

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2021

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax [3]				Estate and trust income tax	Employment taxes [6]	Estate tax	Gift tax	Excise taxes [7]
			Total refunds	Traditional refunds	Economic impact payments [4]	Advance Child Tax Credit payments [5]					
			(3)	(3)	(3)	(3)					
	(1)	(2)	(3)	(3)	(3)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	\$1,137,821,285	\$53,086,665	\$1,049,901,291	\$464,235,270	\$539,305,783	\$46,360,238	\$4,061,859	\$27,409,790	\$922,326	\$26,853	\$2,412,501
Alabama	\$15,425,803	\$481,823	\$14,678,605	\$5,423,727	\$8,535,637	\$719,241	\$20,102	\$232,095	d	d	\$12,520
Alaska	\$2,320,908	\$34,898	\$2,227,841	\$919,813	\$1,190,989	\$117,039	\$7,145	\$48,323	d	d	\$1,941
Arizona	\$21,632,383	\$453,016	\$20,769,443	\$7,728,790	\$11,978,722	\$1,061,931	\$41,658	\$336,395	\$9,455	\$185	\$22,232
Arkansas	\$9,432,701	\$187,341	\$9,078,085	\$3,250,905	\$5,364,519	\$462,661	\$16,696	\$139,369	\$3,297	\$23	\$7,890
California	\$117,874,111	\$4,373,013	\$109,042,877	\$44,084,029	\$59,653,354	\$5,305,494	\$357,012	\$3,762,507	\$203,452	\$5,967	\$129,281
Colorado	\$17,803,395	\$990,583	\$16,202,421	\$6,559,887	\$8,878,748	\$763,786	\$45,868	\$494,260	\$18,704	\$1,609	\$49,950
Connecticut	\$11,782,391	\$967,657	\$10,401,370	\$4,727,414	\$5,245,741	\$428,215	\$104,838	\$281,400	\$14,414	\$326	\$12,385
Delaware	\$3,790,720	\$639,598	\$2,874,160	\$1,131,250	\$1,608,638	\$134,272	\$147,220	\$119,464	d	d	\$8,182
District of Columbia	\$2,152,594	\$290,892	\$1,728,069	\$820,019	\$839,518	\$68,532	\$9,586	\$118,011	d	d	\$4,144
Florida	\$71,138,200	\$1,530,481	\$67,870,859	\$28,286,202	\$36,765,479	\$2,819,178	\$310,473	\$1,305,036	\$79,439	\$4,547	\$37,364
Georgia	\$33,595,105	\$1,221,074	\$31,336,796	\$12,141,959	\$17,578,594	\$1,616,243	\$54,608	\$852,321	\$17,858	\$472	\$111,975
Hawaii	\$4,350,479	\$98,248	\$4,110,877	\$1,556,441	\$2,359,736	\$194,700	\$12,676	\$111,691	d	d	\$13,441
Idaho	\$5,482,530	\$41,890	\$5,350,461	\$1,802,543	\$3,240,932	\$306,986	\$5,611	\$79,253	d	d	\$5,055
Illinois	\$42,538,458	\$3,035,766	\$37,344,114	\$15,756,118	\$19,856,157	\$1,731,839	\$400,619	\$1,510,504	\$33,009	\$721	\$213,725
Indiana	\$21,842,404	\$605,554	\$20,743,261	\$8,051,818	\$11,668,401	\$1,023,042	\$36,920	\$415,912	\$8,536	\$532	\$31,688
Iowa	\$10,206,544	\$526,469	\$9,421,675	\$3,517,148	\$5,429,670	\$474,857	\$10,846	\$185,240	\$359	\$0	\$61,955
Kansas	\$9,295,291	\$482,543	\$8,455,507	\$3,141,500	\$4,869,677	\$444,330	\$20,514	\$282,361	\$1,311	\$2	\$53,053
Kentucky	\$14,528,676	\$552,036	\$13,653,087	\$4,983,534	\$8,006,058	\$663,495	\$19,486	\$276,843	\$4,360	\$851	\$22,014
Louisiana	\$15,213,720	\$409,446	\$14,429,538	\$5,794,115	\$7,944,390	\$691,033	\$26,793	\$321,499	d	d	\$15,329
Maine	\$4,194,790	\$118,296	\$4,010,196	\$1,448,958	\$2,397,339	\$163,899	\$8,185	\$54,586	d	d	\$2,542
Maryland	\$18,002,891	\$549,179	\$16,862,602	\$7,022,619	\$9,007,870	\$832,113	\$92,360	\$467,909	\$11,329	\$1,049	\$18,464
Massachusetts	\$21,523,926	\$1,336,189	\$19,251,787	\$8,666,067	\$9,813,140	\$772,580	\$123,667	\$776,059	\$6,008	\$325	\$29,890
Michigan	\$32,364,030	\$1,291,810	\$30,196,191	\$11,961,950	\$16,871,764	\$1,362,477	\$76,847	\$757,456	\$14,510	-\$1,282	\$28,499
Minnesota	\$19,955,939	\$3,308,067	\$16,022,487	\$6,052,394	\$9,149,441	\$820,652	\$31,465	\$525,544	\$9,110	\$341	\$58,925
Mississippi	\$9,490,352	\$111,657	\$9,224,284	\$3,426,406	\$5,332,205	\$465,673	\$10,058	\$138,127	d	d	\$5,129
Missouri	\$19,574,566	\$694,719	\$18,282,921	\$6,860,236	\$10,534,807	\$887,878	\$60,951	\$494,357	d	d	\$14,695
Montana	\$3,205,822	\$21,268	\$3,112,823	\$1,065,149	\$1,895,850	\$151,824	\$4,065	\$62,041	d	d	\$2,193
Nebraska	\$6,190,316	\$277,408	\$5,752,279	\$2,111,255	\$3,327,676	\$313,348	\$11,491	\$139,450	\$1,045	\$0	\$8,643
Nevada	\$10,863,692	\$523,951	\$9,889,373	\$4,117,704	\$5,312,162	\$459,507	\$107,168	\$306,312	d	d	\$22,124
New Hampshire	\$4,311,298	\$108,709	\$4,022,318	\$1,668,292	\$2,194,346	\$159,680	\$62,644	\$109,761	d	d	\$6,741
New Jersey	\$28,821,008	\$2,052,569	\$25,638,068	\$11,134,514	\$13,325,934	\$1,177,620	\$137,204	\$947,332	\$26,398	\$491	\$18,946
New Mexico	\$6,411,980	\$36,931	\$6,208,057	\$2,324,497	\$3,577,903	\$305,657	\$16,908	\$141,188	d	d	\$2,441
New York	\$64,649,106	\$3,173,677	\$58,427,303	\$25,253,316	\$30,692,979	\$2,481,008	\$296,802	\$2,438,871	\$145,271	\$3,015	\$164,166
North Carolina	\$31,910,043	\$1,060,579	\$30,125,385	\$11,157,703	\$17,469,749	\$1,497,933	\$71,537	\$625,879	d	d	\$12,865
North Dakota	\$2,405,307	\$31,892	\$2,300,584	\$924,009	\$1,260,586	\$115,989	\$2,444	\$63,793	d	d	\$4,562
Ohio	\$37,529,781	\$1,209,353	\$35,203,014	\$13,412,434	\$20,132,644	\$1,657,936	\$106,896	\$798,789	\$10,915	\$44	\$200,770
Oklahoma	\$14,028,552	\$1,654,827	\$12,003,763	\$4,511,067	\$6,867,928	\$624,768	\$100,845	\$220,168	d	d	\$44,236
Oregon	\$12,268,273	\$207,446	\$11,680,545	\$4,234,103	\$6,905,900	\$540,542	\$24,817	\$329,530	\$14,528	-\$320	\$11,727
Pennsylvania	\$41,734,438	\$2,016,959	\$38,522,562	\$15,707,319	\$21,141,267	\$1,673,976	\$122,045	\$1,017,641	\$20,693	-\$363	\$34,900
Rhode Island	\$3,365,017	\$45,718	\$3,226,378	\$1,352,326	\$1,742,674	\$131,378	\$13,256	\$73,921	d	d	\$4,009
South Carolina	\$15,492,659	\$227,771	\$14,990,787	\$5,359,202	\$8,888,387	\$743,198	\$23,010	\$233,966	d	d	\$13,083
South Dakota	\$2,932,108	\$42,010	\$2,714,593	\$999,941	\$1,573,875	\$140,777	\$128,591	\$43,659	d	d	\$2,937
Tennessee	\$23,541,635	\$1,458,242	\$21,376,075	\$8,415,040	\$11,966,137	\$994,898	\$56,237	\$612,706	\$9,780	\$101	\$28,494
Texas	\$103,450,691	\$8,570,639	\$91,608,894	\$38,888,347	\$47,941,026	\$4,779,521	\$441,604	\$2,181,357	\$58,617	\$150	\$589,429
Utah	\$10,247,571	\$391,365	\$9,537,730	\$3,499,449	\$5,432,957	\$605,324	\$20,187	\$199,746	d	d	\$96,096
Vermont	\$1,971,985	\$22,572	\$1,874,043	\$717,700	\$1,081,759	\$74,584	\$5,541	\$67,110	d	d	\$617
Virginia	\$25,782,566	\$1,084,279	\$23,969,026	\$9,655,463	\$13,145,576	\$1,167,987	\$76,980	\$622,422	\$14,761	\$349	\$14,750
Washington	\$25,385,461	\$2,102,885	\$22,347,558	\$9,443,730	\$11,877,679	\$1,026,149	\$71,483	\$771,992	\$17,602	\$390	\$73,552
West Virginia	\$5,563,450	\$63,440	\$5,436,346	\$1,972,540	\$3,229,085	\$234,721	\$4,909	\$54,279	d	d	\$3,601
Wisconsin	\$18,962,835	\$1,182,290	\$17,142,267	\$6,424,120	\$9,911,252	\$806,895	\$58,416	\$524,456	d	d	\$45,181
Wyoming	\$1,922,831	\$16,217	\$1,809,737	\$727,479	\$994,243	\$88,015	\$40,746	\$54,390	d	d	\$1,016
U.S. Armed Service members overseas and Territories other than Puerto Rico	\$1,120,735	\$1,475	\$1,079,628	\$1,079,628	n.a.	n.a.	d	\$18,875	d	\$0	\$203
Puerto Rico	\$359,044	\$2,744	\$290,624	\$290,624	n.a.	n.a.	d	\$64,745	d	\$0	\$816
International	\$2,900,568	\$1,013,887	\$1,742,799	\$1,742,799	n.a.	n.a.	\$3,594	\$100,010	\$8,281	\$28	\$31,969
Recovery Rebates funding provided to U.S. possessions [8]	\$3,369,540	N/A	\$3,369,540	N/A	\$3,294,683	\$74,857	N/A	N/A	N/A	N/A	N/A
Advance Premium Tax Credit/ Cost Sharing Reduction/Basic Health Program [9]	\$66,365,461	N/A	\$66,365,461	\$66,365,461	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Undistributed [10]	\$5,244,605	\$153,320	\$4,564,217	\$4,564,217	\$0	\$0	\$0	\$498,878	\$27,232	\$793	\$165
Child tax credit [11]	\$32,755,383	N/A	\$32,755,383	\$32,755,383	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [11]	\$60,756,927	N/A	\$60,756,927	\$60,756,927	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

n.a.—Not available.

N/A—Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.1 billion in interest, of which \$1.1 billion was paid to corporations and \$2.0 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

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

[3] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$1,691.

[4] The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and the American Rescue Plan Act of 2021 (ARP Act) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. These payments are considered advance refundable tax credits for returns to be filed for Tax Year 2020 and 2021, and therefore are classified as refunds issued during Fiscal Year 2021. In FY 2021, the IRS disbursed \$539.3 billion of payments to eligible taxpayers based upon the criteria in each Act. The CARES Act authorized an EIP for eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child added. The CRRSAA created an additional EIP of up to \$600 for individuals and \$1,200 for individuals filing a joint tax return, with up to an additional \$600 for each eligible child. Additionally, the ARP created an additional EIP of up to \$1,400 for individuals, and \$2,800 for individuals filing a joint tax return, with up to an additional \$1,400 for each qualifying dependent. This includes \$3.3 billion in EIPs that were distributed to U.S. possessions through the Recovery Rebate credit in FY 2021.

[5] The ARP Act included provisions to distribute monthly advance child tax credit payments to qualified taxpayers from July 2021, through December 2021. These payments are considered advance refundable credits for returns to be filed for Tax Year 2021, and therefore are classified as refunds issued during Fiscal Year 2021. This table includes only those payments issued through the end of the fiscal year, i.e., September 30, 2021.

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

[7] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[8] The CARES Act, CRRSAA, and ARP Act included provisions to distribute Recovery Rebate benefits directly to U.S. territories. These funds were classified as Economic Impact Payments and Advance Child Tax Credit by the IRS for accounting purposes.

[9] The Advanced Premium Tax Credit (APTC) and Cost Sharing Reduction (CSR) are provisions of the Patient Protection and Affordable Care Act of 2010. Beginning with Fiscal Year 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table are advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC is available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides states with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.

