IRS Data Book Table 7

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2019

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax	Estate and trust income tax	Employment taxes [3]	Estate tax	Gift tax	Excise taxes [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**121,892,252**	**314,987**	**119,826,767**	**270,839**	**1,372,528**	**4,461**	**1,195**	**101,475**
Alabama	1,663,883	2,734	1,638,492	3,702	17,310	19	14	1,612
Alaska	278,069	655	271,773	403	4,913	d	d	317
Arizona	2,363,508	4,637	2,331,741	3,673	22,064	65	19	1,309
Arkansas	1,008,195	1,862	991,675	1,260	12,464	d	d	914
California	13,677,730	43,504	13,407,740	28,989	187,108	879	175	9,335
Colorado	2,102,130	5,102	2,065,655	4,388	25,478	70	16	1,421
Connecticut	1,382,423	2,906	1,358,923	5,379	13,998	94	20	1,103
Delaware	377,869	1,696	367,474	4,563	3,624	d	d	496
District of Columbia	275,098	1,180	269,223	878	3,522	24	14	257
Florida	8,199,811	23,888	8,055,606	18,183	96,194	377	131	5,432
Georgia	3,627,968	7,692	3,576,227	4,575	36,370	88	28	2,988
Hawaii	542,738	1,924	533,617	1,532	5,314	d	d	320
Idaho	598,538	1,340	585,782	717	10,064	d	d	626
Illinois	4,957,873	12,947	4,872,529	18,173	49,402	173	37	4,612
Indiana	2,647,277	4,136	2,615,751	3,669	21,696	28	10	1,987
Iowa	1,165,983	4,499	1,146,222	1,507	12,183	d	d	1,550
Kansas	1,062,502	2,971	1,043,357	2,344	12,365	33	--	1,432
Kentucky	1,601,545	2,309	1,581,675	2,376	13,922	31	32	1,200
Louisiana	1,614,998	3,367	1,588,119	1,824	20,431	43	12	1,202
Maine	526,125	1,566	517,334	1,249	5,314	d	d	647
Maryland	2,260,525	5,327	2,227,294	5,711	20,736	79	19	1,359
Massachusetts	2,740,742	6,448	2,696,394	11,940	23,858	115	28	1,959
Michigan	3,850,472	9,352	3,791,855	8,421	37,972	84	23	2,765
Minnesota	2,146,734	6,400	2,112,159	3,450	22,281	61	13	2,370
Mississippi	1,021,340	1,851	1,005,548	955	11,972	d	d	1,000
Missouri	2,262,376	6,987	2,217,842	5,594	29,868	d	d	2,021
Montana	386,632	2,507	375,903	631	7,018	d	d	555
Nebraska	729,199	2,385	715,696	967	8,971	28	--	1,152
Nevada	1,174,020	3,199	1,152,508	5,811	11,184	44	12	1,262
New Hampshire	570,781	1,322	561,334	1,934	5,633	d	d	538
New Jersey	3,451,433	8,468	3,393,019	9,938	36,935	132	43	2,898
New Mexico	737,042	1,401	725,776	1,054	8,322	d	d	465
New York	7,691,040	24,510	7,545,898	16,848	98,332	485	156	4,811
North Carolina	3,665,825	7,369	3,613,826	5,717	35,954	104	15	2,840
North Dakota	290,149	953	283,749	385	4,369	d	d	682
Ohio	4,620,510	10,870	4,560,053	9,783	35,950	75	30	3,749
Oklahoma	1,323,608	3,039	1,300,715	2,777	15,711	d	d	1,332
Oregon	1,469,869	4,036	1,442,205	2,966	19,218	d	d	1,395
Pennsylvania	5,121,652	9,053	5,054,754	12,148	40,770	119	49	4,759
Rhode Island	443,016	863	435,736	2,350	2,858	d	d	1,179
South Carolina	1,762,167	3,087	1,738,140	2,427	17,132	d	d	1,347
South Dakota	339,504	1,231	331,267	1,258	5,139	d	d	600
Tennessee	2,525,696	3,971	2,487,404	3,915	28,364	46	22	1,974
Texas	10,494,618	24,806	10,305,830	22,760	131,092	334	91	9,705
Utah	1,086,088	2,361	1,067,458	1,329	14,202	d	d	719
Vermont	259,296	773	254,237	730	3,182	d	d	367
Virginia	3,120,352	6,961	3,073,431	6,242	31,224	110	26	2,358
Washington	2,864,733	6,675	2,807,638	5,863	42,382	85	35	2,055
West Virginia	652,439	894	643,881	755	6,243	d	d	645
Wisconsin	2,267,121	5,913	2,231,793	5,466	21,324	51	12	2,562
Wyoming	222,245	1,167	215,618	767	4,280	d	d	394
U.S. Armed Service members overseas and Territories other than Puerto Rico	145,661	33	d	27	d	--	--	22
Puerto Rico	114,049	283	102,395	32	11,306	d	d	23
International	406,177	9,577	391,719	504	3,330	170	24	853
Undistributed [5]	878	--	d	--	d	--	--	--
Child tax credit [6]	**17,263,664**	**N/A**	**17,263,664**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [6]	**24,567,769**	**N/A**	**24,567,769**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[2] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).

[3] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[4] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[5] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[6] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2018

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax	Estate and trust income tax	Employment taxes [3]	Estate tax	Gift tax	Excise taxes [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**122,209,230**	**337,065**	**120,226,272**	**230,306**	**1,324,705**	**5,364**	**1,395**	**84,123**
Alabama	1,664,884	3,191	1,641,355	2,076	16,941	d	d	1,289
Alaska	278,359	756	272,281	384	4,603	d	d	320
Arizona	2,303,811	4,726	2,273,320	3,097	21,494	55	12	1,107
Arkansas	1,005,911	2,275	989,207	1,096	12,479	d	d	827
California	13,936,286	44,361	13,695,642	25,119	161,740	1,066	220	8,138
Colorado	2,074,066	5,339	2,038,705	3,807	24,874	98	28	1,215
Connecticut	1,414,083	3,290	1,391,609	4,300	13,833	90	20	941
Delaware	375,728	1,669	365,650	4,410	3,543	d	d	436
District of Columbia	281,791	1,080	276,107	750	3,538	31	12	273
Florida	8,104,382	22,891	7,970,808	14,936	90,633	511	152	4,451
Georgia	3,686,183	8,113	3,634,835	4,069	36,673	102	26	2,365
Hawaii	547,216	1,970	538,247	1,424	5,295	d	d	246
Idaho	582,253	1,538	570,460	573	9,193	d	d	472
Illinois	5,043,802	13,378	4,961,020	15,034	50,046	221	52	4,051
Indiana	2,617,287	5,053	2,585,870	3,225	21,493	44	12	1,590
Iowa	1,160,047	5,471	1,139,845	1,250	12,074	d	d	1,375
Kansas	1,058,432	3,959	1,039,631	1,935	12,029	d	d	844
Kentucky	1,606,711	2,684	1,586,406	2,053	14,535	46	35	952
Louisiana	1,624,138	3,999	1,596,890	1,593	20,579	56	12	1,009
Maine	520,986	1,808	512,765	969	4,858	d	d	555
Maryland	2,350,149	5,688	2,317,650	5,210	20,272	105	13	1,211
Massachusetts	2,751,647	6,737	2,708,975	9,978	23,863	135	37	1,922
Michigan	3,831,167	10,851	3,771,890	6,897	39,221	105	31	2,172
Minnesota	2,148,192	7,632	2,113,803	2,851	21,784	45	24	2,053
Mississippi	1,027,917	2,336	1,011,987	785	12,090	d	d	703
Missouri	2,261,721	7,523	2,220,030	4,557	27,880	74	14	1,643
Montana	383,357	2,695	373,163	512	6,579	d	d	389
Nebraska	726,066	3,058	712,383	937	8,758	d	d	897
Nevada	1,149,506	3,287	1,130,870	3,606	10,868	49	12	814
New Hampshire	568,291	1,518	559,241	1,493	5,605	d	d	403
New Jersey	3,542,268	9,014	3,485,255	8,033	36,983	144	52	2,787
New Mexico	732,976	1,532	722,010	963	8,096	d	d	346
New York	7,845,925	24,212	7,704,101	15,369	97,248	539	183	4,273
North Carolina	3,640,388	8,161	3,589,979	4,974	34,421	134	24	2,695
North Dakota	283,621	1,247	276,932	379	4,481	d	d	562
Ohio	4,622,875	10,713	4,563,132	8,168	37,655	110	29	3,068
Oklahoma	1,314,243	3,600	1,291,633	2,415	15,556	d	d	992
Oregon	1,482,650	4,623	1,455,609	2,668	18,524	43	17	1,166
Pennsylvania	5,108,017	10,117	5,042,739	10,472	40,185	182	34	4,288
Rhode Island	442,781	862	436,927	1,646	2,900	d	d	406
South Carolina	1,745,870	3,550	1,722,707	2,073	16,395	d	d	1,092
South Dakota	329,987	1,651	321,822	1,063	4,995	d	d	439
Tennessee	2,503,538	4,744	2,465,503	3,303	28,390	72	24	1,502
Texas	10,383,571	27,243	10,200,819	21,000	126,553	327	83	7,546
Utah	1,073,228	2,662	1,055,315	1,247	13,344	d	d	635
Vermont	258,687	931	253,641	616	3,254	d	d	234
Virginia	3,163,095	7,874	3,116,831	5,485	30,856	138	30	1,881
Washington	2,829,200	7,288	2,774,701	5,110	40,252	85	39	1,725
West Virginia	648,880	1,126	640,359	734	6,168	d	d	478
Wisconsin	2,269,359	7,072	2,234,713	4,460	20,953	46	38	2,077
Wyoming	219,336	1,283	212,837	704	4,209	d	d	283
U.S. Armed Service members overseas and Territories other than Puerto Rico	147,463	d	d	25	1,680	d	--	d
Puerto Rico	106,338	227	94,946	29	11,095	d	d	d
International	429,959	8,417	416,811	444	3,139	194	19	935
Undistributed [5]	606	d	d	--	--	--	--	--
Child tax credit [6]	**14,854,934**	**N/A**	**14,854,934**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [6]	**24,436,981**	**N/A**	**24,436,981**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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[3] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[4] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[5] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

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SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2017

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax	Estate and trust income tax	Employment taxes [3]	Estate tax	Gift tax	Excise taxes [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**121,991,952**	**351,122**	**119,853,012**	**295,511**	**1,391,884**	**5,403**	**1,538**	**93,482**
Alabama	1,676,151	3,209	1,650,125	3,353	18,080	37	13	1,334
Alaska	283,436	780	276,887	d	5,031	d	--	298
Arizona	2,277,407	4,773	2,244,925	3,999	22,299	78	28	1,305
Arkansas	1,007,785	2,555	989,288	1,350	13,781	d	d	784
California	13,846,488	45,013	13,594,703	29,582	167,350	1,042	176	8,622
Colorado	2,051,877	5,685	2,014,233	4,604	25,963	101	28	1,263
Connecticut	1,422,410	3,515	1,396,609	5,086	15,927	127	24	1,122
Delaware	375,420	1,562	365,749	4,079	3,495	d	d	518
District of Columbia	283,179	1,057	277,399	873	3,602	d	d	221
Florida	8,001,295	23,698	7,854,538	19,522	97,855	475	171	5,036
Georgia	3,660,309	8,607	3,606,774	4,605	37,881	109	14	2,319
Hawaii	545,207	1,931	535,763	1,510	5,743	d	d	229
Idaho	573,741	1,628	561,133	695	9,708	d	d	560
Illinois	5,067,372	13,916	4,973,653	23,581	51,289	203	37	4,693
Indiana	2,612,413	5,141	2,577,994	4,038	23,375	42	10	1,813
Iowa	1,162,882	5,886	1,141,151	1,794	12,640	33	16	1,362
Kansas	1,065,305	4,339	1,044,275	2,614	13,101	d	d	945
Kentucky	1,612,373	2,806	1,590,274	2,613	15,634	46	28	972
Louisiana	1,640,935	4,337	1,611,412	2,174	21,913	51	10	1,038
Maine	518,916	1,852	509,896	1,350	5,201	d	d	599
Maryland	2,363,151	5,577	2,329,288	6,132	20,737	104	32	1,281
Massachusetts	2,751,130	7,045	2,704,250	13,662	23,836	159	55	2,123
Michigan	3,839,384	10,886	3,776,668	9,227	40,110	91	47	2,355
Minnesota	2,149,182	8,044	2,112,212	3,497	23,091	68	37	2,233
Mississippi	1,035,489	2,484	1,018,429	1,117	12,686	d	d	750
Missouri	2,265,900	9,407	2,220,029	5,622	29,007	d	d	1,750
Montana	383,966	2,930	372,817	817	6,855	13	10	524
Nebraska	726,442	3,268	711,103	1,682	9,400	23	10	956
Nevada	1,129,260	3,265	1,111,952	1,977	11,387	50	22	607
New Hampshire	568,397	1,536	558,359	2,027	5,933	d	d	515
New Jersey	3,539,771	9,190	3,479,321	10,158	38,155	175	36	2,736
New Mexico	736,423	1,727	724,549	1,173	8,576	d	d	369
New York	7,860,621	24,149	7,712,210	18,163	100,501	524	235	4,839
North Carolina	3,635,581	8,362	3,580,471	6,915	36,186	115	31	3,501
North Dakota	284,554	1,443	277,422	d	4,709	d	--	526
Ohio	4,640,883	11,025	4,570,589	10,945	44,794	120	46	3,364
Oklahoma	1,325,483	4,186	1,300,577	3,009	16,575	d	d	1,086
Oregon	1,459,595	4,611	1,431,924	2,942	18,817	65	15	1,221
Pennsylvania	5,145,524	11,037	5,071,264	15,762	41,910	153	32	5,366
Rhode Island	445,927	964	436,490	4,138	2,846	d	d	1,456
South Carolina	1,743,517	3,444	1,719,299	2,356	17,083	d	d	1,272
South Dakota	330,591	1,768	321,372	1,572	5,372	d	d	493
Tennessee	2,505,451	4,895	2,465,816	4,553	28,654	65	22	1,446
Texas	10,286,833	29,627	10,087,693	26,561	133,832	376	133	8,611
Utah	1,051,857	2,614	1,033,141	1,398	14,010	d	d	677
Vermont	259,915	1,103	254,192	784	3,546	d	d	272
Virginia	3,177,783	8,065	3,129,030	6,380	32,268	128	20	1,892
Washington	2,806,238	7,532	2,749,362	6,146	41,255	92	46	1,805
West Virginia	658,380	1,272	649,049	835	6,629	d	--	d
Wisconsin	2,274,762	7,620	2,236,886	6,288	21,685	55	24	2,204
Wyoming	221,537	1,356	214,649	822	4,413	d	d	283
U.S. Armed Service members overseas and Territories other than Puerto Rico	152,579	d	150,105	29	d	d	--	14
Puerto Rico	122,246	323	109,718	33	12,138	13	--	21
International	427,663	8,029	414,964	484	3,117	213	26	1,313
Undistributed [5]	1,036	d	1,031	--	d	--	--	d
Child tax credit [6]	**15,535,213**	**N/A**	**15,535,213**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [6]	**23,306,886**	**N/A**	**23,306,886**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**122,310,753**	**355,132**	**120,119,142**	**301,602**	**1,431,686**	**5,463**	**1,678**	**96,050**
Alabama	1,708,165	3,439	1,681,945	3,211	18,258	40	14	1,258
Alaska	281,523	860	274,591	409	5,301	14	--	348
Arizona	2,275,224	4,848	2,241,778	5,235	21,931	45	25	1,362
Arkansas	1,019,783	2,553	1,000,615	1,447	14,397	d	d	746
California	13,899,411	44,088	13,651,511	30,486	163,343	947	172	8,864
Colorado	2,034,716	5,672	1,996,453	4,738	26,251	76	28	1,498
Connecticut	1,423,779	3,641	1,398,308	5,308	15,302	112	34	1,074
Delaware	375,169	1,663	364,398	4,752	3,802	d	d	537
District of Columbia	280,455	1,038	274,708	899	3,557	19	7	227
Florida	7,943,801	22,806	7,794,195	19,282	101,902	470	207	4,939
Georgia	3,703,399	8,646	3,648,090	4,881	39,220	100	27	2,435
Hawaii	546,574	1,952	536,949	1,488	5,878	d	d	283
Idaho	567,403	1,611	554,674	767	9,835	d	d	502
Illinois	5,119,125	14,575	5,023,513	22,263	53,734	223	37	4,780
Indiana	2,631,591	5,390	2,588,399	3,940	32,139	52	13	1,658
Iowa	1,166,709	6,265	1,143,730	1,813	13,400	d	d	1,463
Kansas	1,073,416	4,595	1,051,359	2,643	13,799	30	19	971
Kentucky	1,623,585	2,970	1,598,645	2,614	18,303	40	13	1,000
Louisiana	1,681,679	4,474	1,651,207	2,177	22,743	54	11	1,013
Maine	520,104	1,847	510,897	1,487	5,299	d	d	554
Maryland	2,371,294	5,661	2,336,402	6,303	21,441	132	18	1,337
Massachusetts	2,740,859	7,115	2,692,608	14,354	24,509	173	54	2,046
Michigan	3,845,391	11,496	3,782,002	9,495	39,760	112	73	2,453
Minnesota	2,125,229	8,045	2,087,536	3,558	23,679	63	46	2,302
Mississippi	1,056,702	2,549	1,039,143	1,125	13,109	d	d	748
Missouri	2,277,259	6,657	2,234,913	5,904	28,023	59	13	1,690
Montana	381,873	2,946	370,717	613	7,084	d	d	495
Nebraska	726,691	3,253	710,216	2,234	9,939	d	d	1,020
Nevada	1,123,309	3,299	1,106,009	1,848	11,307	44	15	787
New Hampshire	565,609	1,652	555,024	1,844	6,574	21	14	480
New Jersey	3,552,086	12,329	3,485,373	11,043	40,443	177	72	2,649
New Mexico	747,683	1,720	735,387	1,129	8,999	d	d	425
New York	7,886,277	24,166	7,730,144	18,111	108,384	582	263	4,627
North Carolina	3,629,594	8,798	3,568,635	7,448	40,349	133	12	4,219
North Dakota	290,239	1,593	282,369	465	5,242	d	d	556
Ohio	4,656,235	11,237	4,589,371	11,325	40,588	121	36	3,557
Oklahoma	1,347,983	4,312	1,321,650	3,195	17,648	d	d	1,135
Oregon	1,449,206	4,624	1,422,129	3,164	18,011	69	16	1,193
Pennsylvania	5,137,920	11,355	5,060,627	16,065	44,220	163	47	5,443
Rhode Island	445,813	909	436,944	3,921	2,905	33	--	1,101
South Carolina	1,739,985	3,465	1,715,207	2,477	17,555	64	10	1,207
South Dakota	329,825	1,843	320,558	1,324	5,583	d	d	506
Tennessee	2,508,227	5,014	2,468,085	4,431	29,155	59	31	1,452
Texas	10,350,571	30,439	10,148,743	25,805	136,511	385	163	8,525
Utah	1,038,676	2,778	1,020,050	1,450	13,649	d	d	731
Vermont	260,257	1,045	254,524	774	3,627	d	d	272
Virginia	3,184,073	8,157	3,134,320	6,730	32,573	132	26	2,135
Washington	2,770,080	7,899	2,713,988	5,949	40,210	96	40	1,898
West Virginia	671,961	1,440	661,920	811	7,290	d	d	484
Wisconsin	2,268,727	7,630	2,228,127	7,365	22,948	66	29	2,562
Wyoming	228,380	1,321	221,412	875	4,472	d	d	288
U.S. Armed Service members overseas and Territories other than Puerto Rico	154,124	46	d	36	d	--	--	25
Puerto Rico	130,192	277	117,171	38	12,649	d	d	47
International	441,520	7,129	428,533	553	2,887	247	28	2,143
Undistributed [6]	1,292	--	d	--	d	--	--	--
Child tax credit [7]	**15,964,320**	**N/A**	**15,964,320**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**23,895,650**	**N/A**	**23,895,650**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law.

[3] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).

[4] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[5] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2015

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**119,020,846**	**362,277**	**116,848,831**	**240,494**	**1,470,631**	**5,038**	**1,747**	**91,828**
Alabama	1,688,888	3,647	1,662,087	2,630	19,215	36	28	1,245
Alaska	279,155	855	272,011	416	5,538	6	--	329
Arizona	2,200,207	4,966	2,167,502	3,543	22,846	61	31	1,258
Arkansas	1,004,632	2,918	983,455	1,147	16,329	27	8	748
California	13,499,823	45,337	13,258,930	25,836	159,832	910	222	8,756
Colorado	1,963,407	6,006	1,925,859	3,674	26,364	78	35	1,391
Connecticut	1,376,855	3,995	1,350,969	4,413	16,271	118	36	1,053
Delaware	357,104	1,632	347,535	3,102	4,264	20	4	547
District of Columbia	266,006	1,047	260,147	761	3,762	24	12	253
Florida	7,679,598	22,741	7,529,624	15,259	106,585	380	199	4,810
Georgia	3,606,432	8,908	3,547,206	4,135	43,775	123	20	2,265
Hawaii	541,056	2,182	531,182	1,366	6,016	25	9	276
Idaho	550,280	1,758	537,483	653	9,817	d	d	553
Illinois	5,090,973	14,845	4,995,495	16,884	58,791	205	64	4,689
Indiana	2,579,102	5,745	2,544,319	3,115	24,168	45	13	1,697
Iowa	1,149,875	6,085	1,127,200	1,313	13,702	39	5	1,531
Kansas	1,056,793	4,666	1,035,012	1,965	14,205	32	14	899
Kentucky	1,596,153	3,034	1,573,844	2,107	16,166	35	27	940
Louisiana	1,664,436	4,690	1,632,357	1,774	24,492	56	15	1,052
Maine	496,084	1,976	486,998	1,102	5,416	19	8	565
Maryland	2,284,469	6,102	2,249,423	4,909	22,611	83	42	1,299
Massachusetts	2,642,535	7,367	2,594,407	12,270	26,182	171	42	2,096
Michigan	3,790,616	12,230	3,726,895	7,054	41,918	92	41	2,386
Minnesota	2,085,879	8,528	2,047,535	3,105	24,256	80	36	2,339
Mississippi	1,048,820	2,789	1,030,065	1,178	13,960	26	9	793
Missouri	2,246,258	6,879	2,202,782	4,305	30,407	53	14	1,818
Montana	373,971	2,864	362,648	570	7,368	10	7	504
Nebraska	711,693	3,343	695,593	1,318	10,459	21	6	953
Nevada	1,089,035	3,483	1,071,469	1,609	11,751	33	16	674
New Hampshire	541,341	1,766	530,863	1,476	6,709	25	10	492
New Jersey	3,445,981	9,789	3,380,857	8,295	44,172	148	61	2,659
New Mexico	736,790	1,959	723,931	970	9,521	20	8	381
New York	7,614,590	25,214	7,460,932	15,996	106,952	516	235	4,745
North Carolina	3,501,232	9,085	3,446,899	5,167	37,107	112	29	2,833
North Dakota	285,642	1,599	277,583	372	5,448	13	--	627
Ohio	4,600,671	11,698	4,537,474	8,679	39,507	108	37	3,168
Oklahoma	1,326,708	4,294	1,300,346	2,508	18,455	39	12	1,054
Oregon	1,400,673	4,924	1,373,390	2,533	18,492	48	18	1,268
Pennsylvania	4,982,628	12,148	4,905,864	11,630	48,206	162	44	4,574
Rhode Island	430,732	924	421,264	3,397	3,551	31	7	1,558
South Carolina	1,697,875	3,581	1,672,041	2,106	18,929	32	10	1,176
South Dakota	323,534	1,751	314,344	1,111	5,778	d	d	533
Tennessee	2,460,700	5,055	2,420,069	3,603	30,339	61	20	1,553
Texas	9,993,614	29,209	9,793,064	21,766	140,573	320	109	8,573
Utah	1,007,492	2,698	988,936	1,285	13,882	18	5	668
Vermont	250,937	1,144	244,966	603	3,910	20	3	291
Virginia	3,050,798	8,888	2,998,947	5,660	35,032	105	30	2,136
Washington	2,680,439	8,021	2,625,287	5,238	39,986	94	57	1,756
West Virginia	671,303	1,492	660,606	705	7,951	19	4	526
Wisconsin	2,236,477	7,939	2,195,020	4,636	26,706	64	32	2,080
Wyoming	229,270	1,330	222,158	634	4,772	13	11	352
U.S. Armed Service members overseas and Territories other than Puerto Rico	153,731	44	151,557	26	2,075	d	d	27
Puerto Rico	130,034	312	116,498	34	13,154	d	d	28
International	345,367	6,795	333,754	551	2,955	226	35	1,051
Undistributed [6]	2,152	--	2,149	--	3	--	--	--
Child tax credit [7]	**16,261,110**	**N/A**	**16,261,110**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**24,075,483**	**N/A**	**24,075,483**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law.

[3] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).

[4] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[5] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2014

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**118,694,299**	**363,481**	**116,562,491**	**227,700**	**1,447,904**	**4,651**	**3,027**	**85,045**
Alabama	1,702,744	3,758	1,675,040	2,469	20,275	33	25	1,144
Alaska	287,182	821	280,013	385	5,652	6	3	302
Arizona	2,175,590	4,949	2,141,452	3,782	24,171	53	35	1,148
Arkansas	1,003,190	2,897	984,210	1,146	14,153	19	18	747
California	13,283,040	43,546	13,052,132	24,677	153,153	862	463	8,207
Colorado	1,932,768	6,094	1,895,000	3,704	26,506	71	44	1,349
Connecticut	1,405,931	3,987	1,380,358	4,288	16,182	93	69	954
Delaware	360,809	1,451	352,626	2,566	3,775	12	10	369
District of Columbia	265,764	1,044	260,153	721	3,587	26	14	219
Florida	7,606,995	21,455	7,457,018	13,954	109,629	373	329	4,237
Georgia	3,618,237	8,704	3,566,040	4,027	37,367	95	35	1,969
Hawaii	536,883	2,097	527,344	1,388	5,798	18	8	230
Idaho	546,456	1,916	533,276	579	10,145	13	d	d
Illinois	5,096,556	15,440	5,004,153	14,729	57,440	180	124	4,490
Indiana	2,565,469	6,005	2,530,963	2,651	24,069	39	27	1,715
Iowa	1,149,923	6,382	1,126,151	1,237	14,558	28	12	1,555
Kansas	1,052,716	4,826	1,030,406	2,012	14,440	36	12	984
Kentucky	1,594,872	3,360	1,572,767	1,950	15,854	27	23	891
Louisiana	1,672,605	4,989	1,639,184	1,734	25,545	49	34	1,070
Maine	514,012	2,000	504,840	974	5,629	20	7	542
Maryland	2,313,936	6,210	2,278,116	4,846	23,471	74	58	1,161
Massachusetts	2,636,735	7,324	2,591,848	9,915	25,488	147	95	1,918
Michigan	3,789,560	12,375	3,724,428	6,588	43,698	93	43	2,335
Minnesota	2,067,438	8,831	2,027,967	3,588	24,578	80	47	2,347
Mississippi	1,055,448	2,901	1,036,471	959	14,398	22	--	697
Missouri	2,227,989	7,492	2,187,499	4,566	26,469	57	28	1,878
Montana	372,925	3,004	361,325	502	7,557	14	10	513
Nebraska	708,888	3,392	692,881	1,376	10,262	16	11	950
Nevada	1,068,420	3,201	1,051,127	1,589	11,847	31	36	589
New Hampshire	554,811	1,819	544,432	1,433	6,663	24	17	423
New Jersey	3,482,558	9,794	3,418,079	8,344	43,907	140	81	2,213
New Mexico	738,963	1,867	725,876	956	9,827	23	10	404
New York	7,686,707	23,752	7,543,503	15,658	98,472	526	492	4,304
North Carolina	3,476,410	9,294	3,422,215	4,993	37,079	106	44	2,679
North Dakota	278,156	1,612	270,287	293	5,347	10	6	601
Ohio	4,605,489	12,646	4,542,029	8,888	38,740	106	76	3,004
Oklahoma	1,320,261	4,225	1,293,259	2,381	19,138	32	21	1,205
Oregon	1,374,235	5,434	1,346,523	2,571	18,338	48	34	1,287
Pennsylvania	5,085,356	13,468	5,005,635	12,623	49,583	147	111	3,789
Rhode Island	433,443	1,046	425,732	2,461	3,074	29	11	1,090
South Carolina	1,677,347	3,690	1,651,435	1,769	19,268	28	13	1,144
South Dakota	326,389	1,930	316,982	1,225	5,675	8	5	564
Tennessee	2,444,675	5,219	2,403,935	3,592	30,292	46	39	1,552
Texas	9,802,282	28,710	9,606,694	20,481	138,280	325	211	7,581
Utah	987,266	2,763	968,809	1,124	13,877	21	14	658
Vermont	257,560	1,224	251,272	594	4,179	20	5	266
Virginia	3,112,499	8,971	3,059,715	5,389	36,330	120	58	1,916
Washington	2,640,001	8,012	2,585,208	4,908	39,884	94	92	1,803
West Virginia	674,868	1,712	664,015	642	8,073	18	3	405
Wisconsin	2,253,326	8,669	2,215,957	3,316	23,363	55	32	1,934
Wyoming	232,612	1,364	225,300	604	5,018	9	7	310
U.S. Armed Service members overseas and Territories other than Puerto Rico	156,924	42	154,157	32	2,662	--	--	31
Puerto Rico	140,098	311	126,601	23	13,140	--	--	23
International	336,342	5,456	327,422	498	1,999	126	19	822
Undistributed [6]	2,640	--	2,631	--	--	3	d	d
Child tax credit [7]	**16,799,897**	**N/A**	**16,799,897**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**24,442,662**	**N/A**	**24,442,662**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law.

[3] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).

[4] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[5] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

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SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2013

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**120,947,907**	**397,804**	**118,533,110**	**198,950**	**1,720,194**	**4,839**	**2,380**	**90,630**
Alabama	1,754,192	3,941	1,722,193	1,900	24,909	38	17	1,194
Alaska	301,987	953	293,579	378	6,719	d	d	355
Arizona	2,214,980	5,657	2,177,987	3,167	26,821	62	19	1,267
Arkansas	1,028,055	3,018	1,006,166	946	17,100	19	11	795
California	13,432,270	48,847	13,177,479	21,612	174,529	883	350	8,570
Colorado	1,940,227	6,540	1,896,921	3,133	32,191	85	30	1,327
Connecticut	1,439,951	4,406	1,412,424	3,696	18,300	98	45	982
Delaware	366,940	1,703	357,967	2,065	4,697	d	d	487
District of Columbia	273,072	1,220	266,581	586	4,395	21	14	255
Florida	7,872,556	24,367	7,715,516	11,702	115,649	404	268	4,650
Georgia	3,730,435	9,992	3,669,136	3,569	45,480	112	29	2,117
Hawaii	549,605	2,502	537,917	1,264	7,605	d	d	293
Idaho	552,207	2,003	536,512	534	12,558	15	13	572
Illinois	5,201,603	16,870	5,094,033	15,381	70,365	205	81	4,668
Indiana	2,608,916	6,261	2,569,634	2,395	28,788	42	28	1,768
Iowa	1,163,420	6,565	1,135,939	1,156	18,131	29	18	1,582
Kansas	1,073,979	5,280	1,048,235	1,637	17,813	33	11	970
Kentucky	1,622,983	3,789	1,596,996	1,561	19,559	38	22	1,018
Louisiana	1,737,988	5,313	1,699,118	1,577	30,575	69	26	1,310
Maine	523,454	2,137	512,861	827	6,932	18	11	668
Maryland	2,351,212	7,026	2,308,895	4,329	29,672	89	35	1,166
Massachusetts	2,676,806	8,064	2,625,887	9,309	31,409	156	81	1,900
Michigan	3,862,243	13,273	3,783,778	6,015	56,549	92	53	2,483
Minnesota	2,099,864	9,386	2,054,969	2,834	30,021	53	43	2,558
Mississippi	1,100,596	3,188	1,077,939	684	17,895	23	10	857
Missouri	2,266,558	8,138	2,221,064	3,854	31,416	70	24	1,992
Montana	381,165	3,108	367,706	496	9,271	7	7	570
Nebraska	716,946	3,724	698,273	949	12,935	18	6	1,041
Nevada	1,088,224	3,796	1,069,175	1,415	13,151	38	16	633
New Hampshire	569,225	1,955	557,421	1,343	7,978	14	13	501
New Jersey	3,553,819	10,912	3,486,458	7,317	46,570	146	81	2,335
New Mexico	755,686	2,127	740,446	815	11,830	25	6	437
New York	7,845,744	25,860	7,687,010	13,506	113,731	498	366	4,773
North Carolina	3,521,885	9,949	3,461,951	3,895	43,474	99	31	2,486
North Dakota	277,695	1,660	268,502	291	6,631	8	4	599
Ohio	4,686,897	13,515	4,615,184	7,718	46,947	101	43	3,389
Oklahoma	1,341,608	4,588	1,309,880	1,995	23,934	41	11	1,159
Oregon	1,389,336	5,779	1,358,330	2,246	21,758	61	20	1,142
Pennsylvania	5,212,782	14,362	5,117,212	9,900	66,098	149	82	4,979
Rhode Island	440,396	1,174	432,260	2,413	3,745	24	5	775
South Carolina	1,711,454	4,054	1,680,851	1,522	23,792	25	28	1,182
South Dakota	337,501	2,052	326,597	1,046	7,273	7	3	523
Tennessee	2,495,157	5,546	2,448,667	2,879	36,356	57	24	1,628
Texas	9,860,668	31,294	9,638,930	17,917	163,848	311	173	8,195
Utah	994,443	3,114	973,162	985	16,523	27	6	626
Vermont	262,180	1,268	255,205	495	4,883	15	10	304
Virginia	3,181,070	9,893	3,119,488	4,728	44,759	123	52	2,027
Washington	2,685,357	8,713	2,622,703	4,376	47,750	98	77	1,640
West Virginia	689,607	1,793	676,119	621	10,501	7	3	563
Wisconsin	2,279,258	9,431	2,237,178	3,043	27,476	51	24	2,055
Wyoming	254,165	1,424	245,407	487	6,506	12	11	318
U.S. Armed Service members overseas and Territories other than Puerto Rico	170,712	71	d	18	d	d	--	48
Puerto Rico	159,683	344	142,525	23	16,759	6	--	26
International	335,742	5,859	325,997	400	2,407	173	34	872
Undistributed [6]	3,403	--	d	--	d	d	--	--
Child tax credit [7]	**16,983,152**	**N/A**	**16,983,152**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**23,998,517**	**N/A**	**23,998,517**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law.

[3] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).

[4] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[5] Excludes credits to taxpayer accounts.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2012

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	**123,358,811**	**445,404**	**120,675,091**	**209,174**	**1,926,549**	**4,492**	**4,122**	**93,979**
Alabama	1,804,690	4,651	1,768,494	1,981	28,309	38	27	1,190
Alaska	308,862	1,008	299,534	366	7,515	d	d	426
Arizona	2,283,380	6,508	2,241,225	3,188	31,038	46	42	1,333
Arkansas	1,049,181	3,398	1,023,594	1,039	20,251	22	44	833
California	13,862,370	57,914	13,574,160	22,665	196,569	866	624	9,572
Colorado	1,962,632	7,689	1,913,702	3,292	36,486	68	78	1,317
Connecticut	1,464,462	4,742	1,432,471	3,955	22,048	92	98	1,056
Delaware	374,282	1,815	363,497	2,788	5,758	11	18	395
District of Columbia	278,935	1,248	271,827	616	4,945	20	8	271
Florida	8,389,372	28,424	8,211,666	12,318	131,371	338	455	4,800
Georgia	3,908,253	11,485	3,838,767	3,592	51,975	95	68	2,271
Hawaii	550,994	2,851	537,107	1,273	9,378	20	19	346
Idaho	554,643	2,174	537,970	532	13,397	10	12	548
Illinois	5,295,743	18,822	5,184,043	13,888	74,326	178	135	4,351
Indiana	2,626,268	6,816	2,580,919	2,457	34,292	31	39	1,714
Iowa	1,171,417	6,783	1,141,392	1,087	20,547	21	30	1,557
Kansas	1,089,736	5,588	1,060,877	1,698	20,423	25	22	1,103
Kentucky	1,634,618	4,178	1,604,672	1,753	22,859	28	29	1,099
Louisiana	1,753,536	6,151	1,709,306	1,544	35,162	45	28	1,300
Maine	531,900	2,301	520,010	880	8,155	25	14	515
Maryland	2,386,855	7,904	2,339,012	4,477	33,873	81	66	1,442
Massachusetts	2,693,489	8,937	2,636,530	10,281	35,299	143	150	2,149
Michigan	3,925,143	14,995	3,845,703	5,917	55,801	80	97	2,550
Minnesota	2,118,566	10,068	2,070,186	3,243	32,300	54	80	2,635
Mississippi	1,119,145	3,528	1,093,671	640	20,377	14	29	886
Missouri	2,300,059	8,896	2,247,587	4,198	37,088	60	52	2,178
Montana	384,348	3,340	369,287	502	10,599	12	9	599
Nebraska	723,006	3,718	702,169	995	15,031	18	10	1,065
Nevada	1,111,970	4,292	1,090,639	1,368	14,852	25	19	775
New Hampshire	574,120	2,130	560,801	1,382	9,259	19	24	505
New Jersey	3,631,643	12,363	3,555,665	7,839	53,039	164	129	2,444
New Mexico	771,191	2,362	753,915	809	13,620	22	7	456
New York	7,949,259	28,869	7,772,186	15,090	126,804	478	646	5,186
North Carolina	3,589,629	10,971	3,521,578	4,055	50,353	83	67	2,522
North Dakota	272,606	1,741	262,268	237	7,668	11	5	676
Ohio	4,740,122	14,725	4,658,248	8,558	54,857	125	82	3,527
Oklahoma	1,353,063	5,119	1,317,868	2,060	26,860	45	14	1,097
Oregon	1,409,483	6,391	1,374,944	2,330	24,459	69	38	1,252
Pennsylvania	5,297,935	15,888	5,200,647	11,395	65,006	143	135	4,721
Rhode Island	448,757	1,301	439,845	2,487	4,331	17	19	757
South Carolina	1,753,491	4,716	1,717,158	1,541	28,799	40	25	1,212
South Dakota	337,431	2,200	325,102	899	8,619	16	3	592
Tennessee	2,544,287	6,390	2,491,357	3,019	41,868	49	50	1,554
Texas	9,893,591	34,527	9,651,257	18,552	180,777	279	284	7,915
Utah	1,005,036	3,732	981,064	1,015	18,609	d	d	602
Vermont	266,367	1,280	258,433	559	5,771	14	6	304
Virginia	3,210,945	11,106	3,145,223	4,782	47,444	108	69	2,213
Washington	2,706,375	10,192	2,635,318	4,645	54,229	92	101	1,798
West Virginia	697,819	1,747	683,350	608	11,381	11	9	713
Wisconsin	2,299,788	9,830	2,251,092	3,736	32,772	62	42	2,254
Wyoming	247,976	1,604	238,090	595	7,289	21	18	359
U.S. Armed Service members overseas and Territories other than Puerto Rico	180,435	d	d	20	2,731	d	3	60
Puerto Rico	177,277	443	159,159	27	17,604	6	--	38
International	341,738	5,475	332,372	401	2,376	128	40	946
Undistributed [6]	592	d	d	--	--	--	--	--
Child tax credit [7]	**16,960,763**	**N/A**	**16,960,763**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned income tax credits [7]	**23,459,531**	**N/A**	**23,459,531**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law.

[3] Includes refunds of taxes on corporation income (Form 1120 series) and on unrelated business income from tax-exempt organizations (Form 990–T).

[4] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[5] Excludes credits to taxpayer accounts.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2011

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [2]	Individual income tax	Estate and trust income tax	Employment taxes [3]	Estate tax [4]	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	**122,869,465**	**508,671**	**119,870,799**	**218,999**	**2,167,275**	**5,511**	**3,654**	**94,556**
Alabama	1,817,334	5,474	1,777,096	2,102	31,100	53	35	1,474
Alaska	308,094	1,141	297,562	459	8,577	7	4	344
Arizona	2,277,012	7,977	2,228,582	3,274	35,737	68	41	1,333
Arkansas	1,058,161	3,904	1,030,286	1,085	21,966	42	21	857
California	13,859,009	64,003	13,540,352	24,144	219,464	962	499	9,585
Colorado	1,953,963	9,219	1,900,738	3,360	39,258	86	50	1,252
Connecticut	1,455,338	5,278	1,419,287	4,388	25,242	95	99	949
Delaware	370,905	2,061	359,647	2,711	5,945	13	23	505
District of Columbia	276,552	1,371	268,766	771	5,346	35	8	255
Florida	8,485,549	34,697	8,285,487	12,920	146,339	416	415	5,275
Georgia	3,890,871	15,221	3,810,041	3,831	59,269	135	58	2,316
Hawaii	543,583	3,266	528,922	1,207	9,847	32	15	294
Idaho	561,931	2,495	543,936	552	14,389	10	12	537
Illinois	5,257,813	21,972	5,128,075	15,008	88,068	260	118	4,312
Indiana	2,608,201	7,580	2,556,169	2,436	40,153	63	34	1,766
Iowa	1,167,935	7,467	1,135,210	1,096	22,476	28	17	1,641
Kansas	1,083,258	6,233	1,052,521	1,743	21,644	30	42	1,045
Kentucky	1,630,410	4,657	1,597,417	1,754	25,222	50	21	1,289
Louisiana	1,736,177	7,277	1,686,157	1,892	39,374	69	26	1,382
Maine	530,450	2,429	517,490	855	9,198	10	8	460
Maryland	2,365,658	9,107	2,313,280	4,807	36,961	121	77	1,305
Massachusetts	2,655,171	10,069	2,592,557	10,262	40,039	168	116	1,960
Michigan	3,904,456	16,826	3,810,809	5,814	68,288	92	71	2,556
Minnesota	2,107,160	10,639	2,050,934	3,083	39,796	70	65	2,573
Mississippi	1,117,279	3,927	1,090,765	761	20,733	24	15	1,054
Missouri	2,289,926	9,831	2,230,687	4,043	42,871	73	22	2,399
Montana	387,598	3,548	371,028	488	11,904	16	6	608
Nebraska	715,777	4,303	693,922	913	15,467	22	6	1,144
Nevada	1,108,057	5,300	1,083,065	1,581	17,278	35	37	761
New Hampshire	564,802	2,392	549,952	1,234	10,725	25	19	455
New Jersey	3,613,474	14,138	3,526,260	8,455	61,905	208	112	2,396
New Mexico	774,687	2,728	756,313	817	14,350	27	19	433
New York	7,954,755	33,288	7,753,092	17,438	145,119	513	550	4,755
North Carolina	3,562,442	12,952	3,483,018	4,359	58,909	121	68	3,015
North Dakota	264,174	1,791	253,895	252	7,615	6	3	612
Ohio	4,709,397	16,405	4,613,444	8,423	67,124	148	70	3,783
Oklahoma	1,345,601	6,037	1,308,324	2,146	27,894	53	27	1,120
Oregon	1,424,640	7,399	1,383,519	2,438	29,976	64	38	1,206
Pennsylvania	5,287,224	16,984	5,174,301	11,488	79,577	178	121	4,575
Rhode Island	444,980	1,406	435,332	2,120	5,425	19	17	661
South Carolina	1,750,060	5,661	1,712,531	1,566	28,933	56	22	1,291
South Dakota	326,411	2,374	313,507	934	9,042	15	8	531
Tennessee	2,518,953	7,652	2,460,429	3,169	46,044	56	49	1,554
Texas	9,670,096	39,317	9,414,795	20,169	187,308	343	274	7,890
Utah	1,001,632	3,965	975,580	1,020	20,398	21	9	639
Vermont	267,250	1,448	258,790	565	6,113	18	12	304
Virginia	3,192,940	12,742	3,119,070	4,942	54,133	136	68	1,849
Washington	2,711,798	11,464	2,633,331	4,869	59,890	135	107	2,002
West Virginia	691,676	2,101	676,279	642	12,006	6	6	636
Wisconsin	2,300,719	11,072	2,240,878	3,608	42,754	58	30	2,319
Wyoming	239,195	1,822	228,954	493	7,565	9	33	319
U.S. Armed Service members overseas and Territories other than Puerto Rico	192,407	61	189,631	31	2,651	d	3	d
Puerto Rico	199,700	476	181,887	28	17,264	7	--	38
International	330,161	5,721	320,309	453	2,536	200	28	914
Undistributed [5]	6,663	3	6,590	--	68	d	--	d
Child Tax Credit [6]	**17,633,203**	**N/A**	**17,633,203**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [6]	**24,868,122**	**N/A**	**24,868,122**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Excludes credits to taxpayer accounts.

