28-Jun-21

IRS Data Book Table 4

Number of Returns and Other Forms Filed Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**195,190,626**	**1,433,783**	**4,710,614**	**4,285,408**	**148,157,306**	**64,637,873**	**4,187,712**	**83,519,433**	**2,634,491**	**15,675,293**	**657,584**	**1,138,931**	**16,497,216**
Alabama	2,532,841	9,985	48,889	49,367	2,062,665	893,514	52,802	1,169,151	24,593	122,673	10,383	15,226	189,060
Alaska	420,134	1,613	9,484	7,908	327,681	175,223	8,909	152,458	3,500	24,015	426	3,685	41,822
Arizona	3,957,022	14,833	83,847	79,880	3,095,935	1,518,072	94,891	1,577,863	34,041	299,147	7,264	16,964	325,111
Arkansas	1,584,052	7,314	39,660	32,519	1,256,973	529,889	36,877	727,084	14,619	68,972	8,415	9,751	145,829
California	24,133,589	237,470	583,130	468,760	17,595,731	6,495,568	388,945	11,100,163	273,258	2,480,800	62,796	114,796	2,316,848
Colorado	3,669,212	17,653	118,312	103,147	2,677,548	1,371,655	83,629	1,305,893	40,333	321,061	7,218	21,638	362,302
Connecticut	2,213,406	14,648	27,903	70,164	1,674,345	685,305	42,166	989,040	40,693	206,858	3,398	15,005	160,392
Delaware	639,079	9,720	12,914	18,223	449,130	211,928	12,889	237,202	37,284	53,352	1,014	4,839	52,603
District of Columbia	474,925	3,963	6,200	13,337	337,152	184,036	12,911	153,116	5,184	55,120	75	9,841	44,053
Florida	13,915,010	139,631	596,179	316,580	9,732,175	4,092,921	241,717	5,639,254	165,119	1,261,709	46,913	57,714	1,598,990
Georgia	6,036,489	29,809	170,035	113,467	4,581,101	2,157,134	142,051	2,423,967	44,039	469,198	28,544	31,214	569,082
Hawaii	789,353	6,173	12,822	10,671	638,966	273,517	13,939	365,449	10,560	49,549	573	5,280	54,759
Idaho	1,015,321	3,825	30,503	29,894	766,119	347,315	23,944	418,804	8,691	69,147	3,142	6,267	97,733
Illinois	7,659,508	54,124	229,612	132,140	5,786,572	2,399,078	165,592	3,387,494	181,939	642,989	40,573	43,972	547,587
Indiana	3,743,797	11,291	80,415	59,167	3,082,787	1,467,520	113,156	1,615,267	30,334	240,365	15,374	25,077	198,987
Iowa	1,795,668	12,471	41,181	39,013	1,441,136	528,987	34,756	912,149	21,213	95,926	15,641	22,498	106,589
Kansas	1,677,095	9,984	34,310	39,768	1,311,306	571,523	35,999	739,783	24,023	112,960	10,031	12,123	122,590
Kentucky	2,353,741	7,633	45,735	42,508	1,960,189	859,567	55,418	1,100,622	22,982	103,963	9,813	13,572	147,346
Louisiana	2,533,512	14,676	54,242	61,404	1,967,419	913,136	53,176	1,054,283	16,750	156,591	9,513	13,134	239,783
Maine	844,951	3,829	21,457	13,652	622,578	299,722	20,120	322,856	10,449	99,184	2,472	7,595	63,735
Maryland	3,566,030	20,331	71,556	69,819	2,749,257	1,257,796	78,693	1,491,461	41,305	305,196	6,294	23,583	278,689
Massachusetts	4,419,823	33,753	94,792	89,895	3,238,956	1,289,871	91,020	1,949,085	128,572	498,538	7,357	27,165	300,795
Michigan	5,729,197	33,954	131,289	105,294	4,578,904	1,921,835	133,993	2,657,069	63,976	378,013	16,660	34,114	386,993
Minnesota	3,464,761	14,136	87,521	67,677	2,686,818	1,105,386	80,940	1,581,432	34,238	293,503	18,887	25,622	236,359
Mississippi	1,494,351	7,159	27,654	29,807	1,236,529	537,844	37,956	698,685	9,126	51,709	9,544	9,772	113,051
Missouri	3,532,329	16,504	64,670	72,400	2,742,938	1,251,427	91,251	1,491,511	72,987	255,559	17,699	24,929	264,643
Montana	708,458	5,588	25,300	21,924	501,581	212,567	15,915	289,014	11,890	47,331	4,733	7,846	82,265
Nebraska	1,171,770	7,867	33,032	28,766	892,539	379,002	23,971	513,537	13,983	70,358	11,710	10,113	103,402
Nevada	1,941,096	14,978	45,547	46,320	1,459,287	675,773	33,768	783,514	45,844	138,488	4,023	9,079	177,530
New Hampshire	847,640	5,484	10,565	17,446	662,695	333,970	18,856	328,725	15,216	78,158	1,965	6,322	49,789
New Jersey	5,819,540	48,941	111,375	191,521	4,218,693	1,344,054	78,559	2,874,639	130,454	597,472	15,611	30,026	475,447
New Mexico	1,106,022	4,397	18,690	18,076	911,060	453,142	26,968	457,918	8,737	54,026	5,230	6,764	79,042
New York	13,270,746	224,967	399,933	386,336	9,551,341	3,175,429	253,164	6,375,912	277,269	1,288,882	12,746	74,012	1,055,260
North Carolina	5,700,319	28,558	133,537	103,159	4,545,445	2,168,604	143,491	2,376,841	45,270	401,060	14,599	32,233	396,458
North Dakota	461,249	2,407	11,246	13,851	356,410	147,093	9,571	209,317	5,733	25,351	9,666	4,124	32,461
Ohio	6,811,259	29,926	106,114	119,741	5,477,188	2,612,712	188,697	2,864,476	88,086	443,698	23,059	47,986	475,461
Oklahoma	2,162,338	9,750	52,701	52,440	1,657,941	774,725	44,884	883,216	24,370	129,981	6,997	12,490	215,668
Oregon	2,587,895	11,674	56,241	52,332	1,943,736	1,023,562	75,101	920,174	27,540	243,825	6,726	16,884	228,937
Pennsylvania	7,472,637	32,959	152,126	149,240	5,902,115	2,590,451	178,764	3,311,664	109,751	581,038	21,023	50,666	473,719
Rhode Island	688,489	3,453	16,552	11,733	518,620	194,057	13,567	324,563	19,991	74,616	1,081	5,993	36,450
South Carolina	2,802,628	11,420	64,032	52,323	2,247,113	1,031,426	76,800	1,215,687	21,972	179,852	10,083	13,839	201,994
South Dakota	547,538	2,915	14,656	16,965	414,802	167,875	10,367	246,927	14,190	25,691	9,261	4,799	44,259
Tennessee	3,657,853	19,487	35,252	77,901	3,030,013	1,486,813	91,054	1,543,200	34,559	206,843	14,283	20,063	219,452
Texas	16,134,281	110,685	317,468	415,481	12,260,280	6,048,119	302,991	6,212,161	172,342	1,125,291	76,405	79,706	1,576,623
Utah	1,922,546	8,080	66,143	81,418	1,340,994	655,099	40,226	685,895	15,934	173,020	5,627	7,673	223,657
Vermont	400,232	2,394	9,748	7,795	308,092	139,013	11,829	169,079	6,051	38,516	588	4,698	22,350
Virginia	4,861,453	27,213	115,056	93,495	3,800,707	1,959,365	140,061	1,841,342	48,938	387,426	10,843	31,967	345,808
Washington	4,538,963	20,829	103,394	84,794	3,516,937	1,912,953	110,235	1,603,984	55,066	323,279	13,721	27,103	393,840
West Virginia	870,673	3,847	10,648	11,296	758,884	391,528	22,919	367,356	9,989	26,966	2,361	7,140	39,542
Wisconsin	3,427,268	18,365	62,573	62,434	2,750,333	1,179,119	87,620	1,571,214	57,236	239,815	10,808	26,697	199,007
Wyoming	384,400	5,259	13,511	17,614	264,067	120,300	6,187	143,767	6,908	25,316	2,379	3,766	45,580
Puerto Rico	84,620	205	228	957	47,217	12,429	2,081	34,788	171	28,080	d	d	6,998
Other [11]	613,517	35,653	634	13,589	218,306	108,924	32,326	109,382	7,193	4,817	d	d	330,486

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

[1] Excludes returns that do not have the requirement or option of filing electronically; 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).

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations). Excludes Form 1120–S (S corporation income tax return), shown separately.

[3] Includes some of 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–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). As a result of

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of $69,000 or less could prepare and file their Tax Year 2019 taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private-sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 945 (tax return of withheld income tax from nonpayroll distributions).

[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[11] 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 Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**184,583,313**	**1,396,873**	**4,565,756**	**3,474,833**	**137,242,019**	**57,303,192**	**2,811,883**	**79,938,827**	**2,632,687**	**14,717,384**	**631,066**	**1,118,006**	**18,804,689**
Alabama	2,341,152	9,998	48,098	41,744	1,859,753	735,864	35,257	1,123,889	23,991	114,536	10,115	14,844	218,073
Alaska	400,371	1,634	9,114	6,289	303,703	157,882	5,696	145,821	3,584	21,431	476	3,656	50,484
Arizona	3,590,051	13,990	76,580	60,161	2,717,294	1,282,720	61,109	1,434,574	32,287	277,835	6,697	16,070	389,137
Arkansas	1,461,217	7,442	38,405	26,472	1,124,704	429,383	25,229	695,321	14,692	61,620	8,106	9,538	170,238
California	22,630,031	232,176	555,933	359,544	16,136,559	5,364,167	231,670	10,772,392	272,891	2,357,649	58,712	113,916	2,542,651
Colorado	3,443,369	17,149	114,810	85,126	2,444,467	1,234,236	52,441	1,210,231	39,055	294,330	7,606	20,964	419,862
Connecticut	2,136,780	14,777	27,458	58,073	1,584,642	629,099	27,892	955,543	40,932	203,344	3,169	14,935	189,450
Delaware	601,823	8,383	12,646	14,363	414,172	196,244	8,314	217,928	42,053	45,973	587	4,782	58,864
District of Columbia	444,099	3,435	5,885	9,957	305,767	157,759	8,588	148,008	d	53,899	d	9,702	50,242
Florida	13,116,475	129,839	570,747	248,437	8,942,967	3,697,185	155,117	5,245,782	161,080	1,167,333	43,776	54,886	1,797,410
Georgia	5,582,448	28,683	163,755	92,383	4,104,795	1,819,576	96,946	2,285,219	43,255	436,910	27,044	29,683	655,940
Hawaii	741,769	5,744	11,785	8,304	589,001	241,687	8,362	347,314	10,164	45,932	518	5,029	65,292
Idaho	942,768	3,865	28,900	24,783	703,206	315,313	16,473	387,893	8,411	56,725	3,008	6,118	107,752
Illinois	7,348,280	52,574	221,823	105,368	5,466,911	2,171,881	115,021	3,295,030	184,850	609,627	41,432	43,816	621,879
Indiana	3,544,285	10,887	78,433	51,295	2,881,641	1,348,668	87,911	1,532,973	30,071	222,912	14,483	24,647	229,916
Iowa	1,729,760	12,703	40,529	35,456	1,366,455	475,342	23,759	891,113	21,366	86,296	14,443	22,128	130,384
Kansas	1,613,534	9,973	33,649	34,555	1,237,486	527,380	24,321	710,106	23,846	105,661	9,205	11,968	147,191
Kentucky	2,178,757	7,504	43,816	36,316	1,772,652	703,885	38,329	1,068,767	25,549	99,028	9,713	13,096	171,083
Louisiana	2,343,168	14,989	54,320	52,285	1,754,154	739,599	35,697	1,014,555	17,226	148,051	9,637	13,097	279,409
Maine	809,019	3,804	20,972	11,808	586,586	280,587	12,885	305,999	10,316	93,581	2,241	7,655	72,056
Maryland	3,403,131	19,736	69,679	58,295	2,562,385	1,143,070	52,961	1,419,315	40,745	290,956	6,054	22,827	332,454
Massachusetts	4,324,825	33,576	94,077	72,587	3,125,051	1,232,142	65,089	1,892,909	128,766	487,629	6,134	27,190	349,815
Michigan	5,463,186	34,930	129,130	93,220	4,303,241	1,728,245	95,422	2,574,996	67,723	352,856	16,815	34,294	430,977
Minnesota	3,349,547	14,078	86,861	58,382	2,546,141	1,016,434	56,488	1,529,707	33,769	281,383	17,111	25,001	286,821
Mississippi	1,376,097	7,088	26,877	24,603	1,112,925	441,223	28,223	671,702	9,231	46,032	8,932	9,238	131,171
Missouri	3,337,758	16,696	63,075	61,336	2,544,496	1,110,639	63,569	1,433,857	78,873	234,798	16,316	25,010	297,158
Montana	670,957	5,542	24,636	18,430	464,577	192,298	11,103	272,279	11,972	38,631	4,402	7,724	95,043
Nebraska	1,114,142	7,881	32,400	25,518	849,054	352,777	16,685	496,277	13,684	63,072	10,518	10,025	101,990
Nevada	1,756,668	15,061	43,770	36,201	1,279,251	560,096	19,298	719,155	46,788	127,447	3,716	8,327	196,107
New Hampshire	818,043	5,393	10,366	14,782	630,022	327,927	12,710	302,095	14,770	73,990	1,863	6,333	60,524
New Jersey	5,602,144	49,266	110,825	159,333	3,991,700	1,194,839	49,983	2,796,861	138,175	580,715	15,460	30,129	526,541
New Mexico	1,026,872	4,357	18,178	14,826	822,651	391,916	18,002	430,735	8,590	49,674	5,893	6,952	95,751
New York	12,759,298	218,765	398,595	294,685	9,079,927	2,779,673	164,733	6,300,254	269,608	1,239,195	11,999	73,391	1,173,133
North Carolina	5,313,938	27,538	130,508	87,311	4,139,486	1,899,517	97,180	2,239,969	43,761	370,969	13,255	31,263	469,847
North Dakota	443,464	2,554	11,028	12,677	336,507	131,928	6,805	204,579	5,672	22,121	9,204	4,061	39,640
Ohio	6,423,730	29,714	102,731	103,325	5,088,261	2,369,637	131,720	2,718,624	89,865	419,221	21,999	46,819	521,795
Oklahoma	2,004,449	9,477	51,207	41,882	1,488,585	647,625	29,212	840,960	24,093	125,501	6,795	12,789	244,120
Oregon	2,411,109	11,497	55,287	43,690	1,752,688	899,632	49,663	853,056	27,511	220,043	6,572	16,802	277,019
Pennsylvania	7,133,248	33,429	149,261	129,788	5,554,143	2,389,634	122,678	3,164,509	109,169	558,004	19,365	49,699	530,390
Rhode Island	664,876	3,442	16,362	9,925	492,125	177,251	9,164	314,874	20,136	71,821	966	5,805	44,294
South Carolina	2,604,343	11,596	62,177	44,093	2,040,880	901,087	54,560	1,139,793	20,727	164,933	9,240	13,529	237,168
South Dakota	523,982	2,949	14,390	15,236	388,966	156,851	7,264	232,115	13,733	21,645	8,092	4,851	54,120
Tennessee	3,395,134	19,241	34,167	64,265	2,758,901	1,312,302	63,821	1,446,599	33,373	187,441	13,670	19,550	264,526
Texas	15,008,364	106,088	300,758	317,361	11,099,478	5,321,583	198,647	5,777,895	170,226	1,035,709	77,849	77,149	1,823,746
Utah	1,798,571	7,777	63,522	63,948	1,232,528	593,542	25,826	638,986	14,947	157,199	5,148	7,586	245,916
Vermont	392,063	2,347	9,792	6,685	294,904	135,182	8,544	159,722	5,915	37,946	556	4,623	29,295
Virginia	4,634,861	27,033	112,925	79,764	3,544,487	1,837,402	103,706	1,707,085	47,726	365,858	11,150	31,354	414,564
Washington	4,262,758	20,366	99,475	68,392	3,212,344	1,761,770	71,662	1,450,574	53,990	296,185	13,314	26,544	472,148
West Virginia	799,806	3,782	10,481	9,799	685,558	338,708	17,054	346,850	10,176	24,797	2,515	7,217	45,481
Wisconsin	3,317,494	18,939	61,607	56,375	2,617,872	1,109,129	63,594	1,508,743	54,294	220,778	10,390	26,283	250,956
Wyoming	365,021	4,748	13,066	13,966	248,248	113,414	4,203	134,834	6,642	21,396	2,420	3,637	50,898
Puerto Rico	105,457	193	192	493	74,588	16,078	1,492	58,510	d	21,779	d	710	7,352
Other [11]	978,821	32,245	693	10,941	583,134	211,184	19,805	371,950	7,129	4,987	2,312	764	336,616

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

[1] Excludes returns that do not have the requirement or option of filing electronically; 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).

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations). Excludes Form 1120–S (S corporations), shown separately.

[3] Includes some of 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–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).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Web site without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of $66,000 or less could prepare and file their taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private-sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 945 (tax return of withheld income tax from nonpayroll distributions).