[10] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2021 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2020

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2,3]	Individual income tax [4]			Estate and trust income tax	Employment taxes [6]	Estate tax	Gift tax	Excise taxes [3]
			Total refunds	Traditional refunds	Economic impact payments [5]					
			(3)	(3)	(3)					
United States, total	\$736,154,793	\$59,425,105	\$664,188,370	\$391,223,927	\$272,964,443	\$3,302,731	\$6,171,683	\$567,689	\$41,997	\$2,457,217
Alabama	\$9,095,455	\$208,932	\$8,810,926	\$4,618,651	\$4,192,275	\$15,918	\$40,998	\$4,974	\$9	\$13,698
Alaska	\$1,460,763	\$61,109	\$1,368,048	\$767,459	\$600,589	\$7,945	\$8,804	\$12,994	\$0	\$1,864
Arizona	\$12,742,130	\$350,995	\$12,214,333	\$6,376,874	\$5,837,459	\$29,238	\$105,978	\$5,076	\$216	\$36,294
Arkansas	\$5,661,531	\$241,637	\$5,387,354	\$2,768,435	\$2,618,919	\$8,385	\$16,208	d	d	\$6,516
California	\$71,328,348	\$3,312,374	\$66,659,159	\$37,497,967	\$29,161,192	\$271,654	\$807,212	\$90,218	\$5,159	\$182,574
Colorado	\$11,293,726	\$1,070,346	\$10,022,867	\$5,472,261	\$4,550,605	\$36,315	\$80,009	\$11,045	\$2,200	\$70,944
Connecticut	\$7,975,563	\$1,163,776	\$6,582,266	\$3,878,145	\$2,704,120	\$59,870	\$102,295	\$5,392	\$219	\$61,746
Delaware	\$2,123,294	\$209,370	\$1,757,303	\$944,929	\$812,373	\$118,409	\$35,513	d	d	\$2,368
District of Columbia	\$5,365,175	\$4,126,268	\$1,180,391	\$740,743	\$439,648	\$6,356	\$51,200	-\$75	\$1	\$1,034
Florida	\$44,596,014	\$1,343,661	\$42,358,823	\$24,060,791	\$18,298,031	\$204,458	\$477,291	\$74,581	\$6,466	\$130,735
Georgia	\$20,099,175	\$1,291,417	\$18,563,997	\$10,092,578	\$8,471,419	\$43,267	\$169,429	\$9,605	\$3,418	\$18,041
Hawaii	\$2,758,770	\$161,061	\$2,563,848	\$1,346,703	\$1,217,144	\$10,684	\$9,785	d	d	\$10,695
Idaho	\$3,246,064	\$98,105	\$3,119,818	\$1,541,114	\$1,578,703	\$4,481	\$17,034	d	d	\$6,218
Illinois	\$28,161,525	\$4,108,725	\$23,294,539	\$13,377,419	\$9,917,120	\$374,989	\$286,434	\$13,745	\$261	\$82,831
Indiana	\$13,344,518	\$532,304	\$12,666,020	\$6,885,954	\$5,780,066	\$32,983	\$83,871	\$3,206	\$18	\$26,117
Iowa	\$7,295,298	\$1,257,033	\$5,747,833	\$3,019,586	\$2,728,246	\$19,852	\$29,443	\$1,344	\$55	\$239,739
Kansas	\$5,727,545	\$480,167	\$5,204,518	\$2,779,763	\$2,424,755	\$15,262	\$21,959	\$551	\$6	\$5,081
Kentucky	\$8,665,358	\$390,004	\$8,160,315	\$4,166,516	\$3,993,799	\$29,166	\$72,803	\$1,641	\$403	\$11,026
Louisiana	\$9,300,073	\$491,145	\$8,720,832	\$4,860,748	\$3,860,085	\$16,692	\$48,880	\$10,877	\$55	\$11,592
Maine	\$2,558,472	\$93,032	\$2,444,982	\$1,181,614	\$1,263,368	\$8,183	\$8,319	d	d	\$3,003
Maryland	\$11,052,087	\$399,295	\$10,437,423	\$5,880,814	\$4,556,609	\$71,208	\$122,291	\$15,273	\$163	\$6,434
Massachusetts	\$13,763,719	\$1,051,644	\$12,312,867	\$7,112,940	\$5,199,926	\$97,342	\$197,954	\$23,601	\$2,123	\$78,188
Michigan	\$20,709,878	\$2,241,001	\$18,200,810	\$9,656,438	\$8,544,371	\$73,157	\$152,726	\$8,813	\$1,401	\$31,970
Minnesota	\$11,780,379	\$1,552,496	\$10,038,978	\$5,352,744	\$4,686,233	\$32,463	\$103,077	\$6,506	\$140	\$46,719
Mississippi	\$5,775,248	\$216,381	\$5,517,461	\$2,971,888	\$2,545,574	\$14,399	\$17,978	\$1,258	\$134	\$7,637
Missouri	\$12,604,001	\$1,305,013	\$11,168,035	\$5,864,652	\$5,303,383	\$60,351	\$49,989	\$1,813	\$181	\$18,618
Montana	\$1,921,462	\$25,021	\$1,880,334	\$911,228	\$969,106	\$3,259	\$10,615	\$205	\$1	\$2,027
Nebraska	\$4,096,157	\$469,917	\$3,529,007	\$1,880,110	\$1,648,897	\$9,407	\$76,321	d	d	\$8,181
Nevada	\$6,612,205	\$359,383	\$5,996,339	\$3,404,480	\$2,591,859	\$117,368	\$114,127	\$3,625	-\$218	\$21,582
New Hampshire	\$2,700,977	\$71,885	\$2,583,593	\$1,407,102	\$1,176,491	\$25,276	\$9,154	d	d	\$10,867
New Jersey	\$20,398,201	\$3,768,709	\$16,208,673	\$9,469,394	\$6,739,279	\$111,672	\$251,827	\$13,560	\$416	\$43,344
New Mexico	\$3,784,053	\$19,501	\$3,729,062	\$1,966,680	\$1,762,382	\$10,145	\$22,542	d	d	\$1,434
New York	\$45,132,743	\$7,163,600	\$36,789,822	\$21,245,316	\$15,544,506	\$217,936	\$695,609	\$56,341	\$11,587	\$197,848
North Carolina	\$20,820,508	\$2,472,867	\$18,126,732	\$9,494,160	\$8,632,572	\$48,799	\$125,988	\$36,059	\$13	\$10,051
North Dakota	\$1,547,583	\$93,979	\$1,441,479	\$796,586	\$644,893	\$2,308	\$6,923	\$240	\$0	\$2,653
Ohio	\$23,521,345	\$1,330,251	\$21,577,860	\$11,423,669	\$10,154,192	\$102,689	\$273,733	\$3,852	\$399	\$232,561
Oklahoma	\$7,616,657	\$172,492	\$7,254,511	\$3,914,172	\$3,340,339	\$53,632	\$26,070	\$7,038	-\$793	\$103,706
Oregon	\$7,356,777	\$211,839	\$6,982,243	\$3,418,436	\$3,563,807	\$20,068	\$76,531	\$5,783	\$606	\$59,708
Pennsylvania	\$26,537,905	\$2,198,020	\$23,917,396	\$13,003,502	\$10,913,894	\$145,688	\$187,883	\$9,388	\$730	\$78,800
Rhode Island	\$2,211,439	\$167,836	\$1,987,685	\$1,086,363	\$901,322	\$21,079	\$15,657	d	d	\$15,922
South Carolina	\$9,224,586	\$307,677	\$8,825,156	\$4,451,896	\$4,373,260	\$18,584	\$36,144	\$763	\$55	\$36,206
South Dakota	\$1,852,134	\$37,353	\$1,745,603	\$960,850	\$784,753	\$62,193	\$4,563	\$1,048	\$0	\$1,373
Tennessee	\$14,484,899	\$1,307,320	\$13,023,208	\$7,087,025	\$5,936,183	\$38,706	\$72,705	\$4,119	\$118	\$38,723
Texas	\$63,950,158	\$6,923,522	\$55,788,396	\$33,199,848	\$22,588,548	\$402,570	\$422,240	\$56,029	-\$1,608	\$359,010
Utah	\$6,053,920	\$464,171	\$5,501,895	\$2,927,136	\$2,574,759	\$14,403	\$49,290	\$6,913	\$2	\$17,245
Vermont	\$1,224,401	\$50,026	\$1,164,158	\$590,593	\$573,565	\$3,848	\$5,558	\$268	\$0	\$543
Virginia	\$15,996,444	\$842,497	\$14,912,007	\$8,234,649	\$6,677,358	\$51,863	\$166,540	\$8,420	-\$441	\$15,558
Washington	\$14,645,411	\$592,111	\$13,805,101	\$7,725,232	\$6,079,869	\$60,640	\$147,637	\$5,421	\$3,995	\$30,506
West Virginia	\$3,388,217	\$29,025	\$3,342,083	\$1,692,809	\$1,649,274	\$5,149	\$8,563	d	d	\$2,537
Wisconsin	\$11,908,954	\$1,327,998	\$10,433,431	\$5,355,942	\$5,077,490	\$53,877	\$56,142	\$3,670	\$2,659	\$31,176
Wyoming	\$1,215,865	\$23,061	\$1,150,341	\$649,479	\$500,861	\$35,051	\$5,124	\$1,024	\$93	\$1,172
U.S. Armed Service members overseas and Territories other than Puerto Rico	\$691,159	\$1,079	\$683,947	\$393,695	\$290,252	\$32	\$5,772	d	d	\$32
Puerto Rico	\$344,114	\$1,478	\$330,932	\$166,652	\$164,280	\$427	\$11,212	\$2	\$0	\$63
International	\$3,374,626	\$644,062	\$2,579,292	\$1,375,306	\$1,203,986	\$3,036	\$111,727	\$8,663	-\$75	\$27,921
Recovery Rebates funding provided to U.S. possessions [7]	\$4,620,454	N/A	\$4,620,454	N/A	\$4,620,454	N/A	N/A	N/A	N/A	N/A
Advance Premium Tax Credit / Basic Health Program [8]	\$59,421,015	\$0	\$59,421,015	\$59,421,015	\$0	\$0	\$0	\$0	\$0	\$0
Undistributed [9]	\$1,016,315	\$591,135	\$352,873	\$352,873	\$0	\$0	\$58,009	\$18,169	\$1,344	-\$5,215
Child tax credit [10]	\$27,736,369	N/A	\$27,736,369	\$27,736,369	N/A	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	\$59,209,079	N/A	\$59,209,079	\$59,209,079	N/A	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.1 billion in interest, of which \$1.5 billion was paid to corporations and \$1.6 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

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

[3] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,034.

[5] The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. These payments are considered advance refundable tax credits for returns to be filed for Tax Year 2020, and therefore are classified as refunds issued during Fiscal Year 2020. In FY 2020, the IRS disbursed \$268.3 billion of payments to eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child. An additional \$4.6 billion was undistributed at the end of the fiscal year.

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

[7] The CARES Act included provisions to distribute Recovery Rebate benefits directly to U.S. territories, as outlined in Section 2201 of the CARES Act. These funds were classified as Economic Impact Payments by the IRS for accounting purposes.

[8] The Advanced Premium Tax Credit (APTC) and Cost Sharing Reduction (CSR) are provisions of the Patient Protection and Affordable Care Act of 2010. Beginning with Fiscal Year 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table are advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC is available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides States with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.

[9] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in FY 2020 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more State(s).

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2019

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2,3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	452,103,909	51,292,326	391,514,685	3,076,769	3,720,827	881,464	47,026	1,570,812
Alabama	5,331,798	580,821	4,686,489	17,705	24,566	4,172	10,074	7,972
Alaska	868,010	43,132	786,753	7,046	28,379	d	d	1,652
Arizona	7,090,690	571,927	6,361,176	25,829	36,803	10,024	334	84,597
Arkansas	3,105,845	264,911	2,800,473	14,253	20,133	d	d	5,411
California	42,315,711	3,619,202	37,506,499	267,954	623,559	191,346	3,483	103,669
Colorado	6,447,673	935,057	5,380,804	39,597	44,318	12,735	48	35,115
Connecticut	5,554,633	1,484,579	3,944,610	49,591	48,691	15,892	1,739	9,531
Delaware	3,312,297	2,187,467	962,739	107,002	34,416	d	d	19,570
District of Columbia	964,345	171,836	755,997	6,256	24,753	2,923	104	2,477
Florida	26,520,591	1,673,068	24,266,218	207,723	233,043	76,746	2,272	61,520
Georgia	11,472,904	1,094,725	10,184,044	36,641	106,162	16,475	1,191	33,665
Hawaii	1,515,320	130,854	1,358,623	7,527	8,611	d	d	5,311
Idaho	1,597,509	90,284	1,481,863	7,063	11,097	d	d	6,261
Illinois	18,465,257	4,209,552	13,751,487	253,422	151,316	29,851	563	69,065
Indiana	7,458,096	306,036	6,979,864	59,064	40,383	2,059	108	70,582
Iowa	3,406,965	362,001	2,998,695	9,795	20,906	d	d	8,176
Kansas	3,496,284	642,195	2,799,919	16,392	24,472	2,103	--	11,203
Kentucky	4,406,076	124,383	4,227,739	14,875	21,615	6,291	753	10,420
Louisiana	5,408,080	441,492	4,891,087	20,568	33,625	8,328	85	12,895
Maine	1,305,790	86,823	1,204,566	5,790	4,893	d	d	2,759
Maryland	6,734,237	642,465	5,952,547	74,315	52,437	7,475	192	4,806
Massachusetts	9,533,667	1,910,406	7,348,766	105,351	120,669	24,886	220	23,369
Michigan	11,418,651	1,323,207	9,882,104	84,015	86,632	13,013	167	29,514
Minnesota	7,666,063	2,201,386	5,251,643	20,448	54,702	11,538	27	126,319
Mississippi	3,153,317	126,023	3,005,774	6,200	10,010	d	d	4,622
Missouri	6,621,696	507,597	5,969,892	52,223	65,613	d	d	12,989
Montana	950,842	18,241	915,935	2,640	9,972	d	d	2,449
Nebraska	2,662,899	604,416	1,891,009	6,338	150,846	1,411	--	8,880
Nevada	3,604,068	151,245	3,325,424	80,074	24,620	11,183	38	11,483
New Hampshire	1,537,911	52,319	1,450,516	17,552	9,681	d	d	5,527
New Jersey	15,536,692	5,591,549	9,615,482	92,976	152,846	33,892	-1,170	51,117
New Mexico	2,008,173	27,518	1,948,777	10,960	12,891	d	d	6,372
New York	26,876,792	4,227,111	21,779,353	188,055	445,513	129,862	2,650	104,248
North Carolina	10,373,092	674,840	9,562,624	40,592	64,561	14,786	64	15,624
North Dakota	823,972	14,494	798,661	2,572	2,802	d	d	2,800
Ohio	13,063,891	1,390,817	11,448,359	78,893	85,305	10,869	190	49,459
Oklahoma	4,403,179	467,490	3,782,297	42,971	20,642	d	d	85,164
Oregon	3,729,053	297,689	3,356,618	17,805	37,745	d	d	11,873
Pennsylvania	15,644,493	1,936,304	13,283,854	269,209	82,294	10,553	183	62,096
Rhode Island	1,154,272	19,147	1,110,266	11,701	6,677	d	d	1,981
South Carolina	4,687,062	106,837	4,518,389	18,832	31,093	d	d	4,158
South Dakota	1,032,433	38,408	907,765	77,686	5,489	d	d	1,888
Tennessee	7,857,265	738,792	6,969,929	39,381	60,058	7,948	234	40,922
Texas	38,657,308	4,770,169	32,995,289	293,078	311,803	85,750	15,971	185,248
Utah	3,167,298	210,039	2,884,013	16,287	35,932	d	d	19,322
Vermont	669,763	63,367	597,223	3,460	4,424	d	d	1,121
Virginia	9,173,631	703,420	8,331,980	44,629	66,733	13,874	875	12,120
Washington	9,598,756	1,650,295	7,775,293	51,263	84,688	20,735	2,007	14,475
West Virginia	1,832,324	86,051	1,732,998	3,827	5,042	d	d	2,455
Wisconsin	6,018,304	427,244	5,363,396	122,504	37,524	16,369	157	51,110
Wyoming	697,012	33,082	628,132	22,856	4,629	d	d	1,526
U.S. Armed Service members overseas and Territories other than Puerto Rico	431,018	97	d	84	d	--	--	70
Puerto Rico	220,199	2,831	209,430	194	7,418	d	d	35
International	2,423,544	733,968	1,539,962	3,705	123,250	4,331	432	17,897
Advance Premium Tax Credit / Basic Health Program [6]	57,571,001	--	57,571,001	--	--	--	--	--
Undistributed [7]	526,157	523,117	d	--	d	12,343	658	35,922
Child tax credit [8]	28,838,298	N/A	28,838,298	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	59,209,079	N/A	59,209,079	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$2.1 billion in interest, of which \$0.9 billion was paid to corporations and \$1.2 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

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

[3] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,834.

