

## Earned Income Tax Credit by State, Tax Year 2009\*

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>141,459</b>	<b>27,195</b>	<b>19.2%</b>	<b>59,697</b>	<b>2,195</b>
Alabama	2,049	556	27.2%	1,395	2,507
Alaska	358	50	14.0%	94	1,887
Arizona	2,671	554	20.7%	1,247	2,252
Arkansas	1,212	321	26.5%	746	2,326
California	16,384	3,065	18.7%	6,641	2,167
Colorado	2,332	354	15.2%	704	1,985
Connecticut	1,712	208	12.2%	402	1,927
Delaware	420	71	16.9%	148	2,080
District of Columbia	312	53	17.0%	108	2,039
Florida	8,911	2,044	22.9%	4,523	2,213
Georgia	4,448	1,105	24.8%	2,689	2,435
Hawaii	649	108	16.7%	213	1,963
Idaho	658	139	21.1%	293	2,110
Illinois	6,008	1,035	17.2%	2,286	2,208
Indiana	2,951	555	18.8%	1,180	2,124
Iowa	1,392	217	15.6%	430	1,981
Kansas	1,310	220	16.8%	457	2,080
Kentucky	1,841	416	22.6%	894	2,150
Louisiana	1,960	550	28.1%	1,383	2,513
Maine	625	105	16.9%	196	1,857
Maryland	2,751	406	14.8%	842	2,075
Massachusetts	3,172	390	12.3%	731	1,873
Michigan	4,535	834	18.4%	1,798	2,156
Minnesota	2,542	347	13.7%	662	1,907
Mississippi	1,241	419	33.8%	1,074	2,562
Missouri	2,684	533	19.9%	1,147	2,150
Montana	472	88	18.7%	171	1,938
Nebraska	846	137	16.2%	281	2,046
Nevada	1,244	225	18.1%	477	2,123
New Hampshire	659	80	12.2%	143	1,785
New Jersey	4,237	576	13.6%	1,199	2,082
New Mexico	912	226	24.8%	496	2,191
New York	9,117	1,725	18.9%	3,647	2,114
North Carolina	4,145	933	22.5%	2,095	2,245
North Dakota	323	46	14.1%	87	1,915
Ohio	5,410	979	18.1%	2,084	2,129
Oklahoma	1,586	363	22.9%	808	2,224
Oregon	1,733	288	16.6%	553	1,923
Pennsylvania	6,059	934	15.4%	1,865	1,998
Rhode Island	502	81	16.2%	168	2,075
South Carolina	2,024	508	25.1%	1,165	2,292
South Dakota	385	67	17.4%	135	2,007
Tennessee	2,795	676	24.2%	1,524	2,254
Texas	10,785	2,676	24.8%	6,604	2,468
Utah	1,125	196	17.4%	420	2,146
Vermont	316	46	14.7%	81	1,754
Virginia	3,686	606	16.4%	1,264	2,087
Washington	3,145	448	14.2%	880	1,964
West Virginia	778	166	21.4%	338	2,029
Wisconsin	2,728	394	14.4%	780	1,982
Wyoming	269	39	14.6%	74	1,877
Other areas [2]	1,054	34	3.2%	76	2,230

\* - Data for Tax Year 2009 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.

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (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 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 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 calculations.

8-Dec-10

## Earned Income Tax Credit by State, Tax Year 2008\*

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>143,490</b>	<b>24,780</b>	<b>17.3%</b>	<b>50,720</b>	<b>2,047</b>
Alabama	2,076	524	25.2%	1,237	2,360
Alaska	360	38	10.7%	62	1,606
Arizona	2,714	487	17.9%	1,001	2,056
Arkansas	1,224	302	24.7%	656	2,171
California	16,478	2,730	16.6%	5,481	2,008
Colorado	2,341	308	13.2%	564	1,829
Connecticut	1,742	191	10.9%	346	1,816
Delaware	425	66	15.5%	128	1,938
District of Columbia	303	50	16.6%	94	1,876
Florida	8,875	1,853	20.9%	3,825	2,064
Georgia	4,255	1,023	24.0%	2,339	2,287
Hawaii	656	97	14.8%	173	1,778
Idaho	667	120	18.0%	233	1,937
Illinois	6,112	954	15.6%	1,979	2,074
Indiana	3,019	505	16.7%	998	1,979
Iowa	1,415	194	13.7%	358	1,846
Kansas	1,329	196	14.7%	373	1,906
Kentucky	1,869	386	20.7%	768	1,990
Louisiana	1,984	517	26.1%	1,223	2,367
Maine	634	95	15.0%	167	1,755
Maryland	2,776	375	13.5%	722	1,924
Massachusetts	3,198	353	11.0%	622	1,763
Michigan	4,626	758	16.4%	1,527	2,013
Minnesota	2,570	308	12.0%	548	1,778
Mississippi	1,255	399	31.8%	963	2,417
Missouri	2,739	490	17.9%	980	2,000
Montana	477	78	16.4%	142	1,809
Nebraska	858	123	14.3%	233	1,899
Nevada	1,272	196	15.4%	374	1,907
New Hampshire	669	71	10.6%	119	1,683
New Jersey	4,305	536	12.4%	1,049	1,959
New Mexico	923	210	22.8%	427	2,028
New York	9,204	1,622	17.6%	3,241	1,998
North Carolina	4,180	865	20.7%	1,819	2,104
North Dakota	323	41	12.6%	73	1,797
Ohio	5,563	896	16.1%	1,780	1,986
Oklahoma	1,605	330	20.5%	674	2,044
Oregon	1,754	258	14.7%	463	1,793
Pennsylvania	6,130	857	14.0%	1,612	1,881
Rhode Island	511	76	14.9%	148	1,955
South Carolina	2,047	478	23.3%	1,026	2,146
South Dakota	390	60	15.4%	112	1,867
Tennessee	2,843	627	22.0%	1,307	2,087
Texas	10,792	2,417	22.4%	5,517	2,283
Utah	1,145	164	14.3%	321	1,954
Vermont	320	42	13.2%	69	1,629
Virginia	3,728	553	14.8%	1,077	1,948
Washington	3,186	399	12.5%	725	1,817
West Virginia	786	153	19.4%	287	1,881
Wisconsin	2,768	348	12.6%	643	1,849
Wyoming	274	34	12.3%	59	1,758
Other areas [2]	1,794	29	1.6%	55	1,909

