

Itemized Deductions - Number of Claimants

AGI Income Class	Filers	Total Medical Deductions	State/Local Income Tax	Real Estate Tax	Home			Other Deductions
					Mortgage Interest	Charitable Contributions		
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

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	
Percent 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

Tax Year 2011 - Chainbridge Model

Proposal to Eliminate the \$5,000 pass-through of the state and local income tax deduction

AGI Dollars	Number of Returns		AGI			Returns with a Tax Increase			Effective Rates	
	Units	Base (Millions)	Current Law Tax	Proposal Tax	Tax Increase	# of Returns	Total Increase	Average (\$)	CL	Proposal
0.01 - 25,000	125,687	1,116,323,652	13,600,721	13,662,867	62,146	3,080	62,146	20	1.22%	1.22%
25,001 - 50,000	76,559	2,766,888,238	52,291,540	52,956,143	664,603	15,208	664,603	44	1.89%	1.91%
50,001 - 75,000	43,842	2,701,187,832	64,187,576	65,993,640	1,806,063	18,448	1,806,063	98	2.38%	2.44%
75,001 - 100,000	27,732	2,394,272,764	64,985,212	67,499,095	2,513,883	16,248	2,513,883	155	2.71%	2.82%
100,001 - 125,000	14,897	1,655,484,365	54,929,582	57,643,910	2,714,328	11,484	2,714,328	236	3.32%	3.48%
125,001 - 150,000	7,584	1,032,539,144	39,309,420	41,138,880	1,829,460	6,440	1,829,460	284	3.81%	3.98%
15,001 - 175,000	4,196	676,978,991	28,239,111	29,385,998	1,146,887	3,748	1,146,887	306	4.17%	4.34%
175,001 - 200,000	2,548	474,770,236	21,006,229	21,789,719	783,489	2,312	783,489	339	4.42%	4.59%
200,001 - 250,000	2,832	629,107,193	30,545,653	31,466,414	920,761	2,581	920,761	357	4.86%	5.00%
250,001 - 500,000	3,328	1,103,980,985	64,704,678	65,940,295	1,235,617	3,098	1,235,617	399	5.86%	5.97%
500,000 - 1,000,000	829	552,869,774	38,787,916	39,103,878	315,961	763	315,961	414	7.02%	7.07%
1,000,000 +	355	1,235,788,671	84,281,221	84,404,558	123,338	301	123,338	410	6.82%	6.83%
Totals	310,389	16,340,191,845	556,868,859	570,985,397	14,116,538	83,711	14,116,538	169	3.41%	3.49%
				All Returns	14,312,666	27%	2.5%			

Prepared by JFO/st