

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2009
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	29.37%	70.63%	Missouri	30.31%	69.69%
Arizona	35.58%	64.42%	Montana	30.18%	69.82%
Arkansas	24.55%	75.45%	Nebraska	29.78%	70.22%
California	37.17%	62.83%	New Hampshire	35.77%	64.23%
Colorado	39.24%	60.76%	New Jersey	43.94%	56.06%
Connecticut	43.95%	56.05%	New Mexico	25.81%	74.19%
Delaware	36.26%	63.74%	New York	36.56%	63.44%
Georgia	37.10%	62.90%	*North Carolina	34.75%	65.25%
Hawaii	32.50%	67.50%	North Dakota	19.71%	80.29%
Idaho	33.22%	66.78%	Ohio	30.82%	69.18%
Illinois	34.36%	65.64%	Oklahoma	27.00%	73.00%
Indiana	27.04%	72.96%	Oregon	39.78%	60.22%
Iowa	30.56%	69.44%	Pennsylvania	30.51%	69.49%
Kansas	30.20%	69.80%	Rhode Island	36.68%	63.32%
Kentucky	28.84%	71.16%	South Carolina	30.82%	69.18%
Louisiana	24.22%	75.78%	Tennessee	24.15%	75.85%
Maine	30.59%	69.41%	Utah	39.54%	60.46%
Maryland	49.10%	50.90%	Vermont	29.74%	70.26%
Massachusetts	40.10%	59.90%	Virginia	40.89%	59.11%
Michigan	32.24%	67.76%	West Virginia	18.38%	81.62%
Minnesota	39.64%	60.36%	Wisconsin	35.75%	64.25%
Mississippi	23.99%	76.01%	United States	33.30%	66.70%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2009 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 2011, Volume 30, Number 4, Selected Historical and Other Data, Table 2