

Above-the-Line Deduction for Certain Expenses of Elementary and Secondary School Teachers

State	Number of returns	Amount (in thousands)
United States	3,589,873	\$908,998
Alabama	48,342	\$12,191
Alaska	8,400	\$2,157
Arizona	68,414	\$17,162
Arkansas	28,136	\$7,190
California	343,279	\$87,456
Colorado	54,762	\$13,510
Connecticut	56,122	\$14,303
Delaware	11,161	\$2,814
District of Columbia	5,460	\$1,324
Florida	194,295	\$49,837
Georgia	123,941	\$31,412
Hawaii	15,950	\$3,998
Idaho	14,481	\$3,551
Illinois	156,485	\$39,265
Indiana	64,842	\$16,182
Iowa	36,562	\$9,053
Kansas	35,524	\$8,904
Kentucky	41,973	\$10,439
Louisiana	51,778	\$13,200
Maine	18,116	\$4,559
Maryland	76,804	\$19,150
Massachusetts	96,703	\$24,371
Michigan	111,329	\$28,059
Minnesota	58,068	\$14,250
Mississippi	33,315	\$8,534
Missouri	68,529	\$17,211
Montana	10,783	\$2,674
Nebraska	23,480	\$5,969
Nevada	25,682	\$6,597
New Hampshire	20,870	\$5,238
New Jersey	145,500	\$37,421
New Mexico	24,359	\$6,242
New York	282,751	\$73,331

North Carolina	113,554	\$28,321
North Dakota	7,069	\$1,808
Ohio	128,896	\$31,800
Oklahoma	41,032	\$10,557
Oregon	35,927	\$8,720
Pennsylvania	156,224	\$38,963
Rhode Island	16,761	\$4,315
South Carolina	50,554	\$12,873
South Dakota	9,308	\$2,369
Tennessee	63,627	\$16,227
Texas	314,220	\$81,442
Utah	22,643	\$5,521
Vermont	9,887	\$2,514
Virginia	99,267	\$24,464
Washington	66,117	\$16,721
West Virginia	17,502	\$4,508
Wisconsin	67,054	\$16,594
Wyoming	6,839	\$1,796
Other areas [1]	7,196	\$1,931

Footnotes at end of the table.

[1] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

** Data deleted to prevent disclosure of information for specific taxpayers.

NOTES: (a) The data in the table were compiled from a data file containing all Tax Year 2007 individual income tax returns filed and processed through the IRS Individual Master File system during Calendar Year 2008. Returns for prior years processed during Calendar Year 2008 are not included in this tabulation. Therefore, the totals in this tabulation will differ from the state data that are shown in the Spring 2009 issue of the SOI Bulletin and on the IRS website.

(b) Classification by state was based on the address used on the return. Usually this address is the taxpayer's home address. However, some taxpayers may have used the address of a tax attorney or accountant, or a place of business, and that address could be in a different state than the taxpayer's home. State detail may not add to United States total due to rounding.

(c) Data on the IRS Masterfile System are used for tax issues and not statistical purposes. Therefore, these data may contain anomalies.

Source: Internal Revenue Service, Statistics of Income Division, December 2009