

Alternative Minimum Tax by State, Tax Year 2009

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax [1]	All Returns	Taxable Returns	Rank
United States	141,458,638	91,002,524	3,844,217	22,746,743	5,917	2.5	2.7	4.2	N/A
Alabama	2,048,831	1,221,150	23,895	107,701	4,507	1.1	1.2	2.0	45
Alaska	357,870	271,068	4,103	12,873	3,137	0.5	1.1	1.5	51
Arizona	2,670,661	1,650,283	41,699	222,865	5,345	1.6	1.6	2.5	33
Arkansas	1,211,644	726,653	17,578	98,559	5,607	1.8	1.5	2.4	38
California	16,384,130	10,349,112	685,141	4,944,995	7,217	4.1	4.2	6.6	6
Colorado	2,331,974	1,586,959	51,537	271,050	5,259	1.7	2.2	3.2	17
Connecticut	1,711,715	1,239,360	93,729	589,266	6,287	2.9	5.5	7.6	3
Delaware	420,472	291,903	8,865	49,504	5,584	1.9	2.1	3.0	23
District of Columbia	312,067	225,425	16,133	114,772	7,114	3.2	5.2	7.2	4
Florida	8,910,654	5,412,972	141,118	827,286	5,862	1.5	1.6	2.6	30
Georgia	4,447,966	2,528,362	106,477	469,118	4,406	2.1	2.4	4.2	9
Hawaii	648,846	441,800	11,122	62,505	5,620	1.7	1.7	2.5	34
Idaho	657,773	396,145	9,617	57,980	6,029	2.1	1.5	2.4	37
Illinois	6,008,183	3,912,678	160,561	792,759	4,937	1.8	2.7	4.1	10
Indiana	2,951,362	1,872,611	41,535	190,772	4,593	1.4	1.4	2.2	41
Iowa	1,392,004	952,967	23,816	120,912	5,077	1.7	1.7	2.5	35
Kansas	1,310,164	859,148	27,442	151,161	5,508	2.1	2.1	3.2	18
Kentucky	1,841,152	1,162,251	29,892	177,829	5,949	2.2	1.6	2.6	31
Louisiana	1,960,107	1,199,901	33,875	154,521	4,562	1.4	1.7	2.8	27
Maine	624,567	424,701	12,249	74,248	6,062	2.6	2.0	2.9	25
Maryland	2,751,233	1,958,962	132,676	718,643	5,417	3.3	4.8	6.8	5
Massachusetts	3,171,888	2,309,081	141,581	816,512	5,767	2.8	4.5	6.1	7
Michigan	4,534,729	2,862,459	81,589	384,039	4,707	1.7	1.8	2.9	26
Minnesota	2,541,797	1,768,618	70,575	419,921	5,950	2.6	2.8	4.0	11
Mississippi	1,241,390	686,539	14,012	60,354	4,307	1.3	1.1	2.0	43
Missouri	2,683,562	1,741,836	47,551	248,393	5,224	1.7	1.8	2.7	29
Montana	472,039	297,586	7,027	41,632	5,925	2.0	1.5	2.4	39
Nebraska	846,101	564,886	16,546	87,396	5,282	2.0	2.0	2.9	24
Nevada	1,243,552	803,998	15,412	93,654	6,077	1.1	1.2	1.9	47
New Hampshire	659,001	479,329	14,979	67,329	4,495	1.5	2.3	3.1	21
New Jersey	4,236,533	2,961,268	265,495	1,646,890	6,203	4.1	6.3	9.0	1
New Mexico	912,316	550,401	10,695	47,650	4,455	1.0	1.2	1.9	45
New York	9,116,699	6,031,027	477,166	3,663,685	7,678	4.4	5.2	7.9	2
North Carolina	4,144,875	2,535,771	87,720	491,994	5,609	2.4	2.1	3.5	15
North Dakota	322,972	231,224	4,839	22,185	4,585	1.2	1.5	2.1	42
Ohio	5,409,661	3,633,497	120,055	633,746	5,279	2.4	2.2	3.3	16
Oklahoma	1,585,616	997,675	23,342	125,311	5,368	1.5	1.5	2.3	40
Oregon	1,732,774	1,124,531	40,127	249,607	6,220	2.9	2.3	3.6	14
Pennsylvania	6,058,513	4,096,027	150,253	754,662	5,023	2.0	2.5	3.7	13
Rhode Island	501,586	346,562	13,669	78,089	5,713	2.6	2.7	3.9	12
South Carolina	2,024,495	1,213,925	30,931	164,872	5,330	1.9	1.5	2.5	32
South Dakota	385,157	255,518	4,238	18,028	4,254	0.9	1.1	1.7	50
Tennessee	2,794,712	1,714,210	29,024	119,033	4,101	0.9	1.0	1.7	49
Texas	10,784,887	6,545,993	206,222	833,801	4,043	1.2	1.9	3.2	20
Utah	1,124,569	683,431	19,029	100,397	5,276	1.8	1.7	2.8	28
Vermont	316,053	215,389	6,791	45,225	6,660	2.9	2.1	3.2	19
Virginia	3,685,674	2,588,534	130,531	625,387	4,791	2.2	3.5	5.0	8
Washington	3,144,952	2,202,129	54,351	242,404	4,460	1.1	1.7	2.5	36
West Virginia	778,130	507,614	9,764	55,629	5,697	1.6	1.3	1.9	46
Wisconsin	2,728,034	1,830,127	55,952	304,610	5,444	2.1	2.1	3.1	22
Wyoming	269,357	189,351	3,305	21,760	6,584	1.1	1.2	1.7	48
Other areas [2]	1,053,639	349,577	18,386	73,227	3,983	1.4	1.7	5.3	N/A

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] 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.

