

**Table 16. Type and Amount of Itemized Deductions  
1999 Individual Income Tax Returns**

**A. Dollar Amounts in Thousands**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	\$16,705	\$11,101	\$7,878	\$1,315	\$46,727	\$9,445	\$48	\$9,454	\$102,700
\$ 0 to \$ 5,000	13,008	1,585	3,421	500	21,520	470	1,423	2,137	44,050
\$ 5,001 to \$ 10,000	25,453	10,991	6,522	932	55,857	676	5,449	4,157	110,059
\$ 10,001 to \$ 15,000	40,153	4,975	11,191	1,661	78,682	1,061	12,026	7,717	157,435
\$ 15,001 to \$ 20,000	47,171	9,288	16,184	2,954	101,937	1,704	19,383	13,136	211,953
\$ 20,001 to \$ 25,000	43,486	17,892	20,818	4,317	142,002	2,045	26,191	18,969	275,838
\$ 25,001 to \$ 35,000	69,815	74,067	59,041	11,892	434,298	5,589	73,718	53,024	782,037
\$ 35,001 to \$ 50,000	87,328	195,419	118,720	24,749	871,170	11,881	153,824	103,758	1,566,277
\$ 50,001 to \$ 75,000	86,038	439,185	215,613	48,724	1,498,724	19,653	301,080	160,344	2,767,864
\$ 75,001 to \$ 100,000	37,463	388,654	164,651	39,538	1,032,521	18,274	243,951	113,029	2,037,109
\$ 100,001 to \$ 250,000	36,427	774,670	263,106	56,465	1,401,482	56,761	458,066	204,272	3,162,680
\$ 250,001 and Over	5,490	888,323	106,565	22,460	411,916	253,828	913,687	125,558	2,144,004
<b>Total</b>	<b>\$508,537</b>	<b>\$2,816,151</b>	<b>\$993,711</b>	<b>\$215,508</b>	<b>\$6,096,835</b>	<b>\$381,386</b>	<b>\$2,208,846</b>	<b>\$815,554</b>	<b>\$13,362,007</b>

**B. Percentage Distribution by Income Class**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$ 0 to \$ 5,000	2.6	0.1	0.3	0.2	0.4	0.1	0.1	0.3	0.3
\$ 5,001 to \$ 10,000	5.2	0.4	0.7	0.4	0.9	0.2	0.2	0.5	0.8
\$ 10,001 to \$ 15,000	8.2	0.2	1.1	0.8	1.3	0.3	0.5	1.0	1.2
\$ 15,001 to \$ 20,000	9.6	0.3	1.6	1.4	1.7	0.5	0.9	1.6	1.6
\$ 20,001 to \$ 25,000	8.8	0.6	2.1	2.0	2.3	0.5	1.2	2.4	2.1
\$ 25,001 to \$ 35,000	14.2	2.6	6.0	5.6	7.2	1.5	3.3	6.6	5.9
\$ 35,001 to \$ 50,000	17.8	7.0	12.0	11.6	14.4	3.2	7.0	12.9	11.8
\$ 50,001 to \$ 75,000	17.5	15.7	21.9	22.7	24.8	5.3	13.6	19.9	20.9
\$ 75,001 to \$ 100,000	7.6	13.9	16.7	18.5	17.1	4.9	11.0	14.0	15.4
\$ 100,001 to \$ 250,000	7.4	27.6	26.7	26.4	23.2	15.3	20.7	25.3	23.9
\$ 250,001 and Over	1.1	31.7	10.8	10.5	6.8	68.2	41.4	15.6	16.2
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**C. Average Deductions**

Adjusted Gross Income Classes	Medical Expense	State Income Taxes	Real Estate Taxes	Other Taxes	Home Mortgage Interest	Other Interest	Contri- butions	Other Deductions	Total
Negative Income	\$5,230	\$4,372	\$2,026	\$531	\$12,394	\$9,082	\$4,384	\$4,399	\$22,105
\$ 0 to \$ 5,000	5,277	936	1,178	260	7,677	1,158	625	1,586	11,528
\$ 5,001 to \$ 10,000	5,450	2,695	1,063	206	9,812	1,024	1,056	2,079	13,965
\$ 10,001 to \$ 15,000	5,473	592	1,022	192	7,776	956	1,248	2,713	11,503
\$ 15,001 to \$ 20,000	5,405	663	1,012	222	6,700	1,017	1,358	3,213	10,942
\$ 20,001 to \$ 25,000	4,909	825	956	226	6,542	910	1,335	3,366	10,658
\$ 25,001 to \$ 35,000	4,171	1,101	933	208	6,661	830	1,297	3,325	10,673
\$ 35,001 to \$ 50,000	4,184	1,557	1,021	231	7,270	859	1,435	3,495	11,994
\$ 50,001 to \$ 75,000	4,511	2,299	1,201	291	8,244	798	1,767	3,895	14,227
\$ 75,001 to \$ 100,000	5,667	3,343	1,490	380	9,441	1,000	2,253	4,710	17,369
\$ 100,001 to \$ 250,000	9,494	5,860	2,080	486	11,834	1,892	3,633	7,646	23,767
\$ 250,001 and Over	31,918	33,607	4,190	1,044	19,701	23,006	35,773	27,958	80,641
<b>Total</b>	<b>\$4,959</b>	<b>\$3,960</b>	<b>\$1,455</b>	<b>\$346</b>	<b>\$9,034</b>	<b>\$3,416</b>	<b>\$3,423</b>	<b>\$5,095</b>	<b>\$17,801</b>