[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[11] 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 Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**178,972,623**	**1,349,449**	**4,429,022**	**3,699,831**	**134,297,201**	**54,871,688**	**2,656,313**	**79,425,513**	**2,566,493**	**13,562,987**	**579,451**	**1,084,125**	**17,404,064**
Alabama	2,285,097	10,013	46,806	43,316	1,836,610	703,505	33,986	1,133,105	23,570	103,653	9,518	14,379	197,232
Alaska	390,482	1,632	8,942	6,734	298,528	153,080	5,024	145,448	3,351	18,654	434	3,553	48,654
Arizona	3,431,236	13,377	71,841	64,520	2,617,895	1,202,640	55,554	1,415,255	30,926	252,682	6,196	15,583	358,216
Arkansas	1,425,757	7,395	37,549	27,843	1,109,704	406,547	23,565	703,157	14,033	56,348	7,525	9,221	156,139
California	21,922,583	219,319	520,799	396,855	15,815,979	5,095,834	214,789	10,720,145	267,897	2,182,850	52,980	110,212	2,355,692
Colorado	3,291,884	16,885	110,403	89,360	2,361,955	1,162,195	47,321	1,199,760	37,619	263,310	7,361	20,010	384,981
Connecticut	2,102,701	14,675	26,761	62,938	1,560,221	610,259	26,581	949,962	39,800	196,744	2,904	14,633	184,025
Delaware	573,602	7,359	12,177	15,171	404,230	189,896	8,140	214,334	32,407	43,200	442	4,596	54,020
District of Columbia	431,465	3,121	5,450	10,809	299,669	153,230	7,994	146,439	4,780	52,012	65	9,495	46,064
Florida	12,608,157	126,353	589,071	281,299	8,617,085	3,528,861	142,112	5,088,224	157,062	1,068,209	39,750	51,727	1,677,601
Georgia	5,393,910	27,738	158,096	96,563	4,009,402	1,736,920	91,723	2,272,482	40,734	400,065	25,236	28,249	607,827
Hawaii	721,560	5,287	10,826	8,937	579,399	232,869	7,810	346,530	9,845	42,013	448	4,859	59,946
Idaho	894,188	3,823	27,298	25,873	677,291	297,591	15,623	379,700	7,860	43,905	2,754	5,949	99,435
Illinois	7,162,251	50,641	212,910	110,128	5,400,761	2,103,063	110,127	3,297,698	183,352	551,469	39,613	43,241	570,136
Indiana	3,452,993	10,407	75,542	51,158	2,836,376	1,297,356	85,892	1,539,020	29,179	199,568	13,468	23,423	213,872
Iowa	1,685,224	13,028	39,175	35,292	1,355,191	458,509	22,869	896,682	20,842	75,137	13,146	22,141	111,272
Kansas	1,582,621	10,265	32,905	35,415	1,224,312	507,856	23,910	716,456	23,676	98,881	8,383	11,927	136,857
Kentucky	2,126,300	7,271	41,790	36,098	1,750,705	673,535	36,914	1,077,170	22,255	90,985	8,880	12,944	155,372
Louisiana	2,301,332	14,512	51,996	54,874	1,738,099	720,241	33,865	1,017,858	16,151	136,999	9,089	12,680	266,932
Maine	776,156	3,934	20,202	11,949	570,392	267,460	11,994	302,932	9,922	82,743	1,834	7,416	67,764
Maryland	3,317,855	19,236	66,800	61,037	2,517,906	1,109,755	51,135	1,408,151	39,844	279,373	5,212	22,571	305,876
Massachusetts	4,228,298	31,677	90,807	76,590	3,057,387	1,192,680	60,547	1,864,707	127,084	470,023	5,468	26,250	343,012
Michigan	5,331,787	35,444	125,848	95,901	4,230,728	1,654,178	92,258	2,576,550	66,811	324,348	15,569	33,254	403,884
Minnesota	3,250,611	14,227	85,449	60,432	2,494,753	972,122	51,884	1,522,631	32,795	263,081	15,840	25,385	258,649
Mississippi	1,356,143	6,864	26,098	25,901	1,107,900	425,784	26,583	682,116	8,828	40,802	8,223	9,312	122,215
Missouri	3,258,178	16,847	61,309	64,070	2,506,927	1,064,831	61,087	1,442,096	81,011	215,040	15,802	24,097	273,075
Montana	645,962	5,649	23,833	19,105	455,411	183,807	10,543	271,604	12,113	32,138	3,714	7,524	86,475
Nebraska	1,079,261	7,786	31,359	25,279	838,553	339,215	15,860	499,338	13,398	56,568	9,574	9,908	86,836
Nevada	1,677,646	14,549	41,447	40,497	1,230,037	523,216	17,299	706,821	47,007	115,139	3,467	6,535	178,968
New Hampshire	792,454	5,364	10,035	15,126	615,227	316,562	11,710	298,665	14,126	67,802	1,652	6,259	56,863
New Jersey	5,485,558	48,462	108,534	166,731	3,926,278	1,154,123	47,148	2,772,155	137,373	560,039	13,868	28,778	495,495
New Mexico	1,000,616	4,242	17,682	16,091	806,893	372,705	17,426	434,188	8,503	45,073	5,459	6,857	89,816
New York	12,493,837	207,209	389,705	319,793	8,937,874	2,668,708	160,183	6,269,166	268,945	1,177,017	10,924	71,407	1,110,963
North Carolina	5,133,787	25,668	119,525	85,217	4,059,491	1,812,711	93,102	2,246,780	41,864	334,774	11,966	29,981	425,301
North Dakota	430,104	2,634	10,801	12,869	331,626	126,205	6,460	205,421	5,572	19,018	8,183	3,917	35,484
Ohio	6,264,402	29,377	98,734	105,526	5,019,129	2,298,674	127,539	2,720,455	88,952	381,651	20,449	45,780	474,804
Oklahoma	1,942,585	9,441	49,487	43,993	1,462,527	620,215	28,961	842,312	23,001	109,411	6,269	12,342	226,114
Oregon	2,321,686	11,467	53,141	45,710	1,707,325	858,484	47,459	848,841	26,374	200,490	6,037	16,453	254,689
Pennsylvania	6,956,436	32,920	144,814	133,045	5,453,952	2,306,894	116,919	3,147,058	108,325	526,162	17,631	48,415	491,172
Rhode Island	650,630	3,388	16,000	10,293	481,129	169,936	8,678	311,193	20,470	70,831	872	5,625	42,022
South Carolina	2,511,238	11,232	56,890	44,092	1,992,815	855,455	51,972	1,137,360	19,527	146,815	8,329	13,019	218,519
South Dakota	505,778	2,958	14,043	15,282	382,984	150,454	6,778	232,530	12,783	18,347	7,601	4,745	47,035
Tennessee	3,299,666	18,524	33,115	66,646	2,705,302	1,256,130	59,140	1,449,172	32,191	166,161	12,833	18,994	245,900
Texas	14,440,219	103,508	295,161	356,410	10,733,472	5,058,271	183,539	5,675,201	164,828	936,821	71,556	73,589	1,704,874
Utah	1,708,757	7,549	59,708	68,932	1,183,307	558,797	24,603	624,510	14,253	137,731	4,726	7,125	225,426
Vermont	381,127	2,360	9,722	6,867	289,204	130,042	7,943	159,162	5,834	34,921	456	4,643	27,120
Virginia	4,506,593	27,173	109,590	83,585	3,478,254	1,787,756	99,164	1,690,498	46,249	341,174	10,205	30,813	379,550
Washington	4,094,208	19,992	95,078	73,137	3,114,756	1,679,412	65,916	1,435,344	52,627	266,662	11,790	25,920	434,246
West Virginia	783,614	3,791	10,115	9,911	677,618	327,246	16,376	350,372	8,959	21,580	2,252	7,313	42,075
Wisconsin	3,231,429	19,296	60,425	58,464	2,579,062	1,066,268	60,228	1,512,794	53,437	202,421	9,295	26,126	222,903
Wyoming	348,902	4,256	12,435	14,211	243,498	108,100	3,818	135,398	6,141	17,924	2,078	3,696	44,663
Puerto Rico	92,042	152	170	510	66,160	12,783	1,394	53,377	115	18,986	--	568	5,381
Other [11]	891,715	29,172	623	13,446	545,912	208,722	16,868	337,190	1,892	5,237	2,125	686	292,622

[1] Excludes returns that do not have the requirement or option of filing electronically; 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).

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations). Excludes Form 1120–S (S corporations), shown separately.

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[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

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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 Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**172,944,398**	**1,221,214**	**4,078,973**	**3,446,417**	**131,641,943**	**53,057,599**	**2,536,183**	**78,584,344**	**2,427,539**	**12,659,590**	**497,452**	**1,013,790**	**15,957,480**
Alabama	2,237,646	9,884	45,267	41,824	1,814,689	680,078	32,484	1,134,611	22,815	94,639	8,365	13,450	186,713
Alaska	384,035	1,541	8,502	6,353	298,243	151,897	4,546	146,346	3,096	17,072	415	3,424	45,389
Arizona	3,285,228	12,328	66,211	61,565	2,530,331	1,142,644	51,620	1,387,687	35,338	234,377	5,087	14,164	325,827
Arkansas	1,387,197	7,001	35,708	26,083	1,093,261	392,258	22,268	701,003	13,223	51,906	6,575	8,890	144,550
California	21,097,743	195,364	485,580	381,522	15,437,714	4,884,566	208,444	10,553,148	252,829	2,026,168	45,749	104,583	2,168,234
Colorado	3,147,677	15,767	105,070	85,581	2,287,014	1,109,736	45,676	1,177,278	34,135	239,742	6,804	18,654	354,910
Connecticut	2,057,371	13,902	25,819	61,983	1,538,677	594,938	25,232	943,739	37,057	190,940	2,401	14,041	172,551
Delaware	551,068	6,286	11,645	14,120	393,869	185,766	7,978	208,103	29,989	40,860	421	4,243	49,635
District of Columbia	416,186	d	5,066	10,085	293,144	147,827	7,535	145,317	4,156	50,157	d	8,894	41,819
Florida	11,848,924	97,699	444,109	206,206	8,372,462	3,421,681	133,481	4,950,781	140,928	988,337	34,739	47,951	1,516,493
Georgia	5,201,145	25,340	147,913	90,524	3,930,100	1,680,279	88,342	2,249,821	37,750	369,743	21,387	26,026	552,362
Hawaii	698,448	4,672	10,032	8,364	567,815	227,018	7,610	340,797	9,157	38,118	445	4,419	55,426
Idaho	849,510	3,670	25,554	24,651	653,648	283,597	14,874	370,051	7,598	36,806	2,476	5,549	89,558
Illinois	6,984,566	46,316	202,227	105,038	5,342,849	2,056,840	107,238	3,286,009	181,080	512,820	33,645	39,972	520,619
Indiana	3,358,797	9,649	71,355	47,532	2,789,984	1,256,920	84,559	1,533,064	27,448	184,538	11,656	21,768	194,867
Iowa	1,646,200	12,734	37,387	33,453	1,342,692	445,636	21,425	897,056	20,413	65,381	11,495	21,163	101,482
Kansas	1,548,505	10,051	31,687	34,297	1,211,149	493,164	22,833	717,985	22,330	91,765	7,659	11,348	128,219
Kentucky	2,084,057	6,900	39,414	33,927	1,725,958	648,687	35,440	1,077,271	21,210	94,530	7,619	11,773	142,726
Louisiana	2,253,187	14,564	51,482	54,482	1,713,015	706,674	32,438	1,006,341	16,217	127,820	7,827	11,847	255,933
Maine	747,117	3,744	19,540	11,596	557,328	258,524	11,523	298,804	9,638	72,308	1,392	7,096	64,475
Maryland	3,214,771	17,922	63,532	58,254	2,469,513	1,079,975	49,237	1,389,538	37,261	263,817	4,319	20,844	279,309
Massachusetts	4,108,303	31,075	88,458	73,483	2,990,428	1,156,787	57,939	1,833,641	123,886	452,666	4,671	24,516	319,120
Michigan	5,197,383	34,162	121,642	93,433	4,160,284	1,603,889	89,544	2,556,395	62,921	302,633	14,152	31,483	376,673
Minnesota	3,155,006	13,606	83,056	58,690	2,447,424	938,377	49,349	1,509,047	31,157	250,185	13,414	23,742	233,732
Mississippi	1,335,500	6,758	25,000	24,640	1,101,939	413,335	25,121	688,604	8,607	37,253	7,152	8,752	115,399
Missouri	3,153,250	16,097	58,495	61,039	2,458,122	1,026,250	58,884	1,431,872	84,845	197,659	13,497	22,945	240,551
Montana	622,181	5,398	22,940	18,236	446,537	175,987	9,553	270,550	12,194	26,629	3,099	7,181	79,967
Nebraska	1,052,398	7,476	29,765	23,960	828,003	329,134	15,091	498,869	16,541	50,398	8,451	9,561	78,243
Nevada	1,572,087	13,888	39,325	39,568	1,183,979	495,673	16,023	688,306	15,196	106,572	2,893	5,816	164,850
New Hampshire	768,778	5,150	9,723	14,546	603,003	308,437	11,357	294,566	13,300	63,638	1,426	5,932	52,060
New Jersey	5,322,022	45,296	106,304	160,092	3,842,861	1,118,744	45,445	2,724,117	131,120	540,704	11,698	26,558	457,389
New Mexico	967,023	4,129	16,872	15,613	789,742	359,246	16,344	430,496	7,780	38,950	4,400	6,381	83,156
New York	12,155,203	189,508	381,854	303,336	8,771,188	2,581,072	144,947	6,190,116	254,409	1,131,955	9,360	65,912	1,047,681
North Carolina	4,958,567	23,100	112,003	78,391	3,970,263	1,715,558	82,409	2,254,705	46,754	305,974	10,217	27,800	384,065
North Dakota	422,977	2,614	10,489	12,347	328,592	121,801	6,316	206,791	5,361	17,221	6,761	3,817	35,775
Ohio	6,106,369	27,825	94,604	100,836	4,938,537	2,245,219	125,754	2,693,318	83,775	361,327	17,425	42,535	439,505
Oklahoma	1,894,256	9,080	47,237	41,599	1,447,614	603,326	29,222	844,288	21,330	100,423	5,449	11,303	210,221
Oregon	2,229,783	10,726	50,180	43,736	1,658,261	816,938	45,369	841,323	25,147	185,682	5,049	15,472	235,530
Pennsylvania	6,788,431	31,369	140,652	127,954	5,369,688	2,250,887	116,493	3,118,801	112,901	500,062	14,227	45,026	446,552
Rhode Island	633,525	3,261	15,814	10,015	470,143	164,705	8,447	305,438	19,780	69,233	710	5,291	39,278
South Carolina	2,416,238	10,465	54,104	41,373	1,944,655	817,045	48,641	1,127,610	18,322	131,548	7,014	12,049	196,708
South Dakota	491,039	2,906	13,557	14,547	377,753	146,700	6,507	231,053	12,233	15,589	6,921	4,487	43,046
Tennessee	3,198,377	17,337	31,831	63,520	2,653,895	1,217,764	56,627	1,436,131	30,272	151,093	11,293	17,593	221,543
Texas	13,815,701	89,637	249,504	311,641	10,478,850	4,900,189	173,675	5,578,661	149,728	863,018	60,212	68,999	1,544,112
Utah	1,627,073	7,026	56,661	66,039	1,144,724	532,819	23,209	611,905	12,972	123,941	4,177	6,708	204,825
Vermont	372,290	2,371	9,544	6,560	284,952	127,391	7,682	157,561	5,451	33,727	431	4,417	24,837
Virginia	4,369,958	25,148	105,157	81,041	3,409,133	1,741,794	94,095	1,667,339	40,590	321,137	8,768	28,711	350,273
Washington	3,928,926	18,581	89,952	70,413	3,027,052	1,617,003	62,854	1,410,049	48,616	244,851	10,204	24,616	394,641
West Virginia	772,169	3,568	9,838	9,475	673,575	320,792	15,975	352,783	8,800	18,822	1,996	6,796	39,299
Wisconsin	3,154,934	19,224	58,785	57,629	2,539,055	1,038,429	58,510	1,500,626	52,877	187,919	8,031	24,678	206,736
Wyoming	336,792	3,452	11,857	13,199	241,353	105,927	3,694	135,426	5,424	14,883	1,732	3,492	41,400
Puerto Rico	95,570	d	159	444	72,773	11,237	1,340	61,536	125	16,531	d	502	4,907
Other [11]	922,911	22,723	511	11,582	624,110	206,439	14,984	417,671	1,457	5,523	2,076	620	254,309

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

[1] Excludes returns that do not have the option of filing electronically; 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).

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations). Excludes Form 1120–S (S corporations), shown separately.

[3] Includes some of 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–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).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Web site without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of $58,000 or less could prepare and file their taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 945 (tax return of withheld income tax from nonpayroll distributions).

[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[11] 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 Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**168,816,411**	**1,333,340**	**3,951,011**	**3,311,992**	**131,043,815**	**52,619,856**	**2,589,534**	**78,423,959**	**2,538,555**	**11,593,826**	**399,511**	**961,630**	**13,682,731**
Alabama	2,206,649	10,765	44,104	40,389	1,826,931	677,698	32,572	1,149,233	23,812	83,522	6,735	12,704	157,687
Alaska	386,587	1,682	8,149	6,039	307,145	157,235	4,726	149,910	3,281	14,566	369	3,242	42,114
Arizona	3,183,833	13,280	61,133	58,396	2,500,882	1,117,966	51,689	1,382,916	36,669	216,886	4,004	13,302	279,281
Arkansas	1,361,886	7,540	34,196	24,455	1,101,300	394,777	23,352	706,523	13,761	45,513	5,462	8,279	121,380
California	20,472,436	214,009	448,938	366,459	15,282,064	4,766,004	211,468	10,516,060	268,661	1,868,605	36,022	98,254	1,889,424
Colorado	3,042,418	17,266	100,290	81,264	2,264,807	1,086,544	47,204	1,178,263	36,145	215,492	5,999	17,983	303,172
Connecticut	2,024,341	15,773	25,377	61,017	1,536,647	590,831	25,721	945,816	39,368	184,170	1,974	13,218	146,797
Delaware	535,134	6,352	11,029	13,152	391,060	184,917	8,662	206,143	30,420	37,931	340	3,929	40,921
District of Columbia	404,119	3,213	4,703	9,532	288,091	143,451	8,026	144,640	4,529	48,004	48	8,413	37,586
Florida	11,536,984	111,664	485,911	218,657	8,266,565	3,395,671	135,586	4,870,894	152,953	892,875	28,062	45,516	1,334,781
Georgia	5,083,980	28,245	144,116	86,487	3,930,470	1,673,413	90,423	2,257,057	39,794	340,741	17,022	24,173	472,932
Hawaii	683,631	5,005	9,220	7,930	564,772	226,857	7,684	337,915	9,784	33,798	376	4,300	48,446
Idaho	811,759	3,948	24,345	23,961	642,664	275,879	14,501	366,785	7,822	29,221	2,174	5,230	72,394
Illinois	6,874,628	49,329	191,336	98,853	5,358,982	2,059,929	111,357	3,299,053	188,028	478,461	26,824	37,853	444,962
Indiana	3,296,640	10,010	66,161	42,848	2,796,050	1,255,049	90,260	1,541,001	27,433	162,734	9,567	20,080	161,757
Iowa	1,617,976	13,263	35,627	31,526	1,344,051	439,669	22,364	904,382	20,656	56,511	9,749	20,485	86,108
Kansas	1,528,698	11,022	30,695	32,833	1,222,802	492,028	24,060	730,774	23,136	82,043	6,632	10,922	108,613
Kentucky	2,041,853	7,049	35,958	30,570	1,725,451	645,933	38,116	1,079,518	21,432	88,780	6,154	10,834	115,625
Louisiana	2,229,920	14,281	44,574	48,396	1,758,897	726,204	34,510	1,032,693	16,345	114,669	6,969	11,507	214,282
Maine	719,313	4,063	18,855	10,992	554,349	257,630	11,947	296,719	9,806	60,280	994	6,785	53,189
Maryland	3,137,109	19,717	60,440	55,495	2,457,272	1,069,932	49,933	1,387,340	39,208	239,857	3,142	19,352	242,626
Massachusetts	4,017,850	33,359	86,406	70,856	2,957,966	1,135,895	55,117	1,822,071	129,007	438,484	3,721	23,570	274,481
Michigan	5,102,417	37,447	118,036	91,652	4,154,553	1,595,137	92,467	2,559,416	64,308	274,102	12,145	29,961	320,213
Minnesota	3,072,256	15,234	80,762	56,624	2,431,490	924,303	52,811	1,507,187	31,853	227,213	10,680	22,339	196,061
Mississippi	1,324,233	7,164	23,839	23,474	1,114,669	415,351	26,239	699,318	9,044	32,730	5,821	10,250	97,242
Missouri	3,087,316	17,483	56,092	58,210	2,461,079	1,025,777	61,943	1,435,302	90,600	176,244	10,074	21,637	195,897
Montana	602,273	5,763	22,250	17,564	446,656	173,339	9,626	273,317	12,222	21,990	2,568	6,880	66,380
Nebraska	1,029,748	7,700	28,495	22,381	828,620	327,053	16,137	501,567	16,748	44,873	6,934	9,077	64,920
Nevada	1,517,525	14,983	37,396	38,807	1,165,900	487,069	16,137	678,831	16,305	96,074	2,376	5,370	140,314
New Hampshire	752,303	5,524	9,402	13,788	600,992	308,716	11,281	292,276	12,711	59,013	1,105	5,520	44,248
New Jersey	5,192,076	48,304	102,270	152,926	3,820,584	1,107,249	45,689	2,713,335	133,878	516,247	8,842	24,538	384,487
New Mexico	956,062	4,524	16,150	15,051	795,672	355,872	16,556	439,800	8,306	34,106	3,765	6,000	72,488
New York	11,936,112	204,289	373,954	287,880	8,725,320	2,511,315	122,720	6,214,005	264,908	1,065,711	7,967	62,821	943,262
North Carolina	4,811,394	23,615	99,976	68,994	3,944,961	1,690,458	83,318	2,254,503	47,091	271,188	8,546	25,753	321,270
North Dakota	416,288	2,813	10,335	11,908	334,573	122,509	6,820	212,064	5,379	14,608	4,904	3,582	28,186
Ohio	6,012,020	30,807	90,772	95,808	4,948,653	2,262,579	133,400	2,686,074	86,510	336,780	13,908	41,339	367,443
Oklahoma	1,875,404	9,948	44,131	38,700	1,470,595	608,844	31,041	861,751	22,116	91,793	4,593	10,800	182,728
Oregon	2,148,407	11,566	47,207	41,742	1,636,890	794,246	46,467	842,644	26,077	169,248	4,491	14,470	196,716
Pennsylvania	6,670,128	34,274	133,688	122,780	5,369,079	2,253,420	125,011	3,115,659	115,411	463,476	12,312	43,149	375,959
Rhode Island	624,008	3,531	15,581	9,828	467,083	160,360	8,504	306,723	21,123	66,873	518	5,164	34,307
South Carolina	2,346,418	11,840	51,979	38,766	1,927,012	806,611	51,760	1,120,401	18,425	116,071	4,907	11,235	166,183
South Dakota	479,372	2,958	13,123	13,862	378,229	147,913	6,695	230,316	12,976	12,338	5,867	4,335	35,684
Tennessee	3,137,662	19,282	30,918	60,571	2,650,021	1,222,653	59,012	1,427,368	31,374	134,405	9,302	17,135	184,654
Texas	13,483,395	102,640	244,685	305,006	10,455,396	4,896,018	177,895	5,559,378	167,598	772,330	44,805	64,880	1,326,055
Utah	1,546,925	7,822	53,468	63,577	1,126,587	517,562	22,829	609,025	13,772	106,119	3,582	6,460	165,538
Vermont	366,453	2,491	9,325	6,374	285,699	128,018	7,741	157,681	5,507	30,966	386	4,154	21,551
Virginia	4,274,584	28,072	101,483	78,437	3,398,846	1,738,688	97,453	1,660,158	42,133	291,111	6,813	26,958	300,731
Washington	3,794,178	20,379	85,067	67,569	2,981,465	1,594,763	65,147	1,386,702	51,279	218,983	7,979	23,245	338,212
West Virginia	775,998	3,850	9,428	9,108	686,599	326,876	17,675	359,723	9,210	16,323	1,601	6,333	33,546
Wisconsin	3,097,124	21,151	57,431	56,998	2,532,909	1,029,776	60,838	1,503,133	51,638	173,307	6,763	23,916	173,011
Wyoming	336,873	3,423	11,556	12,697	248,903	109,076	3,806	139,827	6,266	12,772	1,495	3,336	36,425
Puerto Rico	86,091	107	142	400	72,818	10,010	1,283	62,808	98	7,610	--	466	4,450
Other [11]	763,624	23,521	507	10,403	502,744	194,783	11,955	307,961	1,639	6,079	2,123	596	216,012

[1] Excludes returns that do not have the option of filing electronically; 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).