NOTE: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2010, including any returns filed for tax years preceding 2009.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010, and Tax Policy Center.

Alternative Minimum Tax by State, Tax Year 2008

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax [1]	All Returns	Taxable Returns	Rank
United States	143,490,468	95,520,933	3,952,315	25,585,335	6,474	2.46	2.75	4.14	N/A
Alabama	2,076,195	1,288,134	25,106	128,903	5,134	1.18	1.21	1.95	45
Alaska	359,709	290,564	3,659	14,855	4,060	0.55	1.02	1.26	51
Arizona	2,714,182	1,756,481	43,305	261,375	6,036	1.63	1.60	2.47	36
Arkansas	1,223,637	755,772	17,884	115,914	6,481	1.98	1.46	2.37	39
California	16,478,215	10,809,941	705,257	5,733,512	8,130	4.28	4.28	6.52	5
Colorado	2,340,854	1,654,661	54,738	324,149	5,922	1.80	2.34	3.31	16
Connecticut	1,742,470	1,296,183	95,523	655,052	6,858	2.79	5.48	7.37	3
Delaware	425,490	303,666	9,255	58,249	6,294	2.04	2.18	3.05	20
District of Columbia	302,531	223,339	16,208	127,279	7,853	3.56	5.36	7.26	4
Florida	8,875,483	5,645,900	146,076	927,241	6,348	1.48	1.65	2.59	33
Georgia	4,255,054	2,598,415	96,181	524,121	5,449	2.13	2.26	3.70	13
Hawaii	656,452	459,268	11,923	74,879	6,280	2.01	1.82	2.60	31
Idaho	666,723	423,714	10,999	77,913	7,084	2.49	1.65	2.60	32
Illinois	6,112,426	4,128,709	161,435	877,740	5,437	1.74	2.64	3.91	11
Indiana	3,019,320	1,992,138	42,741	216,200	5,058	1.38	1.42	2.15	41
Iowa	1,415,088	1,000,188	24,134	128,082	5,307	1.68	1.71	2.41	37
Kansas	1,328,944	905,922	28,784	171,026	5,942	2.04	2.17	3.18	19
Kentucky	1,869,439	1,218,223	30,666	187,726	6,122	2.11	1.64	2.52	35
Louisiana	1,983,957	1,250,519	35,682	189,123	5,300	1.37	1.80	2.85	26
Maine	633,674	443,576	12,889	84,684	6,570	2.80	2.03	2.91	23
Maryland	2,776,026	2,012,029	127,022	764,465	6,018	3.31	4.58	6.31	6
Massachusetts	3,197,925	2,387,861	142,043	919,054	6,470	2.81	4.44	5.95	7
Michigan	4,626,365	3,059,154	88,194	426,713	4,838	1.63	1.91	2.88	24
Minnesota	2,569,679	1,850,504	74,976	480,922	6,414	2.60	2.92	4.05	9
Mississippi	1,254,942	719,916	14,391	64,836	4,505	1.24	1.15	2.00	44
Missouri	2,739,220	1,832,981	51,028	297,961	5,839	1.84	1.86	2.78	28
Montana	477,153	314,174	8,347	67,439	8,079	2.94	1.75	2.66	30
Nebraska	857,622	591,594	16,785	97,497	5,809	1.99	1.96	2.84	27
Nevada	1,272,433	854,584	16,429	102,347	6,230	1.16	1.29	1.92	46
New Hampshire	668,971	497,127	14,269	72,086	5,052	1.43	2.13	2.87	25
New Jersey	4,304,848	3,077,401	267,676	1,732,390	6,472	3.79	6.22	8.70	1
New Mexico	923,431	573,865	11,771	56,350	4,787	1.24	1.27	2.05	42
New York	9,203,531	6,233,030	480,434	3,984,264	8,293	4.17	5.22	7.71	2
North Carolina	4,180,091	2,664,444	95,670	593,667	6,205	2.62	2.29	3.59	14
North Dakota	322,761	235,533	4,717	22,245	4,716	1.11	1.46	2.00	43
Ohio	5,562,764	3,876,376	126,749	728,577	5,748	2.42	2.28	3.27	18
Oklahoma	1,605,411	1,051,298	25,140	141,075	5,612	1.42	1.57	2.39	38
Oregon	1,753,860	1,182,640	44,282	330,042	7,453	3.44	2.52	3.74	12
Pennsylvania	6,130,055	4,264,743	149,759	795,362	5,311	1.92	2.44	3.51	15
Rhode Island	510,709	361,016	14,164	87,104	6,150	2.57	2.77	3.92	10
South Carolina	2,047,201	1,273,969	32,841	197,895	6,026	2.07	1.60	2.58	34
South Dakota	389,575	266,064	4,065	20,827	5,123	0.91	1.04	1.53	49
Tennessee	2,842,898	1,814,965	26,873	129,210	4,808	0.83	0.95	1.48	50
Texas	10,792,258	6,822,725	199,096	905,795	4,550	1.02	1.84	2.92	22
Utah	1,145,303	730,938	19,670	119,131	6,056	1.93	1.72	2.69	29
Vermont	320,162	224,748	7,384	54,935	7,440	3.13	2.31	3.29	17
Virginia	3,727,792	2,674,714	127,222	657,741	5,170	2.19	3.41	4.76	8
Washington	3,185,705	2,302,518	52,078	269,066	5,167	1.10	1.63	2.26	40
West Virginia	785,966	527,282	9,740	51,946	5,333	1.41	1.24	1.85	47
Wisconsin	2,767,859	1,940,996	58,311	328,800	5,639	2.02	2.11	3.00	21
Wyoming	274,041	201,684	3,701	30,729	8,303	1.17	1.35	1.84	48
Other areas [2]	1,794,068	654,747	65,043	176,841	2,719	1.55	3.63	9.93	N/A