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

[6] The Advance Premium Tax Credit (APTC) and Cost Sharing Reduction (CSR) are provisions of the Patient Protection and Affordable Care Act of 2010. Beginning with Fiscal Year 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table are advance payments of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC are available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides States with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.

[7] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in FY 2019 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more State(s).

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2018

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2,3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	463,884,727	60,089,066	394,886,856	2,815,539	3,855,059	856,442	65,878	1,315,885
Alabama	5,096,863	413,377	4,633,485	14,949	26,374	d	d	4,939
Alaska	848,250	58,022	776,438	3,381	5,988	d	d	2,364
Arizona	6,705,688	389,462	6,142,458	71,293	52,489	4,546	247	45,194
Arkansas	2,930,577	153,920	2,725,007	12,450	22,303	d	d	7,450
California	45,411,962	3,732,387	40,348,389	283,339	848,165	117,765	4,469	77,449
Colorado	6,144,533	603,946	5,377,954	23,856	60,396	28,311	17,957	32,112
Connecticut	7,716,066	3,252,481	4,301,259	49,612	84,214	20,181	2,205	6,113
Delaware	2,259,258	1,135,002	976,995	92,119	46,914	d	d	1,191
District of Columbia	2,510,406	1,657,418	809,948	5,873	32,248	2,838	554	1,527
Florida	26,170,994	1,760,425	23,828,418	163,944	196,552	117,352	2,586	101,716
Georgia	12,843,439	2,225,655	10,440,728	39,066	104,721	9,634	2,462	21,173
Hawaii	1,475,394	60,660	1,386,278	6,883	7,188	d	d	12,266
Idaho	1,504,676	65,989	1,406,003	13,894	13,880	d	d	2,923
Illinois	18,719,368	3,743,303	14,466,521	315,554	121,100	35,441	679	36,769
Indiana	7,262,688	383,515	6,771,931	20,371	36,228	7,918	50	42,676
Iowa	3,888,977	831,064	3,020,797	6,091	15,425	d	d	12,456
Kansas	3,065,228	248,578	2,783,456	10,786	15,748	d	d	3,892
Kentucky	4,495,635	227,221	4,216,532	12,770	28,245	2,956	791	7,120
Louisiana	5,833,844	887,038	4,886,395	15,501	28,412	14,915	149	1,434
Maine	1,351,562	121,474	1,211,020	4,631	6,015	d	d	4,936
Maryland	8,013,105	1,268,963	6,627,475	62,040	35,733	14,421	63	4,411
Massachusetts	9,248,791	1,154,257	7,792,593	72,898	111,146	33,446	1,028	83,423
Michigan	11,756,843	1,746,220	9,774,253	98,519	104,775	12,635	327	20,114
Minnesota	9,053,049	3,556,506	5,348,949	25,829	56,226	8,567	1,136	55,837
Mississippi	3,146,800	144,091	2,977,777	5,535	16,383	d	d	2,382
Missouri	8,571,949	2,607,490	5,800,039	67,562	67,759	21,628	252	7,219
Montana	930,997	26,038	893,359	3,221	5,699	d	d	1,457
Nebraska	2,151,103	251,305	1,870,779	8,450	14,269	d	d	5,736
Nevada	3,423,667	155,887	3,174,669	57,553	20,694	2,395	423	12,046
New Hampshire	1,527,262	33,499	1,463,905	21,851	6,015	d	d	853
New Jersey	14,081,384	3,142,270	10,635,676	79,536	140,602	16,125	7,875	59,299
New Mexico	1,962,189	26,408	1,911,211	6,713	8,063	d	d	4,615
New York	31,540,869	6,783,078	23,874,409	259,723	428,625	97,569	6,059	91,405
North Carolina	10,843,239	1,203,686	9,471,867	37,242	99,246	25,789	45	5,363
North Dakota	866,858	58,423	784,077	2,103	16,080	d	d	2,527
Ohio	12,833,939	1,001,625	11,588,921	60,986	91,557	18,361	371	72,118
Oklahoma	4,463,946	487,090	3,828,268	79,384	17,384	d	d	46,547
Oregon	3,756,855	145,924	3,531,173	16,954	49,216	5,374	107	8,107
Pennsylvania	16,375,053	2,693,479	13,386,804	102,170	142,037	23,866	779	25,919
Rhode Island	1,733,940	554,006	1,151,716	16,038	6,474	d	d	1,585
South Carolina	5,022,130	541,388	4,441,597	13,934	16,971	d	d	3,993
South Dakota	960,518	33,614	843,273	74,777	6,620	d	d	1,166
Tennessee	8,044,011	1,116,238	6,776,512	23,449	59,014	34,211	433	34,153
Texas	39,044,742	5,537,533	32,669,264	289,573	271,964	73,640	5,992	196,775
Utah	3,111,403	234,219	2,833,970	6,737	21,050	d	d	12,228
Vermont	637,462	17,657	613,054	2,715	2,651	d	d	327
Virginia	9,711,381	895,010	8,691,434	40,311	65,762	13,384	520	4,960
Washington	8,624,096	888,180	7,540,784	39,914	79,446	11,234	2,597	61,940
West Virginia	1,753,468	43,660	1,696,996	4,201	7,164	d	d	524
Wisconsin	6,760,379	1,201,397	5,448,085	41,938	34,517	3,781	259	30,402
Wyoming	690,631	21,289	637,856	24,536	3,738	d	d	891
U.S. Armed Service members overseas and Territories other than Puerto Rico	429,736	d	d	213	1,595	d	--	d
Puerto Rico	192,361	6,165	181,696	70	4,908	d	d	d
International	2,649,168	747,887	1,740,864	2,499	128,102	13,105	1,219	15,493
Advance Premium Tax Credit / Basic Health Program [6]	53,610,220		53,610,220	--	--			
Undistributed [7]	125,774	d	d	--	-39,034	-1,291	-99	17,049
Child tax credit [8]	18,596,631	N/A	18,596,631	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	58,639,552	N/A	58,639,552	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.5 billion in interest, of which \$0.7 billion was paid to corporations and \$0.8 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

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

[3] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,881.

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

[6] The Advance Premium Tax Credit (APTC) and Cost Sharing Reduction (CSR) are provisions of the Patient Protection and Affordable Care Act of 2010. Beginning with Fiscal Year 2018, an executive order was issued to discontinue CSR payments to insurance companies. The APTC data included in this table are advance payments of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The APTC are available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides States with the option to establish and operate a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.

[7] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in FY 2018 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more State(s).

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2017

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2,3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total	436,971,873	44,894,839	382,865,300	3,093,823	3,423,559	999,569	47,886	1,646,897
Alabama	4,916,924	252,587	4,624,241	15,193	19,371	2,166	214	3,152
Alaska	840,585	38,683	787,178	d	6,343	d	--	2,823
Arizona	6,262,820	168,868	5,998,269	29,452	29,159	14,307	522	22,243
Arkansas	2,935,066	172,677	2,729,706	10,253	13,512	d	d	6,427
California	44,842,074	4,153,702	39,575,207	261,861	503,644	251,033	6,753	89,873
Colorado	6,082,626	584,672	5,309,226	42,251	87,456	19,958	598	38,464
Connecticut	5,690,878	1,149,777	4,327,595	56,543	69,110	14,921	2,208	70,723
Delaware	1,668,868	564,815	968,360	67,921	64,103	d	d	2,512
District of Columbia	943,076	103,769	804,529	5,533	24,028	d	d	855
Florida	24,770,258	1,190,121	23,040,098	183,459	215,498	67,626	4,791	68,664
Georgia	11,539,377	1,123,222	10,180,140	44,403	77,538	23,010	3,414	87,650
Hawaii	1,462,267	65,289	1,373,545	6,190	9,456	d	d	964
Idaho	1,441,498	38,057	1,378,598	7,340	13,308	d	d	3,592
Illinois	17,864,830	2,912,238	14,422,099	281,062	150,615	31,198	2,990	64,627
Indiana	7,399,326	523,089	6,734,108	20,867	35,011	34,737	1,024	50,489
Iowa	3,757,086	729,833	2,969,539	18,815	17,113	3,794	1,814	16,178
Kansas	3,175,384	352,627	2,782,989	15,710	14,486	d	d	5,816
Kentucky	4,420,558	151,466	4,210,658	17,338	29,765	2,968	1,047	7,317
Louisiana	5,350,605	272,941	5,019,686	19,603	22,866	13,361	91	2,057
Maine	1,295,965	90,188	1,191,053	7,046	4,541	d	d	1,549
Maryland	7,181,581	374,737	6,663,269	54,409	65,808	15,948	2,764	4,645
Massachusetts	8,809,204	828,310	7,708,301	99,090	105,262	23,141	1,825	43,275
Michigan	10,507,569	655,523	9,669,038	64,396	85,295	12,080	666	20,571
Minnesota	8,265,813	2,799,451	5,315,059	29,515	56,017	8,462	184	57,125
Mississippi	3,124,203	115,506	2,976,038	6,355	18,090	d	d	2,631
Missouri	7,035,631	1,128,598	5,774,799	59,509	54,810	d	d	9,666
Montana	929,688	20,215	895,005	3,438	5,746	2,322	1,499	1,463
Nebraska	2,120,377	215,261	1,859,339	19,234	13,415	2,136	76	10,917
Nevada	3,404,334	161,861	3,146,930	60,816	17,956	7,428	1,110	8,233
New Hampshire	1,592,047	44,548	1,452,899	79,561	7,194	d	d	3,897
New Jersey	14,700,625	3,739,484	10,483,167	102,291	194,988	37,008	272	143,415
New Mexico	1,989,921	49,157	1,924,875	7,196	8,445	d	d	3,747
New York	27,179,469	2,589,897	23,595,156	259,801	444,906	161,731	4,936	123,043
North Carolina	9,910,477	375,342	9,411,757	36,840	60,335	19,404	534	6,264
North Dakota	903,489	60,633	827,439	d	5,938	d	--	3,375
Ohio	12,884,704	1,132,046	11,502,219	71,095	117,021	15,412	1,858	45,052
Oklahoma	4,922,820	610,272	4,028,691	130,359	19,601	d	d	126,246
Oregon	3,929,561	429,892	3,433,349	18,528	26,859	13,047	197	7,689
Pennsylvania	15,787,448	2,065,143	13,400,915	155,565	113,002	25,949	923	25,950
Rhode Island	1,373,784	192,338	1,153,583	14,032	9,855	d	d	1,771
South Carolina	4,931,117	450,837	4,417,281	12,146	29,848	d	d	16,653
South Dakota	984,209	34,523	852,115	91,582	3,946	d	d	1,866
Tennessee	7,165,543	326,981	6,721,754	33,828	45,171	7,864	193	29,751
Texas	40,627,689	7,407,227	32,337,862	367,206	256,024	71,432	4,303	183,635
Utah	3,162,991	347,073	2,770,142	8,220	18,061	d	d	18,527
Vermont	634,860	20,215	607,908	4,525	-1,382	d	d	380
Virginia	9,927,175	1,135,974	8,669,293	43,277	58,906	13,016	394	6,315
Washington	9,074,335	1,569,071	7,371,618	45,713	54,395	10,326	3,038	20,174
West Virginia	1,761,388	28,754	1,719,268	3,727	5,971	d	--	d
Wisconsin	5,961,644	376,088	5,448,096	46,218	37,823	4,286	1,248	47,885
Wyoming	706,845	18,694	641,675	40,263	3,501	d	d	1,024
U.S. Armed Service members overseas and Territories other than Puerto Rico	438,785	d	429,345	5,482	d	d	--	13
Puerto Rico	262,911	41,195	212,395	114	8,410	1	--	797
International	2,541,435	855,861	1,577,812	4	71,470	4,893	196	31,200
Advance Premium Tax Credit / Cost Sharing Reduction / Basic Health Program [6]	45,628,019	N/A	45,628,019	N/A	N/A	N/A	N/A	N/A
Undistributed [7]	-49,885	d	-187,937	--	d	-371	-18	d
Child tax credit [8]	19,368,257	N/A	19,368,257	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	59,749,188	N/A	59,749,188	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.1 billion in interest, of which \$0.4 billion was paid to corporations and \$0.7 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

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

[3] Excludes refunds of excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Beginning with Fiscal Year (FY) 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,881.