\* - Data for Tax Year 2008 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.

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2009, including any returns filed for tax years preceding 2008.

(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 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 2010, and Tax Policy Center calculations.

10-Jun-09

## Earned Income Tax Credit by State, Tax Year 2007\*

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>154,708</b>	<b>24,616</b>	<b>15.9%</b>	<b>48,712</b>	<b>1,979</b>
Alabama	2,354	532	22.6%	1,221	2,298
Alaska	371	43	11.6%	70	1,629
Arizona	2,899	468	16.1%	924	1,975
Arkansas	1,393	304	21.8%	638	2,101
California	17,601	2,729	15.5%	5,311	1,946
Colorado	2,455	301	12.3%	530	1,761
Connecticut	1,868	190	10.2%	333	1,758
Delaware	455	65	14.2%	122	1,883
District of Columbia	316	51	16.0%	92	1,807
Florida	9,688	1,811	18.7%	3,580	1,977
Georgia	4,560	1,006	22.1%	2,220	2,206
Hawaii	694	96	13.8%	165	1,715
Idaho	722	116	16.0%	215	1,857
Illinois	6,559	947	14.4%	1,895	2,001
Indiana	3,243	492	15.2%	934	1,897
Iowa	1,539	195	12.6%	342	1,757
Kansas	1,401	196	14.0%	358	1,831
Kentucky	2,137	384	18.0%	735	1,912
Louisiana	2,146	526	24.5%	1,216	2,312
Maine	730	96	13.2%	163	1,699
Maryland	2,943	373	12.7%	693	1,860
Massachusetts	3,462	349	10.1%	593	1,701
Michigan	5,022	751	14.9%	1,457	1,940
Minnesota	2,734	305	11.1%	523	1,719
Mississippi	1,441	402	27.9%	945	2,350
Missouri	3,011	490	16.3%	942	1,924
Montana	514	78	15.2%	137	1,764
Nebraska	918	123	13.4%	225	1,824
Nevada	1,348	192	14.3%	351	1,826
New Hampshire	724	71	9.8%	116	1,633
New Jersey	4,577	532	11.6%	1,007	1,895
New Mexico	980	210	21.5%	414	1,966
New York	9,919	1,627	16.4%	3,142	1,931
North Carolina	4,602	861	18.7%	1,762	2,046
North Dakota	344	42	12.1%	72	1,733
Ohio	6,119	888	14.5%	1,697	1,911
Oklahoma	1,772	333	18.8%	660	1,980
Oregon	1,911	255	13.3%	443	1,738
Pennsylvania	6,697	855	12.8%	1,560	1,823
Rhode Island	568	75	13.1%	141	1,884
South Carolina	2,257	472	20.9%	979	2,072
South Dakota	417	60	14.4%	108	1,801
Tennessee	3,162	615	19.4%	1,238	2,014
Texas	11,279	2,417	21.4%	5,368	2,221
Utah	1,190	156	13.1%	292	1,872
Vermont	345	41	12.0%	66	1,586
Virginia	4,016	545	13.6%	1,028	1,885
Washington	3,371	394	11.7%	694	1,761
West Virginia	926	155	16.7%	281	1,813
Wisconsin	2,958	341	11.5%	606	1,776
Wyoming	284	34	11.9%	58	1,698
Other areas [2]	1,765	27	1.5%	50	1,840

\* - 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.

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2008, including any returns filed for tax years preceding 2007.

(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 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 calculations.

