

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2020

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	240,160,843	1,819,301	5,044,303	4,470,095	157,195,302	17,579,898	2,820,317	633,707	28,028,002	15,023	158,095	902,342	1,360,719	20,133,739
Alabama	3,073,453	12,587	51,753	50,604	2,153,025	213,445	28,006	5,555	307,479	150	1,235	13,088	16,615	219,911
Alaska	539,518	2,205	10,011	8,125	347,687	37,395	3,842	1,046	69,769	21	256	2,245	4,240	52,676
Arizona	4,716,738	22,404	92,971	85,205	3,274,436	265,260	37,331	9,194	505,966	170	2,726	9,876	19,174	392,025
Arkansas	1,930,842	8,949	41,957	33,440	1,310,184	117,663	15,479	3,729	214,763	54	639	10,652	10,570	162,763
California	29,724,182	281,823	610,223	481,629	18,699,034	2,451,270	289,773	75,102	3,662,405	2,408	18,217	76,681	130,839	2,944,778
Colorado	4,527,597	25,518	127,803	106,767	2,827,879	286,845	43,879	11,708	625,122	227	3,374	10,948	24,638	432,889
Connecticut	2,773,361	18,043	29,089	72,720	1,763,472	308,005	48,624	14,193	308,288	309	3,335	6,124	16,976	184,183
Delaware	791,368	12,217	14,344	19,406	472,888	70,559	39,158	6,426	87,455	33	448	1,968	5,843	60,623
District of Columbia	582,404	6,887	6,757	14,076	358,284	51,285	6,049	2,652	70,334	49	633	388	12,081	52,929
Florida	17,465,313	183,494	654,077	330,262	10,512,915	1,282,022	177,107	45,359	2,123,661	1,165	15,574	54,644	76,750	2,008,283
Georgia	7,153,643	39,171	182,611	119,445	4,787,756	419,196	47,203	11,737	822,463	273	3,133	33,855	34,780	652,020
Hawaii	1,067,719	8,943	15,062	11,620	698,198	121,920	12,020	3,335	107,119	75	659	1,035	6,194	81,539
Idaho	1,276,831	5,581	31,976	30,566	801,910	80,130	9,294	2,071	187,064	46	615	6,983	6,875	113,720
Illinois	9,240,529	74,070	257,312	142,721	6,130,496	477,462	193,031	32,414	1,149,381	635	5,956	50,477	50,742	675,832
Indiana	4,524,075	15,979	88,006	63,733	3,211,477	349,860	33,535	7,663	466,281	132	2,210	23,492	28,181	233,526
Iowa	2,309,537	15,418	43,266	39,737	1,485,596	245,285	24,883	4,226	279,715	210	1,304	22,966	23,991	122,940
Kansas	2,032,045	11,997	36,194	40,734	1,360,125	117,797	25,351	7,016	258,938	116	1,324	14,977	13,451	144,025
Kentucky	2,881,842	10,441	50,234	45,647	2,029,421	233,894	24,769	6,466	281,779	103	1,373	13,516	15,114	169,085
Louisiana	3,127,674	17,933	57,954	63,729	2,106,943	190,442	18,189	4,617	348,487	101	849	12,628	14,650	291,152
Maine	1,060,126	5,349	23,018	14,493	658,996	105,166	12,185	3,669	150,869	52	684	4,296	8,442	72,907
Maryland	4,459,932	37,633	77,936	75,121	2,954,732	402,925	46,442	15,913	477,388	319	2,927	9,468	26,649	332,479
Massachusetts	5,412,933	46,205	98,247	92,470	3,407,041	544,024	134,495	27,859	663,254	684	6,452	11,497	32,136	348,569
Michigan	6,884,926	42,339	139,192	111,629	4,838,559	375,535	68,662	16,858	760,726	220	3,315	25,095	37,935	464,861
Minnesota	4,184,305	22,233	92,536	69,267	2,815,566	246,992	36,829	8,921	544,007	304	3,686	29,086	30,142	284,736
Mississippi	1,837,925	8,741	29,406	30,706	1,311,752	107,829	9,711	2,887	176,986	41	545	11,691	10,609	137,021
Missouri	4,442,576	21,544	69,232	74,398	2,864,238	371,120	76,115	13,826	580,805	172	2,307	24,199	33,956	310,664
Montana	909,311	7,495	26,746	22,415	524,123	59,671	12,450	1,437	145,906	52	635	6,679	8,500	93,202
Nebraska	1,466,760	9,084	34,354	29,273	925,191	83,305	15,090	3,229	195,769	142	888	17,425	34,029	118,981
Nevada	2,276,362	18,566	48,761	48,408	1,540,384	102,032	49,113	5,840	231,702	98	1,176	6,185	10,720	213,377
New Hampshire	1,077,474	7,476	11,468	18,859	699,551	120,885	16,481	5,044	127,265	46	1,035	3,752	7,206	58,406
New Jersey	7,092,286	56,597	115,281	197,376	4,428,702	641,975	136,056	21,716	881,969	513	5,108	20,900	39,574	546,519
New Mexico	1,350,683	6,014	20,363	18,818	964,271	81,662	9,498	2,664	138,430	37	684	6,096	7,518	94,628
New York	15,722,051	253,761	412,886	394,108	9,876,724	1,069,023	285,500	39,783	2,069,998	1,129	13,083	21,307	85,559	1,199,190
North Carolina	7,016,442	40,882	146,310	110,789	4,764,639	568,763	50,283	12,178	777,163	543	3,897	27,235	35,741	478,019
North Dakota	595,861	3,124	11,991	14,144	371,378	43,103	6,091	1,236	87,465	41	630	13,168	4,522	38,968
Ohio	8,028,556	39,644	117,834	129,870	5,755,662	388,065	95,549	18,985	796,890	336	4,931	32,206	76,810	571,774
Oklahoma	2,647,751	12,731	57,016	54,517	1,727,610	172,489	26,405	6,313	314,924	113	1,165	9,668	14,191	250,609
Oregon	3,188,155	15,276	59,554	53,732	2,047,337	246,724	29,667	7,231	428,123	312	2,343	10,414	18,958	268,484
Pennsylvania	9,384,165	42,607	163,129	157,512	6,257,355	962,008	119,808	25,163	1,006,809	523	6,127	32,318	61,641	549,165
Rhode Island	835,202	4,401	17,575	12,445	543,742	76,580	20,934	3,321	104,112	115	594	1,843	7,028	42,512
South Carolina	3,417,531	16,393	68,806	55,653	2,349,920	276,186	23,823	5,674	353,010	149	1,896	13,465	15,499	237,057
South Dakota	701,677	3,577	15,305	17,213	431,518	47,706	15,066	3,218	98,202	74	552	12,136	5,241	51,869
Tennessee	4,401,129	24,058	37,569	81,716	3,159,286	328,682	36,915	10,333	421,953	236	2,300	18,450	22,245	257,386
Texas	19,749,585	137,487	344,768	434,941	13,234,102	1,083,423	186,221	62,503	2,046,612	735	11,448	90,521	89,460	2,027,364
Utah	2,272,947	11,155	69,570	83,449	1,403,327	93,376	17,074	3,184	317,891	63	714	7,411	8,748	256,985
Vermont	533,189	3,610	10,349	8,211	323,169	70,817	6,521	2,174	73,846	26	367	1,916	5,184	26,999
Virginia	6,037,643	35,224	120,772	97,536	4,003,754	574,472	52,732	16,020	670,177	297	4,187	15,861	36,311	410,300
Washington	5,785,254	28,593	110,369	87,642	3,725,302	513,440	59,065	15,670	691,131	365	4,871	19,840	30,591	498,375
West Virginia	1,090,208	5,106	12,153	12,686	799,172	93,066	10,612	1,650	97,025	22	364	3,718	7,872	46,762
Wisconsin	4,140,709	22,660	64,784	64,794	2,892,905	255,138	62,038	11,821	475,441	243	3,275	20,033	29,649	237,928
Wyoming	495,385	6,492	14,390	18,144	276,145	31,809	7,365	2,402	77,120	36	489	3,338	4,138	53,517
Puerto Rico	313,661	399	280	1,238	86,863	48,726	283	59	156,042	40	77	65	1,022	18,567
Other [9]	1,609,472	49,185	753	16,356	900,560	73,446	7,715	417	12,523	668	1,483	4,517	1,189	540,660

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120-C (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporation income tax return), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SR (tax return for seniors); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017, the Form 1040 was redesigned for Tax Year 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior year tax returns continue to be filed, the IRS may continue to see these forms.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return or claim for refund); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The Tax Cuts and Jobs Act of 2017 increased the filing threshold for estate tax returns, resulting in fewer returns filed.

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s). Due to the COVID-19 pandemic, the IRS shut down Submission Processing units across the Service to protect the health and safety of its employees. This contributed to a delay in the processing of forms filed.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2019

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	253,035,393	2,146,904	5,186,557	3,946,342	154,094,555	22,225,590	3,116,479	754,655	31,566,173	25,742	239,618	1,073,183	1,590,421	27,069,174
Alabama	3,132,042	15,071	53,690	46,849	2,051,310	236,061	30,024	6,579	358,208	140	1,968	15,535	18,529	298,078
Alaska	574,075	2,937	10,219	7,331	344,980	41,774	4,300	1,161	82,249	35	444	3,199	4,881	70,565
Arizona	4,896,071	31,315	96,976	78,050	3,059,827	428,836	43,182	10,217	553,674	315	3,593	11,268	21,790	557,028
Arkansas	1,980,362	10,612	43,284	30,427	1,231,062	148,294	16,899	4,347	250,891	96	919	13,000	12,062	218,469
California	30,636,025	322,958	609,085	397,719	18,144,386	2,813,080	318,259	88,519	3,945,555	4,299	27,690	85,774	172,406	3,706,295
Colorado	4,888,552	33,775	133,601	99,972	2,750,035	471,858	48,422	13,487	695,896	392	5,004	14,022	28,517	593,571
Connecticut	2,955,786	21,417	29,599	63,111	1,768,832	354,918	49,863	17,071	345,598	603	5,717	7,641	19,889	271,527
Delaware	828,808	12,522	15,124	16,494	465,900	77,012	46,032	8,181	93,144	63	745	2,276	7,638	83,677
District of Columbia	619,400	12,637	6,791	11,380	351,574	61,510	6,647	3,218	75,321	76	970	571	13,063	75,642
Florida	18,122,781	217,263	681,295	289,321	10,144,706	1,431,142	191,413	52,884	2,345,048	1,723	22,306	56,669	89,692	2,599,319
Georgia	7,304,597	47,266	185,213	103,391	4,546,099	466,976	51,170	13,475	917,617	542	4,690	36,117	38,155	893,886
Hawaii	1,149,680	11,628	16,792	12,115	695,628	136,181	14,170	3,892	124,029	151	1,221	1,418	7,079	125,376
Idaho	1,350,746	7,582	32,341	27,620	774,153	123,117	9,944	2,414	210,428	79	798	9,278	7,618	145,374
Illinois	10,118,731	91,937	270,174	124,019	6,123,175	909,262	213,021	40,162	1,309,636	1,061	9,054	60,199	63,415	903,616
Indiana	4,730,854	19,526	91,722	60,470	3,144,994	437,036	38,812	9,631	537,441	252	3,471	28,344	34,081	325,074
Iowa	2,440,357	18,498	44,532	40,031	1,456,075	290,903	29,639	5,165	324,408	384	1,952	28,245	26,501	174,024
Kansas	2,222,388	13,805	37,262	38,681	1,334,685	230,949	27,598	8,250	297,345	219	2,040	18,489	15,304	197,761
Kentucky	2,930,741	12,994	52,367	43,162	1,920,260	252,369	30,355	7,166	336,531	156	2,268	16,503	16,991	239,619
Louisiana	3,176,017	22,232	62,861	61,440	1,961,471	222,742	21,081	5,814	405,737	173	1,667	14,946	16,369	379,484
Maine	1,142,877	6,494	23,652	13,353	663,197	115,939	31,117	4,137	167,991	83	1,097	5,642	9,810	100,365
Maryland	4,810,607	45,503	80,799	68,832	2,997,799	460,719	53,325	19,410	534,871	498	4,602	12,282	30,105	501,862
Massachusetts	5,797,891	54,513	99,461	77,330	3,490,802	623,336	145,420	33,011	724,465	1,295	9,701	13,089	42,920	482,548
Michigan	7,460,411	50,054	143,592	104,980	4,779,746	711,069	80,438	19,934	887,195	427	5,282	30,334	44,587	602,773
Minnesota	4,592,896	28,295	96,976	65,974	2,789,152	475,998	41,420	10,364	611,403	550	5,377	36,752	34,707	395,928
Mississippi	1,837,969	10,100	30,490	28,100	1,224,912	118,292	10,694	3,214	211,747	56	756	13,075	11,189	175,344
Missouri	4,661,418	26,928	71,961	70,375	2,803,548	406,231	88,063	16,259	660,893	329	3,855	27,606	45,568	439,802
Montana	999,041	9,095	27,238	20,628	508,281	110,197	13,324	1,652	168,317	86	895	8,464	9,379	121,485
Nebraska	1,653,764	10,391	34,980	28,113	911,358	151,390	16,042	3,791	225,111	220	1,382	22,312	12,907	235,767
Nevada	2,321,423	23,653	50,136	42,121	1,438,275	154,736	53,989	6,604	252,516	155	1,703	8,037	13,764	275,734
New Hampshire	1,153,339	9,033	11,755	17,315	709,310	132,641	18,457	5,543	143,578	102	1,510	4,970	8,786	90,339
New Jersey	7,576,759	65,178	118,486	171,012	4,454,752	740,499	153,546	26,433	983,637	1,028	8,392	24,966	47,093	781,737
New Mexico	1,434,114	7,916	21,509	17,926	925,782	128,988	10,593	3,007	162,977	80	1,055	7,387	8,726	138,168
New York	16,398,160	271,542	419,526	308,926	9,753,204	1,284,502	289,964	49,578	2,345,100	2,014	20,183	27,470	98,680	1,527,471
North Carolina	7,242,132	51,183	152,279	102,754	4,595,493	620,406	55,919	14,110	887,418	670	5,604	33,125	40,787	682,384
North Dakota	669,560	3,833	12,410	14,237	365,192	88,374	6,585	1,478	102,224	85	1,062	15,454	5,203	53,423
Ohio	8,696,182	47,130	123,104	123,551	5,618,473	759,077	109,637	22,690	917,577	589	7,089	39,023	99,975	828,267
Oklahoma	2,742,780	15,149	59,776	48,866	1,634,032	218,452	29,145	7,666	363,232	157	1,715	11,891	16,588	336,111
Oregon	3,424,462	18,768	61,998	49,642	1,960,610	393,614	33,008	8,779	475,569	505	3,596	13,332	22,215	382,826
Pennsylvania	9,915,653	51,321	168,049	146,012	6,256,386	1,082,957	135,857	30,355	1,148,862	945	10,038	40,296	72,710	771,865
Rhode Island	878,193	5,234	18,016	11,026	540,888	83,373	22,624	4,072	114,095	176	899	2,301	9,201	66,288
South Carolina	3,494,929	20,631	69,953	50,149	2,250,327	298,490	25,100	6,619	407,734	240	2,829	15,133	17,731	329,993
South Dakota	772,498	4,172	15,585	16,421	420,946	87,964	15,346	3,850	114,576	114	908	13,791	6,092	72,733
Tennessee	4,508,374	28,130	38,143	71,423	3,039,589	366,198	39,513	12,453	484,750	334	3,396	21,104	25,095	378,246
Texas	20,126,999	159,343	353,558	373,260	12,577,134	1,246,790	205,717	76,090	2,282,971	1,373	16,455	102,698	99,743	2,631,867
Utah	2,362,490	14,329	70,168	71,751	1,357,505	144,147	17,818	3,485	346,095	132	1,084	8,413	10,413	317,150
Vermont	579,934	4,150	10,727	7,480	328,045	77,987	7,176	2,541	86,981	59	718	2,740	6,001	45,329
Virginia	6,372,995	48,608	122,641	87,418	3,975,255	631,682	57,024	18,456	759,915	535	6,268	20,463	40,892	603,838
Washington	6,021,383	35,812	112,824	79,441	3,603,313	574,191	64,432	18,065	790,915	646	6,861	25,206	34,497	675,180
West Virginia	1,118,795	6,081	12,746	13,152	764,710	102,469	11,836	1,964	122,543	53	653	5,175	9,067	68,346
Wisconsin	4,553,446	26,578	65,166	60,604	2,868,926	497,645	65,340	14,132	547,161	426	4,904	26,256	34,580	341,728
Wyoming	539,935	7,013	14,737	15,983	273,001	51,346	8,463	2,715	89,223	56	866	4,312	4,482	67,738
Puerto Rico	548,410	504	308	1,070	239,804	61,443	324	76	215,834	35	69	99	1,366	27,478
Other [9]	2,567,561	54,265	880	15,534	1,705,656	90,428	8,392	489	19,941	930	2,297	6,491	1,582	660,676

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1e (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2018

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	250,321,406	2,127,673	5,128,058	4,239,198	152,937,949	22,387,449	3,096,806	696,167	30,942,654	34,092	245,584	1,049,493	1,603,499	25,832,784
Alabama	3,110,306	15,181	52,751	48,807	2,049,479	239,671	29,172	6,011	351,189	230	2,224	15,441	18,114	282,036
Alaska	572,924	2,977	10,042	7,902	345,148	42,835	4,208	1,011	79,972	46	456	3,263	4,770	70,294
Arizona	4,783,615	31,555	93,850	85,450	2,989,430	426,183	42,214	9,274	535,600	419	3,770	10,690	21,333	533,847
Arkansas	1,968,508	10,809	42,669	32,249	1,228,760	153,229	16,493	3,990	245,666	135	979	12,863	11,676	208,990
California	30,340,246	312,926	575,208	438,886	18,065,740	2,850,690	317,704	84,023	3,838,511	5,697	27,340	82,381	170,834	3,570,306
Colorado	4,786,258	33,257	130,011	105,547	2,697,388	471,780	47,566	12,029	675,517	580	5,123	14,071	27,783	565,606
Connecticut	2,953,592	21,615	29,187	68,594	1,763,529	351,716	50,823	16,050	345,460	733	5,890	7,468	19,707	272,820
Delaware	809,486	11,614	15,056	17,622	460,394	77,091	37,853	7,407	91,933	81	702	2,081	7,580	80,072
District of Columbia	612,290	12,251	6,540	12,391	349,635	62,046	6,650	3,002	74,114	128	840	548	12,421	71,724
Florida	17,880,739	218,090	724,462	329,320	9,994,795	1,454,186	189,751	47,375	2,269,535	2,499	22,229	54,730	132,339	2,441,428
Georgia	7,197,127	47,100	182,703	109,837	4,496,668	467,832	50,284	12,565	895,266	655	4,771	35,051	37,167	857,228
Hawaii	1,140,767	11,373	15,865	13,045	693,732	138,340	14,014	3,580	121,682	211	1,226	1,316	6,812	119,571
Idaho	1,304,822	7,521	30,805	28,884	753,748	119,515	9,563	2,099	198,490	126	830	8,918	7,493	136,830
Illinois	10,103,609	90,759	266,664	132,145	6,137,583	916,008	214,390	36,536	1,304,553	1,470	9,439	60,053	63,845	870,164
Indiana	4,716,950	19,456	91,537	62,011	3,130,735	450,473	38,798	8,556	531,783	401	3,580	28,360	33,426	317,834
Iowa	2,424,667	18,922	43,480	40,567	1,455,526	299,919	29,603	4,583	319,313	576	2,185	27,899	26,581	155,513
Kansas	2,215,530	14,280	36,835	39,999	1,334,020	233,057	27,759	7,621	295,460	295	2,261	18,166	15,490	190,287
Kentucky	2,921,016	13,063	52,067	44,590	1,919,580	257,230	27,581	6,358	334,248	242	2,408	16,304	17,041	230,304
Louisiana	3,180,658	22,524	62,263	65,561	1,966,875	228,283	20,686	5,281	398,784	203	1,719	14,918	16,326	377,235
Maine	1,127,808	6,745	23,370	13,717	655,459	114,551	31,078	3,892	165,593	103	1,239	5,517	9,637	96,907
Maryland	4,757,309	47,773	80,174	73,313	2,976,987	456,136	53,612	17,789	530,580	697	4,785	11,774	29,894	473,795
Massachusetts	5,750,512	52,117	96,695	81,781	3,454,691	620,640	144,746	30,503	714,890	1,427	9,615	12,872	42,104	488,431
Michigan	7,421,119	51,376	141,536	109,287	4,756,819	718,633	81,073	18,789	875,668	602	5,703	29,632	43,797	588,204
Minnesota	4,548,091	28,622	96,578	69,079	2,765,790	483,234	41,098	10,000	605,999	740	5,577	36,924	35,446	369,004
Mississippi	1,841,166	10,064	30,134	29,914	1,231,326	122,134	10,424	2,967	209,512	105	875	12,425	11,355	169,931
Missouri	4,627,178	27,773	70,865	74,321	2,807,167	414,023	90,777	15,001	648,292	444	3,894	28,436	49,407	396,778
Montana	983,108	9,025	26,739	21,557	504,081	110,571	13,466	1,561	163,184	102	922	7,785	9,180	114,935
Nebraska	1,532,211	10,584	34,695	28,593	908,145	153,867	16,320	3,360	221,834	297	1,573	22,083	12,626	118,234
Nevada	2,266,197	23,472	47,979	47,272	1,403,306	155,395	52,291	5,708	243,449	210	1,672	7,639	12,672	265,132
New Hampshire	1,142,708	9,217	11,778	17,930	703,427	131,825	18,064	4,841	141,347	169	1,530	4,846	8,702	89,032
New Jersey	7,491,893	65,085	117,207	180,332	4,428,107	735,197	154,113	24,073	975,468	1,532	8,877	23,701	42,753	735,448
New Mexico	1,422,909	7,704	21,368	19,652	919,275	130,232	10,753	2,713	160,561	120	1,085	6,992	8,737	133,717
New York	16,294,894	258,099	413,354	336,208	9,702,190	1,285,513	290,854	46,708	2,329,822	2,526	21,017	27,126	97,401	1,484,076
North Carolina	7,142,173	50,356	146,147	104,162	4,558,998	613,678	55,125	13,342	867,865	792	5,958	32,938	41,116	651,696
North Dakota	666,380	3,970	12,211	14,499	364,406	90,372	6,596	1,347	100,961	113	1,018	15,256	5,088	50,543
Ohio	8,593,482	48,139	122,556	128,515	5,617,549	764,122	110,874	20,368	912,451	941	7,348	38,775	86,751	735,093
Oklahoma	2,720,615	15,269	59,003	51,627	1,623,300	222,511	28,979	7,297	358,002	267	1,848	11,698	16,379	324,435
Oregon	3,356,232	18,690	60,394	52,439	1,932,612	384,437	32,341	7,998	463,231	607	3,508	13,217	22,124	364,634
Pennsylvania	9,862,860	51,627	166,309	151,648	6,227,309	1,085,818	140,172	28,729	1,140,640	1,327	10,459	39,292	71,193	748,337
Rhode Island	870,827	5,301	17,799	11,643	535,538	82,871	23,100	3,659	113,270	203	895	2,213	8,925	65,410
South Carolina	3,436,312	20,861	66,016	51,748	2,220,145	295,668	24,604	6,051	396,797	306	3,040	14,678	17,368	319,030
South Dakota	765,091	4,249	15,329	16,606	419,478	91,032	14,473	3,496	113,105	161	1,026	13,920	6,019	66,197
Tennessee	4,477,111	28,180	37,467	75,071	3,018,332	374,219	38,918	11,287	473,664	430	3,532	20,984	24,634	370,393
Texas	19,820,986	158,809	350,298	418,803	12,368,620	1,267,276	204,234	69,152	2,199,784	1,758	16,423	98,204	96,371	2,570,254
Utah	2,291,197	13,877	66,593	77,572	1,319,410	142,495	17,305	3,308	330,295	135	1,048	7,998	10,021	301,140
Vermont	578,208	4,265	10,807	7,739	327,227	78,143	7,264	2,445	86,664	76	601	2,734	6,042	44,201
Virginia	6,322,926	50,422	121,025	92,740	3,952,575	632,447	56,965	17,658	747,536	735	6,652	19,816	40,650	583,705
Washington	5,914,768	35,942	109,379	85,368	3,547,517	579,789	63,695	16,482	765,135	821	6,863	24,187	33,978	645,612
West Virginia	1,121,494	6,285	12,674	13,432	766,240	105,399	10,777	1,837	122,678	75	612	4,933	9,237	67,315
Wisconsin	4,524,302	27,090	64,310	63,336	2,861,996	502,487	66,252	13,275	542,729	510	5,227	25,687	35,980	315,423
Wyoming	528,706	6,444	14,131	16,316	271,200	51,734	7,856	2,560	87,223	75	829	3,967	4,527	61,844
Puerto Rico	517,065	463	297	1,036	225,939	58,610	266	82	206,886	33	63	117	1,142	22,131
Other [9]	2,580,458	53,505	846	18,535	1,730,023	92,306	3,229	538	20,463	926	2,298	6,606	1,505	649,678

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

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[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

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NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2017

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	245,411,588	2,050,182	4,842,706	4,046,325	150,690,787	22,230,026	2,994,547	552,691	30,680,601	34,340	244,900	1,018,165	1,528,487	24,497,831
Alabama	3,082,175	15,261	51,766	47,802	2,036,561	241,046	27,548	4,699	351,082	245	2,130	15,278	17,611	271,146
Alaska	571,130	3,003	9,817	7,729	345,844	43,732	3,990	944	79,609	35	373	3,330	4,798	67,926
Arizona	4,657,633	30,281	90,642	84,801	2,920,081	416,025	45,920	7,378	522,550	410	3,539	10,104	20,509	505,393
Arkansas	1,944,826	10,769	41,868	31,265	1,217,048	153,436	16,013	3,273	244,301	147	983	12,746	11,628	201,349
California	29,756,137	292,823	549,083	429,534	17,785,476	2,857,115	308,344	68,060	3,787,873	5,493	26,676	79,676	165,352	3,400,632
Colorado	4,652,592	33,008	126,427	103,289	2,632,228	457,602	45,104	9,378	662,493	589	4,957	13,788	27,013	536,716
Connecticut	2,931,144	21,124	28,279	68,052	1,755,409	352,196	48,884	12,392	347,637	770	6,185	7,338	19,568	263,310
Delaware	788,036	10,657	14,756	17,124	452,945	75,184	35,141	5,856	91,099	66	701	2,106	7,345	75,056
District of Columbia	603,784	11,795	6,340	12,096	346,113	61,627	6,237	2,302	73,652	132	884	1,321	12,137	69,148
Florida	17,092,377	193,260	576,190	255,707	9,718,680	1,408,994	174,094	35,876	2,230,733	2,442	22,578	52,203	127,507	2,294,113
Georgia	7,032,080	45,056	173,931	104,947	4,426,518	463,465	47,719	10,503	881,576	683	4,886	33,368	35,575	803,853
Hawaii	1,126,627	11,257	15,549	13,026	687,190	136,950	13,434	3,100	119,965	178	1,167	1,301	6,678	116,832
Idaho	1,258,134	7,454	29,285	28,021	731,783	115,042	9,389	1,577	191,899	113	824	8,553	7,155	127,039
Illinois	10,018,880	90,415	260,800	129,810	6,115,106	915,178	214,336	28,415	1,308,502	1,469	9,649	57,384	63,504	824,312
Indiana	4,659,347	19,419	90,539	60,575	3,098,002	450,184	38,570	6,698	528,528	377	3,498	27,561	32,436	302,960
Iowa	2,406,076	19,211	42,564	39,349	1,446,074	303,246	29,904	3,582	317,971	623	2,059	27,469	26,140	147,884
Kansas	2,194,635	14,362	36,147	39,408	1,324,975	231,946	26,925	5,764	295,743	324	2,197	18,219	15,020	183,605
Kentucky	2,894,916	13,190	51,388	43,691	1,905,650	256,047	26,745	4,971	340,083	265	2,388	16,127	16,310	218,061
Louisiana	3,161,283	23,403	63,529	66,984	1,956,230	227,584	20,795	4,402	396,284	219	1,763	14,834	15,900	369,356
Maine	1,109,694	6,688	22,820	13,448	646,316	112,695	30,649	2,975	164,120	98	1,208	5,378	9,509	93,790
Maryland	4,700,321	50,861	78,628	72,477	2,950,158	456,301	52,104	13,942	527,580	730	5,075	11,629	29,043	451,793
Massachusetts	5,655,160	51,688	94,683	79,203	3,408,553	620,857	142,262	23,978	710,600	1,386	9,630	12,501	41,806	458,013
Michigan	7,329,617	50,724	138,915	107,675	4,710,962	708,349	78,338	14,101	873,080	609	5,505	30,008	43,059	568,292
Minnesota	4,488,452	28,421	95,633	68,213	2,730,771	485,088	40,175	7,598	605,775	893	5,691	36,332	33,730	350,132
Mississippi	1,834,890	10,371	29,854	29,245	1,228,448	124,083	10,364	2,291	210,530	111	881	12,109	11,037	165,566
Missouri	4,562,427	27,732	69,279	73,012	2,775,981	411,964	96,888	11,520	639,127	463	3,890	27,282	40,650	384,639
Montana	965,325	8,980	26,207	20,810	497,922	107,762	13,685	1,293	161,283	102	949	7,698	8,966	109,668
Nebraska	1,516,789	10,597	33,852	27,830	900,046	155,096	19,978	2,820	220,288	325	1,542	21,721	12,422	110,290
Nevada	2,166,914	23,137	46,925	47,045	1,365,858	151,614	19,355	4,376	238,052	233	1,676	7,432	8,095	253,116
New Hampshire	1,125,693	9,206	11,695	17,669	695,598	129,764	17,055	3,750	141,713	128	1,468	4,729	8,661	84,257
New Jersey	7,398,401	62,764	116,541	175,477	4,381,347	740,501	149,056	19,897	972,914	1,880	9,585	23,113	42,701	702,625
New Mexico	1,402,322	7,828	20,994	19,614	907,178	128,413	10,284	2,252	160,836	97	991	6,163	8,487	129,185
New York	16,083,546	250,003	410,022	321,680	9,604,848	1,286,015	278,293	37,610	2,322,202	2,663	20,821	26,963	93,659	1,428,767
North Carolina	7,008,764	49,354	144,680	102,239	4,478,839	608,435	61,636	10,542	854,768	699	5,854	31,591	43,798	616,329
North Dakota	664,041	4,032	12,135	14,216	362,295	89,909	6,507	1,119	101,621	115	1,157	14,891	5,104	50,940
Ohio	8,456,707	47,851	120,713	126,555	5,566,813	755,893	106,809	16,201	914,394	867	7,433	37,399	62,560	693,219
Oklahoma	2,688,045	15,492	58,183	50,578	1,614,695	219,283	28,065	5,994	358,059	296	1,730	11,649	15,638	308,383
Oregon	3,275,990	18,109	58,331	51,023	1,894,466	377,061	31,600	6,417	455,159	560	3,281	12,684	21,639	345,660
Pennsylvania	9,751,214	51,854	164,857	148,290	6,186,744	1,070,463	144,926	21,541	1,140,340	1,224	10,507	37,180	68,792	704,496
Rhode Island	858,363	5,251	17,694	11,406	528,728	82,236	22,857	2,782	112,980	170	893	2,312	8,944	62,110
South Carolina	3,351,343	20,190	63,866	50,792	2,177,779	289,245	23,936	4,661	389,694	330	2,899	14,464	16,814	296,673
South Dakota	755,942	4,208	15,046	16,102	416,088	91,913	14,014	2,754	112,837	182	968	13,702	5,819	62,309
Tennessee	4,394,284	26,917	36,464	72,197	2,977,375	371,886	37,399	8,793	469,744	466	3,343	20,490	23,751	345,459
Texas	19,239,468	154,797	307,272	378,379	12,122,417	1,258,333	193,621	57,272	2,163,693	1,815	16,726	91,231	93,172	2,400,740
Utah	2,216,179	13,298	63,741	75,172	1,283,308	140,507	16,560	3,030	320,660	135	1,104	7,677	9,802	281,185
Vermont	572,001	4,263	10,831	7,545	324,645	76,940	6,988	1,891	87,192	72	712	2,790	5,990	42,142
Virginia	6,216,575	47,402	117,951	91,529	3,905,332	628,049	54,719	14,334	742,077	727	6,749	19,252	38,893	549,561
Washington	5,762,155	34,844	105,778	83,953	3,470,405	573,122	60,734	13,207	750,476	671	6,165	23,719	33,278	605,803
West Virginia	1,122,176	6,282	12,703	13,162	766,984	106,132	10,842	1,370	124,857	66	634	5,045	8,945	65,154
Wisconsin	4,476,209	27,521	62,914	62,956	2,838,148	498,804	65,358	10,642	541,389	466	5,244	25,428	34,375	302,964
Wyoming	519,070	5,534	13,597	15,414	270,206	50,684	7,106	2,021	86,458	62	830	3,925	4,388	58,845
Puerto Rico	548,293	425	259	961	245,530	61,919	333	65	214,236	43	69	133	1,106	23,214
Other [9]	2,363,406	47,810	743	17,248	1,554,091	94,111	2,959	500	20,287	1,076	2,253	6,839	1,668	613,821

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1e (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2016

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	244,246,247	2,207,723	4,831,588	4,005,907	150,711,378	23,101,441	3,206,758	645,521	30,460,364	35,592	249,302	1,015,497	1,500,331	22,274,845
Alabama	3,078,691	16,678	51,282	46,978	2,052,504	249,148	29,122	5,743	351,693	244	2,163	15,273	17,158	240,705
Alaska	586,036	3,291	9,660	7,592	357,694	47,368	4,430	1,111	79,983	55	411	3,518	4,600	66,323
Arizona	4,599,450	32,665	87,755	85,429	2,902,462	427,453	48,545	8,620	515,562	396	3,543	9,444	19,880	457,696
Arkansas	1,944,135	11,748	41,462	30,518	1,228,367	159,805	16,828	3,800	246,827	131	1,099	12,729	11,151	179,670
California	29,554,578	318,517	513,244	423,950	17,732,788	2,975,959	331,247	79,125	3,722,883	5,431	26,733	77,473	161,941	3,185,287
Colorado	4,585,326	34,797	123,265	101,400	2,612,861	469,450	48,349	11,123	652,383	541	4,891	13,866	26,181	486,219
Connecticut	2,940,039	23,686	28,509	68,204	1,762,244	366,749	53,298	14,370	349,712	833	6,471	7,373	19,227	239,363
Delaware	792,140	10,723	14,606	16,534	452,036	76,677	48,170	6,032	90,052	101	717	2,220	7,043	67,229
District of Columbia	599,570	12,142	6,063	11,884	343,931	64,223	6,987	2,620	72,414	122	861	506	11,904	65,913
Florida	16,958,612	208,618	640,658	272,271	9,609,762	1,481,536	191,478	42,685	2,189,406	2,349	22,846	50,328	128,349	2,118,326
Georgia	6,971,889	49,285	174,841	103,610	4,436,031	477,544	51,253	11,855	872,348	690	4,955	32,437	33,812	723,228
Hawaii	1,123,282	12,225	15,198	12,883	687,716	139,137	14,374	3,577	120,176	182	1,184	1,289	6,501	108,840
Idaho	1,225,081	7,676	28,237	27,483	719,886	115,312	9,808	1,748	188,504	91	778	8,636	6,851	110,071
Illinois	10,050,937	96,720	259,510	127,779	6,159,898	951,371	229,246	33,486	1,305,868	1,567	9,964	56,966	61,303	757,259
Indiana	4,650,580	20,566	92,161	59,900	3,106,353	461,745	39,987	8,198	528,949	434	3,489	28,155	31,093	269,550
Iowa	2,407,329	20,288	41,858	38,169	1,451,989	312,811	30,712	4,689	318,256	640	2,100	27,945	25,815	132,057
Kansas	2,204,710	15,721	35,714	38,366	1,339,801	241,771	28,148	7,278	298,732	362	2,225	18,246	14,765	163,581
Kentucky	2,889,684	14,235	51,873	43,044	1,912,397	264,710	30,160	6,146	342,068	256	2,483	16,153	15,576	190,583
Louisiana	3,168,474	24,046	57,049	61,671	2,004,800	239,274	21,078	5,193	398,548	206	1,769	14,943	15,391	324,506
Maine	1,099,588	7,172	22,856	13,138	645,613	114,819	30,849	3,512	163,766	105	1,156	5,559	9,159	81,884
Maryland	4,694,897	52,065	77,773	71,567	2,959,007	479,979	57,192	16,555	523,893	864	5,243	11,560	27,730	411,469
Massachusetts	5,628,620	54,133	93,735	77,408	3,396,548	646,131	151,866	27,910	704,552	1,425	9,698	12,769	41,018	411,407
Michigan	7,293,461	55,273	137,610	107,320	4,713,811	725,720	82,221	16,809	871,813	608	5,876	30,558	41,744	504,098
Minnesota	4,472,052	30,494	94,636	67,346	2,724,229	503,734	41,707	8,802	603,992	913	5,733	37,724	39,097	313,645
Mississippi	1,843,989	11,140	29,243	28,634	1,244,900	130,271	11,063	2,725	212,043	123	927	12,354	12,559	148,007
Missouri	4,520,600	29,807	68,227	71,687	2,786,539	426,890	104,575	13,204	630,814	474	4,099	27,294	34,842	322,148
Montana	955,406	9,474	25,788	20,408	498,689	110,852	13,873	1,502	161,021	138	994	7,857	8,652	96,158
Nebraska	1,512,300	11,347	33,381	27,098	901,056	162,275	20,542	3,285	219,703	378	1,554	22,414	12,048	97,219
Nevada	2,125,508	25,426	45,265	47,251	1,348,434	155,583	20,637	4,687	233,068	190	1,604	7,544	7,748	228,071
New Hampshire	1,120,145	9,832	11,723	17,392	692,769	133,644	16,972	4,229	142,016	147	1,550	4,697	8,081	77,093
New Jersey	7,380,820	69,377	117,492	171,804	4,384,240	774,504	156,376	22,921	971,187	2,100	9,989	23,198	47,563	630,069
New Mexico	1,410,953	8,420	20,948	19,758	917,077	133,974	11,031	2,667	162,657	105	1,030	5,876	8,171	119,239
New York	16,067,203	268,204	405,038	309,082	9,613,550	1,351,169	293,881	43,668	2,306,032	3,042	21,676	27,582	93,536	1,330,743
North Carolina	6,932,683	53,012	144,707	100,616	4,456,900	621,455	64,028	11,841	841,979	771	5,849	31,412	42,199	557,914
North Dakota	672,091	4,384	12,169	14,024	370,463	94,189	6,608	1,199	102,866	102	1,177	15,666	4,900	44,344
Ohio	8,430,915	52,922	122,076	124,760	5,592,772	779,283	115,581	19,033	921,052	952	7,686	37,473	59,146	598,179
Oklahoma	2,709,215	16,969	57,329	49,306	1,643,206	232,520	29,463	6,801	361,064	286	1,845	11,720	15,687	283,019
Oregon	3,217,893	19,568	56,599	50,325	1,874,761	384,677	33,163	7,444	446,751	566	3,149	12,972	20,693	307,225
Pennsylvania	9,748,492	55,395	162,044	146,262	6,203,714	1,108,423	153,830	26,354	1,140,688	1,224	10,588	38,238	70,655	631,077
Rhode Island	859,976	5,574	17,909	11,341	528,266	85,075	25,458	3,089	112,943	219	897	2,107	8,939	58,159
South Carolina	3,299,524	21,923	63,277	49,884	2,162,243	293,551	24,808	5,279	383,600	313	2,838	13,963	15,939	261,906
South Dakota	751,265	4,376	14,737	15,639	415,835	95,500	14,884	3,096	111,735	161	1,051	13,740	5,640	54,871
Tennessee	4,356,222	29,452	36,258	70,353	2,966,799	382,391	39,692	10,995	467,447	532	3,473	20,118	23,632	305,080
Texas	19,124,036	166,691	307,438	382,346	12,117,250	1,342,888	213,557	67,109	2,138,513	1,804	17,454	87,470	89,236	2,192,280
Utah	2,141,999	14,321	61,414	73,706	1,261,678	142,253	17,468	3,300	312,050	152	1,075	7,556	9,448	237,578
Vermont	575,771	4,633	11,092	7,570	326,024	80,304	7,381	2,178	87,712	83	718	2,926	5,837	39,313
Virginia	6,189,463	51,414	116,369	90,095	3,905,827	651,394	58,164	16,675	736,404	795	6,704	19,279	37,295	499,048
Washington	5,671,823	37,705	102,247	83,132	3,423,368	591,502	64,466	15,437	740,048	703	6,018	24,011	32,225	550,961
West Virginia	1,142,352	7,000	12,817	13,548	781,526	110,531	13,334	1,547	128,184	76	732	4,985	8,593	59,479
Wisconsin	4,461,990	29,679	62,038	62,716	2,838,902	513,017	67,240	11,467	545,278	564	5,154	26,084	32,753	267,098
Wyoming	527,373	5,467	13,364	15,015	278,904	53,702	7,947	2,174	87,047	74	842	3,952	4,318	54,567
Puerto Rico	551,600	444	249	809	250,644	64,037	266	65	210,846	49	75	121	1,080	22,915
Other [9]	2,425,479	51,003	795	16,902	1,612,314	103,161	3,395	563	33,236	923	2,166	7,218	1,627	592,176

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1e (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2015

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax [6]	Excise taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	243,249,108	2,216,263	4,717,161	3,882,560	148,840,642	24,121,596	3,202,760	747,766	30,195,881	36,343	237,706	1,025,498	1,579,771	22,445,161
Alabama	3,090,023	17,096	51,043	46,547	2,049,450	258,235	30,368	6,463	350,924	252	2,312	15,447	18,198	243,688
Alaska	588,977	3,303	9,274	7,563	357,296	49,323	4,292	1,156	79,898	57	377	3,498	4,999	67,941
Arizona	4,561,056	33,882	85,407	85,339	2,846,387	442,366	49,465	10,028	509,937	371	3,279	9,815	20,864	463,916
Arkansas	1,948,158	12,233	40,781	29,802	1,223,188	168,181	16,735	4,390	245,388	137	1,106	13,014	12,114	181,089
California	29,317,790	322,224	501,578	418,867	17,413,557	3,106,359	336,630	89,071	3,652,659	5,350	25,276	77,357	180,158	3,188,704
Colorado	4,521,542	35,514	120,034	98,953	2,548,945	485,986	47,214	13,120	639,049	545	4,492	14,361	27,279	486,050
Connecticut	2,963,028	24,600	28,475	68,493	1,753,774	384,520	52,361	16,957	349,411	799	6,169	7,305	20,371	249,793
Delaware	778,738	10,193	14,472	15,976	444,459	78,936	38,755	7,201	89,617	101	667	2,361	7,459	68,541
District of Columbia	595,932	12,071	6,050	11,352	337,730	67,649	6,901	2,843	71,368	154	790	489	12,261	66,274
Florida	16,663,871	203,399	616,750	251,633	9,410,425	1,530,971	188,195	48,974	2,143,587	2,422	21,388	48,714	139,859	2,057,554
Georgia	6,921,491	49,867	170,947	99,645	4,388,044	490,339	51,086	13,848	864,150	668	4,816	31,255	35,559	721,267
Hawaii	1,123,626	12,763	14,898	12,641	682,348	141,966	14,669	3,946	119,688	213	1,168	1,341	6,962	111,023
Idaho	1,201,670	7,761	27,343	26,823	701,416	117,500	9,794	2,001	184,414	106	764	9,003	7,353	107,392
Illinois	10,092,100	98,145	251,077	123,365	6,136,143	995,630	231,465	39,125	1,308,239	1,516	9,589	58,993	64,469	774,344
Indiana	4,646,902	20,730	89,805	57,817	3,076,743	478,651	39,421	9,310	531,820	414	3,399	28,688	33,780	276,324
Iowa	2,419,357	20,922	40,967	37,136	1,444,211	329,305	30,972	5,283	318,456	720	1,993	28,334	26,900	134,158
Kansas	2,226,908	16,135	35,070	37,522	1,336,136	260,056	28,230	8,383	298,817	393	2,210	18,418	15,888	169,650
Kentucky	2,889,086	14,875	50,838	41,912	1,894,598	274,112	27,126	6,909	342,461	258	2,458	16,555	16,805	200,179
Louisiana	3,211,608	25,793	59,832	63,476	2,012,095	261,065	21,962	6,555	398,385	237	1,747	15,667	16,280	328,514
Maine	1,099,384	7,271	22,488	12,737	637,610	117,614	31,164	3,924	162,039	113	1,098	5,789	9,888	87,649
Maryland	4,701,897	46,044	76,460	69,679	2,940,401	501,631	56,454	20,020	523,767	980	5,095	11,397	29,030	420,939
Massachusetts	5,622,740	53,196	91,503	74,658	3,344,477	675,116	150,167	33,608	698,746	1,355	9,465	12,881	42,891	434,677
Michigan	7,287,052	56,776	133,970	105,354	4,684,599	743,230	78,490	20,709	873,903	583	5,380	30,608	43,099	510,351
Minnesota	4,469,301	32,176	94,203	66,066	2,689,044	524,517	41,924	10,325	602,115	1,022	5,935	38,957	35,248	327,769
Mississippi	1,852,241	11,656	29,156	28,103	1,246,033	136,697	11,261	3,284	213,274	101	849	12,312	9,768	149,747
Missouri	4,544,187	31,219	67,335	70,584	2,769,500	445,158	129,876	15,298	617,607	514	4,027	27,773	42,327	322,969
Montana	946,995	9,653	25,234	19,835	491,576	115,971	8,151	1,513	159,345	115	849	8,137	8,748	97,868
Nebraska	1,509,824	11,760	32,374	25,719	890,991	171,277	21,446	3,802	217,995	374	1,494	22,199	12,642	97,751
Nevada	2,103,071	26,659	44,357	47,503	1,324,132	160,511	20,294	5,131	228,470	210	1,456	7,485	7,959	228,904
New Hampshire	1,119,464	9,974	11,580	16,878	684,794	137,502	16,376	4,690	141,463	142	1,417	4,583	8,595	81,470
New Jersey	7,391,663	71,125	116,998	166,518	4,349,614	809,478	153,829	26,795	977,482	1,977	9,645	23,045	43,098	642,059
New Mexico	1,420,814	8,875	20,833	19,613	911,996	142,224	11,396	3,345	164,190	103	1,029	6,242	8,627	122,341
New York	16,045,517	260,067	402,046	292,911	9,533,229	1,420,625	289,829	51,259	2,304,267	3,454	21,035	27,929	98,565	1,340,301
North Carolina	6,860,429	53,070	140,406	96,693	4,381,105	641,480	61,529	13,603	829,773	797	5,426	31,045	44,916	560,586
North Dakota	683,037	4,413	11,828	13,595	370,457	104,045	6,499	1,404	102,470	145	1,041	16,008	5,228	45,904
Ohio	8,457,997	54,229	119,053	121,618	5,563,760	811,076	113,935	22,813	927,578	988	7,490	38,440	61,777	615,240
Oklahoma	2,738,714	17,547	55,709	47,854	1,641,080	256,825	29,450	7,919	360,575	307	1,885	11,854	15,783	291,926
Oregon	3,177,490	20,089	55,147	48,918	1,828,447	391,831	33,496	8,621	437,680	488	3,119	13,149	22,726	313,779
Pennsylvania	9,794,427	55,708	160,545	140,402	6,175,540	1,155,755	156,567	32,429	1,143,093	1,290	9,859	39,482	70,918	652,839
Rhode Island	857,586	5,761	17,573	11,044	521,969	87,047	25,770	3,532	112,006	215	788	2,076	9,381	60,424
South Carolina	3,267,307	22,476	61,857	48,641	2,133,141	299,325	24,344	6,201	380,031	324	2,758	14,206	16,938	257,065
South Dakota	751,719	4,495	14,291	15,101	412,270	99,082	14,809	3,113	111,070	198	1,029	14,205	6,124	55,932
Tennessee	4,333,884	30,163	35,651	68,121	2,930,440	394,023	39,467	13,043	465,623	545	3,316	20,310	24,285	308,897
Texas	18,958,807	167,292	289,883	363,572	11,915,445	1,446,728	214,171	74,534	2,093,489	1,926	16,399	87,028	93,537	2,194,803
Utah	2,092,028	14,503	59,297	72,060	1,221,606	145,066	16,944	3,422	305,966	137	1,016	7,895	10,005	234,111
Vermont	577,268	4,745	10,950	7,186	322,632	82,783	7,468	2,438	87,651	75	615	2,988	6,099	41,638
Virginia	6,190,916	52,505	115,327	88,760	3,874,174	678,425	57,579	19,712	731,969	831	6,264	19,257	39,506	506,607
Washington	5,592,705	38,254	99,064	81,714	3,339,782	610,268	64,200	17,289	726,402	692	5,523	23,022	34,022	552,473
West Virginia	1,157,957	7,337	12,699	13,316	783,826	118,575	11,595	1,795	131,647	69	681	5,508	8,999	61,910
Wisconsin	4,457,166	30,564	60,606	62,031	2,809,732	529,156	67,183	13,403	545,349	561	4,942	27,373	34,263	272,003
Wyoming	534,295	5,342	13,161	14,490	281,111	58,702	7,917	2,515	86,759	80	764	4,042	4,555	54,857
Puerto Rico	551,645	416	210	725	249,593	66,431	287	53	210,670	47	58	107	1,175	21,873
Other [10]	2,337,719	49,397	726	15,699	1,529,591	122,272	3,252	662	23,149	872	1,959	7,551	1,491	581,098

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

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[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 944-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings during Fiscal Years 2012 through 2014. The decrease in gift tax filings during 2015 may reflect a return to historic filing patterns.