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit." "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[2] 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.

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010, and Tax Policy Center.

Alternative Minimum Tax by State, Tax Year 2007*

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax [1]	All Returns	Taxable Returns	Rank
United States	154,707,511	98,524,786	4,161,402	24,273,037	5,833	2.18	2.69	4.22	N/A
Alabama	2,353,773	1,328,095	25,558	131,850	5,159	1.14	1.09	1.92	46
Alaska	370,608	284,997	3,783	15,380	4,066	0.60	1.02	1.33	51
Arizona	2,898,544	1,833,793	49,759	321,628	6,464	1.74	1.72	2.71	34
Arkansas	1,392,997	774,213	18,088	89,823	4,966	1.48	1.30	2.34	39
California	17,601,109	11,110,630	741,735	5,567,790	7,506	3.75	4.21	6.68	5
Colorado	2,455,161	1,699,096	58,201	343,871	5,908	1.76	2.37	3.43	18
Connecticut	1,868,063	1,344,856	99,030	579,047	5,847	2.18	5.30	7.36	3
Delaware	454,863	314,983	10,129	56,729	5,601	1.82	2.23	3.22	20
District of Columbia	316,370	222,858	15,954	119,147	7,468	3.19	5.04	7.16	4
Florida	9,688,136	5,922,395	165,763	1,049,688	6,332	1.45	1.71	2.80	29
Georgia	4,560,422	2,685,599	106,445	540,650	5,079	1.97	2.33	3.96	11
Hawaii	694,035	477,524	13,325	82,152	6,165	2.06	1.92	2.79	30
Idaho	722,486	446,761	12,817	74,912	5,845	2.08	1.77	2.87	27
Illinois	6,559,358	4,277,246	166,774	772,429	4,632	1.42	2.54	3.90	12
Indiana	3,243,323	2,074,176	46,757	207,475	4,437	1.22	1.44	2.25	41
Iowa	1,538,656	1,036,454	24,746	113,381	4,582	1.44	1.61	2.39	38
Kansas	1,401,460	930,234	29,916	159,878	5,344	1.85	2.13	3.22	19
Kentucky	2,137,383	1,262,766	31,061	158,996	5,119	1.67	1.45	2.46	37
Louisiana	2,146,273	1,230,569	31,010	130,829	4,219	1.22	1.44	2.52	35
Maine	729,634	465,400	14,522	89,154	6,139	2.71	1.99	3.12	22
Maryland	2,942,776	2,073,696	131,225	709,036	5,403	2.83	4.46	6.33	6
Massachusetts	3,461,517	2,458,354	150,262	864,284	5,752	2.39	4.34	6.11	7
Michigan	5,022,234	3,227,882	93,981	400,391	4,260	1.40	1.87	2.91	25
Minnesota	2,734,017	1,914,282	78,514	440,077	5,605	2.28	2.87	4.10	10
Mississippi	1,440,588	734,096	14,313	59,224	4,138	1.13	0.99	1.95	45
Missouri	3,010,549	1,906,944	52,276	270,239	5,169	1.64	1.74	2.74	32
Montana	513,585	328,187	9,115	48,672	5,340	2.02	1.77	2.78	31
Nebraska	918,101	611,364	17,759	88,956	5,009	1.73	1.93	2.90	26
Nevada	1,347,663	887,292	18,223	115,693	6,349	1.09	1.35	2.05	43
New Hampshire	723,686	516,822	15,866	74,409	4,690	1.35	2.19	3.07	24
New Jersey	4,576,940	3,188,094	276,751	1,556,051	5,623	3.20	6.05	8.68	1
New Mexico	980,234	584,838	13,140	61,406	4,673	1.29	1.34	2.25	42
New York	9,919,336	6,433,762	497,746	3,565,481	7,163	3.40	5.02	7.74	2
North Carolina	4,601,888	2,768,267	104,844	600,222	5,725	2.40	2.28	3.79	13
North Dakota	343,631	236,798	4,047	16,412	4,055	0.91	1.18	1.71	48
Ohio	6,119,067	4,041,170	139,766	724,176	5,181	2.24	2.28	3.46	17
Oklahoma	1,772,353	1,067,629	24,568	121,540	4,947	1.23	1.39	2.30	40
Oregon	1,911,229	1,247,642	45,618	283,198	6,208	2.63	2.39	3.66	14
Pennsylvania	6,697,189	4,397,767	159,416	750,112	4,705	1.71	2.38	3.62	15
Rhode Island	568,249	376,819	15,806	87,243	5,520	2.37	2.78	4.19	9
South Carolina	2,256,719	1,319,237	37,199	205,196	5,516	1.93	1.65	2.82	28
South Dakota	417,180	272,023	4,337	23,554	5,431	1.00	1.04	1.59	49
Tennessee	3,161,852	1,879,692	28,808	143,010	4,964	0.83	0.91	1.53	50
Texas	11,278,559	6,770,723	184,331	778,746	4,225	0.95	1.63	2.72	33
Utah	1,189,776	754,976	23,367	130,061	5,566	1.90	1.96	3.10	23
Vermont	344,889	234,220	8,391	54,739	6,524	2.87	2.43	3.58	16
Virginia	4,016,297	2,758,495	132,236	630,073	4,765	2.00	3.29	4.79	8
Washington	3,371,086	2,364,864	59,071	299,066	5,063	1.10	1.75	2.50	36
West Virginia	926,428	534,637	9,696	45,191	4,661	1.28	1.05	1.81	47
Wisconsin	2,957,858	2,022,082	63,512	327,069	5,150	1.91	2.15	3.14	21
Wyoming	284,489	202,049	4,058	29,379	7,240	1.07	1.43	2.01	44
Other areas [2]	1,764,892	687,438	77,787	165,323	2,125	1.53	4.41	11.32	N/A

* - Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed (including joint and paid preparer returns).

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(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resides.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2009, and Tax Policy Center

Alternative Minimum Tax by State, Tax Year 2006

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax [1]	All Returns	Taxable Returns	Rank
United States [2]	139,230,752	94,923,083	4,117,686	21,882,067	5,314	2.14	2.96	4.34	N/A
Alabama	2,028,820	1,271,634	23,864	118,494	4,965	1.08	1.18	1.88	46
Alaska	341,329	268,648	3,469	13,926	4,014	3.93	1.02	1.29	51
Arizona	2,596,639	1,756,630	51,028	274,655	5,382	1.53	1.97	2.90	29
Arkansas	1,184,565	743,218	16,828	79,280	4,711	1.46	1.42	2.26	40
California	15,987,519	10,721,317	735,476	5,044,250	6,858	3.68	4.60	6.86	5
Colorado	2,228,867	1,604,259	52,903	276,130	5,220	1.53	2.37	3.30	18
Connecticut	1,714,027	1,306,189	96,823	511,210	5,280	2.21	5.65	7.41	3
Delaware	412,049	303,481	9,628	54,373	5,647	1.81	2.34	3.17	19
District of Columbia	287,723	211,600	15,017	100,811	6,713	3.05	5.22	7.10	4
Florida	8,656,007	5,768,509	168,866	984,031	5,827	1.38	1.95	2.93	28
Georgia	4,075,882	2,582,412	102,159	483,393	4,732	1.87	2.51	3.96	12
Hawaii	638,212	456,580	13,428	76,970	5,732	2.04	2.10	2.94	27
Idaho	641,026	425,237	12,623	71,547	5,668	2.05	1.97	2.97	25
Illinois	5,979,694	4,138,642	160,305	694,797	4,334	1.42	2.68	3.87	13
Indiana	2,969,013	2,023,250	43,228	177,419	4,104	1.12	1.46	2.14	42
Iowa	1,378,083	993,660	22,905	96,706	4,222	1.36	1.66	2.31	39
Kansas	1,289,274	890,851	27,609	135,268	4,899	1.72	2.14	3.10	21
Kentucky	1,822,852	1,220,901	28,172	129,671	4,603	1.48	1.55	2.31	38
Louisiana	1,894,724	1,161,018	32,537	138,936	4,270	1.22	1.72	2.80	33
Maine	633,971	452,321	14,004	79,892	5,705	2.59	2.21	3.10	22
Maryland	2,717,418	2,010,396	127,303	618,016	4,855	2.65	4.68	6.33	6
Massachusetts	3,144,359	2,385,967	143,615	762,349	5,308	2.39	4.57	6.02	7
Michigan	4,655,310	3,160,490	89,131	352,370	3,953	1.32	1.91	2.82	32
Minnesota	2,559,718	1,854,934	74,282	379,454	5,108	2.12	2.90	4.00	11
Mississippi	1,234,286	700,045	13,931	54,409	3,906	1.07	1.13	1.99	44
Missouri	2,720,684	1,837,523	48,385	230,536	4,765	1.53	1.78	2.63	35
Montana	465,929	311,300	8,442	40,872	4,842	1.89	1.81	2.71	34
Nebraska	833,432	585,474	16,896	78,505	4,646	1.69	2.03	2.89	30
Nevada	1,210,794	850,122	18,198	106,991	5,879	1.03	1.50	2.14	41
New Hampshire	660,961	502,881	14,917	64,599	4,331	1.25	2.26	2.97	26
New Jersey	4,229,622	3,095,373	273,589	1,393,715	5,094	3.20	6.47	8.84	1
New Mexico	887,176	558,521	11,833	54,276	4,587	1.22	1.33	2.12	43
New York	8,964,337	6,157,862	493,391	3,271,930	6,632	3.64	5.50	8.01	2
North Carolina	4,005,613	2,638,255	98,871	516,285	5,222	2.25	2.47	3.75	14
North Dakota	314,622	227,047	3,651	14,974	4,101	0.95	1.16	1.61	48
Ohio	5,520,709	3,945,160	138,775	663,825	4,783	2.20	2.51	3.52	16
Oklahoma	1,544,498	1,009,205	23,694	108,252	4,569	1.20	1.53	2.35	37
Oregon	1,695,185	1,183,435	48,753	304,114	6,238	3.06	2.88	4.12	10
Pennsylvania	6,040,716	4,250,275	152,705	653,642	4,280	1.64	2.53	3.59	15
Rhode Island	516,906	369,990	15,705	80,674	5,137	2.33	3.04	4.24	9
South Carolina	1,948,517	1,258,643	37,513	187,277	4,992	1.89	1.93	2.98	24
South Dakota	377,808	259,798	3,640	15,885	4,364	0.74	0.96	1.40	50
Tennessee	2,742,268	1,817,729	27,127	139,500	5,142	0.85	0.99	1.49	49
Texas	10,090,061	6,403,272	180,948	719,579	3,977	0.94	1.79	2.83	31
Utah	1,075,222	712,175	21,922	114,053	5,203	1.82	2.04	3.08	23
Vermont	319,131	228,648	7,933	46,097	5,811	2.62	2.49	3.47	17
Virginia	3,618,883	2,660,983	127,929	565,164	4,418	1.91	3.54	4.81	8
Washington	3,017,975	2,240,348	54,697	259,519	4,745	1.08	1.81	2.44	36
West Virginia	770,261	520,047	9,056	42,084	4,647	1.29	1.18	1.74	47
Wisconsin	2,737,590	1,975,911	61,727	288,029	4,666	1.76	2.25	3.12	20
Wyoming	257,852	191,238	3,703	25,246	6,818	1.00	1.44	1.94	45
Other areas [3]	1,592,633	719,679	134,552	188,087	1,398	2.13	8.45	18.70	N/A