18-Aug-08

## Earned Income Tax Credit by State, Tax Year 2006

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States [2]</b>	<b>139,231</b>	<b>23,117</b>	<b>16.6%</b>	<b>44,651</b>	<b>1,932</b>
Alabama	2,029	510	25.1%	1,140	2,235
Alaska	341	42	12.4%	69	1,631
Arizona	2,597	426	16.4%	818	1,920
Arkansas	1,185	289	24.4%	596	2,061
California	15,988	2,516	15.7%	4,750	1,888
Colorado	2,229	279	12.5%	483	1,729
Connecticut	1,714	177	10.3%	302	1,708
Delaware	412	60	14.7%	112	1,853
District of Columbia	288	49	17.1%	89	1,810
Florida	8,656	1,664	19.2%	3,206	1,926
Georgia	4,076	936	23.0%	2,010	2,148
Hawaii	638	89	13.9%	151	1,696
Idaho	641	107	16.7%	196	1,833
Illinois	5,980	895	15.0%	1,748	1,954
Indiana	2,969	459	15.5%	852	1,856
Iowa	1,378	182	13.2%	313	1,721
Kansas	1,289	183	14.2%	330	1,801
Kentucky	1,823	361	19.8%	677	1,876
Louisiana	1,895	510	26.9%	1,156	2,265
Maine	634	90	14.2%	151	1,675
Maryland	2,717	353	13.0%	643	1,818
Massachusetts	3,144	326	10.4%	541	1,663
Michigan	4,655	702	15.1%	1,333	1,898
Minnesota	2,560	282	11.0%	474	1,682
Mississippi	1,234	389	31.5%	888	2,286
Missouri	2,721	463	17.0%	872	1,884
Montana	466	75	16.0%	129	1,729
Nebraska	833	116	13.9%	208	1,795
Nevada	1,211	175	14.4%	312	1,782
New Hampshire	661	65	9.9%	105	1,610
New Jersey	4,230	504	11.9%	924	1,835
New Mexico	887	200	22.6%	385	1,921
New York	8,964	1,548	17.3%	2,903	1,875
North Carolina	4,006	803	20.0%	1,601	1,995
North Dakota	315	40	12.9%	68	1,689
Ohio	5,521	835	15.1%	1,554	1,862
Oklahoma	1,544	318	20.6%	622	1,955
Oregon	1,695	235	13.9%	403	1,716
Pennsylvania	6,041	813	13.5%	1,441	1,772
Rhode Island	517	69	13.4%	126	1,815
South Carolina	1,949	445	22.9%	903	2,027
South Dakota	378	57	15.2%	101	1,757

Tennessee	2,742	579	21.1%	1,138	1,965
Texas	10,090	2,309	22.9%	4,996	2,164
Utah	1,075	146	13.5%	267	1,834
Vermont	319	39	12.3%	61	1,561
Virginia	3,619	510	14.1%	944	1,851
Washington	3,018	367	12.2%	636	1,732
West Virginia	770	147	19.1%	263	1,789
Wisconsin	2,738	319	11.7%	557	1,745
Wyoming	258	33	12.6%	55	1,695
Other areas [3]	1,593	28	1.8%	48	1,696

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2007, including any returns filed for tax years preceding 2006.

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(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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008.

4-Oct-07

## Earned Income Tax Credit by State, Tax Year 2005

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>135,258</b>	<b>22,748</b>	<b>16.8%</b>	<b>42,636</b>	<b>1,874</b>
Alabama	1,956	503	25.7%	1,090	2,167
Alaska	347	42	12.0%	66	1,583
Arizona	2,474	414	16.7%	771	1,864
Arkansas	1,154	287	24.9%	574	2,000
California	15,573	2,502	16.1%	4,576	1,829
Colorado	2,160	275	12.7%	461	1,679
Connecticut	1,682	173	10.3%	286	1,655
Delaware	403	60	14.8%	108	1,807
District of Columbia	282	50	17.7%	88	1,766
Florida	8,411	1,632	19.4%	3,054	1,872
Georgia	3,918	905	23.1%	1,876	2,072
Hawaii	621	88	14.1%	144	1,643
Idaho	614	106	17.3%	189	1,784
Illinois	5,836	884	15.1%	1,669	1,888
Indiana	2,884	446	15.5%	803	1,799
Iowa	1,347	177	13.2%	295	1,663
Kansas	1,242	181	14.6%	319	1,759
Kentucky	1,780	353	19.8%	643	1,821
Louisiana	1,770	494	27.9%	1,089	2,203
Maine	621	89	14.3%	145	1,631
Maryland	2,674	352	13.2%	621	1,762
Massachusetts	3,083	320	10.4%	518	1,619
Michigan	4,563	681	14.9%	1,246	1,830
Minnesota	2,446	272	11.1%	442	1,624
Mississippi	1,170	377	32.2%	831	2,203
Missouri	2,611	452	17.3%	827	1,831
Montana	448	75	16.7%	126	1,685
Nebraska	816	114	14.0%	199	1,746
Nevada	1,150	169	14.7%	293	1,730
New Hampshire	650	64	9.8%	100	1,569
New Jersey	4,153	501	12.1%	890	1,776
New Mexico	843	200	23.7%	373	1,867
New York	8,716	1,527	17.5%	2,775	1,817
North Carolina	3,880	789	20.3%	1,526	1,936
North Dakota	307	40	13.1%	66	1,650
Ohio	5,460	816	14.9%	1,471	1,804
Oklahoma	1,496	319	21.3%	607	1,904
Oregon	1,645	232	14.1%	391	1,685
Pennsylvania	5,867	799	13.6%	1,377	1,722
Rhode Island	502	68	13.5%	120	1,757
South Carolina	1,885	439	23.3%	864	1,969
South Dakota	367	56	15.4%	96	1,701

Tennessee	2,658	565	21.3%	1,077	1,907
Texas	9,728	2,289	23.5%	4,826	2,109
Utah	1,031	146	14.1%	261	1,790
Vermont	310	39	12.5%	59	1,533
Virginia	3,541	504	14.2%	908	1,803
Washington	2,932	365	12.4%	618	1,693
West Virginia	754	147	19.5%	256	1,745
Wisconsin	2,656	310	11.7%	523	1,688
Wyoming	248	33	13.4%	55	1,659
Other areas [2]	1,594	29	1.8%	48	1,658

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2006, including any returns filed for tax years preceding 2005.

