

Itemized Deductions - Amount of Deductions Claimed

AGI Income Class	Filers	Total Medical Deductions	Capped**	Real Estate Tax	Home	Charitable Contributions	Other Deductions
			State/Local Income Tax		Mortgage Interest		
Under 25,000	8,365	43,739,340	4,661,095	22,191,484	37,772,119	6,360,029	11,639,204
25,000 - 49,999	16,729	37,609,272	20,352,775	48,376,908	92,459,363	15,277,643	23,913,089
50,000 - 74,999	18,958	31,193,409	40,032,999	67,379,487	122,060,218	23,440,453	26,155,748
75,000 - 99,999	16,637	19,078,303	50,044,726	72,617,739	120,286,292	26,635,666	21,201,411
100,000 - 124,999	11,834	10,833,072	47,421,673	61,498,375	87,471,387	23,063,607	15,033,988
125,000 - 149,999	6,772	5,652,314	31,485,535	40,830,109	50,799,050	16,341,859	11,103,618
150,000 - 199,999	6,354	5,507,487	30,667,922	45,095,619	52,230,631	21,077,204	11,153,809
200,000 - 299,999	4,063	3,773,671	19,767,116	35,352,698	37,147,559	22,712,142	11,950,578
300,000 - 499,999	1,915	1,669,342	9,329,363	20,650,130	21,679,607	18,099,428	9,101,877
500,000 - 999,999	816	584,822	4,001,888	11,585,067	11,178,635	15,100,557	7,013,163
1,000,000 +	325	86,334	1,617,220	6,954,238	10,882,366	40,853,055	7,826,230
Total	92,768	159,727,366	259,382,312	432,531,854	643,967,227	228,961,643	156,092,715
Pecent of Total Value Claimed		8%	14%	23%	34%	12%	8%
						Total Value Claimed	1,880,663,117

** uncapped federal amount = \$477,992,303 - 54% allowed

Percent of Total	Filers	Total Medical Deductions	State/Local Income Tax	Real Estate Tax	Home	Charitable Contributions	Other Deductions
					Mortgage Interest		
Under 25,000	9.0%	27.4%	1.8%	5.1%	5.9%	2.8%	7.5%
25,000 - 49,999	18.0%	23.5%	7.8%	11.2%	14.4%	6.7%	15.3%
50,000 - 74,999	20.4%	19.5%	15.4%	15.6%	19.0%	10.2%	16.8%
75,000 - 99,999	17.9%	11.9%	19.3%	16.8%	18.7%	11.6%	13.6%
100,000 - 124,999	12.8%	6.8%	18.3%	14.2%	13.6%	10.1%	9.6%
125,000 - 149,999	7.3%	3.5%	12.1%	9.4%	7.9%	7.1%	7.1%
150,000 - 199,999	6.8%	3.4%	11.8%	10.4%	8.1%	9.2%	7.1%
200,000 - 299,999	4.4%	2.4%	7.6%	8.2%	5.8%	9.9%	7.7%
300,000 - 499,999	2.1%	1.0%	3.6%	4.8%	3.4%	7.9%	5.8%
500,000 - 999,999	0.9%	0.4%	1.5%	2.7%	1.7%	6.6%	4.5%
1,000,000 +	0.4%	0.1%	0.6%	1.6%	1.7%	17.8%	5.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Population: In-state TY 2011 returns with positive AGI and itemized deductions