[7] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[10] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2014

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	239,874,741	2,220,921	4,642,817	3,799,428	147,444,789	23,608,340	3,205,595	617,649	30,065,749	34,132	334,641	987,238	1,467,402	21,446,040
Alabama	3,074,293	17,613	50,438	45,905	2,048,463	252,431	29,602	5,365	353,564	255	3,163	15,016	16,792	235,686
Alaska	584,480	3,362	9,160	7,383	357,733	47,482	4,178	1,067	79,939	38	567	3,433	4,682	65,456
Arizona	4,485,975	33,844	83,945	84,956	2,805,861	430,138	49,609	7,563	508,257	410	4,626	9,225	19,344	448,197
Arkansas	1,933,942	12,843	40,852	29,150	1,219,841	167,564	16,814	2,833	246,758	126	1,443	12,583	10,874	172,261
California	28,720,123	317,637	473,550	400,646	17,155,206	3,052,742	332,656	64,013	3,605,271	4,761	38,211	74,047	162,832	3,038,551
Colorado	4,407,894	35,374	117,792	98,071	2,495,936	468,559	46,664	10,191	630,452	467	6,260	13,752	25,100	459,276
Connecticut	2,948,257	24,959	28,097	67,534	1,752,898	378,343	52,208	13,175	351,781	756	8,059	7,242	18,901	244,304
Delaware	757,208	9,990	14,677	16,076	438,240	76,046	24,888	10,202	90,279	93	933	2,103	6,757	66,924
District of Columbia	585,665	11,829	5,873	10,877	332,396	65,395	6,844	2,155	72,024	133	1,246	503	11,517	64,873
Florida	16,408,264	198,633	608,236	239,970	9,350,393	1,486,928	188,843	38,341	2,127,753	2,298	30,461	44,554	133,634	1,961,220
Georgia	6,826,489	50,862	168,878	97,854	4,355,079	477,554	50,411	11,775	852,680	596	6,909	28,446	32,739	692,706
Hawaii	1,108,736	12,756	14,543	12,239	675,858	135,814	14,129	4,072	120,548	163	1,515	1,332	6,471	109,296
Idaho	1,176,813	7,936	26,827	26,371	688,751	113,146	9,437	1,616	183,480	109	1,251	8,763	6,898	102,228
Illinois	9,998,165	99,333	247,655	123,306	6,121,352	968,958	233,094	27,385	1,297,965	1,360	13,144	55,406	62,233	746,974
Indiana	4,593,690	21,468	90,547	57,506	3,048,651	470,490	39,891	6,765	530,626	330	4,701	28,309	31,345	263,061
Iowa	2,398,672	21,211	40,572	36,398	1,435,089	324,403	31,245	6,378	318,216	713	2,851	28,499	26,035	127,062
Kansas	2,204,297	16,779	34,661	36,691	1,328,787	257,029	28,214	5,042	298,049	350	3,143	18,331	15,150	162,071
Kentucky	2,859,381	15,470	51,334	42,161	1,887,430	266,566	26,873	6,475	341,532	198	3,078	15,979	15,545	186,740
Louisiana	3,191,882	26,560	59,254	62,492	2,004,832	261,342	21,785	4,751	400,945	218	3,042	15,428	15,058	316,175
Maine	1,083,248	7,517	22,671	12,581	633,662	114,441	30,693	3,501	161,065	128	1,251	5,558	9,017	81,163
Maryland	4,693,024	53,359	76,297	69,209	2,940,059	493,514	55,701	16,343	530,995	932	7,011	11,143	27,049	411,412
Massachusetts	5,537,843	53,892	90,448	72,530	3,299,297	662,045	149,346	30,919	695,896	1,231	12,396	12,526	40,440	416,877
Michigan	7,210,281	58,715	132,444	105,406	4,663,269	712,095	78,345	18,573	873,904	520	6,873	29,595	41,012	489,530
Minnesota	4,406,209	32,795	93,834	64,887	2,652,227	511,237	47,233	8,026	602,853	1,036	7,483	39,239	32,085	313,274
Mississippi	1,847,620	11,901	28,874	27,456	1,246,984	136,429	10,964	2,812	214,700	111	1,383	11,354	11,014	143,638
Missouri	4,488,629	32,060	66,824	69,643	2,742,888	435,651	154,380	12,928	616,096	429	5,322	27,260	32,199	292,949
Montana	929,618	9,748	24,888	19,357	486,592	111,438	8,080	1,519	158,392	103	1,284	8,205	8,375	91,637
Nebraska	1,487,400	11,965	31,782	25,122	882,429	167,673	21,306	2,262	216,418	304	2,524	21,698	11,384	92,533
Nevada	2,069,872	26,574	43,439	47,249	1,307,349	157,018	19,413	3,878	225,190	200	2,348	7,360	7,335	222,519
New Hampshire	1,107,000	10,252	11,796	16,726	680,729	133,587	16,543	4,869	141,034	121	1,985	4,342	8,144	76,872
New Jersey	7,347,485	72,424	118,768	163,315	4,332,769	799,742	152,511	20,781	979,583	1,968	12,848	20,979	39,934	631,863
New Mexico	1,410,550	8,871	20,793	19,370	906,337	140,197	11,156	2,866	165,899	119	1,341	6,071	8,385	119,145
New York	15,866,679	250,046	396,369	280,754	9,466,459	1,403,518	285,032	41,584	2,303,083	3,873	30,203	27,570	93,076	1,285,112
North Carolina	6,747,162	53,382	139,152	96,137	4,318,220	619,678	61,725	11,678	833,584	777	7,114	29,454	42,179	534,082
North Dakota	667,690	4,497	11,392	12,984	361,952	103,928	6,562	1,131	101,337	106	1,257	16,066	4,998	41,480
Ohio	8,416,238	55,276	120,138	121,262	5,541,252	793,562	133,535	29,626	927,282	900	9,695	36,940	58,550	588,220
Oklahoma	2,708,287	17,873	55,148	46,544	1,627,694	257,804	28,698	8,069	360,183	286	2,773	11,295	15,399	276,521
Oregon	3,099,035	20,480	54,234	48,262	1,789,210	374,911	35,611	5,656	432,575	455	3,754	12,728	21,994	299,165
Pennsylvania	9,699,299	57,220	160,091	139,053	6,154,779	1,121,592	158,399	31,737	1,143,216	1,230	12,893	38,090	66,650	614,349
Rhode Island	850,759	5,969	17,800	11,014	518,077	84,721	27,121	3,253	112,496	204	1,136	2,178	9,350	57,440
South Carolina	3,196,445	23,531	60,973	48,251	2,089,348	287,802	23,996	6,001	380,713	278	3,527	13,052	15,665	243,308
South Dakota	745,690	4,513	14,073	14,563	416,267	95,827	14,028	1,875	110,458	158	1,701	14,191	5,608	52,428
Tennessee	4,278,396	30,742	35,885	66,735	2,904,567	388,053	38,716	9,232	463,629	538	4,635	19,168	22,234	294,262
Texas	18,551,291	167,327	282,011	356,156	11,693,399	1,442,398	210,399	59,068	2,058,841	1,735	26,446	80,477	85,580	2,087,454
Utah	2,040,447	14,476	57,777	69,915	1,194,382	139,913	16,876	3,544	300,640	149	1,540	7,437	8,994	224,804
Vermont	572,375	4,867	11,115	7,016	320,980	80,835	7,360	2,208	88,251	82	766	3,015	5,736	40,144
Virginia	6,118,884	53,729	113,702	88,114	3,833,510	665,401	57,435	15,987	736,927	800	8,053	18,005	36,954	490,267
Washington	5,472,716	38,274	97,074	79,697	3,281,026	591,228	62,786	12,335	718,513	599	7,458	22,856	31,552	529,318
West Virginia	1,157,042	7,603	12,443	13,341	784,830	116,652	11,810	3,210	133,043	69	896	5,548	8,292	59,305
Wisconsin	4,395,017	31,684	59,855	61,501	2,803,790	510,583	54,861	9,717	545,831	470	6,388	27,048	29,897	253,392
Wyoming	535,781	5,274	12,900	14,235	288,969	57,507	7,035	2,144	86,442	51	1,180	4,081	4,179	51,784
Puerto Rico	562,410	431	194	686	261,182	68,036	287	162	207,783	36	84	111	1,021	22,397
Other [9]	2,310,093	45,195	742	14,771	1,517,509	128,394	3,267	991	28,778	760	4,490	9,647	1,214	554,335

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1e (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2013

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax [6]	Excise taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	240,075,782	2,247,747	4,566,216	3,685,725	145,996,474	24,806,250	3,192,115	541,088	29,957,757	32,288	313,331	908,608	1,463,452	22,364,731
Alabama	3,113,743	18,295	50,820	45,545	2,050,286	269,641	28,731	4,492	357,791	214	2,981	14,113	16,924	253,910
Alaska	598,873	3,436	8,897	7,212	364,147	51,710	4,243	877	79,896	36	512	3,647	4,709	69,551
Arizona	4,473,906	34,836	83,183	83,398	2,761,414	446,118	48,522	7,133	506,553	361	4,210	8,564	19,261	470,353
Arkansas	1,960,257	13,389	40,505	28,666	1,220,133	179,595	16,626	3,318	248,768	131	1,433	11,966	11,112	184,615
California	28,590,971	319,631	456,439	388,946	16,934,571	3,161,636	330,614	64,047	3,566,551	4,555	34,763	68,091	159,529	3,101,598
Colorado	4,367,301	36,922	116,363	95,432	2,431,857	484,499	45,709	9,397	627,358	482	5,787	12,772	25,044	475,679
Connecticut	2,961,561	25,414	27,419	66,327	1,744,496	393,874	50,897	11,800	353,532	699	8,086	5,946	19,115	253,956
Delaware	747,087	9,572	14,542	15,568	432,595	78,099	22,375	4,158	90,907	71	876	1,823	6,906	69,595
District of Columbia	586,896	11,607	5,681	10,488	330,380	67,870	7,148	2,295	71,364	129	1,031	472	12,112	66,319
Florida	16,236,412	194,923	595,498	224,207	9,204,036	1,579,889	176,911	32,732	2,097,764	2,102	28,872	41,024	63,856	1,994,598
Georgia	6,854,989	52,658	167,617	95,419	4,344,022	495,697	49,223	10,577	854,176	577	6,369	26,343	32,317	719,994
Hawaii	1,109,435	13,527	14,715	12,181	667,040	141,053	14,224	3,114	121,027	173	1,596	1,271	6,505	113,009
Idaho	1,170,079	8,087	26,659	25,693	675,490	116,985	9,414	1,345	182,850	94	1,059	8,126	6,763	107,514
Illinois	10,051,776	99,919	240,796	118,715	6,092,695	1,015,546	234,821	28,535	1,300,633	1,410	13,223	50,637	62,023	792,823
Indiana	4,629,917	21,887	90,024	56,029	3,032,318	493,750	38,951	6,225	534,101	373	4,895	25,405	31,865	294,094
Iowa	2,427,353	21,946	40,024	35,116	1,425,640	342,945	31,092	3,744	321,087	616	3,399	26,903	26,458	148,383
Kansas	2,231,722	17,193	34,291	35,515	1,326,135	271,980	28,170	5,591	298,798	291	2,978	17,251	15,101	178,428
Kentucky	2,874,239	16,318	50,894	41,334	1,878,309	277,814	26,271	4,769	342,043	278	2,955	14,744	15,576	202,934
Louisiana	3,245,431	28,730	59,991	62,006	2,015,626	285,452	21,770	5,071	401,191	225	2,567	14,995	15,457	332,350
Maine	1,090,487	7,684	22,326	12,381	629,929	119,945	29,937	2,445	161,995	136	1,419	5,191	9,362	87,737
Maryland	4,642,997	49,209	75,814	68,308	2,854,951	520,640	54,637	13,131	532,175	798	6,424	9,923	27,122	429,865
Massachusetts	5,534,594	54,004	89,502	71,102	3,267,033	693,711	146,252	24,486	693,173	1,139	11,513	10,012	40,495	432,172
Michigan	7,251,983	60,932	130,639	103,672	4,637,308	736,487	77,587	13,328	879,883	508	6,454	27,399	42,209	535,577
Minnesota	4,418,835	34,766	94,132	63,800	2,619,856	538,456	47,326	7,408	601,430	999	7,798	37,193	33,869	331,802
Mississippi	1,886,606	12,533	28,794	26,952	1,257,114	150,394	10,542	2,311	216,639	97	1,318	10,803	10,784	158,325
Missouri	4,515,605	33,479	66,477	67,764	2,726,692	459,606	153,867	10,633	612,227	442	5,453	24,278	32,540	322,147
Montana	937,088	9,857	24,847	18,748	483,557	116,114	8,247	1,303	158,244	126	1,296	7,564	8,432	98,753
Nebraska	1,500,395	12,591	31,337	24,210	874,548	178,342	20,755	2,604	216,303	233	2,367	20,766	11,877	104,462
Nevada	2,064,632	27,704	42,726	47,718	1,289,823	162,149	18,895	3,991	222,711	167	2,134	6,934	7,331	232,349
New Hampshire	1,114,848	10,582	11,727	16,237	679,389	137,410	16,144	3,437	141,994	120	1,833	3,856	8,165	83,954
New Jersey	7,423,824	73,083	118,062	157,859	4,305,486	846,221	148,612	19,988	967,880	1,842	11,961	18,807	103,284	650,739
New Mexico	1,432,846	9,138	20,768	19,161	907,349	151,130	11,213	2,258	168,074	124	1,381	5,918	8,376	127,956
New York	15,844,548	247,078	390,572	268,643	9,388,584	1,479,040	290,236	38,527	2,270,086	3,422	27,173	23,976	89,008	1,328,203
North Carolina	6,726,971	54,141	137,307	93,915	4,277,482	642,809	55,610	9,494	836,229	737	6,736	26,600	39,005	546,906
North Dakota	663,312	4,480	10,850	12,130	353,849	106,489	6,501	816	99,695	93	1,466	15,575	5,097	46,271
Ohio	8,478,748	57,468	118,829	118,418	5,511,860	839,529	131,915	16,644	936,986	959	9,680	34,094	60,846	641,520
Oklahoma	2,720,781	18,500	54,211	44,827	1,617,880	272,365	28,784	6,667	361,322	317	2,485	11,142	15,403	286,878
Oregon	3,094,660	21,276	54,400	47,310	1,764,981	387,210	36,051	5,503	431,365	451	3,724	11,802	21,865	308,722
Pennsylvania	9,767,857	58,240	159,121	133,597	6,140,667	1,164,781	162,506	20,897	1,147,970	1,209	13,232	33,440	70,482	661,715
Rhode Island	858,571	6,150	18,084	10,983	513,781	87,853	30,119	2,561	113,777	182	1,029	1,735	9,458	62,859
South Carolina	3,189,287	24,295	59,918	47,119	2,062,531	297,415	22,923	4,284	382,734	303	3,557	12,194	15,723	256,291
South Dakota	756,471	4,654	13,867	13,835	416,878	100,476	13,233	2,167	110,688	130	1,408	14,373	5,885	58,877
Tennessee	4,302,190	31,740	35,891	66,445	2,878,206	409,460	38,573	9,611	465,720	505	4,211	17,895	22,356	321,577
Texas	18,409,386	172,127	272,780	342,670	11,441,720	1,569,195	210,218	63,499	2,027,974	1,657	22,870	74,000	84,040	2,126,636
Utah	2,019,920	14,517	56,622	67,731	1,173,436	146,881	16,690	2,728	295,758	123	1,527	6,812	8,963	228,132
Vermont	577,595	4,982	11,064	6,755	321,009	82,602	7,503	1,896	90,086	39	674	2,885	5,842	42,258
Virginia	6,161,043	54,980	110,302	85,222	3,814,513	699,705	72,094	13,165	734,868	699	7,418	16,758	37,083	514,236
Washington	5,472,258	39,564	95,747	78,696	3,237,171	619,753	62,481	11,846	714,350	551	6,755	22,204	31,661	551,479
West Virginia	1,176,019	8,016	12,160	13,079	788,011	123,978	11,968	1,623	135,708	73	900	4,909	8,468	67,126
Wisconsin	4,433,996	33,262	59,415	60,675	2,777,937	542,705	54,234	10,113	548,600	529	6,475	25,410	31,261	283,380
Wyoming	557,626	5,060	12,585	13,478	305,473	61,056	7,160	2,003	86,666	62	1,095	3,784	4,181	55,023
Puerto Rico	588,225	451	218	604	275,111	77,424	325	49	210,097	30	91	77	1,219	22,529
Other [10]	2,229,630	42,914	764	13,884	1,471,169	130,766	3,265	452	27,960	669	1,882	6,206	1,127	528,572

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 944-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings both in Fiscal Years 2012 and 2013.

[7] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[10] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: Detail may not add to totals because of rounding. 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 State(s).

SOURCE: Research, Applied Analytics, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2012

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	237,345,350	2,262,961	4,579,669	3,625,937	146,243,886	22,157,924	3,061,029	400,464	29,589,891	26,859	249,451	1,196,789	1,367,434	22,583,056
Alabama	3,147,518	18,742	51,314	44,925	2,094,553	245,605	28,802	3,442	357,969	156	2,509	19,804	16,062	263,635
Alaska	596,965	3,561	8,779	7,133	369,581	45,271	4,072	639	78,566	38	435	3,582	4,417	70,891
Arizona	4,427,579	34,980	83,021	83,314	2,769,832	403,155	47,033	5,084	500,740	248	3,381	11,216	19,081	466,494
Arkansas	1,955,546	13,879	40,723	28,220	1,229,757	163,789	16,401	2,550	247,812	103	1,195	17,701	10,576	182,840
California	28,198,973	313,498	443,163	382,299	16,935,887	2,872,107	323,823	48,403	3,503,293	3,869	25,107	96,991	147,210	3,103,323
Colorado	4,248,818	37,269	117,873	94,712	2,397,815	419,330	44,099	6,875	618,274	355	4,822	15,909	23,659	467,826
Connecticut	2,937,407	25,828	28,550	67,420	1,741,293	364,462	50,346	8,843	350,778	625	6,970	7,240	18,179	266,873
Delaware	741,786	9,508	14,936	15,423	431,325	71,705	25,362	2,413	89,958	72	796	2,270	6,431	71,587
District of Columbia	567,560	11,257	5,531	9,936	326,925	57,911	6,698	1,545	69,678	102	743	344	10,797	66,093
Florida	16,473,456	189,888	598,789	213,806	9,736,734	1,377,056	174,298	23,786	2,035,166	1,723	22,214	52,501	60,042	1,987,453
Georgia	6,998,715	53,968	169,860	94,278	4,514,150	452,831	47,840	8,067	844,580	485	5,359	34,233	30,094	742,970
Hawaii	1,082,377	13,312	14,713	11,762	658,626	123,962	13,891	2,499	120,345	163	1,371	1,769	6,029	113,935
Idaho	1,140,121	8,245	27,246	25,667	666,204	100,735	9,094	1,084	180,467	81	804	11,087	6,461	102,946
Illinois	9,941,483	101,726	238,440	117,285	6,103,373	919,369	217,823	21,425	1,294,205	1,266	10,523	65,588	56,688	793,772
Indiana	4,573,728	22,527	90,995	55,116	3,007,521	450,207	38,335	4,903	535,150	308	4,143	35,112	29,458	299,953
Iowa	2,373,242	22,370	40,013	34,102	1,413,882	307,061	30,756	2,815	319,092	502	2,097	36,094	24,607	139,851
Kansas	2,194,379	17,659	34,227	34,498	1,323,293	244,195	27,523	4,452	296,366	238	2,376	24,631	14,285	170,636
Kentucky	2,848,123	16,306	51,276	40,393	1,870,180	251,583	25,891	3,422	336,302	244	2,482	20,446	14,554	215,044
Louisiana	3,188,326	27,746	55,315	57,305	2,014,306	240,945	20,375	3,636	400,416	168	2,097	18,987	14,155	332,875
Maine	1,078,155	7,929	23,000	12,104	629,281	108,643	29,340	1,745	161,051	123	1,206	6,561	8,786	88,386
Maryland	4,568,093	49,685	76,545	67,690	2,821,455	474,885	53,136	9,997	522,186	617	5,343	11,799	25,382	449,373
Massachusetts	5,435,185	54,431	89,935	69,028	3,232,880	625,550	147,179	18,070	685,100	905	9,387	12,388	38,688	451,644
Michigan	7,188,168	63,533	130,376	102,103	4,660,114	656,372	75,560	9,458	872,691	409	5,622	33,719	38,581	539,630
Minnesota	4,319,712	34,549	95,687	63,037	2,587,955	470,763	50,128	5,290	599,497	672	6,368	47,881	31,699	326,186
Mississippi	1,890,372	12,559	28,416	25,850	1,285,923	126,347	10,183	1,751	216,447	87	1,022	14,200	8,462	159,125
Missouri	4,400,636	34,345	66,854	67,020	2,716,941	424,270	76,890	7,826	601,999	360	4,626	33,728	31,099	334,678
Montana	909,370	9,981	24,379	18,118	477,712	100,291	7,988	995	156,506	76	1,015	11,219	8,110	92,980
Nebraska	1,465,428	12,690	30,957	23,384	867,235	157,268	18,560	1,942	213,015	177	1,768	28,128	11,105	99,199
Nevada	2,049,796	28,369	43,138	48,522	1,290,641	145,334	17,714	2,975	218,067	125	1,620	8,476	6,787	238,028
New Hampshire	1,099,721	10,633	11,940	16,154	674,965	124,581	15,785	2,725	141,282	117	1,505	4,926	7,624	87,484
New Jersey	7,373,699	76,321	124,368	161,408	4,319,000	770,159	145,798	15,334	966,079	1,449	9,741	22,239	91,290	670,513
New Mexico	1,423,252	9,382	20,978	19,212	912,132	135,928	10,894	1,721	168,858	97	1,015	8,201	7,913	126,921
New York	15,713,652	250,701	404,537	265,937	9,354,490	1,351,411	285,557	28,216	2,250,119	3,076	21,377	30,286	87,159	1,380,786
North Carolina	6,662,337	55,541	138,080	93,500	4,262,480	579,781	52,421	6,960	826,309	618	5,673	34,941	35,875	570,158
North Dakota	626,940	4,549	10,451	11,127	339,892	91,809	6,334	628	96,856	60	986	19,115	4,658	40,475
Ohio	8,406,967	58,964	120,429	116,390	5,491,871	766,371	131,367	11,862	940,229	758	8,099	45,169	55,550	659,908
Oklahoma	2,669,079	19,273	53,810	43,616	1,605,475	244,977	28,239	4,827	356,900	290	1,923	15,671	14,435	279,643
Oregon	3,019,820	21,640	55,080	47,134	1,748,979	340,675	35,716	4,004	425,451	340	3,075	15,439	20,690	301,597
Pennsylvania	9,735,275	61,345	162,292	131,804	6,172,712	1,064,621	165,515	15,358	1,141,178	1,076	11,024	45,337	68,106	694,907
Rhode Island	851,844	6,289	18,668	10,858	512,377	80,924	27,492	1,956	114,393	163	918	2,152	8,960	66,694
South Carolina	3,176,909	25,140	60,417	46,836	2,072,346	266,751	22,580	3,039	377,486	261	2,850	16,080	14,620	268,503
South Dakota	732,691	4,679	13,861	13,163	409,547	88,240	12,252	1,672	108,984	101	986	19,144	5,553	54,509
Tennessee	4,291,438	32,093	35,992	65,288	2,893,799	368,493	37,598	7,154	462,841	438	3,400	23,915	20,888	339,539
Texas	17,834,945	172,875	264,403	331,540	11,292,464	1,273,886	202,297	47,010	1,978,195	1,288	17,722	94,942	78,109	2,080,214
Utah	1,966,432	15,081	56,718	68,270	1,152,313	126,384	16,135	1,849	290,509	103	981	8,939	8,609	220,541
Vermont	567,858	4,938	11,475	6,729	318,780	75,001	7,453	1,322	88,542	52	610	3,320	5,559	44,077
Virginia	6,076,121	55,346	109,899	83,878	3,779,854	634,458	72,205	9,693	722,852	593	6,214	21,977	34,534	544,618
Washington	5,338,459	39,941	96,496	77,899	3,192,891	548,564	61,041	8,712	700,183	480	5,552	28,391	29,302	549,007
West Virginia	1,173,944	8,283	12,126	13,026	789,106	114,148	11,981	1,243	136,682	56	710	6,969	8,166	71,448
Wisconsin	4,373,339	34,626	59,935	60,977	2,767,383	481,562	63,160	7,578	548,483	517	5,566	32,561	32,256	278,735
Wyoming	530,793	5,079	12,744	13,224	291,332	53,477	6,794	1,235	85,817	60	887	5,578	3,941	50,625
Puerto Rico	587,958	426	219	606	285,377	65,366	220	49	213,140	32	46	52	1,120	21,305
Other [9]	2,170,860	39,476	700	12,911	1,428,947	109,355	3,055	385	22,807	537	1,190	7,841	1,033	542,623

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). 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. The law also provided a \$5-million exemption for the estates of 2011 decedents. These tax law changes significantly reduced the number of estate tax forms filed in Fiscal Year 2011 relative to other fiscal years.