(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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007.

### Earned Income Tax Credit by State, Tax Year 2004

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>133,093</b>	<b>22,418</b>	<b>16.8%</b>	<b>40,716</b>	<b>1,816</b>
Alabama	1,910	491	25.7%	1,023	2,084
Alaska	345	41	11.8%	62	1,528
Arizona	2,373	408	17.2%	739	1,813
Arkansas	1,136	282	24.8%	546	1,939
California	15,327	2,507	16.4%	4,449	1,775
Colorado	2,110	270	12.8%	440	1,628
Connecticut	1,665	170	10.2%	273	1,608
Delaware	396	58	14.7%	101	1,750
District of Columbia	278	50	18.0%	86	1,726
Florida	8,173	1,615	19.8%	2,934	1,817
Georgia	3,783	865	22.9%	1,732	2,002
Hawaii	606	89	14.6%	141	1,594
Idaho	594	103	17.4%	179	1,732
Illinois	5,763	868	15.1%	1,577	1,817
Indiana	2,855	435	15.2%	757	1,740
Iowa	1,334	173	13.0%	280	1,615
Kansas	1,229	179	14.5%	306	1,712
Kentucky	1,758	345	19.7%	609	1,763
Louisiana	1,869	539	28.9%	1,156	2,143
Maine	619	87	14.1%	138	1,583
Maryland	2,636	350	13.3%	597	1,709
Massachusetts	3,061	314	10.2%	493	1,571
Michigan	4,561	663	14.5%	1,169	1,764
Minnesota	2,408	264	10.9%	412	1,562
Mississippi	1,166	374	32.1%	797	2,130
Missouri	2,586	444	17.2%	784	1,766
Montana	440	75	17.0%	123	1,649
Nebraska	809	112	13.8%	189	1,691
Nevada	1,093	164	15.0%	276	1,684
New Hampshire	643	63	9.9%	97	1,536
New Jersey	4,107	497	12.1%	858	1,727
New Mexico	827	200	24.1%	364	1,826
New York	8,625	1,507	17.5%	2,673	1,774
North Carolina	3,770	766	20.3%	1,434	1,872
North Dakota	305	40	13.1%	65	1,611
Ohio	5,447	799	14.7%	1,403	1,755
Oklahoma	1,476	316	21.4%	585	1,850
Oregon	1,604	230	14.3%	376	1,631
Pennsylvania	5,811	783	13.5%	1,304	1,667
Rhode Island	500	66	13.3%	113	1,703
South Carolina	1,844	431	23.4%	824	1,911
South Dakota	362	56	15.4%	93	1,657
Tennessee	2,607	551	21.2%	1,022	1,853

Texas	9,432	2,221	23.5%	4,510	2,031
Utah	996	143	14.4%	249	1,744
Vermont	306	38	12.6%	57	1,492
Virginia	3,491	500	14.3%	875	1,748
Washington	2,861	364	12.7%	601	1,653
West Virginia	748	145	19.4%	248	1,703
Wisconsin	2,621	299	11.4%	487	1,626
Wyoming	244	34	13.9%	55	1,612
Other areas [2]	1,580	35	2.2%	55	1,568

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

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.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2006.

### Earned Income Tax Credit by State, Tax Year 2003

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>131,357</b>	<b>22,112</b>	<b>16.8%</b>	<b>39,186</b>	<b>1,772</b>
Alabama	1,884	485	25.7%	981	2,024
Alaska	343	39	11.3%	58	1,495
Arizona	2,285	400	17.5%	710	1,776
Arkansas	1,122	278	24.8%	529	1,900
California	15,172	2,510	16.5%	4,382	1,746
Colorado	2,079	267	12.9%	426	1,593
Connecticut	1,654	168	10.2%	263	1,565
Delaware	388	57	14.7%	97	1,704
District of Columbia	276	52	18.8%	87	1,682
Florida	7,850	1,576	20.1%	2,807	1,782
Georgia	3,709	845	22.8%	1,643	1,944
Hawaii	591	86	14.5%	133	1,553
Idaho	578	101	17.5%	172	1,695
Illinois	5,723	855	14.9%	1,501	1,755
Indiana	2,817	426	15.1%	718	1,687
Iowa	1,325	172	13.0%	271	1,571
Kansas	1,219	177	14.6%	295	1,664
Kentucky	1,741	343	19.7%	589	1,718
Louisiana	1,880	535	28.5%	1,116	2,086
Maine	615	87	14.1%	135	1,556
Maryland	2,602	350	13.4%	586	1,676
Massachusetts	3,052	308	10.1%	468	1,521
Michigan	4,546	645	14.2%	1,102	1,708
Minnesota	2,384	259	10.8%	397	1,535
Mississippi	1,170	373	31.9%	777	2,085
Missouri	2,564	436	17.0%	750	1,720
Montana	434	74	17.2%	121	1,624
Nebraska	803	110	13.8%	181	1,641
Nevada	1,044	160	15.3%	265	1,654
New Hampshire	635	62	9.8%	93	1,498
New Jersey	4,082	496	12.1%	838	1,691
New Mexico	814	199	24.4%	357	1,795
New York	8,590	1,497	17.4%	2,601	1,738
North Carolina	3,681	751	20.4%	1,374	1,830
North Dakota	302	40	13.2%	63	1,585
Ohio	5,444	787	14.4%	1,344	1,709
Oklahoma	1,461	314	21.5%	567	1,809
Oregon	1,572	225	14.3%	360	1,602
Pennsylvania	5,772	773	13.4%	1,255	1,623
Rhode Island	498	65	13.1%	108	1,646
South Carolina	1,805	424	23.5%	790	1,864
South Dakota	357	55	15.5%	90	1,628
Tennessee	2,565	547	21.3%	988	1,807