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations).

[3] Includes some of 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–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).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Web site without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

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[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 945 (tax return of withheld income tax from nonpayroll distributions).

[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[11] 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 Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**163,483,978**	**1,268,809**	**3,731,071**	**3,094,662**	**127,778,934**	**49,704,605**	**2,962,391**	**78,074,329**	**2,470,453**	**10,544,640**	**324,200**	**951,349**	**13,319,860**
Alabama	2,169,031	10,542	42,479	38,726	1,806,468	639,931	36,339	1,166,537	23,704	73,194	5,310	12,965	155,643
Alaska	378,676	1,621	7,355	5,722	303,318	152,027	6,163	151,291	3,092	12,401	348	3,305	41,514
Arizona	3,066,032	12,815	56,129	54,571	2,415,014	1,037,325	60,268	1,377,689	36,089	200,688	3,295	13,208	274,223
Arkansas	1,334,506	7,288	32,161	22,375	1,086,472	371,706	27,136	714,766	13,189	39,668	4,489	8,669	120,195
California	19,684,285	197,942	421,667	343,899	14,794,437	4,445,932	239,894	10,348,505	257,160	1,733,018	28,587	93,129	1,814,446
Colorado	2,898,336	16,548	93,665	75,584	2,172,314	1,001,087	51,516	1,171,227	33,944	193,467	5,193	17,844	289,777
Connecticut	1,979,583	14,957	24,310	58,726	1,505,948	565,568	27,367	940,380	36,884	176,303	1,327	12,956	148,172
Delaware	519,520	5,676	10,688	12,172	380,000	175,084	11,730	204,916	31,548	35,028	327	3,999	40,082
District of Columbia	387,417	2,952	4,471	8,640	277,583	133,766	8,503	143,817	4,289	45,497	36	8,271	35,678
Florida	11,019,581	102,345	454,164	195,934	7,997,606	3,237,877	150,067	4,759,729	146,961	795,647	21,089	44,597	1,261,238
Georgia	4,915,329	27,398	136,658	80,686	3,830,398	1,582,413	102,940	2,247,985	38,312	307,853	12,644	24,219	457,161
Hawaii	660,297	4,671	8,359	7,055	548,765	214,779	11,385	333,986	9,410	30,947	256	4,284	46,550
Idaho	777,298	3,916	23,057	22,786	619,038	255,968	17,986	363,070	7,500	23,576	1,934	5,382	70,109
Illinois	6,703,764	46,727	177,386	91,663	5,273,388	1,979,747	118,009	3,293,641	185,945	431,068	23,409	36,932	437,246
Indiana	3,212,648	9,243	58,720	38,482	2,743,823	1,185,807	107,545	1,558,016	26,071	146,702	8,022	20,655	160,930
Iowa	1,580,087	13,113	33,834	29,736	1,326,652	415,287	25,456	911,365	19,489	44,272	7,974	20,652	84,365
Kansas	1,502,977	11,001	29,504	31,324	1,208,542	468,460	28,219	740,082	22,350	73,949	5,800	11,290	109,217
Kentucky	1,992,994	6,752	32,890	27,927	1,695,273	604,213	44,777	1,091,060	20,552	76,528	4,798	11,111	117,163
Louisiana	2,201,137	14,790	45,601	48,355	1,740,734	690,592	37,402	1,050,142	16,466	106,243	5,732	11,403	211,813
Maine	697,179	3,972	18,189	10,368	539,226	245,150	13,761	294,076	9,199	53,586	814	6,863	54,962
Maryland	3,043,150	18,925	57,281	52,085	2,398,502	1,019,594	54,050	1,378,908	36,930	223,163	2,439	19,264	234,561
Massachusetts	3,916,454	32,814	84,156	67,837	2,875,209	1,076,666	59,846	1,798,543	126,334	418,183	2,893	23,602	285,426
Michigan	4,994,307	37,951	113,082	88,791	4,089,469	1,525,741	109,934	2,563,728	59,311	248,823	9,657	29,210	318,013
Minnesota	2,987,105	15,287	78,524	54,189	2,371,250	870,645	60,843	1,500,605	30,351	208,843	9,040	22,537	197,084
Mississippi	1,302,837	7,034	22,853	22,145	1,104,887	394,459	30,079	710,428	8,768	28,628	4,641	6,892	96,989
Missouri	3,030,169	17,158	53,109	54,659	2,411,817	979,268	70,971	1,432,549	114,167	156,680	8,145	22,783	191,651
Montana	578,086	5,677	21,179	16,651	436,033	161,069	11,721	274,964	6,297	18,210	2,244	6,685	65,110
Nebraska	1,001,314	7,521	26,246	19,994	813,619	309,624	17,569	503,995	17,252	39,204	5,608	8,921	62,949
Nevada	1,466,476	14,676	35,504	37,456	1,130,657	456,644	18,201	674,013	15,209	87,632	1,830	5,316	138,196
New Hampshire	732,747	5,320	8,953	13,092	587,262	297,393	13,075	289,869	12,063	53,658	836	5,553	46,010
New Jersey	5,059,116	45,111	96,314	144,433	3,731,451	1,047,415	48,990	2,684,036	128,447	500,418	6,460	24,104	382,378
New Mexico	934,659	4,272	14,979	13,945	781,871	334,242	19,303	447,629	8,178	30,205	3,648	6,033	71,528
New York	11,576,066	194,067	368,781	270,003	8,535,278	2,357,480	175,826	6,177,798	255,653	954,178	6,637	61,856	929,613
North Carolina	4,620,305	21,148	87,421	61,460	3,831,256	1,573,335	97,817	2,257,921	43,655	239,308	6,822	25,466	303,769
North Dakota	409,313	2,771	9,851	11,258	331,173	115,551	8,314	215,622	5,083	13,243	3,945	3,680	28,309
Ohio	5,868,029	30,413	86,260	90,957	4,858,109	2,159,047	144,967	2,699,062	82,582	298,424	11,616	41,356	368,312
Oklahoma	1,837,562	9,732	41,180	34,820	1,452,343	575,972	38,258	876,371	21,388	83,035	4,212	10,477	180,375
Oregon	2,044,827	11,296	44,148	38,121	1,560,220	728,572	53,009	831,648	25,144	152,421	3,714	14,976	194,787
Pennsylvania	6,526,685	33,404	131,187	114,938	5,271,587	2,153,025	137,444	3,118,562	113,294	435,143	10,767	43,359	373,006
Rhode Island	611,950	3,599	15,276	9,509	457,260	150,296	9,901	306,964	21,285	64,339	350	5,044	35,288
South Carolina	2,269,501	11,758	49,505	36,619	1,878,480	748,609	60,734	1,129,871	17,455	101,690	3,715	11,426	158,853
South Dakota	467,036	2,954	12,468	13,016	371,853	141,641	7,486	230,212	12,468	9,990	4,729	4,535	35,023
Tennessee	3,056,848	19,282	29,845	56,950	2,590,773	1,153,800	65,264	1,436,973	30,154	120,906	7,845	16,625	184,468
Texas	12,959,916	96,667	220,597	276,971	10,157,258	4,622,282	190,481	5,534,976	160,723	680,943	36,284	64,059	1,266,414
Utah	1,471,192	7,753	50,365	60,577	1,078,732	479,408	25,483	599,324	12,886	91,292	3,126	6,618	159,843
Vermont	354,675	2,242	7,852	5,292	279,387	122,651	9,537	156,736	5,293	28,566	305	4,093	21,645
Virginia	4,156,144	27,903	96,939	74,747	3,322,680	1,659,192	113,681	1,663,488	40,070	265,840	5,561	27,091	295,313
Washington	3,628,287	19,779	79,853	63,914	2,863,990	1,496,441	70,554	1,367,549	48,875	195,058	5,283	23,528	328,007
West Virginia	767,447	3,640	8,753	8,449	681,909	309,723	21,931	372,186	9,053	14,761	1,192	6,169	33,521
Wisconsin	3,028,669	21,700	55,593	55,849	2,480,112	986,075	65,958	1,494,037	52,123	157,211	5,908	24,002	176,171
Wyoming	331,754	3,205	11,141	12,042	248,292	105,081	4,279	143,211	6,294	10,762	1,329	3,385	35,304
Puerto Rico	76,595	75	120	332	64,479	7,837	1,104	56,642	119	7,716	--	477	3,277
Other [11]	694,080	19,406	469	8,830	466,737	183,108	19,318	283,629	1,395	6,532	2,035	493	188,183

[1] Excludes returns that do not have the option of filing electronically; 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).

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations).

[3] Includes some of 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–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).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of $58,000 or less could prepare and file their taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 945 (tax return of withheld income tax from nonpayroll distributions).

[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[11] 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 States.

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

Number of Returns and Other Forms Filed Electronically, 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				Estate and trust income tax	Employment taxes [7]	Excise taxes [8]	Tax-exempt organizations [9]	Supplemental documents [10]
					Total individual returns [3]	Online		Practitioner filed [6]					
						Total filed [4]	Free File [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**157,187,971**	**1,173,505**	**3,439,645**	**2,813,102**	**124,585,594**	**47,309,667**	**3,261,248**	**77,275,927**	**2,334,249**	**9,615,578**	**253,158**	**837,997**	**12,135,143**
Alabama	2,122,412	10,456	40,500	36,809	1,785,868	612,321	39,515	1,173,547	21,674	66,424	4,431	11,547	144,703
Alaska	371,057	1,524	6,851	5,205	301,830	151,349	6,909	150,481	2,840	11,088	258	2,966	38,495
Arizona	2,939,657	12,059	50,573	49,203	2,339,074	977,840	64,940	1,361,234	35,140	186,577	2,748	11,454	252,829
Arkansas	1,288,659	6,957	29,862	19,878	1,068,538	349,538	32,069	719,000	12,314	32,748	3,700	7,387	107,275
California	18,641,804	168,866	354,755	287,033	14,258,526	4,175,770	256,996	10,082,756	228,729	1,611,696	22,906	78,070	1,631,223
Colorado	2,747,117	15,905	86,570	69,984	2,089,092	946,711	55,552	1,142,381	31,052	173,233	3,824	15,436	262,021
Connecticut	1,902,265	12,119	19,878	46,491	1,485,673	545,133	30,365	940,540	33,941	162,362	1,093	10,972	129,736
Delaware	486,149	4,877	10,028	11,329	369,600	165,767	12,853	203,833	17,024	32,340	246	3,397	37,308
District of Columbia	368,113	2,722	3,888	7,388	267,535	126,414	9,111	141,121	3,849	42,940	35	7,206	32,550
Florida	10,570,992	89,829	419,280	173,324	7,837,927	3,170,610	162,157	4,667,317	136,583	712,363	14,756	38,712	1,148,218
Georgia	4,757,554	26,298	128,447	75,316	3,756,884	1,517,913	115,175	2,238,971	33,852	280,054	9,097	20,975	426,631
Hawaii	632,712	4,321	7,685	6,400	530,129	203,071	12,327	327,058	8,777	27,695	209	3,779	43,717
Idaho	746,042	3,846	21,991	21,661	600,670	243,019	20,515	357,651	6,827	19,933	1,414	4,775	64,925
Illinois	6,486,314	42,931	160,938	82,800	5,178,587	1,899,782	129,594	3,278,805	180,953	392,980	16,842	33,951	396,332
Indiana	3,114,086	8,799	52,924	34,786	2,686,635	1,125,278	122,931	1,561,357	24,154	134,846	6,604	18,254	147,084
Iowa	1,538,485	12,477	31,942	27,608	1,308,949	396,114	29,190	912,835	17,727	36,037	6,444	19,405	77,896
Kansas	1,455,173	11,022	27,928	29,394	1,185,605	443,430	30,003	742,175	20,974	65,141	4,963	10,279	99,867
Kentucky	1,935,591	6,245	29,426	24,592	1,667,806	570,340	49,918	1,097,466	19,029	71,464	3,621	9,751	103,657
Louisiana	2,119,668	14,003	42,247	43,732	1,706,521	654,133	40,688	1,052,388	15,222	88,131	4,182	10,099	195,531
Maine	671,434	3,571	16,872	9,495	526,857	233,227	15,316	293,630	8,055	51,303	638	6,048	48,595
Maryland	2,929,626	17,942	52,883	47,024	2,334,871	973,545	56,049	1,361,326	33,557	208,053	1,911	17,046	216,339
Massachusetts	3,783,338	32,495	81,853	64,758	2,799,266	1,019,533	63,374	1,779,733	120,769	396,775	2,265	21,125	264,032
Michigan	4,869,012	38,147	108,678	86,158	4,024,307	1,462,478	128,310	2,561,829	55,954	226,821	7,118	26,464	295,365
Minnesota	2,895,043	14,978	75,762	51,337	2,313,116	843,023	66,571	1,470,093	32,523	193,932	7,736	19,463	186,196
Mississippi	1,271,183	6,570	21,202	20,163	1,091,811	377,757	33,543	714,054	8,081	24,776	3,318	8,035	87,227
Missouri	2,957,751	16,384	49,048	49,475	2,371,106	923,857	77,910	1,447,249	134,359	136,804	6,524	20,087	173,964
Montana	555,370	5,561	20,179	15,578	426,397	151,627	13,542	274,770	5,822	15,228	1,879	6,168	58,558
Nebraska	968,080	7,338	24,515	18,446	799,270	294,514	20,108	504,756	16,151	32,761	4,385	7,688	57,526
Nevada	1,406,563	13,817	32,662	34,939	1,098,042	440,635	18,774	657,407	13,618	80,823	1,394	4,694	126,574
New Hampshire	710,413	5,148	8,564	11,932	576,171	286,004	13,711	290,167	11,171	50,257	684	5,080	41,406
New Jersey	4,888,879	41,771	90,661	135,703	3,643,077	994,642	52,773	2,648,435	121,426	474,952	3,977	20,956	356,356
New Mexico	904,532	4,077	13,789	12,736	764,652	319,553	20,933	445,099	7,592	26,543	3,231	5,585	66,327
New York	11,133,581	179,842	357,060	252,305	8,304,372	2,188,429	192,345	6,115,943	241,543	878,995	5,377	54,855	859,232
North Carolina	4,434,206	19,515	78,398	54,658	3,728,805	1,485,098	105,197	2,243,707	41,323	213,154	4,999	22,271	271,083
North Dakota	388,756	2,759	9,120	10,327	319,798	107,897	9,470	211,901	4,594	10,880	3,306	3,379	24,593
Ohio	5,715,725	29,262	81,436	85,152	4,765,454	2,062,178	159,041	2,703,276	95,806	276,845	8,975	36,923	335,872
Oklahoma	1,771,269	9,154	38,017	31,166	1,421,721	545,827	47,829	875,894	20,336	73,452	3,360	9,989	164,074
Oregon	1,941,344	10,767	40,925	35,330	1,499,695	681,884	57,530	817,811	25,282	135,112	2,888	13,778	177,567
Pennsylvania	6,327,175	31,742	123,505	107,340	5,168,354	2,069,094	154,879	3,099,260	108,266	399,530	8,106	38,083	342,249
Rhode Island	593,932	3,569	14,936	9,140	447,434	140,195	11,001	307,239	20,970	62,514	296	3,441	31,632
South Carolina	2,175,711	11,431	46,345	33,769	1,820,654	693,270	67,782	1,127,384	15,910	89,542	2,600	10,171	145,289
South Dakota	458,741	2,896	11,968	12,179	371,900	142,976	8,355	228,924	11,509	8,216	3,765	4,053	32,255
Tennessee	2,952,021	18,618	28,548	52,730	2,528,424	1,093,259	71,132	1,435,165	27,761	106,314	6,370	14,496	168,760
Texas	12,330,278	91,388	202,635	254,658	9,802,493	4,370,192	207,828	5,432,301	151,137	598,872	28,070	56,063	1,144,962
Utah	1,394,793	7,290	47,080	56,200	1,041,692	452,735	26,683	588,957	11,867	77,369	2,723	5,555	145,017
Vermont	342,405	2,127	7,248	4,766	273,357	118,582	11,074	154,775	4,938	26,228	265	3,668	19,808
Virginia	3,984,666	26,708	82,642	62,575	3,242,038	1,585,145	126,026	1,656,893	35,844	236,103	4,053	23,977	270,726
Washington	3,465,179	19,020	74,474	59,278	2,767,810	1,432,581	75,865	1,335,229	44,787	173,786	4,374	20,921	300,729
West Virginia	748,660	3,326	7,498	7,512	670,849	291,018	25,630	379,831	8,651	13,623	901	5,322	30,978
Wisconsin	2,938,811	22,203	54,220	54,344	2,444,495	957,772	74,171	1,486,723	37,390	139,985	4,739	20,418	161,017
Wyoming	329,127	3,061	10,679	11,468	253,434	108,578	4,833	144,856	5,435	8,804	1,222	3,002	32,022
Puerto Rico	75,103	92	99	293	66,115	5,776	1,145	60,339	d	5,176	d	373	2,856
Other [11]	651,414	15,680	431	7,235	452,308	182,253	21,710	270,055	d	13,998	d	405	155,959

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

[1] Excludes returns that do not have the option of filing electronically; 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).

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[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) all taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) taxpayers with adjusted gross incomes of $58,000 or less could prepare and file their taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the return preparer.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 945 (tax return of withheld income tax from nonpayroll distributions).

