

**Average Itemized Deductions**  
**(Data Based on Preliminary 2004 IRS Statistics)**

Based on the latest IRS statistics (for tax year 2004), itemized deductions were claimed on 35 percent of all tax returns filed and represented 64 percent of the total deductions amount. The average for total itemized deductions (after limitation) was \$21,544, up \$1,024 from the average for 2003.

The following are preliminary figures released by the IRS (their reports lag behind the current tax year because of the time needed to compile figures). These are averages only. The IRS takes a dim view of taxpayers who base their claimed deductions on these figures.

The numbers are useful, however, for two purposes: (1) to see if your actual deduction is out of line (so you can take extra care to document your claim) and (2) to see if the deductions meet the expectations of policymakers.

Also, note that these averages take into account only those individuals who claimed an itemized deduction for that type of expense. Zero deductions are not factored in. Thus, the "average" taxpayer with adjusted gross income between \$30,000 and \$50,000 did not take an "average" medical expense deduction of \$5,324, only the "average" taxpayer who itemized did.

<b>Adjusted Gross Income</b>	<b>Medical Expenses</b>	<b>Taxes</b>	<b>Interest</b>	<b>Charitable Contributions</b>
\$15,000 to \$30,000	\$6,229	\$2,761	\$6,664	\$1,969
\$30,000 to \$50,000	\$5,324	\$3,592	\$6,933	\$2,132
\$50,000 to \$100,000	\$6,125	\$5,808	\$8,310	\$2,663
\$100,000 to \$200,000	\$9,811	\$10,528	\$10,949	\$4,130
\$200,000 or more	\$31,332	\$38,143	\$19,721	\$19,014

SOURCE: CCH, 2007

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