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

[6] The Advance Premium Tax Credit and Cost Sharing Reduction are provisions of the Patient Protection and Affordable Care Act of 2010. The Advance Premium Tax Credit (APTC) data included in this table are advance payments of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The Cost Sharing Reduction is a discount that lowers the amount taxpayers are required to pay for healthcare out-of-pocket deductibles, coinsurance, and copayments. Both the Premium Tax Credit and the Cost Sharing Reduction are available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides States with the option to establish a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.

[7] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2016

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3,4]	Individual income tax [5]	Estate and trust income tax	Employment taxes [6]	Estate tax	Gift tax	Excise taxes [1,4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [7]	426,146,066	51,281,426	366,645,533	2,588,937	3,329,627	838,166	161,815	1,300,563
Alabama	4,953,015	220,724	4,688,126	20,199	17,011	3,521	392	3,042
Alaska	787,403	37,127	733,712	4,067	8,720	2,373	--	1,405
Arizona	6,293,831	326,065	5,878,302	26,642	30,198	5,973	255	26,395
Arkansas	2,882,064	158,622	2,693,464	8,913	12,469	d	d	5,576
California	44,282,181	5,028,703	38,371,233	219,058	409,588	140,847	7,046	105,706
Colorado	6,154,327	926,897	5,120,458	29,638	47,104	7,161	665	22,404
Connecticut	5,816,058	1,501,516	4,135,754	41,222	101,894	21,473	1,159	13,040
Delaware	1,472,710	436,788	926,767	65,776	32,248	d	d	9,169
District of Columbia	1,012,996	186,538	797,719	5,836	20,492	1,710	32	670
Florida	24,014,820	1,103,141	22,424,195	176,857	194,988	73,026	8,144	34,469
Georgia	11,576,727	1,161,649	10,189,362	29,861	118,185	19,347	869	57,453
Hawaii	1,512,841	107,204	1,389,355	8,285	5,476	d	d	715
Idaho	1,434,948	61,698	1,349,784	9,188	10,679	d	d	2,373
Illinois	17,597,830	2,986,699	14,143,032	226,606	166,944	32,564	321	41,664
Indiana	7,144,209	360,547	6,649,467	20,651	51,340	5,460	19,987	36,757
Iowa	3,831,977	819,650	2,961,496	19,756	17,660	d	d	11,043
Kansas	3,326,539	532,723	2,745,110	26,516	14,897	4,571	307	2,415
Kentucky	4,489,379	262,124	4,158,268	16,456	37,567	3,541	369	11,053
Louisiana	5,402,709	246,330	5,074,121	42,837	28,193	10,345	618	265
Maine	1,284,673	90,872	1,175,875	6,294	4,004	d	d	6,219
Maryland	6,808,979	239,044	6,474,993	52,066	45,432	-7,187	370	4,261
Massachusetts	8,513,954	928,375	7,360,408	98,086	93,130	23,718	1,173	9,064
Michigan	10,216,191	638,453	9,419,601	66,413	58,778	14,119	3,652	15,175
Minnesota	7,165,698	1,956,586	5,076,006	25,673	61,828	6,175	91	39,339
Mississippi	3,266,076	169,726	3,069,017	6,856	14,654	d	d	2,914
Missouri	7,182,010	1,339,593	5,709,194	34,250	78,168	12,162	213	8,430
Montana	934,663	28,904	877,341	2,767	7,403	d	d	17,036
Nebraska	2,343,408	508,234	1,799,572	15,889	11,532	d	d	6,557
Nevada	3,409,652	184,882	3,047,313	42,267	20,535	107,806	139	6,710
New Hampshire	1,563,756	131,636	1,402,402	12,099	9,348	1,928	21	6,322
New Jersey	14,015,289	3,505,031	10,258,318	74,488	126,937	27,579	973	21,963
New Mexico	1,981,121	36,066	1,925,136	6,168	10,045	d	d	2,217
New York	27,766,185	3,872,287	23,081,246	194,119	414,638	104,745	14,787	84,364
North Carolina	10,427,875	1,087,441	9,210,080	37,986	70,586	14,166	387	7,229
North Dakota	944,930	112,280	817,849	4,746	5,865	d	d	3,060
Ohio	12,556,839	884,868	11,420,757	67,129	121,670	7,351	340	54,724
Oklahoma	5,958,904	1,756,015	4,081,642	51,565	26,972	d	d	37,419
Oregon	3,593,757	204,799	3,330,183	19,263	25,853	6,250	1,745	5,664
Pennsylvania	17,832,559	4,487,608	13,096,265	115,428	79,928	17,401	765	35,166
Rhode Island	1,170,643	24,380	1,115,929	11,497	11,179	5,499	--	2,160
South Carolina	4,591,295	191,539	4,340,271	16,306	20,525	4,954	84	17,616
South Dakota	898,253	42,400	818,109	30,918	5,126	d	d	1,553
Tennessee	7,644,675	854,459	6,634,605	36,728	28,153	26,545	1,040	63,144
Texas	40,430,512	7,596,513	31,800,055	353,968	373,113	60,665	93,035	153,163
Utah	3,179,568	428,004	2,691,774	9,765	26,073	d	d	19,340
Vermont	633,267	23,019	597,739	3,043	8,740	d	d	436
Virginia	10,281,798	1,685,011	8,450,015	57,349	62,424	17,339	624	9,036
Washington	7,926,332	663,828	7,112,093	44,367	82,478	12,341	1,849	9,376
West Virginia	1,759,823	31,065	1,715,726	4,192	6,498	d	d	1,316
Wisconsin	6,201,713	824,698	5,242,369	54,833	39,819	8,168	715	31,110
Wyoming	696,388	24,910	631,780	32,207	3,625	d	d	685
U.S. Armed Service members overseas and Territories other than Puerto Rico	434,941	-3,747	d	63	d	--	--	4
Puerto Rico	270,677	39,559	223,303	165	7,377	d	d	127
International	2,283,312	668,930	1,427,942	1,619	70,105	10,048	275	104,394
Advance Premium Tax Credit / Cost Sharing Reduction / Basic Health Program [8]	36,106,720	N/A	36,106,720	N/A	N/A	N/A	N/A	N/A
Undistributed [9]	-116,934	-440,588	d	--	d	-9,219	-1,780	127,659
Child tax credit [10]	20,133,616	N/A	20,133,616	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	60,579,647	N/A	60,579,647	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

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

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.5 billion in interest, of which \$0.8 billion was paid to corporations and \$0.7 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

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

[4] Beginning with Fiscal Year 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[5] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,795.

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

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

[8] The Premium Tax Credit and Cost Sharing Reduction are provisions of the Patient Protection and Affordable Care Act of 2010. The Premium Tax Credit (APTC) data shown in this table are advance payments of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The Cost Sharing Reduction is a discount that lowers the amount taxpayers are required to pay for healthcare out-of-pocket deductibles, coinsurance, and copayments. Both the Premium Tax Credit and the Cost Sharing Reduction are available when taxpayers purchase health insurance through the Health Insurance Marketplace and meet other specific criteria. The Basic Health Program provides States with the option to establish a health benefit coverage program for low-income individuals as an alternative to Health Insurance Marketplace coverage under the Affordable Care Act.

[9] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2015

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3,4]	Individual income tax [5]	Estate and trust income tax	Employment taxes [6]	Estate tax	Gift tax	Excise taxes [1,4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [7]	403,272,691	50,052,817	346,394,376	2,061,997	3,095,899	886,349	36,673	744,580
Alabama	4,969,648	268,009	4,662,078	12,382	22,113	2,694	134	2,239
Alaska	749,065	30,430	705,656	3,626	6,145	-291	--	3,499
Arizona	6,130,543	408,292	5,633,903	19,895	35,294	10,298	384	22,477
Arkansas	2,751,699	102,894	2,618,477	4,614	21,907	2,024	84	1,698
California	43,669,519	6,020,462	36,845,651	189,657	418,671	128,420	9,644	57,015
Colorado	5,763,261	810,668	4,870,909	23,086	39,251	9,799	754	8,794
Connecticut	5,809,336	1,759,204	3,906,818	47,746	74,702	17,160	196	3,510
Delaware	2,088,389	1,135,291	867,929	53,766	23,761	2,261	1	5,380
District of Columbia	1,186,311	367,921	780,699	4,755	29,201	2,798	92	844
Florida	22,363,062	994,054	20,989,413	127,189	158,288	62,061	2,910	29,147
Georgia	11,343,579	1,370,898	9,810,101	30,138	87,166	19,956	1,064	24,254
Hawaii	1,443,955	110,568	1,316,682	8,180	5,917	2,181	75	351
Idaho	1,462,684	160,507	1,282,415	4,038	11,364	d	d	2,851
Illinois	16,223,435	1,701,088	14,048,816	289,743	126,805	23,619	818	32,546
Indiana	7,038,056	418,350	6,511,762	17,802	47,981	4,297	38	37,826
Iowa	3,274,327	384,853	2,850,790	7,050	21,815	6,275	193	3,352
Kansas	3,414,268	754,730	2,619,713	13,781	16,365	7,144	305	2,230
Kentucky	4,379,807	264,666	4,066,855	11,795	24,519	2,446	611	8,914
Louisiana	5,061,648	203,960	4,808,521	14,529	23,374	7,776	193	3,295
Maine	1,158,516	60,423	1,081,393	6,884	7,110	1,230	12	1,464
Maryland	6,466,529	241,970	6,098,769	43,607	28,415	50,208	702	2,858
Massachusetts	8,448,902	1,411,766	6,820,865	80,514	89,495	31,414	1,859	12,990
Michigan	10,196,359	885,429	9,170,480	45,885	72,868	8,769	620	12,308
Minnesota	8,129,131	3,170,584	4,826,504	22,462	51,003	11,231	407	46,940
Mississippi	3,149,548	109,459	3,015,212	7,783	13,912	1,539	41	1,603
Missouri	6,493,700	856,446	5,541,498	24,490	56,122	7,242	34	7,868
Montana	876,398	33,341	829,607	2,823	6,202	760	36	3,628
Nebraska	2,841,171	1,106,152	1,710,355	6,774	11,656	2,500	11	3,723
Nevada	3,176,504	168,332	2,919,489	27,676	12,535	41,408	592	6,472
New Hampshire	1,398,374	82,499	1,287,982	14,878	6,642	4,948	11	1,412
New Jersey	14,602,857	4,538,430	9,818,252	58,036	148,307	18,446	1,287	20,100
New Mexico	1,922,248	42,223	1,860,651	3,930	9,071	1,134	-245	5,484
New York	26,819,319	4,440,837	21,679,552	168,573	391,831	76,048	4,104	58,374
North Carolina	9,647,853	751,932	8,771,645	28,653	73,891	13,391	1,531	6,809
North Dakota	770,237	41,986	715,098	3,028	5,818	1,462	--	2,844
Ohio	12,405,742	1,124,009	11,111,896	53,240	64,492	13,600	1,219	37,286
Oklahoma	5,555,502	1,814,093	3,598,415	40,265	27,644	6,209	638	68,238
Oregon	3,338,492	156,420	3,135,909	13,334	22,610	5,066	608	4,545
Pennsylvania	15,204,268	2,618,203	12,378,832	72,180	94,559	17,000	1,318	22,175
Rhode Island	1,103,189	22,343	1,052,892	10,841	12,316	2,686	40	2,071
South Carolina	4,491,464	274,495	4,170,809	10,248	17,803	15,140	41	2,927
South Dakota	861,087	31,304	790,758	30,425	6,073	d	d	1,823
Tennessee	7,586,728	965,894	6,462,449	31,969	83,747	19,878	321	22,471
Texas	35,311,419	5,073,661	29,523,396	231,593	270,110	144,952	2,304	65,402
Utah	3,070,355	318,427	2,698,228	10,932	22,532	3,094	66	17,076
Vermont	624,873	64,421	553,296	2,405	3,659	568	--	523
Virginia	9,023,289	1,003,939	7,885,735	38,472	65,147	19,845	855	9,295
Washington	7,241,697	472,587	6,645,034	34,853	73,478	9,035	-2,045	8,755
West Virginia	1,737,365	41,012	1,682,337	2,950	7,305	3,180	--	580
Wisconsin	5,767,090	604,902	5,044,859	35,966	49,106	19,997	790	11,469
Wyoming	664,833	17,182	632,121	8,158	4,092	1,700	570	1,009
U.S. Armed Service members overseas and Territories other than Puerto Rico	446,191	4,439	439,535	60	2,134	d	d	18
Puerto Rico	237,237	14,012	215,379	53	7,611	d	d	26
International	1,892,376	613,907	1,122,239	4,282	128,959	2,010	717	20,262
Advance Premium Tax Credit / Cost Sharing Reduction [8]	30,058,436	N/A	30,058,436	N/A	N/A	N/A	N/A	N/A
Undistributed [9]	1,430,821	-391,090	1,847,280	--	-46,997	17,380	719	3,528
Child tax credit [10]	20,556,345	N/A	20,556,345	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	60,084,111	N/A	60,084,111	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

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

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.0 billion in interest, of which \$572 million was paid to corporations and \$478 million was paid to all others (related to individual, employment, estate, gift and excise tax returns).

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

[4] Beginning with Fiscal Year 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[5] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,735.

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

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

[8] The Premium Tax Credit and Cost Sharing Reduction are provisions of the Patient Protection and Affordable Care Act of 2010. The Advance payment of the Premium Tax Credit (APTC) data shown in this table is an advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The Cost Sharing Reduction is a discount that lowers the amount taxpayers are required to pay for healthcare out-of-pocket deductibles, co-insurance, and copayments. Both the Premium Tax Credit and the Cost Sharing Reduction are available when taxpayers purchase health insurance through the health insurance Marketplace and meet other specific criteria.

