

## 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	Federal	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	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	Federal
District of Columbia	Yes (federal)	None	Federal	Federal	Federal	Federal	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	State
Idaho	Yes (federal)	None	Federal	Federal	Federal	Federal	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	State
Kansas	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Kentucky	Yes (state)	Local	State	Federal	State	Federal	Federal
Louisiana	Yes (combined)	Federal	Federal Mort Ins	Federal	Federal	Federal	Federal
Maine	Yes (federal)	None	Prem exc.	Federal	Federal	Federal	State
Maryland	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Massachusetts	Yes (state)	None	None	None	State	None	State
Michigan	No	None	None	None	None	None	None
Minnesota	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Mississippi	Yes (federal)	None	Federal	Federal	Federal	Federal	Federal
Missouri	Yes (federal)	None	Federal	Federal	Federal	State	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	Federal	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	State

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