

## Itemized Deduction Provisions by State (Tax Year 2013)

*Source: Wisconsin Legislative Fiscal Bureau (Grey area not yet verified)*

State	Itemized Deductions	State Income Taxes	Mortgage Interest	Interest Expenses	Medical Expenses	Charitable Contributions	Misc. & Other Deductions
Alabama	Yes (state)	Local	State	Federal	State	50% of AGI	State
Alaska	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
Arizona	Yes (federal)	Federal	Federal	Federal	State	State (Credit)	State
Arkansas	Yes (state)	Local	State	Federal	Federal	State	Federal
California	Yes (state)	None	State	Federal	Federal	50% of AGI	State
Colorado	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Connecticut	No	None	None	None	None	None	None
Delaware	Yes (federal)	None	Federal	Federal	State	State [1]	Federal
District of Columbia	Yes (federal)	None	Federal	Federal	Federal	Federal [2]	Federal
Florida	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
Georgia	Yes (federal)	State only	Federal	State	Federal	Federal	Federal
Hawaii	Yes (federal)	Federal limited	Federal	Federal	State	Federal [3]	State
Idaho	Yes (federal)	None	Federal	Federal	Federal	Federal [4]	Federal
Illinois	No	None	None	None	None	None	None
Indiana	No	None	None	None	None	None	None
Iowa	Yes (federal)	None	Federal	Federal	Federal	State [5]	State
Kansas	Yes (federal)	None	Federal	Federal	Federal	Federal limited [6]	Federal
Kentucky	Yes (state)	Local	State	Federal	State	Federal limited	Federal
Louisiana	Yes (combined)	Federal	Federal	Federal	Federal	Federal	Federal
Maine	Yes (federal)	None	Mort Ins Prem exc.	Federal	Federal	See NOTES[7]	State
Maryland	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Massachusetts	Yes (state)	None	None	None	State	None [8]	State
Michigan	No	None	None	None	None	None	None
Minnesota	Yes (federal)	None	Federal	Federal	Federal	Federal limited	Federal
Mississippi	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Missouri	Yes (federal)	None	Federal	Federal	Federal	State [9]	Federal
Montana	Yes (federal)	None	Federal	Federal	State	Federal	State
Nebraska	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
New Hampshire	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
New Jersey	No	None	None	None	None	None	None
New Mexico	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
New York	Yes (federal)	None	Federal	Federal	State	Federal	Federal
Nevada	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
North Carolina	Yes (federal)	None	Mort Ins Prem exc..	Federal	Federal	Federal	Federal
North Dakota	Yes (federal)	Federal	Federal	Federal	State	Federal	Federal
Ohio	No	None	None	None	None	None	None
Oklahoma	Yes (federal)	Federal	Federal	Federal	Federal	Federal	Federal
Oregon	Yes (federal)	None	Federal	Federal	State	Federal	State
Pennsylvania	No	None	None	None	None	None	None
Rhode Island	No	None	None	Federal	Federal	None	Federal
South Carolina	Yes (federal)	None	Federal	Federal	Federal	Federal	State
South Dakota	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
Tennessee	No	None	None	None	None	None	None
Texas	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
Utah	Yes (federal)	Local	Federal	Federal	Federal	Federal	Federal
Vermont	Yes (federal)	\$5K cap	Federal	Federal	Federal	Federal	Federal
Virginia	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Washington	No income tax	N/A	N/A	N/A	N/A	N/A	N/A
West Virginia	No	None	None	None	None	None	None
Wisconsin	Yes (5% credit)	None	*see credit	State	Federal	Federal (5% credit)	State

\* Interest paid on a second home out of state, a boat or to purchase US securities not allowed. Mortgage Insurance Premiums also excluded.

## Charitable Contributions

11 states with an income tax have no deduction for charitable contributions

7 states with no income tax

Exceptions:

[1] Delaware: additional charitable mileage deduction

[2] DC total deductions limited (except medical and dental, investment interest and casualty and theft losses)

[3] HI total deductions limited at high income levels

[4] ID has tax credits for contributions to education entities and youth and rehab facilities

[5] IA additional charitable mileage deduction, credit for contributions to charitable conservation commission

[6] KS total itemized deductions reduced by 30% above threshold excluding charitable contributions

[7] KY itemized deductions limited if income exceeds \$178,150 MFJ – 1.2 for Single excluding mortgage interest

[8] ME **Limitation.** The total itemized deductions from Maine adjusted gross income claimed on a return may not exceed \$27,500, except the limitation does not apply to medical and dental expenses included in an individual's itemized deductions from federal adjusted gross income.

**5. Charitable contributions.** The following amounts in excess of the limitation on itemized deductions under subsection 4 may be claimed:

A. For tax years beginning in 2016, charitable contributions included in federal itemized deductions up to \$18,000; and [2013, c. 590, §1 (NEW).]

B. For tax years beginning on or after January 1, 2017, the amount of charitable contributions included in federal itemized deductions. [2013, c. 590, §1 (NEW).]

[8] MA Repealed in 2002. 50% tax credit for contributions to CDCs

[9] MO additional deduction for cultural contributions