[9] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2015 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2014

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	373,545,926	35,313,521	330,561,145	1,580,563	3,824,556	730,291	149,455	1,386,395
Alabama	4,951,091	186,726	4,724,766	12,787	20,625	2,306	1,091	2,790
Alaska	820,566	45,817	762,026	4,305	5,450	876	19	2,072
Arizona	6,117,312	378,771	5,652,704	17,497	29,697	6,427	623	31,593
Arkansas	2,922,525	242,638	2,648,474	6,745	17,042	4,204	1,197	2,225
California	42,112,601	4,520,744	36,675,433	153,445	451,817	136,171	17,235	157,756
Colorado	5,750,477	845,191	4,812,689	21,710	42,879	5,544	1,627	20,838
Connecticut	5,354,519	919,537	4,314,033	32,648	66,932	13,406	2,388	5,576
Delaware	3,251,375	2,265,613	903,684	53,476	22,362	5,310	30	900
District of Columbia	849,615	73,096	756,962	4,511	13,069	647	250	1,079
Florida	22,313,006	750,891	21,204,143	96,815	173,485	49,622	14,218	23,832
Georgia	10,684,039	649,439	9,868,301	23,581	93,669	7,097	428	41,524
Hawaii	1,452,114	87,680	1,349,655	4,775	5,962	1,348	10	2,685
Idaho	1,369,447	60,746	1,287,214	2,069	14,392	2,483	d	d
Illinois	17,151,666	2,647,968	14,184,482	118,318	120,718	22,184	8,052	49,944
Indiana	6,876,981	277,248	6,509,854	28,458	27,899	3,952	4,445	25,126
Iowa	3,066,502	237,162	2,796,185	4,525	18,778	4,317	15	5,519
Kansas	2,976,769	289,642	2,628,567	14,601	19,052	5,218	524	19,165
Kentucky	4,307,783	170,035	4,091,732	8,994	21,008	830	188	14,996
Louisiana	5,067,969	184,568	4,818,487	24,103	22,164	7,912	3,956	6,778
Maine	1,323,953	160,713	1,149,887	3,084	3,469	1,637	14	5,149
Maryland	6,858,448	491,109	6,260,116	34,105	56,089	7,859	2,714	6,456
Massachusetts	8,018,069	907,568	6,953,479	48,894	69,203	21,815	3,771	13,339
Michigan	9,936,380	528,950	9,242,438	45,180	93,544	13,545	1,275	11,449
Minnesota	7,009,210	2,037,770	4,810,182	18,524	39,653	48,522	3,198	51,359
Mississippi	3,137,665	64,580	3,050,351	5,762	12,847	1,250	--	2,875
Missouri	6,111,154	443,565	5,572,044	25,998	42,536	11,890	148	14,973
Montana	866,466	23,855	830,495	1,788	6,070	2,740	12	1,507
Nebraska	1,871,763	108,318	1,733,840	8,952	9,481	1,541	1,769	7,863
Nevada	3,045,267	115,366	2,878,499	10,271	18,465	9,915	5,504	7,248
New Hampshire	1,444,791	50,862	1,358,494	7,573	6,204	14,605	3,719	3,333
New Jersey	12,430,351	2,100,883	10,116,765	46,598	104,860	12,265	2,920	46,060
New Mexico	1,940,170	26,624	1,889,991	4,512	9,801	4,131	2,704	2,408
New York	26,226,700	3,216,598	22,357,499	137,173	330,364	89,234	32,547	63,286
North Carolina	9,424,292	522,845	8,781,827	20,954	76,177	12,846	1,372	8,272
North Dakota	738,591	47,301	679,340	1,744	7,206	593	68	2,339
Ohio	12,064,238	582,159	11,198,465	52,261	91,303	13,657	1,427	124,966
Oklahoma	4,249,198	460,117	3,553,877	25,506	22,275	3,129	306	183,988
Oregon	3,317,872	123,725	3,139,457	13,193	25,277	6,076	2,386	7,758
Pennsylvania	15,116,043	2,085,626	12,824,424	57,013	86,375	24,080	1,875	36,652
Rhode Island	1,128,851	18,224	1,082,405	9,335	12,585	4,182	133	1,987
South Carolina	4,391,486	173,677	4,181,137	8,251	19,463	3,953	455	4,550
South Dakota	838,698	24,317	781,149	28,086	3,506	111	1	1,528
Tennessee	7,076,525	531,706	6,461,409	21,146	38,395	3,440	1,646	18,784
Texas	33,727,956	3,816,828	29,138,140	197,863	374,729	66,633	7,464	126,299
Utah	2,957,729	216,322	2,692,102	13,948	20,165	1,165	511	13,516
Vermont	610,494	30,232	566,260	2,139	9,839	1,454	42	528
Virginia	8,972,589	610,428	8,238,539	37,721	61,408	11,861	2,254	10,378
Washington	7,302,638	499,621	6,692,115	24,901	54,795	12,729	6,660	11,816
West Virginia	1,744,747	40,088	1,691,829	3,675	6,574	1,640	137	804
Wisconsin	5,629,268	383,199	5,163,132	26,899	35,327	4,020	481	16,211
Wyoming	626,003	11,520	604,827	1,900	3,594	295	2,617	1,249
U.S. Armed Service members overseas and Territories other than Puerto Rico	470,773	7,352	457,607	78	5,674	--	--	62
Puerto Rico	254,821	7,461	241,185	112	6,038	--	--	24
International	2,652,876	493,528	1,199,963	2,061	905,370	24,726	368	26,860
Advance Premium Tax Credit / Cost Sharing Reduction [7]	13,067,704	N/A	13,067,704	N/A	N/A	N/A	N/A	N/A
Undistributed [8]	-434,214	-483,027	-69,218	--	-31,106	12,896	d	d
Child tax credit [9]	21,489,589	N/A	21,489,589	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [9]	60,086,661	N/A	60,086,661	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

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

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.0 billion in interest, of which \$0.4 billion was paid to corporations and \$0.6 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

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

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,719.

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

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

[7] The Premium Tax Credit and Cost Sharing Reduction are provisions of the Patient Protection and Affordable Care Act of 2010. The Advance payment of the Premium Tax Credit (APTC) data shown in this table is an advance payment of a refundable tax credit that helps taxpayers pay for their health insurance premiums on a monthly basis. The Cost Sharing Reduction is a discount that lowers the amount taxpayers are required to pay for healthcare out-of-pocket deductibles, co-insurance, and co-payments. Both the Premium Tax Credit and the Cost Sharing Reduction are available when taxpayers purchase health insurance through the health insurance Marketplace and meet other specific criteria. As data become available, future editions of the IRS Data Book will report more detailed information on the "exchange" provisions of the Affordable Care Act (ACA) administered through the tax system. For information on non-exchange provisions of ACA, see Table 32.

[8] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2014 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2013

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	364,353,723	41,569,223	312,775,138	1,448,544	6,375,725	963,243	84,086	1,137,764
Alabama	4,996,886	256,452	4,681,802	9,176	36,515	8,831	923	3,185
Alaska	815,732	45,265	757,286	3,830	6,502	d	d	1,707
Arizona	5,872,630	227,229	5,544,188	14,139	58,558	6,362	314	21,839
Arkansas	2,796,827	104,496	2,633,271	6,722	48,650	1,580	387	1,722
California	42,506,582	6,167,744	35,531,329	119,311	439,358	114,919	11,394	122,527
Colorado	5,515,459	698,798	4,742,826	15,260	32,011	6,469	1,490	18,605
Connecticut	4,947,589	714,714	4,106,072	21,944	71,649	9,820	1,369	22,023
Delaware	1,981,695	997,461	891,453	48,983	35,068	d	d	1,029
District of Columbia	907,226	120,379	724,935	2,824	55,472	3,051	205	360
Florida	21,892,549	861,481	20,709,810	78,984	128,733	82,708	5,913	24,920
Georgia	10,616,541	608,532	9,800,032	24,178	101,477	44,017	1,378	36,927
Hawaii	1,474,782	112,278	1,342,573	7,621	8,011	d	d	1,347
Idaho	1,374,420	47,337	1,270,652	5,310	47,009	1,093	1,111	1,907
Illinois	17,195,909	2,471,960	14,205,975	156,450	273,229	26,653	1,642	60,000
Indiana	7,491,775	900,774	6,447,502	14,798	104,028	422	259	23,992
Iowa	3,285,927	473,434	2,737,705	3,421	62,491	2,615	147	6,114
Kansas	2,879,331	196,421	2,592,176	7,065	66,848	1,577	182	15,061
Kentucky	4,367,059	199,545	4,091,772	9,077	50,550	5,942	4,949	5,224
Louisiana	5,144,338	248,896	4,833,300	14,104	36,001	8,238	1,488	2,311
Maine	1,228,906	80,272	1,133,980	3,059	7,833	750	1,467	1,545
Maryland	7,521,222	1,133,256	6,206,244	41,455	135,601	5,857	662	-1,853
Massachusetts	7,844,372	672,084	6,876,934	53,586	214,121	12,391	3,091	12,164
Michigan	10,404,838	1,053,114	9,095,241	33,494	202,348	6,772	129	13,740
Minnesota	6,072,960	1,184,792	4,778,461	14,719	37,298	10,513	1,601	45,576
Mississippi	3,134,644	84,954	3,015,403	3,458	24,284	4,345	157	2,042
Missouri	6,273,284	599,041	5,500,794	18,729	130,016	14,250	283	10,172
Montana	840,342	19,494	811,652	1,443	4,945	266	33	2,510
Nebraska	2,061,203	228,005	1,677,352	4,627	124,163	1,067	7	25,983
Nevada	3,017,600	134,082	2,827,908	25,915	15,910	6,033	265	7,487
New Hampshire	1,424,558	47,733	1,347,100	4,000	17,024	1,552	160	6,990
New Jersey	13,439,129	2,368,497	10,108,843	51,263	852,997	28,669	4,331	24,529
New Mexico	2,076,383	120,111	1,871,385	2,812	63,571	2,200	294	16,009
New York	27,565,882	4,116,214	22,232,844	132,510	932,099	55,963	8,314	87,939
North Carolina	9,483,951	590,747	8,680,114	26,744	168,864	11,788	658	5,035
North Dakota	677,031	32,575	632,906	1,326	7,345	314	139	2,427
Ohio	12,581,540	1,198,420	11,071,802	34,411	201,681	6,254	953	68,019
Oklahoma	4,337,215	696,198	3,462,169	16,028	79,331	2,301	170	81,018
Oregon	3,466,356	277,361	3,075,180	8,602	83,109	10,244	1,226	10,634
Pennsylvania	14,796,648	1,584,059	12,732,198	49,280	398,775	11,914	2,122	18,299
Rhode Island	1,157,658	45,136	1,074,414	8,346	25,396	3,351	1	1,015
South Carolina	4,474,815	230,415	4,152,823	15,914	68,657	3,366	108	3,532
South Dakota	855,505	34,373	761,955	50,307	5,851	414	865	1,741
Tennessee	7,184,824	601,821	6,400,754	18,322	108,812	3,984	173	50,958
Texas	35,089,128	5,665,917	28,269,051	176,671	423,146	381,686	14,429	158,227
Utah	2,960,488	312,048	2,598,700	4,072	25,145	1,993	52	18,478
Vermont	675,605	93,030	560,491	1,629	16,024	1,086	17	3,328
Virginia	9,166,425	690,438	8,249,252	24,246	181,827	9,841	866	9,955
Washington	7,267,212	550,969	6,607,837	26,246	51,078	16,818	5,144	9,120
West Virginia	1,754,068	28,734	1,696,387	2,024	25,281	292	0	1,350
Wisconsin	5,842,737	681,985	5,077,112	16,006	44,012	3,889	2,743	16,989
Wyoming	671,377	15,130	634,816	11,292	4,034	2,135	188	3,782
U.S. Armed Service members overseas and Territories other than Puerto Rico	487,820	108	d	3	d	d	--	2,846
Puerto Rico	244,063	7,536	228,144	52	7,908	226	--	197
International	1,626,224	546,193	1,026,087	2,752	30,244	4,639	275	16,034
Undistributed [7]	584,451	391,186	d	--	d	3	0	29,147
Child tax credit [8]	21,607,896	N/A	21,607,896	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	57,512,620	N/A	57,512,620	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

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

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$2.8 billion in interest, of which \$0.8 billion was paid to corporations and \$2.0 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

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

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,725.

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

[6] Excludes credits to taxpayer accounts.

[7] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2013 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more States.