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit."

[2] U.S. totals include (a) substitutes for returns, whereby the Internal Revenue Service constructs returns for certain nonfilers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e. "taxable income," and (b) returns of nonresident or departing aliens.

[3] 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.

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008, and Tax Policy Center

Alternative Minimum Tax by State, Tax Year 2005

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax [1]	All Returns	Taxable Returns	Rank
United States	135,257,620	92,646,159	4,067,599	17,269,976	4,246	1.84	3.01	4.39	N/A
Alabama	1,955,914	1,232,291	20,554	82,862	4,031	0.84	1.05	1.67	47
Alaska	346,927	274,318	3,376	10,776	3,192	0.52	0.97	1.23	51
Arizona	2,474,093	1,689,513	48,824	206,958	4,239	1.26	1.97	2.89	28
Arkansas	1,153,654	726,213	16,617	58,777	3,537	1.17	1.44	2.29	37
California	15,572,877	10,510,614	757,012	3,845,136	5,079	2.98	4.86	7.20	4
Colorado	2,160,153	1,556,057	45,947	188,173	4,095	1.17	2.13	2.95	24
Connecticut	1,681,956	1,287,118	99,188	411,340	4,147	1.91	5.90	7.71	3
Delaware	402,938	297,608	9,166	40,729	4,443	1.37	2.27	3.08	20
District of Columbia	282,474	207,245	14,655	79,713	5,439	2.67	5.19	7.07	5
Florida	8,411,496	5,618,660	161,306	787,774	4,884	1.17	1.92	2.87	30
Georgia	3,917,976	2,503,274	101,935	364,960	3,580	1.54	2.60	4.07	12
Hawaii	621,014	448,468	13,517	61,354	4,539	1.72	2.18	3.01	22
Idaho	613,932	405,896	11,543	47,245	4,093	1.55	1.88	2.84	31
Illinois	5,836,193	4,063,659	153,340	527,871	3,442	1.18	2.63	3.77	14
Indiana	2,883,701	2,000,116	40,861	131,983	3,230	0.89	1.42	2.04	43
Iowa	1,346,535	973,473	22,137	74,328	3,358	1.15	1.64	2.27	38
Kansas	1,241,568	863,679	25,709	91,162	3,546	1.31	2.07	2.98	23
Kentucky	1,779,856	1,202,187	30,730	114,520	3,727	1.39	1.73	2.56	35
Louisiana	1,770,050	1,049,228	22,400	83,819	3,742	0.99	1.27	2.13	41
Maine	621,150	447,094	14,678	62,918	4,287	2.17	2.36	3.28	19
Maryland	2,674,329	1,989,557	134,222	508,761	3,790	2.34	5.02	6.75	6
Massachusetts	3,083,021	2,355,485	146,041	591,390	4,049	2.01	4.74	6.20	7
Michigan	4,562,770	3,173,867	92,666	282,960	3,054	1.08	2.03	2.92	26
Minnesota	2,445,599	1,826,063	74,405	299,877	4,030	1.79	3.04	4.07	11
Mississippi	1,169,598	660,613	11,037	37,401	3,389	0.86	0.94	1.67	46
Missouri	2,610,839	1,804,212	46,881	174,053	3,713	1.24	1.80	2.60	34
Montana	448,050	297,132	8,122	34,684	4,270	1.83	1.81	2.73	33
Nebraska	816,053	573,034	16,883	61,561	3,646	1.48	2.07	2.95	25
Nevada	1,150,204	821,162	18,167	92,249	5,078	0.91	1.58	2.21	39
New Hampshire	650,233	497,656	15,237	54,138	3,553	1.13	2.34	3.06	21
New Jersey	4,152,741	3,049,012	283,074	1,150,578	4,065	2.83	6.82	9.28	1
New Mexico	843,476	537,583	11,429	43,767	3,829	1.13	1.35	2.13	42
New York	8,715,913	6,007,583	522,569	2,806,129	5,370	3.49	6.00	8.70	2
North Carolina	3,879,609	2,554,198	93,305	381,005	4,083	1.84	2.41	3.65	16
North Dakota	307,235	221,415	3,313	9,159	2,765	0.66	1.08	1.50	48
Ohio	5,459,548	3,925,603	151,561	564,588	3,725	2.00	2.78	3.86	13
Oklahoma	1,495,579	972,931	21,475	79,032	3,680	1.02	1.44	2.21	40
Oregon	1,645,481	1,148,782	48,338	211,885	4,383	2.37	2.94	4.21	10
Pennsylvania	5,867,052	4,174,652	153,560	519,527	3,383	1.41	2.62	3.68	15
Rhode Island	502,440	368,305	16,682	65,935	3,952	2.03	3.32	4.53	9
South Carolina	1,885,351	1,218,118	35,309	134,051	3,797	1.49	1.87	2.90	27
South Dakota	367,105	252,307	3,191	11,085	3,474	0.59	0.87	1.26	50
Tennessee	2,657,790	1,767,638	25,415	102,957	4,051	0.71	0.96	1.44	49
Texas	9,727,703	6,112,639	171,580	579,105	3,375	0.86	1.76	2.81	32
Utah	1,030,683	675,736	19,493	71,225	3,654	1.31	1.89	2.88	29
Vermont	309,831	226,084	7,802	37,563	4,815	2.32	2.52	3.45	17
Virginia	3,540,757	2,617,202	123,544	430,734	3,486	1.55	3.49	4.72	8
Washington	2,931,911	2,168,650	50,049	201,399	4,024	0.94	1.71	2.31	36
West Virginia	753,593	509,770	8,608	31,179	3,622	1.02	1.14	1.69	45
Wisconsin	2,656,046	1,948,467	64,814	227,720	3,513	1.52	2.44	3.33	18
Wyoming	248,212	181,145	3,124	18,300	5,858	0.94	1.26	1.72	44
Other areas [2]	1,594,411	652,847	72,208	183,579	2,542	2.42	4.53	11.06	N/A

[1] "Income tax" includes the "alternative minimum tax," and is after subtraction of all tax credits except a portion of the "earned income credit."

[2] 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.