Texas	9,299	2,162	23.2%	4,254	1,968
Utah	970	140	14.4%	238	1,701
Vermont	302	38	12.7%	56	1,471
Virginia	3,432	500	14.6%	857	1,712
Washington	2,809	355	12.6%	573	1,614
West Virginia	744	146	19.6%	243	1,667
Wisconsin	2,590	293	11.3%	465	1,585
Wyoming	241	34	14.3%	55	1,593
Other areas [2]	1,546	37	2.4%	59	1,602

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2004, including any returns filed for tax years preceding 2003.

(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.

SOURCE: IRS, Statistics of Income Spring Bulletin, Publication 1136, Revised June 2005, Historical Table 2, and the Individual Master File System.

### Earned Income Tax Credit by State, Tax Year 2002

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>130,836</b>	<b>21,574</b>	<b>16.5%</b>	<b>37,787</b>	<b>1,751</b>
Alabama	1,883	478	25.4%	946	1,980
Alaska	336	37	10.9%	54	1,469
Arizona	2,220	386	17.4%	681	1,765
Arkansas	1,120	276	24.6%	516	1,873
California	15,089	2,479	16.4%	4,319	1,743
Colorado	2,082	257	12.3%	404	1,574
Connecticut	1,663	163	9.8%	251	1,546
Delaware	384	55	14.4%	94	1,701
District of Columbia	278	53	19.0%	89	1,677
Florida	7,738	1,522	19.7%	2,680	1,761
Georgia	3,660	814	22.2%	1,551	1,904
Hawaii	585	84	14.3%	128	1,532
Idaho	570	98	17.1%	165	1,688
Illinois	5,736	837	14.6%	1,437	1,717
Indiana	2,819	415	14.7%	692	1,668
Iowa	1,327	168	12.6%	263	1,564
Kansas	1,221	171	14.0%	282	1,646
Kentucky	1,742	335	19.2%	569	1,697
Louisiana	1,879	525	27.9%	1,075	2,047
Maine	613	85	13.9%	133	1,561
Maryland	2,590	342	13.2%	565	1,654
Massachusetts	3,076	296	9.6%	446	1,506
Michigan	4,555	627	13.8%	1,058	1,687
Minnesota	2,381	248	10.4%	378	1,523
Mississippi	1,164	370	31.8%	760	2,057
Missouri	2,559	424	16.6%	722	1,703
Montana	430	73	17.1%	119	1,622
Nebraska	804	108	13.5%	177	1,631
Nevada	1,004	153	15.3%	251	1,638
New Hampshire	634	60	9.5%	90	1,491
New Jersey	4,073	487	12.0%	812	1,667
New Mexico	805	195	24.3%	347	1,773
New York	8,614	1,479	17.2%	2,566	1,735
North Carolina	3,638	728	20.0%	1,310	1,798
North Dakota	301	40	13.2%	63	1,571
Ohio	5,477	767	14.0%	1,290	1,681
Oklahoma	1,467	307	20.9%	546	1,782
Oregon	1,573	221	14.0%	353	1,596
Pennsylvania	5,777	752	13.0%	1,213	1,612
Rhode Island	498	64	12.9%	106	1,639
South Carolina	1,795	416	23.2%	764	1,835
South Dakota	356	55	15.3%	88	1,621
Tennessee	2,552	533	20.9%	946	1,775

Texas	9,226	2,095	22.7%	4,044	1,930
Utah	961	132	13.8%	223	1,680
Vermont	302	37	12.3%	55	1,481
Virginia	3,392	487	14.3%	824	1,694
Washington	2,793	344	12.3%	551	1,602
West Virginia	748	144	19.3%	238	1,654
Wisconsin	2,584	285	11.0%	448	1,573
Wyoming	239	34	14.0%	53	1,590
Other areas	1,526	34	2.2%	53	1,561

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2003. 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.

(b) 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.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. October 2004.