[8] Includes Form 720 (excise tax return) and Form 2290 (heavy highway vehicle use tax return).

[9] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[10] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[11] 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 States.

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

Number of Returns and Other Forms Filed Electronically, 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				Estate and trust income tax	Employment taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
					Total individual returns [3]	Online		Practitioner filed [6]				
						Total filed [4]	Free File [5]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**151,114,490**	**1,091,897**	**3,152,352**	**2,541,828**	**120,983,966**	**44,011,726**	**2,970,948**	**76,972,240**	**2,280,285**	**8,841,374**	**799,201**	**11,423,587**
Alabama	2,076,200	10,263	38,913	34,879	1,760,377	569,610	39,570	1,190,767	21,242	59,809	11,049	139,668
Alaska	368,314	1,471	6,515	4,874	301,261	146,634	6,678	154,627	2,775	9,803	2,893	38,722
Arizona	2,812,385	11,015	44,753	44,055	2,253,826	901,934	55,375	1,351,892	33,540	173,124	10,924	241,148
Arkansas	1,253,213	6,647	26,594	17,485	1,052,953	322,031	27,916	730,922	11,939	28,310	7,171	102,114
California	17,717,784	152,845	315,453	257,229	13,663,831	3,826,099	229,071	9,837,732	209,750	1,522,648	71,518	1,524,510
Colorado	2,594,783	14,941	78,209	62,720	1,989,158	864,244	50,866	1,124,914	29,486	157,729	14,605	247,935
Connecticut	1,835,135	10,313	16,927	39,109	1,451,620	513,693	28,147	937,927	32,342	152,905	10,356	121,563
Delaware	464,792	4,298	8,926	10,151	357,254	154,394	11,755	202,860	15,412	29,900	3,465	35,386
District of Columbia	350,183	2,495	3,389	6,335	257,814	117,708	8,249	140,106	3,722	39,915	7,268	29,245
Florida	10,030,761	78,920	384,230	151,846	7,564,335	2,958,439	150,369	4,605,896	127,462	636,290	35,868	1,051,810
Georgia	4,595,868	24,973	119,730	68,952	3,677,647	1,418,182	103,567	2,259,465	32,399	251,183	19,641	401,343
Hawaii	602,823	3,848	6,769	5,583	507,466	187,814	12,028	319,652	8,361	26,436	3,591	40,769
Idaho	713,369	3,704	20,793	19,997	578,941	226,156	18,708	352,785	6,510	16,974	4,494	61,956
Illinois	6,252,971	38,204	140,272	69,594	5,057,039	1,791,439	118,884	3,265,600	181,015	360,784	32,505	373,558
Indiana	3,023,228	8,232	47,501	30,704	2,633,850	1,055,431	103,210	1,578,419	23,269	121,998	17,410	140,264
Iowa	1,492,657	11,653	28,978	24,548	1,285,518	371,104	26,362	914,414	16,882	29,302	19,098	76,678
Kansas	1,423,179	10,732	26,312	27,213	1,172,024	424,849	28,127	747,175	20,156	58,104	10,032	98,606
Kentucky	1,877,786	5,765	26,412	21,789	1,636,856	526,912	44,857	1,109,944	18,336	61,188	9,235	98,205
Louisiana	2,055,411	13,623	38,880	40,365	1,679,828	611,671	37,828	1,068,157	14,669	74,509	9,838	183,699
Maine	645,845	3,227	14,769	8,463	511,077	218,865	13,498	292,212	7,476	48,874	5,932	46,027
Maryland	2,795,492	16,429	47,389	42,344	2,249,452	910,076	52,923	1,339,376	31,860	189,765	16,130	202,123
Massachusetts	3,673,238	32,432	80,270	62,174	2,723,186	959,888	59,818	1,763,298	118,597	378,150	20,012	258,417
Michigan	4,737,333	38,153	103,912	82,170	3,940,271	1,372,013	116,369	2,568,258	54,090	208,029	26,332	284,376
Minnesota	2,791,574	14,774	72,356	48,166	2,247,780	796,207	63,750	1,451,573	31,544	179,300	19,868	177,786
Mississippi	1,247,613	6,234	19,470	18,118	1,084,017	355,216	29,902	728,801	7,774	21,245	7,428	83,327
Missouri	2,869,187	15,455	44,774	43,616	2,322,871	855,276	69,343	1,467,595	131,578	121,513	19,585	169,795
Montana	535,904	5,232	18,722	14,260	416,917	141,444	11,912	275,473	5,703	12,488	6,068	56,514
Nebraska	938,363	7,128	22,656	16,786	782,616	277,208	18,943	505,408	15,581	28,108	7,769	57,719
Nevada	1,350,812	13,189	30,197	33,273	1,062,604	408,665	17,925	653,939	12,596	73,725	4,464	120,764
New Hampshire	692,907	5,025	8,033	10,968	564,133	271,156	13,089	292,977	10,689	48,923	4,837	40,299
New Jersey	4,700,271	36,997	80,711	125,606	3,534,755	926,367	47,860	2,608,388	115,587	450,465	19,464	336,686
New Mexico	877,849	3,830	12,670	11,791	750,032	302,037	20,215	447,995	7,276	23,010	5,282	63,958
New York	10,771,703	171,587	346,518	235,687	8,061,513	2,015,728	182,562	6,045,785	246,850	825,886	51,373	832,289
North Carolina	4,250,402	17,460	70,210	47,919	3,619,022	1,374,080	97,928	2,244,942	35,056	191,971	21,529	247,235
North Dakota	368,563	2,542	8,193	9,172	308,938	99,725	9,090	209,213	4,330	8,272	3,357	23,759
Ohio	5,556,218	28,389	75,929	78,084	4,661,668	1,933,190	142,509	2,728,478	94,834	262,421	37,113	317,780
Oklahoma	1,711,340	8,307	33,786	27,004	1,393,333	506,312	44,198	887,021	19,547	65,556	9,460	154,347
Oregon	1,870,875	10,688	38,433	32,319	1,450,743	628,679	50,948	822,064	25,476	130,718	13,156	169,342
Pennsylvania	6,127,885	30,098	113,277	95,741	5,050,949	1,948,209	125,816	3,102,740	110,276	371,921	35,555	320,068
Rhode Island	580,913	3,372	14,327	8,688	435,803	130,601	9,655	305,202	24,209	61,236	3,197	30,081
South Carolina	2,090,809	11,092	43,305	30,844	1,766,982	630,909	58,670	1,136,073	14,948	78,589	9,528	135,521
South Dakota	448,717	2,910	11,402	11,160	368,914	136,354	8,116	232,560	10,489	6,828	4,111	32,903
Tennessee	2,842,191	16,711	25,538	47,206	2,461,451	1,005,474	64,554	1,455,977	26,345	92,746	13,519	158,675
Texas	11,682,891	85,349	179,119	225,115	9,406,310	4,001,007	192,942	5,405,303	147,799	531,714	51,879	1,055,606
Utah	1,326,368	6,915	43,846	52,037	1,006,082	424,808	24,751	581,274	11,570	67,005	5,262	133,651
Vermont	331,996	2,072	6,801	4,378	266,813	111,548	10,356	155,265	4,674	25,322	3,505	18,431
Virginia	3,831,118	23,871	67,945	51,034	3,155,993	1,486,972	117,970	1,669,021	49,737	206,107	22,426	254,005
Washington	3,334,530	17,934	68,641	54,477	2,682,495	1,335,001	69,747	1,347,494	43,188	159,484	20,313	287,998
West Virginia	732,723	2,925	6,386	6,453	662,503	273,050	24,480	389,453	8,735	12,021	5,261	28,439
Wisconsin	2,857,474	22,799	52,724	52,831	2,391,179	901,301	69,936	1,489,878	36,067	125,078	20,934	155,862
Wyoming	336,756	2,733	10,041	10,344	265,951	115,405	4,835	150,546	5,499	7,051	2,873	32,264
Puerto Rico	81,714	86	97	245	74,246	2,619	1,047	71,627	94	3,679	358	2,909
Other [10]	582,074	12,010	349	5,927	421,769	167,992	23,724	253,777	944	13,263	360	127,452

[1] Excludes returns that do not have the option of filing electronically; 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). Also excludes excise tax returns (Forms 720 and 2290), which together totaled 197,762.

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations).

[3] Includes some of 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–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).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

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[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the preparer of the return.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 944 (employer's annual tax return).

[8] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[9] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[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 States.

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

Number of Returns and Other Forms Filed Electronically, 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				Estate and trust income tax	Employment taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
					Total individual returns [3]	Online		Practitioner filed [6]				
						Total filed [4]	Free File [5]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**144,619,628**	**962,829**	**2,860,522**	**2,262,851**	**118,401,243**	**43,261,754**	**3,133,750**	**75,139,489**	**2,068,491**	**8,052,997**	**683,157**	**9,327,538**
Alabama	2,020,013	9,446	36,458	32,099	1,745,440	562,478	46,122	1,182,962	20,370	52,581	9,853	113,766
Alaska	356,757	1,447	5,990	4,474	297,609	148,344	7,218	149,265	2,428	8,317	2,394	34,098
Arizona	2,671,274	9,118	38,955	37,926	2,186,414	867,641	56,443	1,318,773	31,178	161,379	9,577	196,727
Arkansas	1,205,718	6,066	24,143	15,452	1,035,019	303,559	28,167	731,460	11,391	23,447	6,548	83,652
California	16,846,679	132,659	279,088	227,782	13,281,536	3,744,663	235,885	9,536,873	192,929	1,421,884	58,245	1,252,556
Colorado	2,425,986	12,988	71,261	55,601	1,905,028	814,957	53,452	1,090,071	26,700	140,149	12,699	201,560
Connecticut	1,754,367	9,187	15,422	34,399	1,412,341	495,146	30,149	917,195	29,879	142,808	8,826	101,505
Delaware	445,177	3,601	7,609	8,605	348,364	147,069	10,228	201,295	17,367	28,411	2,521	28,699
District of Columbia	326,290	1,993	2,909	5,181	246,874	114,054	7,201	132,820	3,255	37,865	5,418	22,795
Florida	9,984,558	64,555	345,145	129,669	7,878,034	3,517,707	167,967	4,360,327	119,800	564,275	30,523	852,557
Georgia	4,547,664	22,086	109,678	61,124	3,750,993	1,561,310	107,269	2,189,683	29,819	227,286	16,783	329,895
Hawaii	566,309	3,284	5,877	4,650	485,395	176,098	11,962	309,297	7,736	24,879	3,110	31,378
Idaho	678,261	3,341	19,748	18,636	562,897	214,343	18,352	348,554	5,937	13,510	4,037	50,155
Illinois	5,943,636	31,434	112,702	55,956	4,931,475	1,725,051	128,712	3,206,424	162,898	323,855	27,106	298,210
Indiana	2,901,575	7,325	42,580	27,194	2,563,127	988,643	102,757	1,574,484	21,677	109,638	14,624	115,410
Iowa	1,434,586	10,391	25,985	21,170	1,263,077	353,078	27,015	909,999	16,054	22,930	17,111	57,868
Kansas	1,366,861	10,260	24,882	24,677	1,150,218	406,866	30,809	743,352	18,855	50,858	9,078	78,033
Kentucky	1,803,325	5,019	23,101	18,880	1,598,975	494,110	45,749	1,104,865	17,154	52,233	8,137	79,826
Louisiana	1,947,091	10,999	31,199	32,862	1,646,545	589,594	41,587	1,056,951	13,126	65,436	8,086	138,838
Maine	611,649	2,807	13,161	7,423	495,093	207,918	14,777	287,175	6,649	43,751	5,082	37,683
Maryland	2,638,960	14,246	41,500	36,933	2,165,636	871,498	54,397	1,294,138	28,894	175,482	13,437	162,832
Massachusetts	3,508,945	31,568	79,021	58,895	2,633,378	915,155	61,409	1,718,223	116,468	348,046	17,598	223,971
Michigan	4,628,589	37,691	99,406	77,928	3,908,932	1,373,342	117,420	2,535,590	51,188	191,157	22,410	239,877
Minnesota	2,677,593	13,896	69,253	44,859	2,186,982	766,021	66,423	1,420,961	32,759	166,215	17,128	146,501
Mississippi	1,215,524	5,313	16,938	15,649	1,081,524	355,055	30,825	726,469	7,182	17,335	5,075	66,508
Missouri	2,656,460	13,773	39,902	37,895	2,265,321	801,214	70,441	1,464,107	38,870	105,774	17,555	137,370
Montana	506,541	4,676	17,156	12,755	403,562	133,797	10,883	269,765	5,359	9,901	5,506	47,626
Nebraska	897,294	6,698	20,894	15,087	763,751	263,345	20,352	500,406	12,807	25,030	6,798	46,229
Nevada	1,291,715	11,943	27,709	30,412	1,038,670	412,521	20,187	626,149	11,107	66,553	3,810	101,511
New Hampshire	661,890	4,617	7,628	9,920	547,585	258,676	14,490	288,909	9,535	45,051	3,980	33,574
New Jersey	4,500,767	31,974	73,037	117,396	3,448,740	925,751	52,674	2,522,989	110,369	428,320	16,403	274,528
New Mexico	848,163	3,509	11,322	10,476	736,868	289,409	21,758	447,459	6,828	20,738	4,637	53,785
New York	10,364,144	157,269	342,155	223,345	7,872,081	1,997,793	181,792	5,874,288	235,073	770,913	43,596	719,712
North Carolina	4,045,561	15,221	61,279	41,554	3,507,581	1,300,946	100,372	2,206,635	30,941	172,706	17,848	198,431
North Dakota	341,476	2,429	7,427	7,874	293,268	91,223	9,580	202,045	4,042	6,665	2,893	16,878
Ohio	5,347,389	26,275	69,466	70,260	4,552,041	1,858,207	160,237	2,693,834	93,095	245,034	30,795	260,423
Oklahoma	1,623,930	7,571	29,688	23,530	1,353,454	474,810	46,901	878,644	18,053	56,152	8,212	127,270
Oregon	1,778,548	9,792	35,791	28,582	1,408,694	597,838	50,729	810,856	24,280	117,875	11,410	142,124
Pennsylvania	5,901,448	25,804	99,379	82,733	4,950,710	1,902,333	140,311	3,048,377	112,253	345,368	30,853	254,348
Rhode Island	557,922	2,920	12,716	7,530	425,440	128,231	10,009	297,209	21,130	59,485	2,763	25,938
South Carolina	2,029,106	10,628	41,318	28,308	1,747,788	608,399	57,569	1,139,389	14,009	67,511	8,379	111,165
South Dakota	426,011	2,710	11,006	10,130	357,254	134,128	9,066	223,126	9,302	5,475	3,761	26,373
Tennessee	2,730,393	12,713	20,151	36,878	2,416,329	972,199	71,435	1,444,130	24,729	82,929	11,486	125,178
Texas	10,935,771	74,106	154,871	193,724	9,026,503	3,816,683	214,392	5,209,820	135,112	465,042	45,009	841,404
Utah	1,245,254	6,472	40,656	47,947	970,191	404,250	24,211	565,941	10,418	56,709	4,641	108,220
Vermont	311,089	1,904	6,635	4,013	256,986	104,989	10,288	151,997	4,437	19,210	3,109	14,795
Virginia	3,614,490	17,034	57,943	43,521	3,043,341	1,403,440	123,545	1,639,901	47,847	183,963	18,982	201,859
Washington	3,158,366	16,419	63,545	49,487	2,587,500	1,272,866	77,982	1,314,634	40,430	145,278	17,452	238,255
West Virginia	710,813	2,463	5,498	5,578	650,463	255,474	23,984	394,989	8,451	10,469	4,816	23,075
Wisconsin	2,765,776	21,896	51,383	51,391	2,339,169	862,996	75,262	1,476,173	42,536	110,361	19,950	129,090
Wyoming	307,690	2,519	9,644	9,659	247,214	106,349	5,391	140,865	4,909	5,527	2,523	25,695
Puerto Rico	52,767	65	84	233	47,496	6,013	2,555	41,483	57	2,492	277	2,063
Other [10]	501,467	8,709	228	4,609	382,337	164,174	25,059	218,163	819	8,739	307	95,719

[1] Excludes returns that do not have the option of filing electronically; 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). Also excludes excise tax returns (Forms 720 and 2290), which together totaled 226,401.

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political organizations).

[3] Includes some of 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–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).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Website without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) All taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) Taxpayers with adjusted gross incomes of $57,000 or less could prepare and file their taxes using commercial online software provided through a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the preparer of the return.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 944 (employer's annual tax return).

[8] Includes some of 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); and 990–PF (private foundation information return). Also includes Form 8872 (political organization report of contributions and expenditures).

[9] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[10] 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). E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act of 2009. Beginning with Calendar Year 2011, the act requires preparers who expected to file more than 100 individual and estate and trust income tax returns to file them electronically. This filing threshold dropped to more than 10 returns beginning in Calendar Year 2012. This includes Forms 1040 (individual income tax return); 1040–A (individual income tax return, short form); and 1040–EZ (individual income tax return for single and joint filers with no dependents) along with Form 1041 (estate and trust income tax return).

