

# Teachers Benefiting from the Educator Expenses Deduction

<b>United States</b>	<b>3,273,619</b>	<b>Alabama</b>	<b>43,193</b>
<b>California</b>	<b>330,492</b>	<b>Kentucky</b>	<b>37,778</b>
<b>Texas</b>	<b>264,979</b>	<b>Oklahoma</b>	<b>36,273</b>
<b>New York</b>	<b>247,567</b>	<b>Iowa</b>	<b>33,812</b>
<b>Florida</b>	<b>163,202</b>	<b>Oregon</b>	<b>33,171</b>
<b>Illinois</b>	<b>143,509</b>	<b>Kansas</b>	<b>32,704</b>
<b>Pennsylvania</b>	<b>141,776</b>	<b>Mississippi</b>	<b>28,882</b>
<b>Ohio</b>	<b>127,762</b>	<b>Arkansas</b>	<b>23,984</b>
<b>New Jersey</b>	<b>127,597</b>	<b>New Mexico</b>	<b>23,621</b>
<b>Michigan</b>	<b>113,416</b>	<b>Nevada</b>	<b>21,853</b>
<b>Georgia</b>	<b>105,028</b>	<b>Nebraska</b>	<b>21,379</b>
<b>North Carolina</b>	<b>97,654</b>	<b>Utah</b>	<b>21,259</b>
<b>Virginia</b>	<b>90,863</b>	<b>New Hampshire</b>	<b>19,343</b>
<b>Massachusetts</b>	<b>89,840</b>	<b>Maine</b>	<b>17,185</b>
<b>Maryland</b>	<b>72,519</b>	<b>Rhode Island</b>	<b>15,909</b>
<b>Wisconsin</b>	<b>65,161</b>	<b>West Virginia</b>	<b>15,677</b>
<b>Missouri</b>	<b>64,567</b>	<b>Hawaii</b>	<b>15,386</b>
<b>Washington</b>	<b>62,849</b>	<b>Idaho</b>	<b>13,781</b>
<b>Arizona</b>	<b>62,481</b>	<b>Montana</b>	<b>10,342</b>
<b>Indiana</b>	<b>61,132</b>	<b>Delaware</b>	<b>9,928</b>
<b>Minnesota</b>	<b>58,235</b>	<b>Vermont</b>	<b>9,203</b>
<b>Tennessee</b>	<b>55,882</b>	<b>South Dakota</b>	<b>8,515</b>
<b>Louisiana</b>	<b>52,076</b>	<b>Alaska</b>	<b>8,389</b>
<b>Connecticut</b>	<b>50,836</b>	<b>North Dakota</b>	<b>6,582</b>
<b>Colorado</b>	<b>50,618</b>	<b>Wyoming</b>	<b>5,993</b>
<b>South Carolina</b>	<b>43,673</b>	<b>District of Columbia</b>	<b>5,294</b>

Source: IRS Statistics of Income Division, Tax Year 2003