

**Mortgage Interest Deduction Cap Options**

AGI Category	All Filers	Average AGI	Average CL Tax	\$10,000 Mortgage Interest Cap			\$11,000 Mortgage Interest Cap			\$12,000 Mortgage Interest Cap			\$13,000 Mortgage Interest Cap			\$14,000 Mortgage Interest Cap			\$15,000 Mortgage Interest Cap		
				Tax Difference	# Affected	Average Increase	Tax Difference	# Affected	Average Increase	Tax Difference	# Affected	Average Increase	Tax Difference	# Affected	Average Increase	Tax Difference	# Affected	Average Increase	Tax Difference	# Affected	Average Increase
Neg/None/Missing	5,491	-45,452	19	61,643	233	265	54,109	200	271	47,664	163	292	42,125	142	297	37,451	118	317	33,505	103	325
Under 25,000	113,353	11,912	108	533,289	670	796	513,368	486	1,056	498,375	372	1,340	486,453	293	1,660	477,352	217	2,200	470,417	170	2,767
25,000 - 49,999	74,615	36,148	725	475,320	2,048	232	414,584	1,419	292	371,713	982	379	341,762	710	481	319,793	518	617	303,505	391	776
50,000 - 74,999	42,748	61,617	1,539	447,647	3,585	125	322,207	2,524	128	236,017	1,737	136	177,292	1,231	144	134,695	925	146	103,490	687	151
75,000 - 99,999	27,122	86,324	2,454	706,305	4,204	168	512,508	3,159	162	371,698	2,311	161	271,217	1,666	163	200,503	1,214	165	149,726	905	165
100,000 - 124,999	14,495	111,134	3,748	833,288	3,359	248	633,767	2,621	242	480,858	1,990	242	364,849	1,532	238	275,590	1,173	235	210,085	852	247
125,000 - 149,999	7,327	136,120	5,219	654,645	2,033	322	528,511	1,679	315	424,254	1,393	305	339,722	1,117	304	272,603	868	314	220,279	678	325
150,000 - 199,999	6,506	170,719	7,339	922,198	2,184	422	778,980	1,879	415	656,232	1,591	412	553,069	1,344	412	465,782	1,137	410	393,145	940	418
200,000 - 299,999	4,031	238,291	12,075	1,001,233	1,542	649	885,188	1,392	636	781,578	1,214	644	691,265	1,070	646	611,142	957	639	539,819	830	650
300,000 - 499,999	1,876	372,764	23,350	786,923	747	1,053	725,269	682	1,063	668,632	632	1,058	616,296	583	1,057	568,132	544	1,044	523,254	496	1,055
500,000 - 999,999	796	665,699	47,655	458,545	323	1,420	430,832	301	1,431	405,146	279	1,452	381,422	261	1,461	359,039	246	1,460	338,188	228	1,483
1,000,000 +	317	3,124,211	242,103	669,991	110	6,091	660,519	103	6,413	651,685	97	6,718	643,292	90	7,148	635,527	83	7,657	628,410	78	8,057
Resident Total	298,677	4,969,489	346,334	7,551,028	21,038	359	6,459,842	16,445	393	5,593,854	12,761	438	4,908,765	10,039	489	4,357,609	8,000	545	3,913,822	6,358	616
Out of State	2,266	28,843	585	10,437	49	213	8,905	36	247	7,649	28	273	6,523	24	272	5,608	21	267	4,810	13	370
Total	300,943	52,294	346,919	7,561,466	21,087	572	6,468,746	16,481	640	5,601,503	12,789	712	4,915,287	10,063	761	4,363,217	8,021	812	3,918,632	6,371	986
				<b>7,600,000</b>			<b>6,500,000</b>			<b>5,600,000</b>			<b>4,900,000</b>			<b>4,400,000</b>			<b>3,900,000</b>		

Notes:

TY 2011 data

Prepared by JFO/st