**Earned Income Tax Credit by State, Tax Year 2001**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>130,977</b>	<b>19,657</b>	<b>15.0%</b>	<b>33,244</b>	<b>1,691</b>
Alabama	1,893	447	23.6%	850	1,900
Alaska	333	32	9.5%	43	1,355
Arizona	2,201	346	15.7%	589	1,702
Arkansas	1,121	254	22.6%	458	1,804
California	15,067	2,290	15.2%	3,871	1,691
Colorado	2,109	227	10.8%	342	1,507
Connecticut	1,679	147	8.8%	223	1,511
Delaware	381	50	13.0%	82	1,645
District of Columbia	282	51	18.2%	84	1,640
Florida	7,630	1,371	18.0%	2,323	1,694
Georgia	3,656	739	20.2%	1,352	1,828
Hawaii	578	71	12.3%	103	1,442
Idaho	564	85	15.1%	139	1,626
Illinois	5,775	770	13.3%	1,279	1,661
Indiana	2,824	374	13.2%	601	1,606
Iowa	1,338	148	11.1%	222	1,501
Kansas	1,226	148	12.1%	234	1,580
Kentucky	1,759	305	17.3%	496	1,629
Louisiana	1,881	488	26.0%	965	1,976
Maine	611	76	12.5%	116	1,516
Maryland	2,583	312	12.1%	500	1,600
Massachusetts	3,106	269	8.7%	394	1,465
Michigan	4,585	572	12.5%	933	1,630
Minnesota	2,385	218	9.1%	321	1,472
Mississippi	1,165	347	29.8%	688	1,980
Missouri	2,566	385	15.0%	631	1,642
Montana	427	66	15.4%	103	1,566
Nebraska	806	94	11.7%	148	1,568
Nevada	981	136	13.8%	214	1,576
New Hampshire	633	53	8.3%	76	1,446
New Jersey	4,088	453	11.1%	734	1,622
New Mexico	850	183	21.5%	309	1,693
New York	8,667	1,383	16.0%	2,360	1,707
North Carolina	3,649	661	18.1%	1,138	1,722
North Dakota	301	35	11.7%	54	1,516
Ohio	5,548	698	12.6%	1,131	1,620
Oklahoma	1,473	276	18.7%	470	1,707
Oregon	1,572	201	12.8%	313	1,554
Pennsylvania	5,790	689	11.9%	1,075	1,561
Rhode Island	496	59	11.8%	92	1,563
South Carolina	1,799	386	21.4%	680	1,765
South Dakota	355	48	13.5%	75	1,560
Tennessee	2,558	490	19.1%	833	1,700

Texas	9,203	1,906	20.7%	3,528	1,851
Utah	955	112	11.7%	180	1,602
Vermont	301	33	11.0%	47	1,426
Virginia	3,373	436	12.9%	711	1,631
Washington	2,789	308	11.0%	476	1,546
West Virginia	750	133	17.8%	213	1,597
Wisconsin	2,590	253	9.7%	386	1,527
Wyoming	239	30	12.7%	47	1,543
Other areas	1,485	14	0.9%	14	1,025

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

NOTES: (a) Details may not add to totals because of rounding.

(b) These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

(c) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2002. 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.

(d) 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.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. April 2003.

### Earned Income Tax Credit by State, Tax Year 2000

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>130,122</b>	<b>19,166</b>	<b>14.7%</b>	<b>31,773</b>	<b>1,658</b>
Alabama	1,904	443	23.3%	819	1,848
Alaska	329	30	9.2%	40	1,316
Arizona	2,153	335	15.6%	563	1,679
Arkansas	1,118	249	22.2%	440	1,767
California	14,867	2,266	15.2%	3,778	1,668
Colorado	2,096	223	10.6%	330	1,480
Connecticut	1,672	143	8.6%	214	1,494
Delaware	378	48	12.8%	79	1,626
District of Columbia	279	51	18.4%	84	1,635
Florida	7,499	1,317	17.6%	2,181	1,656
Georgia	3,637	717	19.7%	1,271	1,772
Hawaii	572	68	11.8%	94	1,399
Idaho	559	81	14.5%	130	1,595
Illinois	5,787	755	13.1%	1,228	1,626
Indiana	2,837	361	12.7%	570	1,577
Iowa	1,351	144	10.6%	213	1,480
Kansas	1,223	144	11.8%	224	1,551
Kentucky	1,747	299	17.1%	478	1,595
Louisiana	1,874	482	25.7%	922	1,913
Maine	606	75	12.4%	112	1,492
Maryland	2,563	311	12.1%	493	1,585
Massachusetts	3,110	264	8.5%	385	1,459
Michigan	4,620	550	11.9%	880	1,600
Minnesota	2,386	210	8.8%	305	1,454
Mississippi	1,173	345	29.4%	664	1,922
Missouri	2,565	378	14.7%	610	1,612
Montana	424	65	15.2%	100	1,553
Nebraska	809	91	11.2%	140	1,545
Nevada	954	129	13.5%	198	1,535
New Hampshire	629	51	8.2%	73	1,426
New Jersey	4,067	440	10.8%	701	1,593
New Mexico	728	174	23.9%	291	1,673
New York	8,577	1,326	15.5%	2,203	1,661
North Carolina	3,636	642	17.7%	1,078	1,679
North Dakota	303	35	11.6%	52	1,485
Ohio	5,575	676	12.1%	1,074	1,588
Oklahoma	1,465	273	18.7%	458	1,676
Oregon	1,562	193	12.4%	297	1,538
Pennsylvania	5,806	674	11.6%	1,041	1,544
Rhode Island	494	58	11.7%	89	1,528
South Carolina	1,802	376	20.9%	648	1,722
South Dakota	355	47	13.2%	72	1,527
Tennessee	2,567	479	18.7%	794	1,657

