

Table 471. Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2004 and 2005

[46,335 represents 46,335,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2004		2005		Percent change, 2004–05	
	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹	Amount
Total itemized deductions before limitation. . . .	46,335	1,035,000	47,755	1,167,135	3.1	12.8
Medical and dental expenses after 7.5 percent AGI limitation	9,531	61,503	9,917	67,354	4.1	9.5
Taxes paid ²	46,009	362,609	47,353	400,390	2.9	10.4
State and local income taxes	33,516	202,306	34,570	227,581	3.1	12.5
State and local general sales taxes	11,249	17,527	11,423	17,271	1.6	–1.5
Interest paid ³	38,110	356,356	39,016	405,718	2.4	13.9
Home mortgage interest	37,692	340,476	38,575	383,733	2.3	12.7
Charitable contributions	40,623	165,564	41,381	183,391	1.9	10.8
Other than cash contributions	25,267	43,373	25,371	48,057	0.4	10.8
Casualty and theft losses	185	3,510	814	14,984	339.4	326.9
Miscellaneous deductions after 2 percent AGI limitation . .	12,025	68,533	12,407	76,183	3.2	11.2
Total unlimited miscellaneous deductions	1,457	16,925	1,522	19,114	4.4	12.9
Itemized deductions in excess of limitation	5,724	36,762	6,323	45,324	10.5	23.3
Total itemized deductions after limitation	46,335	998,238	47,755	1,121,811	3.1	12.4
Total standard deduction	84,017	560,933	84,841	580,748	1.0	3.5
Total deductions (after itemized deduction limitation)	130,352	1,559,171	132,597	1,702,559	1.7	9.2

¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers. ² Includes real estate taxes, personal property taxes, and other taxes not shown separately. ³ Includes investment interest and deductible mortgage “points” not shown separately.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues.