

Alternative Minimum Tax by State, Tax Year 2017

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	152,455,900	118,462,670	5,106,080	36,573,829	7,163	2.3	3.35	4.31	N/A
Alabama	2,059,880	1,531,370	24,540	124,093	5,057	0.9	1.19	1.60	46
Alaska	349,060	300,980	4,100	16,984	4,142	0.5	1.17	1.36	51
Arizona	3,023,250	2,347,730	57,070	316,487	5,546	1.2	1.89	2.43	37
Arkansas	1,233,060	912,080	21,680	121,229	5,592	1.4	1.76	2.38	38
California	18,099,190	14,326,390	1,061,030	10,357,721	9,762	4.4	5.86	7.41	5
Colorado	2,714,380	2,217,650	84,960	489,214	5,758	1.6	3.13	3.83	13
Connecticut	1,766,090	1,428,440	111,800	909,131	8,132	3.1	6.33	7.83	3
Delaware	464,070	371,350	12,320	67,094	5,446	1.6	2.65	3.32	17
District of Columbia	348,320	292,090	25,140	188,329	7,491	3.1	7.22	8.61	2
Florida	10,181,210	7,631,860	190,560	1,514,613	7,948	1.3	1.87	2.50	36
Georgia	4,542,520	3,370,270	127,790	686,826	5,375	1.7	2.81	3.79	14
Hawaii	692,790	556,310	17,120	115,335	6,737	2.0	2.47	3.08	23
Idaho	763,980	594,940	15,960	104,773	6,565	2.0	2.09	2.68	33
Illinois	6,129,420	4,793,670	227,980	1,311,586	5,753	2.0	3.72	4.76	9
Indiana	3,135,470	2,398,860	52,110	242,667	4,657	1.1	1.66	2.17	41
Iowa	1,457,800	1,178,350	32,840	178,687	5,441	1.6	2.25	2.79	30
Kansas	1,332,610	1,043,620	29,170	147,896	5,070	1.3	2.19	2.80	29
Kentucky	1,919,980	1,455,840	37,270	214,314	5,750	1.7	1.94	2.56	35
Louisiana	1,969,670	1,440,010	34,090	158,047	4,636	1.1	1.73	2.37	39
Maine	659,930	523,170	16,430	116,784	7,108	2.5	2.49	3.14	21
Maryland	2,986,140	2,399,260	158,780	965,811	6,083	2.9	5.32	6.62	7
Massachusetts	3,457,190	2,845,580	196,320	1,339,511	6,823	2.5	5.68	6.90	6
Michigan	4,762,900	3,612,810	105,380	520,249	4,937	1.3	2.21	2.92	26
Minnesota	2,772,370	2,265,830	104,080	755,526	7,259	2.7	3.75	4.59	10
Mississippi	1,235,430	880,090	15,050	64,911	4,313	1.0	1.22	1.71	45
Missouri	2,811,860	2,158,690	59,990	333,468	5,559	1.5	2.13	2.78	31
Montana	506,480	389,550	10,720	65,543	6,114	1.8	2.12	2.75	32
Nebraska	905,980	726,740	22,980	134,323	5,845	1.9	2.54	3.16	20
Nevada	1,417,820	1,116,790	19,520	158,083	8,099	1.1	1.38	1.75	44
New Hampshire	707,220	582,850	18,880	100,824	5,340	1.3	2.67	3.24	19
New Jersey	4,437,890	3,533,030	315,640	2,165,228	6,860	3.4	7.11	8.93	1
New Mexico	922,350	675,440	13,200	67,894	5,143	1.2	1.43	1.95	42
New York	9,694,910	7,480,080	569,610	5,401,120	9,482	3.8	5.88	7.62	4
North Carolina	4,577,930	3,486,450	114,570	597,262	5,213	1.6	2.50	3.29	18
North Dakota	362,960	301,280	4,810	18,784	3,905	0.6	1.33	1.60	47
Ohio	5,620,590	4,427,160	132,700	681,635	5,137	1.6	2.36	3.00	24
Oklahoma	1,630,030	1,237,260	27,990	137,197	4,902	1.1	1.72	2.26	40
Oregon	1,938,620	1,546,290	69,740	585,381	8,394	3.5	3.60	4.51	11
Pennsylvania	6,236,760	4,851,130	183,180	954,552	5,211	1.6	2.94	3.78	15
Rhode Island	536,640	428,980	17,410	116,420	6,687	2.4	3.24	4.06	12
South Carolina	2,240,570	1,700,800	45,330	251,774	5,554	1.6	2.02	2.67	34
South Dakota	419,370	332,260	4,910	25,861	5,267	0.7	1.17	1.48	49
Tennessee	3,035,970	2,308,920	32,250	170,484	5,286	0.7	1.06	1.40	50
Texas	12,520,960	9,436,810	281,100	1,416,208	5,038	1.1	2.25	2.98	25
Utah	1,325,780	1,066,990	29,830	176,644	5,922	1.6	2.25	2.80	28
Vermont	328,250	257,520	9,030	67,394	7,463	2.7	2.75	3.51	16
Virginia	3,961,000	3,195,090	167,510	862,958	5,152	2.0	4.23	5.24	8
Washington	3,568,430	2,969,970	85,600	453,095	5,293	1.0	2.40	2.88	27
West Virginia	766,720	574,110	11,080	52,535	4,741	1.2	1.45	1.93	43
Wisconsin	2,866,730	2,290,440	70,800	418,341	5,909	1.8	2.47	3.09	22
Wyoming	271,480	217,460	3,470	42,870	12,354	1.4	1.28	1.60	48
Other areas [2]	785,930	452,070	20,690	90,133	4,356	1.4	2.63	4.58	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 56. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes into account the effect of refundable credits.

[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 2018, including any returns filed for tax years preceding 2017.

(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, Historical Table 2, October 2019.