Texas	9,052	1,856	20.5%	3,362	1,812
Utah	942	108	11.4%	170	1,585
Vermont	299	33	10.9%	46	1,420
Virginia	3,338	427	12.8%	687	1,609
Washington	2,773	300	10.8%	456	1,521
West Virginia	750	133	17.8%	209	1,570
Wisconsin	2,597	243	9.4%	368	1,511
Wyoming	235	31	13.0%	46	1,518
Other areas	1,474	15	1.0%	15	992

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

NOTES: (a) Details may not add to totals because of rounding.

(b) These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

(c) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2001. 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.

(d) 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.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data.

**Earned Income Tax Credit by State, Tax Year 1999**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>127,668</b>	<b>19,207</b>	<b>15.0%</b>	<b>31,479</b>	<b>1,639</b>
Alabama	1,898	440	23.2%	798	1,814
Alaska	328	30	9.3%	40	1,319
Arizona	2,088	337	16.1%	562	1,670
Arkansas	1,109	247	22.3%	432	1,748
California	14,510	2,335	16.1%	3,869	1,657
Colorado	2,030	227	11.2%	336	1,479
Connecticut	1,646	145	8.8%	214	1,482
Delaware	371	49	13.1%	78	1,608
District of Columbia	274	52	18.9%	84	1,633
Florida	7,264	1,289	17.7%	2,118	1,643
Georgia	3,555	705	19.8%	1,228	1,743
Hawaii	559	67	11.9%	92	1,377
Idaho	546	82	15.0%	130	1,584
Illinois	5,714	752	13.2%	1,207	1,605
Indiana	2,804	357	12.7%	557	1,561
Iowa	1,345	144	10.7%	211	1,471
Kansas	1,212	144	11.9%	222	1,543
Kentucky	1,720	299	17.4%	471	1,578
Louisiana	1,860	480	25.8%	901	1,876
Maine	595	77	13.0%	114	1,475
Maryland	2,499	315	12.6%	498	1,580
Massachusetts	3,049	272	8.9%	392	1,441
Michigan	4,557	548	12.0%	868	1,584
Minnesota	2,341	211	9.0%	305	1,450
Mississippi	1,171	343	29.3%	651	1,895
Missouri	2,530	379	15.0%	609	1,604
Montana	417	65	15.5%	99	1,531
Nebraska	804	92	11.4%	140	1,527
Nevada	913	126	13.8%	191	1,520
New Hampshire	612	53	8.7%	76	1,421
New Jersey	3,988	441	11.1%	695	1,576
New Mexico	777	179	23.0%	293	1,639
New York	8,418	1,308	15.5%	2,107	1,611
North Carolina	3,578	639	17.9%	1,060	1,658
North Dakota	302	36	11.8%	52	1,473
Ohio	5,527	673	12.2%	1,054	1,565
Oklahoma	1,445	275	19.0%	456	1,663
Oregon	1,534	194	12.7%	297	1,531
Pennsylvania	5,725	680	11.9%	1,042	1,532
Rhode Island	482	58	12.1%	87	1,493
South Carolina	1,776	372	20.9%	636	1,709
South Dakota	351	47	13.5%	72	1,529
Tennessee	2,537	475	18.7%	779	1,640

Texas	8,837	1,867	21.1%	3,347	1,793
Utah	919	108	11.7%	170	1,578
Vermont	294	34	11.7%	48	1,409
Virginia	3,262	431	13.2%	692	1,605
Washington	2,713	303	11.2%	456	1,504
West Virginia	745	135	18.1%	211	1,563
Wisconsin	2,560	242	9.5%	364	1,503
Wyoming	232	31	13.4%	47	1,513
Other areas [2]	1,350	18	1.4%	18	965

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[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.

NOTES: (a) Details may not add to totals because of rounding.

(b) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2000. 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.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data.

