560	0	0	0	0
Amount	1,180,484	1,180,484	0	0	0	0
Earned income credit refundable portion: Number	486,766	486,766	0	0	0	0
Amount	1,065,410	1,065,410	0	0	0	0
Alternative minimum tax: Number	31,986	995	2,250	1,408	7,489	19,844
Amount	131,385	3,658	2,715	2,623	18,235	104,155
Total income tax: Number	1,174,716	614,596	233,620	142,238	143,952	40,311
Amount	10,747,371	1,065,317	1,229,723	1,194,146	2,551,408	4,706,777
Total tax liability [7]: Number	1,223,266	660,938	235,322	142,468	144,183	40,354
Amount	11,331,089	1,210,115	1,313,707	1,258,702	2,692,088	4,856,478
Tax due at time of filing [8]: Number	339,391	164,601	57,403	36,750	58,462	22,175
Amount	1,605,499	170,415	128,835	116,131	338,221	851,896
Overpayments refunded [9]: Number	1,575,130	1,178,885	185,896	106,424	85,769	18,156
Amount	4,293,244	2,534,585	532,821	365,685	398,286	461,867

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MAINE					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	648,047	441,819	94,744	52,967	45,769	12,747
Number of joint returns	272,672	107,573	68,478	45,862	40,003	10,756
Number with paid preparer's signature	327,777	203,232	54,364	31,166	28,579	10,436
Number of exemptions	1,208,454	669,312	233,673	142,575	127,786	35,107
Adjusted gross income (AGI) [3]	31,386,298	8,930,588	5,786,102	4,551,543	5,966,826	6,151,239
Salaries and wages [4]: Number	547,921	363,646	85,783	47,925	40,213	10,353
Amount	21,537,428	7,220,793	4,545,877	3,457,446	4,014,962	2,298,350
Taxable interest: Number	338,171	174,579	64,394	44,641	42,142	12,415
Amount	821,205	234,873	106,101	110,658	149,599	219,974
Ordinary dividends: Number	144,220	62,358	26,326	20,838	24,678	10,020
Amount	867,207	128,402	84,461	78,813	204,372	371,160
Business or profession net income (less loss): Number	120,766	76,538	20,051	10,655	9,767	3,754
Amount	1,344,182	516,436	214,305	125,819	235,872	251,749
Number of farm returns	4,106	2,238	568	490	607	204
Combined net capital gain (less loss) in AGI [5]: Number	114,235	45,764	19,808	15,733	23,158	9,771
Amount	2,492,654	144,312	126,180	173,259	461,109	1,587,796
Taxable individual retirement arrangements distributions: Number	53,274	27,970	10,074	6,498	6,875	1,857
Amount	612,566	158,188	96,982	85,257	182,183	89,956
Taxable pensions and annuities in AGI: Number	115,602	64,354	23,094	13,142	12,116	2,895
Amount	2,037,136	789,319	414,821	327,880	399,893	105,223
Unemployment compensation: Number	35,320	25,944	6,091	1,922	1,277	86
Amount	116,895	81,106	22,798	7,005	5,593	393
Taxable Social Security benefits in AGI: Number	71,022	34,666	14,871	10,020	8,730	2,735
Amount	645,447	127,479	178,676	147,517	138,563	53,212
Self-employment retirement (Keogh) plans: Number	5,337	586	702	895	1,839	1,314
Amount	79,851	3,102	5,290	6,399	29,205	35,854
Total itemized deductions: Number	203,692	64,159	47,554	37,519	42,013	12,446
Amount	4,473,810	946,579	808,956	719,716	1,096,731	901,828
State and local income taxes: Number	185,265	50,277	44,663	36,699	41,407	12,218
Amount	1,161,416	88,196	140,265	170,515	340,258	422,182
State and local general sales tax: Number	14,960	11,201	2,361	671	530	197
Amount	10,900	4,380	3,739	851	1,233	696
Real estate taxes: Number	190,813	57,815	44,738	35,737	40,595	11,928
Amount	595,116	126,013	113,793	102,932	159,248	93,131
Total taxes paid deduction: Number	202,883	63,451	47,456	37,519	42,013	12,444
Amount	1,868,902	248,781	279,338	290,424	524,355	526,004
Mortgage interest paid: Number	174,284	53,004	41,488	33,903	36,057	9,831
Amount	1,617,992	395,042	352,995	302,483	374,699	192,774
Total contributions deduction: Number	154,433	38,335	36,755	30,355	37,299	11,689
Amount	474,437	53,764	59,313	53,914	102,199	205,247
Taxable income: Number	512,176	306,561	94,367	52,870	45,655	12,723
Amount	20,719,087	4,243,582	3,714,884	3,183,709	4,402,213	5,174,698
Total tax credits: Number	211,435	104,006	46,607	28,788	24,886	7,147
Amount	224,367	63,727	67,660	44,969	30,449	17,562
Residential energy credit: Number	26,337	9,411	5,683	4,858	5,331	1,054
Amount	5,213	1,699	1,139	932	1,099	345
Child tax credit: Number	111,514	48,327	32,504	18,749	11,934	0
Amount	136,789	40,541	49,687	30,096	16,465	0
Child and dependent care credit: Number	27,935	8,990	8,118	5,322	4,675	830
Amount	14,240	4,327	4,454	2,682	2,390	387
Earned income credit [6]: Number	100,497	100,497	0	0	0	0
Amount	166,432	166,432	0	0	0	0
Earned income credit refundable portion: Number	84,965	84,965	0	0	0	0
Amount	140,441	140,441	0	0	0	0
Alternative minimum tax: Number	14,708	*18	186	249	4,071	10,184
Amount	90,450	*17	384	405	10,326	79,319
Total income tax: Number	454,906	252,277	91,738	52,702	45,460	12,729
Amount	3,286,788	445,735	439,974	407,406	726,593	1,267,079
Total tax liability [7]: Number	475,854	272,160	92,667	52,775	45,518	12,734
Amount	3,515,841	522,833	483,596	433,428	774,299	1,301,685
Tax due at time of filing [8]: Number	133,644	68,358	26,069	14,424	18,111	6,682
Amount	470,289	72,779	56,044	41,325	90,527	209,614
Overpayments refunded [9]: Number	497,563	356,980	68,542	38,488	27,554	6,000
Amount	1,074,466	551,496	165,426	121,354	125,288	110,903

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MARYLAND					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,788,595	1,616,125	407,419	263,495	382,100	119,458
Number of joint returns	958,339	202,846	168,406	167,626	313,760	105,701
Number with paid preparer's signature	1,486,624	840,617	218,044	142,150	203,099	82,714
Number of exemptions	5,244,256	2,365,807	835,652	634,947	1,056,906	350,944
Adjusted gross income (AGI) [3]	195,978,693	34,463,274	25,117,876	22,789,112	51,703,457	61,904,973
Salaries and wages [4]: Number	2,402,908	1,350,892	362,688	235,202	349,193	104,933
Amount	138,182,308	29,927,678	20,238,074	17,951,704	40,332,484	29,732,368
Taxable interest: Number	1,459,577	549,799	253,707	205,454	335,405	115,213
Amount	4,670,127	686,212	427,383	426,788	997,783	2,131,961
Ordinary dividends: Number	678,452	202,877	102,080	90,277	189,711	93,507
Amount	4,520,343	362,911	271,903	307,321	1,014,648	2,563,560
Business or profession net income (less loss): Number	462,399	230,353	66,505	50,004	82,844	32,693
Amount	5,307,705	810,714	498,455	411,515	1,305,567	2,281,454
Number of farm returns	12,994	5,336	1,738	1,542	2,866	1,513
Combined net capital gain (less loss) in AGI [5]: Number	556,014	160,720	77,594	70,088	159,596	88,016
Amount	15,731,937	467,661	300,667	378,179	1,641,315	12,944,115
Taxable individual retirement arrangements distributions: Number	190,477	63,768	37,756	30,414	44,232	14,308
Amount	2,543,870	424,524	383,867	415,953	775,733	543,793
Taxable pensions and annuities in AGI: Number	507,238	211,288	89,186	69,825	107,006	29,933
Amount	12,364,615	2,984,371	2,067,084	1,997,907	3,857,431	1,457,822
Unemployment compensation: Number	101,132	65,981	16,155	8,992	8,908	1,097
Amount	378,931	244,171	66,085	31,170	32,985	4,519
Taxable Social Security benefits in AGI: Number	294,476	111,052	63,573	44,355	56,081	19,415
Amount	3,308,012	518,851	781,884	683,867	934,061	389,349
Self-employment retirement (Keogh) plans: Number	31,751	2,432	2,404	2,834	10,118	13,963
Amount	647,435	17,366	21,474	27,749	139,692	441,154
Total itemized deductions: Number	1,386,890	394,450	282,388	227,251	364,681	118,120
Amount	39,936,413	6,683,926	6,049,207	5,679,314	11,998,885	9,525,081
State and local income taxes: Number	1,312,095	340,754	271,617	223,083	359,867	116,775
Amount	10,570,459	735,707	1,053,557	1,234,112	3,231,777	4,315,306
State and local general sales tax: Number	55,334	39,169	8,268	2,992	3,755	1,150
Amount	43,566	19,550	8,428	4,568	7,840	3,180
Real estate taxes: Number	1,143,596	257,013	228,840	203,161	340,943	113,639
Amount	3,988,104	609,690	603,039	608,352	1,348,434	818,590
Total taxes paid deduction: Number	1,381,815	390,741	281,544	227,022	364,414	118,093
Amount	14,808,760	1,421,948	1,709,101	1,873,678	4,632,412	5,171,621
Mortgage interest paid: Number	1,102,000	253,510	227,525	196,198	321,937	102,830
Amount	16,089,480	2,810,295	2,704,249	2,604,608	5,176,757	2,793,571
Total contributions deduction: Number	1,161,871	287,968	235,975	193,807	331,457	112,665
Amount	5,176,431	722,599	701,516	589,087	1,328,806	1,834,423
Taxable income: Number	2,282,563	1,120,275	400,070	261,807	381,111	119,301
Amount	133,785,720	16,329,309	15,270,989	14,604,983	35,966,705	51,613,734
Total tax credits: Number	930,049	402,870	158,367	126,736	180,092	61,983
Amount	1,074,873	317,888	202,297	185,079	175,556	194,053
Residential energy credit: Number	117,390	20,931	25,143	24,073	37,433	9,809
Amount	28,124	4,472	5,502	6,187	9,213	2,750
Child tax credit: Number	479,000	203,553	107,187	82,357	85,903	0
Amount	569,642	174,080	153,027	131,562	110,972	0
Child and dependent care credit: Number	170,266	61,581	27,391	21,088	48,305	11,902
Amount	100,337	37,242	16,506	12,534	27,527	6,526
Earned income credit [6]: Number	350,910	350,910	0	0	0	0
Amount	657,031	657,031	0	0	0	0
Earned income credit refundable portion: Number	304,073	304,073	0	0	0	0
Amount	571,772	571,772	0	0	0	0
Alternative minimum tax: Number	130,340	393	2,036	3,860	31,796	92,255
Amount	703,255	1,074	3,205	5,193	59,311	634,473
Total income tax: Number	2,043,930	906,258	381,515	256,803	380,025	119,328
Amount	25,254,677	1,713,845	2,052,733	2,053,182	6,255,356	13,179,561
Total tax liability [7]: Number	2,114,710	971,715	385,149	257,924	380,541	119,382
Amount	26,316,246	1,893,865	2,169,794	2,157,413	6,511,208	13,583,967
Tax due at time of filing [8]: Number	602,427	253,273	95,186	60,638	131,529	61,801
Amount	2,471,049	226,727	178,968	146,495	505,505	1,413,355
Overpayments refunded [9]: Number	2,143,227	1,321,871	311,321	202,661	250,135	57,240
Amount	6,505,276	2,362,919	931,373	763,700	1,126,578	1,320,707

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MASSACHUSETTS					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	3,208,489	1,887,930	460,783	290,190	412,204	157,382
Number of joint returns	1,168,266	278,124	211,214	204,193	339,754	134,981
Number with paid preparer's signature	1,858,209	1,025,224	282,798	181,752	251,334	117,102
Number of exemptions	5,793,533	2,492,308	939,513	724,030	1,166,155	471,526
Adjusted gross income (AGI) [3]	249,055,678	38,994,098	28,398,579	25,221,792	55,461,170	100,980,039
Salaries and wages [4]: Number	2,737,566	1,549,538	407,430	263,434	379,685	137,478
Amount	163,477,502	32,922,871	22,195,228	19,874,293	43,514,209	44,970,901
Taxable interest: Number	1,821,262	748,861	320,612	231,757	368,344	151,688
Amount	7,576,913	1,135,584	637,687	506,374	1,167,595	4,129,674
Ordinary dividends: Number	914,480	306,962	138,943	116,974	224,011	127,591
Amount	7,492,711	592,576	420,916	414,543	1,159,617	4,905,058
Business or profession net income (less loss): Number	494,378	237,328	69,811	55,031	88,906	43,302
Amount	9,013,498	1,759,209	915,033	912,272	2,118,448	3,308,537
Number of farm returns	4,353	1,804	887	445	647	570
Combined net capital gain (less loss) in AGI [5]: Number	755,415	241,088	107,870	90,206	192,679	123,573
Amount	31,229,510	698,717	459,249	512,920	1,940,960	27,617,664
Taxable individual retirement arrangements distributions: Number	269,617	123,689	49,329	32,747	46,570	17,283
Amount	3,679,606	797,925	560,513	497,888	1,033,086	790,194
Taxable pensions and annuities in AGI: Number	549,072	267,983	100,572	65,384	86,085	29,048
Amount	10,784,758	3,215,138	2,164,686	1,596,884	2,601,549	1,206,501
Unemployment compensation: Number	202,989	119,581	35,564	21,651	21,879	4,315
Amount	1,126,489	587,444	224,959	135,278	144,419	34,389
Taxable Social Security benefits in AGI: Number	347,014	142,846	81,340	46,358	53,890	22,580
Amount	3,832,733	652,540	1,017,872	743,825	945,844	472,652
Self-employment retirement (Keogh) plans: Number	44,598	5,165	4,027	4,430	13,190	17,787
Amount	777,486	30,439	32,108	44,346	183,787	486,806
Total itemized deductions: Number	1,320,898	320,641	255,714	216,327	374,005	154,211
Amount	37,405,806	5,057,021	4,797,323	4,767,650	10,394,941	12,388,871
State and local income taxes: Number	1,253,567	273,276	244,010	212,172	371,281	152,827
Amount	9,861,467	459,803	738,546	910,752	2,517,717	5,234,648
State and local general sales tax: Number	54,329	37,798	9,544	3,372	2,425	1,190
Amount	36,533	17,578	8,203	3,978	3,701	3,073
Real estate taxes: Number	1,197,082	261,106	230,080	203,419	355,290	147,187
Amount	5,427,157	809,157	753,985	748,875	1,707,140	1,408,000
Total taxes paid deduction: Number	1,317,306	317,651	255,367	216,161	373,946	154,180
Amount	15,747,493	1,355,510	1,557,131	1,725,096	4,359,986	6,749,769
Mortgage interest paid: Number	1,091,695	229,219	213,672	191,415	328,620	128,770
Amount	14,489,218	2,226,176	2,257,145	2,242,497	4,494,177	3,269,222
Total contributions deduction: Number	1,093,898	223,149	203,026	184,479	337,559	145,685
Amount	4,635,236	289,090	292,869	313,832	788,138	2,951,307
Taxable income: Number	2,662,638	1,347,727	456,995	289,102	411,611	151,204
Amount	185,257,507	20,815,382	18,805,397	17,323,386	40,733,346	87,579,996
Total tax credits: Number	1,044,174	402,281	186,716	152,696	211,865	90,616
Amount	1,342,929	285,941	241,763	232,768	211,162	371,295
Residential energy credit: Number	144,936	28,365	30,640	28,367	43,349	14,213
Amount	28,916	4,899	5,823	5,597	8,820	3,777
Child tax credit: Number	491,827	175,792	116,000	95,550	104,485	0
Amount	626,914	151,246	175,704	160,927	139,036	0
Child and dependent care credit: Number	150,997	37,578	24,531	25,360	47,894	15,634
Amount	78,086	19,655	11,391	12,954	25,776	8,309
Earned income credit [6]: Number	351,730	351,730	0	0	0	0
Amount	565,058	565,058	0	0	0	0
Earned income credit refundable portion: Number	297,348	297,348	0	0	0	0
Amount	493,623	493,623	0	0	0	0
Alternative minimum tax: Number	149,877	837	1,108	2,325	31,271	114,337
Amount	873,763	3,135	1,702	3,482	62,091	803,354
Total income tax: Number	2,456,363	1,164,161	437,645	286,398	411,031	157,127
Amount	36,552,290	2,337,659	2,578,600	2,430,377	7,168,558	22,037,096
Total tax liability [7]: Number	2,540,303	1,241,838	442,568	287,314	411,368	157,215
Amount	38,049,755	2,617,237	2,750,041	2,599,787	7,538,797	22,543,892
Tax due at time of filing [8]: Number	691,192	290,960	107,809	70,902	137,570	83,951
Amount	3,637,655	282,854	222,543	200,013	617,255	2,314,990
Overpayments refunded [9]: Number	2,458,256	1,540,294	351,964	218,961	274,206	72,831
Amount	7,886,618	2,447,518	1,021,560	829,162	1,289,998	2,298,380

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MICHIGAN					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	4,636,830	3,014,294	652,949	419,101	441,054	109,433
Number of joint returns	1,846,314	634,723	397,262	330,726	387,245	96,358
Number with paid preparer's signature	2,684,671	1,671,065	407,749	255,106	266,311	84,440
Number of exemptions	9,092,836	4,746,969	1,580,985	1,148,153	1,290,063	326,665
Adjusted gross income (AGI) [3]	246,467,741	57,388,761	40,278,480	36,193,949	57,769,381	54,837,170
Salaries and wages [4]: Number	3,920,186	2,452,273	584,190	383,412	404,327	95,984
Amount	174,806,863	45,189,271	31,010,588	28,276,961	44,369,450	25,960,593
Taxable interest: Number	2,171,619	1,010,680	389,588	301,594	365,747	104,009
Amount	6,659,011	1,678,376	808,276	664,790	1,158,434	2,349,135
Ordinary dividends: Number	1,095,005	452,533	186,871	153,258	217,011	85,332
Amount	6,044,950	773,826	529,715	455,889	1,056,135	3,229,385
Business or profession net income (less loss): Number	687,383	406,037	102,574	68,546	82,788	27,437
Amount	6,314,291	1,874,691	685,623	532,303	1,394,768	1,826,906
Number of farm returns	47,467	25,883	8,248	6,513	5,160	1,663
Combined net capital gain (less loss) in AGI [5]: Number	898,257	360,903	149,920	121,869	183,285	82,280
Amount	14,523,183	1,002,436	558,185	645,677	1,858,620	10,458,265
Taxable individual retirement arrangements distributions: Number	407,883	199,658	80,097	54,665	58,363	15,101
Amount	5,547,301	1,319,559	994,564	944,626	1,510,954	777,597
Taxable pensions and annuities in AGI: Number	1,006,902	565,446	173,825	117,830	121,977	27,824
Amount	19,372,871	7,345,956	3,731,486	3,014,359	3,964,242	1,316,830
Unemployment compensation: Number	449,805	275,935	84,392	50,344	36,868	2,266
Amount	1,692,952	1,096,605	303,458	170,523	113,644	8,722
Taxable Social Security benefits in AGI: Number	550,054	261,863	120,513	73,883	72,921	20,874
Amount	6,037,661	1,227,211	1,675,093	1,291,721	1,394,764	448,872
Self-employment retirement (Keogh) plans: Number	25,667	3,090	2,350	2,572	8,939	8,717
Amount	415,858	13,851	17,609	22,248	115,382	246,768
Total itemized deductions: Number	1,712,614	523,606	385,617	312,010	386,144	105,238
Amount	36,366,135	7,198,209	6,528,771	6,149,736	9,760,703	6,728,717
State and local income taxes: Number	1,481,932	375,571	344,538	290,257	368,945	102,620
Amount	6,232,916	513,754	834,558	968,705	1,867,536	2,048,363
State and local general sales tax: Number	205,281	127,854	37,937	20,544	16,512	2,434
Amount	209,611	85,416	44,605	32,889	37,330	9,370
Real estate taxes: Number	1,580,378	444,512	359,595	299,218	374,803	102,250
Amount	5,706,323	1,111,749	1,024,449	986,677	1,627,057	956,390
Total taxes paid deduction: Number	1,709,094	520,811	385,087	312,008	385,964	105,225
Amount	12,659,589	1,828,071	1,995,692	2,080,537	3,668,627	3,086,661
Mortgage interest paid: Number	1,490,861	418,839	343,583	289,652	351,293	87,494
Amount	14,708,545	3,073,680	2,884,040	2,731,444	4,040,797	1,978,585
Total contributions deduction: Number	1,425,859	370,504	317,371	276,276	360,999	100,708
Amount	5,346,884	714,884	766,159	743,065	1,342,830	1,779,946
Taxable income: Number	3,562,943	1,945,199	649,496	418,326	440,585	109,337
Amount	167,409,533	26,040,547	25,886,991	25,062,747	43,063,777	47,355,471
Total tax credits: Number	1,515,344	681,859	314,598	235,203	227,073	56,611
Amount	1,788,309	469,869	470,336	382,499	250,293	215,312
Residential energy credit: Number	218,505	67,270	53,563	41,108	48,290	8,274
Amount	41,918	12,020	10,031	8,040	9,841	1,984
Child tax credit: Number	821,738	332,005	211,737	156,722	121,272	*3
Amount	1,094,331	285,966	358,847	277,249	172,268	[10]
Child and dependent care credit: Number	179,765	52,599	42,829	35,546	41,901	6,890
Amount	85,721	25,331	19,301	17,431	20,315	3,342
Earned income credit [6]: Number	742,324	742,324	0	0	0	0
Amount	1,440,902	1,440,902	0	0	0	0
Earned income credit refundable portion: Number	651,681	651,681	0	0	0	0
Amount	1,254,292	1,254,292	0	0	0	0
Alternative minimum tax: Number	93,957	767	1,601	2,707	19,849	69,033
Amount	396,637	3,307	1,869	3,389	35,185	352,887
Total income tax: Number	3,157,835	1,576,423	617,797	414,472	439,860	109,284
Amount	28,554,441	2,674,891	3,207,763	3,343,878	7,422,754	11,905,155
Total tax liability [7]: Number	3,279,274	1,692,454	622,245	415,125	440,114	109,337
Amount	29,730,572	2,976,219	3,397,958	3,492,364	7,713,709	12,150,322
Tax due at time of filing [8]: Number	848,778	400,735	147,690	95,999	148,640	55,713
Amount	2,889,991	341,555	282,791	238,516	616,857	1,410,271
Overpayments refunded [9]: Number	3,672,047	2,499,978	504,117	322,740	291,937	53,275
Amount	9,204,133	4,221,891	1,433,039	1,129,807	1,263,571	1,155,825