[2] Includes refunds of taxes on corporation income (Form 1120 series) and unrelated business income from tax-exempt organizations (Form 990–T).

[3] Includes refunds on self-employment income taxes under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[4] The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a $5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. These tax law changes significantly reduced the number of estate tax refunds issued in Fiscal Year 2011.

[5] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[6] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2010

State or area	Total Internal Revenue refunds [1]	Business income taxes [1,2]	Individual income tax [1]	Estate and trust income tax	Employment taxes [3]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	**122,203,039**	**574,282**	**119,443,586**	**305,491**	**1,764,024**	**9,179**	**3,455**	**103,022**
Alabama	1,798,923	6,294	1,762,410	3,163	25,424	95	46	1,491
Alaska	296,362	1,284	287,509	511	6,651	12	--	395
Arizona	2,289,569	9,561	2,245,228	4,019	29,230	122	35	1,374
Arkansas	1,055,011	4,284	1,030,645	1,398	17,738	30	7	909
California	13,801,859	74,337	13,503,789	32,456	178,905	1,728	459	10,185
Colorado	1,963,293	10,604	1,914,008	4,664	32,254	155	55	1,553
Connecticut	1,458,031	6,539	1,423,574	5,788	20,801	176	75	1,078
Delaware	373,817	2,326	361,750	4,217	4,888	26	31	579
District of Columbia	268,703	1,498	261,377	1,156	4,334	57	13	268
Florida	7,817,986	39,510	7,628,724	19,935	123,132	642	398	5,645
Georgia	3,807,216	16,781	3,733,639	5,175	48,739	195	82	2,605
Hawaii	544,826	3,874	531,370	1,592	7,489	71	16	414
Idaho	569,456	3,071	553,213	733	11,799	30	3	607
Illinois	5,290,977	24,013	5,169,319	19,918	72,764	380	103	4,480
Indiana	2,615,831	8,271	2,571,374	3,290	30,964	95	37	1,800
Iowa	1,176,114	8,262	1,147,137	1,519	17,417	48	12	1,719
Kansas	1,096,869	6,924	1,068,609	2,293	17,725	51	33	1,234
Kentucky	1,622,532	5,005	1,594,050	2,238	19,854	65	18	1,302
Louisiana	1,733,046	8,023	1,689,406	2,531	31,424	108	23	1,531
Maine	536,665	2,716	524,756	1,266	7,348	34	4	541
Maryland	2,367,693	10,611	2,318,334	6,688	30,259	229	65	1,507
Massachusetts	2,682,914	11,254	2,621,768	14,146	33,218	275	114	2,139
Michigan	3,928,051	19,669	3,846,376	7,805	51,278	191	80	2,652
Minnesota	2,114,465	11,348	2,064,993	4,574	30,549	120	63	2,818
Mississippi	1,089,133	4,471	1,065,979	1,043	16,735	48	21	836
Missouri	2,311,260	10,963	2,257,065	5,818	34,929	134	40	2,311
Montana	388,678	4,002	374,812	642	8,583	d	d	609
Nebraska	717,287	4,622	697,857	1,341	12,328	33	13	1,093
Nevada	1,117,478	6,439	1,093,366	2,057	14,698	66	24	828
New Hampshire	569,740	2,847	555,713	1,706	9,005	40	11	418
New Jersey	3,599,491	15,353	3,518,072	10,718	52,295	338	98	2,617
New Mexico	781,972	3,178	765,797	1,244	11,272	38	15	428
New York	7,844,716	34,488	7,658,652	23,047	121,449	980	550	5,550
North Carolina	3,562,457	15,276	3,488,778	6,549	48,252	159	65	3,378
North Dakota	262,538	1,900	254,075	275	5,636	15	4	633
Ohio	4,725,692	18,593	4,638,255	11,821	53,075	226	79	3,643
Oklahoma	1,368,866	6,936	1,334,923	2,936	22,789	80	21	1,181
Oregon	1,439,386	9,087	1,401,905	3,487	23,401	96	37	1,373
Pennsylvania	5,270,728	17,373	5,165,491	17,064	65,199	256	96	5,249
Rhode Island	447,920	1,668	435,848	4,282	4,391	52	18	1,661
South Carolina	1,741,410	6,700	1,708,042	2,184	22,963	77	26	1,418
South Dakota	324,468	2,310	313,402	1,179	6,915	21	12	629
Tennessee	2,489,938	8,921	2,437,083	4,646	37,500	103	46	1,639
Texas	9,641,199	45,195	9,400,707	28,951	156,536	564	267	8,979
Utah	1,010,452	4,790	987,094	1,332	16,580	31	7	618
Vermont	268,630	1,630	260,877	747	5,019	29	11	317
Virginia	3,187,797	14,679	3,120,148	6,515	44,142	229	61	2,023
Washington	2,738,242	13,672	2,667,777	7,161	47,316	179	62	2,075
West Virginia	690,959	2,153	677,736	898	9,441	22	7	702
Wisconsin	2,315,991	12,161	2,262,586	5,093	33,235	127	41	2,748
Wyoming	238,953	2,027	229,748	908	5,894	31	16	329
U.S. Armed Service members overseas and Territories other than Puerto Rico	191,147	93	188,536	34	2,436	4	7	37
Puerto Rico	224,289	497	208,337	50	15,373	4	--	28
International	358,731	6,111	348,665	519	2,372	222	24	818
Undistributed [4]	73,282	88	72,902	169	81	d	d	28
Child Tax Credit [5]	**17,846,375**	**N/A**	**17,846,375**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [5]	**24,640,794**	**N/A**	**24,640,794**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Refundable tax credits include those associated with the American Recovery and Reinvestment Act (ARRA) of 2009, such as: Making Work Pay Tax Credit, American Opportunity Tax Credit, First-Time Homebuyer Credit, Earned Income Tax Credit, and the Child Tax Credit. Rebate Recovery Credits associated with the Economic Stimulus Act of 2008 are also included. Excludes adjustments and credits.

[2] Includes refunds of taxes on corporation income (Form 1120 series) and unrelated business income from tax-exempt organizations (Form 990–T).

[3] Includes refunds on self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[4] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[5] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTE: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2009

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax including economic stimulus payments [1, 3]	Economic stimulus payments [3]	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	**126,937,150**	**546,999**	**123,755,687**	**26,438,877**	**537,744**	**1,981,188**	**12,060**	**3,461**	**100,011**
Alabama	1,871,289	5,908	1,828,366	413,688	6,622	28,851	118	43	1,381
Alaska	277,069	1,104	267,141	72,705	567	7,835	d	d	404
Arizona	2,391,161	8,892	2,337,133	543,894	9,247	34,425	161	44	1,259
Arkansas	1,092,004	4,213	1,065,441	248,786	1,998	19,457	60	10	825
California	14,302,483	71,126	13,951,427	3,183,275	50,902	216,157	2,349	536	9,986
Colorado	2,023,808	9,511	1,968,635	441,939	6,928	37,054	179	59	1,442
Connecticut	1,514,719	5,940	1,476,212	284,917	8,471	22,735	246	72	1,043
Delaware	386,238	2,198	370,406	76,014	7,514	5,460	51	11	598
District of Columbia	269,071	1,351	261,074	62,460	1,492	4,715	76	22	341
Florida	8,087,177	36,366	7,858,774	1,779,892	36,910	147,379	894	385	6,469
Georgia	3,848,604	15,002	3,764,986	859,009	7,642	58,343	224	66	2,341
Hawaii	576,105	3,540	561,241	131,649	2,352	8,520	92	18	342
Idaho	587,008	3,285	568,752	129,088	1,052	13,389	32	3	495
Illinois	5,462,754	22,786	5,317,904	1,054,452	39,242	77,682	500	108	4,532
Indiana	2,712,863	8,138	2,662,589	516,288	7,293	33,045	125	36	1,637
Iowa	1,214,777	8,302	1,184,647	230,182	2,732	17,706	53	9	1,328
Kansas	1,135,797	6,788	1,104,796	238,655	4,007	19,017	89	28	1,072
Kentucky	1,682,571	4,936	1,650,041	354,097	3,560	22,507	77	16	1,434
Louisiana	1,773,460	7,743	1,725,828	429,406	3,214	35,101	136	24	1,414
Maine	564,635	2,838	551,147	107,276	2,368	7,792	68	7	415
Maryland	2,448,450	10,070	2,392,976	500,301	10,219	33,471	274	63	1,377
Massachusetts	2,800,235	10,597	2,721,807	537,965	30,456	34,770	449	143	2,013
Michigan	4,072,829	19,270	3,982,739	781,577	14,870	53,299	251	86	2,314
Minnesota	2,183,186	11,147	2,128,101	412,168	9,844	31,527	160	64	2,343
Mississippi	1,124,657	4,394	1,099,057	267,643	1,612	18,669	43	9	873
Missouri	2,412,633	11,012	2,349,041	492,387	12,039	37,740	170	39	2,592
Montana	405,910	3,783	390,645	88,488	1,085	9,922	42	4	429
Nebraska	738,394	4,855	715,961	145,416	3,283	13,276	44	22	953
Nevada	1,153,046	6,383	1,125,764	245,679	2,530	17,411	70	23	865
New Hampshire	596,465	2,890	581,179	108,922	2,723	9,196	61	11	405
New Jersey	3,739,852	15,043	3,646,427	728,470	16,786	58,411	459	100	2,626
New Mexico	811,783	2,964	792,472	192,434	1,833	13,932	61	16	505
New York	8,104,582	33,088	7,896,076	1,685,377	33,017	135,494	1,199	514	5,194
North Carolina	3,710,439	14,722	3,624,177	785,674	13,548	53,792	260	58	3,882
North Dakota	266,444	1,972	257,557	54,144	593	5,816	10	4	492
Ohio	4,972,857	18,008	4,868,080	965,514	27,980	54,907	295	78	3,509
Oklahoma	1,419,836	5,909	1,382,062	335,336	4,389	26,003	84	28	1,361
Oregon	1,508,567	8,410	1,467,117	323,509	5,777	25,876	171	45	1,171
Pennsylvania	5,432,646	16,205	5,308,959	1,013,014	36,775	66,012	338	91	4,266
Rhode Island	471,016	1,698	451,810	88,441	11,201	4,636	61	12	1,598
South Carolina	1,807,122	6,188	1,769,318	391,462	3,308	26,790	116	19	1,383
South Dakota	333,441	2,362	321,538	67,569	1,522	7,518	13	6	482
Tennessee	2,574,322	8,861	2,515,069	534,978	7,151	41,594	121	35	1,491
Texas	9,848,172	41,742	9,576,956	2,227,993	40,319	178,719	654	240	9,542
Utah	1,034,321	4,255	1,008,523	235,466	1,796	19,048	36	9	654
Vermont	278,417	1,709	268,981	50,905	1,875	5,490	36	14	312
Virginia	3,313,300	13,649	3,237,096	675,542	10,046	49,767	326	54	2,362
Washington	2,857,929	12,964	2,776,301	603,126	10,274	56,037	267	71	2,015
West Virginia	717,661	2,027	701,936	147,876	1,732	11,021	d	d	918
Wisconsin	2,395,672	12,215	2,335,626	430,131	13,263	32,079	151	44	2,294
Wyoming	244,555	1,915	234,202	52,600	1,016	7,099	26	24	273
U.S. Armed Service members overseas and Territories other than Puerto Rico	199,556	73	197,037	59,049	45	2,356	d	d	37
Puerto Rico	291,748	376	271,729	5,606	49	19,550	7	4	33
International	421,372	6,267	410,980	46,443	660	2,534	225	24	682
Undistributed [4]	472,142	9	471,848	--	15	256	d	d	7
Child Tax Credit [5]	**19,706,956**	**N/A**	**19,706,956**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [5]	**20,216,910**	**N/A**	**20,216,910**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Excludes adjustments and credits.

[2] Includes taxes on corporation income (Form 1120), farmers' cooperatives (Form 1120-C), and "unrelated business income" from tax-exempt organizations (Form 990-T).

[3] Economic Stimulus Payments include both Economic Stimulus Payments associated with 2007 tax returns and Rebate Recovery Credits claimed on 2008 tax returns. Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[4] Includes refunds of self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA).

[5] Economic stimulus payments were provided directly to the treasuries of U.S. Territories and Puerto Rico in lump sum payments. The territories and Puerto Rico distributed these payments to their qualified taxpayers. See footnote 3.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for information purposes. Counts are included in the State figures and U.S. totals.