Alternative Minimum Tax by State, Tax Year 2016

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	149,853,100	115,342,340	4,594,670	30,985,398	6,744	2.2	3.07	3.98	N/A
Alabama	2,043,750	1,500,020	22,750	106,298	4,672	0.8	1.11	1.52	46
Alaska	348,100	291,830	3,740	14,624	3,910	0.4	1.07	1.28	51
Arizona	2,944,180	2,246,090	50,730	267,574	5,274	1.2	1.72	2.26	37
Arkansas	1,221,530	892,000	20,190	105,850	5,243	1.3	1.65	2.26	36
California	17,817,140	13,943,280	955,980	8,697,073	9,098	4.1	5.37	6.86	5
Colorado	2,648,930	2,148,520	74,720	400,258	5,357	1.4	2.82	3.48	15
Connecticut	1,754,200	1,415,660	105,080	788,858	7,507	2.9	5.99	7.42	3
Delaware	455,680	362,380	11,320	62,087	5,485	1.7	2.48	3.12	18
District of Columbia	343,040	285,410	22,300	159,681	7,161	2.9	6.50	7.81	2
Florida	9,668,410	7,151,680	153,770	1,090,793	7,094	1.2	1.59	2.15	39
Georgia	4,435,080	3,235,070	113,030	558,890	4,945	1.6	2.55	3.49	14
Hawaii	685,270	547,940	15,510	106,174	6,846	2.0	2.26	2.83	23
Idaho	739,750	567,540	13,610	84,793	6,230	1.8	1.84	2.40	35
Illinois	6,100,090	4,733,940	193,310	1,028,662	5,321	1.6	3.17	4.08	11
Indiana	3,102,060	2,349,040	47,940	209,999	4,380	1.0	1.55	2.04	41
Iowa	1,447,550	1,169,050	29,880	147,962	4,952	1.4	2.06	2.56	31
Kansas	1,324,260	1,030,120	25,130	130,953	5,211	1.2	1.90	2.44	33
Kentucky	1,906,300	1,431,570	34,900	194,879	5,584	1.6	1.83	2.44	34
Louisiana	1,968,280	1,423,270	32,020	138,214	4,316	1.0	1.63	2.25	38
Maine	650,870	512,780	14,670	95,150	6,486	2.2	2.25	2.86	22
Maryland	2,950,840	2,354,260	147,690	857,979	5,809	2.8	5.01	6.27	7
Massachusetts	3,409,940	2,787,660	178,700	1,154,066	6,458	2.3	5.24	6.41	6
Michigan	4,718,720	3,543,570	96,630	469,582	4,860	1.2	2.05	2.73	25
Minnesota	2,737,450	2,230,770	94,850	639,101	6,738	2.4	3.46	4.25	9
Mississippi	1,230,280	865,250	14,490	60,402	4,169	0.9	1.18	1.67	44
Missouri	2,781,440	2,119,280	55,830	297,652	5,331	1.4	2.01	2.63	26
Montana	500,680	383,280	9,900	56,325	5,689	1.7	1.98	2.58	29
Nebraska	898,230	718,850	20,610	111,798	5,424	1.6	2.29	2.87	21
Nevada	1,377,520	1,070,760	16,740	126,200	7,539	1.0	1.22	1.56	45
New Hampshire	698,590	573,410	17,110	86,278	5,043	1.2	2.45	2.98	19
New Jersey	4,384,660	3,477,840	290,200	1,869,713	6,443	3.2	6.62	8.34	1
New Mexico	907,880	661,250	12,050	56,217	4,665	1.0	1.33	1.82	42
New York	9,589,410	7,326,460	521,140	4,762,822	9,139	3.8	5.43	7.11	4
North Carolina	4,511,860	3,387,640	108,370	547,412	5,051	1.6	2.40	3.20	17
North Dakota	360,140	299,480	4,150	15,434	3,719	0.5	1.15	1.39	48
Ohio	5,572,780	4,360,950	119,870	596,330	4,975	1.4	2.15	2.75	24
Oklahoma	1,616,420	1,214,010	25,300	121,011	4,783	1.1	1.57	2.08	40
Oregon	1,898,960	1,499,420	61,720	426,105	6,904	2.7	3.25	4.12	10
Pennsylvania	6,188,680	4,782,290	170,540	866,889	5,083	1.6	2.76	3.57	13
Rhode Island	529,380	420,100	15,830	95,837	6,054	2.1	2.99	3.77	12
South Carolina	2,203,820	1,647,220	41,580	217,725	5,236	1.5	1.89	2.52	32
South Dakota	415,870	328,980	4,500	20,833	4,630	0.6	1.08	1.37	49
Tennessee	2,991,110	2,243,720	29,520	146,851	4,975	0.6	0.99	1.32	50
Texas	12,116,350	9,047,010	236,180	1,068,497	4,524	1.0	1.95	2.61	27
Utah	1,288,770	1,023,370	26,640	144,977	5,442	1.4	2.07	2.60	28
Vermont	325,860	256,080	8,340	62,228	7,461	2.7	2.56	3.26	16
Virginia	3,910,470	3,130,350	154,960	762,814	4,923	1.9	3.96	4.95	8
Washington	3,489,080	2,868,990	73,680	364,152	4,942	0.9	2.11	2.57	30
West Virginia	766,740	567,040	9,930	46,295	4,662	1.1	1.30	1.75	43
Wisconsin	2,842,790	2,254,780	65,280	374,428	5,736	1.6	2.30	2.90	20
Wyoming	269,390	214,370	3,060	40,069	13,094	1.5	1.14	1.43	47
Other areas [2]	764,580	446,720	18,750	130,604	6,966	1.7	2.45	4.20	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 56. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes in to account the effect of refundable credits.

[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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(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.

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SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2018.