[6] Includes Forms 720 (excise tax return); 730 (excise tax return for wagering); 11-C (occupational tax and registration for wagering return); 5330 (excise taxes related to employee retirement benefit plans return); and 2290 (heavy highway vehicle use tax return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table. The Calendar Year 2011 deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011 and a corresponding increase in filings in Fiscal Year 2012, as many 2011 filings were delayed until Fiscal Year 2012.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

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: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2011

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	234,566,998	2,312,909	4,545,454	3,573,550	143,607,800	23,224,046	3,106,016	382,413	29,445,812	11,128	207,858	522,165	1,384,698	22,243,149
Alabama	3,159,539	19,840	52,638	45,418	2,079,192	262,695	30,292	3,430	359,259	91	2,113	8,789	17,277	278,505
Alaska	603,871	3,676	8,979	7,104	372,850	49,101	4,296	682	78,750	19	390	2,904	4,685	70,435
Arizona	4,372,823	36,396	82,852	82,728	2,693,072	416,287	47,460	4,757	505,876	106	2,837	4,448	20,681	475,323
Arkansas	1,951,626	14,757	41,236	27,897	1,218,547	174,116	16,637	2,524	248,463	53	1,013	6,538	10,824	189,021
California	27,830,110	315,277	427,253	404,440	16,572,467	2,960,481	328,962	46,044	3,472,955	1,713	20,574	36,287	147,849	3,095,808
Colorado	4,202,374	37,968	117,968	93,662	2,353,168	434,454	45,072	6,656	616,286	148	4,025	7,426	23,664	461,877
Connecticut	2,915,535	25,350	27,123	63,538	1,722,768	376,751	51,470	7,965	351,899	203	6,254	3,790	18,844	259,580
Delaware	732,636	9,428	14,835	14,662	424,722	74,824	25,821	2,656	89,661	86	735	1,071	6,610	67,525
District of Columbia	560,114	11,408	5,523	9,473	320,305	60,084	7,094	1,323	69,068	47	658	271	11,248	63,612
Florida	16,234,368	192,732	601,660	205,471	9,508,519	1,464,702	175,966	22,054	2,022,746	724	17,530	26,919	61,091	1,934,254
Georgia	6,851,209	57,207	172,884	93,576	4,386,168	475,255	48,751	7,670	843,965	224	4,510	16,326	30,748	713,925
Hawaii	1,087,893	13,503	14,333	11,737	651,371	136,225	14,013	2,629	121,726	69	1,195	776	6,359	113,957
Idaho	1,131,931	8,410	27,324	25,404	660,379	103,841	9,085	1,119	181,313	24	621	4,620	6,461	103,330
Illinois	9,854,955	106,225	235,997	114,584	6,035,398	967,039	214,914	20,247	1,287,391	534	8,813	26,371	57,747	779,695
Indiana	4,540,905	23,280	92,318	54,613	2,974,480	471,379	39,238	4,721	535,923	76	3,405	16,361	29,798	295,313
Iowa	2,332,958	22,942	39,353	33,599	1,394,596	313,460	31,114	2,600	315,988	49	1,831	13,111	25,122	139,193
Kansas	2,166,725	18,260	34,283	33,724	1,305,935	256,519	27,577	4,275	293,355	95	1,937	9,224	14,659	166,882
Kentucky	2,821,628	16,716	51,821	40,371	1,851,772	263,485	26,054	3,221	331,565	85	2,041	9,680	14,943	209,874
Louisiana	3,183,070	30,664	58,638	59,181	1,979,224	263,329	21,633	3,443	399,765	82	1,715	9,316	15,390	340,690
Maine	1,070,372	8,211	22,751	11,688	621,678	116,407	28,980	1,478	161,092	38	1,021	3,113	8,913	85,002
Maryland	4,523,338	51,934	76,295	66,924	2,774,762	502,977	53,526	9,186	522,274	203	4,756	5,481	25,980	429,040
Massachusetts	5,378,141	54,901	88,240	66,881	3,180,907	656,379	150,063	17,723	677,428	424	7,760	5,884	39,155	432,396
Michigan	7,129,508	66,306	131,337	101,988	4,589,501	672,446	76,175	8,818	870,825	157	4,742	15,903	39,991	551,319
Minnesota	4,272,511	34,542	96,355	62,329	2,553,974	487,393	51,260	5,192	599,010	263	5,129	21,659	31,707	323,698
Mississippi	1,903,300	13,352	29,227	26,069	1,270,066	140,691	10,544	1,668	217,517	44	991	6,248	8,801	178,082
Missouri	4,354,149	35,249	67,182	65,897	2,683,757	445,506	76,722	7,413	598,253	126	3,710	14,423	31,190	324,721
Montana	896,513	9,901	24,283	17,873	472,748	102,973	8,232	963	155,188	28	1,016	3,982	8,179	91,147
Nebraska	1,435,363	13,106	30,875	22,723	854,586	162,948	18,904	1,755	209,646	34	1,547	10,267	11,650	97,322
Nevada	2,028,431	29,774	43,431	48,693	1,257,756	150,606	17,808	2,786	218,197	71	1,305	5,145	9,474	243,385
New Hampshire	1,082,159	10,950	12,142	16,134	661,014	129,309	14,735	2,704	141,898	48	1,313	2,244	7,651	82,017
New Jersey	7,288,459	76,181	119,021	145,573	4,268,414	802,421	142,614	14,141	962,494	467	8,158	10,744	84,106	654,125
New Mexico	1,429,748	9,764	21,183	19,483	910,968	145,029	11,074	1,627	170,526	60	788	3,507	7,939	127,800
New York	15,569,334	255,685	390,386	248,838	9,243,325	1,415,625	286,125	27,192	2,227,746	1,525	17,575	14,300	86,999	1,354,013
North Carolina	6,552,469	56,573	138,697	93,017	4,173,493	601,897	55,098	6,535	828,861	200	4,903	16,342	36,887	539,966
North Dakota	597,184	4,700	10,004	10,591	328,299	91,450	6,366	582	92,774	14	946	10,221	5,087	36,150
Ohio	8,333,829	62,378	122,554	115,368	5,431,137	798,227	132,588	11,168	939,682	226	6,894	18,451	57,834	637,322
Oklahoma	2,638,256	19,909	52,934	42,965	1,580,878	259,142	28,465	4,732	351,029	94	1,665	6,255	14,579	275,609
Oregon	3,015,254	22,833	55,564	47,337	1,733,500	356,459	36,323	3,822	426,881	147	2,441	6,423	20,674	302,850
Pennsylvania	9,641,112	62,092	158,604	126,619	6,113,169	1,109,641	170,721	14,403	1,134,514	370	9,268	19,203	66,149	656,359
Rhode Island	845,143	6,553	17,895	10,539	505,797	84,506	27,538	1,851	115,029	92	697	1,093	9,208	64,345
South Carolina	3,131,099	25,985	61,182	47,430	2,033,254	278,585	22,730	2,964	379,993	65	2,344	7,627	15,187	253,753
South Dakota	701,258	4,848	13,791	12,839	392,330	90,879	12,100	1,350	107,084	22	842	6,681	5,633	52,859
Tennessee	4,235,717	32,822	36,499	65,442	2,831,182	385,033	38,169	6,642	462,651	184	3,034	10,533	21,537	341,989
Texas	17,490,866	176,040	258,042	326,023	10,902,321	1,388,404	219,309	46,617	1,944,982	676	14,629	40,500	79,569	2,093,754
Utah	1,943,946	15,434	56,892	66,521	1,132,471	133,476	15,787	1,829	288,793	48	844	3,620	9,106	219,125
Vermont	563,577	5,117	11,269	6,522	316,281	77,213	7,580	1,211	88,587	49	528	1,654	5,545	42,021
Virginia	5,995,741	55,726	109,402	82,284	3,713,289	669,657	71,963	9,143	721,815	233	5,399	9,181	35,574	512,075
Washington	5,307,297	40,909	96,431	77,572	3,156,568	580,320	61,852	8,644	701,303	201	4,418	14,246	30,010	534,823
West Virginia	1,166,441	8,727	12,426	13,245	780,655	122,925	12,454	1,227	136,700	11	704	3,499	7,747	66,121
Wisconsin	4,336,070	35,833	60,047	60,940	2,738,860	502,603	64,206	7,171	549,489	118	4,617	13,209	32,147	266,830
Wyoming	512,790	4,974	12,585	13,003	275,564	56,554	6,987	1,429	84,245	30	732	2,314	4,034	50,339
Other [9]	2,663,356	37,561	910	13,018	1,620,363	182,338	3,569	431	233,352	432	945	3,985	2,456	563,996

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR and 1040NR-EZ (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040-C (income tax return for departing aliens). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons) and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). 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, 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 Forms 706 filed in 2011.

[6] Includes Forms 720 (excise tax return); 730 (excise tax return for wagering); 11-C (occupational tax and registration for wagering return); 5330 (excise taxes related to employee retirement plans return); and 2290 (heavy highway vehicle use tax return). The deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011, as these filings were delayed until Fiscal Year 2012. Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

NOTES: The following forms were included in prior editions of the IRS Data Book but have been excluded in the Fiscal Year 2011 edition: 990-C (farmer's cooperative return); 1040EZ-T (telephone excise tax refund return); and 1120-A (corporation income tax return short form). Although the IRS continued to receive filings of these forms through Fiscal Year 2010, they have been obsolete for several years, and none were filed in Fiscal Year 2011. 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: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2010

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	230,408,678	2,355,803	4,508,078	3,508,856	141,166,805	23,390,344	3,073,951	343,075	29,787,494	28,780	230,007	836,793	1,342,615	19,836,077
Alabama	3,102,728	20,605	51,616	45,095	2,039,519	271,173	30,560	3,122	366,456	259	2,449	14,349	15,747	241,778
Alaska	583,713	3,850	8,609	6,997	358,884	50,374	4,022	717	78,246	44	382	3,626	4,502	63,460
Arizona	4,287,624	38,336	83,126	83,757	2,654,822	414,712	43,843	4,359	514,539	407	3,115	7,514	18,909	420,185
Arkansas	1,929,663	15,246	40,767	27,501	1,206,492	174,122	16,138	2,381	252,925	112	1,119	12,718	10,504	169,638
California	27,252,358	325,758	416,014	375,160	16,293,608	2,992,625	322,719	42,518	3,491,320	5,119	22,668	69,097	143,474	2,752,278
Colorado	4,130,583	39,796	116,702	93,452	2,316,632	428,845	43,253	5,760	624,642	422	4,253	11,360	23,966	421,500
Connecticut	2,884,463	26,720	27,907	65,211	1,704,169	382,021	50,899	7,114	359,016	501	6,542	5,706	18,187	230,470
Delaware	721,605	9,364	15,002	14,712	417,463	75,023	24,659	2,104	91,859	103	787	1,748	6,425	62,356
District of Columbia	536,677	11,263	5,347	9,364	305,281	58,284	7,203	1,257	68,278	134	642	375	11,250	57,999
Florida	15,370,733	194,390	601,140	196,989	8,810,585	1,473,458	177,138	19,004	2,030,513	1,951	19,835	40,722	57,946	1,747,062
Georgia	6,665,976	59,145	170,985	91,788	4,245,092	486,228	47,161	7,178	852,712	635	5,244	24,743	28,912	646,153
Hawaii	1,076,845	14,309	14,065	11,555	645,560	137,110	13,817	2,368	124,710	231	1,339	1,315	6,239	104,227
Idaho	1,126,039	8,834	27,461	25,103	655,644	103,807	8,966	966	187,202	90	769	7,375	6,360	93,462
Illinois	9,737,321	109,874	230,070	113,116	5,993,124	974,594	212,955	19,006	1,296,621	1,369	9,405	44,726	56,543	675,918
Indiana	4,494,041	23,710	92,824	53,950	2,943,482	471,065	39,691	4,229	547,634	340	3,885	25,379	29,327	258,525
Iowa	2,320,100	23,555	38,443	33,100	1,385,540	315,227	31,555	2,221	320,174	233	1,804	21,571	25,395	121,282
Kansas	2,166,468	19,057	34,078	33,328	1,309,679	256,034	27,226	3,714	302,072	254	2,108	14,347	14,401	150,170
Kentucky	2,799,932	17,069	51,913	40,515	1,835,367	269,185	25,780	3,019	339,149	181	2,483	14,967	14,456	185,848
Louisiana	3,129,010	32,595	57,926	57,582	1,957,168	262,721	20,491	2,975	403,254	214	1,931	14,508	13,743	303,902
Maine	1,063,453	8,458	22,931	11,703	618,336	117,157	28,086	1,412	163,525	107	1,171	4,962	8,733	76,872
Maryland	4,447,794	48,888	76,115	66,374	2,735,173	503,056	52,499	8,225	529,661	592	5,186	8,683	25,314	388,028
Massachusetts	5,281,077	56,066	88,945	66,250	3,150,222	654,504	153,485	15,665	683,277	961	8,916	8,891	38,267	355,628
Michigan	7,009,039	68,488	130,997	102,618	4,524,956	656,070	75,581	7,564	889,020	536	5,183	24,433	38,715	484,878
Minnesota	4,234,600	34,360	96,878	61,159	2,533,327	482,894	51,687	4,957	608,082	598	5,665	31,523	33,083	290,387
Mississippi	1,858,860	13,975	28,965	25,784	1,237,280	143,958	10,525	1,692	222,353	137	1,142	10,608	8,304	154,137
Missouri	4,322,322	37,518	67,105	65,270	2,675,088	451,640	72,750	6,780	605,851	384	4,035	21,684	31,318	282,899
Montana	889,693	10,313	24,034	17,639	470,254	101,239	7,922	872	158,266	86	1,092	6,970	7,813	83,193
Nebraska	1,425,461	13,595	30,141	22,099	845,101	161,167	20,235	1,690	213,025	138	1,461	18,148	11,636	87,025
Nevada	1,995,986	31,942	44,265	49,650	1,241,034	151,973	16,906	2,625	222,112	185	1,397	7,187	6,684	220,026
New Hampshire	1,070,179	11,283	12,108	16,136	653,428	128,450	14,681	2,173	145,136	98	1,435	3,616	7,444	74,191
New Jersey	7,213,843	79,086	124,059	146,496	4,221,772	828,657	142,193	12,778	975,498	1,289	8,795	16,704	75,167	581,349
New Mexico	1,421,839	10,266	21,081	19,207	907,605	145,361	11,071	1,614	174,603	126	892	5,823	8,020	116,170
New York	15,205,903	233,520	383,414	242,854	9,072,189	1,434,464	273,326	23,712	2,217,427	3,134	19,171	22,028	85,719	1,194,945
North Carolina	6,483,180	58,426	138,837	93,130	4,112,964	615,400	65,753	5,919	839,225	539	5,573	25,261	37,505	484,648
North Dakota	582,303	4,810	9,752	10,310	321,128	86,220	6,362	549	92,664	54	909	13,261	4,749	31,535
Ohio	8,279,785	64,949	122,346	114,484	5,402,916	800,406	134,187	9,732	961,472	626	7,831	30,992	56,100	573,744
Oklahoma	2,615,937	21,234	52,167	42,414	1,578,447	256,296	27,784	3,879	359,500	231	1,899	10,651	14,703	246,732
Oregon	2,995,587	23,982	56,380	47,685	1,723,747	355,594	36,257	3,481	433,349	424	2,846	10,723	20,392	280,727
Pennsylvania	9,534,533	64,218	157,425	123,656	6,034,669	1,124,981	169,721	12,575	1,152,706	912	10,260	31,501	65,096	586,813
Rhode Island	835,691	6,618	18,382	10,798	500,570	84,737	29,096	1,569	118,253	144	963	1,717	9,673	53,171
South Carolina	3,094,479	26,759	61,102	46,960	2,010,142	281,784	22,156	2,735	386,784	262	2,753	12,023	13,827	227,192
South Dakota	692,267	4,921	13,723	12,198	384,301	90,037	11,322	1,137	109,125	85	920	12,451	5,494	46,553
Tennessee	4,165,355	33,704	35,706	66,270	2,783,638	395,236	37,115	5,776	471,405	435	3,304	16,220	20,281	296,265
Texas	17,093,183	182,710	248,542	317,763	10,715,407	1,391,620	209,324	42,205	1,948,429	1,532	16,502	64,408	77,090	1,877,651
Utah	1,920,843	16,122	57,077	66,421	1,122,345	134,688	15,361	1,829	291,152	126	875	5,930	8,560	200,357
Vermont	560,428	5,309	11,718	6,518	313,595	76,742	8,442	966	91,386	72	554	2,471	5,569	37,086
Virginia	5,910,923	58,144	109,114	81,638	3,664,790	671,545	70,742	8,282	731,215	672	5,918	14,412	34,511	459,940
Washington	5,264,168	42,893	95,846	77,127	3,129,113	589,168	62,294	8,037	714,435	505	5,015	22,598	30,384	486,753
West Virginia	1,163,444	8,941	12,134	13,046	774,432	125,710	13,049	1,060	141,423	51	787	5,316	7,988	59,507
Wisconsin	4,301,242	36,742	59,329	60,693	2,716,565	503,313	65,836	6,106	560,156	464	4,991	20,300	32,068	234,679
Wyoming	502,569	5,119	12,445	12,892	269,339	55,924	6,634	1,030	85,430	65	859	3,089	3,910	45,833
Other [9]	2,656,833	38,968	1,020	13,339	1,644,821	193,745	3,493	437	240,227	611	947	6,063	2,212	510,950

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040-NR and 1040NR-EZ (nonresident alien income tax returns); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes the Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). An increase in the filing threshold resulted in a decrease in the number of estate tax returns filed. The filing threshold was \$2 million for deaths in Calendar Year 2008; it was \$3.5 million for deaths in Calendar Year 2009; and the estate tax was temporarily repealed for deaths in Calendar Year 2010. However, estate tax returns were filed in Fiscal Year 2010 for decedents who died in prior years. Legislation enacted in December 2010 clarified the filing requirements for the estates of 2010 decedents, creating two options that will affect statistics reported for Fiscal Year 2011.

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-C (farmers' cooperative return); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

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). Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2009

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax [3]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Employment taxes [4]	Estate tax [5]	Gift tax	Excise taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	236,503,362	2,475,785	4,495,685	3,564,630	144,103,375	24,196,680	3,142,712	542,352	30,223,289	47,320	245,262	809,461	1,131,790	21,525,021
Alabama	3,236,095	21,596	52,033	45,317	2,085,986	329,195	32,027	4,862	377,747	405	2,753	14,048	12,842	257,284
Alaska	599,905	3,899	8,372	7,142	359,017	59,968	3,831	1,055	78,426	47	349	3,629	3,541	70,629
Arizona	4,502,431	40,492	82,934	85,542	2,721,160	501,603	48,088	7,514	527,731	645	3,441	7,414	15,844	460,023
Arkansas	2,000,505	16,090	40,066	27,000	1,226,213	208,451	16,286	3,766	254,373	196	1,195	12,427	8,665	185,777
California	28,260,324	341,400	404,822	390,734	16,519,265	3,482,787	329,205	67,335	3,544,749	8,363	24,254	71,875	119,312	2,956,223
Colorado	4,295,109	41,688	115,573	115,573	95,213	2,345,659	518,363	44,077	633,243	715	4,765	11,312	19,964	454,858
Connecticut	3,043,281	28,933	28,027	66,281	1,751,325	460,499	49,963	10,912	367,071	898	7,424	5,649	15,524	250,775
Delaware	756,353	10,025	15,272	14,419	427,241	87,974	28,561	2,987	93,201	178	825	1,853	5,712	68,105
District of Columbia	528,808	11,305	5,384	9,610	304,889	49,886	7,167	2,011	67,948	164	722	273	10,086	59,363
Florida	15,961,643	205,794	602,906	198,122	8,916,953	1,768,150	180,792	31,530	2,062,464	3,295	21,025	40,400	48,496	1,881,716
Georgia	6,849,726	62,608	170,121	92,207	4,273,666	562,799	47,193	10,012	876,439	1,021	5,707	23,686	24,386	699,881
Hawaii	1,120,099	14,987	13,995	11,807	660,232	157,253	13,940	3,400	125,199	345	1,475	1,343	4,844	111,279
Idaho	1,180,254	9,331	27,765	25,857	668,331	127,235	8,669	1,537	193,068	176	846	7,030	5,029	105,380
Illinois	10,164,459	112,478	226,645	113,670	6,134,205	1,161,944	215,573	29,675	1,308,560	2,203	10,507	41,238	48,496	759,265
Indiana	4,716,842	25,444	93,945	54,259	3,026,559	547,777	43,252	7,131	556,908	603	3,915	23,940	25,681	307,428
Iowa	2,433,424	24,483	37,872	32,969	1,421,256	370,227	31,844	3,476	325,367	460	1,958	19,710	21,639	142,163
Kansas	2,270,579	20,062	33,677	33,442	1,330,840	312,694	27,620	6,202	308,716	401	2,262	13,309	12,445	168,909
Kentucky	2,925,694	18,392	51,771	40,147	1,877,646	323,856	25,865	5,191	346,005	361	2,661	14,243	11,707	207,849
Louisiana	3,233,892	33,184	56,339	56,398	1,971,715	323,056	20,856	5,319	403,492	375	1,741	14,161	11,105	336,151
Maine	1,086,128	8,992	23,114	11,395	639,377	106,587	27,744	2,710	166,912	201	1,154	4,817	6,971	86,154
Maryland	4,479,310	48,615	77,143	67,356	2,785,531	442,820	54,013	12,496	539,888	1,069	5,277	8,765	21,277	415,060
Massachusetts	5,398,461	59,356	89,773	71,700	3,229,387	595,234	157,558	23,084	697,498	1,527	9,561	8,842	34,071	420,870
Michigan	7,356,862	73,515	131,433	105,826	4,642,834	790,695	75,673	13,159	913,412	962	5,537	23,205	33,368	547,243
Minnesota	4,397,408	36,054	96,392	61,684	2,574,508	567,846	52,695	7,422	610,870	802	5,838	29,633	26,270	327,394
Mississippi	1,926,246	14,580	28,575	25,450	1,257,683	174,662	10,673	2,597	224,408	175	1,108	10,445	6,888	169,002
Missouri	4,513,764	39,412	66,925	65,188	2,743,210	529,533	78,276	11,440	608,400	751	4,398	20,163	25,698	320,370
Montana	929,547	10,535	23,785	17,607	478,918	123,952	8,011	1,476	160,115	194	1,154	6,613	6,263	90,924
Nebraska	1,482,383	14,055	29,810	22,453	859,500	192,477	20,369	2,940	214,610	268	1,471	17,022	9,896	97,512
Nevada	2,099,474	34,701	45,239	53,022	1,274,794	180,696	17,362	3,957	229,496	329	1,520	7,407	5,497	245,454
New Hampshire	1,094,476	11,896	12,300	16,559	673,510	117,556	14,873	3,518	148,962	235	1,642	3,356	6,281	83,748
New Jersey	6,569,654	87,802	129,623	147,872	4,320,565	46,600	143,493	18,704	999,056	2,064	9,409	16,547	62,200	585,719
New Mexico	1,484,974	10,671	20,785	19,800	925,510	175,087	11,252	2,777	178,009	210	1,049	5,814	6,549	127,461
New York	14,753,061	247,455	395,658	254,571	9,271,451	737,340	275,622	36,178	2,211,451	4,294	20,411	21,813	76,644	1,200,173
North Carolina	6,764,007	63,605	137,425	92,662	4,202,065	739,994	72,983	8,792	848,817	1,115	5,550	23,817	32,887	534,295
North Dakota	596,641	4,909	9,397	10,153	323,832	96,845	6,415	859	92,181	93	974	11,726	3,484	35,773
Ohio	8,724,712	69,740	122,889	114,739	5,579,715	962,039	140,555	15,468	986,080	1,225	8,130	28,170	47,321	648,641
Oklahoma	2,736,079	22,334	50,819	42,243	1,614,595	318,497	28,270	6,822	361,513	378	1,850	10,727	12,293	265,738
Oregon	3,130,465	24,807	56,099	48,752	1,759,057	419,102	36,828	5,925	442,721	666	3,061	10,437	16,667	306,343
Pennsylvania	8,630,524	68,009	155,700	122,201	6,151,409	49,386	176,758	19,897	1,172,738	1,619	10,549	30,310	56,423	615,525
Rhode Island	881,686	7,124	18,666	10,721	514,047	102,696	29,130	2,257	122,157	249	1,038	1,627	8,352	63,622
South Carolina	3,230,416	29,199	62,113	46,950	2,053,587	334,335	22,092	4,139	395,412	469	2,887	11,265	11,784	256,184
South Dakota	716,575	5,123	13,614	12,179	390,265	103,753	11,284	1,672	109,770	110	907	11,011	4,578	52,309
Tennessee	4,363,775	35,228	35,668	67,080	2,851,378	474,284	37,800	9,129	483,427	723	3,546	15,843	17,242	332,427
Texas	17,559,699	185,554	238,353	321,435	10,748,636	1,699,925	208,434	66,353	1,948,537	2,519	17,146	62,283	62,536	1,997,988
Utah	1,999,045	17,516	56,441	67,367	1,148,817	163,865	15,410	3,049	293,628	178	994	5,875	7,256	218,649
Vermont	566,859	5,551	11,619	6,203	321,923	69,546	9,292	1,654	92,367	127	610	2,343	4,694	40,930
Virginia	6,148,801	59,738	108,113	81,068	3,745,024	776,178	72,011	12,903	740,905	1,200	6,699	14,692	29,729	500,541
Washington	5,516,349	45,083	95,770	78,986	3,196,039	704,566	60,755	13,833	731,540	995	5,555	23,018	24,590	535,619
West Virginia	1,215,461	9,604	12,116	13,138	789,947	145,943	13,652	1,736	146,945	107	840	5,696	6,754	68,983
Wisconsin	4,520,831	38,322	59,270	61,933	2,772,429	604,886	67,854	9,293	571,892	836	5,709	19,180	26,931	282,296
Wyoming	527,345	5,198	12,328	12,932	274,279	69,618	6,824	1,730	86,979	102	920	3,083	3,108	50,244
Other	3,022,921	39,311	1,211	13,269	1,967,395	226,380	3,942	789	241,886	677	943	6,376	1,970	518,772