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	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax	All Returns	Taxable Returns	Rank
United States	133,092,565	91,150,187	3,146,323	12,895,393	4,099	1.55	2.36	3.45	N/A
Alabama	1,910,403	1,200,871	14,056	56,239	4,001	0.65	0.74	1.17	46
Alaska	345,209	273,548	2,382	8,021	3,367	0.43	0.69	0.87	50
Arizona	2,372,519	1,609,749	30,907	129,576	4,192	0.96	1.30	1.92	35
Arkansas	1,136,031	710,996	12,403	41,750	3,366	0.93	1.09	1.74	37
California	15,327,238	10,385,782	606,578	2,908,043	4,794	2.55	3.96	5.84	4
Colorado	2,110,355	1,520,216	32,056	139,737	4,359	1.00	1.52	2.11	31
Connecticut	1,665,154	1,273,952	80,333	319,740	3,980	1.66	4.82	6.31	3
Delaware	395,657	293,062	6,468	28,885	4,466	1.11	1.63	2.21	24
District of Columbia	277,884	202,475	11,763	59,075	5,022	2.22	4.23	5.81	5
Florida	8,173,271	5,430,213	118,535	596,523	5,032	1.08	1.45	2.18	26
Georgia	3,782,867	2,443,152	73,066	271,859	3,721	1.31	1.93	2.99	13
Hawaii	606,129	432,867	9,748	42,105	4,319	1.35	1.61	2.25	23
Idaho	594,282	389,326	8,250	31,566	3,826	1.28	1.39	2.12	29
Illinois	5,762,889	4,010,524	112,129	381,265	3,400	0.94	1.95	2.80	15
Indiana	2,854,911	1,992,239	29,098	99,701	3,426	0.72	1.02	1.46	43
Iowa	1,334,499	959,238	17,047	53,578	3,143	0.90	1.28	1.78	36
Kansas	1,229,497	850,067	19,230	68,108	3,542	1.10	1.56	2.26	22
Kentucky	1,757,624	1,185,725	23,839	63,381	2,659	0.84	1.36	2.01	32
Louisiana	1,869,153	1,131,216	18,142	56,262	3,101	0.74	0.97	1.60	42
Maine	618,852	445,042	11,657	46,299	3,972	1.72	1.88	2.62	19
Maryland	2,635,590	1,964,764	102,793	359,570	3,498	1.80	3.90	5.23	6
Massachusetts	3,061,220	2,340,805	116,120	458,767	3,951	1.70	3.79	4.96	7
Michigan	4,561,087	3,191,038	69,421	213,634	3,077	0.85	1.52	2.18	27
Minnesota	2,407,792	1,800,407	57,474	219,750	3,823	1.42	2.39	3.19	11
Mississippi	1,165,951	675,030	7,855	23,045	2,934	0.60	0.67	1.16	47
Missouri	2,585,513	1,781,352	34,641	130,348	3,763	1.03	1.34	1.94	34
Montana	439,714	286,667	6,070	24,903	4,103	1.53	1.38	2.12	30
Nebraska	808,780	565,621	13,263	47,346	3,570	1.24	1.64	2.34	20
Nevada	1,092,600	783,790	13,525	68,883	5,093	0.81	1.24	1.73	38
New Hampshire	643,076	491,117	11,196	40,973	3,660	0.94	1.74	2.28	21
New Jersey	4,107,118	3,015,128	227,857	842,462	3,697	2.24	5.55	7.56	1
New Mexico	827,182	521,483	8,796	33,017	3,754	0.99	1.06	1.69	39
New York	8,625,432	5,929,874	436,985	2,137,635	4,892	2.96	5.07	7.37	2
North Carolina	3,769,920	2,487,478	69,635	263,896	3,790	1.44	1.85	2.80	14
North Dakota	305,030	217,199	2,355	6,664	2,830	0.53	0.77	1.08	48
Ohio	5,447,064	3,923,585	120,645	429,558	3,561	1.61	2.21	3.07	12
Oklahoma	1,476,128	949,554	15,914	59,242	3,723	0.91	1.08	1.68	41
Oregon	1,604,383	1,111,399	37,035	158,431	4,278	2.01	2.31	3.33	10
Pennsylvania	5,811,227	4,127,024	114,544	377,134	3,292	1.14	1.97	2.78	16
Rhode Island	500,314	368,702	13,478	52,556	3,899	1.71	2.69	3.66	8
South Carolina	1,844,497	1,189,004	26,054	92,914	3,566	1.19	1.41	2.19	25
South Dakota	362,240	246,473	2,141	8,120	3,793	0.49	0.59	0.87	51
Tennessee	2,606,931	1,735,014	17,623	76,682	4,351	0.58	0.68	1.02	49
Texas	9,431,995	5,915,840	118,352	414,662	3,504	0.74	1.25	2.00	33
Utah	996,414	646,503	13,765	47,781	3,471	1.09	1.38	2.13	28
Vermont	306,271	223,210	5,883	24,721	4,202	1.69	1.92	2.64	18
Virginia	3,491,196	2,580,266	89,067	298,749	3,354	1.21	2.55	3.45	9
Washington	2,860,940	2,101,597	35,311	150,265	4,255	0.78	1.23	1.68	40
West Virginia	747,838	502,407	6,169	20,440	3,313	0.75	0.82	1.23	44
Wisconsin	2,621,165	1,927,602	51,916	172,573	3,324	1.25	1.98	2.69	17
Wyoming	243,718	174,048	2,108	11,547	5,478	0.74	0.86	1.21	45
Other areas [1]	1,579,815	635,946	60,645	201,341	3,320	3.45	3.84	9.54	N/A

[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.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2005, including any returns filed for tax years preceding 2004.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