NOTES: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2008

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3]	Economic stimulus payments [4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	**237,689,335**	**630,200**	**118,479,904**	**116,269,439**	**2,195,825**	**12,822**	**3,418**	**97,727**
Alabama	3,671,822	6,313	1,768,865	1,862,707	32,435	99	55	1,348
Alaska	538,758	1,196	270,828	258,183	8,125	23	--	403
Arizona	4,452,333	9,835	2,225,277	2,176,175	39,672	178	46	1,150
Arkansas	2,162,356	4,886	1,007,920	1,127,618	20,946	47	7	932
California	26,069,119	82,871	13,399,222	12,327,459	246,224	2,668	443	10,232
Colorado	3,673,310	11,388	1,819,941	1,799,130	41,214	194	43	1,400
Connecticut	2,752,065	7,029	1,371,681	1,347,728	24,279	285	83	980
Delaware	708,142	2,427	351,080	348,117	6,034	44	31	409
District of Columbia	464,327	1,761	240,599	216,583	5,011	53	18	302
Florida	15,135,693	41,505	7,468,094	7,446,953	172,061	960	364	5,756
Georgia	7,092,550	16,597	3,617,883	3,389,063	66,167	248	61	2,531
Hawaii	1,081,714	3,461	526,822	540,854	10,148	97	15	317
Idaho	1,123,876	3,592	534,836	569,615	15,236	38	9	550
Illinois	10,048,102	26,904	5,028,113	4,902,835	84,933	511	97	4,709
Indiana	5,173,312	10,218	2,548,382	2,576,042	36,581	128	49	1,912
Iowa	2,384,885	9,430	1,102,897	1,252,239	18,928	65	16	1,310
Kansas	2,148,751	7,126	1,033,911	1,085,811	20,809	79	13	1,002
Kentucky	3,355,000	5,725	1,579,673	1,744,037	24,038	96	17	1,414
Louisiana	3,407,363	8,866	1,663,638	1,694,816	38,448	126	38	1,431
Maine	1,119,558	3,235	519,543	587,573	8,709	64	10	424
Maryland	4,454,613	11,832	2,262,302	2,141,359	37,325	286	62	1,447
Massachusetts	5,145,949	13,208	2,534,012	2,558,162	38,105	396	124	1,942
Michigan	7,817,818	22,064	3,821,159	3,914,077	57,541	276	87	2,614
Minnesota	4,150,056	13,425	1,997,200	2,102,324	34,358	157	69	2,523
Mississippi	2,260,049	5,090	1,082,068	1,151,165	20,729	45	10	942
Missouri	4,683,883	12,491	2,230,047	2,398,760	40,330	179	65	2,011
Montana	778,759	4,461	360,096	402,620	11,120	47	10	405
Nebraska	1,415,589	5,821	667,214	727,302	14,165	36	17	1,034
Nevada	2,102,942	7,104	1,089,926	984,782	20,121	100	35	874
New Hampshire	1,115,443	3,575	546,651	554,570	10,112	63	14	458
New Jersey	6,783,396	18,770	3,443,855	3,252,335	65,092	560	119	2,665
New Mexico	1,525,222	3,427	742,772	762,827	15,605	53	16	522
New York	14,999,781	40,399	7,444,280	7,358,836	149,007	1,278	473	5,508
North Carolina	7,040,103	16,192	3,439,821	3,521,070	59,430	278	63	3,249
North Dakota	526,396	2,241	239,443	278,321	5,924	16	15	436
Ohio	9,588,554	20,957	4,636,043	4,867,346	60,353	293	66	3,496
Oklahoma	2,710,777	7,077	1,293,748	1,380,977	27,546	77	27	1,325
Oregon	2,856,320	9,572	1,364,499	1,451,646	29,129	185	42	1,247
Pennsylvania	10,371,942	19,980	4,992,275	5,283,812	71,517	397	133	3,828
Rhode Island	879,276	2,178	429,777	441,944	4,921	67	13	376
South Carolina	3,479,965	6,780	1,688,589	1,752,606	30,523	92	23	1,352
South Dakota	645,462	2,626	299,616	334,912	7,832	15	19	442
Tennessee	4,965,999	8,768	2,406,594	2,502,869	45,755	123	52	1,838
Texas	17,809,244	44,449	9,180,797	8,380,195	193,061	647	207	9,888
Utah	1,848,764	5,274	941,549	879,836	21,456	47	11	591
Vermont	533,571	1,954	249,240	275,651	6,343	39	8	336
Virginia	6,132,797	15,083	3,050,023	3,009,996	55,184	336	44	2,131
Washington	5,206,885	14,695	2,580,342	2,547,971	61,480	259	73	2,065
West Virginia	1,466,317	2,397	670,149	781,292	11,755	16	12	696
Wisconsin	4,593,578	14,930	2,186,707	2,355,761	34,152	193	44	1,791
Wyoming	446,731	2,097	215,273	221,276	7,736	40	24	285
U.S. Armed Service members overseas and Territories other than Puerto Rico	370,117	134	198,857	168,316	2,767	--	3	40
Puerto Rico	290,328	454	223,463	43,836	22,532	d	d	33
International	579,277	6,318	569,383	N/A	2,525	211	20	820
Undistributed [4]	1,550,396	12	1,322,929	227,149	296	d	d	5
Child Tax Credit [5]	**16,945,060**	**N/A**	**16,945,060**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [5]	**19,747,501**	**N/A**	**19,747,501**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Counts of refund adjustments and credits are not available separately and are excluded from the total number of refunds. The total number of refunds increased significantly in Fiscal Year 2008, primarily as a result of the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008.

[2] Includes refunds of tax on unrelated business income of tax-exempt organizations (Form 990-T) and farmers' cooperatives (Form 990-C).

[3] Includes 258,118 refunds of estate and trust income taxes (Form 1041).

[4] The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

[5] Includes refunds of and credits for: self-employment income under the Self-Employment Insurance Contributions Act (SECA); railroad retirement taxes under the Railroad Retirement Tax Act (RRTA); unemployment taxes under the Federal Unemployment Tax Act (FUTA); and Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA) except excess credits.

[6] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts.

[7] Reflects refundable portions of credits only. Shown separately for informational purposes; counts are included in the State figures and U.S. totals.

NOTES: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2007

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**117,776,589**	**877,815**	**114,475,957**	**2,264,605**	**14,430**	**3,488**	**140,294**
Alabama	1,756,237	8,725	1,712,491	32,886	130	19	1,986
Alaska	271,377	1,529	260,908	8,353	d	d	561
Arizona	2,154,316	11,780	2,099,448	40,953	195	62	1,878
Arkansas	1,010,190	7,284	980,239	21,329	56	11	1,271
California	13,138,620	93,630	12,771,622	255,979	2,790	468	14,131
Colorado	1,802,980	17,674	1,741,587	41,365	195	36	2,123
Connecticut	1,411,364	9,784	1,373,091	26,500	400	90	1,499
Delaware	350,505	3,212	340,185	6,532	47	11	518
District of Columbia	241,142	1,701	233,470	5,479	72	17	403
Florida	7,464,372	61,192	7,209,545	183,954	1,037	358	8,286
Georgia	3,553,883	22,793	3,458,780	68,205	259	66	3,780
Hawaii	528,506	3,537	514,212	10,266	85	21	385
Idaho	534,149	5,285	512,394	15,586	45	12	827
Illinois	5,099,002	44,195	4,960,124	87,085	636	106	6,856
Indiana	2,606,998	18,814	2,547,208	38,025	162	50	2,739
Iowa	1,130,901	14,725	1,094,370	19,371	76	8	2,351
Kansas	1,067,695	10,307	1,035,078	20,668	66	21	1,555
Kentucky	1,578,598	9,123	1,542,636	24,773	90	13	1,963
Louisiana	1,701,527	11,134	1,649,306	39,111	142	45	1,789
Maine	534,594	4,899	519,696	9,355	78	19	547
Maryland	2,269,208	15,583	2,211,783	39,435	296	75	2,036
Massachusetts	2,590,783	20,442	2,527,913	39,067	512	98	2,751
Michigan	4,033,217	34,819	3,932,648	61,087	340	77	4,246
Minnesota	2,101,969	24,212	2,038,860	34,876	197	92	3,732
Mississippi	1,079,048	6,621	1,049,722	21,372	45	15	1,273
Missouri	2,314,625	18,676	2,249,729	42,439	204	45	3,532
Montana	377,653	6,381	359,725	10,836	52	6	653
Nebraska	694,500	9,162	669,216	14,414	45	37	1,626
Nevada	1,046,295	8,364	1,016,181	20,595	110	28	1,017
New Hampshire	524,223	4,839	508,036	10,741	71	22	514
New Jersey	3,303,648	26,681	3,203,533	68,733	613	122	3,966
New Mexico	751,231	3,830	731,350	15,287	57	17	690
New York	7,478,787	56,762	7,251,076	160,949	1,488	535	7,977
North Carolina	3,374,692	23,593	3,286,006	60,270	275	61	4,487
North Dakota	252,597	3,622	242,513	5,872	16	7	567
Ohio	4,712,997	29,651	4,614,496	62,673	420	93	5,664
Oklahoma	1,291,304	9,803	1,252,895	26,992	91	18	1,505
Oregon	1,365,699	13,204	1,321,742	28,768	185	38	1,762
Pennsylvania	5,163,673	34,341	5,048,613	74,646	480	108	5,485
Rhode Island	448,088	3,763	438,457	5,244	70	12	542
South Carolina	1,653,511	9,536	1,611,088	31,044	112	13	1,718
South Dakota	308,455	4,406	295,901	7,555	22	8	563
Tennessee	2,384,597	10,766	2,324,343	46,642	173	39	2,634
Texas	8,731,147	48,852	8,477,655	191,241	770	234	12,395
Utah	916,179	7,809	886,458	20,863	50	4	995
Vermont	267,016	3,310	257,068	6,210	42	5	381
Virginia	3,031,366	21,298	2,949,415	56,999	378	63	3,213
Washington	2,554,579	19,259	2,470,169	61,757	303	68	3,023
West Virginia	681,951	3,176	665,690	12,095	29	13	948
Wisconsin	2,299,746	24,224	2,235,628	36,450	170	51	3,223
Wyoming	218,044	2,898	207,459	7,302	30	20	335
U.S. Armed Service members overseas and Territories other than Puerto Rico	210,428	176	207,482	2,705	13	8	44
Puerto Rico	232,273	387	210,922	20,912	16	4	32
International	339,753	5,994	329,870	2,410	163	15	1,301
Undistributed [4]	836,351	52	835,925	349	d	d	16
Child Tax Credit [5]	**16,220,651**	**N/A**	**16,220,651**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [5]	**19,911,144**	**N/A**	**19,911,144**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Includes refunds of tax on business income of tax-exempt organizations.

[3] Includes 0.3 million refunds of estate and trust income taxes.

[4] Includes refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI), taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

[5] Includes tax and excess withholding payments not classified by State as of the end of the fiscal year because they have not been applied to taxpayer accounts.

[6] Reflects refundable portions of credits only. Shown separately for informational purposes; counts are included in the State figures and U.S. totals.

NOTES: The telephone excise tax refund was a one-time refund of excise tax paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. In FY 2007, 94,103,804 telephone excise tax refunds were issued, of which 608,907 were issued to corporations, and 93,494,897 were issued to individuals. Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2006

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**110,810,589**	**445,027**	**108,011,060**	**2,249,208**	**14,033**	**2,932**	**88,329**
Alabama	1,656,941	4,652	1,617,748	32,722	111	24	1,684
Alaska	265,482	924	255,843	8,267	d	d	431
Arizona	1,978,455	6,271	1,931,222	39,661	205	37	1,059
Arkansas	955,126	3,753	928,829	21,507	51	15	971
California	12,392,511	55,189	12,072,574	252,783	2,622	398	8,945
Colorado	1,699,853	7,355	1,650,406	40,716	209	34	1,133
Connecticut	1,336,231	5,024	1,303,590	26,228	364	71	954
Delaware	334,993	1,735	326,368	6,438	59	7	386
District of Columbia	232,695	1,143	225,762	5,477	61	4	248
Florida	6,944,596	25,807	6,727,142	185,221	942	324	5,160
Georgia	3,314,315	11,801	3,231,537	68,294	302	38	2,343
Hawaii	500,775	2,872	487,732	9,784	89	13	285
Idaho	491,764	2,339	474,867	14,063	34	11	450
Illinois	4,837,057	18,342	4,724,901	89,102	648	91	3,973
Indiana	2,457,422	6,638	2,410,208	38,664	166	26	1,720
Iowa	1,064,276	7,898	1,035,337	19,607	85	14	1,335
Kansas	989,376	5,958	962,007	20,387	96	18	910
Kentucky	1,495,484	4,199	1,464,579	25,165	89	12	1,440
Louisiana	1,500,608	5,614	1,456,536	36,804	106	13	1,535
Maine	505,406	2,420	493,226	9,189	59	15	497
Maryland	2,183,810	8,236	2,134,051	39,797	284	62	1,380
Massachusetts	2,474,654	9,761	2,421,986	40,240	539	94	2,034
Michigan	3,787,822	17,404	3,705,649	62,229	366	74	2,100
Minnesota	1,932,659	9,146	1,884,041	37,134	178	61	2,099
Mississippi	999,402	3,698	974,166	20,051	61	14	1,412
Missouri	2,140,738	9,268	2,087,564	41,979	204	44	1,679
Montana	345,907	3,490	331,512	10,439	40	10	416
Nebraska	651,887	4,652	631,750	14,497	61	10	917
Nevada	961,170	5,035	935,047	20,194	96	26	772
New Hampshire	533,776	2,521	519,120	11,565	97	17	456
New Jersey	3,349,874	17,884	3,259,659	69,121	607	101	2,502
New Mexico	697,278	2,389	679,605	14,759	45	11	469
New York	7,129,206	27,587	6,940,752	153,479	1,529	496	5,363
North Carolina	3,180,786	10,766	3,107,406	59,685	255	49	2,625
North Dakota	236,637	1,994	228,125	6,026	11	--	481
Ohio	4,561,748	15,317	4,478,680	63,950	432	99	3,270
Oklahoma	1,212,564	5,039	1,179,762	26,553	102	24	1,084
Oregon	1,268,717	6,190	1,233,070	28,165	182	34	1,076
Pennsylvania	4,871,899	12,622	4,778,909	76,062	413	97	3,796
Rhode Island	421,031	1,292	413,934	5,419	82	11	293
South Carolina	1,564,609	4,450	1,528,185	30,815	102	15	1,042
South Dakota	290,175	2,207	279,886	7,585	18	4	475
Tennessee	2,253,351	7,444	2,197,842	46,056	169	23	1,817
Texas	8,255,845	33,319	8,024,762	189,649	690	166	7,259
Utah	857,172	2,865	833,691	20,044	32	5	535
Vermont	247,927	1,323	239,806	6,420	36	14	328
Virginia	2,892,800	10,624	2,822,586	57,196	349	51	1,994
Washington	2,407,643	10,094	2,334,631	60,694	299	71	1,854
West Virginia	653,507	1,909	638,528	12,276	40	8	746
Wisconsin	2,140,034	10,315	2,090,979	36,892	217	30	1,601
Wyoming	203,917	1,665	194,838	7,128	24	25	237
U.S. Armed Service members overseas and Territories other than Puerto Rico	215,935	130	213,154	2,609	5	5	32
Puerto Rico	228,047	277	209,337	18,388	12	--	33
International	309,894	4,160	303,212	1,702	141	13	666
Undistributed [5]	394,802	20	394,421	331	d	d	27
Child Tax Credit [6]	**16,326,822**	**N/A**	**16,326,822**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [6]	**19,596,322**	**N/A**	**19,596,322**	**N/A**	**N/A**	**N/A**	**N/A**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A — Not applicable.

[1] Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Includes refunds of tax on business income of tax-exempt organizations.

[3] Includes 0.2 million refunds of fiduciary income taxes.

[4] Includes refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI), taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

[5] Includes tax and excess withholding payments not classified by State as of the end of the fiscal year because they have not been applied to taxpayer accounts.

[6] Reflects refundable portions of credits only. Shown separately for informational purposes; counts are included in the State figures and U.S. totals.