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MINNESOTA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,569,873	1,568,363	396,602	254,606	267,520	82,782
Number of joint returns	1,044,501	279,587	247,108	208,110	236,538	73,158
Number with paid preparer's signature	1,465,442	838,746	247,844	154,883	160,651	63,318
Number of exemptions	4,884,911	2,206,403	945,517	702,954	780,514	249,523
Adjusted gross income (AGI) [3]	157,115,493	31,028,389	24,480,979	22,025,771	35,304,529	44,275,824
Salaries and wages [4]: Number	2,229,383	1,328,305	353,772	229,672	244,551	73,083
Amount	110,722,640	26,298,561	19,127,876	17,212,570	26,876,042	21,207,590
Taxable interest: Number	1,262,600	531,873	245,972	184,243	221,810	78,703
Amount	3,911,192	851,181	483,252	408,359	646,534	1,521,866
Ordinary dividends: Number	696,600	247,172	125,815	103,797	153,354	66,463
Amount	3,629,934	400,338	261,679	280,705	680,091	2,007,121
Business or profession net income (less loss): Number	404,208	211,494	71,455	47,815	53,190	20,253
Amount	4,300,533	1,143,838	633,495	513,203	924,329	1,085,668
Number of farm returns	72,374	37,716	15,601	7,729	8,710	2,619
Combined net capital gain (less loss) in AGI [5]: Number	596,349	214,268	101,076	86,265	130,578	64,163
Amount	11,917,962	651,902	436,440	497,007	1,425,696	8,906,917
Taxable individual retirement arrangements distributions: Number	228,369	107,242	46,236	32,649	33,433	8,809
Amount	3,014,087	732,033	520,632	522,427	849,599	389,396
Taxable pensions and annuities in AGI: Number	434,800	212,778	86,852	56,324	63,318	15,528
Amount	8,048,343	2,371,818	1,746,940	1,433,852	1,894,836	600,897
Unemployment compensation: Number	148,756	89,712	31,913	14,600	11,271	1,260
Amount	642,362	363,981	144,469	70,062	56,049	7,801
Taxable Social Security benefits in AGI: Number	285,095	123,197	70,020	41,914	38,591	11,372
Amount	3,143,660	577,363	913,087	705,377	715,250	232,583
Self-employment retirement (Keogh) plans: Number	25,589	4,233	3,100	3,934	7,364	6,958
Amount	342,291	23,167	21,987	28,603	89,858	178,676
Total itemized deductions: Number	1,066,621	292,809	242,204	200,544	249,936	81,129
Amount	25,628,164	4,266,512	4,283,785	4,083,044	6,729,106	6,265,717
State and local income taxes: Number	989,735	233,890	232,106	196,632	247,074	80,032
Amount	6,547,183	387,737	674,213	830,709	1,770,837	2,883,687
State and local general sales tax: Number	69,807	53,101	9,368	3,525	2,806	1,008
Amount	68,624	35,985	16,182	6,058	7,203	3,196
Real estate taxes: Number	991,028	255,751	224,102	190,281	241,976	78,917
Amount	2,886,104	482,854	491,726	504,522	848,435	558,567
Total taxes paid deduction: Number	1,065,163	291,479	242,196	200,435	249,936	81,117
Amount	9,730,806	942,957	1,227,532	1,380,349	2,694,998	3,484,971
Mortgage interest paid: Number	922,183	237,914	213,892	178,763	223,052	68,563
Amount	10,354,852	2,058,799	2,083,465	1,877,529	2,723,252	1,611,807
Total contributions deduction: Number	897,565	203,739	199,808	180,185	235,487	78,345
Amount	3,400,857	304,885	384,835	421,717	858,185	1,431,235
Taxable income: Number	2,067,390	1,070,163	393,332	254,015	267,200	82,679
Amount	109,151,970	15,374,376	15,562,441	14,993,915	25,757,663	37,463,575
Total tax credits: Number	869,478	357,907	184,469	143,892	139,286	43,924
Amount	1,059,831	254,092	277,216	244,418	154,300	129,804
Residential energy credit: Number	119,849	31,134	30,333	23,745	27,661	6,976
Amount	24,066	5,695	5,441	4,806	6,303	1,821
Child tax credit: Number	448,634	154,359	123,645	96,087	74,543	0
Amount	621,043	136,693	204,734	171,245	108,370	0
Child and dependent care credit: Number	146,490	38,496	35,239	30,888	34,043	7,825
Amount	65,981	18,283	16,013	14,307	14,181	3,198
Earned income credit [6]: Number	294,631	294,631	0	0	0	0
Amount	512,448	512,448	0	0	0	0
Earned income credit refundable portion: Number	259,475	259,475	0	0	0	0
Amount	450,991	450,991	0	0	0	0
Alternative minimum tax: Number	78,911	437	597	953	14,776	62,147
Amount	437,466	1,753	848	1,072	27,335	406,458
Total income tax: Number	1,884,205	908,431	374,459	251,763	266,879	82,674
Amount	19,509,427	1,642,211	1,919,812	1,944,061	4,370,875	9,632,470
Total tax liability [7]: Number	1,950,442	970,402	378,195	252,143	266,990	82,713
Amount	20,404,026	1,864,638	2,079,689	2,072,346	4,571,609	9,815,744
Tax due at time of filing [8]: Number	601,693	270,740	107,703	70,349	107,855	45,046
Amount	2,442,104	261,498	223,762	193,971	476,948	1,285,925
Overpayments refunded [9]: Number	1,920,858	1,252,321	287,461	184,109	159,391	37,575
Amount	4,527,749	1,820,088	711,952	551,058	628,620	816,033

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MISSISSIPPI					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,264,728	948,945	143,486	80,864	71,486	19,946
Number of joint returns	424,745	179,211	96,538	68,363	63,220	17,414
Number with paid preparer's signature	807,719	592,843	96,070	50,816	50,558	17,433
Number of exemptions	2,614,163	1,770,568	366,083	220,691	201,383	55,438
Adjusted gross income (AGI) [3]	51,968,111	17,138,996	8,730,767	6,973,630	9,319,268	9,805,449
Salaries and wages [4]: Number	1,086,282	805,241	129,313	73,138	62,198	16,393
Amount	38,207,287	15,665,099	7,042,106	5,463,199	6,384,233	3,652,650
Taxable interest: Number	381,958	184,748	70,167	51,127	57,144	18,773
Amount	1,243,006	342,965	159,273	122,327	228,829	389,612
Ordinary dividends: Number	159,474	62,320	28,110	23,124	31,643	14,277
Amount	869,241	101,747	64,546	65,028	191,419	446,501
Business or profession net income (less loss): Number	203,671	137,612	25,908	16,979	16,347	6,826
Amount	1,999,585	574,281	215,463	210,566	432,176	567,098
Number of farm returns	40,513	19,990	6,999	4,743	6,130	2,651
Combined net capital gain (less loss) in AGI [5]: Number	135,162	52,057	22,017	19,960	27,186	13,942
Amount	2,637,360	203,267	93,166	114,379	374,317	1,852,231
Taxable individual retirement arrangements distributions: Number	67,392	35,358	11,082	8,007	10,440	2,505
Amount	820,368	256,539	126,730	126,027	216,682	94,389
Taxable pensions and annuities in AGI: Number	198,261	109,415	35,799	24,008	23,919	5,120
Amount	3,648,801	1,316,622	701,624	569,860	840,578	220,118
Unemployment compensation: Number	51,450	43,374	4,505	2,407	1,073	91
Amount	138,657	105,510	19,258	9,558	3,976	356
Taxable Social Security benefits in AGI: Number	112,979	54,914	25,117	14,031	14,709	4,209
Amount	1,160,330	255,955	306,533	244,084	267,152	86,605
Self-employment retirement (Keogh) plans: Number	5,732	1,205	495	369	1,604	2,059
Amount	99,638	4,386	3,814	3,932	25,867	61,638
Total itemized deductions: Number	311,635	113,112	67,603	53,878	58,290	18,751
Amount	6,786,407	1,693,868	1,179,427	1,092,008	1,485,499	1,335,604
State and local income taxes: Number	241,310	70,306	55,448	45,822	52,056	17,677
Amount	1,072,846	98,732	129,762	150,720	280,672	412,960
State and local general sales tax: Number	64,393	38,492	11,145	7,607	6,111	1,039
Amount	93,239	40,025	17,056	14,800	16,367	4,990
Real estate taxes: Number	245,826	74,082	54,131	47,270	53,331	17,012
Amount	349,616	70,990	58,435	63,899	90,572	65,720
Total taxes paid deduction: Number	310,261	111,826	67,574	53,855	58,260	18,746
Amount	1,643,408	243,323	231,033	254,352	416,950	497,749
Mortgage interest paid: Number	239,445	75,389	53,875	46,089	49,775	14,315
Amount	2,035,743	487,681	385,328	376,812	481,813	304,108
Total contributions deduction: Number	259,982	85,678	57,089	46,162	53,536	17,518
Amount	1,472,275	273,612	236,200	213,671	356,983	391,809
Taxable income: Number	871,034	556,132	143,059	80,599	71,370	19,874
Amount	32,840,341	7,010,834	5,574,195	4,891,747	7,014,271	8,349,294
Total tax credits: Number	407,048	256,767	67,880	41,897	31,874	8,630
Amount	436,368	187,876	107,112	69,013	39,955	32,412
Residential energy credit: Number	18,945	6,057	3,350	4,471	4,242	825
Amount	5,163	1,428	1,094	1,286	1,081	274
Child tax credit: Number	271,246	168,479	54,590	29,336	18,841	0
Amount	296,116	134,304	87,064	49,511	25,236	0
Child and dependent care credit: Number	59,644	31,150	11,803	8,733	7,015	943
Amount	32,513	16,366	6,297	5,220	4,083	547
Earned income credit [6]: Number	405,628	405,628	0	0	0	0
Amount	944,791	944,791	0	0	0	0
Earned income credit refundable portion: Number	375,506	375,506	0	0	0	0
Amount	867,251	867,251	0	0	0	0
Alternative minimum tax: Number	14,469	353	617	951	2,963	9,585
Amount	62,008	1,497	389	1,527	7,316	51,279
Total income tax: Number	690,751	383,204	136,241	80,127	71,317	19,861
Amount	5,259,949	635,932	668,895	647,915	1,205,707	2,101,500
Total tax liability [7]: Number	725,275	416,222	137,439	80,376	71,345	19,893
Amount	5,615,108	735,818	723,197	693,270	1,286,320	2,176,504
Tax due at time of filing [8]: Number	210,231	104,171	37,512	25,214	31,886	11,447
Amount	863,829	110,855	87,899	81,515	189,004	394,556
Overpayments refunded [9]: Number	1,025,888	816,684	105,723	55,636	39,402	8,443
Amount	2,735,340	1,888,824	280,761	172,596	175,863	217,297

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MISSOURI					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,751,053	1,859,708	388,937	220,227	221,428	60,752
Number of joint returns	1,116,879	425,799	260,934	183,111	194,076	52,959
Number with paid preparer's signature	1,628,022	1,070,993	238,013	136,619	134,945	47,452
Number of exemptions	5,396,574	3,028,797	959,549	604,571	627,664	175,994
Adjusted gross income (AGI) [3]	141,855,570	35,927,122	23,923,002	18,969,570	29,009,666	34,026,209
Salaries and wages [4]: Number	2,350,178	1,555,743	345,740	198,269	198,723	51,703
Amount	99,487,740	30,267,406	18,804,564	14,719,355	21,213,763	14,482,653
Taxable interest: Number	1,191,589	566,503	229,521	155,816	182,421	57,328
Amount	3,857,582	1,078,773	493,820	412,112	658,533	1,214,344
Ordinary dividends: Number	616,505	244,523	115,808	86,343	121,319	48,512
Amount	3,839,445	476,212	315,821	273,515	689,628	2,084,270
Business or profession net income (less loss): Number	419,903	249,089	66,110	42,641	44,871	17,192
Amount	4,043,968	1,101,540	549,450	409,204	836,794	1,146,980
Number of farm returns	109,405	63,864	20,331	11,512	10,328	3,369
Combined net capital gain (less loss) in AGI [5]: Number	521,813	211,835	89,714	70,115	103,324	46,825
Amount	9,829,836	659,101	412,035	438,735	1,238,371	7,081,593
Taxable individual retirement arrangements distributions: Number	227,194	114,492	41,502	30,755	32,165	8,281
Amount	2,878,919	749,274	467,387	443,395	863,946	354,917
Taxable pensions and annuities in AGI: Number	517,115	283,605	98,036	60,315	61,440	13,719
Amount	8,968,234	3,152,528	1,897,996	1,465,567	1,905,132	547,012
Unemployment compensation: Number	149,896	105,761	23,656	12,378	7,565	536
Amount	401,902	290,096	56,238	33,485	20,120	1,965
Taxable Social Security benefits in AGI: Number	314,075	152,324	71,825	39,532	38,683	11,711
Amount	3,105,736	673,821	896,253	620,921	673,392	241,349
Self-employment retirement (Keogh) plans: Number	16,801	1,807	1,863	1,718	5,028	6,385
Amount	286,367	12,989	12,497	13,687	69,466	177,727
Total itemized deductions: Number	888,409	264,474	205,933	162,944	196,149	58,909
Amount	19,390,127	3,709,737	3,444,104	3,138,706	4,878,101	4,219,479
State and local income taxes: Number	799,679	197,047	194,584	157,891	192,531	57,626
Amount	4,293,810	281,200	498,396	580,864	1,165,863	1,767,488
State and local general sales tax: Number	78,116	57,809	10,910	4,651	3,558	1,188
Amount	109,359	65,697	19,063	11,761	8,580	4,257
Real estate taxes: Number	809,110	219,899	190,098	154,969	187,713	56,430
Amount	1,998,338	369,910	360,022	340,037	573,506	354,863
Total taxes paid deduction: Number	885,317	261,508	205,909	162,866	196,149	58,885
Amount	6,807,671	809,293	947,799	1,006,895	1,860,025	2,183,659
Mortgage interest paid: Number	754,880	205,264	180,980	147,241	173,572	47,822
Amount	7,168,807	1,487,384	1,465,213	1,328,646	1,846,860	1,040,704
Total contributions deduction: Number	710,174	181,452	162,136	134,064	176,805	55,716
Amount	3,026,595	380,072	408,816	387,477	723,105	1,127,125
Taxable income: Number	2,089,912	1,199,996	387,899	220,010	221,337	60,669
Amount	96,080,664	16,313,157	15,440,838	13,174,460	21,728,255	29,423,954
Total tax credits: Number	866,253	423,768	185,002	119,030	106,811	31,642
Amount	972,095	303,985	286,354	198,500	112,423	70,834
Residential energy credit: Number	83,840	23,346	23,284	15,370	17,863	3,976
Amount	18,733	5,249	5,214	3,123	4,069	1,079
Child tax credit: Number	506,525	234,274	133,610	82,525	56,106	*10
Amount	639,722	196,620	218,641	143,604	80,844	*12
Child and dependent care credit: Number	124,662	38,424	32,026	26,482	23,625	4,105
Amount	60,704	17,500	16,008	13,880	11,458	1,858
Earned income credit [6]: Number	508,747	508,747	0	0	0	0
Amount	979,415	979,415	0	0	0	0
Earned income credit refundable portion: Number	441,404	441,404	0	0	0	0
Amount	882,223	882,223	0	0	0	0
Alternative minimum tax: Number	51,865	550	968	1,330	8,987	40,030
Amount	267,211	2,016	1,150	2,397	17,868	243,781
Total income tax: Number	1,839,284	968,622	370,436	218,459	221,108	60,659
Amount	16,460,365	1,655,877	1,865,655	1,719,073	3,722,774	7,496,985
Total tax liability [7]: Number	1,913,515	1,040,282	373,058	218,365	221,105	60,705
Amount	17,272,041	1,869,214	1,997,028	1,825,081	3,899,996	7,680,721
Tax due at time of filing [8]: Number	547,662	269,491	97,124	58,997	88,362	33,689
Amount	2,171,314	238,107	199,981	168,282	420,237	1,144,707
Overpayments refunded [9]: Number	2,152,608	1,540,390	291,292	161,117	132,861	26,949
Amount	5,237,556	2,694,263	771,944	528,431	549,787	693,131

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MONTANA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	470,100	325,491	67,668	34,974	31,998	9,969
Number of joint returns	200,058	85,645	48,408	29,292	28,085	8,629
Number with paid preparer's signature	292,608	190,684	46,147	23,753	23,047	8,977
Number of exemptions	904,282	524,782	168,329	96,399	87,803	26,969
Adjusted gross income (AGI) [3]	23,121,963	6,119,700	4,189,913	3,010,990	4,190,659	5,610,700
Salaries and wages [4]: Number	388,549	264,456	58,098	30,972	27,171	7,852
Amount	14,317,758	5,067,891	3,011,094	2,205,580	2,520,461	1,512,733
Taxable interest: Number	232,490	123,456	45,453	26,273	27,671	9,638
Amount	779,225	215,276	107,663	54,470	147,889	253,926
Ordinary dividends: Number	120,317	57,302	22,726	15,134	17,499	7,655
Amount	632,438	111,715	63,573	54,475	127,961	274,715
Business or profession net income (less loss): Number	85,092	51,225	15,100	7,576	8,172	3,020
Amount	812,316	212,285	147,777	80,857	169,366	202,031
Number of farm returns	21,587	12,548	4,078	1,864	2,045	1,051
Combined net capital gain (less loss) in AGI [5]: Number	108,064	50,169	21,161	12,125	16,518	8,091
Amount	2,320,857	205,575	131,149	110,203	378,515	1,495,416
Taxable individual retirement arrangements distributions: Number	37,947	19,402	8,043	4,268	4,931	1,303
Amount	431,347	107,464	88,525	41,950	134,341	59,067
Taxable pensions and annuities in AGI: Number	84,305	46,797	16,831	9,287	9,303	2,087
Amount	1,481,394	567,785	347,338	246,228	243,068	76,974
Unemployment compensation: Number	25,444	19,324	3,916	1,361	796	47
Amount	67,795	48,013	13,640	3,325	2,631	186
Taxable Social Security benefits in AGI: Number	56,839	27,966	13,583	6,398	6,566	2,327
Amount	534,805	116,219	171,620	95,395	107,203	44,367
Self-employment retirement (Keogh) plans: Number	3,551	454	560	414	1,223	900
Amount	57,619	3,206	5,963	4,110	17,608	26,733
Total itemized deductions: Number	145,710	48,588	36,034	25,098	26,632	9,359
Amount	3,289,229	695,454	613,922	488,107	671,214	820,532
State and local income taxes: Number	135,962	40,368	35,421	24,777	26,182	9,213
Amount	719,601	55,767	97,756	100,829	177,097	288,152
State and local general sales tax: Number	628	296	70	21	188	54
Amount	1,238	506	145	38	272	277
Real estate taxes: Number	131,872	41,522	32,752	23,794	25,051	8,752
Amount	294,324	73,074	62,110	48,955	66,730	43,455
Total taxes paid deduction: Number	144,161	47,451	35,965	24,866	26,526	9,353
Amount	1,058,615	139,133	169,913	158,146	254,876	336,547
Mortgage interest paid: Number	116,094	35,597	29,960	21,437	22,073	7,027
Amount	1,136,658	288,333	248,626	198,960	239,688	161,051
Total contributions deduction: Number	117,868	34,949	28,980	21,428	23,903	8,609
Amount	643,749	57,539	67,061	53,508	108,499	357,141
Taxable income: Number	356,364	212,325	67,271	34,882	31,933	9,953
Amount	15,563,741	2,878,950	2,694,541	2,097,591	3,165,345	4,727,315
Total tax credits: Number	152,363	77,881	33,359	20,102	16,329	4,691
Amount	157,919	51,343	47,801	30,962	17,505	10,309
Residential energy credit: Number	17,640	5,414	4,242	4,139	3,253	592
Amount	3,749	1,171	915	733	724	207
Child tax credit: Number	77,649	34,320	22,314	13,380	7,634	0
Amount	101,589	31,254	36,404	22,931	11,000	0
Child and dependent care credit: Number	16,735	6,575	4,237	3,143	2,373	408
Amount	7,312	3,054	1,800	1,315	954	189
Earned income credit [6]: Number	82,204	82,204	0	0	0	0
Amount	149,570	149,570	0	0	0	0
Earned income credit refundable portion: Number	69,930	69,930	0	0	0	0
Amount	132,017	132,017	0	0	0	0
Alternative minimum tax: Number	8,601	265	*90	267	1,606	6,373
Amount	52,284	409	*66	597	4,074	47,138
Total income tax: Number	315,433	174,700	64,327	34,677	31,774	9,955
Amount	2,581,131	289,174	319,422	270,510	529,535	1,172,491
Total tax liability [7]: Number	331,708	190,182	64,985	34,791	31,787	9,962
Amount	2,755,116	339,606	352,944	290,824	566,346	1,205,397
Tax due at time of filing [8]: Number	109,162	56,254	20,244	11,768	15,457	5,440
Amount	450,066	58,142	50,994	33,718	92,423	214,790
Overpayments refunded [9]: Number	344,709	253,353	47,272	23,138	16,457	4,488
Amount	807,287	415,717	115,373	66,059	73,834	136,303