Alternative Minimum Tax by State, Tax Year 2003

State	Number of returns			AMT			Percent of Returns on AMT in State		
	All	Taxable	On AMT	Total (\$1,000s)	Average per Return (\$)	Percent of Income Tax	All Returns	Taxable Returns	Rank
United States	131,356,582	91,626,824	2,358,795	9,425,838	3,996	1.25	1.80	2.57	N/A
Alabama	1,883,765	1,211,116	9,739	41,629	4,274	0.53	0.52	0.80	47
Alaska	343,032	277,302	1,695	6,230	3,676	0.35	0.49	0.61	51
Arizona	2,285,323	1,573,796	20,484	92,205	4,501	0.80	0.90	1.30	35
Arkansas	1,121,518	718,679	8,871	31,850	3,590	0.77	0.79	1.23	38
California	15,171,832	10,494,379	474,992	2,153,136	4,533	2.13	3.13	4.53	4
Colorado	2,079,044	1,516,764	23,140	99,625	4,305	0.78	1.11	1.53	31
Connecticut	1,653,789	1,279,106	60,856	229,298	3,768	1.34	3.68	4.76	3
Delaware	388,288	291,246	4,579	21,993	4,803	0.95	1.18	1.57	27
District of Columbia	275,645	201,566	9,024	41,166	4,562	1.74	3.27	4.48	5
Florida	7,849,542	5,300,070	71,607	386,883	5,403	0.87	0.91	1.35	34
Georgia	3,709,312	2,460,182	53,920	204,183	3,787	1.07	1.45	2.19	14
Hawaii	591,084	428,729	6,590	28,089	4,262	1.02	1.11	1.54	30
Idaho	577,926	385,696	6,211	23,483	3,781	1.09	1.07	1.61	24
Illinois	5,722,755	4,064,281	80,638	305,859	3,793	0.82	1.41	1.98	18
Indiana	2,816,535	2,004,999	19,872	76,636	3,856	0.59	0.71	0.99	42
Iowa	1,324,876	964,039	12,537	39,711	3,168	0.73	0.95	1.30	36
Kansas	1,218,580	858,499	14,527	51,617	3,553	0.90	1.19	1.69	21
Kentucky	1,740,856	1,192,015	18,413	63,381	3,442	0.91	1.06	1.54	29
Louisiana	1,879,651	1,167,745	13,007	43,329	3,331	0.58	0.69	1.11	40
Maine	615,092	447,476	9,336	35,866	3,842	1.43	1.52	2.09	17
Maryland	2,601,859	1,963,722	75,341	249,343	3,310	1.40	2.90	3.84	6
Massachusetts	3,051,697	2,365,151	89,007	340,829	3,829	1.39	2.92	3.76	7
Michigan	4,546,347	3,253,011	51,958	161,782	3,114	0.67	1.14	1.60	25
Minnesota	2,383,813	1,805,993	45,653	162,167	3,552	1.14	1.92	2.53	10
Mississippi	1,169,646	696,183	6,167	20,733	3,362	0.54	0.53	0.89	44
Missouri	2,563,895	1,799,752	26,033	101,825	3,911	0.86	1.02	1.45	32
Montana	433,522	284,386	4,526	16,707	3,691	1.13	1.04	1.59	26
Nebraska	802,709	570,034	10,126	35,585	3,514	1.01	1.26	1.78	20