### Earned Income Tax Credit by State, Tax Year 1998

State	Total number of returns (thousands)	Number of returns with EITC (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>125,394</b>	<b>19,442</b>	<b>15.5%</b>	<b>30,812</b>	<b>1,585</b>
Alabama	1,880	443	23.6%	784	1,768
Alaska	329	31	9.4%	40	1,305
Arizona	2,037	343	16.8%	557	1,624
Arkansas	1,096	250	22.8%	426	1,701
California	14,197	2,374	16.7%	3,800	1,601
Colorado	1,974	236	11.9%	338	1,433
Connecticut	1,626	146	9.0%	208	1,421
Delaware	364	50	13.7%	78	1,561
District of Columbia	272	53	19.3%	82	1,550
Florida	7,076	1,283	18.1%	2,048	1,596
Georgia	3,471	703	20.3%	1,192	1,695
Hawaii	554	67	12.1%	88	1,310
Idaho	534	84	15.7%	129	1,536
Illinois	5,636	754	13.4%	1,161	1,540
Indiana	2,765	364	13.2%	554	1,521
Iowa	1,335	149	11.2%	213	1,429
Kansas	1,200	147	12.2%	221	1,504
Kentucky	1,694	304	17.9%	466	1,533
Louisiana	1,847	476	25.8%	865	1,817
Maine	584	81	13.8%	115	1,423
Maryland	2,460	325	13.2%	495	1,526
Massachusetts	3,011	280	9.3%	386	1,377
Michigan	4,498	562	12.5%	858	1,526
Minnesota	2,298	218	9.5%	306	1,405
Mississippi	1,154	344	29.8%	637	1,851
Missouri	2,492	385	15.5%	601	1,560
Montana	410	66	16.1%	98	1,485
Nebraska	796	94	11.8%	139	1,479
Nevada	874	126	14.4%	184	1,464
New Hampshire	599	56	9.4%	77	1,379
New Jersey	3,924	446	11.4%	675	1,513
New Mexico	768	179	23.4%	286	1,592
New York	8,268	1,302	15.8%	2,006	1,540
North Carolina	3,516	643	18.3%	1,036	1,611
North Dakota	300	37	12.3%	53	1,436
Ohio	5,473	688	12.6%	1,040	1,511
Oklahoma	1,436	283	19.7%	452	1,598
Oregon	1,522	202	13.3%	299	1,478
Pennsylvania	5,654	693	12.2%	1,016	1,466
Rhode Island	472	59	12.5%	84	1,430
South Carolina	1,748	374	21.4%	625	1,670
South Dakota	344	48	14.0%	72	1,489
Tennessee	2,492	479	19.2%	766	1,597

Texas	8,694	1,879	21.6%	3,273	1,741
Utah	896	109	12.1%	167	1,530
Vermont	288	36	12.5%	49	1,369
Virginia	3,198	441	13.8%	688	1,558
Washington	2,670	311	11.7%	447	1,438
West Virginia	740	138	18.7%	209	1,511
Wisconsin	2,514	249	9.9%	365	1,466
Wyoming	229	32	14.2%	48	1,464
Other areas [1]	1,185	19	1.6%	18	916

[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.

NOTE: Details may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Development Center Branch. Unpublished Data.

**Earned Income Tax Credit by State, Tax Year 1997**

State	Total number of returns (thousands)	Number of returns with EITC (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>123,057</b>	<b>19,818</b>	<b>16.1%</b>	<b>30,014</b>	<b>1,515</b>
Alabama	1,864	460	24.7%	777	1,689
Alaska	343	30	8.9%	37	1,230
Arizona	1,967	347	17.7%	540	1,555
Arkansas	1,081	257	23.8%	421	1,639
California	13,837	2,412	17.4%	3,678	1,525
Colorado	1,898	242	12.7%	334	1,382
Connecticut	1,602	147	9.2%	196	1,336
Delaware	356	51	14.3%	76	1,495
District of Columbia	268	54	20.0%	80	1,485
Florida	6,898	1,310	19.0%	1,998	1,525
Georgia	3,378	711	21.1%	1,153	1,621
Hawaii	552	66	12.0%	82	1,226
Idaho	521	84	16.1%	124	1,479
Illinois	5,553	766	13.8%	1,126	1,470
Indiana	2,724	374	13.7%	547	1,461
Iowa	1,316	154	11.7%	212	1,382
Kansas	1,177	149	12.7%	216	1,450
Kentucky	1,665	309	18.6%	454	1,468
Louisiana	1,825	491	26.9%	852	1,734
Maine	574	83	14.4%	113	1,360
Maryland	2,522	337	13.4%	491	1,457
Massachusetts	2,959	285	9.6%	368	1,288
Michigan	4,428	574	13.0%	826	1,440
Minnesota	2,240	222	9.9%	296	1,334
Mississippi	1,139	359	31.5%	637	1,772
Missouri	2,452	393	16.0%	590	1,501
Montana	404	67	16.5%	95	1,420
Nebraska	785	97	12.3%	138	1,430
Nevada	838	125	14.9%	177	1,420
New Hampshire	586	58	10.0%	77	1,321
New Jersey	3,862	455	11.8%	654	1,436
New Mexico	756	182	24.1%	277	1,519
New York	8,113	1,303	16.1%	1,885	1,447
North Carolina	3,460	665	19.2%	1,030	1,549
North Dakota	300	38	12.7%	53	1,379
Ohio	5,431	702	12.9%	1,008	1,435
Oklahoma	1,414	288	20.4%	443	1,540
Oregon	1,501	205	13.6%	289	1,413
Pennsylvania	5,585	708	12.7%	980	1,384
Rhode Island	464	60	13.0%	81	1,344
South Carolina	1,719	384	22.3%	616	1,604
South Dakota	340	49	14.5%	71	1,440
Tennessee	2,456	494	20.1%	759	1,537

Texas	8,456	1,908	22.6%	3,212	1,684
Utah	876	112	12.8%	166	1,478
Vermont	282	38	13.3%	49	1,315
Virginia	3,030	448	14.8%	670	1,496
Washington	2,609	308	11.8%	418	1,359
West Virginia	730	140	19.1%	201	1,443
Wisconsin	2,477	260	10.5%	369	1,418
Wyoming	227	34	14.9%	48	1,414
Other areas [1]	1,217	22	1.8%	20	916

NOTE: Details may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Development Center Branch. Unpublished Data.