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEBRASKA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	853,097	568,373	126,265	73,227	66,762	18,471
Number of joint returns	352,888	124,545	87,292	64,023	60,607	16,420
Number with paid preparer's signature	514,646	329,081	80,002	46,913	43,198	15,452
Number of exemptions	1,666,662	874,453	327,408	215,236	195,305	54,260
Adjusted gross income (AGI) [3]	45,677,127	11,081,114	7,752,075	6,321,108	8,667,059	11,855,772
Salaries and wages [4]: Number	739,886	484,625	112,916	66,607	59,955	15,783
Amount	30,909,170	9,748,001	6,042,551	4,869,797	6,150,246	4,098,575
Taxable interest: Number	411,037	201,353	78,912	55,267	57,695	17,810
Amount	1,367,128	313,818	179,199	120,697	209,732	543,683
Ordinary dividends: Number	215,885	91,420	39,846	30,855	38,754	15,012
Amount	1,083,822	128,337	82,997	89,919	176,937	605,633
Business or profession net income (less loss): Number	132,031	75,178	23,092	15,120	13,590	5,051
Amount	1,145,060	381,815	197,979	115,909	190,827	258,530
Number of farm returns	48,701	29,132	8,733	5,407	4,085	1,344
Combined net capital gain (less loss) in AGI [5]: Number	201,587	91,067	34,386	25,427	36,037	14,672
Amount	4,014,191	293,090	159,577	186,556	476,162	2,898,806
Taxable individual retirement arrangements distributions: Number	73,065	37,163	13,994	9,778	9,348	2,782
Amount	826,509	248,670	150,252	127,468	187,008	113,111
Taxable pensions and annuities in AGI: Number	139,090	71,336	27,189	18,365	18,244	3,956
Amount	2,184,285	672,921	462,506	387,193	529,691	131,975
Unemployment compensation: Number	29,970	22,655	4,298	2,026	882	109
Amount	73,264	55,606	9,013	5,445	2,530	669
Taxable Social Security benefits in AGI: Number	92,532	42,009	22,379	12,540	11,685	3,918
Amount	998,963	198,779	289,618	211,910	216,941	81,715
Self-employment retirement (Keogh) plans: Number	7,190	1,867	1,099	759	1,914	1,552
Amount	88,301	6,387	8,172	7,475	25,604	40,663
Total itemized deductions: Number	265,157	76,455	61,249	51,991	57,948	17,515
Amount	6,657,006	1,050,535	1,010,954	964,824	1,425,171	2,205,523
State and local income taxes: Number	234,562	55,486	56,094	49,603	56,316	17,063
Amount	1,328,260	87,363	147,937	189,838	363,381	539,741
State and local general sales tax: Number	28,245	19,269	4,669	2,336	1,525	446
Amount	34,894	14,834	7,380	6,369	4,439	1,873
Real estate taxes: Number	240,341	62,965	56,121	49,666	55,182	16,408
Amount	811,356	146,910	156,003	156,459	227,269	124,715
Total taxes paid deduction: Number	264,296	75,845	61,072	51,938	57,927	17,514
Amount	2,288,967	266,761	332,996	377,939	629,104	682,168
Mortgage interest paid: Number	214,218	53,580	51,097	46,317	49,711	13,513
Amount	1,786,409	332,735	358,111	373,261	451,758	270,545
Total contributions deduction: Number	223,853	55,703	51,177	45,072	54,878	17,024
Amount	1,009,675	115,599	123,393	113,232	223,801	433,651
Taxable income: Number	670,313	386,283	125,704	73,148	66,721	18,457
Amount	30,884,354	5,493,570	4,983,985	4,399,091	6,483,876	9,523,832
Total tax credits: Number	300,960	144,920	68,679	42,790	35,425	9,145
Amount	337,606	101,952	103,709	76,007	36,785	19,154
Residential energy credit: Number	33,294	9,025	10,235	6,428	6,421	1,185
Amount	6,822	1,756	2,048	1,366	1,348	304
Child tax credit: Number	162,590	67,389	46,351	30,820	18,030	0
Amount	224,730	61,898	80,366	55,945	26,522	0
Child and dependent care credit: Number	53,263	19,708	13,596	10,007	8,719	1,233
Amount	25,278	8,811	6,655	5,048	4,224	540
Earned income credit [6]: Number	124,490	124,490	0	0	0	0
Amount	233,271	233,271	0	0	0	0
Earned income credit refundable portion: Number	109,174	109,174	0	0	0	0
Amount	207,054	207,054	0	0	0	0
Alternative minimum tax: Number	17,578	173	175	345	3,499	13,385
Amount	86,647	582	122	343	6,149	79,450
Total income tax: Number	594,420	316,805	119,754	72,731	66,678	18,451
Amount	5,137,138	560,663	584,299	550,873	1,084,367	2,356,935
Total tax liability [7]: Number	618,707	340,014	120,673	72,839	66,721	18,460
Amount	5,418,097	642,350	638,375	594,458	1,141,281	2,401,632
Tax due at time of filing [8]: Number	188,631	92,398	35,237	21,404	29,054	10,539
Amount	803,935	93,856	87,838	74,040	167,604	380,597
Overpayments refunded [9]: Number	646,422	458,255	90,892	51,766	37,650	7,859
Amount	1,457,804	728,215	222,303	157,900	130,771	218,614

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEVADA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,280,294	841,431	189,099	105,878	108,548	35,339
Number of joint returns	443,035	152,510	98,454	77,556	87,398	27,118
Number with paid preparer's signature	742,279	470,143	113,993	61,313	68,246	28,585
Number of exemptions	2,545,995	1,459,470	441,748	269,663	286,029	89,084
Adjusted gross income (AGI) [3]	83,409,532	16,959,628	11,583,044	9,148,671	14,409,054	31,309,135
Salaries and wages [4]: Number	1,121,011	733,857	169,221	94,392	95,901	27,641
Amount	51,960,574	16,805,757	9,370,329	7,110,139	10,358,468	8,315,881
Taxable interest: Number	453,766	186,317	89,549	62,887	82,594	32,419
Amount	3,242,830	479,514	237,991	171,793	389,976	1,963,556
Ordinary dividends: Number	204,531	68,145	37,203	30,436	44,073	24,673
Amount	2,160,415	185,640	116,543	101,794	254,989	1,501,449
Business or profession net income (less loss): Number	172,478	97,573	26,787	17,234	21,188	9,697
Amount	1,905,742	371,731	221,754	162,428	414,005	735,824
Number of farm returns	4,085	1,390	1,041	618	548	488
Combined net capital gain (less loss) in AGI [5]: Number	183,371	59,803	31,399	26,046	40,344	25,779
Amount	13,578,178	343,588	132,728	165,208	606,284	12,330,370
Taxable individual retirement arrangements distributions: Number	73,353	30,324	14,038	10,773	13,569	4,648
Amount	1,259,126	252,557	168,774	186,081	395,045	256,670
Taxable pensions and annuities in AGI: Number	208,989	95,574	43,350	29,842	31,454	8,769
Amount	4,403,948	1,107,210	901,590	807,298	1,178,635	409,214
Unemployment compensation: Number	73,715	49,485	12,258	6,955	4,435	581
Amount	280,464	192,362	41,329	27,915	16,502	2,356
Taxable Social Security benefits in AGI: Number	128,528	49,852	31,334	20,527	19,055	7,760
Amount	1,395,074	237,062	390,510	317,025	303,045	147,432
Self-employment retirement (Keogh) plans: Number	5,929	790	835	652	1,597	2,056
Amount	109,640	5,777	8,146	7,159	25,090	63,468
Total itemized deductions: Number	478,660	167,727	114,100	75,888	89,946	31,000
Amount	14,265,520	3,028,161	2,445,308	1,945,927	2,920,306	3,925,819
State and local income taxes: Number	27,489	6,488	5,044	4,419	6,412	5,125
Amount	370,704	8,551	12,501	12,089	40,298	297,265
State and local general sales tax: Number	400,471	136,162	96,128	64,525	78,726	24,930
Amount	628,673	122,616	125,039	107,237	172,963	100,818
Real estate taxes: Number	404,180	121,989	98,070	69,329	85,414	29,378
Amount	1,112,722	229,269	199,602	165,260	265,987	252,603
Total taxes paid deduction: Number	471,447	162,819	112,484	75,463	89,766	30,915
Amount	2,329,864	413,472	382,285	321,927	531,846	680,335
Mortgage interest paid: Number	406,954	127,169	99,327	68,905	83,904	27,650
Amount	7,224,345	1,721,683	1,378,704	1,103,485	1,578,795	1,441,678
Total contributions deduction: Number	372,106	114,776	87,190	64,186	78,415	27,539
Amount	1,415,946	165,539	169,084	148,827	274,219	658,277
Taxable income: Number	1,026,402	591,790	186,440	104,937	108,112	35,122
Amount	59,011,600	8,366,011	7,014,479	6,005,903	10,348,405	27,276,801
Total tax credits: Number	399,767	216,345	79,430	47,712	42,357	13,923
Amount	485,205	162,101	119,184	79,031	49,192	75,697
Residential energy credit: Number	23,136	3,494	6,652	5,263	6,379	1,349
Amount	6,374	628	1,981	1,317	1,936	513
Child tax credit: Number	248,349	128,145	61,610	34,711	23,883	0
Amount	293,313	102,851	97,665	59,980	32,818	0
Child and dependent care credit: Number	58,406	23,446	14,317	8,724	10,452	1,467
Amount	32,951	12,696	8,070	4,861	6,459	865
Earned income credit [6]: Number	193,576	193,576	0	0	0	0
Amount	334,784	334,784	0	0	0	0
Earned income credit refundable portion: Number	169,933	169,933	0	0	0	0
Amount	298,351	298,351	0	0	0	0
Alternative minimum tax: Number	18,020	437	804	1,263	3,593	11,923
Amount	114,203	1,949	666	1,632	7,255	102,701
Total income tax: Number	876,110	458,801	170,978	103,209	108,023	35,100
Amount	10,871,016	873,101	901,459	827,093	1,815,375	6,453,988
Total tax liability [7]: Number	908,033	488,194	172,804	103,719	108,148	35,168
Amount	11,231,635	957,768	950,143	868,343	1,898,721	6,556,661
Tax due at time of filing [8]: Number	232,583	105,113	40,917	28,826	39,532	18,195
Amount	1,392,580	113,895	87,583	79,149	223,656	888,297
Overpayments refunded [9]: Number	1,024,036	713,625	147,742	76,955	68,769	16,946
Amount	3,320,843	1,412,327	455,262	304,988	338,167	810,100

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW HAMPSHIRE					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	674,150	402,189	100,980	67,086	80,443	23,451
Number of joint returns	279,189	73,514	60,504	54,044	71,020	20,106
Number with paid preparer's signature	323,228	174,564	50,063	36,626	44,449	17,525
Number of exemptions	1,244,105	543,938	223,982	180,046	229,220	66,918
Adjusted gross income (AGI) [3]	44,725,082	8,048,425	6,215,420	5,799,919	10,672,853	13,988,465
Salaries and wages [4]: Number	582,794	338,270	90,156	61,176	73,353	19,838
Amount	30,196,618	6,786,888	4,832,792	4,574,418	8,230,068	5,772,452
Taxable interest: Number	352,287	134,538	69,952	53,074	72,015	22,708
Amount	2,662,426	181,251	130,583	100,474	199,028	2,051,091
Ordinary dividends: Number	179,329	61,833	30,762	25,455	42,764	18,515
Amount	1,190,935	118,557	92,050	98,213	229,956	652,159
Business or profession net income (less loss): Number	109,644	57,002	16,057	13,650	16,633	6,302
Amount	1,958,336	405,754	243,901	252,452	467,260	588,969
Number of farm returns	2,064	889	289	300	384	201
Combined net capital gain (less loss) in AGI [5]: Number	148,755	48,510	25,099	20,777	36,624	17,745
Amount	4,348,215	149,095	107,478	132,690	452,806	3,506,146
Taxable individual retirement arrangements distributions: Number	55,207	21,520	12,264	7,524	10,621	3,279
Amount	832,802	150,526	123,580	129,689	268,557	160,449
Taxable pensions and annuities in AGI: Number	114,281	50,443	23,743	15,520	19,219	5,356
Amount	2,125,245	568,990	444,089	342,914	537,393	231,859
Unemployment compensation: Number	30,021	18,621	5,425	3,247	2,465	264
Amount	114,422	61,815	23,468	14,403	13,322	1,414
Taxable Social Security benefits in AGI: Number	75,722	29,432	18,547	11,596	11,747	4,400
Amount	855,752	131,775	241,916	176,900	212,615	92,546
Self-employment retirement (Keogh) plans: Number	7,846	985	766	979	2,854	2,261
Amount	128,147	5,350	6,533	9,462	46,976	59,827
Total itemized deductions: Number	246,714	61,588	50,784	46,530	66,770	21,042
Amount	7,223,523	997,304	899,651	949,342	1,674,879	2,702,346
State and local income taxes: Number	105,312	17,696	17,455	19,220	36,180	14,762
Amount	460,390	19,263	34,490	51,909	145,387	209,341
State and local general sales tax: Number	3,617	696	1,122	561	1,008	229
Amount	2,714	195	857	221	916	525
Real estate taxes: Number	233,542	54,520	48,974	44,645	64,894	20,510
Amount	1,347,779	226,636	225,328	232,830	428,665	234,319
Total taxes paid deduction: Number	244,272	59,734	50,614	46,179	66,712	21,033
Amount	1,948,526	290,866	278,736	304,836	613,545	460,543
Mortgage interest paid: Number	216,715	49,127	45,869	42,658	61,388	17,673
Amount	4,108,551	436,220	457,544	489,346	795,072	1,930,369
Total contributions deduction: Number	188,244	37,110	37,902	36,208	57,443	19,581
Amount	644,334	43,677	57,656	62,086	130,470	350,445
Taxable income: Number	548,323	277,156	100,358	66,954	80,415	23,440
Amount	31,408,701	4,082,731	4,102,556	4,029,922	8,077,655	11,115,836
Total tax credits: Number	227,663	89,578	43,852	38,999	42,854	12,379
Amount	257,243	67,296	56,914	61,619	40,819	30,595
Residential energy credit: Number	33,703	6,393	8,442	6,318	10,629	1,922
Amount	7,396	1,303	2,263	1,224	2,085	522
Child tax credit: Number	118,318	45,832	26,055	26,018	20,412	0
Amount	152,488	41,458	39,645	43,724	27,661	0
Child and dependent care credit: Number	31,093	10,184	5,176	6,800	7,506	1,426
Amount	15,884	5,457	2,168	3,491	4,042	726
Earned income credit [6]: Number	74,295	74,295	0	0	0	0
Amount	130,409	130,409	0	0	0	0
Earned income credit refundable portion: Number	63,674	63,674	0	0	0	0
Amount	111,154	111,154	0	0	0	0
Alternative minimum tax: Number	15,987	81	236	219	3,462	11,989
Amount	73,456	155	322	292	6,590	66,098
Total income tax: Number	497,666	231,541	95,687	66,700	80,307	23,432
Amount	5,586,050	436,368	530,824	530,755	1,400,643	2,687,459
Total tax liability [7]: Number	515,128	247,650	96,809	66,866	80,363	23,440
Amount	5,898,770	507,420	580,798	580,121	1,481,001	2,749,431
Tax due at time of filing [8]: Number	136,528	53,616	24,903	16,383	28,727	12,898
Amount	666,444	66,210	51,732	52,051	134,130	362,322
Overpayments refunded [9]: Number	528,097	339,414	75,995	50,651	51,670	10,366
Amount	1,379,066	535,723	209,119	177,231	224,970	232,022

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW JERSEY					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	4,300,569	2,478,066	587,248	404,077	596,539	234,639
Number of joint returns	1,583,601	375,856	245,515	264,314	492,505	205,411
Number with paid preparer's signature	2,832,984	1,598,681	383,726	271,757	400,640	178,180
Number of exemptions	8,290,214	3,623,053	1,221,751	1,002,172	1,717,640	725,597
Adjusted gross income (AGI) [3]	333,318,778	48,964,079	36,190,340	35,069,229	80,850,754	132,244,377
Salaries and wages [4]: Number	3,642,593	2,005,095	514,124	361,587	550,287	211,499
Amount	235,498,240	42,024,470	28,194,185	27,443,011	64,244,528	73,592,045
Taxable interest: Number	2,290,388	901,509	368,495	298,328	500,331	221,725
Amount	9,849,367	1,644,547	945,632	848,379	1,883,592	4,527,218
Ordinary dividends: Number	1,280,952	407,274	189,648	167,114	327,552	189,364
Amount	8,424,569	824,680	575,863	612,590	1,560,085	4,851,351
Business or profession net income (less loss): Number	599,735	295,962	73,179	63,283	112,549	54,762
Amount	11,027,051	2,212,523	973,315	923,157	2,437,982	4,480,075
Number of farm returns	9,890	2,582	2,301	1,264	1,988	1,756
Combined net capital gain (less loss) in AGI [5]: Number	1,047,104	328,371	141,902	129,708	268,696	178,426
Amount	28,628,512	816,295	411,393	533,644	2,088,456	24,778,724
Taxable individual retirement arrangements distributions: Number	330,070	132,236	60,543	47,458	65,413	24,419
Amount	4,898,031	885,234	748,369	685,368	1,498,724	1,080,336
Taxable pensions and annuities in AGI: Number	707,803	303,111	129,512	98,287	134,930	41,962
Amount	14,348,799	3,485,471	2,578,515	2,421,671	4,120,758	1,742,384
Unemployment compensation: Number	335,894	212,791	46,067	31,075	38,203	7,759
Amount	1,789,617	1,081,065	273,210	167,869	216,290	51,183
Taxable Social Security benefits in AGI: Number	494,243	185,713	113,529	76,690	87,058	31,252
Amount	6,259,476	929,025	1,569,474	1,364,188	1,716,278	680,512
Self-employment retirement (Keogh) plans: Number	49,840	3,362	4,147	4,556	15,375	22,399
Amount	1,027,036	26,588	35,431	49,782	227,383	687,852
Total itemized deductions: Number	1,929,824	476,934	356,893	315,318	549,681	230,997
Amount	58,473,057	8,134,962	7,195,610	7,315,210	16,748,455	19,078,821
State and local income taxes: Number	1,628,422	293,962	296,250	282,936	528,515	226,759
Amount	14,178,632	352,481	636,424	922,863	3,114,211	9,152,652
State and local general sales tax: Number	275,311	162,407	57,406	31,059	20,469	3,968
Amount	292,247	110,811	67,320	49,491	48,747	15,878
Real estate taxes: Number	1,700,401	369,993	307,097	286,307	516,748	220,256
Amount	12,612,528	1,921,668	1,743,135	1,795,476	4,102,013	3,050,236
Total taxes paid deduction: Number	1,925,162	473,100	356,456	315,147	549,496	230,962
Amount	27,521,936	2,469,782	2,528,909	2,828,022	7,379,345	12,315,878
Mortgage interest paid: Number	1,500,061	301,343	271,655	260,708	470,681	195,674
Amount	20,128,453	3,082,763	2,838,362	2,955,786	6,482,593	4,768,949
Total contributions deduction: Number	1,638,999	340,447	299,109	280,328	501,488	217,627
Amount	5,840,737	550,372	606,031	630,221	1,405,636	2,648,476
Taxable income: Number	3,498,195	1,685,366	581,172	402,086	595,208	234,362
Amount	239,942,226	23,803,582	23,088,643	23,564,256	57,842,927	111,642,817
Total tax credits: Number	1,444,505	589,792	233,621	205,334	296,629	119,129
Amount	1,754,487	480,150	313,688	315,604	300,072	344,972
Residential energy credit: Number	175,289	24,907	36,236	35,721	61,128	17,298
Amount	42,069	6,002	8,136	7,857	15,238	4,836
Child tax credit: Number	726,854	288,895	153,997	134,064	149,893	*5
Amount	876,470	235,141	228,145	218,940	194,239	*5
Child and dependent care credit: Number	243,541	80,946	33,528	32,503	72,724	23,840
Amount	146,338	52,915	18,918	18,606	42,482	13,417
Earned income credit [6]: Number	551,455	551,455	0	0	0	0
Amount	995,046	995,046	0	0	0	0
Earned income credit refundable portion: Number	475,611	475,611	0	0	0	0
Amount	858,809	858,809	0	0	0	0
Alternative minimum tax: Number	278,648	1,108	3,056	7,011	80,305	187,167
Amount	1,560,444	3,833	4,246	9,195	150,554	1,392,616
Total income tax: Number	3,128,989	1,348,967	554,832	396,526	594,286	234,379
Amount	48,984,999	2,473,682	3,132,240	3,345,011	10,249,168	29,784,898
Total tax liability [7]: Number	3,249,665	1,460,299	561,852	398,056	594,990	234,469
Amount	50,829,870	2,779,229	3,329,182	3,529,874	10,706,532	30,485,053
Tax due at time of filing [8]: Number	909,616	380,431	129,080	90,703	186,078	123,233
Amount	4,598,192	355,275	282,179	239,574	810,226	2,910,937
Overpayments refunded [9]: Number	3,298,757	2,008,983	456,927	312,826	409,356	110,664
Amount	10,972,797	3,725,268	1,423,590	1,243,233	2,033,587	2,547,119