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2012

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Business income taxes [3]	Individual income tax [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	373,428,754	43,970,393	322,666,998	1,393,448	3,729,631	406,379	98,252	1,163,654
Alabama	5,289,399	321,437	4,929,830	10,748	20,435	2,760	450	3,738
Alaska	811,368	31,412	765,027	3,783	6,638	d	d	1,648
Arizona	6,290,211	406,589	5,784,097	29,646	35,865	8,957	1,340	23,717
Arkansas	2,931,984	214,902	2,680,057	21,044	10,833	2,363	679	2,107
California	41,894,334	4,124,217	37,102,177	134,404	344,643	78,645	14,105	96,142
Colorado	5,625,018	644,095	4,886,442	14,619	45,626	2,395	1,136	30,704
Connecticut	6,593,434	2,274,714	4,190,561	34,983	62,071	10,621	3,017	17,467
Delaware	3,888,671	2,788,966	918,221	80,013	99,511	1,011	341	608
District of Columbia	833,947	72,274	726,932	6,598	25,535	1,240	60	1,308
Florida	23,865,014	773,984	22,760,604	82,140	173,573	32,133	15,907	26,674
Georgia	12,022,713	1,382,782	10,472,192	19,626	103,849	7,294	915	36,055
Hawaii	1,433,423	91,421	1,326,139	5,164	8,656	822	120	1,101
Idaho	1,387,668	90,762	1,282,373	2,742	9,171	214	149	2,257
Illinois	16,767,195	1,655,613	14,713,626	125,673	175,991	16,397	3,246	76,648
Indiana	7,087,659	441,851	6,568,931	15,358	43,577	2,370	131	15,441
Iowa	2,977,650	183,375	2,763,798	4,008	19,178	440	1,148	5,702
Kansas	2,862,001	189,154	2,623,951	4,502	38,727	713	197	4,756
Kentucky	4,430,116	220,675	4,149,368	16,239	33,191	1,308	6,610	2,725
Louisiana	5,287,798	302,873	4,912,424	8,652	56,502	5,178	438	1,732
Maine	1,343,896	179,652	1,152,149	2,621	6,088	2,458	98	830
Maryland	7,257,470	764,633	6,392,264	23,248	61,473	5,283	1,086	9,482
Massachusetts	8,674,056	1,482,065	6,993,226	60,173	104,495	8,957	2,720	22,420
Michigan	10,792,947	1,090,473	9,439,101	26,618	220,341	5,007	1,345	10,063
Minnesota	6,557,810	1,523,973	4,896,523	36,927	53,712	4,487	377	41,811
Mississippi	3,332,747	167,362	3,135,297	1,722	23,804	448	1,880	2,234
Missouri	6,442,756	709,395	5,601,452	16,519	95,771	6,196	527	12,896
Montana	862,743	30,137	820,375	1,203	5,540	899	20	4,568
Nebraska	1,880,669	161,251	1,671,329	3,291	22,584	511	34	21,669
Nevada	3,141,754	110,656	2,977,230	23,563	16,556	7,532	175	6,043
New Hampshire	1,488,585	79,270	1,385,507	4,827	15,813	485	1,225	1,459
New Jersey	12,258,226	1,519,885	10,513,293	60,104	144,367	11,949	1,922	6,705
New Mexico	1,975,230	52,379	1,899,656	3,211	11,710	2,751	1,967	3,555
New York	28,481,035	4,994,691	22,683,218	127,707	518,159	57,189	11,415	88,656
North Carolina	10,066,606	985,125	8,975,090	16,972	77,692	5,357	1,296	5,072
North Dakota	700,946	64,312	624,362	315	6,451	1,875	3	3,628
Ohio	13,063,147	1,560,233	11,277,078	36,790	142,210	7,047	2,572	37,217
Oklahoma	4,444,247	824,731	3,476,301	13,687	22,032	2,632	375	104,490
Oregon	3,572,129	406,585	3,127,983	9,096	17,634	5,058	278	5,494
Pennsylvania	14,766,611	1,591,304	12,971,622	48,065	117,429	7,652	4,463	26,076
Rhode Island	1,522,007	392,497	1,106,239	7,592	12,000	2,935	156	588
South Carolina	4,467,036	145,403	4,292,094	7,251	16,737	2,613	24	2,914
South Dakota	836,521	37,280	775,476	15,436	5,313	142	60	2,814
Tennessee	8,081,139	1,322,440	6,611,272	14,680	113,918	8,711	1,644	8,475
Texas	33,464,687	4,385,589	28,522,439	135,679	286,510	19,600	4,957	109,914
Utah	3,004,212	291,146	2,599,157	3,826	81,576	d	d	28,108
Vermont	671,390	90,535	574,037	2,425	3,420	449	28	496
Virginia	9,593,063	1,124,912	8,352,177	19,915	72,131	6,721	1,133	16,073
Washington	7,475,082	520,547	6,842,995	21,998	72,466	8,199	1,537	7,342
West Virginia	1,793,899	64,244	1,712,175	2,656	11,488	1,823	45	1,468
Wisconsin	5,947,952	632,066	5,206,458	15,337	77,362	7,446	282	9,001
Wyoming	668,210	22,176	626,865	8,464	4,716	2,231	146	3,611
U.S. Armed Service members overseas and Territories other than Puerto Rico	505,717	d	d	37	2,588	d	33	70
Puerto Rico	277,084	5,887	261,905	103	9,167	3	--	19
International	1,602,082	537,252	999,421	2,785	45,182	5,250	461	11,731
Undistributed [7]	135,460	d	d	-1,337	-82,378	18,450	3,765	196,132
Child tax credit [8]	22,106,192	N/A	22,106,192	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	54,890,141	N/A	54,890,141	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

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

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$2.7 billion in interest, of which \$1.7 billion was paid to corporations and \$1.0 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

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

[4] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,879.

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

[6] Excludes credits to taxpayer accounts.

[7] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2012 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2011

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax [3]	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	415,880,344	67,777,004	337,787,699	1,908,797	4,780,142	1,702,038	76,040	1,848,623
Alabama	5,722,549	558,877	5,102,922	11,176	39,207	3,019	70	7,278
Alaska	879,811	45,898	814,607	6,380	10,206	145	30	2,544
Arizona	7,088,462	757,993	6,225,903	18,258	52,136	3,779	183	30,210
Arkansas	4,057,831	156,164	2,791,665	6,663	36,495	62,543	68	3,651
California	47,052,974	6,856,364	39,391,301	143,650	481,252	101,153	7,712	71,542
Colorado	6,044,736	679,712	5,215,023	25,856	77,805	4,327	1,205	40,808
Connecticut	6,628,176	1,772,108	4,566,857	131,127	128,259	10,641	1,565	17,618
Delaware	1,891,704	763,987	966,114	96,087	62,011	862	110	2,533
District of Columbia	2,145,205	1,347,651	766,905	7,253	18,609	3,133	104	1,549
Florida	26,447,429	1,826,078	24,171,516	106,843	241,272	50,992	17,188	33,540
Georgia	12,767,564	1,668,590	10,887,475	22,975	136,256	13,261	3,093	35,915
Hawaii	1,599,606	238,435	1,338,269	7,708	10,546	3,717	40	891
Idaho	1,552,991	136,752	1,396,696	7,213	8,029	1,761	373	2,167
Illinois	19,408,510	3,735,317	15,168,174	169,967	250,277	26,368	11,311	47,096
Indiana	7,741,562	830,581	6,770,852	12,929	101,647	3,036	316	22,200
Iowa	3,406,723	471,014	2,887,415	3,954	33,611	3,021	16	7,692
Kansas	3,332,510	536,895	2,735,544	8,527	30,600	6,391	188	14,364
Kentucky	4,646,668	321,878	4,261,893	8,660	42,392	8,192	170	3,482
Louisiana	5,595,459	408,757	5,068,035	13,327	58,865	43,354	534	2,587
Maine	1,421,416	205,467	1,202,504	3,158	8,960	120	45	1,161
Maryland	7,758,874	911,338	6,693,504	38,521	98,148	12,283	1,624	3,456
Massachusetts	9,124,684	1,587,633	7,301,617	71,948	136,985	15,659	1,288	9,553
Michigan	11,673,596	1,707,427	9,792,568	34,017	122,123	5,695	934	10,832
Minnesota	6,843,781	1,442,629	5,189,983	20,135	153,008	2,971	398	34,658
Mississippi	3,376,484	146,878	3,196,967	4,266	20,046	6,195	222	1,911
Missouri	7,236,646	1,290,953	5,826,748	17,848	79,416	8,774	99	12,807
Montana	904,646	28,071	861,552	2,455	9,267	630	[7]	2,671
Nebraska	2,242,867	453,292	1,740,243	4,523	26,246	2,136	3	16,423
Nevada	4,209,777	664,756	3,457,612	39,749	35,346	5,363	231	6,719
New Hampshire	1,517,863	64,003	1,431,314	5,314	15,114	985	122	1,010
New Jersey	15,256,460	3,932,295	10,928,233	45,254	316,878	20,359	1,242	12,198
New Mexico	2,093,472	68,696	1,998,489	2,773	18,590	1,758	54	3,113
New York	30,808,538	6,220,008	23,807,424	148,165	463,315	75,698	7,022	86,906
North Carolina	11,625,587	2,177,831	9,288,733	18,400	128,374	6,750	751	4,747
North Dakota	757,794	133,598	610,581	743	9,602	89	73	3,108
Ohio	14,060,738	2,094,523	11,722,192	57,336	131,411	10,672	116	44,489
Oklahoma	4,337,634	541,405	3,656,954	33,116	38,494	5,784	142	61,740
Oregon	3,843,169	391,155	3,376,311	9,345	48,131	5,339	1,600	11,288
Pennsylvania	16,426,897	2,556,575	13,545,885	81,264	203,722	23,071	1,015	15,365
Rhode Island	1,479,319	308,215	1,148,674	7,126	13,914	769	68	555
South Carolina	4,776,713	262,071	4,458,037	8,319	40,513	3,849	281	3,642
South Dakota	998,170	62,556	799,313	115,815	16,429	1,038	21	2,999
Tennessee	9,002,820	1,884,823	6,876,410	20,686	202,899	4,813	882	12,307
Texas	35,842,416	5,816,155	29,301,928	210,231	336,968	103,877	7,824	65,433
Utah	3,219,738	317,209	2,833,672	6,696	27,634	1,849	547	32,132
Vermont	662,849	49,705	603,275	1,984	5,804	1,200	248	633
Virginia	10,542,703	1,629,489	8,768,042	26,100	98,472	10,644	2,184	7,771
Washington	13,646,453	6,132,441	7,343,081	37,173	114,250	9,839	2,111	7,558
West Virginia	1,785,139	39,205	1,725,046	1,909	17,133	198	48	1,599
Wisconsin	6,760,001	1,115,633	5,519,025	19,124	92,849	3,216	164	9,991
Wyoming	705,104	24,173	660,175	5,418	6,679	1,383	213	7,062
U.S. Armed Service members overseas and Territories other than Puerto Rico	628,974	334	620,246	196	7,789	d	3	d
Puerto Rico	657,292	298,657	344,470	6	14,038	21	--	99
International	1,758,192	688,081	1,005,653	1,132	36,956	6,547	551	19,272
Undistributed [8]	-116,928	-583,328	-375,933	--	-134,834	d	-364	d
Child tax credit [9]	22,690,731	N/A	22,690,731	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [9]	55,651,930	N/A	55,651,930	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, \$108.4 billion in refundable tax credits (including \$55.7 billion in earned income tax credits and \$22.7 billion in child tax credits), and other refunds required by law. Also includes \$2.5 billion in interest, of which \$1.7 billion were paid to corporations and \$0.8 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

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

[3] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$2,883.

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

[5] Excludes credits to taxpayer accounts.

[6] Selected data suppressed to prevent the disclosure of taxpayer information. However, the data are included in the total.

[7] Less than \$500.

[8] Includes refunds of tax and excess withholding payments not classified by State as of the end of the fiscal year because they had not been applied to taxpayer accounts. Undistributed amounts may be negative when adjustments to taxpayer accounts have not been completed.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2011 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2010

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [1,2]	Individual income tax [1,3]	Estate and trust income tax	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [5]	467,302,973	98,338,609	358,431,274	3,542,928	4,216,048	814,842	93,227	1,866,046
Alabama	6,515,251	1,117,862	5,325,526	16,657	37,860	8,582	535	8,229
Alaska	879,488	58,095	797,797	12,230	9,224	374	--	1,768
Arizona	8,124,825	1,248,009	6,772,453	26,735	49,198	9,987	470	17,972
Arkansas	3,146,961	182,511	2,924,183	8,913	21,345	2,666	2,300	5,043
California	50,687,921	7,296,244	42,459,336	264,867	431,415	151,902	14,896	69,261
Colorado	6,844,894	985,178	5,707,501	40,842	59,392	15,164	1,758	35,060
Connecticut	5,844,435	680,428	4,843,542	159,997	123,176	11,429	1,148	24,715
Delaware	2,855,777	1,417,552	1,011,766	223,907	196,384	3,741	283	2,145
District of Columbia	1,702,975	889,940	793,866	7,497	5,829	5,510	46	286
Florida	28,009,554	2,700,650	24,719,760	214,039	223,774	78,609	4,551	68,170
Georgia	14,136,716	2,673,603	11,256,122	38,195	128,186	12,290	2,543	25,777
Hawaii	1,502,019	107,095	1,371,234	5,964	10,944	5,008	633	1,141
Idaho	1,931,242	315,597	1,584,248	3,330	13,838	11,554	186	2,490
Illinois	20,715,578	3,829,715	16,232,126	381,767	205,446	24,869	1,584	40,071
Indiana	8,564,064	1,269,756	7,172,670	18,837	80,463	3,478	442	18,418
Iowa	3,972,941	816,792	3,105,303	5,278	26,350	3,573	84	15,562
Kansas	3,580,019	578,967	2,926,391	12,503	29,941	3,662	751	27,804
Kentucky	4,682,224	218,761	4,404,342	21,935	28,969	1,993	61	6,163
Louisiana	5,784,777	427,470	5,269,628	30,223	45,123	7,861	270	4,202
Maine	1,523,039	232,303	1,269,664	6,310	9,140	3,601	3	2,017
Maryland	8,228,447	1,050,426	7,022,469	56,963	74,172	17,276	796	6,344
Massachusetts	11,141,341	2,887,062	7,967,550	125,107	132,353	15,806	2,143	11,320
Michigan	14,960,720	4,126,033	10,662,788	40,451	97,992	16,818	1,837	14,801
Minnesota	9,824,448	3,864,013	5,709,378	37,095	141,902	7,352	33,303	31,404
Mississippi	3,349,103	99,805	3,220,647	6,355	17,087	1,962	77	3,170
Missouri	7,560,636	1,214,162	6,194,139	48,087	66,555	8,048	125	29,521
Montana	999,923	39,416	944,816	2,503	8,388	d	d	2,810
Nebraska	2,890,189	995,388	1,851,845	8,248	23,360	1,060	111	10,177
Nevada	4,584,450	681,164	3,726,117	126,742	39,826	5,737	531	4,333
New Hampshire	1,794,983	231,421	1,536,134	6,989	13,535	3,299	19	3,586
New Jersey	17,098,501	5,228,470	11,458,541	131,499	193,779	37,415	1,098	47,699
New Mexico	2,366,637	206,100	2,133,390	7,307	13,943	1,414	443	4,040
New York	35,671,705	9,710,970	25,063,405	353,451	346,201	121,561	10,094	66,023
North Carolina	19,826,539	9,897,893	9,786,440	39,570	81,100	6,631	460	14,445
North Dakota	739,447	62,086	661,923	855	9,784	1,848	2	2,948
Ohio	15,478,392	2,965,028	12,203,157	96,263	138,399	23,694	615	51,236
Oklahoma	5,092,893	1,116,936	3,854,913	26,504	30,837	635	315	62,753
Oregon	4,606,594	838,905	3,681,191	23,145	43,936	9,187	402	9,828
Pennsylvania	18,804,627	4,278,096	14,148,641	157,791	169,503	24,896	363	25,336
Rhode Island	1,689,784	422,727	1,231,159	15,496	18,305	871	68	1,159
South Carolina	5,481,892	741,736	4,674,579	15,219	38,675	7,131	163	4,391
South Dakota	969,594	56,604	836,776	63,839	6,570	1,182	15	4,608
Tennessee	8,863,165	1,621,531	7,094,511	29,864	80,508	20,829	119	15,802
Texas	41,430,929	10,013,168	30,464,565	424,792	314,567	57,620	5,176	151,042
Utah	3,789,252	747,123	2,979,586	7,060	27,713	2,239	4	25,526
Vermont	707,486	60,751	634,912	2,847	4,637	3,353	115	871
Virginia	12,328,552	2,914,082	9,251,008	40,269	98,430	14,484	447	9,832
Washington	9,896,863	1,735,825	7,955,907	52,494	90,510	14,511	1,401	46,214
West Virginia	1,887,191	104,569	1,762,135	3,189	10,717	2,922	26	3,632
Wisconsin	8,172,939	2,141,983	5,887,260	50,391	68,046	9,282	199	15,776
Wyoming	843,325	52,745	746,454	27,345	5,625	5,428	466	5,260
U.S. Armed Service members overseas and Territories other than Puerto Rico	622,285	759	614,076	126	7,247	24	46	7
Puerto Rico	1,025,991	19,209	987,693	133	18,890	[6]	--	66
International	1,727,752	527,504	1,110,395	13,499	39,224	8,792	430	27,908
Undistributed [7]	1,841,693	638,387	425,316	1,415	7,735	d	d	775,882
Child tax credit [8]	22,658,626	N/A	22,658,626	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [8]	54,711,649	N/A	54,711,649	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Refundable tax credits include those associated with the American Recovery and Reinvestment Act (ARRA) of 2009, such as: Making Work Pay Tax Credit, American Opportunity Tax Credit, and the First-Time Homebuyer Credit. Under the provisions of ARRA, the Earned Income Tax Credit expanded to a total of \$54.7 billion and the Child Tax Credit expanded to a total of \$22.7 billion. Rebate Recovery Credits associated with the Economic Stimulus Act of 2008 are also included. Reported amounts include \$2.2 billion in interest, of which \$1.4 billion was paid to corporations and \$0.8 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

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

[3] The average individual income tax refund (based on Forms 1040, 1040-A and 1040-EZ) was \$3,048.

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

[5] Excludes adjustments and credits.

[6] Less than \$500.

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

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

NOTES: Detail may not add to totals because of rounding. NOTES: Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2010 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2009

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [1,2]	Individual income tax including economic stimulus payments [1,3]	Individual income tax [1,4]	Economic stimulus payments [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(3)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	437,685,634	95,200,297	332,875,709	321,327,766	11,547,943	3,468,439	3,395,775	1,150,406	98,144	1,496,864
Alabama	6,098,291	1,212,959	4,796,733	4,624,164	172,569	26,682	17,203	13,361	509	30,844
Alaska	664,943	27,048	618,513	584,812	33,701	5,797	6,660	d	d	6,447
Arizona	7,542,986	973,271	6,450,860	6,201,515	249,345	56,082	40,811	12,953	3,295	5,713
Arkansas	2,976,225	329,410	2,595,107	2,490,834	104,273	23,755	16,014	7,522	290	4,127
California	51,095,106	10,177,851	39,928,472	38,473,304	1,455,168	348,040	318,125	204,678	52,908	65,032
Colorado	6,544,713	1,239,541	5,156,624	4,951,470	205,154	37,926	46,967	11,462	947	51,247
Connecticut	11,396,126	6,767,133	4,439,106	4,310,093	129,013	102,699	52,157	19,442	830	14,758
Delaware	2,264,967	1,176,662	932,185	898,953	33,232	121,947	17,224	12,690	-7	4,265
District of Columbia	990,283	184,868	752,070	726,373	25,697	15,605	30,638	4,628	259	2,215
Florida	25,376,172	1,809,714	23,009,119	22,235,484	773,634	262,012	167,476	93,970	4,962	28,919
Georgia	12,769,290	2,212,619	10,276,250	9,898,113	378,137	54,127	189,926	14,677	486	21,205
Hawaii	1,440,194	109,857	1,302,790	1,243,331	59,459	10,509	7,864	7,970	248	956
Idaho	1,748,906	223,942	1,504,020	1,447,434	56,586	5,098	10,903	1,486	24	3,432
Illinois	21,219,482	5,762,047	14,955,215	14,500,342	454,873	307,646	117,843	37,739	1,165	37,827
Indiana	7,722,319	991,087	6,582,625	6,367,606	215,019	37,056	93,586	7,618	405	9,943
Iowa	3,914,658	1,062,453	2,814,337	2,720,568	93,769	10,293	16,189	2,458	22	8,904
Kansas	3,226,317	519,432	2,651,007	2,547,749	103,258	17,956	11,554	7,566	93	18,709
Kentucky	4,287,140	193,848	3,997,034	3,850,677	146,357	19,050	18,960	3,383	30	54,834
Louisiana	5,225,979	388,060	4,712,503	4,530,197	182,307	55,750	30,098	37,295	69	2,204
Maine	1,611,141	390,440	1,192,024	1,147,528	44,497	10,292	10,928	2,291	60	5,106
Maryland	8,226,217	1,414,307	6,682,407	6,462,008	220,399	61,564	38,934	25,400	478	3,127
Massachusetts	9,474,090	1,519,240	7,609,303	7,369,445	239,859	178,882	109,293	44,665	1,311	11,395
Michigan	12,232,118	2,201,708	9,850,818	9,522,460	328,358	69,916	68,234	22,994	526	17,921
Minnesota	8,129,971	2,659,074	5,269,817	5,092,983	176,834	55,681	78,840	14,208	2,651	49,699
Mississippi	3,200,666	215,933	2,958,176	2,847,630	110,546	7,576	13,846	1,864	10	3,262
Missouri	7,603,775	1,693,573	5,689,572	5,486,056	203,516	44,664	53,237	8,777	860	113,092
Montana	872,382	22,654	838,104	799,367	38,737	3,180	5,998	1,067	14	1,366
Nebraska	1,901,856	210,717	1,660,003	1,599,410	60,593	11,113	10,944	3,247	242	5,591
Nevada	4,385,906	814,125	3,483,981	3,375,392	108,588	52,221	21,237	7,174	261	6,906
New Hampshire	1,606,544	101,827	1,477,784	1,429,392	48,392	10,803	5,985	2,497	11	7,638
New Jersey	18,138,194	6,965,673	10,825,688	10,495,063	330,625	99,686	180,003	38,039	4,581	24,523
New Mexico	1,973,250	57,920	1,877,152	1,795,030	82,122	9,050	14,777	4,884	208	9,259
New York	35,050,285	11,758,050	22,281,025	21,563,626	717,399	277,988	452,732	222,399	8,608	49,484
North Carolina	14,472,956	5,184,145	9,065,409	8,724,855	340,553	53,953	143,344	11,790	679	13,635
North Dakota	645,682	48,821	588,629	566,657	21,972	1,738	3,525	498	2	2,469
Ohio	16,267,342	4,721,463	11,319,026	10,920,352	398,674	105,929	67,405	16,707	1,170	35,642
Oklahoma	4,368,872	816,642	3,375,357	3,228,128	147,229	61,162	23,743	9,175	213	82,580
Oregon	3,916,882	392,582	3,461,895	3,316,536	145,359	23,514	22,114	7,865	419	8,493
Pennsylvania	16,072,952	2,660,145	12,971,652	12,542,632	429,019	170,446	127,344	28,449	1,959	112,958
Rhode Island	1,490,875	293,909	1,135,208	1,097,757	37,451	43,654	12,032	4,110	269	1,692
South Carolina	4,971,348	622,023	4,292,898	4,129,058	163,839	21,411	20,018	11,126	143	3,728
South Dakota	904,307	105,107	747,393	719,021	28,373	45,008	4,322	270	171	2,035
Tennessee	9,614,649	3,065,319	6,436,504	6,212,298	224,206	44,111	36,661	13,368	375	18,311
Texas	37,022,653	9,178,598	27,139,650	26,133,286	1,006,365	295,343	236,883	75,187	3,753	93,239
Utah	3,016,625	329,815	2,610,498	2,500,731	109,766	8,465	24,140	3,928	132	39,646
Vermont	703,197	90,139	597,855	576,389	21,466	6,157	6,410	2,036	7	593
Virginia	10,557,647	1,567,308	8,783,637	8,487,666	295,971	51,121	55,094	17,502	698	82,285
Washington	8,686,164	1,232,252	7,277,125	6,999,046	278,079	55,866	64,614	21,957	576	33,775
West Virginia	1,688,140	53,471	1,580,252	1,521,758	58,494	5,828	7,725	d	d	39,820
Wisconsin	6,660,933	1,158,896	5,405,690	5,229,475	176,215	49,820	30,000	9,544	139	6,844
Wyoming	793,390	55,542	721,430	697,798	23,632	6,973	5,786	1,463	284	1,911
U.S. Armed Service members overseas and Territories other than Puerto Rico	501,035	431	498,734	470,435	[7] 28,299	91	1,576	d	d	13
Puerto Rico	1,048,879	37,849	997,014	993,767	[7] 3,247	234	13,643	2	81	55
International	2,027,882	741,707	1,214,447	1,186,727	27,719	6,890	45,102	7,893	82	11,763
Undistributed [8]	1,342,734	-2,542,914	3,484,983	3,484,983	--	74	169,110	d	d	225,427
Child tax credit [9]	22,193,296	N/A	22,193,296	22,193,296	N/A	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [9]	41,531,508	N/A	41,531,508	41,531,508	N/A	N/A	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, and \$77.9 billion in refundable tax credits (including \$41.5 billion in earned income tax credits and \$22.2 billion in child tax credits), and other refunds required by law. Also includes \$2.4 billion in interest, of which \$1.4 billion were paid to corporations, and \$1.0 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

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

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

[4] The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$2,548. This amount includes refunds for the earned income tax credit and child tax credit, but excludes the Economic Stimulus Payments. See Footnote 3.

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

[6] Excludes adjustments and credits.

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

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

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2009 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld and reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2008

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1,3]	Individual income tax [1,2]	Economic stimulus payments [4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(3)	(5)	(6)	(7)	(8)
United States, total [6]	425,675,913	54,340,019	270,378,034	95,732,671	3,252,115	963,209	58,533	951,333
Alabama	6,399,377	808,929	4,069,259	1,476,973	29,143	7,309	2,139	5,626
Alaska	805,512	5,703	562,570	226,084	7,929	1,267	--	1,958
Arizona	7,500,487	551,512	5,084,734	1,799,492	42,973	8,963	929	11,885
Arkansas	3,278,251	156,823	2,164,917	905,087	15,880	6,033	50	29,462
California	48,717,749	4,925,497	33,291,510	9,836,318	390,359	213,898	6,585	53,582
Colorado	6,351,414	756,217	3,976,410	1,508,208	62,911	8,591	391	38,686
Connecticut	7,341,332	2,609,326	3,556,364	1,097,066	43,311	23,804	3,230	8,231
Delaware	1,619,264	470,666	839,900	286,666	18,979	1,995	84	976
District of Columbia	1,408,452	612,184	624,386	138,691	18,300	13,794	309	788
Florida	26,830,118	2,552,448	18,322,879	5,663,590	188,549	65,797	4,190	32,664
Georgia	13,601,650	2,259,163	8,469,970	2,732,435	99,198	20,141	213	20,530
Hawaii	1,604,152	71,738	1,072,024	441,709	11,115	6,242	4	1,321
Idaho	1,666,497	68,827	1,080,281	501,028	12,177	2,162	12	2,009
Illinois	19,067,481	2,482,338	12,361,728	4,022,598	129,015	30,811	4,120	36,871
Indiana	8,625,141	854,920	5,514,634	2,197,015	44,035	7,835	210	6,492
Iowa	3,548,477	211,435	2,226,199	1,083,901	16,257	1,823	14	8,847
Kansas	3,370,380	256,223	2,120,181	938,832	21,864	5,923	61	27,295
Kentucky	5,035,252	250,926	3,317,209	1,422,843	26,245	3,053	30	14,946
Louisiana	5,565,584	172,091	3,998,774	1,332,824	50,594	7,412	1,869	2,020
Maine	1,498,631	56,774	965,215	467,704	5,021	3,102	47	769
Maryland	7,886,164	479,919	5,571,552	1,727,013	74,602	25,578	424	7,076
Massachusetts	9,024,282	754,072	6,109,839	2,039,955	84,277	23,340	2,826	9,974
Michigan	15,415,997	3,702,297	8,318,592	3,266,087	83,108	19,649	325	25,939
Minnesota	7,154,386	1,108,509	4,120,361	1,804,550	64,398	8,791	228	47,548
Mississippi	3,495,315	70,110	2,515,446	886,517	13,389	3,442	14	6,398
Missouri	7,836,216	1,077,567	4,707,425	1,978,196	49,561	9,071	3,211	11,186
Montana	1,019,585	28,291	654,347	328,516	5,720	1,919	59	733
Nebraska	2,146,859	180,159	1,313,659	630,376	11,080	508	35	11,042
Nevada	4,049,460	390,013	2,798,498	795,364	30,055	31,304	439	3,787
New Hampshire	1,721,514	44,935	1,190,218	467,989	8,419	4,434	45	5,475
New Jersey	13,671,114	1,783,842	9,062,288	2,627,522	129,660	30,567	663	36,571
New Mexico	2,254,005	100,604	1,524,423	609,581	14,714	3,485	205	991
New York	33,709,429	8,829,812	18,406,617	5,623,665	665,939	125,939	3,785	53,672
North Carolina	11,886,652	1,588,637	7,364,430	2,842,105	72,677	10,511	231	8,062
North Dakota	693,665	19,930	431,826	236,137	3,223	514	207	1,829
Ohio	15,085,421	1,574,042	9,464,566	3,917,774	85,082	12,466	233	31,257
Oklahoma	4,167,848	202,734	2,738,434	1,145,481	21,150	2,869	164	57,017
Oregon	4,111,075	250,913	2,638,910	1,177,313	22,464	9,633	601	11,240
Pennsylvania	16,916,127	1,812,222	10,679,495	4,291,136	91,859	30,403	-739	11,750
Rhode Island	1,376,727	72,440	945,394	347,028	6,623	3,964	131	1,147
South Carolina	5,066,465	125,642	3,520,419	1,385,691	22,363	6,762	171	5,416
South Dakota	928,823	47,476	586,757	285,993	4,682	349	22	3,544
Tennessee	8,365,644	969,866	5,296,940	2,015,862	48,117	9,749	525	24,586
Texas	33,587,800	4,561,131	21,689,548	6,985,269	192,910	67,486	14,188	77,268
Utah	3,171,954	230,489	2,036,665	841,934	21,162	1,558	152	39,994
Vermont	756,978	52,825	471,284	223,591	3,755	3,856	51	1,617
Virginia	10,573,078	797,533	7,193,266	2,482,049	59,045	28,797	439	11,950
Washington	11,376,059	3,385,467	5,751,773	2,135,298	64,778	19,622	4,744	14,376
West Virginia	2,050,783	67,991	1,347,808	623,764	7,249	1,148	58	2,766
Wisconsin	7,022,775	651,531	4,314,849	2,013,639	24,476	13,256	385	4,639
Wyoming	716,776	12,163	502,650	192,625	6,277	1,124	109	1,828
U.S. Armed Service members overseas and Territories other than Puerto Rico	731,128	52	444,760	283,842	2,418	--	14	40
Puerto Rico	1,740,185	36,437	377,606	1,315,793	10,253	d	d	76
International	1,631,285	542,205	1,016,997	--	58,204	7,599	87	6,193
Undistributed [8]	499,137	-1,345,576	1,651,246	125,955	-45,430	d	d	109,386
Refund adjustments and credits [9]	3,162,289	-770,627	21,387	N/A	2,461,400	--	--	1,450,129
Child tax credit [10]	17,073,843	N/A	17,073,843	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	39,581,509	N/A	39,581,509	N/A	N/A	N/A	N/A	N/A
United States total, including adjustments and credits [9]	428,838,202	53,569,392	270,399,421	95,732,671	5,713,515	963,209	58,533	2,401,462

