

Above-the-Line Deduction for Qualified Tuition and Related Expenses

State	Number of returns	Amount (in thousands)
United States	4,429,507	\$10,466,170
Alabama	51,105	\$125,517
Alaska	13,992	\$27,419
Arizona	86,004	\$166,919
Arkansas	25,618	\$58,389
California	576,030	\$1,077,205
Colorado	81,182	\$201,786
Connecticut	63,201	\$166,346
Delaware	13,481	\$32,603
District of Columbia	10,495	\$28,897
Florida	207,957	\$459,578
Georgia	130,508	\$325,577
Hawaii	18,529	\$44,861
Idaho	23,143	\$46,453
Illinois	218,765	\$548,596
Indiana	84,484	\$214,208
Iowa	47,576	\$118,149
Kansas	49,673	\$107,051
Kentucky	42,717	\$108,838
Louisiana	49,564	\$114,100
Maine	15,149	\$39,422
Maryland	111,776	\$273,206
Massachusetts	115,251	\$301,376
Michigan	169,995	\$424,594
Minnesota	91,627	\$243,096
Mississippi	25,989	\$59,552
Missouri	83,259	\$196,460
Montana	13,294	\$33,325
Nebraska	30,348	\$64,621
Nevada	34,462	\$64,310
New Hampshire	20,793	\$56,972
New Jersey	160,544	\$428,697
New Mexico	26,870	\$49,017
New York	325,499	\$858,660
North Carolina	116,285	\$257,718

North Dakota	10,471	\$25,196
Ohio	153,122	\$405,793
Oklahoma	46,435	\$97,806
Oregon	58,750	\$132,240
Pennsylvania	171,619	\$472,621
Rhode Island	17,491	\$43,702
South Carolina	49,182	\$125,528
South Dakota	10,007	\$25,105
Tennessee	60,409	\$151,142
Texas	304,032	\$708,945
Utah	39,905	\$90,165
Vermont	8,766	\$24,138
Virginia	135,337	\$319,512
Washington	99,917	\$218,481
West Virginia	18,378	\$43,049
Wisconsin	91,686	\$221,010
Wyoming	8,330	\$14,817
Other areas [1]	10,505	\$23,402

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