NOTES: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in ar S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2005

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [3]	Individual income tax [2]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**109,047,042**	**427,620**	**106,274,023**	**2,206,429**	**15,407**	**2,735**	**120,828**
Alabama	1,618,834	4,316	1,581,342	31,330	118	22	1,706
Alaska	265,364	882	255,860	8,089	23	--	510
Arizona	1,894,115	5,393	1,849,713	37,160	228	28	1,593
Arkansas	943,417	3,154	917,650	21,214	69	7	1,323
California	12,280,019	51,664	11,965,183	247,666	2,888	335	12,283
Colorado	1,673,061	7,394	1,622,786	40,520	274	25	2,062
Connecticut	1,333,382	5,234	1,300,057	26,316	413	97	1,265
Delaware	326,013	1,649	316,849	6,920	54	8	533
District of Columbia	232,332	1,074	225,442	5,337	54	19	406
Florida	6,801,046	22,082	6,594,647	176,742	961	276	6,338
Georgia	3,189,386	11,142	3,108,598	66,019	307	23	3,297
Hawaii	490,187	2,669	477,931	9,017	101	14	455
Idaho	474,070	2,279	457,843	13,141	39	10	758
Illinois	4,778,626	18,545	4,667,107	86,810	634	119	5,411
Indiana	2,398,718	6,441	2,351,179	38,327	185	65	2,521
Iowa	1,053,901	7,547	1,024,864	19,333	99	7	2,051
Kansas	989,660	6,112	961,501	20,266	97	22	1,662
Kentucky	1,461,354	4,161	1,430,126	25,212	101	9	1,745
Louisiana	1,640,583	5,888	1,595,658	37,119	153	24	1,741
Maine	496,539	2,364	484,292	9,093	91	13	686
Maryland	2,153,025	7,957	2,103,959	38,775	322	47	1,965
Massachusetts	2,446,146	9,779	2,392,213	41,006	631	108	2,409
Michigan	3,802,612	18,245	3,718,032	62,319	432	74	3,510
Minnesota	1,887,662	8,887	1,839,490	36,021	207	96	2,961
Mississippi	999,757	3,564	974,447	20,354	69	7	1,316
Missouri	2,122,608	9,245	2,069,200	41,331	202	26	2,604
Montana	339,248	3,386	325,034	10,031	40	6	751
Nebraska	639,653	4,417	619,474	14,373	58	14	1,317
Nevada	907,495	4,496	882,165	19,640	127	21	1,046
New Hampshire	519,977	2,627	505,712	11,069	74	11	484
New Jersey	3,349,161	15,504	3,258,956	70,973	595	99	3,034
New Mexico	687,103	2,229	669,579	14,528	66	10	691
New York	7,143,294	25,586	6,959,712	149,806	1,670	398	6,122
North Carolina	3,079,921	10,312	3,007,741	58,001	313	69	3,485
North Dakota	231,853	1,703	223,560	5,910	**	**	655
Ohio	4,518,741	16,017	4,433,354	64,313	541	103	4,413
Oklahoma	1,208,216	5,004	1,175,220	26,056	99	18	1,819
Oregon	1,239,600	6,317	1,204,419	26,990	200	23	1,651
Pennsylvania	4,785,399	12,159	4,691,538	76,096	473	95	5,038
Rhode Island	419,209	1,241	411,443	5,760	68	15	682
South Carolina	1,520,272	4,549	1,484,600	29,462	116	14	1,531
South Dakota	283,576	1,977	273,091	7,736	20	6	746
Tennessee	2,201,573	7,117	2,146,548	45,305	237	26	2,340
Texas	8,073,025	32,973	7,843,089	186,233	749	181	9,800
Utah	828,358	2,866	805,149	19,481	45	15	802
Vermont	243,164	1,223	235,340	6,188	52	3	358
Virginia	2,849,110	10,814	2,779,668	55,322	365	41	2,900
Washington	2,363,972	9,180	2,292,904	58,869	327	32	2,660
West Virginia	646,100	1,998	631,526	11,583	**	**	952
Wisconsin	2,092,929	10,398	2,042,834	36,847	203	31	2,616
Wyoming	200,294	1,639	191,322	6,886	12	4	431
International	923,382	4,221	984,076	23,534	142	16	1,393
U.S. Armed Service members overseas and Territories other than Puerto Rico	394,218	103	390,518	3,115	7	7	468
Puerto Rico	232,812	79	213,626	18,804	10	--	293
Other	296,352	4,039	289,932	1,615	125	9	632
Refund adjustments and credits [6]	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Child Tax Credit [7]	**15,753,225**	**N/A**	**15,753,225**	**N/A**	**N/A**	**N/A**	**N/A**
Earned Income Tax Credit [7]	**18,954,695**	**N/A**	**18,954,695**	**N/A**	**N/A**	**N/A**	**N/A**

** Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

n.a. — Not available.

N/A — Not applicable.

[1] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] State figures and the U.S. total include 15.7 million refunds derived from child tax credits and 18.9 million refunds derived from earned income tax credits (prior to offsets). Also includes 201,906 refunds of fiduciary income taxes. However, counts of the small number of refund reversals included in “Refund adjustments and credits” are not available and, therefore not reflected in the totals. See Table 9.

[3] Includes refunds of tax on business income of tax-exempt organizations.

[4] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

[5] Data by State include credits and claims for refunds of excise taxes on gasoline and lubricating oil.

[6] Counts of refund adjustments and credits comparable to “Refund adjustments and credits” in Table 9, “Amount of Internal Revenue Refunds Issued, Including Interest, by State” are not available and, therefore, are excluded from the totals.

[7] Includes refundable portions only of the child tax credit and earned income tax credit. Shown separately for informational purposes. The associated refunds issued are included in the State figures.

NOTES: Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s). Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2004

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [3]	Individual income tax [2,4]	Employment taxes [4,5]	Estate tax	Gift tax	Excise taxes [6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**108,543,272**	**483,053**	**106,183,729**	**1,789,396**	**15,085**	**2,191**	**69,818**
Alabama	1,586,943	4,248	1,556,070	25,513	118	29	965
Alaska	255,416	1,052	247,177	6,701	21	--	465
Arizona	1,826,666	5,855	1,790,726	29,036	204	21	824
Arkansas	928,499	3,540	906,388	17,784	72	4	711
California	12,085,278	52,168	11,822,039	200,610	2,776	273	7,412
Colorado	1,665,759	8,124	1,622,463	33,773	267	30	1,102
Connecticut	1,353,261	5,262	1,324,547	22,206	376	89	781
Delaware	328,021	1,574	321,163	4,926	48	8	302
District of Columbia	224,750	1,003	219,520	3,942	57	7	221
Florida	6,505,752	20,258	6,347,745	133,182	889	219	3,459
Georgia	3,045,431	10,732	2,981,606	51,062	285	26	1,720
Hawaii	477,749	2,461	467,844	7,120	80	9	235
Idaho	466,228	2,287	452,505	10,981	30	--	425
Illinois	4,813,917	18,037	4,720,537	71,699	591	90	2,963
Indiana	2,425,949	6,709	2,385,244	32,402	177	35	1,382
Iowa	1,072,000	8,394	1,045,891	16,446	118	11	1,140
Kansas	996,414	6,302	972,488	16,780	117	13	714
Kentucky	1,478,589	4,022	1,452,467	20,915	145	19	1,021
Louisiana	1,608,350	6,234	1,569,523	31,451	160	33	949
Maine	509,721	2,417	498,906	7,947	81	5	365
Maryland	2,164,094	7,953	2,123,620	31,042	332	28	1,119
Massachusetts	2,496,584	10,407	2,449,973	33,929	581	83	1,611
Michigan	3,856,520	19,281	3,781,568	53,268	400	66	1,937
Minnesota	1,929,045	9,736	1,888,231	29,194	177	39	1,668
Mississippi	981,972	3,318	960,703	17,143	60	15	733
Missouri	2,134,790	9,411	2,090,362	33,378	244	42	1,353
Montana	341,809	3,705	329,112	8,601	56	3	332
Nebraska	654,338	4,635	636,882	12,077	71	9	664
Nevada	848,595	3,955	829,248	14,652	117	15	608
New Hampshire	531,343	2,639	518,916	9,388	83	14	303
New Jersey	3,353,386	14,796	3,279,926	56,238	616	62	1,748
New Mexico	678,571	2,254	663,629	12,193	61	7	427
New York	7,088,504	23,769	6,941,481	118,084	1,420	280	3,470
North Carolina	3,020,844	11,131	2,958,812	48,453	349	60	2,039
North Dakota	237,063	1,779	229,847	5,040	27	7	363
Ohio	4,669,557	66,801	4,541,557	55,969	601	88	4,541
Oklahoma	1,203,987	4,899	1,176,550	21,442	93	12	991
Oregon	1,226,406	6,627	1,196,439	22,200	214	23	903
Pennsylvania	4,874,729	11,916	4,795,056	64,311	487	52	2,907
Rhode Island	424,039	1,239	417,703	4,690	68	10	329
South Carolina	1,510,797	4,328	1,481,549	23,948	146	17	809
South Dakota	287,108	2,066	278,165	6,430	28	5	414
Tennessee	2,159,469	6,648	2,114,477	36,703	221	31	1,389
Texas	7,874,175	34,446	7,685,268	147,802	720	127	5,812
Utah	812,248	2,809	793,547	15,337	46	6	503
Vermont	249,073	1,150	242,069	5,589	57	4	204
Virginia	2,844,120	10,531	2,787,560	44,108	398	54	1,469
Washington	2,306,918	10,838	2,245,729	48,272	340	61	1,678
West Virginia	654,763	1,846	642,284	10,031	38	5	559
Wisconsin	2,140,136	11,080	2,095,830	31,599	240	34	1,353
Wyoming	200,992	1,608	193,495	5,647	23	6	213
International [7]	1,132,604	4,773	1,109,292	18,162	159	5	213
Puerto Rico	232,939	52	216,905	15,816	6	--	160
Other	899,665	4,721	892,387	2,346	153	5	53
Refund adjustments and credits [8]	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**
Earned Income Tax Credits	**18,636,127**	**N/A**	**18,636,127**	**N/A**	**N/A**	**N/A**	**N/A**

n.a. — Not available.

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] State figures and the U.S. total include 18.6 million refunds derived from earned income tax credits. Earned income tax credit refunds are also shown separately below. Also includes 251,493 refunds of estate and trust income taxes. (Direct deposit refund figures are not shown separately but are included in the totals.) However, counts of the small number of refund reversals included in "Refund adjustments and credits" are not available and, therefore, are not reflected in the totals. See Table 9.

[3] Includes refunds of tax on business income of tax-exempt organizations.

[4] Counts for the small number of individual income tax and employment taxes included in "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.

[5] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.

[6] Data by State include credits and claims for gasoline and lubricating oil.

[7] For corporations, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For individual income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by taxpayers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.

[8] Counts of refund adjustments and credits comparable to "Refund adjustments and credits" in Table 9, "Amount of Internal Revenue Refunds Issued, Including Interest, by State" are not available and, therefore, are excluded from the totals.

NOTE: In general, classification by State is based on the taxpayer's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided. Additionally, businesses may have locations outside of the State in which the principal offices are located. See footnote 7.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2003

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [3]	Individual income tax [2,4]	Employment taxes [4,5]	Estate tax	Gift tax	Excise taxes [6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**128,969,052**	**592,086**	**126,428,137**	**1,855,978**	**19,746**	**3,313**	**69,792**
Alabama	1,944,146	5,114	1,911,967	25,931	157	16	961
Alaska	294,958	1,093	286,730	6,763	32	1	339
Arizona	2,168,775	7,304	2,130,785	29,559	274	32	821
Arkansas	1,138,413	3,974	1,115,368	18,271	88	18	694
California	14,617,287	62,791	14,338,863	204,212	3,562	435	7,424
Colorado	2,004,396	9,583	1,958,172	35,168	318	36	1,119
Connecticut	1,601,204	6,668	1,569,546	23,598	476	138	778
Delaware	384,666	1,912	377,324	5,162	58	13	197
District of Columbia	258,296	1,230	252,409	4,288	73	17	279
Florida	7,215,550	23,498	7,051,335	135,560	1,267	363	3,527
Georgia	3,715,485	12,721	3,647,151	53,472	389	79	1,673
Hawaii	562,895	3,100	552,054	7,366	94	10	271
Idaho	566,752	2,489	553,352	10,544	40	3	324
Illinois	5,795,776	22,071	5,692,961	76,773	790	117	3,064
Indiana	2,814,554	7,792	2,770,420	34,596	273	59	1,414
Iowa	1,313,141	9,817	1,285,129	17,168	117	7	903
Kansas	1,215,425	7,064	1,189,402	18,069	138	36	716
Kentucky	1,714,417	4,588	1,686,793	21,965	169	13	889
Louisiana	1,955,626	7,475	1,915,317	31,691	189	26	928
Maine	604,438	2,707	592,710	8,522	106	6	387
Maryland	2,580,284	9,495	2,536,530	32,485	456	58	1,260
Massachusetts	2,950,362	13,168	2,898,060	36,518	781	127	1,708
Michigan	4,501,542	26,072	4,415,769	57,104	582	75	1,940
Minnesota	2,293,600	10,904	2,249,817	30,884	246	45	1,704
Mississippi	1,203,776	3,847	1,182,049	17,167	63	26	624
Missouri	2,564,620	11,032	2,517,614	34,322	327	55	1,270
Montana	401,730	3,847	388,934	8,588	55	6	300
Nebraska	800,948	5,584	781,975	12,574	94	22	699
Nevada	984,746	4,588	965,388	14,026	126	28	590
New Hampshire	634,266	3,370	620,470	9,997	95	13	321
New Jersey	3,969,335	14,562	3,892,033	59,982	850	144	1,764
New Mexico	805,747	2,642	790,599	11,990	83	8	425
New York	8,433,625	28,887	8,273,054	125,539	1,865	404	3,876
North Carolina	3,674,643	14,252	3,606,843	50,917	435	58	2,138
North Dakota	285,927	1,793	278,657	5,064	29	2	382
Ohio	5,457,056	97,582	5,294,904	59,957	705	131	3,777
Oklahoma	1,462,437	5,526	1,434,047	21,721	171	17	955
Oregon	1,466,421	8,039	1,434,770	22,284	257	45	1,026
Pennsylvania	5,750,047	14,122	5,664,438	67,405	688	113	3,281
Rhode Island	505,683	1,475	498,468	5,061	79	13	587
South Carolina	1,740,101	5,485	1,708,759	24,836	172	40	809
South Dakota	346,494	2,056	337,516	6,551	36	8	327
Tennessee	2,620,994	7,865	2,574,146	37,413	328	56	1,186
Texas	9,494,173	39,658	9,295,302	152,617	939	192	5,465
Utah	1,012,739	3,299	993,389	15,554	50	14	433
Vermont	294,920	1,470	287,129	5,989	64	4	264
Virginia	3,366,902	12,448	3,307,565	44,586	529	68	1,706
Washington	2,735,530	12,924	2,672,216	48,096	432	63	1,799
West Virginia	746,451	2,430	732,876	10,499	74	8	564
Wisconsin	2,583,272	13,315	2,534,712	33,468	325	30	1,422
Wyoming	236,124	1,625	228,500	5,770	33	6	190
International [7]	1,178,357	5,733	1,153,820	18,336	167	9	292
Puerto Rico	237,994	56	221,773	15,935	4	1	225
Other	940,363	5,677	932,047	2,401	163	8	67
Refund adjustments and credits [8]	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**
Earned Income Tax Credits	**18,028,208**	**N/A**	**18,028,208**	**N/A**	**N/A**	**N/A**	**N/A**

n.a. — Not available.

N/A — Not applicable.

[1] Represents 129.0 million refunds issued, including 18.0 million earned income tax credits and 24.1 million in advanced child tax credits (instituted in FY 2003). Includes over-payment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Includes "earned income tax credits" shown below in this table as an information item, i.e., these refunds are included in the State data while the total refunds are shown separately. Also includes 387,072 refunds of estate and trust income taxes. (Direct deposit refund figures are not separately available, but are included in the totals.) However, counts of the small number of refund reversals included in "Refund adjustments and credits" are not available and, therefore, are not reflected in the totals. See Table 9.

[3] Includes refunds of tax on business income of tax-exempt organizations.

[4] Counts for the small number of individual income tax and employment taxes included in "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.

[5] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9.

[6] Data by State include credits and claims for gasoline and lubricating oil.

[7] For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations, includes returns of domestic and foreign organizations with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

[8] Counts of refund adjustments and credits comparable to "Refund adjustments and credits" in Table 9, "Amount of Internal Revenue Refunds, Including Interest, by State" are not available and, therefore, are excluded from the totals.

NOTES: Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advance Earned Income Tax Credits. In general, classification by State is based on the taxpayer's address or in the case of businesses, the location of the principal office or place of business. However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems OS:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2002

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [3]	Individual income tax [2,4]	Employment taxes [4,5]	Estate tax	Gift tax	Excise taxes [6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**109,785,695**	**546,788**	**107,296,137**	**1,851,739**	**20,541**	**3,676**	**66,814**
Alabama	1,735,029	5,006	1,701,484	27,239	193	37	1,070
Alaska	244,855	955	237,401	6,199	30	--	270
Arizona	1,793,182	6,736	1,755,760	29,576	297	46	767
Arkansas	1,018,952	3,746	996,155	18,289	88	9	665
California	12,313,408	54,714	12,037,885	209,527	3,591	443	7,248
Colorado	1,701,307	8,734	1,654,997	35,998	306	54	1,218
Connecticut	1,380,829	6,318	1,349,213	23,914	528	118	738
Delaware	324,368	1,643	317,167	5,244	63	16	235
District of Columbia	226,495	725	222,014	3,484	63	10	199
Florida	6,428,853	22,705	6,265,014	135,731	1,327	418	3,658
Georgia	3,160,299	12,425	3,090,967	54,669	434	57	1,747
Hawaii	478,401	2,691	468,348	6,998	84	13	267
Idaho	459,266	2,434	445,907	10,543	47	3	332
Illinois	4,706,299	20,930	4,605,676	75,764	881	137	2,911
Indiana	2,434,403	7,329	2,392,316	33,128	280	70	1,280
Iowa	1,046,154	9,004	1,019,191	16,966	125	7	861
Kansas	985,523	6,534	960,226	17,929	152	22	660
Kentucky	1,586,721	4,497	1,559,800	21,337	171	20	896
Louisiana	1,744,603	7,036	1,703,815	32,470	242	27	1,013
Maine	515,729	2,468	504,649	8,226	88	26	272
Maryland	2,189,621	8,721	2,146,555	32,500	562	86	1,197
Massachusetts	2,572,773	11,630	2,522,404	36,129	780	156	1,674
Michigan	3,925,279	23,799	3,842,269	56,574	582	87	1,968
Minnesota	1,892,434	10,670	1,848,930	30,841	272	50	1,671
Mississippi	1,062,246	4,021	1,040,513	16,931	88	18	675
Missouri	2,071,490	10,658	2,025,249	34,033	334	37	1,179
Montana	339,822	3,516	327,578	8,351	69	3	305
Nebraska	697,922	5,145	679,926	12,236	93	10	512
Nevada	809,253	4,004	790,982	13,556	145	23	543
New Hampshire	534,462	2,743	521,493	9,781	109	17	319
New Jersey	3,379,245	13,131	3,303,780	59,517	938	177	1,702
New Mexico	670,426	2,460	656,047	11,487	99	8	325
New York	7,236,446	26,653	7,085,578	118,345	1,809	446	3,615
North Carolina	3,345,909	13,099	3,278,928	50,950	433	97	2,402
North Dakota	237,887	1,876	230,478	5,190	34	4	305
Ohio	4,819,693	88,282	4,669,266	58,577	645	150	2,773
Oklahoma	1,184,438	4,998	1,156,194	22,219	179	17	831
Oregon	1,250,726	7,468	1,220,021	22,020	257	42	918
Pennsylvania	4,890,930	13,357	4,806,094	67,860	752	145	2,722
Rhode Island	437,647	1,358	430,819	4,732	80	22	636
South Carolina	1,540,782	5,214	1,510,301	24,387	173	24	683
South Dakota	285,153	2,017	276,477	6,268	44	18	329
Tennessee	2,370,098	7,952	2,321,165	39,238	307	44	1,392
Texas	7,493,407	35,479	7,294,982	156,062	1,053	204	5,627
Utah	814,513	3,032	795,324	15,629	53	13	462
Vermont	252,602	1,264	245,084	5,988	62	12	192
Virginia	2,832,006	11,582	2,774,346	44,013	563	58	1,444
Washington	2,320,893	14,145	2,256,143	48,356	451	93	1,705
West Virginia	663,001	2,061	649,988	10,351	66	7	528
Wisconsin	2,102,069	12,448	2,054,483	33,319	314	50	1,455
Wyoming	199,060	1,554	191,690	5,591	37	12	176
International [7]	1,078,785	5,821	1,055,065	17,476	168	13	242
Puerto Rico	224,886	55	209,073	15,593	2	1	162
Other	853,899	5,766	845,992	1,883	166	12	80
Refund adjustments and credits [8]	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**	**n.a.**
Earned Income Tax Credits	**16,079,095**	**N/A**	**16,079,095**	**N/A**	**N/A**	**N/A**	**N/A**

n.a. — Not available.

N/A — Not applicable.

[1] Represents 109.8 million refunds issued, including 16.1 million earned income tax credit refunds. Includes over-payment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Includes "earned income tax credit" shown below in this table as an information item. Also includes 474,836 refunds of estate and trust income taxes. (Direct deposit refund figures are not available, but are included in the totals.) However, counts of the small number of refund reversals included in "Refund adjustments and credits" are not available and, therefore, are not reflected in the totals. See Table 9 (file Amount of Internal Revenue Refunds, Including Interest, by State).

[3] Includes refunds of tax on business income of tax-exempt organizations.

[4] Counts for the small number of individual income tax and employment taxes included in "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals. See Table 9 (file Amount of Internal Revenue Refunds, Including Interest, by State).

[5] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Refund adjustments and credits" are unavailable and, therefore, are not reflected in the totals.

[6] Data by State include credits and claims for gasoline and lubricating oil.

[7] For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the Uni States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by taxpayers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.

[8] Counts of refund adjustments and credits comparable to "Refund adjustments and credits" in Table 9, file "Amount of Internal Revenue Refunds, Including Interest, by State" are not available and, therefore, are excluded from the totals.

NOTES: Like data in Tables 1 (file Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2001 and 2002) 8, and 9 (file Amount of Internal Revenue Refunds, Including Interest, by State), may not agree due to the inclusion or exclusion of different taxes (e.g., those collected by the Bureau of Alcohol, Tobacco and Firearms, Customs Service, and the Earned Income Tax Credit and Advanced Earned Income Tax Credit). In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2001

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3,4]	Employment taxes [3,4,5]	Estate tax	Gift tax	Excise taxes [1,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**182,855,059**	**516,154**	**180,348,526**	**1,904,450**	**20,094**	**3,898**	**61,937**
Alabama	2,561,119	4,466	2,530,030	25,429	162	34	999
Alaska	394,642	947	387,278	6,119	25	1	272
Arizona	2,998,467	6,435	2,960,159	30,710	319	61	783
Arkansas	1,488,699	3,659	1,466,685	17,620	78	2	655
California	20,317,892	49,016	20,041,220	218,078	3,575	603	5,400
Colorado	2,906,840	8,017	2,860,196	37,215	288	54	1,070
Connecticut	2,389,229	5,532	2,358,126	24,204	534	116	717
Delaware	548,533	1,430	541,780	5,079	60	8	176
Florida	10,460,156	21,156	10,295,092	138,791	1,192	402	3,523
Georgia	5,012,078	11,490	4,942,564	55,828	349	73	1,774
Hawaii	804,860	2,386	795,103	7,071	124	20	156
Idaho	768,234	2,289	754,861	10,684	54	9	337
Illinois	8,350,235	19,802	8,247,220	79,515	846	164	2,688
Indiana	4,196,397	6,798	4,152,773	35,281	321	57	1,167
Iowa	1,928,495	8,589	1,901,737	17,176	136	23	834
Kansas	1,719,864	5,672	1,694,834	18,558	137	30	633
Kentucky	2,440,330	3,932	2,412,952	22,432	176	26	812
Louisiana	2,479,776	7,153	2,438,103	33,063	204	32	1,221
Maine	874,214	2,350	863,028	8,442	91	9	294
Maryland and District of Columbia	4,094,780	9,306	4,045,489	38,027	615	106	1,237
Massachusetts	4,487,680	10,725	4,436,894	37,747	726	124	1,464
Michigan	6,776,219	21,154	6,693,573	59,135	633	101	1,623
Minnesota	3,376,346	9,604	3,333,820	31,039	259	55	1,569
Mississippi	1,525,179	3,638	1,504,487	16,272	97	20	665
Missouri	3,673,315	10,016	3,625,826	35,880	340	58	1,195
Montana	560,546	3,268	548,575	8,339	60	9	295
Nebraska	1,099,156	4,670	1,080,785	13,023	106	24	548
Nevada	1,352,455	3,556	1,334,653	13,637	126	40	443
New Hampshire	919,231	2,575	906,499	9,795	99	10	253
New Jersey	5,786,434	12,118	5,710,676	60,738	941	150	1,811
New Mexico	1,024,822	2,259	1,010,323	11,825	105	11	299
New York	12,139,361	24,527	11,983,425	125,612	1,821	445	3,531
North Carolina	4,952,787	12,597	4,886,017	51,640	362	100	2,071
North Dakota	417,848	1,686	410,333	5,425	37	1	366
Ohio	8,342,818	91,847	8,185,142	62,133	699	146	2,851
Oklahoma	2,022,465	4,508	1,995,126	21,771	171	28	861
Oregon	2,132,056	6,891	2,101,267	22,797	231	35	835
Pennsylvania	8,468,447	12,443	8,382,039	70,457	668	131	2,709
Rhode Island	727,637	1,204	721,458	4,536	70	11	358
South Carolina	2,535,120	4,914	2,504,094	25,233	169	25	685
South Dakota	488,146	1,907	479,464	6,413	48	11	303
Tennessee	3,555,665	7,325	3,508,128	38,041	302	56	1,813
Texas	12,559,940	32,505	12,367,741	153,378	1,014	218	5,084
Utah	1,324,993	2,791	1,306,714	15,070	61	18	339
Vermont	429,354	1,154	422,091	5,865	55	8	181
Virginia	4,855,497	10,945	4,796,291	46,362	509	77	1,313
Washington	4,006,743	13,508	3,938,707	52,264	483	76	1,705
West Virginia	1,109,740	2,062	1,095,897	11,268	75	7	431
Wisconsin	3,797,120	12,193	3,748,006	35,383	317	50	1,171
Wyoming	329,720	1,368	322,924	5,216	37	14	161
International [7]	1,343,261	5,775	1,318,319	18,835	187	9	136
Puerto Rico	243,772	53	226,628	16,984	10	--	97
Other	1,099,489	5,722	1,091,691	1,851	177	9	39
Other refunds or credits	**118**	**-4**	**2**	**n.a.**	**--**	**--**	**120**
Highway and Airport and Airways Trust Funds [8]	92	-4	2	--	--	--	94
Excess Federal Insurance Contributions Act (FICA) credits [9]	n.a.	--	--	n.a.	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	26	--	--	--	--	--	26
Advance earned income credit	n.a.	--	n.a.	--	--	--	--
Refund reversals unclassified [10]	n.a.	--	n.a.	--	--	--	--
Earned income credit refunds [11]	**15,401,380**	**--**	**15,401,380**	**--**	**--**	**--**	**--**

n.a. — Not available.

[1] Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law, including 84.1 million advance individual income tax refunds. Also includes excise tax refunds made by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.

[2] Includes refunds of tax on business income of tax-exempt organizations.

[3] Counts for the small number of some of the "Other refunds or credits" for individual income tax and employment taxes (see above in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.

[4] Includes "earned income credit" refunds (after advance payments and offsets), shown above in this table as an information item. Includes 309,024 refunds of estate and trust income taxes and 33.7 million refunds issued through direct deposit, not shown separately. However, counts of the small number of advance earned income credit refunds and of unclassified refund reversals under "Other refunds or credits" (see above in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.

[5] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Other refunds or credits" (see above in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.

[6] Includes credits and claims for gasoline and lubricating oil, except that excess credits and claims are included above in this table under "Other refunds or credits." See footnote 8.

[7] For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.

[8] Data by State exclude refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds and credits and claims for excess payments on gasoline and lubricating oil excise taxes. This reclassification can result in negative numbers. However, these excise tax refunds are included in the total and are shown separately below under "Other refunds or credits."

[9] The small number of excess payments under the Federal Old-Age, Survivors, and Disability and Hospitalization (OASDHI) Trust Funds for the Federal Insurance Contributions Act (FICA) was unavailable at time of publication and is, therefore, not reflected in the totals.

[10] Includes refunds issued in September 2001, minus refund reversals received in September that were not classified before September 30, 2001 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year. While the amounts in Table 9, file 01db09rf.xls, do agree, the corresponding small number of unclassified individual income tax refunds to which the amounts were associated was unavailable at time of publication and is, therefore, not reflected in the refunds totals in this table.

[11] Information item. Earned income tax credit refunds are included in total individual income tax refunds and in the data by State.

NOTES: Detail may not add to totals because of rounding. In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S. Revised May 2003.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2000