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW MEXICO					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	900,066	641,118	110,724	63,598	65,919	18,707
Number of joint returns	332,795	145,483	68,084	48,231	55,333	15,665
Number with paid preparer's signature	479,563	334,785	58,819	34,018	37,217	14,724
Number of exemptions	1,792,405	1,139,604	271,424	161,198	172,649	47,530
Adjusted gross income (AGI) [3]	42,344,050	12,075,506	6,740,990	5,492,178	8,731,917	9,303,458
Salaries and wages [4]: Number	758,136	536,449	96,907	53,308	56,836	14,636
Amount	28,422,470	10,427,496	5,211,113	3,898,820	5,791,649	3,093,391
Taxable interest: Number	333,057	156,379	58,231	45,602	54,742	18,102
Amount	1,147,937	251,892	125,468	151,572	235,374	383,632
Ordinary dividends: Number	155,028	60,460	24,606	22,208	33,869	13,884
Amount	1,008,857	138,677	63,951	104,327	209,196	492,705
Business or profession net income (less loss): Number	138,617	86,767	19,728	11,836	14,613	5,673
Amount	1,316,723	357,972	171,362	123,614	301,828	361,948
Number of farm returns	15,450	8,497	2,688	1,775	1,646	843
Combined net capital gain (less loss) in AGI [5]: Number	139,072	53,752	21,573	19,507	30,305	13,934
Amount	3,355,589	160,236	107,964	146,154	482,317	2,458,918
Taxable individual retirement arrangements distributions: Number	53,816	23,742	10,406	8,386	8,358	2,923
Amount	746,702	178,338	101,623	136,805	208,940	120,996
Taxable pensions and annuities in AGI: Number	161,680	83,350	28,384	20,710	23,476	5,760
Amount	3,514,978	1,025,489	672,479	614,612	924,620	277,779
Unemployment compensation: Number	30,811	24,889	3,409	1,170	1,234	108
Amount	114,942	92,445	14,027	3,559	4,208	702
Taxable Social Security benefits in AGI: Number	92,914	38,885	20,731	14,875	13,645	4,778
Amount	1,012,823	178,624	262,100	242,059	239,031	91,010
Self-employment retirement (Keogh) plans: Number	4,637	655	513	408	1,715	1,346
Amount	72,231	3,622	3,032	4,611	23,711	37,255
Total itemized deductions: Number	243,128	82,004	50,385	39,922	53,579	17,238
Amount	5,195,940	1,171,337	853,073	792,075	1,328,842	1,050,613
State and local income taxes: Number	205,956	57,664	43,454	37,195	51,143	16,499
Amount	928,109	67,911	100,064	115,931	277,518	366,685
State and local general sales tax: Number	32,508	20,812	6,142	2,546	2,304	704
Amount	42,276	15,120	9,578	5,277	7,889	4,411
Real estate taxes: Number	212,704	65,281	44,330	36,213	50,555	16,324
Amount	380,459	84,427	60,953	58,002	110,397	66,681
Total taxes paid deduction: Number	242,036	81,263	50,093	39,902	53,544	17,235
Amount	1,383,772	180,878	177,118	183,087	400,935	441,755
Mortgage interest paid: Number	205,571	64,150	45,307	35,128	47,169	13,816
Amount	2,225,620	546,569	410,874	368,208	596,032	303,938
Total contributions deduction: Number	183,322	50,301	37,244	32,565	47,241	15,970
Amount	743,782	94,500	87,481	97,493	188,267	276,040
Taxable income: Number	653,146	394,736	110,317	63,504	65,896	18,693
Amount	28,329,076	5,181,304	4,411,090	3,914,009	6,690,349	8,132,324
Total tax credits: Number	284,017	165,970	51,597	29,698	28,159	8,594
Amount	297,202	121,134	77,634	44,368	28,303	25,763
Residential energy credit: Number	21,928	7,726	4,883	4,195	4,240	884
Amount	5,826	1,821	1,397	1,067	1,177	365
Child tax credit: Number	181,299	108,445	39,808	19,908	13,138	0
Amount	212,310	92,469	65,822	35,472	18,546	0
Child and dependent care credit: Number	27,223	9,785	6,541	4,993	4,985	919
Amount	12,781	4,270	3,452	2,405	2,217	438
Earned income credit [6]: Number	213,522	213,522	0	0	0	0
Amount	407,572	407,572	0	0	0	0
Earned income credit refundable portion: Number	190,760	190,760	0	0	0	0
Amount	369,939	369,939	0	0	0	0
Alternative minimum tax: Number	13,129	131	654	403	2,331	9,611
Amount	63,373	595	826	811	5,670	55,471
Total income tax: Number	547,401	293,938	105,516	63,416	65,853	18,677
Amount	4,727,850	496,454	549,489	543,411	1,172,693	1,965,803
Total tax liability [7]: Number	568,109	314,087	106,033	63,442	65,862	18,685
Amount	4,962,683	557,370	587,861	571,262	1,232,950	2,013,240
Tax due at time of filing [8]: Number	167,413	74,783	32,004	19,629	30,679	10,317
Amount	688,009	74,701	64,245	51,640	151,258	346,164
Overpayments refunded [9]: Number	708,873	542,921	78,639	43,908	35,109	8,297
Amount	1,674,599	990,489	206,749	123,207	152,154	201,998

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW YORK					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	9,177,173	5,896,237	1,234,538	736,712	931,069	378,618
Number of joint returns	2,944,762	974,638	520,076	460,090	697,423	292,535
Number with paid preparer's signature	6,063,180	3,721,109	845,597	517,230	668,111	311,133
Number of exemptions	17,059,006	9,183,173	2,557,921	1,789,163	2,494,296	1,034,453
Adjusted gross income (AGI) [3]	713,879,723	113,082,094	75,899,330	63,634,786	124,562,514	336,700,998
Salaries and wages [4]: Number	7,635,159	4,711,333	1,096,552	659,108	841,640	326,525
Amount	441,714,203	100,047,440	60,536,444	49,544,889	94,737,042	136,848,388
Taxable interest: Number	4,644,335	2,020,680	838,995	586,873	831,732	366,056
Amount	27,136,419	3,526,846	1,796,669	1,466,776	3,178,849	17,167,278
Ordinary dividends: Number	2,320,902	838,959	373,892	299,130	506,524	302,397
Amount	21,916,901	1,673,943	986,870	1,048,792	2,671,185	15,536,111
Business or profession net income (less loss): Number	1,538,764	964,653	170,503	121,197	185,091	97,319
Amount	22,950,760	6,577,077	1,735,641	1,415,265	3,818,874	9,403,903
Number of farm returns	29,800	16,298	4,687	4,131	3,360	1,324
Combined net capital gain (less loss) in AGI [5]: Number	1,900,690	670,167	285,616	233,253	423,836	287,819
Amount	114,080,836	2,419,365	999,027	1,096,487	4,037,485	105,528,471
Taxable individual retirement arrangements distributions: Number	635,034	287,477	117,322	82,134	104,183	43,917
Amount	8,970,275	1,885,361	1,243,337	1,212,765	2,383,704	2,245,108
Taxable pensions and annuities in AGI: Number	1,477,302	713,369	265,618	190,528	235,287	72,501
Amount	31,662,137	8,590,921	5,737,411	5,144,242	8,512,054	3,677,509
Unemployment compensation: Number	462,177	301,737	70,516	40,627	41,083	8,214
Amount	1,902,653	1,205,192	304,717	171,007	181,861	39,876
Taxable Social Security benefits in AGI: Number	951,026	383,007	216,998	136,630	153,141	61,250
Amount	11,624,189	1,910,027	2,978,472	2,373,267	2,988,154	1,374,270
Self-employment retirement (Keogh) plans: Number	98,216	7,575	9,354	8,735	27,240	45,313
Amount	2,264,839	63,126	96,594	93,663	417,733	1,593,725
Total itemized deductions: Number	3,487,979	946,866	737,313	571,410	860,020	372,369
Amount	116,621,852	14,586,108	13,622,404	12,496,894	25,580,850	50,335,597
State and local income taxes: Number	3,105,217	727,827	666,835	528,576	821,285	360,694
Amount	40,316,632	1,598,680	2,597,539	2,830,125	7,205,630	26,084,659
State and local general sales tax: Number	338,900	185,860	65,675	39,743	36,735	10,887
Amount	420,237	149,404	86,378	66,676	77,821	39,959
Real estate taxes: Number	2,559,466	570,695	502,839	448,710	719,754	317,469
Amount	16,573,443	2,371,649	2,282,242	2,360,275	4,972,722	4,586,554
Total taxes paid deduction: Number	3,476,665	938,036	735,858	571,050	859,488	372,233
Amount	57,840,095	4,258,411	5,057,364	5,333,979	12,358,715	30,831,626
Mortgage interest paid: Number	2,315,685	504,369	457,211	412,405	650,528	291,172
Amount	30,770,729	4,633,053	4,290,847	4,121,668	8,087,753	9,637,408
Total contributions deduction: Number	3,000,479	713,680	635,216	507,640	791,915	352,028
Amount	18,980,315	1,353,317	1,421,064	1,211,410	2,482,733	12,511,792
Taxable income: Number	7,157,725	3,893,753	1,223,288	733,477	929,388	377,819
Amount	523,064,571	55,665,951	49,452,649	43,470,805	89,934,280	284,540,886
Total tax credits: Number	2,854,135	1,392,995	476,115	359,245	430,882	194,898
Amount	4,497,614	1,119,302	664,565	555,290	454,014	1,704,443
Residential energy credit: Number	294,088	68,849	64,508	59,004	82,030	19,697
Amount	65,395	13,370	13,672	12,635	19,725	5,992
Child tax credit: Number	1,422,081	659,938	321,704	230,348	210,090	0
Amount	1,709,989	552,836	489,051	377,518	290,585	0
Child and dependent care credit: Number	500,820	243,786	79,808	58,159	90,017	29,051
Amount	305,584	154,556	47,148	35,020	51,204	17,657
Earned income credit [6]: Number	1,640,685	1,640,685	0	0	0	0
Amount	3,130,606	3,130,606	0	0	0	0
Earned income credit refundable portion: Number	1,391,513	1,391,513	0	0	0	0
Amount	2,624,975	2,624,975	0	0	0	0
Alternative minimum tax: Number	500,378	1,980	10,416	21,192	167,998	298,792
Amount	3,576,407	13,629	12,982	29,150	337,457	3,183,188
Total income tax: Number	6,304,998	3,098,703	1,174,829	725,566	927,943	377,958
Amount	108,163,628	5,759,028	6,717,205	6,274,421	16,248,301	73,164,672
Total tax liability [7]: Number	6,662,173	3,442,400	1,185,043	727,759	928,765	378,206
Amount	111,971,256	6,491,065	7,082,436	6,585,300	16,958,169	74,854,286
Tax due at time of filing [8]: Number	1,877,414	917,050	276,192	177,169	309,214	197,789
Amount	9,371,740	842,986	590,080	497,742	1,448,628	5,992,303
Overpayments refunded [9]: Number	7,101,330	4,787,353	955,580	558,261	620,624	179,512
Amount	25,520,037	9,651,543	2,827,656	2,140,503	3,091,968	7,808,367

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NORTH CAROLINA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	4,190,962	2,868,320	546,421	316,401	349,162	110,658
Number of joint returns	1,652,846	629,495	360,341	258,886	305,856	98,268
Number with paid preparer's signature	2,474,375	1,670,622	328,349	186,595	203,089	85,720
Number of exemptions	8,619,799	5,150,290	1,329,955	839,085	979,471	320,999
Adjusted gross income (AGI) [3]	220,004,524	56,502,840	33,608,918	27,251,681	46,317,505	56,323,580
Salaries and wages [4]: Number	3,600,388	2,421,658	486,959	282,883	314,154	94,733
Amount	154,758,758	48,381,411	26,234,688	20,729,678	34,033,392	25,379,590
Taxable interest: Number	1,706,712	763,813	321,041	223,162	293,557	105,139
Amount	5,353,334	1,134,342	628,879	558,661	976,521	2,054,929
Ordinary dividends: Number	838,851	304,569	147,415	114,307	185,167	87,392
Amount	5,200,193	563,384	408,303	443,854	1,069,678	2,714,974
Business or profession net income (less loss): Number	686,164	421,086	100,023	62,156	73,609	29,291
Amount	6,727,157	2,032,340	842,104	659,387	1,399,482	1,793,844
Number of farm returns	49,626	23,394	9,495	6,448	7,249	3,040
Combined net capital gain (less loss) in AGI [5]: Number	723,913	261,498	119,233	96,133	161,184	85,864
Amount	16,501,322	839,886	539,680	565,983	2,140,022	12,415,752
Taxable individual retirement arrangements distributions: Number	309,890	144,532	56,980	45,145	48,611	14,621
Amount	4,240,803	987,863	664,819	699,973	1,243,756	644,392
Taxable pensions and annuities in AGI: Number	735,422	375,100	143,614	94,311	97,145	25,252
Amount	13,456,961	4,156,648	2,836,589	2,314,607	3,096,863	1,052,253
Unemployment compensation: Number	217,880	161,053	32,317	14,061	9,328	1,122
Amount	840,123	591,356	134,430	62,665	45,469	6,202
Taxable Social Security benefits in AGI: Number	428,951	192,267	99,688	59,089	57,865	20,041
Amount	4,680,435	864,740	1,312,969	1,023,959	1,071,420	407,346
Self-employment retirement (Keogh) plans: Number	26,638	2,515	3,322	2,445	8,614	9,742
Amount	450,348	19,130	26,637	22,931	108,547	273,104
Total itemized deductions: Number	1,524,725	494,563	344,125	255,119	322,740	108,178
Amount	35,944,580	7,143,979	6,073,730	5,325,873	9,018,121	8,382,877
State and local income taxes: Number	1,375,056	389,063	320,637	243,786	315,680	105,889
Amount	9,176,190	711,753	1,072,856	1,210,057	2,513,709	3,667,815
State and local general sales tax: Number	126,669	87,134	20,977	9,951	6,521	2,086
Amount	129,801	68,754	26,374	13,182	12,108	9,384
Real estate taxes: Number	1,355,673	397,861	311,294	236,739	306,003	103,775
Amount	2,967,854	576,969	508,459	453,416	824,918	604,092
Total taxes paid deduction: Number	1,521,387	491,591	343,909	255,099	322,621	108,168
Amount	12,708,095	1,454,016	1,698,816	1,748,004	3,462,704	4,344,554
Mortgage interest paid: Number	1,298,400	383,673	304,426	228,605	289,325	92,371
Amount	13,520,169	2,891,736	2,524,681	2,176,207	3,488,730	2,438,815
Total contributions deduction: Number	1,285,583	373,322	288,842	222,065	298,113	103,240
Amount	5,799,410	890,011	865,685	764,210	1,364,977	1,914,526
Taxable income: Number	3,131,956	1,814,048	543,439	315,402	348,552	110,515
Amount	144,159,304	23,618,191	21,095,936	18,488,683	33,713,452	47,243,042
Total tax credits: Number	1,385,408	740,188	255,764	165,785	166,862	56,810
Amount	1,484,789	512,004	372,184	261,282	178,877	160,442
Residential energy credit: Number	114,097	30,292	30,250	20,659	26,405	6,491
Amount	26,649	6,624	7,146	4,941	6,023	1,915
Child tax credit: Number	815,229	427,715	184,023	114,849	88,639	*3
Amount	934,190	341,752	288,604	187,849	115,984	*1
Child and dependent care credit: Number	222,919	87,454	48,308	38,511	39,824	8,822
Amount	110,606	42,911	23,810	19,905	19,635	4,344
Earned income credit [6]: Number	892,693	892,693	0	0	0	0
Amount	1,822,535	1,822,535	0	0	0	0
Earned income credit refundable portion: Number	799,902	799,902	0	0	0	0
Amount	1,628,228	1,628,228	0	0	0	0
Alternative minimum tax: Number	104,147	721	1,098	1,849	19,382	81,097
Amount	597,235	1,462	1,572	3,715	40,412	550,074
Total income tax: Number	2,647,540	1,358,795	518,212	312,073	347,949	110,511
Amount	24,893,154	2,308,802	2,561,744	2,431,900	5,744,879	11,845,829
Total tax liability [7]: Number	2,762,494	1,467,938	523,023	312,598	348,363	110,572
Amount	26,179,413	2,649,931	2,771,389	2,596,162	6,033,521	12,128,411
Tax due at time of filing [8]: Number	844,849	402,367	149,040	91,927	140,544	60,971
Amount	3,346,411	384,736	295,442	252,673	682,382	1,731,178
Overpayments refunded [9]: Number	3,264,006	2,386,022	396,631	224,027	207,977	49,350
Amount	8,182,696	4,574,727	1,015,115	693,764	885,409	1,013,682

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NORTH DAKOTA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	317,229	210,066	48,904	29,590	22,492	6,177
Number of joint returns	131,311	43,304	35,891	26,155	20,568	5,393
Number with paid preparer's signature	186,784	112,744	32,422	20,610	15,480	5,527
Number of exemptions	579,877	288,639	126,517	82,867	64,062	17,792
Adjusted gross income (AGI) [3]	15,464,132	3,872,198	2,975,891	2,539,166	2,923,383	3,153,495
Salaries and wages [4]: Number	274,155	178,942	43,139	27,136	19,595	5,343
Amount	10,363,783	3,262,227	2,217,681	1,937,651	1,853,987	1,092,237
Taxable interest: Number	165,458	84,837	31,486	22,972	20,129	6,035
Amount	467,487	127,271	77,844	51,981	78,473	131,919
Ordinary dividends: Number	75,296	32,841	14,427	11,063	12,213	4,751
Amount	263,282	41,915	30,980	31,923	61,421	97,044
Business or profession net income (less loss): Number	48,078	27,343	8,908	5,237	4,808	1,780
Amount	524,651	149,857	92,090	55,485	108,098	119,121
Number of farm returns	28,615	15,802	5,451	3,271	3,087	1,004
Combined net capital gain (less loss) in AGI [5]: Number	75,050	34,535	13,668	10,058	11,934	4,856
Amount	1,010,117	101,367	61,563	80,902	179,607	586,677
Taxable individual retirement arrangements distributions: Number	25,939	13,881	5,300	3,267	2,824	667
Amount	270,622	86,303	64,322	39,993	59,073	20,930
Taxable pensions and annuities in AGI: Number	45,616	23,936	9,752	5,530	5,371	1,027
Amount	661,262	232,371	165,912	99,528	134,634	28,816
Unemployment compensation: Number	12,385	7,250	3,234	1,419	462	*20
Amount	40,137	21,576	12,763	3,919	1,808	*72
Taxable Social Security benefits in AGI: Number	34,955	15,905	9,095	4,690	4,177	1,089
Amount	354,390	73,412	114,749	71,021	73,622	21,586
Self-employment retirement (Keogh) plans: Number	2,974	390	449	495	1,083	556
Amount	39,904	1,912	3,006	4,631	15,920	14,437
Total itemized deductions: Number	63,462	18,875	13,055	11,910	14,412	5,210
Amount	1,287,205	259,072	208,737	210,373	313,199	295,823
State and local income taxes: Number	48,783	10,609	9,933	10,238	13,020	4,982
Amount	201,329	8,774	13,918	19,756	45,660	113,222
State and local general sales tax: Number	13,773	7,618	2,972	1,653	1,307	224
Amount	13,847	4,968	3,648	2,566	2,178	488
Real estate taxes: Number	53,861	14,800	10,489	10,678	13,142	4,753
Amount	180,405	31,798	29,392	35,655	52,584	30,976
Total taxes paid deduction: Number	63,307	18,721	13,055	11,910	14,412	5,209
Amount	401,014	46,564	48,027	59,131	101,604	145,689
Mortgage interest paid: Number	49,483	12,592	10,289	10,375	12,234	3,994
Amount	417,090	75,178	70,654	83,154	110,493	77,612
Total contributions deduction: Number	49,264	12,520	8,841	10,163	12,820	4,921
Amount	222,273	22,042	28,488	29,142	60,413	82,188
Taxable income: Number	257,156	150,145	48,791	29,570	22,481	6,170
Amount	10,875,106	1,909,211	1,986,939	1,861,894	2,306,289	2,810,773
Total tax credits: Number	111,975	55,038	25,654	17,218	11,033	3,032
Amount	125,006	35,697	42,524	28,277	12,808	5,698
Residential energy credit: Number	11,457	3,869	3,378	2,072	1,782	356
Amount	1,992	640	619	336	301	96
Child tax credit: Number	54,575	20,407	17,798	10,612	5,759	0
Amount	77,935	18,304	31,180	18,860	9,591	0
Child and dependent care credit: Number	21,095	7,152	7,089	3,656	2,788	410
Amount	10,286	3,673	3,642	1,584	1,236	150
Earned income credit [6]: Number	39,237	39,237	0	0	0	0
Amount	62,164	62,164	0	0	0	0
Earned income credit refundable portion: Number	33,551	33,551	0	0	0	0
Amount	54,180	54,180	0	0	0	0
Alternative minimum tax: Number	3,775	21	*106	132	476	3,040
Amount	15,694	82	*102	237	1,226	14,048
Total income tax: Number	229,845	124,863	46,966	29,391	22,453	6,171
Amount	1,775,639	189,900	231,638	239,305	390,162	724,635
Total tax liability [7]: Number	238,512	133,062	47,388	29,408	22,479	6,174
Amount	1,923,173	228,665	261,342	261,721	426,980	744,465
Tax due at time of filing [8]: Number	82,221	40,047	15,790	10,623	11,811	3,951
Amount	411,732	48,549	50,816	43,376	99,156	169,835
Overpayments refunded [9]: Number	228,951	164,092	33,010	18,958	10,681	2,210
Amount	466,174	234,089	76,086	55,561	42,785	57,653