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization "unrelated business income" tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-EZ-T (telephone excise tax refund return); 1040-NR and 1040-NR-EZ (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040-C (income tax return for departing aliens). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table. The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 resulted in a temporary increase in the number of individual income tax returns filed in Fiscal Year 2008 and also contributed to the number of returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus Payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return for agricultural employees); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return long form); 990-EZ (tax-exempt organization information return short form); 990-C (farmers' cooperative return); 990-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization "unrelated business income" tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. For Fiscal Year 2009, additional forms have been added that were not included in prior editions of the IRS Data Book. These forms include: 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); 990-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ); and CT-1-X (adjusted railroad retirement tax return). The following forms were included in prior editions of the IRS Data Book but have been excluded in the Fiscal Year 2009 edition: 2688 (additional filing extension for individuals); and CT-2 (employee representatives' railroad retirement tax return). 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: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2008

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	250,378,521	154,345,853	28,781,817	3,074,537	921,916	3,307,344	4,440,001	2,537,825	46,251	252,286	30,683,140	901,171	865,216	20,221,164
Alabama	3,495,270	2,347,362	346,934	28,554	8,524	43,153	51,325	22,627	371	2,633	385,107	8,984	15,309	234,387
Alaska	602,540	370,060	59,186	3,544	1,375	6,669	8,275	4,144	58	400	78,267	3,065	3,329	64,168
Arizona	4,729,353	2,896,610	572,551	42,870	13,254	80,884	82,118	42,657	713	3,671	544,763	12,308	8,160	428,794
Arkansas	2,163,060	1,389,962	219,429	16,251	5,319	26,169	40,316	17,059	219	1,251	259,004	6,184	13,219	168,678
California	29,627,618	17,563,412	3,939,913	320,926	114,467	359,582	390,370	357,877	8,528	24,785	3,598,564	99,414	78,385	2,771,395
Colorado	4,410,907	2,453,848	559,214	42,560	16,493	89,263	114,493	42,744	683	4,536	636,454	16,299	12,306	422,014
Connecticut	3,189,786	1,859,368	500,647	48,842	19,866	62,007	28,049	28,314	837	7,895	373,096	13,265	6,290	241,310
Delaware	787,867	452,717	97,256	25,770	5,292	13,297	15,250	10,217	139	912	96,197	4,870	2,041	63,909
District of Columbia	556,271	313,634	69,636	10,662	3,760	8,592	5,104	11,176	149	759	68,711	8,583	320	55,185
Florida	16,844,774	9,664,265	1,987,198	167,508	57,378	179,571	609,629	217,713	3,341	21,582	2,137,637	39,462	41,023	1,718,467
Georgia	7,159,198	4,549,608	629,048	45,939	17,602	86,442	171,876	66,211	1,015	5,945	895,212	18,923	25,048	646,329
Hawaii	1,160,161	689,759	169,709	13,327	4,686	10,680	13,575	15,492	294	1,480	127,946	4,210	1,249	107,754
Idaho	1,243,122	722,832	141,442	8,447	2,536	24,158	27,211	9,688	144	851	195,290	3,733	7,703	99,087
Illinois	10,686,433	6,535,199	1,318,008	205,085	49,468	107,082	221,594	114,846	1,987	10,691	1,325,242	37,268	43,287	716,676
Indiana	4,989,461	3,236,586	612,083	43,784	13,392	52,327	95,935	25,679	529	4,130	567,969	20,000	26,198	291,389
Iowa	2,538,208	1,532,064	386,476	31,380	5,774	31,969	37,428	25,087	424	1,975	325,984	11,135	20,873	127,639
Kansas	2,335,588	1,399,792	320,929	27,496	9,965	31,443	33,243	20,730	357	2,254	310,259	9,042	14,270	155,808
Kentucky	3,185,464	2,127,944	337,706	25,089	8,272	38,873	51,778	18,445	377	2,770	350,996	9,093	15,892	198,229
Louisiana	3,386,737	2,157,640	311,389	20,636	7,274	53,575	56,061	35,484	370	1,591	407,469	8,470	14,082	312,696
Maine	1,221,938	727,153	155,263	26,151	5,026	11,172	23,164	9,185	219	1,450	170,048	5,444	5,107	82,556
Maryland	4,813,492	2,931,023	644,609	51,892	22,806	64,012	76,624	55,066	1,004	5,580	549,386	16,933	9,934	384,623
Massachusetts	5,880,244	3,438,640	865,327	151,521	42,337	63,226	89,553	59,900	1,438	9,625	707,948	30,514	9,546	410,669
Michigan	7,813,139	5,002,295	887,079	74,647	25,071	101,897	133,658	76,636	957	6,102	941,392	25,926	24,488	512,991
Minnesota	4,569,416	2,728,350	602,436	52,780	12,367	58,384	97,815	37,142	814	6,295	617,179	21,227	31,203	303,424
Mississippi	2,103,766	1,446,455	173,861	10,493	3,944	24,281	28,963	15,986	168	1,104	229,770	5,092	10,664	152,985
Missouri	4,826,785	3,004,744	605,772	77,795	18,748	62,771	67,517	41,472	682	4,641	615,440	19,326	21,686	286,191
Montana	966,281	512,911	132,524	8,156	2,650	16,564	23,224	10,819	172	1,150	159,839	4,294	7,012	86,966
Nebraska	1,541,450	916,204	205,108	21,485	4,757	21,194	29,335	14,553	230	1,622	213,393	7,097	17,521	88,951
Nevada	2,186,103	1,348,460	205,529	16,166	5,941	47,321	45,761	37,544	325	1,621	236,917	4,317	8,295	227,906
New Hampshire	1,201,306	722,069	173,736	14,683	6,288	15,373	12,508	12,055	226	1,701	151,468	5,021	3,801	82,377
New Jersey	7,175,962	4,564,278	414,595	138,986	32,518	136,618	131,268	88,476	2,113	9,721	1,025,849	57,814	17,791	555,935
New Mexico	1,542,492	978,795	185,404	10,694	4,296	18,520	20,748	11,016	187	975	179,812	5,122	6,031	120,892
New York	16,550,328	9,855,141	1,921,713	292,542	70,882	222,233	373,099	232,985	4,135	20,527	2,211,969	65,783	23,524	1,255,795
North Carolina	7,170,653	4,586,300	791,674	71,780	16,457	88,792	132,934	61,876	1,106	6,448	863,194	26,031	26,438	497,623
North Dakota	607,359	342,402	93,878	6,130	1,417	9,428	9,069	5,038	66	833	91,707	2,758	12,494	32,139
Ohio	9,347,647	6,100,438	1,055,602	146,359	28,614	109,523	124,189	70,348	1,180	8,706	1,009,262	37,219	31,468	624,739
Oklahoma	2,856,468	1,762,605	321,038	26,852	8,947	38,919	50,184	22,958	355	1,873	361,367	8,482	11,827	241,061
Oregon	3,323,198	1,908,694	468,462	35,583	10,221	45,788	56,665	25,996	655	3,152	449,969	13,404	11,648	292,961
Pennsylvania	9,614,798	6,673,972	542,350	167,400	37,694	114,671	153,316	67,904	1,632	11,106	1,186,228	46,092	32,390	580,043
Rhode Island	942,093	565,076	110,483	30,523	4,086	10,381	19,164	7,351	260	1,101	124,494	6,909	1,766	60,499
South Carolina	3,435,333	2,250,363	357,608	21,215	7,670	44,266	60,133	28,901	434	2,971	403,349	8,709	12,422	237,292
South Dakota	740,090	416,152	107,716	10,728	3,243	11,353	13,122	5,327	113	857	109,253	3,037	11,279	47,910
Tennessee	4,668,201	3,153,675	487,698	38,901	16,806	63,976	35,877	36,310	728	3,710	494,404	13,247	16,976	305,893
Texas	17,915,834	11,319,150	1,704,305	195,238	88,872	286,137	227,600	189,092	2,309	16,765	1,956,032	46,274	66,036	1,818,024
Utah	2,030,430	1,188,237	177,337	15,174	4,269	61,076	54,916	17,946	171	1,034	296,885	5,676	6,345	201,364
Vermont	623,037	344,386	102,269	9,316	2,956	6,036	11,796	5,593	97	703	93,058	3,828	2,620	40,379
Virginia	6,430,981	4,001,212	827,358	71,396	22,782	77,122	106,563	60,563	1,174	6,732	750,679	22,975	15,966	466,459
Washington	5,739,121	3,363,742	773,364	62,206	22,439	74,354	93,837	47,232	948	5,650	738,200	19,151	24,683	513,315
West Virginia	1,346,688	921,661	145,966	13,958	3,080	12,842	11,878	9,836	106	823	149,603	4,596	5,578	66,761
Wisconsin	4,738,514	2,952,500	657,570	65,228	15,799	60,332	59,313	39,884	935	5,831	576,928	20,521	19,917	263,756
Wyoming	534,288	284,305	74,126	6,198	3,152	11,653	11,806	5,314	92	956	86,144	2,411	3,373	44,758
Other	2,829,268	1,771,803	231,303	3,691	1,084	11,393	1,312	41,331	685	810	247,807	1,633	6,403	510,013

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040A (individual income tax return-short form); 1040EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040NR and 1040NR-EZ (nonresident alien income tax return); 1040PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040C (income tax return for departing aliens). Form 1040X (amended individual income tax return) is included with supplemental documents in this table. The one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in Fiscal Year 2008. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an economic stimulus payment. Similarly, the one-time telephone excise tax refund (available on Tax Year 2006 returns) also contributed to the increased number of individual income tax returns filed, although its effect was smaller in Fiscal Year 2008 than in Fiscal Year 2007. Some taxpayers, who did not otherwise have a filing requirement, filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return-short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance companies); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120X (amended income tax return) is included with supplemental documents in this table. Excludes Forms 1120-IC-DISC (interest charge domestic international sales corporation return) and 990-T (tax-exempt organization business income tax return). Form 990-T is included under tax-exempt organizations, although the tax collected on these returns is included under corporation income tax in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[5] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return-short form); 940PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 945 (tax return of withheld income tax from nonpayroll distributions); and Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); CT-1 (railroad retirement tax return); and CT-2 (employee representatives' railroad retirement tax return).

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return-long form); 990-EZ (tax-exempt organization except private foundation return-short form); 990-C (farmers' cooperative return); 990-PF (private foundation return); 990-T (tax-exempt organization unrelated business income tax return); and Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (excise tax return); 730 (tax return on wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (return of excise taxes related to employee benefit plans). Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax return); 1041A (return of charitable contribution deductions by certain trusts); 1120X (amended corporation income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional forms have been added that were not included in prior editions of the IRS Data Book. These forms include: 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 5330 (return of excise taxes related to employee benefit plans); 5558 (filing extension for certain employee plan returns); 8868 (automatic filing extension for tax-exempt organizations); and 8872 (political organization report of contributions and expenditures). 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: Research, Analysis, and Statistics, Office of Research RAS:R.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2007

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	235,438,192	138,893,908	29,995,977	3,717,790	779,979	3,096,964	4,098,695	2,507,728	49,924	252,522	30,740,592	900,659	907,165	19,496,289
Alabama	3,150,499	2,021,468	339,591	28,463	6,865	40,433	46,878	22,329	447	2,774	383,232	9,102	16,932	231,985
Alaska	565,842	341,370	56,781	3,582	1,145	6,120	7,301	3,929	61	385	78,664	2,906	3,402	60,196
Arizona	4,379,920	2,586,387	576,941	44,895	11,267	74,106	71,526	41,062	740	3,581	539,318	12,093	8,364	409,640
Arkansas	1,940,599	1,182,081	215,030	15,803	4,477	24,495	36,651	16,919	239	1,177	260,103	6,174	14,286	163,164
California	27,784,332	15,925,182	3,991,916	328,470	96,594	341,249	334,463	335,799	9,571	24,494	3,611,053	97,129	81,891	2,606,521
Colorado	4,111,577	2,220,625	543,015	40,939	13,792	82,263	101,895	40,657	709	4,655	631,986	15,766	12,213	403,062
Connecticut	3,008,804	1,711,034	481,880	47,756	16,808	60,191	27,204	29,243	1,019	8,576	377,005	13,268	6,164	228,656
Delaware	742,297	411,529	96,038	25,440	5,105	12,387	14,732	10,248	159	904	99,364	4,717	2,151	59,523
District of Columbia	971,573	287,218	65,210	465,730	3,299	7,955	4,882	10,997	193	729	69,378	8,193	218	47,571
Florida	15,765,823	8,647,477	1,993,025	174,595	46,213	164,176	556,001	215,418	3,520	20,679	2,146,769	39,452	45,408	1,713,090
Georgia	6,628,258	4,064,898	628,205	44,172	14,486	79,049	152,890	64,116	1,086	5,772	889,183	18,515	26,607	639,279
Hawaii	1,097,173	637,469	167,723	13,151	3,902	10,220	12,186	15,034	309	1,810	128,691	4,051	1,078	101,549
Idaho	1,145,265	638,980	138,162	7,998	1,971	21,867	24,322	9,367	178	857	198,339	3,727	8,037	91,460
Illinois	10,004,715	5,968,137	1,265,593	204,087	42,301	101,260	208,436	115,804	2,152	10,703	1,322,508	37,473	44,795	681,466
Indiana	4,675,655	2,965,560	587,189	44,034	10,801	49,497	91,434	26,397	618	4,249	575,420	20,193	27,539	272,724
Iowa	2,370,843	1,376,226	371,427	47,281	4,840	29,794	34,792	24,769	419	2,020	328,001	11,241	21,568	118,465
Kansas	2,211,997	1,285,611	324,222	26,541	8,149	29,941	30,639	20,379	362	2,270	311,756	9,100	14,407	148,620
Kentucky	2,882,368	1,822,139	338,962	36,790	6,853	37,537	50,562	20,055	405	2,840	356,809	9,202	16,785	183,429
Louisiana	3,200,962	1,931,010	322,761	21,104	6,508	51,033	53,297	36,088	429	1,762	404,792	8,892	15,042	348,244
Maine	1,123,018	632,790	153,440	28,506	4,108	10,495	22,457	9,458	233	1,357	171,284	5,495	5,582	77,813
Maryland	4,571,290	2,711,618	642,456	53,639	19,056	60,761	73,067	56,387	1,026	5,673	553,820	17,484	10,222	366,081
Massachusetts	5,541,063	3,139,717	850,420	156,183	37,443	59,366	87,072	61,453	1,592	9,720	711,109	31,026	9,749	386,213
Michigan	7,439,215	4,653,228	868,707	85,191	20,867	99,404	127,496	78,744	1,066	6,090	955,379	26,445	25,797	490,801
Minnesota	4,363,830	2,555,729	596,343	50,291	10,646	55,128	90,189	35,715	811	6,244	621,929	21,586	31,744	287,475
Mississippi	1,897,995	1,228,186	177,666	11,654	3,602	22,633	26,614	15,478	181	1,145	230,570	5,338	11,985	162,943
Missouri	4,493,625	2,716,829	574,001	76,045	15,063	58,777	62,062	40,647	742	4,421	618,492	19,544	22,544	284,458
Montana	904,459	464,574	129,602	7,361	2,084	15,463	20,847	10,506	204	1,099	159,994	4,401	7,215	81,109
Nebraska	1,442,207	832,643	193,102	21,566	4,110	20,057	27,112	14,485	253	1,527	217,417	6,985	18,179	84,771
Nevada	2,026,738	1,206,328	211,503	15,177	5,105	44,039	40,428	35,980	343	1,603	236,090	4,238	8,993	216,911
New Hampshire	1,131,755	659,772	171,194	14,238	5,205	14,749	12,253	12,506	231	1,799	153,516	4,956	3,798	77,538
New Jersey	7,445,112	4,220,282	1,025,121	136,367	27,597	128,238	131,124	93,347	2,114	9,962	1,032,137	54,742	17,891	566,190
New Mexico	1,432,468	884,590	180,179	11,049	3,491	17,255	19,120	10,787	194	952	178,455	4,959	6,216	115,221
New York	15,535,227	8,939,368	1,871,038	317,351	63,076	206,330	358,660	232,824	4,310	20,724	2,210,953	68,148	22,796	1,219,649
North Carolina	6,531,657	3,994,348	778,359	70,462	12,757	82,053	123,684	62,817	1,224	6,300	856,038	26,452	29,511	487,652
North Dakota	571,838	314,183	90,674	6,064	1,103	9,124	8,296	4,904	83	844	92,139	2,928	12,258	29,238
Ohio	8,754,984	5,515,814	1,033,514	180,269	23,813	105,122	120,636	72,623	1,306	8,904	1,022,610	37,065	32,615	600,693
Oklahoma	2,677,409	1,539,523	327,672	80,818	7,804	36,629	45,280	22,889	382	1,994	359,685	8,668	12,253	233,812
Oregon	3,058,215	1,689,279	455,903	34,009	8,129	42,311	50,268	25,091	738	3,103	445,381	13,252	11,928	278,823
Pennsylvania	9,808,366	6,033,435	1,398,655	178,486	31,090	108,110	148,094	71,465	1,651	11,100	1,188,330	45,658	34,467	557,825
Rhode Island	889,520	517,468	110,618	26,979	3,775	9,911	18,483	7,740	248	1,084	127,612	6,451	1,831	57,320
South Carolina	3,105,124	1,942,865	350,060	21,774	6,120	41,566	55,849	28,847	485	2,922	402,009	8,715	12,529	231,383
South Dakota	690,957	377,082	103,254	10,295	2,851	10,372	12,164	5,190	103	816	109,726	3,072	11,293	44,739
Tennessee	4,245,472	2,733,972	496,159	40,890	14,392	60,077	32,797	35,649	781	3,615	498,003	13,427	18,547	297,163
Texas	16,554,411	10,041,600	1,756,158	193,744	77,397	265,290	204,889	181,978	2,494	16,619	1,943,221	46,761	69,965	1,754,295
Utah	1,872,535	1,071,712	173,248	14,196	3,203	53,340	46,586	17,126	206	919	288,598	5,685	6,564	191,152
Vermont	593,908	319,584	100,597	9,086	2,504	5,697	11,418	5,777	124	701	93,936	3,864	2,796	37,824
Virginia	6,001,668	3,613,512	816,940	73,905	18,957	72,755	100,404	61,940	1,259	6,587	749,433	23,060	16,905	446,011
Washington	5,320,948	3,008,488	765,767	60,172	18,481	68,130	82,196	44,357	984	5,732	733,791	19,588	25,997	487,265
West Virginia	1,191,238	769,727	149,893	10,114	2,522	12,457	11,418	10,212	130	844	152,100	4,763	6,234	60,824
Wisconsin	4,523,790	2,734,618	640,461	91,792	14,695	57,969	56,368	41,223	1,022	6,203	584,054	20,738	21,008	253,639
Wyoming	496,219	256,835	70,495	5,998	2,720	10,347	10,249	5,052	93	870	85,685	2,375	3,446	42,054
Other	2,563,429	1,549,808	229,107	3,288	837	9,436	1,024	35,921	695	812	244,725	1,596	7,420	478,760

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). This table also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 (the "long form"); Forms 1040A and 1040EZ (the "short forms"); Form 1040EZ-T (Federal telephone excise tax refund return); Forms 1040NR and 1040NR-EZ (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico residents); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents. The one-time telephone excise tax refund resulted in an increase in the number of individual income tax returns filed. Some taxpayers who did not otherwise have a filing requirement filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-C (cooperative associations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-FSC (foreign sales corporations); 1120-H (homeowner associations); 1120-ND (nuclear decommissioning funds); 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Form 1120X (amended return) is included in supplemental documents. Excludes Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (nonresident alien estate and generation-skipping transfer).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 944 (employer tax return); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); CT-1 (railroad retirement tax return); and CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2006