Itemized Deductions - Number of Claimants

AGI Income Class	Filers	Total Medical Deductions	State/Local Income Tax	Real Estate Tax	Home		Charitable Contributions	Other Deductions
					Mortgage Interest			
Under 25,000	8,365	4,933	7,741	6,790	5,066		4,666	3,267
25,000 - 49,999	16,729	4,964	16,544	15,240	13,458		9,729	4,754
50,000 - 74,999	18,958	3,770	18,876	17,966	16,145		12,761	5,183
75,000 - 99,999	16,637	2,347	16,623	16,046	14,562		12,458	4,372
100,000 - 124,999	11,834	1,073	11,817	11,453	10,442		9,652	2,945
125,000 - 149,999	6,772	477	6,768	6,562	5,768		5,902	1,835
150,000 - 199,999	6,354	368	6,348	6,167	5,325		5,776	1,680
200,000 - 299,999	4,063	156	4,061	3,912	3,184		3,770	1,169
300,000 - 499,999	1,915	41	1,913	1,843	1,491		1,817	548
500,000 - 999,999	816	9	814	788	618		769	226
1,000,000 +	325	2	325	315	239		311	94
All	92,768	18,140	91,830	87,082	76,298		67,611	26,073

Percent of Filers Claiming Deduc	Medical	Income Tax	Real Estate	Mortgage	Charitable	Other
Under 25,000	59.0%	92.5%	81.2%	60.6%	55.8%	39.1%
25,000 - 49,999	29.7%	98.9%	91.1%	80.4%	58.2%	28.4%
50,000 - 74,999	19.9%	99.6%	94.8%	85.2%	67.3%	27.3%
75,000 - 99,999	14.1%	99.9%	96.4%	87.5%	74.9%	26.3%
100,000 - 124,999	9.1%	99.9%	96.8%	88.2%	81.6%	24.9%
125,000 - 149,999	7.0%	99.9%	96.9%	85.2%	87.2%	27.1%
150,000 - 199,999	5.8%	99.9%	97.1%	83.8%	90.9%	26.4%
200,000 - 299,999	3.8%	100.0%	96.3%	78.4%	92.8%	28.8%
300,000 - 499,999	2.1%	99.9%	96.2%	77.9%	94.9%	28.6%
500,000 - 999,999	1.1%	99.8%	96.6%	75.7%	94.2%	27.7%
1,000,000 +	0.6%	100.0%	96.9%	73.5%	95.7%	28.9%
All	20%	99%	94%	82%	73%	28%

Population: In-state TY 2011 returns with positive AGI and itemized deductions

TY 2011 Average Amount of Itemized Deductions by AGI Class

AGI Income Class	# of Filers	Medical Deductions	State & Local Income Tax		Real Estate Tax	Home Mortgage Interest	Charitable Contributions	Other Deductions	Federal Average TOTAL	Vermont Average TOTAL
			Federal State/Local Income Tax	Vermont State/Local Income Tax						
Under 25,000	8,365	8,867	773	40	3,268	7,456	1,363	3,563	15,264	15,106
25,000 - 49,999	16,729	7,576	1,528	268	3,174	6,870	1,570	5,030	14,521	14,226
50,000 - 74,999	18,958	8,274	2,215	922	3,750	7,560	1,837	5,046	16,459	16,366
75,000 - 99,999	16,637	8,129	3,172	1,820	4,526	8,260	2,138	4,849	18,786	18,625
100,000 - 124,999	11,834	10,096	4,474	3,223	5,370	8,377	2,390	5,105	21,191	20,730
125,000 - 149,999	6,772	11,850	5,980	4,204	6,222	8,807	2,769	6,051	24,394	23,067
150,000 - 199,999	6,354	14,966	8,443	4,595	7,312	9,809	3,649	6,639	29,692	26,083
200,000 - 299,999	4,063	24,190	13,865	4,762	9,037	11,667	6,024	10,223	41,163	32,169
300,000 - 499,999	1,915	40,716	23,399	4,789	11,205	14,540	9,961	16,609	60,555	42,052
500,000 - 999,999	816	64,980	48,818	4,851	14,702	18,088	19,637	31,032	104,411	60,618
1,000,000 +	325	43,167	198,318	4,946	22,077	45,533	131,360	83,258	403,248	209,906
Average for ALL	92,768	8,805	5,205	2,825	4,967	8,440	3,386	5,987	22,629	20,273

TY 2011 Standard Deduction	
MFJ	11,600
HOH	8,500
Single	5,800

Note: The S&L Income Tax Deduction was capped beginning in TY09.