Alternative Minimum Tax by State, Tax Year 2015

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	149,726,990	102,328,500	4,464,430	31,014,292	6,947	2.1	2.98	4.36	N/A
Alabama	2,053,780	1,303,520	22,740	107,139	4,711	0.8	1.11	1.74	46
Alaska	362,250	287,920	3,890	14,753	3,793	0.4	1.07	1.35	51
Arizona	2,904,950	1,919,900	48,170	254,766	5,289	1.2	1.66	2.51	39
Arkansas	1,229,100	777,330	19,730	116,153	5,887	1.5	1.61	2.54	37
California	17,759,720	12,102,270	901,370	8,386,624	9,304	4.0	5.08	7.45	5
Colorado	2,617,250	1,915,460	70,890	392,740	5,540	1.5	2.71	3.70	15
Connecticut	1,761,060	1,306,240	103,330	776,646	7,516	2.7	5.87	7.91	3
Delaware	452,740	323,590	10,720	61,150	5,704	1.7	2.37	3.31	18
District of Columbia	344,720	262,300	21,700	165,807	7,641	3.0	6.29	8.27	2
Florida	9,627,280	6,245,840	156,410	1,220,086	7,801	1.3	1.62	2.50	40
Georgia	4,442,630	2,764,260	109,540	570,001	5,204	1.6	2.47	3.96	13
Hawaii	688,570	492,760	14,750	98,433	6,673	2.0	2.14	2.99	25
Idaho	721,890	477,690	12,720	79,127	6,221	1.8	1.76	2.66	33
Illinois	6,161,970	4,269,720	194,780	1,098,517	5,640	1.7	3.16	4.56	10
Indiana	3,104,540	2,092,450	46,720	211,688	4,531	1.0	1.50	2.23	41
Iowa	1,454,290	1,062,060	29,910	152,621	5,103	1.4	2.06	2.82	29
Kansas	1,339,150	928,090	24,940	129,781	5,204	1.2	1.86	2.69	32
Kentucky	1,909,930	1,275,490	33,890	188,983	5,576	1.6	1.77	2.66	34
Louisiana	1,994,080	1,270,230	32,200	135,885	4,220	0.9	1.61	2.53	38
Maine	645,700	464,080	14,530	96,921	6,670	2.4	2.25	3.13	20
Maryland	2,963,630	2,133,410	144,510	861,749	5,963	2.8	4.88	6.77	6
Massachusetts	3,397,100	2,563,350	173,500	1,158,460	6,677	2.4	5.11	6.77	7
Michigan	4,717,510	3,184,710	91,450	435,260	4,760	1.2	1.94	2.87	27
Minnesota	2,725,190	2,018,800	92,700	639,654	6,900	2.4	3.40	4.59	9
Mississippi	1,244,720	732,220	14,510	58,871	4,057	0.9	1.17	1.98	44
Missouri	2,787,760	1,894,900	54,400	300,828	5,530	1.5	1.95	2.87	28
Montana	498,500	345,920	9,730	55,810	5,736	1.7	1.95	2.81	30
Nebraska	899,330	644,590	20,550	113,285	5,513	1.7	2.29	3.19	19
Nevada	1,350,730	907,780	15,480	121,604	7,856	1.0	1.15	1.71	47
New Hampshire	693,090	529,040	16,370	82,736	5,054	1.2	2.36	3.09	21
New Jersey	4,385,670	3,160,090	279,740	1,827,117	6,531	3.1	6.38	8.85	1
New Mexico	917,450	580,470	12,270	59,772	4,871	1.1	1.34	2.11	42
New York	9,614,610	6,618,770	513,490	4,824,152	9,395	3.7	5.34	7.76	4
North Carolina	4,457,230	2,919,380	102,000	524,719	5,144	1.6	2.29	3.49	16
North Dakota	369,370	285,730	5,340	23,781	4,453	0.7	1.45	1.87	45
Ohio	5,592,150	3,959,140	122,050	651,646	5,339	1.6	2.18	3.08	23
Oklahoma	1,642,080	1,093,210	28,000	136,642	4,880	1.1	1.71	2.56	36
Oregon	1,874,490	1,322,630	59,230	425,963	7,192	2.9	3.16	4.48	11
Pennsylvania	6,200,560	4,369,070	166,590	853,143	5,121	1.5	2.69	3.81	14
Rhode Island	527,510	380,330	15,270	98,114	6,425	2.2	2.89	4.01	12
South Carolina	2,169,730	1,410,500	38,870	208,978	5,376	1.5	1.79	2.76	31
South Dakota	415,380	295,520	4,680	19,881	4,248	0.6	1.13	1.58	49
Tennessee	2,970,180	1,949,990	28,410	153,969	5,420	0.7	0.96	1.46	50
Texas	12,151,810	7,909,140	236,780	1,148,141	4,849	1.0	1.95	2.99	24
Utah	1,263,690	854,610	24,870	138,759	5,579	1.5	1.97	2.91	26
Vermont	326,090	234,700	8,060	61,752	7,662	2.7	2.47	3.43	17
Virginia	3,911,870	2,837,240	149,290	744,184	4,985	1.8	3.82	5.26	8
Washington	3,432,600	2,555,410	67,100	374,971	5,588	1.0	1.95	2.63	35
West Virginia	780,960	526,250	10,550	50,303	4,768	1.2	1.35	2.00	43
Wisconsin	2,840,650	2,049,780	63,380	370,566	5,847	1.7	2.23	3.09	22
Wyoming	278,610	206,130	3,480	40,255	11,568	1.3	1.25	1.69	48
Other areas [2]	751,180	314,560	18,890	191,406	10,133	1.8	2.51	6.01	N/A

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SOURCE: IRS, Statistics of Income Division, Historical Table 2, September 2017.

Alternative Minimum Tax by State, Tax Year 2014

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	147,766,770	99,798,520	4,226,670	28,348,288	6,707	2.1	2.86	4.24	N/A
Alabama	2,046,560	1,285,010	21,660	101,581	4,690	0.8	1.06	1.69	47
Alaska	361,130	285,380	3,830	14,639	3,822	0.4	1.06	1.34	51
Arizona	2,845,710	1,859,000	44,940	237,885	5,293	1.2	1.58	2.42	40
Arkansas	1,223,140	769,610	19,600	101,389	5,173	1.3	1.60	2.55	36
California	17,411,400	11,629,660	823,460	7,389,052	8,973	3.8	4.73	7.08	5
Colorado	2,553,250	1,851,290	66,520	364,825	5,484	1.4	2.61	3.59	15
Connecticut	1,749,470	1,289,060	99,340	720,145	7,249	2.5	5.68	7.71	3
Delaware	443,820	315,100	10,290	54,664	5,312	1.6	2.32	3.27	18
District of Columbia	336,950	253,350	20,130	150,064	7,455	3.0	5.97	7.95	2
Florida	9,398,920	5,975,000	149,280	1,151,024	7,711	1.3	1.59	2.50	39
Georgia	4,378,120	2,677,650	101,060	501,571	4,963	1.5	2.31	3.77	13
Hawaii	681,840	480,820	13,590	88,327	6,499	1.9	1.99	2.83	26
Idaho	701,990	457,430	11,910	69,142	5,805	1.7	1.70	2.60	31
Illinois	6,131,110	4,196,850	207,320	1,187,855	5,730	1.9	3.38	4.94	9
Indiana	3,078,750	2,048,350	45,180	205,681	4,552	1.0	1.47	2.21	41
Iowa	1,445,570	1,049,790	28,270	135,832	4,805	1.3	1.96	2.69	30
Kansas	1,336,440	921,230	23,920	123,523	5,164	1.1	1.79	2.60	32
Kentucky	1,891,820	1,245,000	31,710	176,486	5,566	1.6	1.68	2.55	35
Louisiana	2,007,830	1,282,950	33,130	143,656	4,336	0.9	1.65	2.58	34
Maine	638,280	453,470	13,530	86,766	6,413	2.3	2.12	2.98	23
Maryland	2,935,560	2,096,900	134,750	786,670	5,838	2.7	4.59	6.43	7
Massachusetts	3,343,720	2,496,110	163,470	1,081,210	6,614	2.3	4.89	6.55	6
Michigan	4,685,320	3,116,650	87,530	412,686	4,715	1.2	1.87	2.81	27
Minnesota	2,687,780	1,971,140	87,710	583,512	6,653	2.4	3.26	4.45	10
Mississippi	1,243,420	722,960	14,260	58,502	4,103	1.0	1.15	1.97	43
Missouri	2,767,370	1,859,990	50,890	267,405	5,255	1.4	1.84	2.74	29
Montana	492,010	338,830	9,620	54,820	5,699	1.7	1.96	2.84	25
Nebraska	889,100	631,820	19,890	103,953	5,226	1.5	2.24	3.15	19
Nevada	1,321,700	877,800	14,550	135,483	9,312	1.3	1.10	1.66	49
New Hampshire	685,010	517,140	15,790	82,431	5,220	1.3	2.31	3.05	20
New Jersey	4,342,620	3,102,300	267,400	1,694,528	6,337	3.1	6.16	8.62	1
New Mexico	911,750	573,700	12,420	59,152	4,763	1.1	1.36	2.16	42
New York	9,523,840	6,469,990	483,940	4,394,563	9,081	3.5	5.08	7.48	4
North Carolina	4,380,810	2,825,190	93,560	504,889	5,396	1.7	2.14	3.31	17
North Dakota	370,570	288,080	5,610	23,043	4,107	0.6	1.51	1.95	45
Ohio	5,559,950	3,899,510	118,550	613,293	5,173	1.6	2.13	3.04	21
Oklahoma	1,639,860	1,096,470	27,840	138,029	4,958	1.1	1.70	2.54	37
Oregon	1,826,550	1,267,010	53,150	360,673	6,786	2.7	2.91	4.19	11
Pennsylvania	6,169,090	4,307,950	160,380	814,205	5,077	1.5	2.60	3.72	14
Rhode Island	521,890	370,730	14,430	88,837	6,156	2.1	2.76	3.89	12
South Carolina	2,124,300	1,357,220	35,080	186,418	5,314	1.5	1.65	2.58	33
South Dakota	410,920	290,360	4,820	20,349	4,222	0.6	1.17	1.66	48
Tennessee	2,928,360	1,895,600	27,070	132,611	4,899	0.6	0.92	1.43	50
Texas	11,992,010	7,764,130	229,190	1,049,317	4,578	0.9	1.91	2.95	24
Utah	1,221,670	809,590	22,700	118,902	5,238	1.4	1.86	2.80	28
Vermont	322,860	231,640	7,800	57,387	7,357	2.6	2.42	3.37	16
Virginia	3,871,680	2,787,350	141,360	682,243	4,826	1.8	3.65	5.07	8
Washington	3,342,750	2,456,450	61,950	338,268	5,460	1.0	1.85	2.52	38
West Virginia	782,960	525,570	10,310	47,179	4,576	1.1	1.32	1.96	44
Wisconsin	2,811,290	2,007,750	60,450	346,622	5,734	1.7	2.15	3.01	22
Wyoming	279,930	207,560	3,910	31,224	7,986	0.9	1.40	1.88	46
Other areas [2]	718,040	309,040	17,640	75,777	4,296	1.3	2.46	5.71	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 55. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes into account the effect of refundable credits.

[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 2015, including any returns filed for tax years preceding 2014.

(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, September 2016, and Tax Policy Center.

Alternative Minimum Tax by State, Tax Year 2013

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	146,542,500	109,970,210	3,975,720	27,500,711	6,917	2.2	2.70	4.10	N/A
Alabama	2,048,730	1,469,410	20,900	97,760	4,678	0.8	1.00	1.60	46
Alaska	359,140	298,690	3,490	12,255	3,511	0.4	1.00	1.30	51
Arizona	2,813,630	2,086,910	42,230	252,868	5,988	1.3	1.50	2.30	38
Arkansas	1,220,230	873,190	18,850	113,670	6,030	1.6	1.50	2.50	33
California	17,171,740	12,836,130	759,870	6,981,295	9,187	4.1	4.40	6.80	5
Colorado	2,502,950	1,976,490	60,410	349,550	5,786	1.6	2.40	3.40	16
Connecticut	1,749,600	1,393,760	96,460	742,930	7,702	2.8	5.50	7.60	3
Delaware	439,680	345,240	9,690	55,096	5,686	1.7	2.20	3.10	19
District of Columbia	331,050	269,250	18,790	143,770	7,651	3.2	5.70	7.70	2
Florida	9,316,270	6,670,720	134,100	1,021,230	7,615	1.4	1.40	2.30	39
Georgia	4,358,720	3,077,820	94,580	480,948	5,085	1.7	2.20	3.60	13
Hawaii	675,280	526,900	12,450	86,531	6,950	2.1	1.80	2.70	31
Idaho	691,620	511,230	10,730	66,100	6,160	1.8	1.60	2.40	35
Illinois	6,100,680	4,614,910	198,040	1,160,104	5,858	2.1	3.20	4.80	9
Indiana	3,047,720	2,245,420	42,290	196,981	4,658	1.1	1.40	2.10	41
Iowa	1,434,620	1,140,270	27,820	146,216	5,256	1.5	1.90	2.70	26
Kansas	1,325,720	1,014,260	25,810	149,042	5,775	1.5	1.90	2.90	24
Kentucky	1,886,170	1,381,600	29,880	174,511	5,840	1.7	1.60	2.40	36
Louisiana	2,004,320	1,455,180	31,090	139,993	4,503	1.0	1.60	2.50	34
Maine	635,870	489,970	12,940	82,301	6,360	2.3	2.00	2.90	22
Maryland	2,941,920	2,301,610	129,470	765,662	5,914	2.8	4.40	6.20	7
Massachusetts	3,301,030	2,646,710	153,620	1,006,116	6,549	2.4	4.70	6.30	6
Michigan	4,656,840	3,393,640	82,330	394,525	4,792	1.3	1.80	2.70	27
Minnesota	2,653,420	2,110,900	82,590	535,446	6,483	2.4	3.10	4.30	10
Mississippi	1,245,660	859,920	13,790	57,102	4,141	1.0	1.10	1.90	44
Missouri	2,743,080	2,047,160	49,040	273,255	5,572	1.5	1.80	2.70	30
Montana	487,640	365,470	8,850	51,131	5,778	1.8	1.80	2.70	28
Nebraska	880,090	689,930	19,150	109,167	5,701	1.8	2.20	3.10	20
Nevada	1,307,650	989,910	13,370	108,466	8,113	1.1	1.00	1.60	48
New Hampshire	681,760	546,190	14,620	76,381	5,224	1.3	2.10	2.90	23
New Jersey	4,326,880	3,378,980	255,680	1,637,143	6,403	3.2	5.90	8.40	1
New Mexico	905,730	649,360	11,150	57,254	5,135	1.2	1.20	2.00	43
New York	9,442,850	7,025,920	459,640	4,455,268	9,693	4.0	4.90	7.30	4
North Carolina	4,335,840	3,166,780	94,420	537,701	5,695	2.0	2.20	3.40	15
North Dakota	361,850	300,870	5,810	24,407	4,201	0.7	1.60	2.10	42
Ohio	5,536,900	4,241,310	121,950	687,213	5,635	1.9	2.20	3.20	18
Oklahoma	1,630,700	1,220,780	25,630	123,718	4,827	1.1	1.60	2.40	37
Oregon	1,793,890	1,366,410	47,400	333,058	7,027	2.8	2.60	3.90	11
Pennsylvania	6,153,510	4,689,250	152,470	810,403	5,315	1.7	2.50	3.60	14
Rhode Island	517,840	399,690	13,800	87,657	6,352	2.2	2.70	3.80	12
South Carolina	2,106,060	1,529,050	33,830	185,108	5,472	1.6	1.60	2.60	32
South Dakota	412,660	319,540	4,250	18,466	4,345	0.6	1.00	1.50	49
Tennessee	2,908,080	2,112,870	24,780	123,291	4,975	0.7	0.90	1.30	50
Texas	11,888,890	8,714,910	202,530	961,078	4,745	0.9	1.70	2.70	29
Utah	1,196,460	915,590	21,210	119,677	5,642	1.6	1.80	2.70	25
Vermont	321,480	248,630	7,300	55,691	7,629	2.8	2.30	3.20	17
Virginia	3,834,990	3,036,070	133,170	659,578	4,953	1.9	3.50	4.90	8
Washington	3,293,100	2,631,120	54,060	275,649	5,099	0.9	1.60	2.30	40
West Virginia	784,420	576,710	9,620	44,355	4,611	1.1	1.20	1.80	45
Wisconsin	2,798,380	2,172,100	59,950	358,612	5,982	1.8	2.10	3.10	21
Wyoming	283,920	223,580	3,270	31,106	9,513	1.0	1.20	1.60	47
Other areas [2]	695,230	421,950	16,560	83,878	5,065	1.6	2.40	5.30	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 55. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes in to account the effect of refundable credits.

[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 2014, including any returns filed for tax years preceding 2013.

(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 2014, and Tax Policy Center.

Alternative Minimum Tax by State, Tax Year 2012

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	145,025,450	108,894,770	4,246,690	32,865,460	7,739	2.8	2.93	4.41	N/A
Alabama	2,050,890	1,470,220	25,660	144,465	5,630	1.2	1.25	2.02	46
Alaska	363,090	299,770	4,730	18,161	3,840	0.6	1.30	1.74	51
Arizona	2,761,490	2,041,950	48,610	297,627	6,123	1.6	1.76	2.75	36
Arkansas	1,219,480	875,990	20,040	139,917	6,982	2.0	1.64	2.65	39
California	16,909,110	12,579,470	757,400	7,256,161	9,580	4.4	4.48	6.88	5
Colorado	2,450,150	1,925,800	64,410	444,392	6,899	2.0	2.63	3.73	15
Connecticut	1,741,480	1,391,130	102,860	938,613	9,125	3.7	5.91	8.07	2
Delaware	434,150	341,510	10,150	66,223	6,524	2.1	2.34	3.32	21
District of Columbia	327,730	267,180	19,250	167,359	8,694	3.7	5.87	7.93	3
Florida	9,226,420	6,620,940	159,150	1,230,911	7,734	1.7	1.72	2.78	35
Georgia	4,335,320	3,078,350	100,330	636,557	6,345	2.3	2.31	3.83	14
Hawaii	665,320	517,470	13,030	101,733	7,808	2.5	1.96	2.83	32
Idaho	679,220	499,480	11,180	83,985	7,512	2.3	1.65	2.61	40
Illinois	6,077,090	4,589,760	211,740	1,470,780	6,946	2.7	3.48	5.18	8
Indiana	3,029,600	2,233,880	47,000	286,223	6,090	1.6	1.55	2.37	42
Iowa	1,426,710	1,135,350	30,140	194,426	6,451	2.0	2.11	2.94	27
Kansas	1,323,740	1,009,000	31,420	220,982	7,033	2.3	2.37	3.51	17
Kentucky	1,879,100	1,382,100	31,920	227,061	7,113	2.3	1.70	2.61	41
Louisiana	2,011,770	1,460,040	37,320	204,482	5,479	1.4	1.86	2.94	28
Maine	631,380	489,080	13,410	101,102	7,539	2.9	2.12	3.03	25
Maryland	2,860,930	2,283,910	133,530	916,794	6,866	3.4	4.67	6.49	7
Massachusetts	3,264,490	2,620,050	158,010	1,214,595	7,687	3.1	4.84	6.54	6
Michigan	4,631,040	3,372,230	88,720	525,621	5,924	1.7	1.92	2.93	29
Minnesota	2,619,920	2,084,800	85,300	647,441	7,590	2.9	3.26	4.50	10
Mississippi	1,250,140	863,250	15,600	82,870	5,312	1.4	1.25	2.17	44
Missouri	2,728,430	2,038,030	52,710	348,652	6,615	2.0	1.93	2.91	30
Montana	485,250	362,630	9,050	74,469	8,229	2.6	1.87	2.79	34
Nebraska	871,940	683,180	20,390	134,078	6,576	2.2	2.34	3.35	20
Nevada	1,289,360	982,370	16,320	127,657	7,822	1.3	1.27	1.93	49
New Hampshire	679,910	544,150	16,920	98,382	5,815	1.7	2.49	3.38	19
New Jersey	4,307,560	3,367,020	268,130	2,071,698	7,726	4.2	6.22	8.79	1
New Mexico	905,340	648,770	12,430	69,972	5,629	1.4	1.37	2.21	43
New York	9,363,750	6,975,870	485,080	5,122,974	10,561	4.9	5.18	7.73	4
North Carolina	4,287,590	3,136,250	100,960	709,618	7,029	2.7	2.35	3.72	16
North Dakota	353,830	292,640	7,730	38,888	5,031	1.1	2.18	2.87	31
Ohio	5,507,560	4,212,810	131,750	884,721	6,715	2.5	2.39	3.46	18
Oklahoma	1,618,460	1,215,050	28,940	187,537	6,480	1.6	1.79	2.72	37
Oregon	1,768,810	1,336,560	48,050	395,932	8,240	3.5	2.72	4.02	11
Pennsylvania	6,134,120	4,683,570	163,590	1,049,417	6,415	2.2	2.67	3.85	13
Rhode Island	512,930	397,660	14,400	109,313	7,591	2.9	2.81	3.99	12
South Carolina	2,077,310	1,506,030	35,110	236,402	6,733	2.1	1.69	2.70	38
South Dakota	414,950	323,600	5,760	30,649	5,321	1.0	1.39	2.02	45
Tennessee	2,882,040	2,094,650	33,990	173,117	5,093	0.9	1.18	1.86	50
Texas	11,573,440	8,535,570	241,530	1,290,593	5,343	1.3	2.09	3.30	23
Utah	1,174,090	890,510	22,200	149,400	6,730	2.0	1.89	2.95	26
Vermont	321,250	247,580	7,480	70,168	9,381	3.6	2.33	3.32	22
Virginia	3,811,070	3,018,530	141,090	854,294	6,055	2.4	3.70	5.18	9
Washington	3,244,400	2,578,890	65,920	379,778	5,761	1.3	2.03	2.83	33
West Virginia	788,490	582,970	10,610	66,120	6,232	1.6	1.35	2.00	47
Wisconsin	2,778,100	2,152,700	62,990	450,967	7,159	2.4	2.27	3.24	24
Wyoming	301,660	237,860	4,150	34,674	8,355	1.0	1.38	1.98	48
Other areas [2]	674,050	416,630	18,540	87,507	4,720	1.5	2.75	5.99	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 55. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes in to account the effect of refundable credits.

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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 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, March 2015, and Tax Policy Center.

Alternative Minimum Tax by State, Tax Year 2011

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	146,455,970	95,411,479	4,282,368	30,883,614	7,212	2.9	2.92	4.49	N/A
Alabama	2,091,528	1,262,542	25,940	137,798	5,312	1.3	1.24	2.05	44
Alaska	370,819	282,676	4,777	18,037	3,776	0.6	1.29	1.69	51
Arizona	2,790,467	1,733,862	45,670	260,721	5,709	1.6	1.64	2.63	37
Arkansas	1,234,459	753,811	19,383	129,017	6,656	2.1	1.57	2.57	39
California	17,062,133	10,810,123	762,219	6,880,251	9,027	4.9	4.47	7.05	5
Colorado	2,420,566	1,673,161	61,842	395,578	6,397	2.1	2.55	3.70	16
Connecticut	1,747,468	1,273,465	104,397	875,142	8,383	3.8	5.97	8.20	2
Delaware	434,239	303,677	10,308	64,178	6,226	2.2	2.37	3.39	21
District of Columbia	329,718	239,203	18,769	144,023	7,673	3.7	5.69	7.85	4
Florida	9,695,733	5,905,845	155,330	1,067,872	6,875	1.7	1.60	2.63	38
Georgia	4,671,692	2,697,606	114,694	605,626	5,280	2.4	2.46	4.25	11
Hawaii	661,948	453,031	12,238	82,904	6,774	2.3	1.85	2.70	33
Idaho	671,392	414,073	10,619	71,347	6,719	2.3	1.58	2.56	41
Illinois	6,122,028	4,041,351	207,486	1,283,818	6,187	2.6	3.39	5.13	9
Indiana	3,018,318	1,954,258	46,730	260,656	5,578	1.6	1.55	2.39	42
Iowa	1,421,065	1,006,210	27,730	163,365	5,891	2.0	1.95	2.76	30
Kansas	1,325,121	883,052	30,391	201,567	6,632	2.3	2.29	3.44	18
Kentucky	1,876,826	1,207,234	31,984	211,585	6,615	2.3	1.70	2.65	35
Louisiana	2,022,779	1,247,466	33,045	156,269	4,729	1.4	1.63	2.65	36
Maine	633,428	440,377	13,517	99,685	7,375	3.1	2.13	3.07	25
Maryland	2,837,882	2,036,423	139,661	878,611	6,291	3.5	4.92	6.86	6
Massachusetts	3,258,058	2,396,219	159,648	1,173,313	7,349	3.3	4.90	6.66	7
Michigan	4,676,744	3,009,643	89,383	503,310	5,631	1.9	1.91	2.97	26
Minnesota	2,601,604	1,855,719	82,241	580,176	7,055	3.0	3.16	4.43	10
Mississippi	1,286,776	721,474	14,609	74,517	5,101	1.5	1.14	2.02	46
Missouri	2,729,064	1,790,825	51,980	326,373	6,279	2.1	1.90	2.90	28
Montana	480,902	315,162	8,588	67,830	7,898	2.8	1.79	2.72	31
Nebraska	868,468	596,942	18,877	121,350	6,428	2.3	2.17	3.16	24
Nevada	1,297,925	841,004	16,100	111,773	6,942	1.3	1.24	1.91	47
New Hampshire	678,296	497,111	16,998	89,597	5,271	1.7	2.51	3.42	19
New Jersey	4,325,769	3,044,717	280,164	2,031,284	7,250	4.5	6.48	9.20	1
New Mexico	914,444	561,678	12,283	64,806	5,276	1.4	1.34	2.19	43
New York	9,387,780	6,267,220	508,972	5,039,258	9,901	5.3	5.42	8.12	3
North Carolina	4,295,284	2,667,326	100,795	672,958	6,677	2.9	2.35	3.78	15
North Dakota	343,814	255,265	6,549	30,227	4,616	1.1	1.90	2.57	40
Ohio	5,508,810	3,760,022	133,845	844,493	6,309	2.7	2.43	3.56	17
Oklahoma	1,617,355	1,044,465	28,302	165,431	5,845	1.7	1.75	2.71	32
Oregon	1,758,128	1,169,801	46,850	370,539	7,909	3.7	2.66	4.00	13
Pennsylvania	6,183,225	4,255,552	164,554	991,505	6,025	2.3	2.66	3.87	14
Rhode Island	513,134	359,425	14,574	100,400	6,889	2.8	2.84	4.05	12
South Carolina	2,090,773	1,288,429	34,419	218,311	6,343	2.2	1.65	2.67	34
South Dakota	411,441	278,501	4,997	21,828	4,368	0.9	1.21	1.79	50
Tennessee	2,902,907	1,810,349	33,951	159,603	4,701	1.0	1.17	1.88	48
Texas	11,417,280	7,056,816	239,691	1,158,305	4,832	1.3	2.10	3.40	20
Utah	1,159,631	721,793	21,133	133,472	6,316	2.2	1.82	2.93	27
Vermont	320,656	223,556	7,448	61,721	8,287	3.4	2.32	3.33	22
Virginia	3,801,986	2,693,726	145,728	824,179	5,656	2.5	3.83	5.41	8
Washington	3,216,985	2,282,175	63,713	322,466	5,061	1.3	1.98	2.79	29
West Virginia	791,595	529,387	10,743	66,631	6,202	1.7	1.36	2.03	45
Wisconsin	2,772,794	1,916,922	62,830	434,425	6,914	2.6	2.27	3.28	23
Wyoming	294,713	207,418	3,817	31,931	8,365	1.4	1.30	1.84	49
Other areas [2]	1,110,020	373,391	21,856	103,549	4,738	1.8	1.97	5.85	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 55. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes in to account the effect of refundable credits.

[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 2012, including any returns filed for tax years preceding 2011.

(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 2012, and Tax Policy Center.

Alternative Minimum Tax by State, Tax Year 2010

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	144,002,309	93,798,331	4,063,557	27,495,457	6,766	2.7	2.82	4.33	N/A
Alabama	2,102,251	1,254,979	24,756	127,612	5,155	1.2	1.18	1.97	45
Alaska	373,765	291,628	4,611	17,614	3,820	0.6	1.23	1.58	51
Arizona	2,718,609	1,691,300	42,604	237,913	5,584	1.6	1.57	2.52	36
Arkansas	1,224,333	748,945	18,363	118,344	6,445	2.1	1.50	2.45	38
California	16,683,781	10,583,346	745,665	6,040,217	8,100	4.5	4.47	7.05	5
Colorado	2,369,949	1,632,686	56,282	350,228	6,223	2.0	2.37	3.45	16
Connecticut	1,727,550	1,267,810	97,467	738,125	7,573	3.3	5.64	7.69	3
Delaware	427,754	300,038	9,760	60,160	6,164	2.2	2.28	3.25	21
District of Columbia	322,864	235,687	17,546	131,621	7,501	3.6	5.43	7.44	4
Florida	9,631,252	5,879,430	150,725	1,009,386	6,697	1.7	1.56	2.56	34
Georgia	4,589,611	2,639,561	110,177	556,908	5,055	2.3	2.40	4.17	10
Hawaii	653,371	447,802	11,670	74,235	6,361	2.1	1.79	2.61	31
Idaho	663,291	407,579	9,990	66,455	6,652	2.3	1.51	2.45	39
Illinois	6,043,865	3,991,576	169,384	950,505	5,612	2.0	2.80	4.24	9
Indiana	2,981,543	1,926,407	43,960	229,810	5,228	1.5	1.47	2.28	41
Iowa	1,399,927	985,391	25,149	142,884	5,681	1.9	1.80	2.55	35
Kansas	1,307,115	870,854	28,445	178,973	6,292	2.2	2.18	3.27	20
Kentucky	1,856,466	1,190,122	30,957	198,211	6,403	2.2	1.67	2.60	32
Louisiana	1,990,904	1,232,305	33,033	157,432	4,766	1.3	1.66	2.68	29
Maine	625,057	433,997	12,776	88,118	6,897	2.9	2.04	2.94	25
Maryland	2,787,356	2,000,578	136,214	820,635	6,025	3.5	4.89	6.81	6
Massachusetts	3,203,128	2,359,352	150,339	1,011,940	6,731	3.0	4.69	6.37	7
Michigan	4,606,814	2,963,489	83,515	453,368	5,429	1.8	1.81	2.82	27
Minnesota	2,561,055	1,814,484	75,458	496,696	6,582	2.7	2.95	4.16	11
Mississippi	1,283,495	712,035	14,270	67,545	4,733	1.2	1.11	2.00	44
Missouri	2,688,872	1,772,097	48,856	322,044	6,592	2.1	1.82	2.76	28
Montana	474,851	308,461	7,461	58,228	7,804	2.6	1.57	2.42	40
Nebraska	854,072	584,737	17,578	110,676	6,296	2.2	2.06	3.01	24
Nevada	1,263,928	822,805	15,725	107,294	6,823	1.3	1.24	1.91	47
New Hampshire	663,922	489,531	16,327	84,909	5,201	1.7	2.46	3.34	18
New Jersey	4,285,543	3,033,159	274,572	1,940,202	7,066	4.5	6.41	9.05	1
New Mexico	913,001	560,068	11,441	56,764	4,961	1.3	1.25	2.04	43
New York	9,272,053	6,225,759	493,556	4,434,305	8,984	4.9	5.32	7.93	2
North Carolina	4,202,766	2,610,119	93,665	597,280	6,377	2.7	2.23	3.59	15
North Dakota	330,462	243,688	5,545	28,308	5,105	1.2	1.68	2.28	42
Ohio	5,437,370	3,703,563	126,117	751,327	5,957	2.6	2.32	3.41	17
Oklahoma	1,590,384	1,020,175	25,139	145,191	5,776	1.6	1.58	2.46	37
Oregon	1,743,270	1,154,144	43,418	328,754	7,572	3.5	2.49	3.76	13
Pennsylvania	6,129,987	4,223,883	157,469	913,154	5,799	2.2	2.57	3.73	14
Rhode Island	509,091	358,492	14,141	92,637	6,551	2.8	2.78	3.94	12
South Carolina	2,051,823	1,255,957	32,218	195,294	6,062	2.1	1.57	2.57	33
South Dakota	393,777	267,479	4,658	20,657	4,435	0.9	1.18	1.74	50
Tennessee	2,846,579	1,770,556	31,896	147,863	4,636	1.0	1.12	1.80	49
Texas	10,995,576	6,760,829	222,513	1,061,668	4,771	1.3	2.02	3.29	19
Utah	1,134,626	699,598	19,841	120,745	6,086	2.1	1.75	2.84	26
Vermont	317,921	221,234	7,109	55,687	7,833	3.3	2.24	3.21	22
Virginia	3,729,464	2,638,954	139,136	736,718	5,295	2.4	3.73	5.27	8
Washington	3,169,103	2,249,711	59,502	292,990	4,924	1.2	1.88	2.64	30
West Virginia	783,239	520,893	10,121	63,161	6,241	1.7	1.29	1.94	46
Wisconsin	2,741,669	1,886,426	58,950	380,167	6,449	2.4	2.15	3.12	23
Wyoming	276,444	197,294	3,568	36,017	10,094	1.6	1.29	1.81	48
Other areas [2]	1,067,410	357,338	19,919	88,480	4,442	1.4	1.87	5.57	N/A

[1] "Income tax" reflects the amount reported on Form 1040 line 55. It also includes data from Form 1040A and 1040EZ filers. This amount differs from "income tax after credits" used in statistical tables derived from the Individual Statistics of Income (SOI) sample. The SOI figure for "income tax after credits" takes in to account the effect of refundable credits.

[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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(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 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.

NOTE: (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 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.

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).

[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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(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.

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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 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.

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.

(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 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, 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.

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.

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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 2004

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	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.

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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.