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	228,145,029	133,917,068	30,098,907	3,697,436	638,524	2,773,205	3,824,658	2,453,741	58,279	255,651	31,182,071	832,699	942,145	17,470,645
Alabama	3,015,495	1,932,097	339,677	26,340	5,777	34,791	42,919	21,615	503	2,481	388,866	8,301	17,866	194,262
Alaska	566,359	343,687	56,790	3,292	942	5,538	6,935	4,116	78	397	80,991	2,785	3,666	57,142
Arizona	4,162,522	2,445,889	585,300	42,014	9,083	63,749	65,851	40,415	804	3,424	530,551	11,312	8,944	355,186
Arkansas	1,896,354	1,144,171	218,973	15,485	3,880	21,781	34,947	17,181	266	1,344	269,898	5,942	15,429	147,057
California	26,955,122	15,401,847	4,038,809	320,145	76,642	309,856	298,409	325,756	10,807	25,018	3,625,697	90,277	84,732	2,347,127
Colorado	3,954,233	2,132,363	531,826	41,166	10,627	73,073	96,415	40,385	829	4,592	638,680	14,785	13,035	356,457
Connecticut	2,970,651	1,667,612	494,851	46,176	13,727	56,371	26,215	29,590	1,209	9,157	388,070	12,087	6,441	219,145
Delaware	721,652	400,453	95,310	24,666	4,068	11,305	13,767	10,196	215	901	97,788	4,400	2,216	56,367
District of Columbia	957,154	279,878	64,820	464,665	2,775	7,383	4,696	10,823	208	752	70,866	7,496	227	42,565
Florida	15,131,316	8,282,359	2,040,064	170,187	36,025	132,585	507,961	202,079	3,974	19,813	2,155,737	36,171	47,148	1,497,213
Georgia	6,347,242	3,870,442	631,806	42,122	12,261	67,933	141,619	62,566	1,242	5,602	892,204	17,325	28,575	573,545
Hawaii	1,069,903	617,089	168,836	12,936	3,220	8,948	11,652	15,105	373	1,813	129,557	3,855	1,076	95,443
Idaho	1,091,086	608,842	139,358	7,651	1,510	19,042	22,085	8,978	193	821	192,784	3,405	8,387	78,030
Illinois	9,785,843	5,796,754	1,267,405	200,972	37,232	93,831	194,852	112,013	2,725	10,796	1,346,463	35,933	46,198	640,669
Indiana	4,580,183	2,872,625	596,086	46,502	9,053	46,085	87,855	25,734	747	4,529	584,596	19,408	29,282	257,681
Iowa	2,326,440	1,342,065	371,300	46,979	4,429	27,951	33,177	25,182	601	2,107	337,871	10,494	22,320	101,964
Kansas	2,140,125	1,232,747	317,919	26,130	6,258	27,837	29,605	21,026	510	2,334	322,531	8,740	14,775	129,713
Kentucky	2,824,578	1,766,852	340,184	34,604	6,069	34,597	48,278	19,398	454	2,825	364,175	8,370	17,811	180,961
Louisiana	2,716,848	1,681,881	294,515	16,046	4,337	36,191	41,369	30,484	344	1,453	393,537	6,667	15,257	194,767
Maine	1,101,215	616,618	153,378	26,523	3,208	9,479	21,117	9,407	277	1,377	175,448	5,054	6,167	73,162
Maryland	4,472,902	2,652,044	646,500	54,723	15,273	56,525	68,908	51,058	1,339	5,939	562,548	17,254	10,810	329,981
Massachusetts	5,456,071	3,062,454	844,455	153,488	32,292	55,994	85,733	61,759	1,906	9,956	739,928	29,842	9,990	368,274
Michigan	7,342,098	4,544,045	874,391	88,514	16,562	94,394	122,329	79,284	1,344	6,598	994,590	24,433	26,427	469,187
Minnesota	4,204,084	2,431,768	589,886	50,152	8,793	50,885	86,462	35,858	985	6,686	637,638	20,591	32,434	251,946
Mississippi	1,750,778	1,142,042	171,787	10,671	2,713	17,924	22,764	14,436	209	1,041	229,715	4,611	12,662	120,203
Missouri	4,390,250	2,595,210	582,305	116,253	11,975	52,930	59,621	41,601	940	4,469	633,322	18,363	22,561	250,700
Montana	866,914	444,015	126,932	7,224	1,752	13,762	19,073	10,198	222	1,128	160,097	4,001	7,510	71,000
Nebraska	1,412,524	811,397	189,914	23,015	3,452	18,678	25,732	14,416	320	1,701	223,714	6,719	18,708	74,758
Nevada	1,907,366	1,137,633	218,177	15,260	4,428	36,328	35,576	34,368	395	1,568	231,675	3,912	9,538	178,508
New Hampshire	1,116,112	644,931	171,931	13,685	4,131	13,517	12,056	12,543	260	1,777	158,935	4,610	4,285	73,451
New Jersey	7,319,893	4,119,915	1,050,887	134,076	21,902	117,942	128,416	95,913	2,552	10,303	1,063,708	45,353	18,934	509,992
New Mexico	1,366,441	836,083	173,261	10,827	2,581	15,373	17,861	10,476	217	878	179,135	4,725	6,554	108,470
New York	15,089,612	8,649,945	1,846,821	307,290	51,688	189,661	343,383	230,524	4,828	21,926	2,250,073	63,902	24,114	1,105,457
North Carolina	6,326,367	3,836,959	786,448	68,525	10,286	72,585	111,881	61,376	1,306	6,462	861,172	25,681	29,760	453,926
North Dakota	558,342	305,584	87,413	5,966	873	8,391	7,916	4,816	76	849	94,870	2,859	12,495	26,234
Ohio	8,699,892	5,428,221	1,079,619	178,519	18,987	98,190	115,032	72,971	1,679	9,218	1,056,454	34,784	34,568	571,650
Oklahoma	2,612,692	1,482,139	324,665	85,068	7,106	32,548	43,112	23,341	468	1,876	367,581	7,935	12,751	224,102
Oregon	2,958,526	1,629,305	455,507	33,391	6,583	37,381	47,805	25,313	761	2,886	447,629	12,207	12,750	247,008
Pennsylvania	9,568,227	5,837,127	1,418,894	178,484	25,358	99,676	140,383	69,866	2,126	11,347	1,221,896	40,394	37,237	485,439
Rhode Island	872,759	499,005	111,543	25,605	3,086	9,526	17,978	7,928	303	1,080	132,494	5,168	1,924	57,119
South Carolina	3,004,403	1,868,046	350,581	20,965	5,044	36,896	50,886	28,248	548	2,926	406,145	7,875	12,479	213,764
South Dakota	669,919	364,697	101,400	9,696	2,054	9,533	11,282	5,199	120	842	111,449	2,953	11,800	38,894
Tennessee	4,098,749	2,629,091	492,697	40,267	10,981	54,365	31,165	35,421	879	3,535	505,922	12,529	19,050	262,847
Texas	15,757,892	9,583,785	1,689,202	187,908	66,251	230,489	192,526	180,722	2,718	16,433	1,959,308	43,493	67,879	1,537,178
Utah	1,764,449	1,021,593	176,251	13,893	2,946	46,293	42,166	16,472	217	942	280,594	5,208	6,691	151,183
Vermont	579,609	307,608	99,798	9,088	2,028	5,261	11,014	5,733	130	680	96,397	3,589	2,754	35,529
Virginia	5,898,239	3,509,616	854,388	70,620	15,342	65,715	91,966	59,400	1,543	6,438	755,185	21,199	19,351	427,476
Washington	5,123,051	2,897,838	748,663	59,397	14,640	61,886	77,732	44,447	1,184	5,650	734,119	17,991	26,358	433,146
West Virginia	1,169,188	749,210	149,710	10,044	2,008	11,123	10,739	10,054	194	807	157,105	4,370	6,827	56,997
Wisconsin	4,424,146	2,641,248	644,996	92,080	12,885	54,505	52,966	40,674	1,123	6,584	599,362	19,548	21,691	236,484
Wyoming	476,756	245,733	71,381	5,796	2,755	9,236	9,484	4,947	111	775	85,289	2,241	3,452	35,556
Other	2,572,457	1,572,510	221,297	2,345	646	7,367	987	32,330	917	815	257,712	1,552	8,249	465,730

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). This table also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 (the "long form"); Forms 1040A and 1040EZ (the "short forms"); Form 1040EZ-T (Federal telephone excise tax refund return); Forms 1040NR and 1040NR-EZ (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico residents); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents. Excludes Form 1120-ND (nuclear decommissioning funds) and Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-NA (nonresident alien estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); and 706-GS (T) (generation-skipping transfer tax return for terminations).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return). Excludes Form CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2005

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax [3]	Partnership	S corporation	C or other corporation income tax [4]	Estate tax	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	226,676,936	132,844,632	28,669,403	3,684,256	502,900	2,664,585	3,633,976	2,494,145	65,703	276,570	30,871,575	815,407	1,063,649	19,090,135
Alabama	3,012,277	1,906,296	329,589	27,322	4,284	33,510	41,759	22,188	600	2,965	385,639	8,036	20,747	229,342
Alaska	571,207	344,971	53,068	3,244	458	5,426	6,444	4,153	77	445	79,336	2,659	3,798	67,128
Arizona	3,857,574	2,365,284	374,239	39,453	6,569	59,555	60,365	40,293	938	3,536	507,090	10,699	9,397	380,156
Arkansas	1,901,124	1,134,378	213,279	16,681	2,303	21,096	33,467	17,693	358	1,433	267,993	5,894	18,479	168,070
California	26,821,563	15,311,402	3,821,245	315,322	42,249	300,784	261,526	325,807	12,367	26,581	3,538,563	86,784	92,392	2,686,541
Colorado	3,942,982	2,106,319	510,335	52,494	5,540	70,634	91,008	40,630	949	5,120	627,712	14,137	14,567	403,537
Connecticut	2,947,187	1,663,080	474,822	45,544	7,319	55,764	26,173	30,400	1,358	10,552	385,147	11,889	7,975	227,164
Delaware	714,861	394,909	92,447	24,046	8,957	10,734	13,457	10,321	231	912	100,209	4,153	2,712	51,773
District of Columbia	945,837	276,974	62,576	463,657	1,805	6,882	4,472	10,651	220	844	69,435	7,456	228	40,637
Florida	14,933,297	8,115,915	1,998,742	166,837	25,375	116,028	469,067	194,276	4,221	20,865	2,080,028	35,051	48,068	1,658,824
Georgia	6,240,353	3,775,196	608,323	42,177	7,027	63,921	133,584	63,225	1,403	6,228	867,296	16,667	31,673	623,633
Hawaii	1,050,141	604,667	154,408	12,891	2,078	8,614	10,861	15,368	416	2,036	126,593	3,630	1,164	107,415
Idaho	1,049,564	592,912	119,827	7,476	736	17,794	20,386	8,859	199	761	183,158	3,285	9,219	84,952
Illinois	9,717,284	5,756,784	1,228,245	202,249	34,501	90,995	186,762	115,609	3,043	11,901	1,343,263	35,460	50,188	658,284
Indiana	4,560,111	2,848,276	590,516	49,249	7,351	44,519	86,381	26,311	853	4,760	586,709	18,721	33,445	263,020
Iowa	2,323,055	1,333,959	361,515	49,907	2,696	26,821	31,340	25,625	626	2,242	341,821	10,828	24,360	111,315
Kansas	2,146,037	1,228,885	307,290	26,138	3,249	26,961	27,875	21,323	549	2,553	326,039	8,457	16,679	150,039
Kentucky	2,814,881	1,755,511	331,450	33,363	3,107	33,235	47,549	20,679	529	2,947	366,735	8,360	21,198	190,218
Louisiana	3,057,847	1,886,871	305,551	19,972	2,632	41,034	47,605	37,360	546	1,931	416,127	7,981	17,723	272,514
Maine	1,102,320	618,210	149,938	26,025	1,870	8,966	20,304	9,441	302	1,513	173,055	4,713	6,846	81,137
Maryland	4,413,695	2,630,345	631,988	58,021	12,257	53,620	67,498	52,718	1,365	5,773	555,965	16,537	12,850	314,758
Massachusetts	5,435,922	3,057,144	827,339	141,088	28,871	54,604	82,441	63,047	2,293	10,814	730,478	27,365	12,371	398,067
Michigan	7,354,532	4,560,071	854,194	95,348	14,243	91,972	119,290	82,988	1,606	7,507	990,116	24,049	29,996	483,152
Minnesota	4,193,740	2,405,900	577,229	50,133	9,235	48,741	81,967	36,593	1,025	6,967	636,025	20,192	36,332	283,401
Mississippi	1,813,215	1,174,560	171,897	12,290	1,686	19,011	23,702	15,989	263	1,238	235,256	4,711	14,848	137,764
Missouri	4,356,201	2,583,130	568,799	79,714	10,345	51,160	56,952	42,212	1,097	4,862	638,899	18,140	26,040	274,851
Montana	849,714	439,213	112,198	6,986	819	12,959	17,709	10,035	204	1,112	156,385	4,082	8,384	79,628
Nebraska	1,414,865	808,565	184,114	23,208	3,678	18,183	24,490	14,955	363	1,817	224,156	6,571	21,396	83,369
Nevada	1,846,527	1,088,156	202,977	16,878	2,811	34,544	31,296	34,950	467	1,676	224,951	3,835	9,946	194,040
New Hampshire	1,112,969	642,173	165,219	13,523	2,346	12,976	12,085	12,672	327	1,895	156,718	4,342	5,216	83,477
New Jersey	7,281,200	4,099,869	1,019,498	131,827	12,470	112,252	129,158	100,566	2,851	11,359	1,065,262	50,785	22,111	523,192
New Mexico	1,349,130	824,600	163,216	10,755	1,260	15,174	16,754	10,770	278	1,022	176,352	4,549	6,986	117,414
New York	15,068,391	8,613,865	1,804,777	309,727	45,820	182,383	331,895	233,101	5,374	23,745	2,248,437	62,571	28,841	1,177,855
North Carolina	6,215,244	3,762,836	749,971	68,704	12,335	70,131	106,722	62,015	1,567	6,833	846,400	24,539	34,363	468,828
North Dakota	563,098	304,992	85,947	5,994	519	8,395	7,303	4,942	106	940	97,941	2,883	14,092	29,044
Ohio	8,701,158	5,438,800	1,010,206	178,104	32,550	95,619	113,703	75,641	1,981	10,470	1,067,393	33,583	40,616	601,492
Oklahoma	2,596,730	1,474,272	311,675	81,015	3,991	31,489	40,824	23,815	493	2,028	364,292	7,950	14,334	240,552
Oregon	2,898,692	1,602,105	407,881	32,955	4,852	35,513	45,074	25,566	865	3,089	437,022	11,658	14,709	277,403
Pennsylvania	9,497,688	5,804,323	1,374,881	177,755	30,280	95,023	135,281	73,125	2,343	12,367	1,223,595	37,946	44,897	485,872
Rhode Island	902,255	499,781	108,926	40,882	15,908	9,350	17,592	8,273	316	1,145	131,126	6,140	2,228	60,588
South Carolina	2,954,785	1,839,987	334,065	20,910	2,584	34,684	49,210	29,172	641	2,904	399,921	7,704	14,353	218,650
South Dakota	669,806	362,032	98,223	9,502	1,411	9,048	10,723	5,185	158	841	113,442	2,994	13,443	42,804
Tennessee	4,079,611	2,603,548	477,101	40,024	7,499	53,571	29,693	35,551	1,011	3,693	500,288	12,060	22,389	293,183
Texas	15,686,963	9,431,285	1,613,231	190,326	39,226	220,699	181,321	182,042	3,213	18,462	1,937,494	42,254	73,919	1,753,491
Utah	1,666,147	994,387	103,877	13,663	1,455	44,047	38,900	16,249	224	884	271,448	5,077	7,175	168,761
Vermont	577,525	305,540	95,614	9,354	1,540	5,074	10,619	5,890	176	695	95,669	3,334	3,464	40,556
Virginia	5,795,930	3,484,282	786,494	69,564	8,398	62,447	87,950	61,557	1,600	7,036	740,437	20,342	22,184	443,639
Washington	5,045,199	2,854,359	687,747	57,936	9,489	60,096	72,026	44,548	1,355	5,970	722,941	17,463	29,730	481,539
West Virginia	1,174,670	747,621	146,517	10,951	1,907	11,019	10,772	10,681	195	870	159,981	4,525	7,765	61,866
Wisconsin	4,395,425	2,619,165	621,923	95,434	11,236	52,921	50,574	41,955	1,216	6,944	605,889	18,587	25,874	243,707
Wyoming	466,882	243,243	64,277	5,603	1,320	9,001	9,031	4,860	119	815	84,227	2,119	3,896	38,371
International [9]	2,589,525	1,522,684	219,997	2,035	453	5,606	1,036	32,270	826	672	261,121	1,660	8,043	533,122
Puerto Rico	571,040	223,562	103,306	298	64	413	136	562	22	56	231,189	619	44	10,769
Other	2,018,485	1,299,122	116,691	1,737	389	5,193	900	31,708	804	616	29,932	1,041	7,999	522,353

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is processed by the Department of Labor).

[2] Includes Form 1040 ("the long form"); Forms 1040A and 1040EZ ("the short forms"); Form 1040NR (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands), and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in column 14.

[3] Includes estimated tax payment vouchers submitted by estates and trusts using Form 1041-ES, but excludes deposits made via the Electronic Federal Tax Payment System (EFTPS).

[4] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 14. Form 1120S is shown separately in column 7. Excludes Form 990-T (tax-exempt organization business income tax), included in column 12, although tax collected on these returns is included under corporation income tax in other tables.

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau. The excise tax return count for Fiscal Year (FY) 2004 was unusually low and the volume for FY 2005 is unusually high because about 200,000 returns received in late FY 2004 were not posted to the IRS Business Master File until early FY 2005. Excise tax payments were deposited as they were received.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[9] 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, 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.

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. See also footnote 9, above.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2004

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation [3]	C or other corporation income tax [4]	Estate tax	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	224,392,821	131,301,697	29,026,851	3,734,651	691,526	2,520,846	3,503,932	2,540,889	73,340	249,019	30,429,671	796,142	647,263	18,876,994
Alabama	3,009,327	1,888,500	339,247	27,893	5,943	32,428	41,119	23,462	652	2,679	387,020	8,410	11,758	240,216
Alaska	578,309	344,025	57,990	3,328	697	5,398	6,448	4,297	92	385	79,926	2,750	3,729	69,245
Arizona	3,506,766	2,279,505	150,095	42,124	8,133	56,370	58,252	41,673	1,073	3,167	489,550	10,717	5,477	360,630
Arkansas	1,901,734	1,121,717	226,108	16,907	3,489	20,117	32,820	18,814	369	1,355	270,324	5,762	10,968	172,984
California	26,586,857	15,144,971	3,938,962	315,297	59,454	292,524	240,551	328,523	13,063	23,393	3,441,000	87,102	52,934	2,649,083
Colorado	3,903,595	2,075,681	534,050	55,215	8,004	67,797	88,629	42,098	1,139	4,630	615,292	14,188	9,532	387,340
Connecticut	2,965,529	1,652,224	509,033	44,128	9,745	54,375	26,632	32,391	1,539	9,599	383,485	12,004	4,654	225,719
Delaware	700,335	388,157	94,319	19,597	8,956	9,545	13,323	10,582	269	837	98,466	3,844	1,340	51,100
District of Columbia	947,682	275,884	65,784	460,710	2,549	6,712	4,565	10,582	262	700	68,428	7,766	188	43,552
Florida	14,491,187	7,895,518	2,016,051	183,074	32,099	101,372	436,930	189,336	4,736	18,730	1,990,107	35,149	30,007	1,558,078
Georgia	6,120,985	3,704,005	612,402	42,226	9,671	59,755	128,608	63,810	1,506	5,617	848,986	16,490	18,769	609,140
Hawaii	1,034,878	590,168	158,928	13,240	2,893	8,178	10,827	15,943	380	1,746	121,710	3,779	805	106,281
Idaho	1,014,145	577,428	112,288	7,510	1,095	16,686	19,496	9,067	229	737	178,472	3,305	5,497	82,335
Illinois	9,677,073	5,721,222	1,274,965	203,633	48,342	86,284	179,165	116,088	3,567	11,205	1,330,995	35,852	32,339	633,417
Indiana	4,535,104	2,815,040	619,280	50,124	9,578	42,064	85,341	26,620	1,131	4,294	584,286	19,042	20,970	257,333
Iowa	2,323,421	1,324,353	379,643	54,849	4,124	25,916	29,838	26,205	865	1,920	343,883	10,622	13,406	107,797
Kansas	2,142,212	1,217,939	323,974	26,653	4,736	26,326	27,244	22,131	668	2,322	324,342	8,443	9,506	147,928
Kentucky	2,806,986	1,741,155	351,046	31,639	4,508	31,332	46,989	21,263	657	2,757	365,881	8,378	11,525	189,856
Louisiana	3,082,706	1,885,108	335,072	20,431	4,632	38,800	47,693	39,703	575	1,815	421,007	7,995	11,985	267,890
Maine	1,047,025	615,847	103,956	25,941	2,492	8,267	19,868	10,096	326	1,313	173,434	4,889	3,811	76,786
Maryland	4,423,050	2,600,801	656,320	59,370	16,291	50,396	66,774	53,196	1,509	5,129	544,462	16,560	7,422	344,821
Massachusetts	5,462,506	3,047,797	847,902	143,888	43,403	50,399	78,246	63,779	2,483	9,607	751,241	28,491	7,169	388,100
Michigan	7,333,008	4,544,642	900,125	82,578	18,602	85,702	104,754	79,766	1,858	6,647	985,673	24,110	19,648	478,903
Minnesota	4,178,398	2,382,954	615,103	51,572	12,599	45,993	79,538	37,827	1,107	6,701	626,566	20,040	23,960	274,438
Mississippi	1,823,160	1,169,752	189,543	10,924	2,454	18,070	23,570	17,026	293	1,215	238,402	4,803	9,182	137,927
Missouri	4,329,864	2,564,924	585,687	75,907	15,080	48,451	55,733	43,526	1,314	4,605	633,055	18,335	15,116	268,132
Montana	843,931	432,967	118,285	7,182	1,123	12,475	16,755	10,508	276	1,013	154,154	3,930	5,274	79,989
Nebraska	1,409,381	802,231	194,651	23,214	4,262	17,631	23,596	15,197	440	1,568	225,226	6,457	13,113	81,794
Nevada	1,772,093	1,041,194	206,666	18,052	4,020	31,816	28,588	34,571	435	1,509	213,064	3,692	7,655	180,831
New Hampshire	1,044,457	634,309	112,485	13,422	3,435	11,789	12,142	13,049	338	1,725	155,726	4,370	2,710	78,957
New Jersey	7,278,405	4,077,830	1,067,368	130,677	16,890	103,847	132,636	105,138	3,060	10,132	1,035,299	26,372	14,576	554,581
New Mexico	1,340,769	814,286	169,886	10,868	1,868	14,561	16,657	11,137	300	963	176,264	4,655	4,465	114,860
New York	14,733,912	8,576,821	1,583,209	322,914	61,233	171,782	329,447	237,065	5,589	21,207	2,223,680	63,805	17,276	1,119,884
North Carolina	6,099,340	3,672,896	773,056	69,774	17,126	64,851	101,501	63,137	1,767	6,058	828,727	23,710	19,629	457,109
North Dakota	559,204	302,502	92,303	6,154	768	8,132	6,881	5,073	124	893	95,579	2,897	9,418	28,480
Ohio	8,835,420	5,446,774	1,098,906	188,805	42,607	91,144	112,085	78,419	2,412	9,352	1,066,007	34,516	24,177	640,216
Oklahoma	2,593,181	1,460,379	322,596	84,618	5,980	29,964	40,613	24,889	692	1,915	364,334	7,815	9,139	240,248
Oregon	2,878,468	1,569,785	432,950	33,501	6,597	34,019	44,265	26,701	918	2,718	427,850	11,866	8,437	278,862
Pennsylvania	9,553,066	5,772,233	1,432,843	171,063	38,138	89,883	132,491	75,638	2,791	10,820	1,208,781	38,482	25,080	554,823
Rhode Island	910,742	497,745	110,785	42,434	26,200	8,706	17,430	8,546	312	1,087	129,128	6,333	1,325	60,711
South Carolina	2,905,999	1,802,691	341,173	20,611	3,629	32,192	46,972	29,662	718	2,735	393,073	7,773	8,059	216,711
South Dakota	662,688	357,511	104,135	9,574	1,914	8,712	10,341	5,285	169	800	111,799	3,046	8,037	41,365
Tennessee	4,069,383	2,563,181	501,140	45,677	10,152	52,547	29,250	36,772	1,117	3,637	499,524	12,157	13,423	300,806
Texas	15,549,146	9,290,654	1,662,706	203,688	56,931	210,156	177,697	185,951	3,602	16,384	1,939,760	42,352	46,815	1,712,450
Utah	1,577,571	966,843	64,960	13,961	2,432	41,595	36,549	16,860	264	834	259,476	4,926	3,985	164,885
Vermont	540,585	302,089	63,836	9,671	2,039	4,697	10,673	6,035	174	595	96,622	3,512	1,823	38,819
Virginia	5,764,740	3,434,062	824,300	67,984	12,102	58,385	85,103	62,827	1,910	6,162	718,790	20,125	12,479	460,511
Washington	4,939,463	2,805,383	652,876	59,570	13,015	58,916	70,212	46,125	1,612	5,115	708,058	17,692	21,659	479,231
West Virginia	1,183,011	744,148	156,800	14,842	2,459	10,448	10,666	10,993	286	789	159,900	4,435	4,857	62,388
Wisconsin	4,364,704	2,588,919	649,913	90,478	14,027	50,070	48,572	43,698	1,368	6,330	601,225	18,598	14,068	237,439
Wyoming	465,694	240,892	66,737	5,288	2,636	8,613	8,743	5,074	119	780	84,601	2,115	2,279	37,816
International [9]	2,591,623	1,534,055	224,411	1,871	374	4,658	1,114	34,735	885	793	257,036	1,685	5,808	524,197
Puerto Rico	593,504	245,563	102,063	318	128	406	147	706	19	75	231,633	542	35	11,869
Other	1,998,119	1,288,492	122,348	1,553	246	4,252	967	34,029	866	718	25,403	1,143	5,773	512,328

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is processed by the Department of Labor).

[2] Includes Form 1040 ("the long form"); Forms 1040A and 1040EZ ("the short forms"); Form 1040NR (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands), and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in column 14.

[3] Form 1120S (S corporation income tax return).

[4] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 14. Form 1120S is shown separately in column 7. Excludes Form 990-T (tax-exempt organization business income tax), included in column 12, although tax collected on these returns is included under corporation income tax in other tables.