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3,4]	Employment taxes [3,4,5]	Estate tax	Gift tax	Excise taxes [1,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**94,727,815**	**521,175**	**92,178,136**	**1,940,156**	**19,790**	**3,741**	**64,817**
Alabama	1,534,006	4,698	1,500,528	27,531	162	46	1,041
Alaska	202,078	1,048	194,773	5,936	28	1	292
Arizona	1,537,335	6,577	1,498,719	30,933	280	55	771
Arkansas	876,396	3,726	853,488	18,364	77	30	711
California	10,619,361	49,233	10,345,270	214,657	3,478	487	6,236
Colorado	1,453,485	8,091	1,407,067	36,921	295	46	1,065
Connecticut	1,205,768	5,640	1,171,998	26,758	523	104	745
Delaware	287,272	1,424	280,515	5,043	61	12	217
Florida	4,960,821	21,158	4,793,830	140,754	1,149	442	3,488
Georgia	2,783,408	11,038	2,713,404	56,772	327	68	1,799
Hawaii	423,032	2,577	412,972	7,209	114	5	155
Idaho	406,783	2,291	393,242	10,827	50	8	365
Illinois	4,299,556	19,615	4,193,175	82,766	871	199	2,930
Indiana	1,956,104	6,855	1,910,654	36,869	328	56	1,342
Iowa	960,918	8,511	933,129	18,176	181	17	904
Kansas	871,292	5,562	845,912	18,940	137	32	709
Kentucky	1,196,542	4,041	1,168,112	23,315	186	23	865
Louisiana	1,498,792	7,703	1,455,573	34,019	237	38	1,222
Maine	460,892	2,312	450,083	8,061	80	9	347
Maryland and District of Columbia	2,122,864	9,226	2,073,582	38,232	547	87	1,190
Massachusetts	2,256,726	10,935	2,204,501	38,934	657	153	1,546
Michigan	3,273,099	20,160	3,190,142	60,457	596	74	1,670
Minnesota	1,657,312	9,477	1,613,211	32,500	252	78	1,794
Mississippi	942,902	3,684	921,212	17,229	92	22	663
Missouri	1,905,835	10,187	1,856,203	37,586	323	70	1,466
Montana	301,706	3,539	289,370	8,439	67	6	285
Nebraska	594,708	4,719	576,196	13,040	107	14	632
Nevada	694,649	3,455	677,098	13,524	109	20	443
New Hampshire	467,224	2,533	454,029	10,273	107	12	270
New Jersey	2,965,241	13,903	2,885,742	62,490	944	140	2,022
New Mexico	587,780	2,298	573,031	12,011	90	16	334
New York	6,379,915	24,313	6,216,313	133,307	1,850	387	3,745
North Carolina	2,789,551	12,184	2,722,281	52,637	436	87	1,926
North Dakota	218,323	1,799	210,766	5,438	34	1	285
Ohio	3,995,088	97,288	3,829,663	64,657	656	111	2,713
Oklahoma	1,061,337	4,849	1,033,409	21,971	146	19	943
Oregon	1,106,273	7,224	1,074,317	23,469	241	26	996
Pennsylvania	4,436,450	12,007	4,350,899	70,056	681	134	2,673
Rhode Island	384,231	1,295	377,114	5,461	82	7	272
South Carolina	1,182,465	4,679	1,151,558	25,369	168	36	655
South Dakota	256,597	2,005	247,795	6,398	37	10	352
Tennessee	2,030,836	7,248	1,981,073	40,497	308	65	1,645
Texas	6,601,619	32,750	6,409,680	152,383	991	265	5,550
Utah	729,067	2,848	710,271	15,462	51	19	416
Vermont	222,372	1,116	214,972	6,042	60	9	173
Virginia	2,502,797	10,679	2,444,626	45,582	537	52	1,321
Washington	2,035,874	12,046	1,969,752	51,929	488	68	1,591
West Virginia	545,282	2,073	531,800	10,833	87	7	482
Wisconsin	1,912,494	11,965	1,862,469	36,495	290	51	1,224
Wyoming	177,134	1,478	170,345	5,104	26	9	172
International [7]	856,111	5,117	832,268	18,499	166	8	53
Puerto Rico	146,977	52	130,004	16,895	3	1	22
Other	709,134	5,065	702,264	1,604	163	7	31
Other refunds or credits	**111**	**-4**	**4**	**n.a.**	**--**	**--**	**111**
Highway and Airport and Airways Trust Funds [8]	86	-4	4	--	--	--	86
Excess Federal Insurance Contributions Act (FICA) credits [9]	n.a.	--	--	n.a.	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	25	--	--	--	--	--	25
Advance earned income credit	n.a.	--	n.a.	--	--	--	--
Refund reversals unclassified [10]	n.a.	--	n.a.	--	--	--	--
Earned income credit refunds [11]	**15,550,759**	**--**	**15,550,759**	**--**	**--**	**--**	**--**

n.a. — Not available.

[1] Includes excise tax refunds made by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under “Other refunds or credits,” below.

[2] Includes refunds of tax on business income of tax-exempt organizations.

[3] Counts of the small number of "Other refunds or credits" for individual income tax and employment taxes (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.

[4] Includes "earned income credit" refunds (after advance payments and offsets), included in the data by State and also shown below in this table as an information item. Also includes 294,784 refunds of estate and trust income taxes and 29.2 million issued through direct deposit, not shown separately. However, counts of the small number of advance earned income credit refunds and of unclassified refund reversals under "Other refunds or credits" (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.

[5] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Other refunds or credits (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.

[6] Includes credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below in this table under "Other refunds or credits." See footnote 8.

[7] For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.

[8] Data by State exclude refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds and credits and claims for excess payments on gasoline and lubricating oil excise taxes. This reclassification can result in negative numbers. However, these excise tax refunds are included in the total and are shown separately below under "Other refunds or credits."

[9] The small number of excess payments under the Federal Old-Age, Survivors, and Disability and Hospitalization (OASDHI) Trust Funds for the Federal Insurance Contributions Act (FICA) was unavailable at time of publication and is, therefore, not reflected in the totals.

[10] Includes refunds issued in September 2000, minus refund reversals received in September that were not classified before September 30, 2000 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year. While the amounts in Table 9, file 00db09rf.xls, do agree, the corresponding small number of unclassified individual income tax refunds to which the amounts were associated was unavailable at time of publication and is, therefore, not reflected in the refunds totals in this table.

[11] Information item. Earned income credit refunds are also included in total individual income tax refunds and in the data by State.

NOTES: Detail may not add to totals because of rounding. In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: 2000 IRS Data Book, Publication 55b. Also Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 1999

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**96,520,042**	**542,857**	**93,919,447**	**1,971,456**	**19,197**	**3,759**	**63,326**
Alabama	1,525,672	4,864	1,491,341	28,412	181	35	839
Alaska	203,753	1,060	196,193	6,115	31	--	354
Arizona	1,499,052	7,015	1,458,893	31,967	314	55	808
Arkansas	869,668	3,819	845,938	19,083	74	23	731
California	10,663,299	55,508	10,378,430	219,358	3,474	477	6,052
Colorado	1,423,150	8,728	1,375,695	37,316	296	55	1,060
Connecticut	1,193,030	5,668	1,159,020	26,996	499	92	755
Delaware	283,587	1,412	276,465	5,441	53	7	209
Florida	5,352,039	21,622	5,184,332	141,278	1,104	377	3,326
Georgia	2,765,872	12,398	2,692,764	58,457	300	67	1,886
Hawaii	421,463	2,882	410,665	7,649	114	15	138
Idaho	397,616	2,540	383,819	10,827	59	11	360
Illinois	4,362,488	20,386	4,254,712	83,601	822	181	2,786
Indiana	2,238,101	7,200	2,191,754	37,484	285	77	1,301
Iowa	987,735	8,749	959,436	18,436	164	17	933
Kansas	894,526	5,652	868,748	19,225	163	24	714
Kentucky	1,355,567	4,313	1,326,186	23,915	169	28	956
Louisiana	1,483,227	7,306	1,440,299	34,274	193	38	1,117
Maine	455,070	2,394	443,831	8,484	63	10	288
Maryland and District of Columbia	2,094,249	9,328	2,043,749	39,423	520	76	1,153
Massachusetts	2,248,541	11,166	2,194,912	40,243	655	146	1,419
Michigan	3,584,000	20,683	3,498,203	62,697	597	101	1,719
Minnesota	1,670,875	9,571	1,627,194	31,747	257	58	2,048
Mississippi	931,720	3,749	909,936	17,211	89	21	714
Missouri	1,926,119	10,378	1,876,750	37,376	336	66	1,213
Montana	299,649	3,882	286,855	8,490	62	8	352
Nebraska	593,680	5,043	574,799	13,131	103	15	589
Nevada	660,559	3,458	642,343	14,219	90	25	424
New Hampshire	461,914	2,439	448,819	10,319	95	12	230
New Jersey	2,923,798	12,264	2,845,540	62,827	861	149	2,157
New Mexico	603,126	2,597	587,675	12,385	72	18	379
New York	6,273,658	24,411	6,115,256	128,052	1,747	455	3,737
North Carolina	2,753,934	12,505	2,685,690	53,391	448	72	1,828
North Dakota	221,193	1,935	213,063	5,755	37	4	399
Ohio	4,428,752	100,770	4,257,834	67,000	623	131	2,394
Oklahoma	1,107,701	5,963	1,077,618	23,032	162	31	895
Oregon	1,102,368	7,543	1,069,462	24,248	204	45	866
Pennsylvania	4,394,629	12,503	4,306,276	72,665	680	112	2,393
Rhode Island	377,201	1,304	370,316	5,259	57	12	253
South Carolina	1,396,978	4,690	1,364,793	26,569	149	31	746
South Dakota	257,269	2,044	248,367	6,414	53	7	384
Tennessee	1,999,373	7,232	1,949,546	40,437	325	66	1,767
Texas	6,822,973	34,175	6,624,288	158,053	1,027	258	5,172
Utah	708,472	3,114	688,841	16,069	54	9	385
Vermont	218,859	1,167	211,374	6,087	55	4	172
Virginia	2,454,280	10,756	2,395,642	46,043	477	68	1,294
Washington	2,015,977	13,222	1,947,963	52,518	451	92	1,731
West Virginia	614,009	2,091	599,754	11,627	73	4	460
Wisconsin	1,945,922	12,521	1,895,790	36,139	292	54	1,126
Wyoming	176,388	1,561	169,445	5,174	43	15	150
International [5]	742,990	5,278	718,974	18,536	145	5	52
Puerto Rico	69,155	67	51,924	17,148	2	3	11
Other	673,835	5,211	667,050	1,388	143	2	41
Other refunds or credits	**133,971**	**--**	**133,859**	**--**	**--**	**--**	**112**
Highway and Airport and Airways Trust Funds [6]	89	n.a.	n.a.	--	--	--	89
Excess Federal Insurance Contributions Act (FICA) credits [7]	n.a.	--	--	n.a.	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	23	--	--	--	--	--	23
Advance earned income credit	133,859	--	133,859	--	--	--	--
Refund reversals unclassified [8]	n.a.	--	n.a.	--	--	--	--
Earned income credit refunds [9]	**15,509,712**	**--**	**15,509,712**	**--**	**--**	**--**	**--**

n.a. — Not available.

[1] Includes the number of excise tax refunds made by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms. See also the "Notes," below.

[2] Includes refunds of tax on business income of tax-exempt organizations.

[3] Includes earned income credit refunds (after advance payments and offsets). Also includes refunds paid on partnership returns and estate and trust income tax returns.

[4] Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA) and on self-employment income under the Self Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

[5] For individuals, estates, or trusts, includes 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 either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations and partnerships, includes domestic and foreign businesses whose principal office was outside the United States; also includes domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.

[6] Includes (a) refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Fund and (b) credits and claims for excess payments on gasoline and lubricating oil excise taxes. See also the "Notes," below.

[7] These are credits for excess payments under the Federal Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) Trust Funds. See also the "Notes," below.

[8] Includes refunds issued in September 1999, minus refund reversals received in September that were not classified by Internal Revenue district before September 30, 1999 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for thefiscal year. While the amounts in Tables 12 and 13 do agree, the corresponding small number of unclassified individual income tax refunds to which the amounts are associated was unavailable at time of publication and is, therefore, excluded from all the refund totals in this table.

[9] Earned income credit refunds are included in the individual income tax refunds shown by State.

NOTES: Detail may not add to totals because of rounding. This table includes 307,428 refunds issued to estates and trusts and to partnerships, and 24.4 million refunds issued through direct deposit, not shown separately. Counts of the small number of "other refunds or credits" for corporation and individual income taxes and for employment taxes were unavailable (n.a.) at time of publication. Therefore, all totals in this table that include these refunds are slightly understated.

SOURCE: 1999 IRS Data Book, Publication 55b.

Number of Refunds Issued, by Type of Refund and State, Fiscal Year 1998

State or area	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**90,426,491**	**558,079**	**87,703,895**	**2,058,508**	**17,178**	**3,251**	**85,580**
Alabama	1,042,776	5,257	1,007,841	29,362	122	42	152
Alaska	150,879	1,105	143,443	6,203	13	1	114
Arizona	1,188,872	7,155	1,148,353	32,457	243	40	624
Arkansas	563,673	3,593	540,135	19,850	35	10	50
California	8,318,044	50,766	8,003,447	257,796	2,940	442	2,804
Colorado	1,153,643	8,771	1,107,777	36,110	203	38	744
Connecticut	1,081,159	5,967	1,051,711	28,082	578	94	859
Delaware	179,539	1,443	184,629	5,366	36	6	85
Florida	3,647,526	22,231	3,485,994	136,984	1,336	386	1,697
Georgia	1,678,197	12,383	1,608,854	56,160	243	62	939
Hawaii	306,583	3,039	295,943	7,489	82	14	19
Idaho	301,137	2,435	287,443	11,073	35	11	140
Illinois	2,922,094	20,835	2,944,854	84,533	884	179	1,043
Indiana	1,545,694	8,179	1,590,126	35,551	227	52	1,488
Iowa	594,904	7,206	594,955	17,938	120	10	242
Kansas	632,907	5,282	608,983	18,564	48	18	52
Kentucky	925,083	4,332	934,319	24,036	62	10	1,106
Louisiana	4,569,060	7,832	4,493,136	67,415	211	27	439
Maine	334,448	2,316	327,538	7,996	63	7	89
Maryland and District of Columbia	1,663,217	10,923	1,703,631	43,896	630	83	564
Massachusetts	1,851,246	11,339	1,814,060	36,904	443	107	467
Michigan	4,733,180	22,369	7,595,098	61,550	410	78	1,646
Minnesota	1,130,566	9,123	1,146,083	30,523	245	80	662
Mississippi	577,937	3,992	555,695	18,036	91	18	105
Missouri	1,256,369	10,923	1,259,094	38,888	305	73	570
Montana	224,556	3,843	212,064	8,473	68	15	93
Nebraska	430,639	4,273	412,776	13,406	37	7	140
Nevada	473,307	3,204	456,376	13,452	82	19	174
New Hampshire	324,466	2,362	317,104	9,499	71	16	47
New Jersey	2,296,507	13,532	2,197,449	85,038	940	106	1,065
New Mexico	435,149	2,459	419,809	12,849	42	13	18
New York	6,550,882	25,147	7,771,661	119,098	1,349	341	1,534
North Carolina	1,947,216	12,573	1,877,208	56,323	413	72	627
North Dakota	167,598	1,632	159,843	6,056	19	1	47
Ohio	3,422,851	105,383	3,385,169	66,266	651	97	44,636
Oklahoma	808,512	5,615	776,681	25,678	179	13	455
Oregon	4,558,356	7,893	4,525,529	24,364	182	37	351
Pennsylvania	3,001,756	12,582	3,122,424	70,576	415	99	796
Rhode Island	291,662	1,369	287,069	5,121	70	8	37
South Carolina	761,286	4,286	731,651	25,328	35	10	96
South Dakota	184,430	1,838	176,002	6,507	22	4	57
Tennessee	1,474,114	8,690	1,417,858	45,797	448	56	1,265
Texas	8,446,122	33,484	8,408,736	158,027	933	249	2,238
Utah	542,803	3,126	523,692	15,730	42	6	207
Vermont	167,771	1,119	162,560	5,773	30	4	39
Virginia	1,515,581	10,977	1,562,806	45,218	369	41	530
Washington	1,902,759	21,862	1,813,055	54,055	616	69	13,102
West Virginia	423,466	2,065	429,728	11,253	22	1	518
Wisconsin	1,328,727	12,810	1,329,087	36,346	323	46	528
Wyoming	124,385	1,455	117,762	5,070	29	9	60
International [5]	703,162	5,704	676,654	20,442	186	24	152
Puerto Rico	73,642	86	54,506	18,997	6	5	42
Other	629,520	5,618	622,148	1,445	180	19	110
Other refunds or credits	**69**	**--**	**--**	**1**	**--**	**--**	**68**
Highway and Airport and Airways Trust Funds [6]	44	--	--	--	--	--	44
Excess Federal Insurance Contributions Act (FICA) credits [7]	1	--	--	1	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	24	--	--	--	--	--	24
Advance earned income credit	--	--	--	--	--	--	--
Refund reversals unclassified [8]	--	--	--	--	--	--	--
Earned income credit refunds [9]	(10)	**--**	(10)	**--**	**--**	**--**	**--**

See notes and footnotes following the last table.