

Itemization Rate by State, Tax Year 2005

State	Overall Itemization Rate (Percentage of Returns that Itemize)	Rank	Itemization Rate by Income Group (AGI)					Per Capita Income (2006)
			Under \$50,000	\$50,000 - \$74,999	\$75,000 - \$99,999	\$100,000 - \$199,999	\$200,000 and Above	
United States	35.61%		17.92%	58.31%	76.27%	89.51%	93.34%	\$38,376
Alabama	30.83%	38	17.10%	53.74%	71.49%	86.03%	92.63%	\$32,599
Alaska	25.39%	46	10.26%	42.75%	57.54%	71.28%	71.16%	\$39,499
Arizona	38.60%	15	20.92%	63.52%	79.43%	90.46%	94.02%	\$33,156
Arkansas	24.96%	47	12.38%	45.67%	69.67%	88.10%	93.85%	\$29,999
California	39.94%	11	19.43%	63.01%	81.44%	92.79%	97.42%	\$41,022
Colorado	42.31%	5	22.17%	65.95%	80.97%	91.15%	94.52%	\$41,987
Connecticut	44.97%	3	20.08%	64.19%	81.91%	94.31%	98.05%	\$53,152
Delaware	37.17%	19	17.36%	58.85%	76.13%	89.70%	94.68%	\$40,964
D.C.	42.65%	4	22.43%	65.35%	85.55%	94.52%	98.45%	\$63,044
Florida	33.01%	27	19.73%	54.05%	66.73%	80.03%	83.15%	\$36,734
Georgia	39.61%	12	21.94%	68.83%	84.31%	94.13%	96.79%	\$34,327
Hawaii	33.50%	26	16.81%	55.08%	72.40%	86.32%	92.96%	\$38,269
Idaho	35.34%	24	19.63%	62.46%	81.20%	90.80%	90.93%	\$31,031
Illinois	36.57%	21	17.99%	56.97%	73.55%	87.84%	94.25%	\$39,902
Indiana	30.91%	37	14.73%	51.33%	71.32%	87.68%	95.05%	\$34,647
Iowa	31.90%	31	16.80%	48.47%	71.94%	89.32%	94.71%	\$35,807
Kansas	31.31%	33	14.52%	49.72%	73.59%	90.58%	96.16%	\$36,209
Kentucky	31.13%	34	15.48%	56.74%	78.32%	90.86%	95.20%	\$31,639
Louisiana	26.19%	43	14.44%	45.14%	59.87%	77.99%	89.47%	\$31,358
Maine	31.68%	32	15.86%	54.85%	79.02%	93.04%	95.94%	\$34,935
Maryland	50.03%	1	26.39%	73.97%	88.56%	96.54%	98.25%	\$46,562
Massachusetts	41.77%	8	19.32%	59.95%	79.23%	92.96%	97.14%	\$49,203
Michigan	37.15%	20	18.40%	60.87%	77.52%	90.53%	95.84%	\$36,751
Minnesota	42.26%	6	20.98%	65.36%	83.86%	95.19%	97.57%	\$41,363
Mississippi	26.48%	42	14.64%	52.70%	71.45%	86.33%	93.58%	\$28,591
Missouri	31.91%	30	15.60%	54.70%	75.90%	90.64%	95.72%	\$35,408
Montana	31.12%	35	18.04%	56.37%	74.38%	87.95%	92.12%	\$32,719
Nebraska	31.02%	36	14.91%	51.76%	76.05%	91.13%	95.54%	\$36,999
Nevada	37.28%	17	21.14%	59.76%	74.23%	85.07%	84.17%	\$39,683
New Hampshire	36.56%	22	17.28%	53.59%	71.35%	84.90%	84.89%	\$42,707
New Jersey	45.23%	2	21.78%	64.25%	81.33%	93.62%	97.82%	\$48,590

New Mexico	26.90%	41	13.36%	49.59%	68.53%	86.42%	92.84%	\$30,642
New York	38.80%	13	18.57%	64.35%	82.35%	94.30%	98.10%	\$44,571
North Carolina	36.50%	23	19.28%	64.56%	83.44%	94.04%	96.94%	\$33,732
North Dakota	19.00%	50	9.36%	29.01%	46.32%	68.04%	86.00%	\$34,808
Ohio	34.57%	25	18.01%	60.68%	79.19%	92.46%	97.28%	\$36,054
Oklahoma	30.74%	39	15.78%	57.47%	77.87%	91.03%	94.71%	\$32,661
Oregon	41.84%	7	22.77%	71.75%	87.97%	95.36%	96.08%	\$35,300
Pennsylvania	32.36%	29	14.97%	52.95%	73.04%	89.09%	95.19%	\$38,849
Rhode Island	38.16%	16	17.69%	63.60%	82.53%	94.27%	96.86%	\$40,331
South Carolina	32.96%	28	17.12%	62.13%	81.70%	92.55%	95.77%	\$31,480
South Dakota	19.16%	49	10.09%	31.36%	47.12%	63.48%	69.93%	\$34,647
Tennessee	25.84%	45	13.49%	44.67%	61.34%	77.91%	82.67%	\$34,568
Texas	25.99%	44	11.92%	44.57%	61.38%	78.52%	82.57%	\$35,913
Utah	40.44%	10	21.08%	73.33%	87.75%	94.29%	95.07%	\$30,917
Vermont	30.61%	40	14.79%	49.14%	71.42%	90.55%	95.17%	\$37,025
Virginia	41.13%	9	19.39%	60.46%	79.19%	92.70%	97.11%	\$42,642
Washington	37.20%	18	18.47%	57.75%	72.52%	83.86%	84.88%	\$39,705
West Virginia	18.02%	51	7.25%	31.11%	52.97%	79.57%	93.93%	\$30,317
Wisconsin	38.61%	14	18.75%	63.88%	84.80%	94.54%	96.14%	\$37,115
Wyoming	22.66%	48	11.34%	35.38%	46.42%	59.93%	64.13%	\$40,912

Source: IRS Statistics of Income, Table 2; Tax Foundation calculations