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[9] 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, 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.

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. See also footnote 9, above.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Research, Analysis, and Statistics, Office of Research RAS:R.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2003

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Excise taxes [6]	Supplemental documents [7]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	222,271,428	130,728,360	28,588,294	3,688,043	632,982	2,380,618	5,890,821	91,679	287,456	29,916,033	789,381	812,483	18,465,278
Alabama	2,977,771	1,882,697	336,633	30,528	6,088	29,934	64,366	890	3,254	382,716	7,982	15,358	217,325
Alaska	570,381	334,916	59,233	3,193	754	5,102	10,608	124	441	78,060	2,705	2,930	72,315
Arizona	3,465,380	2,214,125	216,692	39,178	7,707	51,962	97,123	1,385	3,684	473,638	10,078	6,979	342,828
Arkansas	1,879,921	1,120,457	223,906	16,786	3,590	18,938	50,017	518	1,634	265,187	5,651	13,698	159,538
California	26,352,528	15,079,819	3,967,884	312,630	58,915	282,348	532,244	15,709	26,907	3,338,301	84,230	64,940	2,588,602
Colorado	3,862,053	2,078,884	520,951	59,524	8,826	63,793	127,514	1,513	5,102	599,541	13,918	11,764	370,723
Connecticut	2,985,458	1,663,480	507,698	43,305	9,393	52,521	59,836	1,907	10,912	387,275	12,261	6,420	230,450
Delaware	695,513	383,555	96,054	20,029	7,530	8,923	22,710	288	907	98,294	3,795	1,982	51,446
Florida	14,180,210	7,721,089	2,110,065	175,552	29,560	89,003	596,668	5,910	21,802	1,889,337	33,311	35,440	1,472,473
Georgia	6,058,197	3,651,400	643,650	44,793	10,927	54,889	187,280	1,764	6,722	825,667	16,531	23,565	591,009
Hawaii	1,015,589	584,164	157,627	12,973	2,746	7,818	26,040	472	1,811	114,435	3,561	1,019	102,923
Idaho	937,030	568,621	54,036	7,287	1,098	15,862	27,610	283	803	171,768	3,091	7,054	79,517
Illinois	9,730,441	5,727,617	1,336,098	201,672	44,998	82,989	283,039	4,414	13,121	1,323,297	34,946	39,585	638,665
Indiana	4,578,603	2,816,895	653,178	51,737	8,993	39,492	109,202	1,462	5,241	587,018	19,276	26,135	259,975
Iowa	2,345,144	1,326,189	392,886	56,912	4,194	24,717	55,949	1,075	2,250	343,004	10,402	17,869	109,697
Kansas	2,152,115	1,219,506	331,434	26,478	4,866	25,094	48,890	864	2,653	322,458	8,451	12,489	148,932
Kentucky	2,810,751	1,745,764	353,703	27,296	4,604	29,261	67,572	889	3,109	366,464	8,282	14,467	189,339
Louisiana	3,062,618	1,878,240	337,682	20,264	4,172	35,749	87,903	742	2,148	409,698	7,700	14,484	263,836
Maine	993,636	612,248	56,712	26,339	2,372	7,674	28,628	467	1,467	171,629	4,938	5,161	76,001
Maryland and District of Columbia	5,330,695	2,865,357	727,863	495,987	17,923	54,172	131,484	2,283	6,559	605,453	23,954	10,417	389,243
Massachusetts	5,510,981	3,077,502	860,580	145,563	36,562	48,148	139,594	2,915	11,004	757,507	28,689	9,706	393,211
Michigan	7,320,338	4,552,147	874,506	82,867	15,674	82,092	197,625	2,491	7,869	992,652	23,370	24,523	464,522
Minnesota	4,161,881	2,378,422	612,030	54,498	10,597	43,551	116,472	1,344	7,549	616,699	19,920	28,381	272,418
Mississippi	1,809,309	1,162,850	183,565	11,501	2,510	17,006	40,011	408	1,407	235,005	4,675	11,190	139,181
Missouri	4,324,701	2,555,904	616,006	66,053	13,129	45,267	98,406	1,848	5,232	619,760	17,777	19,497	265,822
Montana	834,794	429,542	120,078	7,017	1,157	11,717	26,185	339	1,162	149,255	3,899	6,667	77,776
Nebraska	1,336,366	803,171	120,952	21,212	4,108	16,917	38,902	564	1,898	224,583	6,196	16,495	81,368
Nevada	1,703,197	1,002,284	202,587	17,631	3,585	29,380	61,116	520	1,582	202,060	3,616	9,660	169,176
New Hampshire	995,200	633,718	64,664	13,754	3,268	10,778	25,119	426	1,875	154,952	4,360	3,950	78,336
New Jersey	7,285,429	4,071,851	1,066,032	130,672	15,763	97,026	236,744	3,884	11,586	1,016,208	34,131	18,261	583,271
New Mexico	1,322,461	804,236	167,034	10,979	1,940	13,682	27,893	388	1,052	172,102	4,491	5,683	112,981
New York	14,631,596	8,626,838	1,476,949	284,475	52,069	165,766	553,814	7,108	23,904	2,199,655	63,690	23,525	1,153,803
North Carolina	6,050,062	3,632,401	781,001	73,418	17,313	60,804	156,721	2,291	7,500	819,898	23,489	24,739	450,487
North Dakota	522,625	300,957	55,862	7,222	847	7,937	12,059	180	885	93,891	2,753	10,961	29,070
Ohio	8,868,357	5,474,843	1,155,407	193,447	36,627	87,065	188,542	3,154	10,988	1,075,426	34,511	31,199	577,148
Oklahoma	2,595,527	1,466,833	332,154	72,222	5,701	28,665	65,692	812	2,133	358,066	7,650	11,569	244,031
Oregon	2,869,112	1,571,969	432,854	33,553	6,040	31,810	70,204	1,182	3,210	419,903	11,505	11,058	275,824
Pennsylvania	9,667,773	5,773,960	1,519,852	179,471	34,532	85,632	200,200	3,441	13,012	1,202,168	38,109	34,382	583,014
Rhode Island	902,433	497,560	111,864	43,668	18,178	7,874	24,809	339	1,313	127,355	6,364	1,745	61,364
South Carolina	2,886,391	1,792,867	347,418	19,013	3,509	30,477	74,422	1,036	3,219	389,301	7,244	10,292	207,593
South Dakota	619,619	355,759	63,227	10,247	1,862	8,304	15,198	211	890	110,254	2,844	9,855	40,968
Tennessee	4,029,199	2,553,426	499,228	49,417	10,082	51,042	65,776	1,425	3,954	493,399	11,698	17,271	272,481
Texas	15,419,103	9,216,157	1,672,304	220,472	54,852	194,165	354,660	4,556	19,154	1,893,158	41,349	55,134	1,693,142
Utah	1,642,084	960,288	159,663	15,821	2,800	39,937	51,778	327	976	248,907	4,790	5,115	151,683
Vermont	512,253	301,685	35,058	9,824	2,171	4,524	16,177	221	693	96,004	3,612	2,519	39,765
Virginia	5,658,522	3,391,190	837,783	69,632	11,744	54,740	141,112	2,430	6,839	702,584	19,779	16,100	404,589
Washington	4,269,210	2,788,759	30,765	57,121	11,723	56,264	114,619	2,032	6,206	690,467	17,204	26,864	467,186
West Virginia	1,196,290	747,423	163,639	14,652	2,132	9,976	21,629	344	933	160,782	4,380	6,033	64,367
Wisconsin	4,376,769	2,582,604	659,551	93,220	11,101	47,333	91,295	1,500	7,186	601,236	18,609	19,209	243,925
Wyoming	462,649	238,949	66,843	5,033	1,715	8,218	14,438	163	874	82,841	2,052	2,909	38,614
International [8]	2,503,163	1,507,242	214,853	1,905	435	4,280	34,926	841	844	256,713	1,562	6,235	473,327
Puerto Rico	631,389	289,938	96,446	316	142	354	737	23	49	229,641	517	94	13,132
Other	1,871,774	1,217,304	118,407	1,589	293	3,926	34,189	818	795	27,072	1,045	6,141	460,195

[1] Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1). See Table 25 for the number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is now processed by the Department of Labor) and "tax-exempt bond returns" (i.e., Forms 8038, 8038G, 8038GC, 8038T, and 8328).

[2] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, and Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is included in column 13.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 13. Excludes Form 990-T (tax-exempt organization business income tax), included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns); 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[5] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[6] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[8] 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.

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 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 8, above.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Research, Analysis and Statistics of Income, Office of Research RAS:R.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2002

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Excise taxes [6]	Supplemental documents [7]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	226,609,232	130,904,889	33,816,799	3,683,893	669,691	2,236,384	5,710,759	120,576	278,926	29,140,771	748,036	885,078	18,413,430
Alabama	3,058,030	1,890,640	391,283	30,890	6,191	29,090	64,115	1,058	3,244	379,680	7,661	17,536	236,642
Alaska	557,048	333,118	53,066	2,965	1,067	4,926	10,421	156	386	75,726	2,416	2,821	69,980
Arizona	3,829,758	2,198,924	630,446	38,790	9,217	47,650	93,357	1,855	3,512	457,212	9,447	7,446	331,902
Arkansas	1,921,602	1,119,332	260,636	16,554	4,054	18,013	48,697	659	1,651	260,397	5,319	15,523	170,767
California	25,698,947	15,041,642	3,547,693	305,545	85,615	273,146	496,060	19,697	24,661	3,244,070	81,484	68,591	2,510,743
Colorado	3,955,359	2,106,853	623,078	59,668	10,997	60,339	122,498	1,927	5,094	581,850	13,137	13,079	356,839
Connecticut	3,109,055	1,681,716	619,879	42,572	13,759	49,423	60,370	2,498	10,096	381,308	11,404	6,913	229,117
Delaware	693,751	380,753	106,002	19,789	3,347	7,861	22,494	420	935	95,923	3,680	2,100	50,447
Florida	14,282,350	7,632,543	2,456,526	171,151	35,763	79,855	560,085	7,936	21,344	1,806,823	31,764	37,555	1,441,005
Georgia	6,122,436	3,656,835	749,010	44,349	13,180	49,594	177,114	2,407	6,999	800,830	15,529	25,527	581,062
Hawaii	984,593	577,321	138,908	12,702	3,278	7,328	26,141	536	1,445	111,305	3,449	1,041	101,139
Idaho	1,016,476	563,299	150,900	7,248	1,717	14,613	26,382	347	827	164,175	2,858	7,513	76,597
Illinois	10,028,448	5,777,829	1,585,294	213,792	36,719	79,768	280,570	6,287	12,826	1,293,836	34,132	42,967	664,428
Indiana	4,668,220	2,824,170	750,075	53,833	8,840	36,954	106,256	2,127	5,061	572,658	18,619	28,845	260,782
Iowa	2,419,671	1,338,787	457,702	56,279	5,110	23,764	54,909	1,744	2,257	337,731	10,228	19,043	112,117
Kansas	2,213,197	1,226,275	390,144	26,521	6,710	23,532	47,424	1,221	2,630	315,010	8,293	13,296	152,141
Kentucky	2,867,321	1,755,045	399,424	31,525	5,781	26,850	66,044	1,051	3,253	361,156	7,747	16,498	192,947
Louisiana	3,125,022	1,881,184	395,016	20,530	5,988	32,582	89,044	924	2,190	404,543	7,354	15,885	269,782
Maine	1,124,001	612,648	195,869	24,341	3,638	7,131	27,701	548	1,358	167,210	4,435	5,594	73,528
Maryland and District of Columbia	5,351,860	2,868,760	784,385	488,897	19,138	51,175	127,577	3,019	6,481	584,742	22,957	11,045	383,684
Massachusetts	5,747,007	3,123,187	1,092,264	141,805	39,259	44,687	134,528	3,774	10,462	731,502	26,895	10,511	388,133
Michigan	7,543,291	4,585,063	1,078,465	82,755	17,401	76,637	194,045	3,336	8,041	975,567	22,656	26,560	472,765
Minnesota	4,230,403	2,384,847	692,608	55,801	9,219	40,765	111,995	1,871	6,726	597,247	19,352	30,430	279,542
Mississippi	1,845,857	1,163,744	217,636	11,435	3,313	15,941	39,718	506	1,407	231,233	4,460	12,469	143,995
Missouri	4,423,455	2,566,710	730,707	64,673	11,283	42,125	97,852	2,372	5,504	590,360	17,154	21,847	272,868
Montana	854,333	426,767	147,796	6,862	1,617	11,130	25,109	447	1,192	145,412	3,816	7,186	76,999
Nebraska	1,306,447	805,919	92,363	20,870	3,311	16,238	37,888	920	1,857	220,363	5,874	16,980	83,864
Nevada	1,672,911	979,340	222,537	16,740	3,916	26,942	57,885	652	1,393	191,750	3,456	9,186	159,114
New Hampshire	1,139,556	635,916	211,150	13,525	4,555	10,004	24,607	578	1,806	151,025	3,876	4,215	78,299
New Jersey	7,470,091	4,085,427	1,255,404	129,397	22,144	91,195	247,550	4,716	10,907	1,000,357	26,029	19,186	577,779
New Mexico	1,397,856	849,761	199,684	11,529	3,513	13,650	27,661	537	995	168,850	4,301	6,184	111,191
New York	15,410,613	8,647,067	2,324,502	290,379	53,035	157,723	533,568	8,713	22,551	2,130,199	61,265	25,867	1,155,744
North Carolina	6,111,648	3,649,566	841,179	77,131	10,651	57,220	151,310	3,087	7,282	796,161	21,957	27,709	468,395
North Dakota	509,822	301,150	47,369	6,993	1,028	7,604	11,655	273	873	89,877	2,751	11,074	29,175
Ohio	9,121,038	5,543,846	1,324,210	191,109	21,946	81,668	187,856	4,400	11,308	1,058,917	33,465	35,234	627,079
Oklahoma	2,644,045	1,470,450	381,736	74,817	7,293	26,210	62,872	1,158	2,031	354,230	7,509	13,335	242,404
Oregon	2,956,346	1,572,397	519,406	33,094	6,948	29,646	69,345	1,661	3,171	411,974	11,090	12,196	285,418
Pennsylvania	9,821,996	5,789,069	1,695,023	182,572	24,474	80,900	195,675	4,870	12,897	1,185,675	36,006	38,326	576,509
Rhode Island	914,244	497,777	143,310	45,468	3,580	7,644	24,470	426	1,244	123,208	6,305	1,828	58,984
South Carolina	2,928,145	1,798,975	394,465	18,572	4,969	27,885	72,938	1,398	3,213	378,574	6,919	11,635	208,602
South Dakota	602,964	354,640	52,506	10,176	2,189	7,904	14,696	301	885	105,740	2,678	10,730	40,519
Tennessee	4,115,043	2,553,908	564,198	50,849	10,775	50,061	65,833	1,900	4,098	490,235	11,409	19,433	292,344
Texas	15,688,260	9,189,960	2,039,600	217,831	68,810	178,186	343,010	5,858	19,235	1,859,428	38,831	61,966	1,665,545
Utah	1,638,534	953,276	182,813	15,845	3,436	36,343	48,123	460	1,084	237,943	4,566	5,429	149,216
Vermont	598,172	302,456	122,484	10,128	2,407	4,176	15,978	288	590	93,586	3,200	2,603	40,276
Virginia	5,690,382	3,365,046	920,302	68,468	15,276	50,557	134,800	3,131	6,629	678,993	18,812	17,215	411,153
Washington	4,583,620	2,784,824	365,977	56,551	16,302	53,896	112,672	2,666	5,702	681,809	16,386	27,904	458,931
West Virginia	1,221,872	750,705	186,529	14,491	2,282	9,557	21,666	446	969	159,138	4,161	6,974	64,954
Wisconsin	4,480,991	2,590,240	770,624	89,162	12,031	44,470	90,880	2,198	7,084	588,144	17,545	21,840	246,773
Wyoming	471,540	238,426	80,859	4,912	2,011	7,719	13,976	219	792	80,189	1,960	3,075	37,402
International [8]	2,441,605	1,476,756	233,757	2,012	608	4,107	33,339	997	748	236,900	1,439	7,133	443,809
Puerto Rico	622,761	296,845	97,484	366	177	296	662	31	74	213,124	447	92	13,163
Other	1,818,844	1,179,911	136,273	1,646	431	3,811	32,677	966	674	23,776	992	7,041	430,646

[1] Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1) and "Employee Plans" (Form 5500 series), which are now processed at the Department of Labor.

[2] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, and Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see supplemental documents in this table).

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 13. Excludes Form 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns); 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[5] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990T is included under corporation income tax in other tables.)

[6] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[7] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[8] 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.

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 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 8, above.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Headquarters, Office of Research N:ADC:R:R:P.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2001

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Employee plan [6]	Excise taxes [7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	227,928,906	129,783,221	37,469,707	3,868,101	884,903	2,133,670	5,491,464	121,715	304,079	28,899,069	715,472	883,064	765,021	16,609,420
Alabama	3,046,486	1,901,714	403,458	33,630	7,746	26,765	61,370	1,122	3,536	379,699	7,219	8,273	15,307	196,647
Alaska	556,323	328,040	67,183	2,963	1,150	4,771	10,057	144	422	74,450	2,382	1,895	2,687	60,179
Arizona	3,772,245	2,146,048	665,485	37,837	11,641	44,904	89,296	1,963	4,092	452,998	8,972	13,202	6,705	289,102
Arkansas	1,909,346	1,117,079	280,825	15,733	5,170	16,925	46,078	659	1,730	257,848	5,295	4,785	13,636	143,583
California	26,563,155	14,814,375	4,894,576	306,744	100,471	268,659	467,800	19,129	27,373	3,217,649	76,562	118,331	47,289	2,204,197
Colorado	3,891,196	2,091,256	626,426	56,972	14,198	57,102	116,997	1,825	5,839	567,673	12,295	15,374	11,512	313,727
Connecticut	3,069,784	1,663,931	595,969	41,290	18,795	48,328	63,148	2,537	10,219	383,144	10,696	17,504	6,374	207,849
Delaware	698,084	376,955	116,634	19,360	5,123	7,412	22,002	440	941	94,663	3,577	2,368	1,894	46,715
Florida	14,198,362	7,477,935	2,613,771	164,631	48,909	72,843	546,936	8,591	23,706	1,774,606	30,140	36,655	33,109	1,366,530
Georgia	6,058,147	3,626,217	747,671	45,680	16,079	46,436	172,968	2,381	7,761	789,081	17,028	18,247	21,095	547,503
Hawaii	1,008,925	570,844	178,194	12,448	3,591	6,947	25,232	564	1,654	109,268	3,327	4,760	995	91,101
Idaho	996,747	558,616	144,877	6,993	2,111	14,053	25,607	359	1,010	162,127	2,834	3,485	6,586	68,089
Illinois	10,133,751	5,776,086	1,744,221	198,087	54,291	76,469	252,999	5,664	13,149	1,279,544	32,761	47,506	37,618	615,356
Indiana	4,681,040	2,834,412	761,737	54,406	11,692	35,358	105,927	2,237	5,663	570,821	18,114	16,502	25,009	239,162
Iowa	2,458,328	1,349,303	490,773	51,867	8,257	23,259	52,599	1,585	2,734	337,026	10,472	11,316	15,944	103,193
Kansas	2,246,884	1,219,214	430,102	27,070	9,363	23,248	46,946	1,318	3,150	315,790	8,042	8,868	11,888	141,885
Kentucky	2,875,188	1,744,365	435,032	33,201	8,883	25,581	65,039	1,190	3,659	360,853	7,555	8,736	14,482	166,612
Louisiana	3,085,695	1,869,081	409,795	20,395	8,117	29,949	86,035	997	2,598	401,447	7,016	8,751	14,469	227,045
Maine	1,087,679	602,391	174,458	23,841	5,391	6,893	27,449	505	1,517	165,358	4,156	3,860	4,820	67,040
Maryland and District of Columbia	5,282,749	2,830,353	835,998	412,327	26,090	49,845	124,761	2,915	6,904	578,307	21,499	22,865	10,075	360,810
Massachusetts	5,642,458	3,085,509	1,029,101	140,486	52,591	42,677	133,406	3,777	10,676	722,381	25,209	31,664	9,376	355,605
Michigan	7,718,524	4,616,203	1,227,602	89,972	25,050	73,120	193,503	3,609	8,835	969,774	22,008	30,246	23,114	435,488
Minnesota	4,251,069	2,382,132	732,046	56,726	13,784	39,198	105,238	1,749	7,141	590,721	18,817	21,927	26,494	255,096
Mississippi	1,836,656	1,172,599	226,266	10,565	4,400	15,171	37,869	552	1,533	230,383	4,259	4,416	11,000	117,643
Missouri	4,751,794	2,558,587	776,948	374,289	15,927	39,958	92,872	2,310	5,785	583,489	17,599	15,244	18,460	250,326
Montana	829,857	423,739	138,272	6,749	2,188	10,708	24,175	457	1,383	142,221	3,677	3,299	6,171	66,818
Nebraska	1,461,095	807,314	256,444	20,927	4,583	15,589	36,945	904	2,170	218,641	6,084	5,866	14,850	70,778
Nevada	1,628,495	949,489	231,266	16,327	4,500	25,314	53,934	614	1,720	186,784	3,098	4,358	9,045	142,046
New Hampshire	1,115,971	625,265	196,804	12,810	6,090	9,345	25,209	589	2,040	153,738	3,570	5,180	3,904	71,427
New Jersey	7,514,951	4,058,609	1,380,943	128,465	31,194	84,184	230,091	4,742	11,431	985,785	23,497	36,616	17,886	521,508
New Mexico	1,224,503	724,526	190,094	10,062	3,846	11,848	25,018	559	1,068	168,326	3,942	3,556	5,625	76,033
New York	15,344,540	8,573,132	2,423,601	283,576	68,522	147,064	504,799	8,951	24,476	2,117,278	58,410	83,608	23,920	1,027,203
North Carolina	6,133,552	3,629,895	964,542	73,178	15,168	54,062	144,023	2,882	7,825	791,200	19,003	19,569	24,133	388,072
North Dakota	573,257	302,549	105,891	7,174	1,516	7,454	11,505	255	967	92,195	3,081	3,187	9,956	27,527
Ohio	9,265,655	5,569,637	1,462,285	194,671	32,315	79,161	187,369	4,675	12,182	1,061,147	32,072	39,396	29,204	561,541
Oklahoma	2,657,373	1,462,202	407,228	76,286	9,423	25,711	63,185	1,281	2,393	352,329	7,130	7,137	11,667	231,401
Oregon	2,903,326	1,556,300	519,356	32,936	9,202	28,409	67,670	1,590	3,830	410,637	11,041	13,038	10,617	238,700
Pennsylvania	9,977,803	5,796,803	1,845,217	175,005	36,764	79,456	188,950	5,153	13,850	1,181,421	34,802	39,787	33,378	547,217
Rhode Island	894,680	491,840	134,673	43,880	4,673	7,232	24,389	509	1,297	121,080	5,940	3,856	1,654	53,657
South Carolina	2,935,809	1,799,597	409,717	18,541	6,940	26,831	70,869	1,518	3,600	376,778	6,647	7,639	9,834	197,298
South Dakota	663,253	354,801	117,285	10,169	2,629	7,556	14,345	303	961	105,271	2,825	2,602	8,783	35,723
Tennessee	4,110,277	2,563,389	589,118	50,210	13,323	47,608	62,179	1,748	4,370	490,294	10,889	14,379	16,929	245,841
Texas	15,417,391	9,021,836	2,012,298	213,570	83,179	167,285	325,225	6,263	20,697	1,843,809	37,160	38,778	53,220	1,594,071
Utah	1,603,125	940,246	189,163	16,399	3,924	34,436	45,656	501	1,153	228,127	4,260	6,010	4,781	128,469
Vermont	576,061	297,380	106,879	10,230	3,865	4,083	15,794	280	714	93,588	3,004	2,362	2,372	35,510
Virginia	5,688,567	3,328,646	961,011	72,766	19,522	49,219	132,422	3,225	7,423	672,585	17,878	19,584	15,290	388,996
Washington	5,016,861	2,770,923	890,041	58,228	19,378	52,415	109,754	2,716	6,827	679,592	15,369	17,455	26,746	367,417
West Virginia	1,225,047	749,223	191,520	14,074	2,742	9,219	22,092	523	1,123	160,904	4,184	3,320	6,598	59,525
Wisconsin	4,522,844	2,593,283	831,676	77,698	17,536	42,355	88,246	2,107	7,286	582,611	16,953	20,737	17,828	224,528
Wyoming	456,790	234,705	76,761	4,627	2,352	7,632	12,541	222	893	78,077	1,932	1,276	2,755	33,017
International [9]	2,367,204	1,444,647	228,474	2,030	709	3,623	32,945	1,026	773	235,551	1,190	3,689	7,937	404,610
Puerto Rico	595,743	279,279	84,572	385	172	303	689	36	69	215,261	366	2,901	43	11,667
Other	1,771,461	1,165,368	143,902	1,645	537	3,320	32,256	990	704	20,290	824	788	7,894	392,943

[1] Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).