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

Number of Returns and Other Forms Filed Electronically, 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				Estate and trust income tax	Employment taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
					Total individual returns [3]	Online		Practitioner filed [6]				
						Total filed [4]	Free File [5]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**133,457,468**	**756,786**	**2,303,333**	**1,772,762**	**111,004,358**	**39,957,992**	**3,173,842**	**71,046,366**	**1,725,281**	**7,397,952**	**607,738**	**7,889,258**
Alabama	1,912,112	7,928	31,598	27,703	1,674,910	529,973	47,011	1,144,937	18,817	46,671	9,079	95,406
Alaska	336,801	1,201	5,429	3,721	284,544	134,864	7,893	149,680	1,868	7,012	2,334	30,692
Arizona	2,447,690	6,884	29,692	27,951	2,029,845	789,257	56,323	1,240,588	25,638	152,335	9,806	165,539
Arkansas	1,135,084	4,503	18,974	11,364	996,013	290,795	29,677	705,218	9,117	19,681	5,655	69,777
California	15,509,431	108,006	224,271	183,113	12,397,415	3,401,746	234,424	8,995,669	127,037	1,326,320	51,334	1,091,935
Colorado	2,208,689	10,168	56,737	43,090	1,765,953	754,172	51,477	1,011,781	21,134	127,223	10,910	173,474
Connecticut	1,638,507	6,532	11,066	23,907	1,341,684	470,380	31,408	871,304	23,179	137,911	8,002	86,226
Delaware	412,662	2,560	5,583	6,205	328,724	137,570	10,476	191,154	15,890	27,436	2,391	23,873
District of Columbia	296,360	1,399	2,128	3,502	227,582	104,841	7,388	122,741	2,607	36,036	4,623	18,483
Florida	9,113,332	49,024	278,884	99,245	7,341,127	3,234,098	188,001	4,107,029	99,409	498,880	26,888	719,875
Georgia	4,202,208	18,359	91,646	49,198	3,520,329	1,424,249	110,751	2,096,080	23,653	201,552	14,309	283,162
Hawaii	514,183	2,439	4,481	3,441	444,090	161,155	12,072	282,935	6,712	23,904	2,811	26,305
Idaho	631,797	2,550	15,778	14,284	538,886	204,919	18,935	333,967	4,312	11,564	3,429	40,994
Illinois	5,472,868	23,072	83,750	41,072	4,624,416	1,624,635	133,223	2,999,781	139,699	296,749	24,311	239,799
Indiana	2,742,569	6,236	36,068	22,474	2,448,633	919,585	70,404	1,529,048	17,659	98,306	12,923	100,270
Iowa	1,349,521	8,209	20,088	14,785	1,210,375	329,464	25,660	880,911	12,429	18,834	15,982	48,819
Kansas	1,288,337	9,201	22,037	21,219	1,099,426	386,325	33,055	713,101	14,923	44,907	8,270	68,354
Kentucky	1,690,532	3,929	18,183	14,398	1,522,453	462,497	46,039	1,059,956	13,794	45,056	7,244	65,475
Louisiana	1,797,363	9,075	26,066	27,753	1,542,753	532,847	42,281	1,009,906	11,123	58,153	7,608	114,832
Maine	562,398	1,955	9,234	4,815	463,216	195,275	15,362	267,941	5,211	42,200	4,531	31,236
Maryland	2,419,497	11,018	32,566	28,484	2,009,870	815,669	53,777	1,194,201	22,617	166,781	11,950	136,211
Massachusetts	3,294,243	30,124	74,616	53,463	2,486,939	865,830	63,969	1,621,109	107,096	323,616	15,943	202,446
Michigan	4,396,526	35,508	90,607	71,444	3,740,625	1,295,483	117,316	2,445,142	43,842	179,215	20,845	214,440
Minnesota	2,534,651	12,112	59,809	37,715	2,097,568	723,987	67,902	1,373,581	28,469	157,007	14,873	127,098
Mississippi	1,141,881	4,498	14,839	13,295	1,027,458	322,446	32,238	705,012	6,358	14,444	4,679	56,310
Missouri	2,491,540	11,209	32,534	30,348	2,158,467	755,103	70,970	1,403,364	33,338	94,248	15,531	115,865
Montana	473,540	3,672	14,559	10,759	385,282	125,769	10,905	259,513	4,386	7,936	4,983	41,963
Nebraska	845,298	5,821	17,930	12,489	728,390	248,718	20,802	479,672	11,362	22,444	6,297	40,565
Nevada	1,177,131	9,816	22,678	24,946	957,914	363,867	22,487	594,047	8,703	62,452	5,853	84,769
New Hampshire	608,457	3,777	6,506	7,894	508,595	239,453	14,976	269,142	6,719	42,543	3,382	29,041
New Jersey	4,104,207	20,981	49,309	73,495	3,217,604	866,966	53,869	2,350,638	92,051	416,047	13,990	220,730
New Mexico	793,851	2,911	9,223	8,753	699,951	272,647	22,003	427,304	5,582	17,625	3,941	45,865
New York	9,324,945	111,755	269,740	173,697	7,212,848	1,767,287	168,998	5,445,561	200,476	724,670	36,200	595,559
North Carolina	3,746,656	11,938	47,624	32,136	3,299,495	1,196,821	101,382	2,102,674	26,816	146,891	15,851	165,905
North Dakota	312,791	2,145	6,475	6,637	273,285	84,546	10,319	188,739	3,214	4,541	2,981	13,513
Ohio	5,018,407	22,658	59,010	58,543	4,314,078	1,755,634	167,053	2,558,444	82,301	233,953	28,837	219,027
Oklahoma	1,493,707	6,110	23,680	18,447	1,274,982	440,251	48,405	834,731	14,152	41,654	7,123	107,559
Oregon	1,660,350	7,879	29,635	23,251	1,336,691	556,302	51,270	780,389	19,020	108,088	9,963	125,823
Pennsylvania	5,438,467	16,804	61,975	52,658	4,654,573	1,801,685	148,781	2,852,888	100,591	322,560	25,138	204,168
Rhode Island	523,289	2,277	9,926	5,867	402,739	119,146	10,399	283,593	19,700	57,101	2,410	23,269
South Carolina	1,904,198	9,592	36,984	23,291	1,664,171	554,285	55,366	1,109,886	11,467	55,902	7,628	95,163
South Dakota	385,888	2,329	9,664	8,550	327,553	115,611	9,804	211,942	8,075	4,422	3,498	21,797
Tennessee	2,529,974	9,979	16,263	29,391	2,265,150	889,739	77,771	1,375,411	19,817	72,755	10,366	106,253
Texas	9,804,700	58,108	121,293	151,324	8,212,767	3,425,788	231,070	4,786,979	120,602	406,147	38,832	695,627
Utah	1,144,853	5,266	34,726	38,786	911,742	383,571	24,373	528,171	7,739	49,539	4,312	92,743
Vermont	286,512	1,474	5,220	2,924	241,847	98,272	9,750	143,575	3,468	16,915	2,739	11,925
Virginia	3,351,905	13,333	45,848	33,799	2,860,016	1,312,833	120,360	1,547,183	40,369	170,133	17,200	171,207
Washington	2,918,759	13,494	53,304	39,900	2,424,803	1,178,723	81,179	1,246,080	33,594	134,643	15,424	203,597
West Virginia	663,822	1,797	3,991	4,159	614,043	239,855	25,221	374,188	7,967	9,000	3,737	19,128
Wisconsin	2,604,149	17,849	42,877	41,690	2,237,208	815,413	76,684	1,421,795	36,199	99,742	17,917	110,667
Wyoming	272,622	2,045	8,027	7,905	221,774	86,188	5,764	135,586	4,236	4,442	2,212	21,981
Other [10]	528,208	5,277	202	3,482	433,556	151,457	26,819	282,099	744	9,766	663	74,518

[1] Excludes returns that do not have the option of filing electronically; 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). Also excludes excise tax returns (Forms 720 and 2290), which together totaled 39,915.

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political associations).

[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); and 1040–NR (nonresident alien income tax return).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: taxpayers either complete a tax return on a Web site without downloading any software, or taxpayers purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes two Free File income tax preparation and electronic filing options: (1) All taxpayers could use Free File Fillable Forms, an electronic version of paper returns that performs simple mathematical calculations; and (2) Taxpayers with adjusted gross incomes of $58,000 or less could prepare and file their taxes using commercial online software provided though a partnership between the Internal Revenue Service and Free File Alliance, LLC, a group of private sector tax software companies. The Free File Fillable Forms and Free File commercial online software were both available through IRS.gov.

[6] Includes cases in which a taxpayer transmitted the return via an authorized e-file provider, who was, in most cases, also the preparer of the return.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 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); and 944 (employer's tax return).

[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 Form 8872 (political organization report of contributions and expenditures).

[9] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[10] Includes U.S. Territories, U.S. Armed Service members overseas, and international.

NOTES: (REVISED 04-13-2012). 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). E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act of 2009. Beginning with Calendar Year 2011, the act requires preparers who expected to file more than 100 individual and estate and trust income tax returns to file them electronically. This includes Forms 1040 (individual income tax return); 1040–A (individual income tax return, short form); and 1040–EZ (individual income tax return for single and joint filers with no dependents) along with Form 1041 (estate and trust income tax return).

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

Number of Returns and Other Forms Filed Electronically, by Type and State, Fiscal Year 2010 [1]

State or area	Total [1]	C or other corporation income tax [2]	S corporation	Partnership	Individual income tax				Estate and trust income tax	Employment taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
					Total individual returns [3]	Online		Practitioner filed [6]				
						Total filed [4]	Free File [5]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**116,061,187**	**544,147**	**1,673,270**	**1,266,063**	**98,209,764**	**34,184,279**	**2,948,057**	**64,025,485**	**868,345**	**6,924,099**	**538,186**	**6,037,313**
Alabama	1,716,309	4,740	19,694	16,523	1,542,959	448,851	44,611	1,094,108	9,167	42,619	7,435	73,172
Alaska	281,935	911	4,022	2,755	241,518	111,977	7,313	129,541	492	5,869	2,067	24,301
Arizona	2,132,925	4,854	20,140	19,159	1,802,013	706,591	53,749	1,095,422	5,639	146,535	7,750	126,835
Arkansas	983,905	2,561	11,265	6,444	888,218	251,148	28,869	637,070	1,478	17,157	5,105	51,677
California	14,022,591	87,608	177,851	144,523	11,340,225	2,918,279	210,089	8,421,946	24,308	1,265,766	46,616	935,694
Colorado	1,862,314	6,650	37,697	27,617	1,521,795	672,309	44,390	849,486	4,711	119,855	9,791	134,198
Connecticut	1,472,015	5,013	8,373	17,895	1,225,785	402,874	26,763	822,911	6,917	134,960	6,922	66,150
Delaware	353,298	1,912	4,249	4,671	286,410	120,000	9,524	166,410	9,773	26,849	1,736	17,698
District of Columbia	253,672	858	1,377	2,304	195,791	86,149	5,858	109,642	693	34,490	4,325	13,834
Florida	7,241,290	31,162	191,186	64,143	5,916,521	2,359,598	191,205	3,556,923	47,109	449,930	22,362	518,877
Georgia	3,661,642	12,751	62,869	32,238	3,133,991	1,196,480	113,639	1,937,511	5,798	183,532	12,128	218,335
Hawaii	432,224	1,535	2,829	2,288	379,403	140,704	11,149	238,699	2,148	22,663	2,455	18,903
Idaho	563,282	1,856	11,704	10,436	491,685	183,646	18,764	308,039	1,088	10,382	2,979	33,152
Illinois	4,574,269	15,129	52,724	25,492	3,921,665	1,404,827	117,924	2,516,838	85,856	275,200	22,039	176,164
Indiana	2,488,133	4,921	27,758	16,795	2,249,040	808,058	65,377	1,440,982	6,701	89,967	11,814	81,137
Iowa	1,221,814	5,817	13,488	9,737	1,117,194	301,038	27,910	816,156	3,239	16,070	15,832	40,437
Kansas	1,190,846	7,557	17,595	16,931	1,038,748	350,832	30,419	687,916	7,076	39,100	7,393	56,446
Kentucky	1,487,447	2,655	12,379	10,003	1,356,909	407,838	46,154	949,071	4,999	42,800	6,669	51,033
Louisiana	1,557,363	5,825	17,533	18,384	1,370,451	454,201	42,249	916,250	2,659	52,141	6,035	84,335
Maine	486,589	1,327	6,458	3,380	403,262	165,814	14,603	237,448	1,885	40,717	4,124	25,436
Maryland	2,099,224	7,835	22,869	20,343	1,766,982	714,476	46,230	1,052,506	5,208	158,480	10,636	106,871
Massachusetts	2,970,978	29,182	72,102	49,857	2,278,001	741,840	55,290	1,536,161	84,039	307,032	14,635	136,130
Michigan	4,045,265	31,577	78,912	62,939	3,478,278	1,142,125	110,987	2,336,153	23,381	169,740	18,609	181,829
Minnesota	2,352,938	9,953	48,726	29,142	1,977,272	635,280	65,453	1,341,992	16,417	148,863	14,630	107,935
Mississippi	998,745	2,781	9,600	8,864	914,769	260,920	31,599	653,849	1,764	12,584	4,043	44,340
Missouri	2,179,802	7,787	22,963	19,978	1,924,838	665,714	65,337	1,259,124	13,990	86,436	14,500	89,310
Montana	414,643	2,628	10,460	7,660	347,386	110,659	10,816	236,727	1,465	6,377	4,498	34,169
Nebraska	754,602	4,565	14,304	9,761	660,152	221,701	19,760	438,451	5,468	19,359	5,883	35,110
Nevada	1,018,374	7,955	17,593	19,758	842,122	309,443	21,709	532,679	3,062	58,431	2,886	66,567
New Hampshire	520,267	2,748	4,838	5,792	436,381	205,740	13,290	230,641	2,416	41,198	3,115	23,779
New Jersey	3,613,938	15,869	39,043	57,248	2,859,196	736,008	45,708	2,123,188	63,536	403,244	12,105	163,697
New Mexico	706,198	2,191	6,762	6,414	633,640	239,337	20,283	394,303	1,680	16,166	3,698	35,647
New York	7,865,034	66,076	193,382	121,088	6,235,213	1,477,584	146,771	4,757,629	122,254	688,729	29,480	408,812
North Carolina	3,244,527	7,843	30,841	20,558	2,905,318	1,056,241	96,433	1,849,077	19,170	131,766	14,064	114,967
North Dakota	268,022	1,592	4,821	4,983	239,311	72,586	9,740	166,725	1,315	2,933	2,595	10,472
Ohio	4,479,522	17,052	42,660	42,253	3,891,837	1,545,410	158,107	2,346,427	60,266	226,064	24,917	174,473
Oklahoma	1,310,430	3,933	14,868	11,772	1,150,826	397,616	47,724	753,210	4,085	35,943	6,977	82,026
Oregon	1,464,148	5,886	21,032	16,133	1,200,323	486,987	44,061	713,336	6,697	101,559	8,957	103,561
Pennsylvania	4,507,689	11,265	39,551	31,428	3,883,825	1,552,926	131,052	2,330,899	60,232	305,411	24,188	151,789
Rhode Island	464,884	1,766	7,986	4,774	362,911	99,101	9,164	263,810	16,980	55,450	2,107	12,910
South Carolina	1,728,307	7,728	29,042	15,574	1,542,023	478,241	54,602	1,063,782	3,575	47,821	6,309	76,235
South Dakota	325,745	1,815	7,323	6,371	281,871	95,988	9,527	185,883	4,359	3,763	3,241	17,002
Tennessee	2,187,213	6,726	10,995	20,262	1,988,287	750,109	77,562	1,238,178	5,452	66,405	8,860	80,226
Texas	8,194,240	36,785	74,899	94,222	7,074,568	2,930,205	230,323	4,144,363	40,843	361,821	34,174	476,928
Utah	1,019,500	4,215	27,472	30,762	827,657	340,806	21,194	486,851	2,887	45,431	3,346	77,730
Vermont	243,635	1,035	3,726	1,968	208,484	83,949	8,993	124,535	1,965	15,789	2,555	8,113
Virginia	2,979,642	9,692	34,097	24,005	2,580,297	1,161,611	87,499	1,418,686	22,595	156,244	14,962	137,750
Washington	2,506,579	9,668	37,533	26,788	2,127,687	1,035,397	72,744	1,092,290	10,705	125,540	14,327	154,331
West Virginia	586,552	1,175	2,555	2,662	548,230	206,735	25,515	341,495	5,663	7,747	3,978	14,542
Wisconsin	2,421,413	14,774	34,872	32,914	2,116,736	735,066	68,603	1,381,670	23,217	89,542	15,898	93,460
Wyoming	230,491	1,495	6,114	6,009	192,284	71,680	5,398	120,604	1,777	3,651	1,894	17,267
Other [10]	374,777	2,913	138	2,063	309,476	131,584	26,024	177,892	146	7,978	542	51,521

[1] Excludes returns that cannot be filed electronically; 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. Also excludes excise tax returns (Forms 720 and 2290), which together totaled 44,883.

[2] Includes Forms 1120 (corporation 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); and 1120–POL (income tax return for certain political associations).

[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); and 1040–NR (nonresident alien income tax return).

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Free File is a free Federal income tax preparation and electronic filing service for eligible taxpayers developed through a partnership between the IRS and the Free File Alliance LLC, a group of private sector tax software companies. For 2010, taxpayers with an adjusted gross income of $58,000 or less could prepare and file their Federal income taxes using commercial online software provided by the Free File Alliance companies. This software was accessed through IRS.gov.

[6] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[7] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 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); and 944 (employer's tax return).

[8] 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–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); 990–PF (private foundation return); and Form 8872 (political organization report of contributions and expenditures).

[9] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

[10] Includes U.S. Territories, 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, Applied Analytics, and Statistics, Office of Research.

Number of Returns and Other Forms Filed Electronically, 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				Estate and trust income tax	Employment taxes [7]	Tax-exempt organizations [8]	Supplemental documents [9]
					Total individual returns [3]	Online		Practitioner filed [6]				
						Total filed [4]	Free File [5]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**109,702,686**	**447,694**	**1,322,371**	**1,062,329**	**95,130,626**	**29,672,655**	**3,028,528**	**65,457,971**	**793,585**	**6,636,410**	**339,704**	**3,969,967**
Alabama	1,656,267	3,223	12,395	10,874	1,523,141	379,331	45,763	1,143,810	8,284	37,205	4,631	56,514
Alaska	260,995	853	3,463	2,599	226,859	95,609	6,488	131,250	422	4,733	1,219	20,847
Arizona	2,074,332	4,276	16,097	15,786	1,779,500	631,195	55,212	1,148,305	5,917	145,432	4,801	102,523
Arkansas	949,490	2,279	8,614	5,022	869,092	216,118	29,937	652,974	830	15,942	3,344	44,367
California	13,577,373	75,659	142,094	128,764	11,143,046	2,622,479	212,812	8,520,567	20,507	1,240,395	27,603	799,305
Colorado	1,748,217	5,476	28,886	22,435	1,460,026	601,736	47,082	858,290	3,452	116,161	6,240	105,541
Connecticut	1,427,774	4,194	6,728	15,452	1,205,407	348,349	27,196	857,058	4,721	133,003	4,240	54,029
Delaware	338,411	1,528	3,497	3,783	280,364	104,527	10,341	175,837	8,409	26,485	948	13,397
District of Columbia	236,015	636	968	1,650	184,596	73,488	5,620	111,108	549	34,169	3,196	10,251
Florida	6,550,909	25,930	148,040	50,694	5,648,058	1,985,275	193,346	3,662,783	38,975	424,964	13,336	200,912
Georgia	3,318,740	9,816	45,217	23,080	2,991,357	1,002,081	111,311	1,989,276	3,720	175,682	7,352	62,516
Hawaii	406,898	1,213	2,143	1,978	361,709	124,235	10,465	237,474	1,724	21,753	1,165	15,213
Idaho	542,364	1,544	9,123	9,052	482,736	163,391	19,239	319,345	773	9,637	1,741	27,758
Illinois	4,267,159	11,999	39,758	20,343	3,778,098	1,234,279	128,746	2,543,819	81,327	263,673	15,069	56,892
Indiana	2,369,049	4,254	22,518	14,277	2,198,529	687,716	70,642	1,510,813	8,175	83,617	7,823	29,856
Iowa	1,194,563	4,812	10,470	7,980	1,109,245	264,033	28,387	845,212	2,654	14,177	12,170	33,055
Kansas	1,064,059	6,015	13,340	13,466	968,435	293,211	29,498	675,224	5,089	36,072	4,918	16,724
Kentucky	1,412,983	2,265	9,687	8,076	1,329,985	353,563	47,292	976,422	4,445	40,615	3,892	14,018
Louisiana	1,445,237	4,441	11,999	13,230	1,296,112	381,050	45,242	915,062	1,776	48,260	3,540	65,879
Maine	463,671	1,122	5,176	2,650	388,723	140,839	15,429	247,884	1,322	40,791	2,280	21,607
Maryland	1,956,857	5,795	16,610	15,785	1,673,408	635,475	49,930	1,037,933	4,342	154,117	6,375	80,425
Massachusetts	2,936,655	29,181	69,809	52,389	2,229,096	667,458	60,430	1,561,638	82,159	296,014	9,746	168,261
Michigan	3,893,969	30,073	70,597	60,270	3,460,057	1,003,820	114,253	2,456,237	21,396	166,889	12,667	72,020
Minnesota	2,236,472	8,398	39,125	23,188	1,963,393	580,875	68,215	1,382,518	14,807	142,437	8,708	36,416
Mississippi	962,850	2,199	6,729	6,813	896,687	216,160	31,763	680,527	1,289	11,126	2,497	35,510
Missouri	2,046,960	6,319	17,347	15,515	1,872,721	570,032	67,306	1,302,689	14,928	82,929	9,554	27,647
Montana	392,671	2,077	8,184	6,020	337,490	94,576	10,634	242,914	1,156	5,509	2,878	29,357
Nebraska	691,057	3,556	11,060	7,406	617,659	190,456	21,626	427,203	4,432	16,587	3,976	26,381
Nevada	983,886	6,946	14,723	18,228	828,195	271,566	21,131	556,629	2,428	58,453	1,827	53,086
New Hampshire	497,473	2,407	4,148	5,171	422,179	174,734	13,951	247,445	1,906	39,682	1,906	20,074
New Jersey	3,462,827	12,592	32,095	50,366	2,772,694	646,388	45,766	2,126,306	61,687	388,086	7,503	137,804
New Mexico	684,350	1,870	5,621	5,791	622,521	210,535	21,408	411,986	1,301	14,777	2,209	30,260
New York	7,426,448	45,115	153,373	101,417	6,010,878	1,249,762	138,697	4,761,116	108,989	668,182	17,212	321,282
North Carolina	3,053,594	6,510	23,276	16,149	2,820,517	916,785	94,426	1,903,732	20,309	124,979	8,224	33,630
North Dakota	252,866	1,265	3,528	3,646	231,596	60,841	9,842	170,755	1,094	2,319	1,440	7,978
Ohio	4,079,778	13,130	31,719	33,089	3,658,535	1,336,864	171,269	2,321,671	56,921	217,951	15,776	52,657
Oklahoma	1,261,509	3,249	10,960	9,175	1,129,278	353,435	51,824	775,843	3,216	33,765	4,674	67,192
Oregon	1,404,084	5,013	17,144	13,926	1,166,656	427,384	45,136	739,272	6,451	98,973	5,309	90,612
Pennsylvania	4,247,173	9,305	30,160	24,652	3,705,211	1,323,915	138,732	2,381,296	58,633	286,156	16,515	116,541
Rhode Island	446,832	1,553	6,682	4,117	349,079	84,338	9,340	264,741	16,114	52,232	1,312	15,743
South Carolina	1,630,041	5,969	22,891	12,212	1,516,014	406,124	53,801	1,109,890	2,733	45,866	3,967	20,389
South Dakota	309,967	1,667	6,454	5,643	271,765	80,298	10,391	191,467	4,245	3,300	2,277	14,616
Tennessee	2,078,262	5,539	8,604	16,247	1,952,233	635,281	80,189	1,316,952	3,973	62,668	5,551	23,447
Texas	7,663,871	29,477	54,647	77,963	6,751,187	2,538,851	231,082	4,212,336	30,631	328,835	20,790	370,341
Utah	958,600	3,485	20,366	24,885	803,420	306,623	22,256	496,797	2,055	42,782	2,245	59,362
Vermont	228,046	919	3,192	1,602	198,707	70,493	8,208	128,214	2,347	13,294	1,540	6,445
Virginia	2,831,068	7,627	26,541	19,205	2,490,621	1,028,777	93,702	1,461,844	22,203	146,514	9,509	108,848
Washington	2,377,465	8,126	29,723	21,928	2,060,680	903,480	74,141	1,157,200	8,051	118,712	8,492	121,753
West Virginia	550,321	941	2,036	2,348	524,721	166,372	25,427	358,349	6,155	7,062	2,778	4,280
Wisconsin	2,317,781	13,012	29,885	29,285	2,099,191	637,701	74,556	1,461,490	22,634	83,126	11,357	29,291
Wyoming	217,723	1,167	4,824	5,149	186,308	61,071	5,432	125,237	1,813	3,050	1,043	14,369
Other	316,724	1,677	105	1,558	282,911	119,680	23,616	163,231	116	7,272	339	22,746

[1] Excludes returns that do not have the option of filing electronically; 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. Also excludes excise tax returns (Forms 720 and 2290), which together totaled 26,746.