Nevada	1,044,025	763,287	8,215	47,635	5,799	0.70	0.79	1.08	41
New Hampshire	634,654	490,381	8,138	31,818	3,910	0.80	1.28	1.66	22
New Jersey	4,082,108	3,030,048	178,870	630,399	3,524	1.81	4.38	5.90	2
New Mexico	813,731	521,692	7,103	26,637	3,750	0.88	0.87	1.36	33
New York	8,589,932	5,989,363	356,771	1,541,264	4,320	2.39	4.15	5.96	1
North Carolina	3,680,813	2,490,379	53,449	197,622	3,697	1.19	1.45	2.15	15
North Dakota	302,426	217,689	1,683	5,253	3,121	0.46	0.56	0.77	48
Ohio	5,444,137	3,988,454	96,790	335,936	3,471	1.36	1.78	2.43	11
Oklahoma	1,460,943	959,668	12,239	44,034	3,598	0.75	0.84	1.28	37
Oregon	1,571,871	1,104,588	29,056	119,117	4,100	1.68	1.85	2.63	9
Pennsylvania	5,771,764	4,159,105	79,008	273,741	3,465	0.88	1.37	1.90	19
Rhode Island	498,063	372,648	10,615	38,728	3,648	1.37	2.13	2.85	8
South Carolina	1,804,803	1,193,134	19,543	65,731	3,363	0.93	1.08	1.64	23
South Dakota	357,449	246,562	1,534	6,712	4,375	0.46	0.43	0.62	49
Tennessee	2,565,045	1,739,404	10,647	52,817	4,961	0.44	0.42	0.61	50
Texas	9,298,799	6,022,920	68,776	285,472	4,151	0.55	0.74	1.14	39
Utah	969,812	645,223	9,974	34,440	3,453	0.87	1.03	1.55	28
Vermont	302,209	222,293	4,877	20,620	4,228	1.55	1.61	2.19	13
Virginia	3,431,766	2,565,703	61,470	202,888	3,301	0.91	1.79	2.40	12
Washington	2,808,556	2,101,376	18,159	89,404	4,923	0.50	0.65	0.86	46
West Virginia	744,440	505,823	4,580	14,838	3,240	0.57	0.62	0.91	43
Wisconsin	2,589,845	1,935,569	40,670	130,425	3,207	1.01	1.57	2.10	16
Wyoming	240,998	172,837	1,525	9,767	6,405	0.70	0.63	0.88	45
Other areas [1]	1,546,460	612,761	46,254	155,398	3,360	2.96	2.99	7.55	N/A

[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.

NOTES: (a) The data in the table are based on tabulations of all individual income tax returns filed and processed through the IRS Individual Master File system during Calendar Year 2004. Most returns filed in 2004 were for Tax Year 2003, but some are for prior years.

(b) Alternative minimum tax refers to Form 1040, line 42; It excludes additional tax paid because of the loss of credits.

(c) 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.

(d) Detail of states may not add to the United States total because of rounding.