[2] Form 1040 is the "long form," Forms 1040A and 1040EZ are "short forms," and Form 1040PC is an IRS-approved computer software-generated compressed format. Form 1040NR is filed by nonresident aliens, Form 1040PR/SS is the self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see Supplemental documents in this table).

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 14. Excludes Forms 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico, or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[5] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)

[6] Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan). Excludes 699,313 employee plan returns processed by Department of Labor.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[9] 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 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 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 and employee plans, includes returns of domestic and foreign organizations and of employee plans, 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.

NOTE: 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 9, above.

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Headquarters, Research, Analysis, and Statistics N:ADC:R:R:P.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 2000

State or area	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Employee plan [6]	Excise taxes [1,7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	226,130,377	127,590,270	39,229,569	3,530,132	891,925	2,047,625	5,457,793	121,171	304,558	28,910,926	706,977	1,164,166	915,610	15,259,655
Alabama	3,073,624	1,897,625	426,065	35,193	7,524	25,650	62,900	1,139	3,903	386,037	7,165	12,763	19,208	188,452
Alaska	559,383	326,978	70,457	3,092	1,270	4,881	10,032	130	370	74,266	2,352	2,536	3,003	60,016
Arizona	3,700,212	2,085,722	683,318	36,559	11,956	42,685	86,378	1,980	4,101	448,195	8,888	15,807	7,753	266,870
Arkansas	1,916,895	1,108,048	295,159	15,710	5,623	16,156	45,856	733	1,837	261,775	5,068	7,220	17,229	136,481
California	26,247,292	14,481,645	5,080,677	295,388	105,087	259,125	448,478	18,306	26,536	3,183,884	75,316	151,991	54,140	2,066,719
Colorado	3,800,488	2,026,803	655,348	39,553	13,648	54,301	112,736	1,805	5,109	556,920	12,028	18,499	13,851	289,887
Connecticut	3,102,580	1,645,727	650,673	39,484	18,087	46,270	64,337	2,382	10,280	385,690	10,819	23,181	6,983	198,667
Delaware	688,664	371,374	117,315	18,421	4,871	6,845	21,942	434	977	92,814	3,626	3,620	2,280	44,145
Florida	13,900,023	7,265,999	2,728,498	163,057	48,620	68,817	520,015	8,092	24,316	1,765,944	29,130	50,205	38,911	1,188,419
Georgia	5,939,187	3,556,513	788,777	44,981	16,041	43,363	163,362	2,341	7,597	784,987	14,157	27,298	25,502	464,268
Hawaii	1,014,244	557,444	194,452	12,619	3,523	6,717	25,348	569	1,769	109,200	3,253	6,863	1,082	91,405
Idaho	991,509	545,624	157,460	6,752	1,945	13,340	24,688	365	953	161,522	2,717	4,764	8,395	62,984
Illinois	10,132,472	5,713,267	1,826,341	198,646	53,818	74,191	266,435	6,201	13,159	1,293,100	32,209	56,741	45,418	552,946
Indiana	4,700,984	2,802,778	811,794	56,355	12,560	33,293	104,904	2,234	5,738	575,461	18,027	21,412	29,907	226,521
Iowa	2,481,588	1,344,915	514,353	51,484	9,022	22,391	53,461	1,752	2,668	344,004	9,992	13,504	19,541	94,501
Kansas	2,225,870	1,212,401	442,124	27,045	9,570	22,015	45,509	1,242	3,108	318,978	8,011	11,387	14,435	110,045
Kentucky	2,862,865	1,717,514	449,875	34,740	8,317	24,395	64,063	1,161	3,619	363,165	7,578	11,373	18,320	158,745
Louisiana	3,097,646	1,858,722	431,543	21,560	7,403	27,700	88,104	964	2,551	404,618	7,024	12,948	17,526	216,983
Maine	1,097,587	594,550	195,104	23,221	4,750	6,670	27,149	548	1,600	164,059	4,281	5,950	6,084	63,621
Maryland and District of Columbia	5,256,159	2,775,173	870,662	417,743	25,336	47,666	126,803	2,797	6,726	576,439	21,961	30,149	10,850	343,854
Massachusetts	5,707,428	3,047,108	1,137,885	147,304	53,407	39,819	131,891	3,585	10,248	711,638	25,814	41,469	10,557	346,703
Michigan	7,686,103	4,556,618	1,265,323	82,733	24,723	69,589	191,804	3,550	8,928	976,088	21,676	39,871	26,499	418,701
Minnesota	4,216,217	2,340,577	759,325	57,886	13,743	37,917	106,521	1,762	6,972	590,005	19,183	26,411	32,319	223,596
Mississippi	1,846,047	1,169,427	239,151	10,904	3,775	14,306	38,526	544	1,559	235,954	4,215	6,578	13,822	107,286
Missouri	4,452,469	2,530,427	809,518	75,062	16,678	38,182	96,322	2,472	5,910	593,560	17,055	20,864	23,625	222,794
Montana	828,111	416,254	148,019	7,831	2,080	10,315	23,160	430	1,318	140,672	3,513	4,094	7,660	62,765
Nebraska	1,484,070	804,051	267,029	36,779	4,455	14,914	36,417	894	2,098	218,753	5,800	7,564	17,945	67,371
Nevada	1,566,301	911,635	230,935	15,784	4,863	21,492	49,537	598	1,566	182,988	2,990	5,765	9,836	128,312
New Hampshire	1,123,466	611,541	215,363	12,448	6,067	9,024	25,591	568	1,965	156,182	3,641	6,890	4,449	69,737
New Jersey	7,489,737	3,989,626	1,411,180	125,463	33,679	83,837	243,790	5,141	12,363	995,651	24,032	49,282	20,231	495,462
New Mexico	1,303,235	777,889	204,652	10,629	4,578	12,154	25,658	522	1,141	168,790	3,862	4,538	6,529	82,293
New York	15,380,257	8,420,484	2,592,907	278,503	68,755	148,599	525,917	9,695	25,618	2,116,126	60,021	104,163	27,778	1,001,691
North Carolina	6,070,234	3,569,706	985,226	65,072	15,301	51,776	141,815	2,962	7,754	786,507	17,560	29,028	28,640	368,887
North Dakota	580,160	301,874	113,265	7,159	1,576	7,219	11,428	265	934	93,365	2,872	3,993	10,912	25,298
Ohio	9,293,752	5,524,665	1,535,334	186,180	35,931	75,931	188,736	4,842	12,567	1,072,489	32,595	50,893	37,339	536,250
Oklahoma	2,576,698	1,445,599	403,050	69,995	9,248	24,382	60,681	1,135	2,526	351,982	7,106	9,855	13,863	177,276
Oregon	2,916,919	1,533,622	559,260	32,661	9,069	26,995	66,827	1,565	3,632	411,274	10,591	17,868	12,723	230,832
Pennsylvania	9,980,560	5,727,850	1,923,156	182,312	36,420	76,914	190,848	5,179	13,655	1,181,904	36,074	56,671	40,817	508,760
Rhode Island	886,311	481,583	146,828	34,744	5,030	6,956	24,380	460	1,244	121,157	5,363	5,395	1,935	51,236
South Carolina	2,908,864	1,774,714	431,806	23,515	6,969	25,473	69,302	1,425	3,740	375,189	6,647	11,362	12,092	166,630
South Dakota	665,942	350,419	124,804	10,046	2,635	7,311	13,946	300	1,066	105,849	2,673	3,306	10,450	33,137
Tennessee	4,129,154	2,534,572	617,826	49,921	13,547	47,675	64,621	1,810	4,568	501,705	10,918	18,244	21,345	242,402
Texas	14,973,200	8,840,634	2,076,969	207,542	81,761	157,562	311,665	5,988	20,333	1,843,828	36,632	52,587	64,418	1,273,281
Utah	1,575,695	918,655	198,419	17,624	3,852	32,337	43,251	491	1,270	222,633	4,065	7,165	5,735	120,198
Vermont	587,296	293,304	121,172	10,179	3,195	3,976	15,851	316	723	94,575	3,042	3,329	2,844	34,790
Virginia	5,644,262	3,265,831	993,257	72,198	19,704	46,493	132,073	3,184	7,472	671,675	18,051	28,922	17,791	367,611
Washington	5,021,122	2,709,549	932,371	54,790	18,971	50,045	107,182	2,648	6,860	679,787	15,035	23,790	31,528	388,566
West Virginia	1,235,799	745,275	202,027	13,792	2,721	9,116	22,560	478	1,218	164,080	4,179	4,364	7,642	58,347
Wisconsin	4,522,115	2,560,004	862,767	82,944	17,123	40,346	91,685	2,108	6,862	588,705	15,180	25,778	22,958	205,655
Wyoming	455,067	231,888	81,782	4,556	2,385	7,036	12,257	212	928	77,408	1,824	1,531	3,163	30,097
International [9]	2,234,514	1,316,067	248,968	1,973	713	3,463	31,051	867	603	229,349	1,166	4,385	7,747	388,162
Puerto Rico	561,261	229,319	96,010	443	215	311	800	26	55	213,377	401	3,710	74	16,520
Other	1,673,253	1,086,748	152,958	1,530	498	3,152	30,251	841	548	15,972	765	675	7,673	371,642

[1] Excludes excise tax returns used to report taxes on alcohol, Tobacco and Firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).

[2] Includes Forms 1040 ("long form"); 1040A and 1040EZ ("short forms"); 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Excludes Forms 1040X (amended individual income tax), included in column 14, and 1040ES (estimated tax), which is shown separately in column 3.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in column 14. Excludes Forms 990T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[5] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)

[6] Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[9] 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 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 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 and employee plans, includes returns of domestic and foreign organizations and of employee plans, 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.

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars. 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."

SOURCE: 2000 IRS Data Book, Publication 55b. Also Headquarters, Operations, Research, Analysis, and Statistics of Income N:ADC:R:P.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 1999

Internal Revenue region and district	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Employee plan [6]	Excise taxes [1,7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	224,304,536	125,227,232	39,227,680	3,390,050	914,022	1,966,434	5,402,864	117,226	285,641	29,047,924	676,559	1,414,397	761,856	15,872,651
Northeast Region	61,890,474	34,346,900	11,181,530	1,080,726	303,901	537,893	1,592,885	34,674	90,045	8,024,808	222,805	501,136	158,165	3,815,006
Brooklyn	5,598,614	3,165,226	950,334	35,090	13,359	39,428	201,512	3,134	6,568	753,461	10,158	40,895	5,966	373,483
Connecticut-Rhode Island	3,976,833	2,093,372	792,719	72,361	23,173	50,725	93,022	2,840	10,323	515,032	15,791	36,345	8,220	262,910
Manhattan	4,327,538	1,977,366	720,208	122,445	42,500	60,179	187,384	3,229	8,769	739,436	34,492	57,646	3,741	370,143
Michigan	7,634,654	4,493,474	1,259,835	86,888	23,382	65,490	187,852	3,309	8,446	983,242	20,158	51,041	22,635	428,902
New England	8,440,209	4,476,588	1,648,336	187,104	76,950	57,316	202,636	5,108	12,862	1,114,549	35,716	73,324	20,503	529,217
New Jersey	7,414,785	3,913,818	1,398,586	113,977	33,902	75,598	238,847	4,572	10,333	1,010,194	22,582	62,329	17,224	512,823
Ohio	9,272,430	5,470,072	1,551,315	183,552	36,403	72,376	185,031	4,627	11,739	1,084,723	31,142	65,616	30,151	545,683
Pennsylvania	9,947,074	5,649,882	1,943,184	180,041	37,221	77,832	187,076	5,077	13,203	1,184,729	34,351	71,850	34,410	528,218
Upstate New York	5,278,337	3,107,102	917,013	99,268	17,011	38,949	109,525	2,778	7,802	639,442	18,415	42,090	15,315	263,627
Southeast Region	60,759,923	34,614,702	10,095,233	988,246	198,087	448,620	1,624,546	28,725	77,486	7,727,884	159,028	294,590	215,790	4,286,986
Delaware-Maryland	5,871,628	3,090,020	982,596	412,520	29,041	52,866	147,803	3,250	7,401	673,237	23,780	43,467	12,086	393,561
Georgia	5,862,169	3,462,164	782,194	43,084	16,571	40,405	166,561	2,243	7,141	782,407	13,201	27,287	20,515	498,396
Gulf Coast	7,989,128	4,875,075	1,112,922	67,181	19,651	62,257	183,208	2,547	7,338	1,036,126	17,512	31,724	40,856	532,731
Indiana	4,675,345	2,762,961	816,176	56,258	13,528	31,500	102,110	2,154	5,442	581,671	17,140	27,457	24,841	234,107
Kentucky-Tennessee	6,930,320	4,182,150	1,081,150	80,456	22,696	67,970	126,706	2,812	7,842	873,731	17,349	32,335	31,740	403,383
North Florida	7,024,251	3,898,513	1,279,234	80,386	19,793	31,576	221,279	3,331	7,268	842,665	14,228	26,030	18,873	581,075
North-South Carolina	8,864,239	5,259,214	1,400,139	89,327	22,165	72,600	204,771	4,133	10,504	1,158,256	22,602	39,172	33,988	547,368
South Florida	6,742,784	3,155,327	1,449,636	74,550	32,379	35,330	318,520	4,753	16,309	938,490	12,752	26,601	11,843	666,294
Virginia-West Virginia	6,800,058	3,929,278	1,191,186	84,484	22,263	54,116	153,588	3,502	8,241	841,301	20,464	40,517	21,048	430,070
Midstates Region	50,257,593	28,115,219	8,571,129	793,596	227,891	455,176	1,140,157	24,888	66,121	6,639,648	156,361	317,462	237,867	3,512,078
Arkansas-Oklahoma	4,540,024	2,529,301	723,729	84,209	15,581	39,617	105,863	1,766	4,276	618,188	11,685	19,486	25,269	361,054
Houston	3,836,189	2,194,383	523,537	47,589	24,288	35,651	92,939	1,483	6,762	459,295	7,475	19,422	11,460	411,905
Illinois	10,105,936	5,633,821	1,829,658	188,176	55,283	75,183	262,924	6,189	13,996	1,300,532	30,403	78,511	37,746	593,514
Kansas-Missouri	6,688,996	3,687,368	1,272,571	100,849	26,362	58,063	141,635	3,841	8,650	919,600	23,404	42,479	31,532	372,642
Midwest	8,428,611	4,643,871	1,644,585	148,026	29,117	75,738	181,341	5,048	11,260	1,157,220	29,027	64,612	49,181	389,585
North Central	5,430,412	2,943,751	989,084	74,578	18,110	51,558	129,159	2,401	8,603	790,250	27,190	46,263	42,240	307,225
North Texas	6,425,067	3,602,301	932,262	87,549	36,469	74,903	142,991	2,381	7,040	832,014	15,898	30,917	24,297	636,045
South Texas	4,802,358	2,880,423	655,703	62,620	22,681	44,463	83,305	1,779	5,534	562,549	11,279	15,772	16,142	440,108
Western Region	49,293,076	26,957,274	9,123,292	525,774	183,513	521,247	1,015,117	28,081	51,299	6,427,350	137,408	296,958	143,110	3,882,653
Central California	4,857,540	2,703,083	953,491	64,310	20,455	46,253	69,114	3,403	5,085	590,328	12,809	30,127	11,642	347,440
Los Angeles	5,963,428	3,288,288	934,875	62,304	24,078	66,981	138,148	3,601	5,178	832,110	17,951	42,861	8,471	538,582
Northern California	7,413,406	3,877,723	1,668,595	97,773	37,419	71,956	102,445	5,854	7,501	879,197	24,295	49,699	13,377	577,572
Pacific-Northwest	9,470,350	5,066,312	1,770,898	98,706	32,562	84,876	210,481	4,616	11,611	1,291,387	29,187	52,129	42,466	775,119
Rocky Mountain	7,534,526	4,037,792	1,244,476	74,725	24,427	111,892	210,449	3,145	9,212	1,150,276	22,626	45,871	32,339	567,296
Southern California	7,575,514	4,313,226	1,425,457	66,738	23,499	67,501	128,668	4,579	6,362	885,157	15,925	43,526	12,741	582,135
Southwest	6,478,311	3,670,850	1,125,500	61,218	21,073	71,788	155,812	2,883	6,350	798,895	14,615	32,745	22,074	494,508
International [9]	2,103,470	1,193,137	256,496	1,708	629	3,499	30,158	858	690	228,234	957	4,251	6,924	375,929
Puerto Rico	456,228	133,247	96,527	372	213	295	820	30	73	212,940	314	3,569	89	7,739
Other	1,647,242	1,059,890	159,969	1,336	416	3,204	29,338	828	617	15,294	643	682	6,835	368,190

[1] Excludes excise tax returns used to report taxes on alcohol, tobacco and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms.

[2] Includes Forms 1040 ("long form"); 1040A and 1040EZ ("short forms"); 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Excludes Forms 1040X (amended individual income tax), included in column 14, and 1040ES (estimated tax), which is shown separately in column 3.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in column 14. Excludes Forms 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[5] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)

[6] Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

[9] 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.

NOTES: Detail may not add to totals because of rounding.

SOURCE: 1999 IRS Data Book, Publication 55b.

Number of Returns and Other Forms Filed, by Type and State, Fiscal Year 1998

Internal Revenue region and district	Total [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax [3]	Estate tax	Gift tax	Employment taxes [4]	Tax-exempt organizations [5]	Employee plan [6]	Excise taxes [1,7]	Supplemental documents [8]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	224,453,283	122,999,969	42,412,730	3,387,880	1,028,334	1,825,737	5,311,411	108,710	257,722	29,273,517	675,940	1,661,505	815,002	14,694,826
Northeast Region	62,116,789	33,874,367	11,960,290	1,076,611	336,087	501,662	1,619,848	32,260	84,418	8,121,887	218,916	561,582	167,895	3,560,966
Brooklyn	5,605,450	3,108,482	1,022,512	34,795	15,181	37,542	203,452	2,862	6,894	751,253	10,157	43,922	6,285	362,113
Connecticut-Rhode Island	3,994,383	2,065,127	832,160	72,815	27,506	46,351	96,477	2,685	9,334	524,014	15,412	38,905	8,551	255,046
Manhattan	4,370,131	1,931,366	787,016	124,300	50,862	54,503	192,989	3,126	8,735	744,783	33,911	61,332	4,023	373,185
Michigan	7,645,377	4,424,929	1,353,181	83,550	25,357	59,742	191,720	2,886	7,396	996,139	20,509	63,215	23,423	393,330
New England	8,452,031	4,400,348	1,762,755	183,881	80,090	53,014	205,730	4,640	12,190	1,109,129	34,814	77,581	22,428	505,431
New Jersey	7,453,981	3,859,863	1,468,802	109,728	38,846	70,402	242,843	4,287	9,645	1,040,823	20,583	72,270	17,859	498,030
Ohio	9,338,728	5,425,406	1,692,176	167,927	36,721	67,451	188,863	4,394	10,361	1,099,823	30,225	80,981	32,046	502,354
Pennsylvania	9,953,898	5,585,879	2,071,638	203,076	42,517	75,135	187,361	4,820	11,765	1,205,807	35,308	78,765	37,061	414,766
Upstate New York	5,302,810	3,072,967	970,050	96,539	19,007	37,522	110,413	2,560	8,098	650,116	17,997	44,611	16,219	256,711
Southeast Region	60,314,948	34,022,037	10,915,998	960,118	223,281	414,723	1,547,952	27,142	70,318	7,750,872	162,003	346,775	229,975	3,643,754
Delaware-Maryland	5,976,262	3,151,082	1,079,837	382,661	32,554	49,056	151,286	3,180	6,895	686,789	25,328	48,387	12,562	346,645
Georgia	5,708,080	3,373,071	840,384	42,886	18,491	36,126	149,554	2,047	6,222	773,622	13,186	31,494	21,589	399,408
Gulf Coast	8,046,811	4,828,422	1,244,995	63,628	22,186	57,750	183,514	2,367	6,747	1,054,838	18,179	39,220	44,929	480,036
Indiana	4,666,736	2,722,416	860,696	61,272	14,397	29,641	102,039	2,132	4,937	586,005	17,073	34,733	26,318	205,077
Kentucky-Tennessee	6,957,533	4,121,881	1,183,347	86,756	25,793	62,155	128,606	2,705	7,163	884,706	17,504	40,074	34,856	361,987
North Florida	6,884,651	3,805,747	1,372,257	74,943	22,655	30,293	198,567	3,048	6,737	832,679	14,526	30,422	19,357	473,420
North-South Carolina	8,820,696	5,176,884	1,532,468	87,488	26,439	66,683	196,526	3,907	9,500	1,156,235	22,616	47,663	35,692	458,595
South Florida	6,674,717	3,089,482	1,572,278	75,681	36,161	32,688	285,174	4,393	14,525	930,918	12,596	31,380	12,331	577,110
Virginia-West Virginia	6,579,462	3,753,052	1,229,736	84,803	24,605	50,331	152,686	3,363	7,592	845,080	20,995	43,402	22,341	341,476
Midstates Region	50,422,041	27,587,229	9,398,837	834,769	266,907	418,910	1,116,693	22,490	57,653	6,682,584	155,207	395,948	255,765	3,229,049
Arkansas-Oklahoma	4,583,339	2,493,404	814,254	67,847	17,983	36,685	106,234	1,758	3,866	629,057	11,965	23,838	27,768	348,680
Houston	3,818,230	2,127,872	580,964	46,155	27,779	32,019	94,227	1,430	6,055	463,106	7,674	23,240	11,861	395,848
Illinois	10,100,188	5,557,968	1,974,337	186,714	64,394	69,828	248,964	5,590	11,629	1,305,195	31,174	97,164	40,765	506,466
Kansas-Missouri	8,278,869	4,415,330	1,695,086	191,969	36,039	66,563	173,171	4,158	9,723	1,145,488	29,125	60,363	49,325	402,529
Midwest	7,007,205	3,794,141	1,495,271	127,037	29,283	56,008	140,137	3,318	7,717	946,348	24,638	76,668	37,377	269,262
North Central	5,414,398	2,879,161	1,072,657	72,542	22,218	48,115	122,093	2,202	7,219	787,364	23,421	57,556	45,754	274,096
North Texas	6,442,387	3,515,851	1,044,009	88,861	43,172	68,868	145,191	2,398	6,322	836,139	16,090	37,603	25,886	611,997
South Texas	4,777,425	2,803,502	722,259	53,644	26,039	40,824	86,676	1,636	5,122	569,887	11,120	19,516	17,029	420,171
Western Region	49,503,423	26,329,812	9,854,389	513,872	201,432	487,332	997,466	26,003	44,642	6,481,315	138,692	352,946	155,027	3,920,495
Central California	4,892,610	2,660,656	1,031,541	59,935	21,431	45,020	69,130	3,047	4,156	603,880	12,741	35,922	12,321	332,830
Los Angeles	5,967,118	3,217,396	1,011,737	61,854	26,320	64,006	137,517	3,535	4,594	843,428	18,977	49,096	9,246	519,412
Northern California	7,465,965	3,774,627	1,772,754	95,306	40,110	69,105	102,450	5,440	6,767	904,552	24,578	58,707	14,365	597,204
Pacific-Northwest	9,640,639	5,007,004	1,946,274	92,473	36,578	79,625	208,883	4,415	10,225	1,302,754	29,406	63,810	46,562	812,630
Rocky Mountain	7,567,833	3,926,715	1,365,204	79,679	28,434	101,927	203,032	2,869	8,086	1,139,318	22,557	56,249	34,841	598,922
Southern California	7,521,779	4,181,685	1,521,524	64,998	24,904	64,393	126,826	4,064	5,420	892,839	15,904	50,457	13,613	555,152
Southwest	6,447,479	3,561,729	1,205,355	59,627	23,655	63,256	149,628	2,633	5,394	794,544	14,529	38,705	24,079	504,345
International [9]	2,096,082	1,186,524	283,216	2,510	627	3,110	29,452	815	691	236,859	1,122	4,254	6,340	340,562
Puerto Rico	474,376	133,723	105,404	1,300	221	303	910	27	46	221,536	331	3,530	118	6,927
Other	1,621,706	1,052,801	177,812	1,210	406	2,807	28,542	788	645	15,323	791	724	6,222	333,635

See notes and footnotes following the last table.