[2] Includes Forms 1120 (corporation 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); and 1120-POL (income tax return for certain political associations).

[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); and 1040-NR (nonresident alien income tax return). 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] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Free File is a free Federal income tax preparation and electronic filing service for eligible taxpayers developed through a partnership between the Internal Revenue Service and the Free File Alliance LLC, a group of private sector tax software companies. For 2009, taxpayers with an adjusted gross income of $57,000 or less could prepare and file their Federal income taxes using commercial online software provided by the Free File Alliance companies. This software was accessed through IRS.gov.

[6] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[7] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 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); and 944 (employer's tax return).

[8] 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-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation return); and Form 8872 (political organization report of contributions and expenditures).

[9] Includes Forms 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2009, additional e-filed return counts have been added for forms that were not included in prior editions of the IRS Data Book. These forms include: 1120-F (foreign corporation income tax return, except foreign life insurance and property and casualty insurance company, or foreign sales corporation); and 990-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ). 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 1040EZ-T (telephone excise tax refund 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 Electronically, by Type and State, Fiscal Year 2008

State or area	Total returns [1]	Individual income tax			Estate and trust income tax	Partnership	S corporation	C or other corporation income tax [5]	Employment taxes [6]	Tax-exempt organizations [7]	Supplemental documents [8]
		Total [2]	Online [3]	Practitioner [4]							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	**101,502,861**	**89,527,883**	**26,847,390**	**62,680,493**	**753,386**	**657,376**	**919,558**	**319,169**	**6,296,103**	**62,847**	**2,966,539**
Alabama	1,572,746	1,481,437	355,453	1,125,984	6,357	5,130	7,104	1,990	33,398	519	36,811
Alaska	238,965	211,738	87,405	124,333	252	1,881	2,865	672	3,729	387	17,441
Arizona	1,924,213	1,674,060	565,251	1,108,809	4,778	10,262	11,999	3,170	140,132	647	79,165
Arkansas	915,669	853,168	204,645	648,523	881	3,759	6,605	1,857	14,558	369	34,472
California	12,704,464	10,627,378	2,280,713	8,346,665	19,963	77,042	99,927	53,749	1,185,274	4,600	636,531
Colorado	1,543,751	1,312,499	511,742	800,757	2,513	14,749	21,754	3,810	105,493	1,263	81,670
Connecticut	1,323,765	1,133,319	304,511	828,808	3,442	9,169	4,724	2,896	129,999	899	39,317
Delaware	314,464	261,020	92,795	168,225	11,625	2,413	2,538	1,162	25,709	147	9,850
District of Columbia	214,802	168,061	64,050	104,011	3,319	862	659	425	33,513	1,069	6,894
Florida	6,125,679	5,384,344	1,840,575	3,543,769	31,665	30,352	107,788	17,868	398,837	2,507	152,318
Georgia	3,090,437	2,829,776	904,783	1,924,993	2,351	11,962	28,458	6,465	164,707	1,145	45,573
Hawaii	373,496	334,559	103,651	230,908	1,627	1,218	1,456	876	21,126	228	12,406
Idaho	507,075	462,657	150,267	312,390	499	5,627	6,354	1,019	8,511	207	22,201
Illinois	3,914,302	3,494,421	1,098,396	2,396,025	75,209	13,538	29,436	9,406	247,229	2,070	42,993
Indiana	2,203,971	2,059,973	635,861	1,424,112	8,562	9,774	17,770	3,113	80,112	1,023	23,644
Iowa	1,136,878	1,076,775	255,040	821,735	2,354	5,805	8,440	3,877	12,623	864	26,140
Kansas	949,844	874,743	265,259	609,484	4,385	9,189	9,943	4,429	33,176	843	13,136
Kentucky	1,360,781	1,292,217	331,812	960,405	3,909	5,620	7,333	1,735	38,385	578	11,004
Louisiana	1,341,676	1,229,796	351,607	878,189	1,008	8,474	7,427	2,768	44,669	414	47,120
Maine	422,583	357,450	135,763	221,687	923	1,915	3,958	857	40,094	231	17,155
Maryland	1,746,734	1,512,468	547,817	964,651	2,609	9,088	11,675	3,963	149,748	941	56,242
Massachusetts	2,725,639	2,076,962	593,298	1,483,664	73,483	41,587	65,459	27,510	290,225	4,012	146,401
Michigan	3,732,268	3,345,212	914,772	2,430,440	19,366	50,740	63,689	28,393	161,297	3,577	59,994
Minnesota	2,129,183	1,899,224	528,022	1,371,202	14,290	15,452	29,191	6,120	136,665	1,830	26,411
Mississippi	928,328	878,671	205,286	673,385	904	4,605	5,251	1,670	9,943	386	26,898
Missouri	1,917,836	1,773,038	515,507	1,257,531	13,573	11,198	13,270	4,789	79,487	1,426	21,055
Montana	364,567	321,602	87,161	234,441	943	4,256	6,456	1,668	4,632	518	24,492
Nebraska	637,761	580,424	180,120	400,304	5,367	5,366	8,748	2,863	14,565	558	19,870
Nevada	913,412	786,752	253,785	532,967	1,542	11,525	12,291	4,973	55,147	414	40,768
New Hampshire	456,939	390,802	163,138	227,664	1,573	3,546	3,390	1,943	39,338	279	16,068
New Jersey	3,170,385	2,573,454	550,197	2,023,257	58,277	31,482	21,955	8,763	375,711	1,735	99,008
New Mexico	634,406	586,068	191,438	394,630	914	4,119	4,594	1,472	12,670	414	24,155
New York	6,619,964	5,605,658	1,113,376	4,492,282	114,573	23,835	44,872	15,051	642,178	3,748	170,049
North Carolina	2,875,374	2,681,465	834,556	1,846,909	21,695	10,648	16,728	5,101	115,409	1,344	22,984
North Dakota	232,452	216,523	57,903	158,620	951	3,027	2,960	1,109	1,963	411	5,508
Ohio	3,792,324	3,416,268	1,228,890	2,187,378	63,046	22,580	24,342	10,351	211,901	2,687	41,149
Oklahoma	1,183,380	1,081,373	335,710	745,663	2,446	6,661	8,878	2,641	30,553	479	50,349
Oregon	1,302,668	1,101,000	377,049	723,951	6,033	9,782	13,616	3,918	93,277	1,090	73,952
Pennsylvania	3,874,831	3,409,357	1,199,648	2,209,709	57,150	16,943	22,631	7,033	270,410	4,011	87,296
Rhode Island	401,268	309,845	75,917	233,928	16,338	3,001	5,393	1,195	53,172	347	11,977
South Carolina	1,543,502	1,465,368	375,268	1,090,100	1,591	7,015	10,214	2,857	42,921	470	13,066
South Dakota	285,402	256,751	78,880	177,871	3,760	4,360	5,193	1,430	2,737	459	10,712
Tennessee	1,988,625	1,886,347	601,696	1,284,651	4,757	10,782	6,443	4,118	57,638	930	17,610
Texas	7,000,171	6,302,694	2,327,150	3,975,544	22,323	46,550	37,944	20,485	294,397	2,921	272,857
Utah	852,601	735,225	269,456	465,769	1,607	15,458	14,825	2,583	40,018	442	42,443
Vermont	206,630	181,181	62,587	118,594	2,337	1,047	2,479	743	13,268	312	5,263
Virginia	2,487,370	2,213,971	900,270	1,313,701	20,501	12,112	19,207	5,527	135,064	1,572	79,416
Washington	2,149,567	1,892,070	827,109	1,064,961	8,204	14,662	22,223	6,290	110,562	1,571	93,985
West Virginia	527,577	507,529	163,656	343,873	6,514	1,620	1,455	657	6,524	256	3,022
Wisconsin	2,162,369	1,982,131	598,298	1,383,833	20,250	21,227	23,611	10,315	78,127	3,472	23,236
Wyoming	193,391	172,030	56,039	115,991	793	3,796	3,968	900	2,479	186	9,239
Other	286,376	267,029	93,812	173,217	54	565	69	594	2,803	39	15,223

[1] Excludes returns that do not have the option of filing electronically; 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. Also excludes excise tax returns, Forms 720 and 2290, which together totaled 13,355.

[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); and 1040NR (nonresident alien income tax return). 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] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[4] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[5] Includes Form 1120 (corporation income tax return) and 1120-POL (income tax return for certain political associations).

[6] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 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); and 944 (employer's tax return).

[7] 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-PF (private foundation return); and 8872 (political organization report of contributions and expenditures).

[8] Includes Forms 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional e-filed return counts have been added for forms that were not included in prior editions of the IRS Data Book. These forms include: 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 1040NR (nonresident alien income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 7004 (automatic filing extension for corporations); 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 Electronically, by Type and State, Fiscal Year 2007

State or area	Total returns [1]	Total individual e-filed returns [2]	Type of individual e-file		Estate and trust income tax	Partnership	S corporation	C or other corporation income tax [5]	Employment taxes [6]	Tax-exempt organizations [7]
			Online [3]	Practitioner [4]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**87,305,241**	**78,728,542**	**22,413,421**	**56,315,121**	**1,380,276**	**431,497**	**620,485**	**226,535**	**5,889,239**	**28,667**
Alabama	1,357,069	1,310,927	291,599	1,019,328	6,772	3,094	4,576	1,302	30,205	193
Alaska	190,866	183,825	74,631	109,194	184	1,299	2,075	509	2,767	207
Arizona	1,581,836	1,430,863	459,519	971,344	6,596	6,541	7,772	2,196	127,642	226
Arkansas	768,975	745,790	166,748	579,042	794	2,757	5,119	1,464	12,894	157
California	10,587,212	9,328,180	1,893,009	7,435,171	18,948	34,358	43,315	29,219	1,131,129	2,063
Colorado	1,246,811	1,122,426	428,328	694,098	2,273	9,641	14,345	2,608	95,037	481
Connecticut	1,143,776	1,004,003	260,397	743,606	3,075	5,855	3,259	1,878	125,302	404
Delaware	270,777	230,510	77,965	152,545	11,358	1,551	1,849	804	24,658	47
District of Columbia	640,852	148,327	53,666	94,661	458,414	647	463	319	32,457	225
Florida	5,208,028	4,699,103	1,523,062	3,176,041	40,595	18,828	73,627	12,794	361,956	1,125
Georgia	2,684,207	2,499,985	747,759	1,752,226	1,616	7,459	17,685	4,102	152,896	464
Hawaii	313,551	288,542	85,451	203,091	1,727	804	1,010	607	20,759	102
Idaho	413,600	398,866	125,848	273,018	337	3,723	3,876	685	6,014	99
Illinois	3,437,656	3,095,556	920,510	2,175,046	73,510	9,212	20,864	6,837	230,695	982
Indiana	1,811,481	1,711,262	538,860	1,172,402	7,058	5,511	11,308	2,165	73,669	508
Iowa	1,013,231	970,487	213,748	756,739	18,250	4,014	6,126	3,110	10,846	398
Kansas	813,300	765,766	221,188	544,578	3,484	5,281	6,019	2,973	29,396	381
Kentucky	1,183,311	1,123,196	272,624	850,572	15,617	4,091	5,199	1,212	33,756	240
Louisiana	1,118,801	1,067,175	292,026	775,149	770	4,811	4,394	1,826	39,684	141
Maine	341,235	297,178	114,229	182,949	862	1,166	2,385	562	38,989	93
Maryland	1,503,336	1,342,850	472,365	870,485	3,962	4,924	6,573	2,290	142,304	433
Massachusetts	2,296,538	1,837,040	516,334	1,320,706	74,931	35,015	58,234	25,024	264,309	1,985
Michigan	3,407,770	3,096,124	793,449	2,302,675	28,800	43,832	55,133	25,655	156,259	1,967
Minnesota	1,925,384	1,750,548	451,275	1,299,273	13,712	10,094	17,452	3,867	128,673	1,038
Mississippi	808,073	789,737	164,890	624,847	1,813	2,854	3,304	1,099	9,114	152
Missouri	1,709,890	1,584,572	429,312	1,155,260	28,791	7,843	9,543	3,541	74,954	646
Montana	287,755	273,829	68,305	205,524	708	3,347	4,666	1,316	3,614	275
Nebraska	544,408	513,147	152,326	360,821	5,264	3,811	6,389	2,342	13,143	312
Nevada	749,803	678,901	207,284	471,617	1,096	7,232	9,442	3,246	49,655	231
New Hampshire	391,387	345,588	139,328	206,260	1,350	2,509	2,523	1,484	37,830	103
New Jersey	2,741,507	2,281,692	469,911	1,811,781	54,060	22,354	15,903	6,251	360,421	826
New Mexico	531,084	511,350	162,454	348,896	1,619	3,222	3,411	1,124	10,183	175
New York	5,688,842	4,909,819	901,961	4,007,858	112,907	15,177	26,221	9,036	614,197	1,485
North Carolina	2,462,890	2,312,893	677,588	1,635,305	18,717	7,434	12,044	3,770	107,396	636
North Dakota	202,870	194,464	49,678	144,786	844	2,337	2,298	949	1,765	213
Ohio	3,365,027	3,026,173	1,038,891	1,987,282	94,724	15,108	16,907	7,471	203,353	1,291
Oklahoma	1,035,670	938,607	276,251	662,356	56,230	4,615	6,472	1,993	27,529	224
Oregon	1,053,351	942,900	309,729	633,171	5,899	6,572	9,566	2,800	84,995	619
Pennsylvania	3,365,906	3,003,594	1,016,435	1,987,159	68,814	11,426	16,146	5,080	258,591	2,255
Rhode Island	343,490	268,631	63,672	204,959	15,381	2,144	3,867	841	52,492	134
South Carolina	1,317,494	1,261,831	306,321	955,510	2,414	4,978	6,607	1,913	39,556	195
South Dakota	239,999	225,921	65,791	160,130	3,409	3,256	3,965	1,115	2,133	200
Tennessee	1,739,928	1,663,704	496,165	1,167,539	7,929	7,043	4,250	2,901	53,703	398
Texas	5,848,809	5,495,211	1,913,622	3,581,589	21,760	31,093	27,640	15,516	256,215	1,374
Utah	686,183	630,186	230,269	399,917	628	9,053	9,244	1,838	35,000	234
Vermont	175,411	158,914	52,572	106,342	2,344	751	1,869	559	10,783	191
Virginia	2,124,199	1,949,768	766,510	1,183,258	22,828	7,809	12,512	3,805	126,843	634
Washington	1,758,912	1,619,323	685,606	933,717	8,071	9,594	15,205	4,510	101,511	698
West Virginia	443,683	432,405	133,990	298,415	2,596	1,110	946	457	6,095	74
Wisconsin	1,938,564	1,787,292	508,621	1,278,671	45,832	11,596	14,134	6,311	72,371	1,028
Wyoming	157,258	148,801	46,768	102,033	580	2,444	2,727	645	1,963	98
Other	333,245	330,760	84,581	246,179	23	277	26	614	1,538	7

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1), returns of employee benefit plans (i.e., Form 5500 series processed by the Department of Labor), and tax returns that do not have an electronic filing option.

[2] Includes Form 1040 (the "long form"), Forms 1040A and 1040EZ (the "short forms"), and Form 1040EZ-T (Federal telephone excise tax refund return). 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] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[4] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[5] Includes Form 1120 (corporation income tax return) and Form 1120-POL (certain political associations).

[6] Includes Form 940 (employer's Federal unemployment tax return); Form 941 (employer return for income and Social Security taxes withheld); and Form 944 (employer tax return).

[7] Includes Forms 990 (tax-exempt organization except private foundation, “long form”); 990-EZ (“short form”); and 990-PF (private foundation).