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	OHIO					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	5,620,757	3,827,211	799,341	454,605	422,597	117,004
Number of joint returns	1,962,035	723,508	446,787	345,264	347,134	99,342
Number with paid preparer's signature	2,984,812	1,970,491	444,059	248,125	232,605	89,532
Number of exemptions	10,548,462	5,938,131	1,845,384	1,208,158	1,213,742	343,047
Adjusted gross income (AGI) [3]	283,382,206	79,424,110	49,117,719	39,118,768	55,038,584	60,683,025
Salaries and wages [4]: Number	4,820,834	3,209,635	713,028	413,146	383,222	101,802
Amount	203,490,571	65,124,382	38,521,568	30,569,976	41,253,993	28,020,651
Taxable interest: Number	2,371,416	1,153,091	452,890	313,053	341,966	110,416
Amount	6,831,263	1,803,468	1,000,207	727,566	1,221,528	2,078,493
Ordinary dividends: Number	1,276,986	527,197	241,167	178,879	234,581	95,162
Amount	6,848,034	831,325	608,293	574,392	1,341,336	3,492,688
Business or profession net income (less loss): Number	758,635	435,984	127,868	77,986	85,125	31,672
Amount	8,569,942	2,457,084	1,024,762	910,268	1,820,979	2,356,849
Number of farm returns	72,930	38,869	14,900	8,378	7,946	2,837
Combined net capital gain (less loss) in AGI [5]: Number	988,151	392,832	177,357	134,375	193,887	89,700
Amount	16,660,478	981,398	672,169	807,748	2,172,956	12,026,208
Taxable individual retirement arrangements distributions: Number	476,044	252,440	94,369	57,351	55,829	16,055
Amount	5,940,123	1,642,756	1,070,668	1,021,225	1,416,141	789,333
Taxable pensions and annuities in AGI: Number	1,108,536	640,181	207,053	124,496	109,998	26,807
Amount	20,104,845	8,019,719	4,391,633	3,081,861	3,484,729	1,126,903
Unemployment compensation: Number	278,666	189,801	48,106	25,752	13,662	1,343
Amount	1,051,146	701,905	192,594	100,026	49,415	7,206
Taxable Social Security benefits in AGI: Number	577,135	289,718	132,638	71,739	62,877	20,163
Amount	5,561,882	1,325,381	1,635,291	1,108,916	1,078,769	413,525
Self-employment retirement (Keogh) plans: Number	35,293	4,290	4,011	4,374	11,446	11,173
Amount	566,457	23,523	27,928	41,397	159,580	314,029
Total itemized deductions: Number	1,917,350	631,512	458,094	334,855	378,899	113,990
Amount	38,899,522	7,704,731	7,196,145	6,266,108	9,516,811	8,215,727
State and local income taxes: Number	1,778,084	528,309	438,576	325,569	373,114	112,517
Amount	10,475,739	897,516	1,378,359	1,466,637	2,791,615	3,941,612
State and local general sales tax: Number	118,046	85,060	17,664	8,574	5,406	1,341
Amount	129,825	66,601	26,580	17,946	13,098	5,600
Real estate taxes: Number	1,702,060	514,829	406,972	313,897	357,700	108,663
Amount	5,226,249	1,045,182	1,004,716	913,481	1,396,974	865,896
Total taxes paid deduction: Number	1,911,581	626,471	457,679	334,718	378,763	113,950
Amount	16,003,080	2,057,249	2,443,717	2,421,783	4,237,343	4,842,988
Mortgage interest paid: Number	1,635,925	509,913	396,676	301,867	333,901	93,567
Amount	14,027,604	3,314,064	2,978,937	2,540,884	3,417,285	1,776,434
Total contributions deduction: Number	1,482,454	401,844	351,385	280,799	340,294	108,132
Amount	5,301,397	686,684	761,657	718,040	1,200,262	1,934,755
Taxable income: Number	4,468,335	2,679,140	796,149	454,094	422,097	116,855
Amount	191,446,129	38,736,053	32,473,135	27,536,317	40,971,586	51,729,039
Total tax credits: Number	1,774,141	888,728	363,877	243,923	217,295	60,319
Amount	1,956,462	651,659	530,972	391,329	239,469	143,033
Residential energy credit: Number	219,912	75,030	56,852	39,069	40,530	8,431
Amount	43,703	13,958	11,053	7,540	8,990	2,163
Child tax credit: Number	1,014,544	483,002	255,741	157,760	118,042	0
Amount	1,300,489	437,526	413,709	274,192	175,063	0
Child and dependent care credit: Number	179,579	61,237	37,446	33,917	40,481	6,498
Amount	86,972	27,235	18,121	17,351	20,945	3,320
Earned income credit [6]: Number	911,378	911,378	0	0	0	0
Amount	1,728,246	1,728,246	0	0	0	0
Earned income credit refundable portion: Number	799,312	799,312	0	0	0	0
Amount	1,538,900	1,538,900	0	0	0	0
Alternative minimum tax: Number	141,820	1,309	4,359	5,982	40,878	89,292
Amount	726,242	4,025	4,046	7,044	73,955	637,172
Total income tax: Number	3,982,204	2,226,354	766,562	450,892	421,539	116,857
Amount	32,471,533	4,119,124	4,165,851	3,754,114	7,130,506	13,301,938
Total tax liability [7]: Number	4,100,889	2,339,820	771,287	451,033	421,828	116,921
Amount	33,983,291	4,511,578	4,400,551	3,970,399	7,490,246	13,610,517
Tax due at time of filing [8]: Number	1,030,985	517,885	186,302	111,704	153,674	61,419
Amount	3,399,628	458,254	341,420	297,615	701,515	1,600,824
Overpayments refunded [9]: Number	4,490,973	3,213,981	611,376	342,411	267,966	55,239
Amount	10,683,396	5,456,615	1,662,128	1,111,724	1,181,972	1,270,957

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	OKLAHOMA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,609,701	1,122,850	219,131	119,851	112,664	35,204
Number of joint returns	677,891	289,123	156,586	103,374	98,490	30,318
Number with paid preparer's signature	954,351	631,647	145,261	74,511	73,939	28,992
Number of exemptions	3,276,266	1,976,487	569,000	325,829	308,190	96,759
Adjusted gross income (AGI) [3]	83,965,959	21,971,460	13,448,185	10,304,563	14,743,906	23,497,846
Salaries and wages [4]: Number	1,361,820	936,341	192,462	105,329	98,442	29,246
Amount	54,942,336	19,026,706	10,561,584	7,781,780	10,302,406	7,269,861
Taxable interest: Number	631,345	297,505	122,109	85,252	93,057	33,422
Amount	2,213,155	495,474	235,039	202,138	340,131	940,373
Ordinary dividends: Number	273,662	114,044	47,668	38,254	48,531	25,165
Amount	1,568,124	188,454	112,700	108,924	259,892	898,153
Business or profession net income (less loss): Number	284,339	171,271	44,984	27,124	27,931	13,029
Amount	2,914,229	862,450	349,300	300,699	538,806	862,975
Number of farm returns	84,017	42,594	17,040	10,747	9,796	3,839
Combined net capital gain (less loss) in AGI [5]: Number	239,709	99,239	40,222	32,084	43,081	25,083
Amount	8,462,080	298,794	193,774	202,732	586,113	7,180,667
Taxable individual retirement arrangements distributions: Number	110,921	55,151	21,099	15,006	14,872	4,793
Amount	1,502,182	382,838	266,928	244,799	395,127	212,491
Taxable pensions and annuities in AGI: Number	275,273	148,225	52,540	34,248	32,802	7,458
Amount	4,912,639	1,788,033	1,071,561	830,787	943,169	279,090
Unemployment compensation: Number	50,552	37,110	7,989	2,786	2,486	182
Amount	170,163	128,828	22,548	8,448	9,639	700
Taxable Social Security benefits in AGI: Number	176,257	81,900	41,020	24,126	21,590	7,622
Amount	1,809,255	371,255	509,321	391,741	383,784	153,154
Self-employment retirement (Keogh) plans: Number	7,181	1,007	700	935	1,928	2,611
Amount	125,226	4,944	5,870	10,790	30,379	73,243
Total itemized deductions: Number	471,985	151,461	109,800	80,208	97,249	33,268
Amount	10,660,609	2,036,562	1,780,056	1,491,528	2,321,426	3,031,037
State and local income taxes: Number	395,958	98,631	97,441	74,630	93,236	32,020
Amount	2,145,282	147,078	255,873	271,562	567,273	903,496
State and local general sales tax: Number	71,583	49,173	11,942	5,499	3,792	1,178
Amount	97,835	53,389	20,675	10,323	9,222	4,227
Real estate taxes: Number	401,252	115,142	94,629	71,297	89,472	30,712
Amount	689,156	132,879	122,960	108,125	187,734	137,458
Total taxes paid deduction: Number	470,835	150,596	109,652	80,168	97,176	33,243
Amount	2,989,579	345,328	412,523	398,499	779,214	1,054,013
Mortgage interest paid: Number	370,959	105,590	90,450	67,848	81,889	25,183
Amount	3,045,019	652,439	615,432	504,850	719,096	553,202
Total contributions deduction: Number	380,867	108,864	85,687	68,951	86,289	31,075
Amount	2,654,108	285,914	282,797	273,230	463,456	1,348,710
Taxable income: Number	1,216,965	731,460	218,252	119,585	112,518	35,150
Amount	57,317,674	9,893,972	8,674,133	7,292,582	11,214,057	20,242,930
Total tax credits: Number	506,119	274,794	107,331	59,815	49,126	15,052
Amount	596,130	207,182	168,577	98,639	56,023	65,710
Residential energy credit: Number	36,584	10,364	9,510	6,967	8,058	1,685
Amount	8,521	2,275	2,333	1,470	2,016	427
Child tax credit: Number	319,531	166,881	83,315	42,362	26,973	0
Amount	395,499	146,206	138,093	72,399	38,802	0
Child and dependent care credit: Number	68,211	28,302	16,439	12,829	9,145	1,495
Amount	32,078	13,767	7,049	6,387	4,064	811
Earned income credit [6]: Number	331,930	331,930	0	0	0	0
Amount	643,231	643,231	0	0	0	0
Earned income credit refundable portion: Number	292,995	292,995	0	0	0	0
Amount	564,341	564,341	0	0	0	0
Alternative minimum tax: Number	24,602	375	594	1,106	4,318	18,209
Amount	122,187	1,460	1,039	2,065	11,379	106,244
Total income tax: Number	1,038,776	563,589	208,515	119,199	112,346	35,127
Amount	9,897,800	979,987	1,034,903	965,131	1,955,224	4,962,555
Total tax liability [7]: Number	1,084,066	607,016	210,129	119,312	112,450	35,159
Amount	10,397,875	1,113,156	1,118,852	1,032,322	2,062,252	5,071,293
Tax due at time of filing [8]: Number	352,539	181,342	60,745	38,213	53,069	19,170
Amount	1,504,344	175,513	137,975	119,193	284,640	787,023
Overpayments refunded [9]: Number	1,218,710	903,696	158,213	81,532	59,335	15,934
Amount	3,205,857	1,681,665	392,464	244,196	258,003	629,529

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	OREGON					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,766,996	1,153,593	258,642	149,588	157,505	47,668
Number of joint returns	722,800	267,851	161,628	117,198	135,127	40,995
Number with paid preparer's signature	874,940	518,412	143,459	80,832	94,320	37,916
Number of exemptions	3,453,439	1,885,645	618,274	390,706	427,834	130,981
Adjusted gross income (AGI) [3]	98,066,736	23,131,105	15,854,864	12,926,773	20,738,927	25,415,067
Salaries and wages [4]: Number	1,468,844	950,002	218,906	127,824	133,556	38,555
Amount	63,314,191	19,245,683	11,785,764	9,291,429	13,845,990	9,145,326
Taxable interest: Number	826,701	377,614	160,412	108,863	134,356	45,456
Amount	2,899,430	656,225	357,726	283,777	571,896	1,029,807
Ordinary dividends: Number	420,143	169,130	74,555	56,961	82,556	36,940
Amount	2,611,089	362,043	229,550	219,331	517,218	1,282,947
Business or profession net income (less loss): Number	284,623	159,405	47,977	30,807	34,041	12,393
Amount	3,542,261	930,806	531,600	416,476	801,526	861,853
Number of farm returns	35,878	15,789	7,274	4,573	5,462	2,778
Combined net capital gain (less loss) in AGI [5]: Number	372,577	145,142	63,095	48,384	79,048	36,909
Amount	10,014,225	546,249	330,694	391,375	1,265,393	7,480,514
Taxable individual retirement arrangements distributions: Number	148,669	73,639	27,257	20,173	21,479	6,122
Amount	1,939,015	523,421	323,719	288,062	499,563	304,251
Taxable pensions and annuities in AGI: Number	308,294	157,363	59,227	38,750	42,831	10,123
Amount	6,531,780	1,919,880	1,409,280	1,164,399	1,613,275	424,947
Unemployment compensation: Number	135,228	96,889	21,000	9,764	6,756	817
Amount	490,670	339,133	80,132	36,491	30,587	4,327
Taxable Social Security benefits in AGI: Number	210,500	87,720	50,529	31,489	31,511	9,250
Amount	2,274,233	414,968	625,896	510,622	542,820	179,926
Self-employment retirement (Keogh) plans: Number	17,230	2,565	1,986	2,166	5,609	4,903
Amount	290,321	18,172	16,266	20,756	91,643	143,484
Total itemized deductions: Number	714,197	226,463	168,478	125,278	147,683	46,296
Amount	17,758,205	3,553,895	3,210,093	2,776,514	4,426,415	3,791,287
State and local income taxes: Number	669,571	192,111	162,670	123,039	146,101	45,650
Amount	4,728,717	366,097	605,489	662,538	1,305,850	1,788,743
State and local general sales tax: Number	4,138	2,352	654	423	487	222
Amount	5,110	1,456	1,408	530	860	856
Real estate taxes: Number	635,958	186,561	150,181	115,668	139,430	44,118
Amount	1,888,263	401,498	366,730	318,315	502,641	299,078
Total taxes paid deduction: Number	705,049	219,081	167,417	124,764	147,547	46,239
Amount	6,697,111	785,283	986,805	991,206	1,833,388	2,100,429
Mortgage interest paid: Number	600,576	177,070	146,995	109,757	128,423	38,331
Amount	7,096,456	1,613,507	1,516,552	1,232,469	1,773,133	960,795
Total contributions deduction: Number	568,433	154,326	132,931	105,181	132,746	43,248
Amount	2,167,390	273,208	295,992	293,684	486,721	817,784
Taxable income: Number	1,391,688	781,518	256,319	149,146	157,126	47,578
Amount	65,022,320	10,603,600	9,708,502	8,577,344	14,796,831	21,336,043
Total tax credits: Number	552,526	262,928	118,028	75,414	73,946	22,209
Amount	632,448	184,046	169,486	120,960	75,979	81,978
Residential energy credit: Number	43,074	11,358	12,029	7,293	10,090	2,304
Amount	9,540	2,151	2,764	1,629	2,269	726
Child tax credit: Number	307,016	138,661	81,643	50,226	36,485	0
Amount	391,227	119,992	133,201	88,265	49,769	0
Child and dependent care credit: Number	73,787	28,118	16,557	13,817	12,577	2,719
Amount	33,735	11,890	7,438	6,812	6,281	1,314
Earned income credit [6]: Number	257,101	257,101	0	0	0	0
Amount	409,055	409,055	0	0	0	0
Earned income credit refundable portion: Number	215,884	215,884	0	0	0	0
Amount	357,171	357,171	0	0	0	0
Alternative minimum tax: Number	46,463	283	632	1,097	9,838	34,613
Amount	282,235	1,905	1,194	2,645	23,413	253,077
Total income tax: Number	1,230,178	636,275	242,753	147,182	156,498	47,471
Amount	10,974,678	1,090,539	1,181,608	1,132,009	2,489,386	5,081,136
Total tax liability [7]: Number	1,280,341	683,273	245,092	147,820	156,609	47,548
Amount	11,628,392	1,262,208	1,288,415	1,218,885	2,641,786	5,217,099
Tax due at time of filing [8]: Number	444,056	220,374	79,260	48,326	69,724	26,372
Amount	1,672,888	213,617	163,744	135,771	348,504	811,251
Overpayments refunded [9]: Number	1,283,456	895,700	178,780	100,845	87,058	21,073
Amount	2,949,958	1,323,025	442,053	298,409	377,071	509,399

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	PENNSYLVANIA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	6,088,805	3,948,293	882,238	525,738	558,442	174,093
Number of joint returns	2,358,660	756,828	544,673	422,428	482,443	152,288
Number with paid preparer's signature	3,319,770	2,049,181	508,591	300,938	328,239	132,821
Number of exemptions	11,365,173	5,805,070	2,055,482	1,395,646	1,596,060	512,915
Adjusted gross income (AGI) [3]	350,261,065	79,554,134	54,193,273	45,327,780	73,704,312	97,481,566
Salaries and wages [4]: Number	5,138,765	3,228,189	781,676	473,917	504,506	150,477
Amount	242,887,649	64,422,556	42,247,413	35,376,321	55,656,640	45,184,719
Taxable interest: Number	3,022,207	1,423,833	561,693	394,417	476,111	166,153
Amount	9,497,869	2,153,593	1,140,774	921,837	1,647,213	3,634,452
Ordinary dividends: Number	1,642,721	683,385	285,322	219,904	310,959	143,153
Amount	9,996,007	1,176,527	788,068	740,266	1,755,095	5,536,050
Business or profession net income (less loss): Number	801,893	431,727	128,389	85,916	107,380	48,482
Amount	11,789,423	2,849,268	1,331,209	1,192,810	2,645,924	3,770,212
Number of farm returns	43,805	24,567	8,108	4,632	4,400	2,097
Combined net capital gain (less loss) in AGI [5]: Number	1,242,604	485,197	199,167	164,861	257,843	135,537
Amount	28,243,199	1,177,861	792,452	921,544	2,900,081	22,451,261
Taxable individual retirement arrangements distributions: Number	556,037	282,965	108,819	66,917	74,137	23,199
Amount	6,831,692	1,777,430	1,240,570	1,028,383	1,700,930	1,084,380
Taxable pensions and annuities in AGI: Number	1,202,012	660,055	220,030	138,495	145,881	37,551
Amount	20,480,956	7,236,045	4,091,235	3,188,341	4,428,280	1,537,055
Unemployment compensation: Number	498,045	324,397	95,330	47,184	27,277	3,857
Amount	2,146,175	1,315,978	442,012	213,950	149,560	24,676
Taxable Social Security benefits in AGI: Number	712,112	331,002	166,982	93,798	89,528	30,801
Amount	7,701,494	1,505,651	2,209,386	1,615,736	1,701,741	668,979
Self-employment retirement (Keogh) plans: Number	49,976	6,028	5,019	5,240	15,871	17,818
Amount	836,742	32,979	37,699	52,416	212,300	501,347
Total itemized deductions: Number	1,979,281	541,584	432,891	355,943	481,514	167,349
Amount	45,136,875	7,568,602	7,222,070	6,993,995	12,208,411	11,143,797
State and local income taxes: Number	1,800,053	434,538	397,559	338,192	465,682	164,082
Amount	9,860,537	768,659	1,138,188	1,339,250	2,785,794	3,828,645
State and local general sales tax: Number	153,613	87,446	32,010	16,335	14,806	3,016
Amount	173,725	81,701	33,472	21,669	27,007	9,876
Real estate taxes: Number	1,786,595	436,477	392,823	336,210	459,985	161,100
Amount	7,292,999	1,258,104	1,212,075	1,202,470	2,158,677	1,461,672
Total taxes paid deduction: Number	1,972,503	535,219	432,746	355,785	481,456	167,297
Amount	17,653,222	2,171,841	2,452,958	2,617,726	5,041,504	5,369,193
Mortgage interest paid: Number	1,640,608	398,646	367,313	314,760	423,155	136,734
Amount	16,054,692	2,765,980	2,926,681	2,809,504	4,578,621	2,973,906
Total contributions deduction: Number	1,638,251	378,274	348,140	309,354	442,579	159,903
Amount	6,770,165	687,539	763,078	742,287	1,487,890	3,089,371
Taxable income: Number	4,865,983	2,730,742	879,086	524,721	557,522	173,913
Amount	246,830,419	38,650,392	35,824,785	31,882,296	55,297,799	85,175,148
Total tax credits: Number	1,942,696	883,299	396,563	283,184	286,918	92,732
Amount	2,205,196	640,810	570,601	450,892	299,671	243,221
Residential energy credit: Number	285,071	75,697	74,110	54,374	67,537	13,352
Amount	59,039	13,656	15,251	11,708	14,825	3,600
Child tax credit: Number	1,029,847	440,988	261,022	180,788	147,048	*3
Amount	1,322,729	384,735	426,341	305,137	206,515	*1
Child and dependent care credit: Number	227,481	77,288	43,249	40,081	54,473	12,389
Amount	119,624	39,174	21,316	22,611	30,099	6,423
Earned income credit [6]: Number	873,504	873,504	0	0	0	0
Amount	1,609,568	1,609,568	0	0	0	0
Earned income credit refundable portion: Number	767,008	767,008	0	0	0	0
Amount	1,449,376	1,449,376	0	0	0	0
Alternative minimum tax: Number	160,055	981	2,036	3,847	35,232	117,959
Amount	751,323	4,533	4,225	5,209	64,882	672,474
Total income tax: Number	4,374,766	2,277,286	845,683	521,114	556,741	173,941
Amount	44,020,938	4,092,071	4,532,815	4,269,953	9,588,417	21,537,682
Total tax liability [7]: Number	4,505,076	2,400,461	851,760	521,825	557,047	173,983
Amount	45,948,310	4,537,110	4,818,484	4,514,629	10,042,045	22,036,042
Tax due at time of filing [8]: Number	1,107,138	498,809	195,604	121,561	198,029	93,135
Amount	4,588,814	458,730	369,076	308,677	874,486	2,577,845
Overpayments refunded [9]: Number	4,847,342	3,319,012	684,788	403,606	359,415	80,521
Amount	12,373,626	5,569,012	1,873,509	1,376,134	1,593,837	1,961,134

