

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2007
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	27.71%	72.29%	Missouri	29.99%	70.01%
Arizona	36.64%	63.36%	Montana	29.84%	70.16%
Arkansas	22.59%	77.41%	Nebraska	29.64%	70.36%
California	36.91%	63.09%	New Hampshire	35.11%	64.89%
Colorado	39.70%	60.30%	New Jersey	42.79%	57.21%
Connecticut	42.41%	57.59%	New Mexico	25.48%	74.52%
Delaware	35.82%	64.18%	New York	35.55%	64.45%
Georgia	36.85%	63.15%	*North Carolina	33.76%	66.24%
Hawaii	32.19%	67.81%	North Dakota	19.24%	80.76%
Idaho	33.48%	66.52%	Ohio	31.60%	68.40%
Illinois	34.33%	65.67%	Oklahoma	26.93%	73.07%
Indiana	28.90%	71.10%	Oregon	38.34%	61.66%
Iowa	29.89%	70.11%	Pennsylvania	29.98%	70.02%
Kansas	30.09%	69.91%	Rhode Island	35.01%	64.99%
Kentucky	27.59%	72.41%	South Carolina	29.88%	70.12%
Louisiana	21.73%	78.27%	Tennessee	24.02%	75.98%
Maine	28.85%	71.15%	Utah	39.52%	60.48%
Maryland	47.62%	52.38%	Vermont	29.62%	70.38%
Massachusetts	38.85%	61.15%	Virginia	39.16%	60.84%
Michigan	34.34%	65.66%	West Virginia	16.39%	83.61%
Minnesota	39.74%	60.26%	Wisconsin	36.25%	63.75%
Mississippi	22.07%	77.93%	United States	33.11%	66.89%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2007 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

*North Carolina taxable income is taxable income as calculated for federal income tax purposes, with certain adjustments. North Carolina allows a basic standard deduction that does not include the cost-of-living adjustment permitted under federal law so the adjustment amount must be added back to taxable income. If the taxpayer chooses to itemize deductions on the federal return, the amount of state and local income taxes or general sales taxes deducted on the federal return must be added back to federal taxable income on the state return to derive North Carolina taxable income. The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions.

Source: IRS Statistics of Income Bulletin Spring 2009, Volume 28, Number 4, Selected Historical and Other Data, Table 2