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

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

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

State or area	Total returns [1]	Total individual e-filed returns [2]	Type of individual e-file		Estate and trust income tax	Partnership	S corporation	C or other corporation income tax [5]	Employment taxes [6]	Tax-exempt organizations [7]
			Online [3]	Practitioner [4]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**80,504,813**	**72,769,506**	**20,227,240**	**52,542,266**	**1,360,876**	**274,721**	**389,133**	**136,311**	**5,563,151**	**11,115**
Alabama	1,264,450	1,226,655	265,498	961,157	5,358	1,682	2,572	708	27,407	68
Alaska	181,839	176,535	68,502	108,033	d	913	1,447	323	2,377	d
Arizona	1,428,070	1,294,544	401,994	892,550	6,422	3,885	4,717	1,363	117,057	82
Arkansas	724,774	706,568	151,546	555,022	688	1,824	3,289	910	11,441	54
California	10,050,025	8,888,161	1,717,573	7,170,588	16,529	21,938	21,262	13,572	1,087,882	681
Colorado	1,139,730	1,029,268	381,388	647,880	4,007	5,227	8,851	1,480	90,719	178
Connecticut	1,053,387	919,843	233,728	686,115	2,606	3,595	1,990	1,071	124,147	135
Delaware	249,966	212,293	70,401	141,892	11,233	768	1,103	387	24,163	19
District of Columbia	625,799	135,642	47,029	88,613	457,855	438	245	167	31,362	90
Florida	4,729,857	4,302,585	1,359,482	2,943,103	40,497	9,386	45,042	7,071	324,750	526
Georgia	2,474,698	2,313,603	666,413	1,647,190	1,034	4,434	11,330	2,504	141,637	156
Hawaii	289,689	267,739	76,775	190,964	1,760	491	665	378	18,606	50
Idaho	377,802	367,699	111,948	255,751	241	2,386	2,105	364	4,967	40
Illinois	3,184,361	2,875,339	844,230	2,031,109	73,065	6,067	12,880	4,005	212,662	343
Indiana	1,674,959	1,590,768	494,414	1,096,354	6,894	2,790	6,561	1,158	66,595	193
Iowa	961,100	924,639	195,823	728,816	17,241	2,980	4,041	1,974	10,097	128
Kansas	740,310	702,564	198,841	503,723	2,680	3,384	3,290	1,753	26,451	188
Kentucky	1,083,646	1,037,140	243,035	794,105	11,703	2,440	3,145	670	28,439	109
Louisiana	1,004,382	961,360	254,831	706,529	562	3,046	2,365	892	36,103	54
Maine	316,093	274,489	103,007	171,482	695	629	1,190	299	38,763	28
Maryland	1,393,643	1,245,682	431,446	814,236	6,305	2,906	3,445	1,226	133,948	131
Massachusetts	2,108,621	1,695,306	474,665	1,220,641	67,362	25,153	44,670	18,617	256,766	747
Michigan	3,253,463	2,968,087	744,757	2,223,330	31,229	33,956	45,483	21,652	152,090	966
Minnesota	1,794,616	1,637,140	416,070	1,221,070	13,508	7,299	11,509	2,479	122,341	340
Mississippi	746,697	732,653	145,169	587,484	1,666	1,931	1,957	613	7,830	47
Missouri	1,585,719	1,475,333	387,506	1,087,827	26,880	4,794	6,127	2,213	70,194	178
Montana	262,791	253,686	60,941	192,745	553	2,403	2,995	749	2,308	97
Nebraska	507,661	480,981	140,129	340,852	6,486	2,519	3,962	1,371	12,172	170
Nevada	674,251	615,738	183,030	432,708	808	3,830	4,993	1,789	47,004	89
New Hampshire	363,875	322,000	126,732	195,268	938	1,351	1,626	902	37,020	38
New Jersey	2,471,461	2,042,436	420,976	1,621,460	55,268	14,038	9,083	3,297	347,010	329
New Mexico	479,433	464,108	145,845	318,263	1,501	2,104	2,118	725	8,775	102
New York	4,961,761	4,236,000	794,026	3,441,974	110,761	8,112	11,892	4,024	590,563	409
North Carolina	2,275,440	2,143,171	608,138	1,535,033	18,765	4,492	7,092	2,042	99,627	251
North Dakota	187,057	181,458	45,093	136,365	705	1,667	1,505	580	1,080	62
Ohio	3,095,679	2,787,916	939,387	1,848,529	92,347	9,109	10,287	4,410	190,978	632
Oklahoma	967,598	872,394	252,339	620,055	61,172	2,772	3,989	1,210	25,989	72
Oregon	963,885	866,141	274,451	591,690	5,315	4,090	5,843	1,513	80,811	172
Pennsylvania	3,073,809	2,739,396	919,432	1,819,964	70,079	7,310	10,004	3,001	243,048	971
Rhode Island	310,182	241,325	57,516	183,809	13,609	1,109	2,501	497	51,093	48
South Carolina	1,235,854	1,189,019	275,670	913,349	2,186	3,211	4,485	1,339	35,549	65
South Dakota	217,343	207,290	59,369	147,921	3,158	2,029	2,433	615	1,773	45
Tennessee	1,625,062	1,557,787	446,811	1,110,976	8,226	4,473	2,488	1,485	50,455	148
Texas	5,373,175	5,071,715	1,713,831	3,357,884	18,668	19,730	17,258	9,079	236,134	591
Utah	616,764	573,209	204,367	368,842	526	4,932	5,115	737	32,155	90
Vermont	159,972	144,320	46,798	97,522	2,421	592	1,393	392	10,769	85
Virginia	1,962,968	1,808,430	696,862	1,111,568	21,950	4,518	7,346	2,222	118,254	248
Washington	1,624,028	1,502,808	618,909	883,899	7,072	6,163	9,386	2,442	95,844	313
West Virginia	389,011	379,739	119,062	260,677	2,599	407	444	218	5,573	31
Wisconsin	1,817,753	1,684,264	470,926	1,213,338	47,203	7,654	7,785	3,166	67,305	376
Wyoming	143,107	137,124	41,367	95,757	399	1,666	1,807	369	1,701	41
Other	307,197	305,416	79,162	226,254	d	98	22	288	1,367	d

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

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1), returns of employee benefit plans (i.e., Form 5500 series processed by the Department of Labor), and tax returns that do not have an electronic filing option.

[2] Individual income tax e-file returns include Forms 1040, 1040A, and 1040EZ. The TeleFile program, which allowed a taxpayer to file a Form 1040EZ, was discontinued on August 16, 2005.

[3] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software; or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[4] Includes cases where a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[5] Includes Form 1120 (corporation income tax return) and Form 1120-POL (certain political associations).

[6] Includes Form 940 (employer's unemployment "long form"); Form 940-EZ (employer's unemployment “short form”); and Form 941 (employer return for income and Social Security taxes withheld).

[7] Includes Forms 990 (tax-exempt organization except private foundation, “long form”); 990-EZ (“short form”); and 990-PF (private foundation).

NOTE: In general, classification by State is based on the taxpayer’s address (or, in the case of individuals owning businesses, the location of the principal office or place of business). However, some taxpayers 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 taxpayer resided.

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

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

State or area	Total returns [1]	Total individual e-filed returns [2]	Type of individual e-file			Estate and trust income tax	Partnership	S corporation	C or other corporation income tax [6]	Employment taxes [7]	Tax-exempt organizations [8]
			TeleFile [3]	Online [4]	Practitioner [5]						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	**76,199,637**	**68,476,328**	**3,294,335**	**17,100,353**	**48,081,640**	**1,350,186**	**170,571**	**149,704**	**51,224**	**5,998,396**	**3,228**
Alabama	1,195,830	1,151,964	32,844	230,363	888,757	5,361	1,352	1,525	427	35,174	27
Alaska	173,175	167,232	5,954	59,686	101,592	77	710	498	123	4,494	41
Arizona	1,319,373	1,192,091	33,067	348,425	810,599	5,626	2,309	1,577	542	117,199	29
Arkansas	703,620	680,828	26,083	127,027	527,718	1,327	1,052	1,796	452	18,150	15
California	9,556,913	8,453,507	216,767	1,498,573	6,738,167	16,891	14,235	3,343	1,922	1,066,864	151
Colorado	1,108,646	973,158	41,119	329,295	602,744	15,698	3,442	3,275	517	112,488	68
Connecticut	894,105	764,769	53,158	189,115	522,496	1,875	1,917	620	315	124,574	35
Delaware	239,461	200,522	9,997	60,002	130,523	10,805	523	605	154	26,839	13
District of Columbia	611,484	124,474	2,887	39,611	81,976	455,858	293	105	61	30,669	24
Florida	4,418,784	4,021,286	189,306	1,137,850	2,694,130	37,003	4,962	17,851	2,265	335,222	195
Georgia	2,336,124	2,179,250	78,602	566,955	1,533,693	768	2,931	4,341	979	147,824	31
Hawaii	271,349	246,941	11,415	63,320	172,206	1,738	297	216	163	21,971	23
Idaho	354,202	341,582	11,390	96,686	233,506	170	1,510	533	96	10,300	11
Illinois	3,098,478	2,782,345	170,190	717,449	1,894,706	69,898	4,177	5,041	1,330	235,592	95
Indiana	1,634,439	1,542,452	87,595	417,022	1,037,835	7,671	1,685	2,756	383	79,428	64
Iowa	943,723	898,910	32,164	169,117	697,629	17,097	1,928	1,371	516	23,868	33
Kansas	719,584	672,339	31,788	165,791	474,760	2,203	2,258	1,634	859	40,227	64
Kentucky	1,045,004	996,465	54,284	196,377	745,804	10,479	1,457	1,107	186	35,269	41
Louisiana	1,042,129	993,408	36,892	243,333	713,183	456	2,428	868	371	44,580	18
Maine	308,226	266,975	26,159	81,362	159,454	604	368	478	95	39,696	10
Maryland	1,331,499	1,177,113	55,722	372,909	748,482	6,891	1,783	1,623	473	143,575	41
Massachusetts	1,874,507	1,540,710	124,736	373,788	1,042,186	48,441	8,642	11,655	5,270	259,692	97
Michigan	3,212,390	2,939,782	118,994	660,006	2,160,782	34,286	26,583	30,134	14,787	166,444	374
Minnesota	1,788,426	1,616,783	79,285	354,338	1,183,160	13,373	4,333	4,204	947	148,644	142
Mississippi	722,126	704,892	21,248	130,533	553,111	2,337	1,333	772	235	12,544	13
Missouri	1,552,376	1,434,413	81,006	323,713	1,029,694	24,714	3,307	2,786	941	86,151	64
Montana	254,450	243,194	14,675	49,139	179,380	250	1,431	1,000	234	8,323	18
Nebraska	492,574	461,233	32,785	114,884	313,564	6,691	1,657	1,758	603	20,571	61
Nevada	618,503	561,774	21,124	153,261	387,389	2,601	2,146	1,758	623	49,587	14
New Hampshire	354,493	311,247	30,732	100,268	180,247	758	550	481	258	41,186	13
New Jersey	2,234,767	1,825,706	80,389	350,106	1,395,211	55,223	7,434	2,440	806	343,088	70
New Mexico	460,082	441,695	15,954	126,916	298,825	1,288	1,617	831	324	14,267	60
New York	3,977,084	3,268,361	122,305	662,758	2,483,298	108,873	4,168	3,112	875	591,590	105
North Carolina	2,154,088	2,012,010	63,981	518,122	1,429,907	19,285	3,137	3,052	904	115,646	54
North Dakota	183,144	175,259	10,439	37,633	127,187	648	1,277	663	233	5,064	--
Ohio	3,026,458	2,715,831	217,478	770,949	1,727,404	90,469	5,964	4,739	1,963	207,338	154
Oklahoma	922,092	826,584	33,805	220,599	572,180	56,847	1,543	1,202	409	35,483	24
Oregon	906,714	806,898	35,301	234,569	537,028	5,252	2,476	1,412	423	90,201	52
Pennsylvania	2,970,682	2,633,479	237,675	740,719	1,655,085	70,965	4,593	3,785	1,059	256,545	256
Rhode Island	304,166	225,878	14,744	48,077	163,057	26,094	587	757	155	50,695	--
South Carolina	1,182,956	1,135,069	34,067	232,336	868,666	2,058	2,233	2,401	649	40,536	10
South Dakota	212,675	200,176	16,150	46,242	137,784	2,762	1,373	1,025	267	7,059	13
Tennessee	1,594,998	1,518,722	88,513	366,155	1,064,054	8,349	3,251	934	526	63,150	66
Texas	5,119,322	4,789,518	228,230	1,443,325	3,117,963	18,210	12,672	6,054	3,168	289,533	167
Utah	566,488	523,873	23,200	173,684	326,989	388	2,689	1,398	211	37,905	24
Vermont	150,298	133,438	12,000	37,092	84,346	1,907	357	501	114	13,939	42
Virginia	1,892,189	1,734,465	92,487	597,533	1,044,445	20,471	2,692	2,451	689	131,344	77
Washington	1,558,281	1,432,592	89,633	523,646	819,313	6,857	4,156	3,236	835	110,503	102
West Virginia	387,008	373,418	36,124	93,749	243,545	3,333	304	192	69	9,676	16
Wisconsin	1,806,785	1,657,965	100,185	397,499	1,160,281	48,665	5,387	3,028	1,266	90,363	111
Wyoming	140,586	133,250	8,935	33,867	90,448	277	1,018	770	140	5,131	--
International [9]	272,781	270,502	772	74,579	195,151	18	44	10	12	2,195	--
Armed Forces--Americas	N/A	4,009	36	1,448	2,525	N/A	N/A	N/A	N/A	N/A	--
Armed Forces--Pacific	N/A	69,768	280	27,998	41,490	N/A	N/A	N/A	N/A	N/A	--
Armed Forces--Other	N/A	102,895	456	37,320	65,119	N/A	N/A	N/A	N/A	N/A	--
American Samoa	N/A	--	--	--	--	N/A	N/A	N/A	N/A	N/A	--
Guam	N/A	--	--	--	--	N/A	N/A	N/A	N/A	N/A	--
Northern Mariana Islands	N/A	--	--	--	--	N/A	N/A	N/A	N/A	N/A	--
Puerto Rico	N/A	79,096	--	1,325	77,771	N/A	N/A	N/A	N/A	N/A	--
U.S. Virgin Islands	N/A	593	--	382	211	N/A	N/A	N/A	N/A	N/A	--
Foreign countries	N/A	14,132	--	6,106	8,026	N/A	N/A	N/A	N/A	N/A	--
All other [10]	N/A	9	--	--	9	N/A	N/A	N/A	N/A	N/A	--

N/A — Detailed breakout not available for some International areas.

[1] Includes individual income tax returns filed electronically from January 1, 2005, to October 20, 2005. In the early part of Fiscal Year 2005, i.e., October 21 through December 31, 2004, no e-filed individual income tax returns were accepted. All other form types are for Fiscal Year 2005 (October 1, 2004 to September 30, 2005). Excludes tax returns that do not have an electronic filing option. Also excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1), and "Employee Plans" (i.e., Form 5500 series returns now processed by the Department of Labor).

[2] Includes individual income tax returns that have been accepted by IRS in lieu of a paper return. An accepted e-file return is an electronically-filed return that meets all the IRS standards for e-file. Individual income tax e-file returns include Forms 1040, 1040A, and 1040EZ.

[3] The TeleFile program, which allowed a taxpayer to file a Form 1040EZ using a touch-tone telephone, was discontinued on August 16, 2005.

[4] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Website without downloading any software; or users purchase and load software onto their personal computer, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes cases where a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[6] Includes Form 1120 (corporation income tax return) and Form 1120-POL (certain political associations).

[7] Includes Form 940 (employer's Federal unemployment tax return) and Form 941 (employer return for income and Social Security taxes withheld other than household and agricultural employees).

[8] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); and 990-PF (private foundation).

[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 employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

[10] Includes unspecified foreign countries or territories.

NOTES: In general, classification by State is based on the taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some taxpayers 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 taxpayer resided. See also footnote 9, above.

SOURCES: IRS Data Book, FY 2005, Publication 55b. Also, Wage and Investment, Customer Account Services, Electronic Filing SE:W:CAS:SP:IEF for individual e-file returns; and Research, Analysis, and Statistics, Office of Research RAS:R for all other e-file returns.

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

State or area	Total returns [1]	Total individual e-filed returns [2]	Type of individual e-file			Estate and trust income tax	Partnership	S corporation [6]	C or other corporation income tax [7]	Employment taxes [8]
			TeleFile [3]	Online [4]	Practitioner [5]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**67,615,844**	**61,506,835**	**3,770,618**	**14,575,477**	**43,160,740**	**1,328,445**	**91,159**	**35,053**	**12,477**	**4,641,137**
Alabama	1,038,597	1,005,217	38,142	196,904	770,171	5,468	793	230	119	26,770
Alaska	153,569	149,337	6,176	50,051	93,110	37	417	137	29	3,612
Arizona	1,144,044	1,053,957	37,897	299,436	716,624	7,700	1,713	594	169	79,911
Arkansas	646,627	629,459	29,768	109,379	490,312	745	363	279	34	15,747
California	8,326,672	7,557,913	264,584	1,278,436	6,014,893	15,068	10,296	840	527	742,028
Colorado	978,497	875,341	46,909	284,039	544,393	17,566	1,532	565	95	83,398
Connecticut	733,052	634,550	58,875	158,762	416,913	1,130	1,110	143	67	96,052
Delaware	206,420	178,226	11,328	49,846	117,052	7,484	313	81	17	20,299
District of Columbia	589,936	111,507	3,518	32,673	75,316	452,970	162	21	7	25,269
Florida	3,910,139	3,597,093	214,009	951,717	2,431,367	44,373	2,284	4,154	452	261,783
Georgia	2,136,104	2,021,011	92,809	494,199	1,434,003	401	2,120	683	158	111,731
Hawaii	234,093	219,908	12,944	53,987	152,977	1,347	174	50	53	12,561
Idaho	314,265	304,350	14,097	82,257	207,996	78	915	134	22	8,766
Illinois	2,826,321	2,562,832	185,567	618,236	1,759,029	71,238	2,354	805	232	188,860
Indiana	1,499,551	1,423,579	99,877	359,562	964,140	8,066	783	484	50	66,589
Iowa	885,593	845,547	37,530	149,735	658,282	17,302	1,375	504	184	20,681
Kansas	652,189	612,602	36,524	142,952	433,126	1,470	1,340	473	242	36,062
Kentucky	959,586	919,959	60,766	164,957	694,236	8,673	530	144	28	30,252
Louisiana	968,099	926,454	42,195	207,009	677,250	453	1,212	253	111	39,616
Maine	264,042	240,026	28,172	67,096	144,758	767	113	34	9	23,093
Maryland	1,186,390	1,058,899	64,498	315,465	678,936	8,613	659	360	125	117,734
Massachusetts	1,442,724	1,202,455	141,770	323,608	737,077	47,057	1,429	669	126	190,988
Michigan	2,915,779	2,727,990	142,319	578,564	2,007,107	17,655	13,651	11,394	5,494	139,595
Minnesota	1,666,147	1,526,654	101,930	313,603	1,111,121	13,361	2,488	805	233	122,606
Mississippi	666,643	653,798	24,289	110,679	518,830	415	797	245	76	11,312
Missouri	1,421,781	1,321,566	89,647	276,491	955,428	25,391	1,609	569	220	72,426
Montana	230,270	221,025	16,226	42,248	162,551	27	826	144	35	8,213
Nebraska	445,053	419,034	37,176	98,329	283,529	6,128	793	295	109	18,694
Nevada	529,169	491,681	23,843	126,250	341,588	3,057	1,054	522	172	32,683
New Hampshire	309,705	279,431	33,803	84,396	161,232	880	90	22	16	29,266
New Jersey	1,672,311	1,352,050	88,285	302,815	960,950	53,425	2,544	472	159	263,661
New Mexico	413,499	399,459	18,090	109,056	272,313	1,140	1,026	172	68	11,634
New York	3,459,256	2,866,431	140,256	562,687	2,163,488	107,538	2,751	457	154	481,925
North Carolina	1,910,134	1,792,588	74,525	449,029	1,269,034	19,771	1,732	686	191	95,166
North Dakota	167,656	160,953	11,634	32,591	116,728	532	1,146	289	81	4,655
Ohio	2,758,500	2,480,189	242,360	640,618	1,597,211	91,686	3,670	1,014	340	181,601
Oklahoma	832,836	740,829	39,811	196,462	504,556	59,224	720	284	77	31,702
Oregon	783,623	712,258	40,286	201,865	470,107	5,219	1,350	269	104	64,423
Pennsylvania	2,630,013	2,361,848	261,210	627,402	1,473,236	65,141	2,425	731	241	199,627
Rhode Island	253,692	192,269	16,881	40,225	135,163	27,289	174	84	13	33,863
South Carolina	1,088,258	1,055,695	40,927	195,454	819,314	1,929	1,361	437	121	28,715
South Dakota	190,833	180,466	18,034	37,831	124,601	2,640	972	70	26	6,659
Tennessee	1,474,543	1,406,852	99,259	301,921	1,005,672	13,389	1,958	304	159	51,881
Texas	4,619,423	4,357,149	263,584	1,220,115	2,873,450	23,307	5,916	1,301	697	231,053
Utah	501,278	469,556	29,265	151,339	288,952	386	1,708	381	55	29,192
Vermont	129,126	115,759	13,117	31,104	71,538	2,089	**	41	**	11,124
Virginia	1,691,434	1,562,002	109,164	505,209	947,629	19,221	1,469	442	155	108,145
Washington	1,364,168	1,278,770	102,561	442,500	733,709	7,164	2,264	1,064	252	74,654
West Virginia	358,072	344,838	40,403	77,749	226,686	4,675	199	37	11	8,312
Wisconsin	1,659,421	1,538,608	112,758	338,718	1,087,132	37,659	3,819	801	330	78,204
Wyoming	126,538	120,901	10,029	28,132	82,740	101	531	84	28	4,893
International [9]	249,435	245,964	991	61,789	183,184	--	**	--	**	3,451
Armed Forces--Americas	N/A	4,451	44	1,247	3,160	--	N/A	--	N/A	N/A
Armed Forces--Pacific	N/A	69,731	357	22,153	47,221	--	N/A	--	N/A	N/A
Armed Forces--Other	N/A	97,060	590	30,830	65,640	--	N/A	--	N/A	N/A
American Samoa	N/A	70	'--	**	**	--	N/A	--	N/A	N/A
Guam	N/A	1,021	'--	895	126	--	N/A	--	N/A	N/A
Northern Mariana Islands	N/A	6	'--	**	**	--	N/A	--	N/A	N/A
Puerto Rico	N/A	61,942	'--	938	61,004	--	N/A	--	N/A	N/A
U.S. Virgin Islands	N/A	396	'--	229	167	--	N/A	--	N/A	N/A
Foreign countries	N/A	11,277	'--	5,478	5,799	--	N/A	--	N/A	N/A
All other [10]	N/A	10	'--	'--	10	--	N/A	--	N/A	N/A

N/A — Detailed breakout not available for International areas shown in columns 1, 7, 9 and 10.