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	RHODE ISLAND					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	519,398	335,207	69,905	44,910	54,905	14,471
Number of joint returns	180,514	51,240	35,781	34,965	46,132	12,396
Number with paid preparer's signature	326,392	202,800	46,860	28,927	36,197	11,608
Number of exemptions	936,578	479,455	146,634	115,708	154,276	40,506
Adjusted gross income (AGI) [3]	30,127,490	6,864,728	4,260,291	3,880,092	7,261,729	7,860,650
Salaries and wages [4]: Number	447,863	282,026	61,742	41,095	50,506	12,494
Amount	20,947,615	5,808,641	3,331,312	3,055,059	5,520,132	3,232,470
Taxable interest: Number	264,551	113,132	50,473	36,711	50,201	14,034
Amount	807,573	172,742	92,514	84,648	161,739	295,929
Ordinary dividends: Number	117,534	40,375	18,832	17,016	29,740	11,571
Amount	682,906	73,971	42,652	51,110	142,913	372,259
Business or profession net income (less loss): Number	73,084	38,450	10,615	8,425	11,651	3,943
Amount	1,015,754	294,544	113,491	83,027	221,734	302,958
Number of farm returns	552	285	**139	**	43	84
Combined net capital gain (less loss) in AGI [5]: Number	94,476	31,835	14,435	12,454	24,467	11,285
Amount	2,479,207	84,482	50,016	75,834	275,412	1,993,463
Taxable individual retirement arrangements distributions: Number	44,727	21,600	8,979	5,039	7,226	1,883
Amount	529,974	135,308	83,571	75,736	151,660	83,699
Taxable pensions and annuities in AGI: Number	88,893	44,256	15,548	11,441	14,343	3,305
Amount	1,744,839	481,424	360,286	276,679	472,314	154,137
Unemployment compensation: Number	46,713	31,993	6,712	4,408	3,068	532
Amount	198,596	128,631	32,035	18,206	16,552	3,173
Taxable Social Security benefits in AGI: Number	57,845	24,653	14,051	8,022	8,405	2,714
Amount	619,917	113,258	167,406	133,449	150,204	55,599
Self-employment retirement (Keogh) plans: Number	4,067	317	356	323	1,501	1,570
Amount	74,746	2,560	3,305	3,850	19,510	45,520
Total itemized deductions: Number	194,616	52,062	42,514	34,635	51,205	14,201
Amount	4,827,342	841,910	787,957	740,163	1,398,270	1,059,042
State and local income taxes: Number	180,956	42,495	40,325	33,772	50,446	13,917
Amount	1,078,018	63,233	105,020	130,348	329,597	449,820
State and local general sales tax: Number	11,348	7,569	2,134	725	652	268
Amount	12,494	5,646	3,024	1,451	1,531	841
Real estate taxes: Number	180,435	44,384	39,609	33,126	49,561	13,755
Amount	793,342	139,506	141,733	135,477	247,038	129,588
Total taxes paid deduction: Number	193,960	51,409	42,511	34,635	51,205	14,201
Amount	2,024,345	238,645	271,532	286,475	610,290	617,404
Mortgage interest paid: Number	166,339	41,718	36,074	31,150	45,572	11,825
Amount	1,865,612	372,899	358,500	330,398	539,505	264,310
Total contributions deduction: Number	163,953	36,276	35,622	31,214	47,248	13,593
Amount	471,561	47,413	51,072	61,705	123,297	188,074
Taxable income: Number	415,560	232,160	69,398	44,796	54,748	14,458
Amount	20,768,603	3,346,781	2,747,392	2,648,953	5,313,817	6,711,660
Total tax credits: Number	157,411	68,894	27,974	23,933	28,992	7,618
Amount	177,936	49,628	37,089	37,682	30,387	23,151
Residential energy credit: Number	23,302	4,762	4,504	5,110	7,829	1,097
Amount	4,722	858	923	966	1,659	316
Child tax credit: Number	83,747	35,842	18,476	15,382	14,046	0
Amount	105,716	31,217	28,256	26,780	19,462	0
Child and dependent care credit: Number	19,107	5,282	3,121	3,957	5,749	998
Amount	10,652	2,437	1,897	2,238	3,563	516
Earned income credit [6]: Number	85,163	85,163	0	0	0	0
Amount	147,744	147,744	0	0	0	0
Earned income credit refundable portion: Number	75,080	75,080	0	0	0	0
Amount	129,056	129,056	0	0	0	0
Alternative minimum tax: Number	15,110	*8	*189	181	3,724	11,009
Amount	86,282	*78	*171	348	6,400	79,285
Total income tax: Number	371,341	191,728	66,214	44,235	54,707	14,458
Amount	3,685,069	365,768	363,018	357,662	919,558	1,679,062
Total tax liability [7]: Number	382,937	202,522	66,587	44,595	54,771	14,462
Amount	3,846,983	404,959	384,806	375,128	959,813	1,722,277
Tax due at time of filing [8]: Number	93,061	40,835	16,701	9,227	18,752	7,547
Amount	378,474	42,067	28,444	24,212	78,690	205,059
Overpayments refunded [9]: Number	418,902	287,379	53,020	35,670	35,937	6,896
Amount	1,117,144	502,411	154,211	128,211	164,217	168,094

Footnotes at end of table

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	SOUTH CAROLINA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,048,836	1,456,907	252,266	148,407	147,713	43,543
Number of joint returns	758,631	300,042	162,631	125,850	131,811	38,298
Number with paid preparer's signature	1,317,456	930,328	162,368	94,941	93,863	35,956
Number of exemptions	4,119,181	2,581,514	611,686	398,951	405,938	121,092
Adjusted gross income (AGI) [3]	98,778,723	28,447,128	15,451,673	12,777,105	19,376,457	22,726,361
Salaries and wages [4]: Number	1,769,895	1,249,239	222,767	131,416	130,573	35,900
Amount	68,545,043	24,769,264	11,883,459	9,459,918	13,499,304	8,933,099
Taxable interest: Number	724,793	331,477	131,963	100,266	119,979	41,108
Amount	2,348,107	495,284	318,536	270,745	448,333	815,209
Ordinary dividends: Number	369,889	145,541	61,197	53,600	76,115	33,436
Amount	2,343,674	270,507	205,524	217,224	486,600	1,163,819
Business or profession net income (less loss): Number	310,075	191,745	44,971	30,216	30,665	12,478
Amount	2,788,182	816,683	305,782	271,418	568,029	826,270
Number of farm returns	23,078	11,030	3,438	3,015	3,776	1,820
Combined net capital gain (less loss) in AGI [5]: Number	306,556	115,184	48,204	43,682	66,117	33,370
Amount	7,830,615	334,864	231,545	283,917	933,406	6,046,883
Taxable individual retirement arrangements distributions: Number	149,156	67,565	31,079	21,174	22,739	6,600
Amount	2,156,755	480,569	350,855	359,808	618,647	346,877
Taxable pensions and annuities in AGI: Number	391,666	203,364	73,170	52,717	50,262	12,153
Amount	7,187,204	2,308,469	1,397,377	1,270,508	1,683,851	526,999
Unemployment compensation: Number	105,257	81,466	13,009	5,766	4,744	272
Amount	322,547	234,691	41,515	24,685	20,070	1,587
Taxable Social Security benefits in AGI: Number	218,017	93,600	52,607	31,770	30,004	10,036
Amount	2,410,709	439,920	693,595	520,255	554,643	202,296
Self-employment retirement (Keogh) plans: Number	9,391	915	1,004	720	3,344	3,409
Amount	164,078	7,277	8,081	7,484	45,867	95,369
Total itemized deductions: Number	660,488	226,176	144,021	115,065	133,130	42,096
Amount	15,003,647	3,292,344	2,569,860	2,382,747	3,636,127	3,122,570
State and local income taxes: Number	586,586	178,081	131,046	108,631	128,155	40,673
Amount	3,313,859	309,672	419,922	491,406	922,738	1,170,121
State and local general sales tax: Number	65,789	42,308	11,391	6,070	4,658	1,362
Amount	67,126	30,809	12,839	9,335	10,393	3,749
Real estate taxes: Number	588,049	183,525	129,557	108,337	126,851	39,778
Amount	947,539	209,389	150,589	144,553	241,358	201,650
Total taxes paid deduction: Number	658,753	224,778	143,848	114,936	133,105	42,087
Amount	4,648,680	627,859	642,836	702,298	1,257,410	1,418,277
Mortgage interest paid: Number	563,151	177,925	126,288	104,292	119,215	35,431
Amount	5,659,939	1,296,634	1,058,348	970,375	1,387,319	947,263
Total contributions deduction: Number	562,371	174,607	119,296	103,341	125,003	40,125
Amount	2,790,763	461,485	400,259	396,104	673,078	859,838
Taxable income: Number	1,520,634	931,247	250,533	147,823	147,560	43,471
Amount	64,039,010	12,003,085	9,788,359	8,706,249	14,211,421	19,329,896
Total tax credits: Number	647,393	370,819	111,796	77,406	67,279	20,092
Amount	692,422	270,807	168,947	122,692	71,024	58,952
Residential energy credit: Number	46,930	15,279	11,418	8,740	9,238	2,255
Amount	11,745	4,428	2,339	2,035	2,231	711
Child tax credit: Number	393,553	221,359	83,034	54,534	34,626	0
Amount	446,924	179,984	129,611	90,559	46,770	0
Child and dependent care credit: Number	103,611	42,282	24,977	17,971	15,851	2,531
Amount	55,357	22,825	13,537	9,545	8,082	1,368
Earned income credit [6]: Number	487,310	487,310	0	0	0	0
Amount	1,005,872	1,005,872	0	0	0	0
Earned income credit refundable portion: Number	435,218	435,218	0	0	0	0
Amount	911,863	911,863	0	0	0	0
Alternative minimum tax: Number	36,561	259	684	587	6,406	28,624
Amount	201,127	1,343	619	618	14,313	184,233
Total income tax: Number	1,264,491	687,788	239,109	146,854	147,273	43,466
Amount	10,565,752	1,153,682	1,196,493	1,129,962	2,409,449	4,676,166
Total tax liability [7]: Number	1,315,749	736,263	241,362	147,270	147,362	43,492
Amount	11,099,685	1,300,870	1,280,512	1,201,120	2,527,786	4,789,398
Tax due at time of filing [8]: Number	396,908	188,358	73,546	45,860	65,187	23,956
Amount	1,615,123	183,162	147,621	119,979	314,773	849,588
Overpayments refunded [9]: Number	1,613,110	1,230,820	178,262	102,327	82,279	19,422
Amount	3,925,231	2,363,671	456,995	307,710	354,220	442,635

Footnotes at end of table

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	SOUTH DAKOTA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	386,856	265,378	58,626	30,221	24,147	8,483
Number of joint returns	156,508	56,175	45,066	26,560	21,148	7,559
Number with paid preparer's signature	228,452	145,428	37,365	20,412	17,798	7,448
Number of exemptions	736,883	405,093	152,344	87,015	68,297	24,134
Adjusted gross income (AGI) [3]	19,611,709	5,007,939	3,578,953	2,604,429	3,160,942	5,259,446
Salaries and wages [4]: Number	332,469	226,119	52,356	26,935	20,355	6,704
Amount	12,367,924	4,365,202	2,686,394	1,872,498	1,923,410	1,520,421
Taxable interest: Number	172,872	86,710	35,572	21,858	20,676	8,057
Amount	615,054	151,704	77,700	69,257	94,500	221,893
Ordinary dividends: Number	93,464	41,196	19,154	13,376	13,068	6,670
Amount	473,306	61,490	38,108	48,198	80,791	244,720
Business or profession net income (less loss): Number	61,955	34,475	12,176	6,897	5,954	2,453
Amount	610,077	167,797	121,465	78,852	105,207	136,756
Number of farm returns	32,661	19,375	5,593	3,145	3,304	1,244
Combined net capital gain (less loss) in AGI [5]: Number	91,513	40,812	18,289	12,273	13,233	6,906
Amount	1,816,953	142,086	107,681	114,359	266,467	1,186,360
Taxable individual retirement arrangements distributions: Number	31,573	15,573	7,437	3,906	3,544	1,112
Amount	304,973	85,967	65,317	42,432	73,721	37,535
Taxable pensions and annuities in AGI: Number	63,123	31,955	14,468	8,145	6,519	2,036
Amount	1,012,005	339,374	248,408	174,361	182,530	67,332
Unemployment compensation: Number	9,512	6,511	1,988	543	460	*10
Amount	25,612	14,474	6,614	2,470	2,018	*36
Taxable Social Security benefits in AGI: Number	43,220	19,808	10,841	5,545	5,189	1,837
Amount	440,225	85,867	139,867	89,651	88,348	36,492
Self-employment retirement (Keogh) plans: Number	3,103	413	499	315	1,104	772
Amount	43,049	2,654	3,488	2,532	13,849	20,525
Total itemized deductions: Number	77,541	24,601	18,660	14,420	13,666	6,194
Amount	1,739,316	345,285	299,270	260,471	310,596	523,695
State and local income taxes: Number	5,652	1,015	1,109	1,060	1,407	1,061
Amount	53,119	1,195	2,535	2,840	8,345	38,203
State and local general sales tax: Number	64,652	19,755	15,730	12,275	11,813	5,078
Amount	92,805	14,539	18,760	19,570	22,298	17,638
Real estate taxes: Number	65,594	17,584	16,200	13,014	12,975	5,821
Amount	187,324	32,466	35,813	35,561	44,479	39,005
Total taxes paid deduction: Number	75,261	22,769	18,495	14,163	13,649	6,185
Amount	344,782	51,482	61,156	58,832	77,673	95,639
Mortgage interest paid: Number	61,945	17,365	14,780	12,480	12,298	5,022
Amount	628,265	127,890	122,091	116,974	141,097	120,213
Total contributions deduction: Number	61,108	16,909	13,958	12,128	12,196	5,918
Amount	469,916	36,781	36,770	31,246	52,141	312,978
Taxable income: Number	300,323	178,934	58,559	30,218	24,136	8,476
Amount	13,950,861	2,535,818	2,360,473	1,882,710	2,509,774	4,662,086
Total tax credits: Number	130,046	65,468	30,103	17,904	12,216	4,354
Amount	152,477	44,739	49,150	31,852	13,738	12,998
Residential energy credit: Number	13,730	3,346	4,717	3,251	1,854	561
Amount	2,721	597	925	730	338	131
Child tax credit: Number	67,050	29,108	20,343	11,643	5,957	0
Amount	94,284	27,144	35,731	21,734	9,675	0
Child and dependent care credit: Number	25,270	7,963	8,545	5,154	3,079	530
Amount	11,776	3,086	4,484	2,624	1,382	200
Earned income credit [6]: Number	57,436	57,436	0	0	0	0
Amount	118,148	118,148	0	0	0	0
Earned income credit refundable portion: Number	50,486	50,486	0	0	0	0
Amount	106,782	106,782	0	0	0	0
Alternative minimum tax: Number	4,200	61	148	206	719	3,066
Amount	22,255	658	202	268	1,813	19,314
Total income tax: Number	266,219	148,003	55,563	30,166	24,015	8,471
Amount	2,388,165	262,090	270,530	234,922	427,494	1,193,130
Total tax liability [7]: Number	277,969	159,091	56,131	30,216	24,054	8,477
Amount	2,542,975	302,126	303,225	258,453	459,348	1,219,822
Tax due at time of filing [8]: Number	91,755	44,535	18,693	10,519	12,844	5,163
Amount	450,734	46,713	50,139	40,609	98,046	215,227
Overpayments refunded [9]: Number	285,380	211,333	39,807	19,698	11,240	3,303
Amount	711,789	349,676	97,879	62,083	50,367	151,784

Footnotes at end of table

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	TENNESSEE					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,850,671	2,006,316	373,861	207,427	197,935	65,131
Number of joint returns	1,121,569	467,543	249,025	174,098	174,645	56,259
Number with paid preparer's signature	1,658,421	1,161,556	215,843	116,008	113,699	51,314
Number of exemptions	5,712,939	3,520,071	895,050	566,973	546,839	184,007
Adjusted gross income (AGI) [3]	144,826,601	39,397,064	22,885,465	17,859,242	26,191,299	38,493,531
Salaries and wages [4]: Number	2,447,847	1,695,912	336,384	187,298	175,357	52,896
Amount	103,158,748	34,205,044	18,405,787	14,058,578	18,966,417	17,522,921
Taxable interest: Number	1,055,567	497,056	200,528	136,401	160,178	61,404
Amount	3,744,081	868,015	435,560	324,661	640,570	1,475,274
Ordinary dividends: Number	465,138	179,432	80,498	61,816	94,548	48,843
Amount	2,822,958	282,435	210,479	200,987	510,945	1,618,112
Business or profession net income (less loss): Number	497,892	314,553	68,979	42,561	49,731	22,068
Amount	6,683,626	1,589,687	710,540	669,682	1,342,567	2,371,149
Number of farm returns	79,687	41,418	14,823	10,368	8,645	4,433
Combined net capital gain (less loss) in AGI [5]: Number	413,148	162,235	67,794	52,045	83,172	47,903
Amount	12,231,179	484,191	312,434	342,710	1,123,405	9,968,439
Taxable individual retirement arrangements distributions: Number	178,213	85,331	35,790	23,622	25,641	7,828
Amount	2,452,156	642,797	402,909	376,950	680,639	348,861
Taxable pensions and annuities in AGI: Number	476,116	261,285	88,257	54,325	57,185	15,064
Amount	8,208,787	2,822,760	1,678,168	1,291,595	1,765,892	650,372
Unemployment compensation: Number	131,132	97,073	19,884	7,929	5,620	627
Amount	408,729	289,409	64,721	28,388	23,444	2,768
Taxable Social Security benefits in AGI: Number	276,732	130,951	63,451	35,478	34,687	12,165
Amount	2,938,899	605,124	816,008	604,244	660,606	252,917
Self-employment retirement (Keogh) plans: Number	20,218	1,552	1,779	2,204	6,286	8,397
Amount	374,990	9,772	10,902	19,732	90,955	243,629
Total itemized deductions: Number	748,758	258,390	163,085	123,046	148,726	55,511
Amount	16,051,459	3,676,017	2,882,382	2,393,572	3,627,157	3,472,329
State and local income taxes: Number	51,365	12,452	8,596	7,505	12,574	10,239
Amount	359,228	18,231	22,318	22,155	60,377	236,146
State and local general sales tax: Number	628,359	208,332	138,704	107,575	129,388	44,360
Amount	1,361,244	265,831	251,002	244,289	370,807	229,315
Real estate taxes: Number	656,959	204,771	144,791	114,580	140,138	52,678
Amount	1,420,712	288,117	240,971	209,534	361,386	320,704
Total taxes paid deduction: Number	735,069	248,468	160,737	122,321	148,115	55,428
Amount	3,217,583	602,641	528,073	484,971	804,657	797,242
Mortgage interest paid: Number	638,045	205,775	142,696	110,477	132,799	46,299
Amount	6,805,317	1,582,128	1,329,497	1,120,988	1,614,698	1,158,006
Total contributions deduction: Number	602,587	178,530	130,780	105,504	134,890	52,884
Amount	3,796,546	479,326	472,206	458,730	835,412	1,550,873
Taxable income: Number	2,152,592	1,311,228	371,397	207,111	197,787	65,068
Amount	99,701,450	17,249,032	15,050,171	12,661,305	20,191,775	34,549,166
Total tax credits: Number	866,219	480,346	162,648	106,506	86,810	29,909
Amount	960,357	362,977	238,930	179,190	95,018	84,242
Residential energy credit: Number	66,732	19,257	15,852	13,073	15,007	3,544
Amount	15,443	4,386	3,469	3,055	3,572	960
Child tax credit: Number	540,727	294,900	119,700	79,161	46,966	0
Amount	626,379	239,417	188,686	134,095	64,181	0
Child and dependent care credit: Number	129,017	53,276	27,284	24,858	19,971	3,628
Amount	69,723	29,977	13,116	13,229	11,536	1,865
Earned income credit [6]: Number	628,994	628,994	0	0	0	0
Amount	1,254,520	1,254,520	0	0	0	0
Earned income credit refundable portion: Number	559,054	559,054	0	0	0	0
Amount	1,111,426	1,111,426	0	0	0	0
Alternative minimum tax: Number	28,523	483	947	1,113	4,706	21,274
Amount	140,729	1,620	1,195	2,014	10,107	125,793
Total income tax: Number	1,827,879	999,300	361,055	204,929	197,549	65,047
Amount	17,464,155	1,709,294	1,886,974	1,687,053	3,538,864	8,641,970
Total tax liability [7]: Number	1,911,712	1,079,712	364,048	205,242	197,637	65,073
Amount	18,607,589	1,962,899	2,051,732	1,832,005	3,799,856	8,961,098
Tax due at time of filing [8]: Number	501,766	246,257	87,562	52,852	80,622	34,474
Amount	2,229,299	262,967	204,247	169,929	432,391	1,159,765
Overpayments refunded [9]: Number	2,293,560	1,705,759	286,025	154,374	116,978	30,426
Amount	5,968,756	3,376,199	764,726	518,443	515,021	794,368

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	TEXAS					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	10,575,752	7,222,552	1,307,065	787,443	930,072	328,620
Number of joint returns	4,059,810	1,607,715	769,570	609,422	789,568	283,535
Number with paid preparer's signature	5,875,298	4,057,428	691,466	404,271	486,970	235,162
Number of exemptions	22,372,041	13,471,673	3,222,853	2,118,548	2,621,851	937,116
Adjusted gross income (AGI) [3]	620,073,710	141,865,298	80,189,940	68,053,716	124,104,611	205,860,146
Salaries and wages [4]: Number	9,155,643	6,157,129	1,168,265	709,585	840,064	280,601
Amount	434,255,167	127,700,511	65,434,534	54,609,049	95,669,641	90,841,432
Taxable interest: Number	3,646,894	1,472,902	638,229	495,862	729,982	309,919
Amount	15,818,456	2,402,084	1,357,480	1,161,009	2,462,266	8,435,617
Ordinary dividends: Number	1,743,721	564,020	266,327	233,640	428,981	250,753
Amount	13,412,200	1,024,130	708,892	717,452	2,128,402	8,833,324
Business or profession net income (less loss): Number	2,004,494	1,266,892	244,992	169,680	219,899	103,031
Amount	23,530,783	6,692,690	2,119,840	1,904,802	4,855,426	7,958,025
Number of farm returns	248,285	104,306	42,855	35,001	42,553	23,571
Combined net capital gain (less loss) in AGI [5]: Number	1,541,446	485,141	228,742	196,906	385,024	245,632
Amount	60,157,421	1,677,677	993,368	1,111,068	4,197,193	52,178,115
Taxable individual retirement arrangements distributions: Number	620,666	255,841	122,488	91,888	113,184	37,265
Amount	9,648,795	1,810,792	1,580,767	1,594,187	2,936,853	1,726,196
Taxable pensions and annuities in AGI: Number	1,518,832	731,105	287,067	197,433	236,420	66,807
Amount	28,714,882	8,489,856	5,668,728	4,797,982	7,101,705	2,656,611
Unemployment compensation: Number	284,505	194,615	41,955	22,804	21,741	3,391
Amount	1,027,891	677,377	155,477	89,087	91,550	14,400
Taxable Social Security benefits in AGI: Number	839,450	331,680	197,243	125,875	132,708	51,944
Amount	9,358,610	1,503,376	2,487,394	1,991,925	2,335,635	1,040,279
Self-employment retirement (Keogh) plans: Number	66,003	7,324	5,511	6,317	19,959	26,893
Amount	1,258,006	34,322	41,368	68,909	319,718	793,689
Total itemized deductions: Number	2,754,801	792,003	552,310	445,677	691,264	273,546
Amount	62,812,443	11,748,493	9,744,536	8,603,554	16,405,676	16,310,184
State and local income taxes: Number	98,034	21,141	17,376	13,891	26,767	18,860
Amount	857,349	30,769	42,959	37,984	124,152	621,485
State and local general sales tax: Number	2,302,696	606,520	449,334	385,309	615,886	245,646
Amount	4,312,797	606,951	670,158	667,116	1,398,143	970,429
Real estate taxes: Number	2,364,937	575,515	468,283	407,246	654,463	259,430
Amount	10,789,839	1,679,775	1,539,474	1,531,069	3,285,521	2,754,000
Total taxes paid deduction: Number	2,677,655	738,851	536,545	440,832	688,526	272,900
Amount	16,428,406	2,446,484	2,345,648	2,303,728	4,905,459	4,427,085
Mortgage interest paid: Number	2,280,129	561,084	459,603	396,314	626,943	236,186
Amount	23,251,955	3,990,612	3,552,702	3,389,811	6,490,758	5,828,072
Total contributions deduction: Number	2,160,113	525,417	417,213	363,870	599,591	254,021
Amount	12,979,363	1,324,640	1,364,472	1,318,210	2,977,705	5,994,336
Taxable income: Number	7,939,848	4,596,265	1,300,270	785,816	929,176	328,321
Amount	446,229,638	61,210,395	52,692,584	48,853,119	96,405,374	187,068,167
Total tax credits: Number	3,583,736	1,974,488	610,885	409,371	429,254	159,738
Amount	4,923,935	1,537,770	997,585	698,318	533,786	1,156,476
Residential energy credit: Number	228,593	48,670	51,158	45,695	63,529	19,541
Amount	57,252	11,170	12,587	11,289	16,138	6,067
Child tax credit: Number	2,276,769	1,272,439	466,764	301,199	236,367	0
Amount	2,666,379	1,034,299	788,015	517,176	326,889	0
Child and dependent care credit: Number	496,789	185,825	105,224	82,098	102,156	21,485
Amount	282,648	108,048	56,193	48,134	58,661	11,613
Earned income credit [6]: Number	2,405,930	2,405,930	0	0	0	0
Amount	5,429,745	5,429,745	0	0	0	0
Earned income credit refundable portion: Number	2,156,451	2,156,451	0	0	0	0
Amount	4,739,468	4,739,468	0	0	0	0
Alternative minimum tax: Number	184,339	1,662	6,654	8,460	41,587	125,975
Amount	807,784	10,364	9,186	14,302	91,681	682,253
Total income tax: Number	6,591,281	3,314,325	1,239,891	781,543	927,539	327,982
Amount	83,246,863	5,902,180	6,615,088	6,729,737	17,224,816	46,775,042
Total tax liability [7]: Number	6,916,937	3,627,544	1,250,137	782,952	928,106	328,198
Amount	86,970,057	6,764,118	7,114,254	7,164,209	18,112,813	47,814,664
Tax due at time of filing [8]: Number	1,925,347	859,012	309,549	209,191	369,071	178,524
Amount	10,132,588	951,460	716,398	630,021	1,949,248	5,885,460
Overpayments refunded [9]: Number	8,467,389	6,188,177	995,251	576,860	558,741	148,360
Amount	25,112,778	13,290,713	2,876,822	1,961,921	2,420,012	4,563,310

Footnotes at end of table

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	UTAH					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	1,138,120	734,301	176,846	102,163	95,674	29,137
Number of joint returns	534,590	201,898	129,231	89,309	88,054	26,098
Number with paid preparer's signature	595,200	364,137	96,554	56,015	55,330	23,164
Number of exemptions	2,639,465	1,368,069	527,070	333,123	315,574	95,629
Adjusted gross income (AGI) [3]	64,021,897	14,613,336	10,892,844	8,810,027	12,505,286	17,200,403
Salaries and wages [4]: Number	1,010,895	642,580	160,287	94,600	88,256	25,173
Amount	44,509,677	13,292,096	8,868,231	7,154,129	9,280,402	5,914,820
Taxable interest: Number	563,206	257,511	113,461	79,796	84,289	28,148
Amount	1,669,891	316,773	190,941	142,363	265,907	753,907
Ordinary dividends: Number	195,064	74,148	36,160	27,972	38,017	18,767
Amount	1,098,470	108,335	71,282	74,821	187,080	656,953
Business or profession net income (less loss): Number	182,051	95,286	34,846	21,132	23,060	7,727
Amount	1,432,170	392,417	205,200	111,132	324,421	399,000
Number of farm returns	16,280	6,983	4,494	1,865	1,997	941
Combined net capital gain (less loss) in AGI [5]: Number	185,979	68,034	30,717	28,127	38,157	20,944
Amount	6,274,996	243,743	147,701	170,806	597,913	5,114,833
Taxable individual retirement arrangements distributions: Number	63,431	28,375	14,081	9,169	8,982	2,824
Amount	762,576	194,389	137,897	115,366	181,407	133,517
Taxable pensions and annuities in AGI: Number	164,780	80,411	35,323	22,272	21,290	5,483
Amount	3,279,163	1,018,434	788,515	561,030	707,341	203,843
Unemployment compensation: Number	29,743	20,048	5,775	2,167	1,617	136
Amount	96,656	61,612	18,413	8,514	7,491	627
Taxable Social Security benefits in AGI: Number	99,016	41,865	24,420	15,033	13,019	4,679
Amount	1,066,120	183,857	310,626	251,060	226,892	93,686
Self-employment retirement (Keogh) plans: Number	4,411	421	425	603	1,426	1,537
Amount	80,722	1,488	4,209	6,625	22,720	45,681
Total itemized deductions: Number	462,426	135,998	120,708	86,976	90,646	28,097
Amount	11,775,951	2,138,732	2,291,804	2,012,281	2,816,786	2,516,347
State and local income taxes: Number	408,997	98,425	112,379	83,751	87,450	26,992
Amount	2,270,861	167,097	326,668	349,631	603,500	823,966
State and local general sales tax: Number	48,200	33,320	7,759	2,990	3,097	1,033
Amount	63,643	27,705	13,092	8,226	10,898	3,721
Real estate taxes: Number	413,427	112,982	107,704	80,203	85,751	26,788
Amount	779,776	156,744	161,598	138,514	193,702	129,218
Total taxes paid deduction: Number	461,047	134,770	120,642	86,913	90,631	28,090
Amount	3,171,512	363,706	514,783	505,932	822,082	965,010
Mortgage interest paid: Number	395,874	111,005	105,562	76,372	80,135	22,801
Amount	4,677,379	1,089,846	1,054,892	854,627	1,080,262	597,752
Total contributions deduction: Number	397,746	103,370	104,105	78,531	84,917	26,824
Amount	3,072,767	331,069	483,536	475,004	737,500	1,045,658
Taxable income: Number	890,904	489,803	175,136	101,642	95,257	29,066
Amount	41,082,446	6,191,716	6,287,516	5,530,282	8,583,592	14,489,340
Total tax credits: Number	423,628	204,570	99,377	61,330	47,789	10,563
Amount	571,711	162,726	171,061	121,473	72,748	43,704
Residential energy credit: Number	38,054	9,941	10,782	7,932	7,810	1,589
Amount	8,320	1,871	2,270	1,735	2,004	440
Child tax credit: Number	283,653	121,738	81,276	47,705	32,935	0
Amount	404,436	104,762	143,886	99,526	56,262	0
Child and dependent care credit: Number	36,638	11,760	11,353	7,220	5,423	882
Amount	18,024	5,949	5,274	3,385	2,989	427
Earned income credit [6]: Number	170,746	170,746	0	0	0	0
Amount	334,265	334,265	0	0	0	0
Earned income credit refundable portion: Number	153,831	153,831	0	0	0	0
Amount	298,533	298,533	0	0	0	0
Alternative minimum tax: Number	23,051	359	465	450	4,233	17,545
Amount	129,365	1,118	352	1,272	9,104	117,519
Total income tax: Number	739,327	366,671	150,149	98,714	94,720	29,074
Amount	6,829,795	577,338	689,646	666,096	1,390,535	3,506,181
Total tax liability [7]: Number	767,818	391,169	153,835	98,778	94,947	29,089
Amount	7,102,918	645,926	737,059	698,474	1,453,877	3,567,582
Tax due at time of filing [8]: Number	238,038	109,331	44,014	27,487	40,558	16,648
Amount	1,128,724	103,245	83,820	66,441	192,799	682,419
Overpayments refunded [9]: Number	879,753	605,500	132,602	74,271	55,013	12,367
Amount	2,315,299	1,084,231	357,925	241,801	260,914	370,429

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	VERMONT					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	318,602	208,128	48,556	28,614	25,498	7,806
Number of joint returns	129,204	41,712	34,210	24,140	22,482	6,660
Number with paid preparer's signature	172,073	107,682	25,396	17,057	15,516	6,422
Number of exemptions	574,375	288,576	117,466	75,136	71,720	21,477
Adjusted gross income (AGI) [3]	16,979,036	4,104,722	2,986,865	2,472,655	3,369,776	4,045,018
Salaries and wages [4]: Number	269,160	171,005	44,387	26,077	21,414	6,277
Amount	11,064,754	3,352,978	2,365,982	1,838,175	2,190,076	1,317,544
Taxable interest: Number	164,061	76,418	33,918	23,835	22,281	7,609
Amount	437,847	101,877	47,962	59,267	81,220	147,522
Ordinary dividends: Number	90,635	37,829	15,883	14,484	15,878	6,562
Amount	621,156	77,525	50,983	57,149	147,654	287,845
Business or profession net income (less loss): Number	64,001	37,018	11,535	6,563	6,323	2,561
Amount	757,673	243,043	103,312	79,324	172,592	159,402
Number of farm returns	3,907	2,183	816	419	296	191
Combined net capital gain (less loss) in AGI [5]: Number	73,387	30,169	11,806	11,948	13,361	6,103
Amount	1,798,137	96,001	61,241	97,713	263,895	1,279,288
Taxable individual retirement arrangements distributions: Number	26,331	12,913	5,053	3,334	3,906	1,127
Amount	328,906	77,156	58,532	59,061	80,881	53,275
Taxable pensions and annuities in AGI: Number	52,257	25,821	10,442	7,079	7,195	1,720
Amount	909,372	288,531	167,230	165,817	214,066	73,728
Unemployment compensation: Number	25,304	17,301	5,078	1,844	963	117
Amount	86,112	53,888	19,612	7,365	4,488	760
Taxable Social Security benefits in AGI: Number	36,761	15,221	9,155	5,412	5,205	1,769
Amount	401,633	67,989	112,782	90,442	96,251	34,169
Self-employment retirement (Keogh) plans: Number	4,212	842	475	561	1,392	943
Amount	53,381	4,266	3,520	5,470	18,316	21,809
Total itemized deductions: Number	97,505	26,654	21,355	18,999	22,894	7,602
Amount	2,170,749	346,101	344,839	358,437	576,770	544,602
State and local income taxes: Number	87,884	19,663	20,265	18,089	22,414	7,454
Amount	510,533	24,323	43,173	62,080	136,824	244,132
State and local general sales tax: Number	8,431	6,219	959	673	441	140
Amount	9,076	4,221	1,203	1,964	795	893
Real estate taxes: Number	92,054	23,635	21,003	18,087	21,997	7,332
Amount	403,153	66,891	70,861	71,167	121,678	72,556
Total taxes paid deduction: Number	97,291	26,549	21,319	18,938	22,884	7,601
Amount	932,913	97,564	116,404	136,948	262,353	319,644
Mortgage interest paid: Number	84,008	21,553	19,714	17,320	19,720	5,701
Amount	796,776	155,870	167,473	157,154	197,936	118,343
Total contributions deduction: Number	69,470	13,014	14,741	14,669	19,843	7,204
Amount	250,412	15,859	23,487	26,358	62,351	122,356
Taxable income: Number	260,667	150,370	48,464	28,610	25,425	7,799
Amount	11,784,412	2,069,796	1,977,684	1,755,480	2,526,733	3,454,720
Total tax credits: Number	106,878	45,983	25,004	16,443	14,657	4,791
Amount	122,975	28,276	37,754	25,098	15,588	16,261
Residential energy credit: Number	14,119	2,972	4,765	3,456	2,393	533
Amount	3,404	669	867	1,138	550	180
Child tax credit: Number	53,850	20,197	16,991	9,737	6,925	0
Amount	68,649	16,572	26,954	16,233	8,891	0
Child and dependent care credit: Number	14,532	3,331	5,180	2,436	2,930	653
Amount	8,090	2,125	2,598	1,327	1,721	320
Earned income credit [6]: Number	45,868	45,868	0	0	0	0
Amount	72,416	72,416	0	0	0	0
Earned income credit refundable portion: Number	38,481	38,481	0	0	0	0
Amount	62,952	62,952	0	0	0	0
Alternative minimum tax: Number	8,794	176	*46	100	2,182	6,290
Amount	54,929	234	*28	268	4,166	50,233
Total income tax: Number	235,283	127,089	46,606	28,445	25,343	7,800
Amount	1,910,543	221,009	234,049	224,840	419,598	811,048
Total tax liability [7]: Number	245,192	136,342	47,138	28,500	25,409	7,803
Amount	2,040,772	261,924	253,562	242,721	450,021	832,544
Tax due at time of filing [8]: Number	66,839	33,243	11,600	7,109	10,543	4,344
Amount	255,745	31,173	17,844	16,831	53,791	136,106
Overpayments refunded [9]: Number	244,250	167,587	36,899	21,444	14,871	3,449
Amount	545,358	252,981	90,420	62,376	58,055	81,525

Footnotes at end of table

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	VIRGINIA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	3,756,005	2,251,372	535,644	350,981	461,589	156,419
Number of joint returns	1,508,343	445,629	292,437	251,171	380,041	139,065
Number with paid preparer's signature	1,834,954	1,073,377	272,733	168,612	218,626	101,607
Number of exemptions	7,288,853	3,515,949	1,191,141	873,651	1,256,987	451,125
Adjusted gross income (AGI) [3]	248,169,998	45,975,445	33,083,282	30,401,771	62,439,831	76,269,669
Salaries and wages [4]: Number	3,282,208	1,928,923	478,795	312,899	423,348	138,243
Amount	175,484,642	40,676,268	26,520,041	23,720,048	47,793,754	36,774,531
Taxable interest: Number	1,768,904	660,018	314,940	256,918	388,225	148,803
Amount	5,796,995	957,931	633,745	582,148	1,202,085	2,421,085
Ordinary dividends: Number	927,983	267,849	150,293	137,561	248,553	123,729
Amount	6,077,623	539,289	399,837	520,369	1,275,438	3,342,689
Business or profession net income (less loss): Number	532,049	271,299	79,616	56,148	87,470	37,516
Amount	7,203,012	1,589,735	665,945	599,313	1,752,911	2,595,109
Number of farm returns	41,759	18,924	7,623	5,006	6,731	3,476
Combined net capital gain (less loss) in AGI [5]: Number	774,616	219,676	117,621	109,436	210,047	117,837
Amount	21,011,547	707,955	458,992	583,224	2,199,590	17,061,785
Taxable individual retirement arrangements distributions: Number	258,605	99,468	50,025	40,497	50,321	18,295
Amount	3,400,753	643,162	524,082	557,224	997,655	678,630
Taxable pensions and annuities in AGI: Number	702,639	283,860	132,942	97,389	140,277	48,171
Amount	16,692,122	3,480,757	2,820,565	2,796,376	5,117,283	2,477,140
Unemployment compensation: Number	109,505	77,074	14,701	9,164	7,459	1,107
Amount	339,474	227,105	47,063	34,444	27,030	3,831
Taxable Social Security benefits in AGI: Number	384,987	145,453	87,815	61,426	65,985	24,307
Amount	4,332,923	651,707	1,093,864	955,244	1,142,575	489,531
Self-employment retirement (Keogh) plans: Number	35,724	2,827	2,200	3,133	12,297	15,266
Amount	717,824	15,142	18,180	27,515	172,880	484,107
Total itemized deductions: Number	1,562,893	415,327	308,149	265,272	420,737	153,407
Amount	42,320,058	6,844,145	6,137,990	6,115,182	12,727,589	10,495,152
State and local income taxes: Number	1,447,030	342,585	287,296	254,487	411,837	150,826
Amount	8,849,933	518,157	783,819	1,008,086	2,696,257	3,843,614
State and local general sales tax: Number	90,913	54,516	17,450	9,181	7,361	2,406
Amount	78,221	30,624	15,757	10,935	13,191	7,715
Real estate taxes: Number	1,385,513	313,506	276,306	249,401	398,510	147,790
Amount	4,609,523	644,593	652,596	704,252	1,553,794	1,054,288
Total taxes paid deduction: Number	1,558,380	411,835	307,489	265,159	420,516	153,381
Amount	14,186,231	1,295,298	1,547,482	1,819,658	4,459,417	5,064,377
Mortgage interest paid: Number	1,326,386	306,708	268,014	239,211	378,040	134,412
Amount	19,198,267	3,260,928	3,076,638	3,071,335	6,065,692	3,723,674
Total contributions deduction: Number	1,274,611	285,635	242,290	223,893	377,672	145,121
Amount	5,426,026	606,093	607,834	681,148	1,420,287	2,110,663
Taxable income: Number	3,019,913	1,524,040	529,187	349,597	460,865	156,224
Amount	172,761,521	21,433,593	21,019,104	20,497,072	45,050,828	64,760,923
Total tax credits: Number	1,242,589	542,358	224,541	174,952	219,294	81,445
Amount	1,356,686	389,618	316,999	261,223	207,885	180,962
Residential energy credit: Number	143,700	29,705	29,397	28,079	43,261	13,258
Amount	33,634	6,524	6,887	6,075	10,599	3,549
Child tax credit: Number	668,116	290,579	159,596	115,284	102,657	0
Amount	807,153	239,769	242,294	187,350	137,739	0
Child and dependent care credit: Number	191,541	62,135	35,704	30,037	49,247	14,418
Amount	102,985	33,581	18,398	17,315	26,042	7,650
Earned income credit [6]: Number	565,329	565,329	0	0	0	0
Amount	1,097,007	1,097,007	0	0	0	0
Earned income credit refundable portion: Number	500,755	500,755	0	0	0	0
Amount	981,884	981,884	0	0	0	0
Alternative minimum tax: Number	131,353	855	1,539	2,133	22,728	104,097
Amount	620,495	3,292	3,311	3,108	41,530	569,254
Total income tax: Number	2,695,694	1,228,833	505,781	344,654	460,206	156,219
Amount	31,761,058	2,244,454	2,743,009	2,853,308	7,909,559	16,010,728
Total tax liability [7]: Number	2,789,323	1,316,252	510,547	345,742	460,479	156,303
Amount	33,106,341	2,511,207	2,903,144	2,991,057	8,238,985	16,461,948
Tax due at time of filing [8]: Number	799,257	330,165	131,006	90,777	165,284	82,026
Amount	3,298,643	303,156	243,105	212,751	690,637	1,848,994
Overpayments refunded [9]: Number	2,903,179	1,870,605	403,521	259,852	295,317	73,884
Amount	8,259,740	3,449,485	1,114,708	898,472	1,304,086	1,492,989