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

[1] Includes individual income tax returns filed electronically from January 1, 2005, to October 20, 2005. In the early part of Fiscal Year 2005, i.e., October 21 through December 31, 2004, no e-filed individual income tax returns were accepted. All other form types are for Fiscal Year 2005 (October 1, 2004 to September 30, 2005). Excludes tax returns that do not have an electronic filing option. Also excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1), and "Employee Plans" (i.e., Form 5500 series returns now processed by the Department of Labor).

[2] Includes individual income tax returns that have been accepted by IRS in lieu of a paper return. An accepted e-file return is an electronically-filed return that meets all the IRS standards for e-file. Individual income tax e-file returns include Forms 1040, 1040A, and 1040EZ.

[3] TeleFile allows the taxpayer to file using a touch-tone telephone. TeleFile can be used for Forms 1040EZ.

[4] Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company.

[5] Includes cases where a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[6] Includes Form1120S (S corporation income tax return).

[7] Includes Form 1120 (corporation income tax return) and Form 1120-POL (certain political associations). Corporation income tax returns became eligible for electronic filing in February 2004.

[8] Includes Form 940 (employer's Federal unemployment tax return), Form 940-EZ ("short form"), and Form 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees). The types of electronic options include e-file, XML, TeleFile, and online filing. Magnetic tape submissions are not included.

[9] For individual income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and a small number of publicly-traded partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States. For employment taxes, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

[10] Includes unspecified foreign countries or territories.

NOTES: In general, classification by State is based on the taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some taxpayers 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 taxpayer resided. See also footnote 9, above.

SOURCES: IRS Data Book, FY 2004, Publication 55b. Also, Wage and Investment, Customer Account Services, Electronic Filing SE:W:CAS:SP:IEF; and Small Business/Self-Employed, Taxpayer Education and Communication SE:S:T:SPO:PPE.

Number of Individual Income Tax Returns Filed Electronically and Accepted, by State, Fiscal Year 2003

State or area	Total returns e-filed and accepted [1]	TeleFile accepted [2]	Online accepted [1,3]	Practitioner accepted [1,4]
	(1)	(2)	(3)	(4)
United States, total	**52,944,762**	**4,027,302**	**11,970,586**	**36,946,874**
Alabama	914,968	40,756	162,729	711,483
Alaska	127,110	6,223	39,958	80,929
Arizona	933,271	40,469	254,982	637,820
Arkansas	577,117	31,132	90,803	455,182
California	4,855,554	282,500	1,080,549	3,492,505
Colorado	787,843	52,575	241,021	494,247
Connecticut	572,810	61,933	129,409	381,468
Delaware	158,281	12,223	40,579	105,479
District of Columbia	99,917	4,020	25,262	70,635
Florida	3,225,886	226,944	770,129	2,228,813
Georgia	1,865,850	98,670	422,559	1,344,621
Hawaii	193,589	13,259	43,675	136,655
Idaho	258,784	15,621	67,766	175,397
Illinois	2,333,863	184,739	501,320	1,647,804
Indiana	1,320,540	112,216	291,588	916,736
Iowa	780,947	41,231	128,001	611,715
Kansas	556,253	38,989	121,031	396,233
Kentucky	841,049	63,679	133,224	644,146
Louisiana	856,026	46,365	167,062	642,599
Maine	212,180	29,877	54,446	127,857
Maryland	935,420	70,433	256,443	608,544
Massachusetts	1,081,239	151,816	279,962	649,461
Michigan	1,945,087	165,448	449,633	1,330,006
Minnesota	1,297,016	113,421	258,941	924,654
Mississippi	604,557	26,695	89,425	488,437
Missouri	1,202,951	90,973	230,044	881,934
Montana	194,193	17,090	34,139	142,964
Nebraska	376,521	38,957	82,769	254,795
Nevada	424,843	24,244	103,596	297,003
New Hampshire	252,091	34,788	69,678	147,625
New Jersey	1,200,011	93,951	245,092	860,968
New Mexico	360,067	19,501	92,558	248,008
New York	2,542,710	152,380	457,685	1,932,645
North Carolina	1,639,240	81,619	372,056	1,185,565
North Dakota	139,753	12,482	25,512	101,759
Ohio	2,235,505	261,855	507,999	1,465,651
Oklahoma	657,815	40,492	171,327	445,996
Oregon	620,505	42,021	176,805	401,679
Pennsylvania	2,106,963	269,541	500,979	1,336,443
Rhode Island	162,731	17,909	32,893	111,929
South Carolina	986,059	48,444	160,940	776,675
South Dakota	157,918	18,859	30,086	108,973
Tennessee	1,296,784	105,240	237,461	954,083
Texas	3,991,958	284,055	1,006,784	2,701,119
Utah	414,615	34,670	129,595	250,350
Vermont	96,642	13,551	24,305	58,786
Virginia	1,390,298	117,570	401,138	871,590
Washington	1,127,981	105,537	364,214	658,230
West Virginia	313,428	40,915	62,142	210,371
Wisconsin	1,380,416	118,323	280,753	981,340
Wyoming	107,156	10,416	21,991	74,749
Armed Forces--Americas	5,181	28	1,169	3,984
Armed Forces--Pacific	73,461	226	17,086	56,149
Armed Forces--Other	99,999	431	25,124	74,444
American Samoa	122	--	16	106
Guam	875	--	697	178
Northern Mariana Islands	9	--	6	3
Puerto Rico	44,970	--	403	44,567
U.S. Virgin Islands	185	--	114	71
Foreign countries	5,646	--	2,933	2,713
All other [5]	3	--	--	3

[1] Includes, for example, returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

[2] TeleFile allows the taxpayer to file using a touch-tone telephone.

[3] Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.

[4] “Practitioner accepted” are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

[5] Includes unspecified foreign countries or territories.

NOTE: In general, classification by State is based on the taxpayer’s address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual “resided.”

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Wage and Investment, Customer Account Services, Electronic Filing SE:W:CAS:SP:IEF.

Number of Individual Income Tax Returns Filed Electronically and Accepted, by State, Fiscal Year 2002

State or area	Total returns e-filed and accepted [1]	TeleFile accepted [2]	Online accepted [1,3]	Practitioner accepted [1,4]
	(1)	(2)	(3)	(4)
United States, total	**46,890,813**	**4,176,464**	**9,428,047**	**33,286,302**
Alabama	826,767	44,212	130,508	652,047
Alaska	106,380	6,263	31,496	68,621
Arizona	762,979	42,323	186,697	533,959
Arkansas	520,174	32,308	71,145	416,721
California	4,230,517	297,007	904,758	3,028,752
Colorado	701,233	53,846	197,363	450,024
Connecticut	511,788	61,820	99,748	350,220
Delaware	139,897	12,486	31,820	95,591
District of Columbia	89,378	4,319	19,323	65,736
Florida	2,893,573	233,247	605,670	2,054,656
Georgia	1,698,416	106,879	339,826	1,251,711
Hawaii	168,183	13,662	32,918	121,603
Idaho	219,712	16,804	53,805	149,103
Illinois	2,060,237	189,071	379,403	1,491,763
Indiana	1,203,942	109,810	227,205	866,927
Iowa	692,419	43,227	98,530	550,662
Kansas	494,247	41,128	94,784	358,335
Kentucky	751,941	67,775	104,299	579,867
Louisiana	777,285	50,583	126,653	600,049
Maine	185,519	30,074	41,178	114,267
Maryland	823,517	72,795	194,881	555,841
Massachusetts	926,267	163,343	203,571	559,353
Michigan	1,703,707	168,654	350,113	1,184,940
Minnesota	1,117,773	116,335	201,579	799,859
Mississippi	545,388	29,014	67,701	448,673
Missouri	1,063,283	83,819	179,468	799,996
Montana	168,920	17,039	26,671	125,210
Nebraska	324,663	38,936	62,296	223,431
Nevada	371,641	24,441	82,547	264,653
New Hampshire	226,633	35,454	55,031	136,148
New Jersey	1,065,176	97,637	197,166	770,373
New Mexico	314,675	20,524	72,629	221,522
New York	2,274,959	156,704	368,268	1,749,987
North Carolina	1,500,874	89,904	300,183	1,110,787
North Dakota	117,810	12,664	19,449	85,697
Ohio	1,996,774	266,691	389,824	1,340,259
Oklahoma	604,133	42,190	155,657	406,286
Oregon	538,464	48,490	143,223	346,751
Pennsylvania	1,856,928	282,715	385,270	1,188,943
Rhode Island	140,771	18,526	24,969	97,276
South Carolina	904,216	52,784	126,570	724,862
South Dakota	133,652	19,119	22,562	91,971
Tennessee	1,191,110	114,031	185,233	891,846
Texas	3,634,626	299,088	802,354	2,533,184
Utah	363,865	37,458	109,309	217,098
Vermont	82,675	13,587	19,027	50,061
Virginia	1,225,206	120,495	308,684	796,027
Washington	989,708	105,237	291,517	592,954
West Virginia	281,523	42,319	46,200	193,004
Wisconsin	1,065,257	119,161	206,351	739,745
Wyoming	94,925	10,466	17,456	67,003
Armed Forces--Americas	5,420	--	1,017	4,403
Armed Forces--Pacific	70,281	--	13,679	56,602
Armed Forces--Other	96,846	--	19,277	77,569
American Samoa	10	--	3	7
Guam	250	--	142	108
Northern Mariana Islands	6	--	1	5
Puerto Rico	31,672	--	261	31,411
U.S. Virgin Islands	81	--	37	44
Foreign countries	2,537	--	742	1,795
All other [5]	4	--	--	4

[1] 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.

[2] TeleFile allows the taxpayer to file using a touch-tone telephone.

[3] Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.

[4] “Practitioner accepted” are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

[5] Includes unspecified foreign countries or territories.

NOTE: In general, classification by State is based on the taxpayer’s address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual “resided.”

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Wage and Investment Division, Customer Account Services, Individual Electronic Filing W:CAS:SP:IEF.

Number of Individual Income Tax Returns Filed Electronically and Accepted, by State, Fiscal Year 2001

State or area	Total returns e-filed and accepted [1]	TeleFile accepted [2]	Online accepted [1,3]	Practitioner accepted [1,4]
	(1)	(2)	(3)	(4)
United States, total	**40,245,455**	**4,419,449**	**6,838,008**	**28,987,998**
Alabama	730,212	49,403	98,007	582,802
Alaska	86,736	7,010	22,928	56,798
Arizona	628,199	44,742	131,949	451,508
Arkansas	457,610	34,218	52,776	370,616
California	3,553,267	319,783	693,312	2,540,172
Colorado	597,855	57,752	146,650	393,453
Connecticut	435,005	67,441	71,545	296,019
Delaware	120,876	13,538	22,781	84,557
District of Columbia	78,539	4,673	13,355	60,511
Florida	2,484,878	256,571	427,263	1,801,044
Georgia	1,494,097	107,777	260,767	1,125,553
Hawaii	140,941	15,101	20,399	105,441
Idaho	173,951	18,976	38,392	116,583
Illinois	1,804,722	206,116	279,464	1,319,142
Indiana	1,064,193	120,258	163,708	780,227
Iowa	555,028	46,019	61,174	447,835
Kansas	421,182	43,985	69,788	307,409
Kentucky	655,653	65,888	76,568	513,197
Louisiana	702,528	56,343	86,603	559,582
Maine	156,764	31,937	27,518	97,309
Maryland	701,312	66,403	141,764	493,145
Massachusetts	793,696	172,350	147,525	473,821
Michigan	1,443,980	174,019	252,873	1,017,088
Minnesota	930,798	120,752	148,702	661,344
Mississippi	494,423	32,814	48,740	412,869
Missouri	928,792	91,017	133,249	704,526
Montana	136,588	17,440	18,551	100,597
Nebraska	261,903	40,425	40,217	181,261
Nevada	315,604	25,977	58,471	231,156
New Hampshire	194,179	36,244	40,242	117,693
New Jersey	922,929	105,960	148,432	668,537
New Mexico	261,671	21,866	53,752	186,053
New York	1,941,678	167,264	271,401	1,503,013
North Carolina	1,328,164	100,623	223,435	1,004,106
North Dakota	95,998	13,797	12,847	69,354
Ohio	1,753,143	274,912	286,106	1,192,125
Oklahoma	501,130	39,917	113,553	347,660
Oregon	442,156	45,680	105,008	291,468
Pennsylvania	1,589,481	297,026	276,359	1,016,096
Rhode Island	118,792	19,419	18,110	81,263
South Carolina	821,898	59,408	92,634	669,856
South Dakota	110,781	20,159	15,381	75,241
Tennessee	1,080,376	124,412	134,445	821,519
Texas	3,155,480	318,864	573,923	2,262,693
Utah	290,183	37,038	80,009	173,136
Vermont	68,300	14,010	13,003	41,287
Virginia	1,033,658	125,805	217,381	690,472
Washington	822,623	107,194	207,294	508,135
West Virginia	241,655	39,696	32,376	169,583
Wisconsin	863,519	130,444	130,879	602,196
Wyoming	80,583	10,983	12,227	57,373
Armed Forces--Americas	5,617	N/A	740	4,877
Armed Forces--Pacific	62,690	N/A	9,662	53,028
Armed Forces--Other	91,150	N/A	13,539	77,611
American Samoa	6	N/A	--	6
Guam	8	N/A	1	7
Northern Mariana Islands	6	N/A	3	3
Puerto Rico	15,273	N/A	58	15,215
U.S. Virgin Islands	28	N/A	12	16
All other	2,968	N/A	157	2,811

N/A — Not applicable.

[1] 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.

[2] TeleFile allows the taxpayer to file using a touch-tone telephone.

[3] Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.

[4] “Practitioner accepted” are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

[5] Includes unspecified foreign countries or territories.

NOTE: In general, classification by State is based on the taxpayer’s address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual “resided.”

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Wage and Investment Division, Diversified Research W:E:DEF:RA:D.

Number of Individual Income Tax Returns Filed Electronically and Accepted, by State, Fiscal Year 2000

State or area	Total e-filed returns	TeleFile accepted [1]	Online accepted [2]	Practitioner accepted [3]
	(1)	(2)	(3)	(4)
United States, total	**35,423,612**	**5,161,333**	**5,026,440**	**25,235,839**
Alabama	651,935	60,099	71,093	520,743
Alaska	78,290	9,221	18,629	50,440
Arizona	535,383	56,308	93,547	385,528
Arkansas	405,307	40,506	36,701	328,100
California	3,096,650	395,446	547,829	2,153,375
Colorado	519,422	69,716	108,091	341,615
Connecticut	385,075	77,025	54,441	253,609
Delaware	107,235	15,856	17,016	74,363
District of Columbia	69,735	6,410	9,900	53,425
Florida	2,207,875	301,475	307,697	1,598,703
Georgia	1,306,679	121,789	185,809	999,081
Hawaii	124,206	16,594	16,844	90,768
Idaho	143,538	21,280	27,795	94,463
Illinois	1,634,145	242,597	205,770	1,185,778
Indiana	958,262	138,754	116,676	702,832
Iowa	465,020	52,119	43,101	369,800
Kansas	372,421	51,120	51,367	269,934
Kentucky	580,803	75,894	55,541	449,368
Louisiana	640,296	65,617	60,097	514,582
Maine	142,037	35,669	19,205	87,163
Maryland	627,088	82,145	107,798	437,145
Massachusetts	711,845	198,482	111,316	402,047
Michigan	1,268,183	189,197	183,718	895,268
Minnesota	690,039	127,277	110,835	451,927
Mississippi	451,808	38,371	33,967	379,470
Missouri	814,128	105,715	98,973	609,440
Montana	114,829	19,621	13,574	81,634
Nebraska	230,392	44,686	30,544	155,162
Nevada	274,072	29,416	43,032	201,624
New Hampshire	176,794	41,840	29,692	105,262
New Jersey	830,313	129,599	114,440	586,274
New Mexico	236,333	26,882	40,116	169,335
New York	1,690,848	205,519	192,716	1,292,613
North Carolina	1,159,141	129,186	158,123	871,832
North Dakota	79,046	15,696	8,480	54,870
Ohio	1,568,564	317,073	209,895	1,041,596
Oklahoma	431,275	46,513	78,704	306,058
Oregon	375,170	55,655	78,634	240,881
Pennsylvania	1,422,505	336,611	196,939	888,955
Rhode Island	108,689	23,497	13,589	71,603
South Carolina	743,883	70,105	65,732	608,046
South Dakota	93,233	22,082	10,505	60,646
Tennessee	985,044	143,767	96,762	744,515
Texas	2,770,815	374,276	410,426	1,986,113
Utah	247,451	42,934	59,576	144,941
Vermont	62,221	16,237	9,280	36,704
Virginia	922,082	145,414	165,352	611,316
Washington	735,567	128,439	166,270	440,858
West Virginia	223,125	44,917	22,905	155,303
Wisconsin	733,558	144,202	92,518	496,838
Wyoming	72,986	12,484	8,827	51,675
Armed Forces--Americas	5,087	--	563	4,524
Armed Forces--Pacific	59,428	--	6,573	52,855
Armed Forces--All other overseas	83,756	--	8,917	74,839

[1] Federal/State TeleFile (for 'short form') is an enhancement to the IRS TeleFile system that allows a taxpayer to file Federal and State tax returns in one call. The interactive computer system allows the taxpayer to file using a touch-tone telephone. Federal/State TeleFile established procedures follow those set by the Federal/State E-File Program. The taxpayer profile for eligibility follows that of the TeleFile Program. For example, Federal/State TeleFile is available to single and married persons filing jointly who would ordinarily file Form 1040EZ and live at the same address printed on their IRS TeleFile Tax Record.

[3] Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns, and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.

[4] "Practitioner accepted" are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

[5] Includes unspecified foreign countries or territories.

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 individuals owning businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided."

SOURCE: 2000 IRS Data Book, Publication 55b. Also Wage and Investment Division, Diversified Research W:E:DEF:RA.