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WASHINGTON					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	3,170,643	1,912,578	476,502	310,840	359,724	110,999
Number of joint returns	1,299,370	397,032	265,718	238,831	302,725	95,065
Number with paid preparer's signature	1,532,517	881,766	228,274	154,794	186,521	81,163
Number of exemptions	6,244,691	3,084,449	1,088,186	794,633	968,325	309,098
Adjusted gross income (AGI) [3]	216,702,912	39,881,856	29,255,155	26,815,520	47,780,972	72,969,409
Salaries and wages [4]: Number	2,695,965	1,599,328	411,642	274,684	318,655	91,656
Amount	138,374,872	35,062,094	22,716,739	20,793,128	35,188,818	24,614,093
Taxable interest: Number	1,548,949	624,659	286,341	227,148	304,166	106,635
Amount	7,564,483	1,462,857	655,764	539,426	1,096,124	3,810,312
Ordinary dividends: Number	794,553	259,542	136,431	113,139	197,172	88,270
Amount	6,748,860	641,281	408,640	381,496	1,067,771	4,249,673
Business or profession net income (less loss): Number	449,452	227,832	70,275	53,865	70,154	27,326
Amount	6,853,535	1,443,857	906,789	695,167	1,677,258	2,130,464
Number of farm returns	28,061	11,342	5,491	4,127	4,669	2,432
Combined net capital gain (less loss) in AGI [5]: Number	690,022	222,492	112,254	94,273	172,621	88,381
Amount	30,679,416	805,605	519,890	642,682	2,450,070	26,261,168
Taxable individual retirement arrangements distributions: Number	236,726	96,294	47,926	36,103	44,112	12,290
Amount	3,623,882	676,800	574,265	635,698	1,174,917	562,203
Taxable pensions and annuities in AGI: Number	527,488	236,491	106,775	75,382	86,640	22,201
Amount	11,277,706	3,179,113	2,314,206	1,997,292	2,797,844	989,251
Unemployment compensation: Number	173,436	111,816	30,881	15,686	13,316	1,737
Amount	621,489	364,948	122,413	60,017	65,285	8,826
Taxable Social Security benefits in AGI: Number	354,176	135,719	86,685	54,998	58,006	18,769
Amount	4,121,538	652,685	1,139,506	917,138	1,042,819	369,390
Self-employment retirement (Keogh) plans: Number	28,861	3,395	3,176	3,499	9,098	9,694
Amount	463,443	20,101	26,095	31,884	122,641	262,722
Total itemized deductions: Number	1,168,689	307,999	258,881	214,323	290,258	97,227
Amount	30,093,287	5,348,366	4,954,037	4,725,475	7,961,530	7,103,879
State and local income taxes: Number	69,429	14,292	15,733	12,567	17,783	9,053
Amount	581,279	22,716	44,925	47,382	117,194	349,061
State and local general sales tax: Number	1,011,491	255,675	221,633	188,100	259,964	86,119
Amount	2,381,341	303,895	381,895	403,865	787,714	503,971
Real estate taxes: Number	1,073,866	262,019	234,960	204,475	277,936	94,477
Amount	3,799,941	653,413	634,119	638,556	1,127,847	746,007
Total taxes paid deduction: Number	1,153,487	297,777	255,849	213,535	289,255	97,070
Amount	6,955,147	1,018,061	1,090,810	1,125,509	2,090,584	1,630,183
Mortgage interest paid: Number	1,036,250	252,803	232,038	197,170	267,790	86,449
Amount	15,068,208	2,824,862	2,766,865	2,662,838	4,259,535	2,554,108
Total contributions deduction: Number	915,607	201,687	193,573	175,009	254,596	90,742
Amount	5,383,075	365,313	432,151	454,395	924,763	3,206,454
Taxable income: Number	2,593,337	1,339,718	473,685	309,886	359,150	110,899
Amount	157,908,071	19,765,194	18,751,874	18,460,105	35,863,672	65,067,226
Total tax credits: Number	1,027,688	450,146	205,571	152,630	163,572	55,771
Amount	1,336,361	322,339	285,629	233,459	179,897	315,036
Residential energy credit: Number	91,845	17,167	22,497	21,256	24,061	6,865
Amount	19,438	2,973	4,257	4,493	5,694	2,021
Child tax credit: Number	568,595	243,741	141,713	102,197	**80,943	**
Amount	719,846	213,166	226,559	173,749	**106,371	**
Child and dependent care credit: Number	119,810	37,814	24,268	20,687	29,987	7,055
Amount	63,309	17,955	13,305	11,670	16,644	3,735
Earned income credit [6]: Number	386,545	386,545	0	0	0	0
Amount	694,564	694,564	0	0	0	0
Earned income credit refundable portion: Number	337,857	337,857	0	0	0	0
Amount	609,688	609,688	0	0	0	0
Alternative minimum tax: Number	58,274	1,510	1,060	1,577	11,161	42,966
Amount	293,012	7,421	2,376	2,266	31,267	249,682
Total income tax: Number	2,325,345	1,100,339	449,703	306,504	358,001	110,799
Amount	28,143,502	2,124,879	2,425,398	2,529,954	6,249,932	14,813,338
Total tax liability [7]: Number	2,398,591	1,167,441	454,427	307,269	358,578	110,876
Amount	29,360,652	2,385,991	2,607,126	2,679,050	6,553,154	15,135,331
Tax due at time of filing [8]: Number	673,128	271,707	123,962	78,903	138,854	59,701
Amount	3,419,072	283,755	260,336	220,572	672,096	1,982,313
Overpayments refunded [9]: Number	2,433,704	1,580,777	350,841	231,375	219,949	50,763
Amount	6,928,005	2,680,102	986,034	789,741	980,547	1,491,581

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WEST VIRGINIA					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	789,920	560,411	112,427	57,969	47,915	11,198
Number of joint returns	344,868	158,296	84,549	49,618	42,828	9,576
Number with paid preparer's signature	412,304	284,588	59,537	32,514	26,688	8,976
Number of exemptions	1,535,097	930,553	287,437	152,849	133,292	30,966
Adjusted gross income (AGI) [3]	34,350,621	11,086,937	6,884,784	4,989,668	6,143,145	5,246,087
Salaries and wages [4]: Number	665,829	459,598	101,721	52,262	42,991	9,258
Amount	24,994,848	9,009,554	5,580,835	3,934,991	4,484,951	1,984,516
Taxable interest: Number	308,548	161,810	57,957	39,385	38,818	10,579
Amount	854,895	285,254	100,521	121,158	168,132	179,829
Ordinary dividends: Number	131,484	61,025	23,038	17,013	21,944	8,464
Amount	582,590	96,443	50,607	59,028	122,918	253,594
Business or profession net income (less loss): Number	101,134	62,254	15,520	9,078	10,045	4,237
Amount	1,176,601	249,432	126,454	98,038	266,365	436,313
Number of farm returns	16,821	9,378	3,175	2,185	1,595	488
Combined net capital gain (less loss) in AGI [5]: Number	95,950	42,177	16,896	11,506	17,561	7,810
Amount	1,552,122	123,060	80,361	78,017	213,205	1,057,479
Taxable individual retirement arrangements distributions: Number	51,292	26,709	10,651	6,812	5,518	1,602
Amount	569,122	174,148	111,453	100,686	120,015	62,821
Taxable pensions and annuities in AGI: Number	169,701	104,117	30,656	17,417	14,607	2,904
Amount	2,740,432	1,220,304	558,008	392,127	443,101	126,891
Unemployment compensation: Number	46,084	30,662	9,672	3,625	2,064	62
Amount	144,146	98,647	26,825	12,029	6,462	182
Taxable Social Security benefits in AGI: Number	89,737	46,271	21,925	11,099	8,164	2,279
Amount	825,692	182,230	260,323	184,066	152,334	46,739
Self-employment retirement (Keogh) plans: Number	4,388	511	455	299	1,367	1,756
Amount	81,511	1,733	3,175	3,493	19,450	53,660
Total itemized deductions: Number	149,295	38,158	34,503	29,576	36,500	10,557
Amount	3,066,195	561,419	550,679	530,050	846,287	577,760
State and local income taxes: Number	139,703	31,182	33,119	28,899	36,082	10,421
Amount	824,808	49,392	96,353	125,873	258,607	294,582
State and local general sales tax: Number	8,697	6,146	1,371	645	415	120
Amount	10,176	4,918	2,135	1,359	1,066	698
Real estate taxes: Number	130,063	27,949	31,279	26,866	34,230	9,740
Amount	172,160	27,482	31,820	31,629	50,485	30,744
Total taxes paid deduction: Number	148,976	37,840	34,503	29,576	36,500	10,556
Amount	1,052,185	87,434	140,351	168,146	324,281	331,973
Mortgage interest paid: Number	124,703	28,058	30,653	26,265	31,612	8,116
Amount	1,100,808	199,043	239,917	210,780	310,196	140,871
Total contributions deduction: Number	110,653	22,658	24,078	22,948	31,219	9,749
Amount	469,965	53,558	64,788	80,452	131,633	139,534
Taxable income: Number	592,947	363,710	112,222	57,959	47,862	11,194
Amount	22,569,801	5,031,099	4,578,776	3,643,175	4,723,160	4,593,591
Total tax credits: Number	219,307	112,782	52,385	27,388	22,033	4,720
Amount	234,621	79,975	81,261	40,595	23,106	9,683
Residential energy credit: Number	19,764	5,338	5,471	4,195	4,285	474
Amount	4,347	1,027	1,377	909	924	108
Child tax credit: Number	137,633	66,501	39,981	18,647	12,503	0
Amount	176,292	59,827	68,084	30,468	17,912	0
Child and dependent care credit: Number	18,883	6,491	5,156	2,906	3,645	683
Amount	8,216	2,377	2,348	1,369	1,725	397
Earned income credit [6]: Number	148,587	148,587	0	0	0	0
Amount	274,355	274,355	0	0	0	0
Earned income credit refundable portion: Number	130,324	130,324	0	0	0	0
Amount	249,740	249,740	0	0	0	0
Alternative minimum tax: Number	9,712	108	362	276	1,870	7,096
Amount	46,765	801	403	210	5,140	40,212
Total income tax: Number	527,370	302,617	108,036	57,654	47,885	11,178
Amount	3,547,068	529,745	552,962	497,117	816,598	1,150,645
Total tax liability [7]: Number	544,208	318,457	108,869	57,788	47,900	11,194
Amount	3,762,786	582,866	586,274	520,714	868,420	1,204,512
Tax due at time of filing [8]: Number	127,679	68,587	23,545	13,137	16,609	5,802
Amount	411,997	58,332	42,418	35,658	86,193	189,396
Overpayments refunded [9]: Number	645,420	475,244	88,812	44,829	31,192	5,343
Amount	1,462,040	822,118	243,631	146,253	133,182	116,857

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WISCONSIN					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	2,733,709	1,730,718	429,256	269,377	241,905	62,453
Number of joint returns	1,134,926	340,900	287,423	232,329	218,940	55,335
Number with paid preparer's signature	1,495,519	884,567	261,430	156,516	144,291	48,716
Number of exemptions	5,316,999	2,613,649	1,050,162	757,272	713,027	182,889
Adjusted gross income (AGI) [3]	150,446,755	35,116,888	26,434,860	23,226,137	31,270,173	34,398,697
Salaries and wages [4]: Number	2,363,721	1,456,563	387,218	244,850	220,703	54,387
Amount	106,540,341	29,431,298	20,856,499	18,374,938	23,257,882	14,619,724
Taxable interest: Number	1,478,370	688,739	296,684	217,551	214,887	60,509
Amount	4,046,578	1,005,491	507,532	428,713	689,474	1,415,367
Ordinary dividends: Number	728,654	293,590	139,872	112,889	131,673	50,630
Amount	3,412,582	435,932	319,096	309,715	678,686	1,669,153
Business or profession net income (less loss): Number	355,920	189,800	63,863	43,483	43,883	14,891
Amount	3,683,236	911,140	514,789	463,707	936,103	857,496
Number of farm returns	64,224	35,645	12,400	7,560	6,600	2,019
Combined net capital gain (less loss) in AGI [5]: Number	605,918	246,004	107,836	89,487	113,482	49,109
Amount	10,457,169	735,041	491,827	505,095	1,511,442	7,213,764
Taxable individual retirement arrangements distributions: Number	263,738	140,711	50,420	32,267	32,234	8,105
Amount	3,223,589	913,019	642,708	524,921	743,275	399,666
Taxable pensions and annuities in AGI: Number	483,381	256,264	94,353	60,651	58,386	13,727
Amount	8,507,754	2,799,883	1,808,448	1,526,473	1,823,766	549,185
Unemployment compensation: Number	278,426	176,240	57,519	28,363	15,372	932
Amount	846,431	522,187	188,976	82,161	49,816	3,291
Taxable Social Security benefits in AGI: Number	310,205	144,318	76,571	41,406	36,899	11,011
Amount	3,317,595	669,827	1,002,205	715,626	700,667	229,270
Self-employment retirement (Keogh) plans: Number	19,965	2,376	2,991	3,027	6,552	5,020
Amount	267,982	15,157	18,895	25,252	82,432	126,246
Total itemized deductions: Number	1,056,442	295,389	257,760	217,512	225,120	60,660
Amount	22,570,112	4,101,649	4,270,120	4,165,526	5,698,062	4,334,755
State and local income taxes: Number	987,374	241,067	249,182	214,723	222,427	59,975
Amount	5,874,193	455,497	837,559	1,035,369	1,645,873	1,899,896
State and local general sales tax: Number	58,523	46,448	6,733	2,376	2,373	594
Amount	52,973	35,152	7,556	3,751	4,893	1,621
Real estate taxes: Number	967,722	255,694	235,182	204,732	214,775	57,338
Amount	3,840,496	764,619	771,986	766,629	1,034,036	503,226
Total taxes paid deduction: Number	1,054,292	293,849	257,415	217,352	225,032	60,645
Amount	9,967,041	1,291,603	1,641,433	1,834,921	2,729,377	2,469,707
Mortgage interest paid: Number	885,056	226,658	221,360	194,221	195,545	47,272
Amount	7,874,000	1,543,202	1,725,499	1,633,648	1,983,449	988,202
Total contributions deduction: Number	843,287	199,075	196,614	183,450	206,198	57,951
Amount	2,672,993	307,350	331,991	363,258	636,417	1,033,978
Taxable income: Number	2,226,516	1,225,807	427,574	268,982	241,748	62,406
Amount	102,781,407	17,251,309	16,950,760	15,953,419	22,973,837	29,652,081
Total tax credits: Number	955,899	432,367	208,203	154,831	128,302	32,197
Amount	1,066,184	288,905	301,205	257,253	142,211	76,610
Residential energy credit: Number	120,110	30,378	34,744	26,764	23,607	4,616
Amount	23,890	5,368	6,656	5,338	5,177	1,351
Child tax credit: Number	512,408	200,206	136,093	104,033	72,076	0
Amount	691,274	174,633	229,156	181,187	106,298	0
Child and dependent care credit: Number	111,070	32,270	27,772	23,827	23,686	3,515
Amount	47,753	12,388	12,020	11,481	10,262	1,600
Earned income credit [6]: Number	339,984	339,984	0	0	0	0
Amount	602,674	602,674	0	0	0	0
Earned income credit refundable portion: Number	293,353	293,353	0	0	0	0
Amount	539,820	539,820	0	0	0	0
Alternative minimum tax: Number	63,852	1,114	666	1,074	14,366	46,632
Amount	325,132	1,139	1,005	2,221	27,638	293,130
Total income tax: Number	2,002,693	1,023,994	407,684	267,115	241,509	62,391
Amount	17,393,172	1,814,827	2,058,124	2,037,067	3,827,279	7,655,875
Total tax liability [7]: Number	2,067,878	1,085,212	411,155	267,493	241,606	62,411
Amount	18,164,454	2,025,305	2,183,770	2,149,799	4,019,919	7,785,660
Tax due at time of filing [8]: Number	558,357	247,355	111,234	69,371	95,776	34,622
Amount	2,065,225	220,098	185,896	157,404	416,040	1,085,787
Overpayments refunded [9]: Number	2,120,635	1,430,085	317,356	199,666	145,861	27,667
Amount	4,910,143	2,185,195	816,778	606,874	578,157	723,139

Footnotes at end of table

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WYOMING					
	All returns	Size of adjusted gross income				
		Under \$50,000 [2]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns	268,496	161,272	47,272	25,377	26,397	8,178
Number of joint returns	108,440	32,603	25,306	20,594	23,144	6,793
Number with paid preparer's signature	152,845	81,999	30,731	15,469	17,467	7,180
Number of exemptions	502,525	236,779	104,971	66,181	73,818	20,776
Adjusted gross income (AGI) [3]	20,495,860	3,014,532	2,915,811	2,190,747	3,380,358	8,994,411
Salaries and wages [4]: Number	235,065	140,732	42,180	22,771	23,173	6,209
Amount	10,477,804	2,760,337	2,364,739	1,669,067	2,384,995	1,298,665
Taxable interest: Number	122,745	50,141	25,885	17,933	20,876	7,910
Amount	664,744	89,181	54,045	50,571	97,006	373,940
Ordinary dividends: Number	59,956	21,961	11,259	8,554	11,958	6,224
Amount	844,742	54,418	31,882	32,660	74,590	651,192
Business or profession net income (less loss): Number	45,431	22,192	8,957	5,592	5,930	2,760
Amount	597,670	85,130	73,027	76,482	141,409	221,622
Number of farm returns	8,518	4,036	1,730	717	1,290	745
Combined net capital gain (less loss) in AGI [5]: Number	54,897	18,743	10,453	7,731	11,436	6,534
Amount	4,719,306	104,319	50,333	51,321	214,068	4,299,265
Taxable individual retirement arrangements distributions: Number	17,518	7,004	3,686	3,005	2,827	997
Amount	267,685	54,389	39,369	43,761	72,668	57,498
Taxable pensions and annuities in AGI: Number	44,485	20,011	9,149	7,458	6,045	1,822
Amount	789,715	205,281	190,511	162,880	161,460	69,584
Unemployment compensation: Number	6,388	4,429	1,236	*299	375	50
Amount	19,433	13,007	4,118	*659	1,447	202
Taxable Social Security benefits in AGI: Number	28,602	10,665	7,488	4,622	3,837	1,990
Amount	320,760	47,961	96,435	72,942	65,779	37,643
Self-employment retirement (Keogh) plans: Number	2,197	255	212	275	838	618
Amount	36,683	2,294	1,102	3,352	11,130	18,805
Total itemized deductions: Number	66,350	17,484	16,173	11,488	15,446	5,759
Amount	1,772,079	266,139	257,321	222,186	348,866	677,567
State and local income taxes: Number	5,779	1,188	1,330	666	1,647	948
Amount	100,829	1,805	3,209	1,500	7,325	86,990
State and local general sales tax: Number	55,401	14,205	13,797	10,075	12,657	4,668
Amount	76,602	9,807	16,125	13,219	22,800	14,650
Real estate taxes: Number	58,671	13,975	14,291	10,727	14,369	5,309
Amount	113,336	15,055	18,065	15,201	26,960	38,055
Total taxes paid deduction: Number	65,921	17,293	16,132	11,426	15,322	5,749
Amount	342,364	44,311	43,273	37,503	72,440	144,837
Mortgage interest paid: Number	56,568	13,920	13,541	10,408	14,042	4,658
Amount	671,129	104,753	118,293	101,745	175,995	170,343
Total contributions deduction: Number	46,446	10,746	9,569	8,824	12,009	5,297
Amount	517,078	26,591	28,077	34,436	51,537	376,436
Taxable income: Number	214,531	107,503	47,170	25,320	26,372	8,166
Amount	16,099,925	1,534,749	2,024,276	1,603,702	2,675,689	8,261,509
Total tax credits: Number	84,313	37,707	18,199	12,646	11,814	3,947
Amount	135,405	28,320	26,591	17,634	13,061	49,800
Residential energy credit: Number	8,942	2,166	2,387	1,766	2,144	479
Amount	2,014	385	601	277	569	182
Child tax credit: Number	48,485	21,044	12,639	8,102	6,699	0
Amount	66,702	19,675	22,776	13,876	10,374	0
Child and dependent care credit: Number	10,878	5,245	1,448	1,999	1,912	274
Amount	4,005	1,577	605	818	840	164
Earned income credit [6]: Number	31,050	31,050	0	0	0	0
Amount	55,485	55,485	0	0	0	0
Earned income credit refundable portion: Number	26,366	26,366	0	0	0	0
Amount	47,424	47,424	0	0	0	0
Alternative minimum tax: Number	3,851	28	*99	246	598	2,880
Amount	29,216	1,527	*140	247	2,114	25,188
Total income tax: Number	193,888	88,608	45,431	25,317	26,370	8,163
Amount	2,912,040	160,611	273,681	222,579	462,691	1,792,478
Total tax liability [7]: Number	199,983	94,635	45,498	25,305	26,375	8,169
Amount	3,026,378	180,002	291,025	238,856	493,823	1,822,673
Tax due at time of filing [8]: Number	53,242	18,945	10,400	7,325	11,963	4,609
Amount	422,111	19,242	25,432	21,438	75,947	280,052
Overpayments refunded [9]: Number	211,073	138,276	36,823	18,050	14,424	3,501
Amount	650,691	206,823	89,897	53,102	62,575	238,294

Footnotes at end of table.

Individual Income Tax Returns, by State, 2007

Statistics of Income Bulletin | Spring 2011

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

FOOTNOTES

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Not shown to avoid disclosure of information about specific taxpayers. However, the data are combined with data in an adjacent size class, as appropriate, and included in the appropriate totals.

[1] Data for Tax Year 2007 do not include returns that were filed by individuals who had no other reason to file except to receive the economic stimulus payment. This may affect the data for various items shown in the table, such as the total number of returns filed (including joint and paid preparer returns), number of exemptions, salaries and wages, and adjusted gross income.

[2] Includes returns with adjusted gross deficit.

[3] Less deficit.

[4] "Number" here and elsewhere in Table 1 represents number of returns, unless otherwise specified.

[5] Net capital gain (less loss) includes the total gains or losses (limited) reported on the Schedule D and brought to the Form 1040, as well as capital gain distributions not reported on Schedule D, but reported on the Forms 1040/1040A.

[6] "Earned income credit" includes both the refundable and nonrefundable portions. The nonrefundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable.

[7] "Total tax liability" differs from "total Income tax" in that "Total tax liability" includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRAs), Social Security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain "other taxes" listed in the Form 1040 instructions.

[8] Reflects payments to, or withholdings made to, "Total tax liability"(footnote 7). The amount the tax filer owes when the income tax return is filed.

[9] The amount of overpayments the tax filer requested to have refunded.

[10] Less than \$500.

[11] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the *SOI Spring 2009 Bulletin*. For further explanation of the tax terms, refer to the "Individual Income Tax Returns 2007," Publication 1304.

NOTE: Detail may not add to totals because of rounding.