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes \$4.4 billion in interest, of which \$3.5 billion were paid to corporations, and \$0.9 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns). The total amount of refunds increased significantly in Fiscal Year 2008, primarily as a result of the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008.

[2] Includes \$2.4 billion (including interest of \$36.5 million) in estate and trust (Form 1041) refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$1,592.

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

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

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

[6] Excludes refund adjustments and credits. See footnote 9.

[7] Economic stimulus payments were provided directly to the treasuries of U.S. Territories and Puerto Rico in lump sum payments. The territories and Puerto Rico distributed these payments to their qualified taxpayers. See footnote 1.

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

[9] Includes Highway and Airport and Airways Trust funds adjustments totaling \$356,239 (thousands), of which -\$770,627 (thousands) were for corporation income tax, \$21,387 (thousands) were for individual income tax, and \$1,105,479 (thousands) were for excise taxes. Also includes employment tax credits of \$2,461,400 (thousands) under the excess Federal Insurance Contributions Act (FICA), and excise taxes of \$344,650 (thousands) collected by the U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior-year returns made in Fiscal Year 2008 may result in negative amounts when such adjustments exceed current-year refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant. Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2007

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1,3]	Individual income tax [1,2]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes	Telephone excise tax [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	292,313,139	27,863,494	248,625,001	9,471,064	922,142	47,189	2,020,759	3,363,490
Alabama	4,128,625	210,006	3,817,012	30,281	11,026	81	6,671	53,548
Alaska	578,984	15,634	546,888	8,166	d	d	1,198	6,579
Arizona	4,834,757	150,667	4,556,568	40,473	16,074	744	12,868	57,362
Arkansas	2,311,955	80,338	2,036,048	18,127	23,936	9	124,267	29,230
California	34,289,482	2,753,461	30,503,669	355,319	166,416	7,679	133,444	369,495
Colorado	4,166,456	313,301	3,670,890	56,267	10,253	190	65,524	50,029
Connecticut	4,005,982	469,950	3,352,290	46,959	28,675	2,520	63,355	42,234
Delaware	1,311,488	469,250	791,221	14,736	24,611	11	1,648	10,011
District of Columbia	1,686,176	1,044,651	609,406	19,406	4,331	245	1,933	6,205
Florida	18,323,442	1,007,996	16,710,744	194,841	86,952	3,994	109,033	209,882
Georgia	8,650,850	627,950	7,773,880	81,955	12,774	354	51,882	102,055
Hawaii	1,107,617	81,178	992,082	8,773	5,336	8	4,794	15,446
Idaho	1,026,271	32,609	959,399	13,513	2,067	1,876	1,752	15,054
Illinois	15,239,180	3,141,866	11,698,495	112,189	30,263	2,725	97,748	155,893
Indiana	5,809,111	449,335	5,219,945	44,966	8,452	224	8,870	77,320
Iowa	2,812,906	684,073	2,067,228	13,539	1,744	24	10,668	35,631
Kansas	2,351,161	306,858	1,968,898	18,449	5,142	70	20,548	31,195
Kentucky	3,358,307	139,440	3,128,125	31,704	5,913	42	7,875	45,207
Louisiana	4,304,980	151,715	4,050,110	33,075	10,014	1,355	3,963	54,747
Maine	1,035,445	86,686	924,838	4,554	2,679	110	2,259	14,318
Maryland	5,593,042	224,154	5,218,569	61,396	13,767	1,679	10,032	63,445
Massachusetts	6,458,150	465,426	5,798,448	66,301	32,352	318	22,319	72,985
Michigan	10,105,751	1,741,360	8,107,216	62,019	21,752	821	49,236	123,347
Minnesota	4,594,173	530,741	3,849,515	73,263	8,934	721	67,840	63,159
Mississippi	2,618,418	104,274	2,459,107	12,557	1,724	95	8,265	32,396
Missouri	5,122,936	583,780	4,388,541	41,711	13,179	557	26,404	68,764
Montana	641,009	16,190	606,260	5,240	1,739	15	1,456	10,109
Nebraska	1,469,799	146,711	1,265,396	18,531	719	180	16,951	21,310
Nevada	2,610,770	74,530	2,477,347	21,568	4,848	878	3,932	27,668
New Hampshire	1,162,912	24,096	1,111,255	6,992	2,509	541	2,549	14,971
New Jersey	10,626,032	1,959,202	8,241,165	178,616	44,820	2,857	94,530	104,842
New Mexico	1,469,669	41,871	1,393,405	11,412	2,020	315	1,283	19,364
New York	21,467,932	3,160,785	17,457,864	347,996	100,957	4,494	169,877	225,959
North Carolina	8,694,580	1,696,947	6,772,573	83,163	10,860	361	30,877	99,798
North Dakota	470,075	42,982	408,793	2,851	6,733	[7]	1,490	7,227
Ohio	10,395,978	853,430	9,250,231	72,484	21,788	1,167	64,906	131,971
Oklahoma	2,906,589	286,141	2,485,545	16,046	7,908	165	73,650	37,133
Oregon	2,683,299	195,606	2,413,568	19,909	8,952	210	9,383	35,671
Pennsylvania	11,341,839	830,003	10,174,786	99,750	27,333	3,184	53,314	153,468
Rhode Island	1,049,802	107,859	913,043	1,012	2,968	86	11,252	13,583
South Carolina	3,439,088	105,324	3,248,436	24,287	8,578	25	4,939	47,499
South Dakota	620,423	60,607	540,967	4,299	467	24	4,902	9,157
Tennessee	5,455,280	388,171	4,921,097	36,224	10,140	442	32,427	66,779
Texas	23,861,853	3,032,115	19,981,927	286,964	55,070	2,851	256,337	246,590
Utah	1,945,943	86,102	1,784,917	16,436	2,821	156	29,529	25,983
Vermont	490,397	25,622	452,591	3,117	1,234	-6	723	7,115
Virginia	7,345,431	504,782	6,630,003	76,100	21,075	909	29,763	82,799
Washington	5,903,867	454,674	5,235,728	79,366	15,345	636	50,320	67,798
West Virginia	1,322,613	20,734	1,274,587	6,119	1,276	270	1,609	18,018
Wisconsin	4,619,150	351,149	4,132,325	37,390	10,073	745	18,301	69,165
Wyoming	452,606	23,893	418,939	-2,911	1,888	61	5,066	5,669
U.S. Armed Service members overseas and Territories other than Puerto Rico	454,540	1,778	446,112	2,352	66	55	44	4,133
Puerto Rico	387,542	9,951	363,195	13,609	72	--	20	694
International	1,466,039	583,847	845,340	31,186	3,138	134	2,367	28
Undistributed [8]	1,732,439	-3,088,309	-1,821,524	6,506,416	d	d	134,565	3,448
Refund adjustments and credits [9]	2,933,421	-809,147	16,453	2,219,600	--	--	1,506,515	--
Child tax credit [10]	16,137,093	N/A	16,137,093	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	38,205,774	N/A	38,205,774	N/A	N/A	N/A	N/A	N/A
United States total, including adjustments and credits [9]	295,246,560	27,054,347	248,641,454	11,690,664	922,142	47,189	3,527,274	3,363,490

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes \$3.8 billion in interest, of which \$1.8 billion were paid to corporations, \$1.1 billion to individuals, and \$0.9 billion to all others (related to employment, estate, gift, and excise tax returns).

[2] Includes \$1.9 billion (including interest of \$65.1 million) in fiduciary and partnership refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$2,229.

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

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

[5] The telephone excise tax refund was a one-time refund of excise tax paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. In FY 2007, telephone excise tax refunds totaling \$286,062 (thousands) were issued to corporations and \$3,077,428 (thousands) were issued to individuals.

[6] Excludes refund adjustments and credits. See footnote 9.

[7] Less than \$500.

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

[9] Includes Highway and Airport and Airways Trust funds adjustments totaling \$316,574 (thousands), of which -\$809,147 (thousands) were for corporation income tax, and \$16,453 (thousands) were for individual income tax, and \$1,109,268 (thousands) were for excise taxes; employment tax credits of \$2,219,600 (thousands) under the excess Federal Insurance Contributions Act (FICA); and excise taxes of \$397,247 (thousands) collected by the U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau. Counts of refund adjustments and credits are not available, and are excluded from the total number of refunds in Table 7.

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior years made in Fiscal Year 2007 may result in negative amounts when such adjustments exceed refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2006

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1,3]	Individual income tax [1,2]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total [6]	280,393,087	29,831,391	242,630,468	4,917,599	801,289	49,318	2,163,021
Alabama	3,927,882	221,279	3,653,233	35,896	5,425	301	11,749
Alaska	554,652	16,002	529,703	4,899	d	d	3,200
Arizona	4,177,180	112,252	4,008,793	37,714	10,375	194	7,852
Arkansas	2,060,770	85,819	1,953,238	13,778	2,954	63	4,918
California	31,843,097	3,212,830	28,085,609	341,493	138,538	11,613	53,014
Colorado	3,696,625	216,720	3,380,529	41,243	28,273	184	29,676
Connecticut	4,056,894	796,764	3,186,167	48,019	20,785	1,276	3,882
Delaware	1,940,311	1,202,552	713,971	19,435	3,730	9	614
District of Columbia	626,891	49,198	557,842	13,423	3,348	[5]	3,080
Florida	16,316,127	816,980	15,253,441	154,316	65,254	8,075	18,061
Georgia	8,282,980	814,423	7,346,600	91,347	12,800	710	17,100
Hawaii	983,897	43,092	924,085	8,930	6,896	148	747
Idaho	950,165	55,626	881,519	10,708	854	17	1,442
Illinois	14,199,344	2,950,624	11,070,441	118,416	32,739	3,110	24,013
Indiana	5,292,070	247,276	5,004,844	28,528	5,108	114	6,199
Iowa	2,355,412	381,211	1,936,105	13,872	14,991	22	9,211
Kansas	1,977,435	98,640	1,854,443	14,234	1,582	881	7,655
Kentucky	3,117,375	114,348	2,969,099	28,202	2,730	156	2,840
Louisiana	4,096,658	476,032	3,586,107	27,114	4,323	133	2,949
Maine	930,379	38,748	883,080	5,498	2,400	78	576
Maryland	5,208,585	262,950	4,865,259	64,135	12,482	813	2,944
Massachusetts	6,213,026	627,217	5,498,621	50,886	30,541	1,642	4,118
Michigan	9,311,068	1,288,527	7,929,859	65,918	16,222	1,367	9,175
Minnesota	5,321,687	1,597,875	3,599,995	103,880	4,539	825	14,572
Mississippi	2,411,766	64,722	2,329,901	13,433	1,695	115	1,901
Missouri	4,635,569	390,755	4,188,516	33,727	6,627	208	15,736
Montana	583,160	13,335	562,537	4,456	1,229	74	1,529
Nebraska	1,404,951	187,239	1,198,974	12,538	2,675	16	3,509
Nevada	2,287,665	75,350	2,177,067	28,497	4,070	1,080	1,600
New Hampshire	1,167,303	65,208	1,089,399	7,427	2,458	560	2,251
New Jersey	9,839,029	1,431,290	8,112,243	157,821	30,110	1,477	106,089
New Mexico	1,359,378	42,806	1,302,824	9,905	2,474	6	1,363
New York	21,797,693	4,644,700	16,674,090	298,438	106,339	52,840	21,286
North Carolina	6,991,927	534,004	6,374,602	68,979	11,093	-1,114	4,363
North Dakota	408,404	20,204	383,280	3,008	311	--	1,600
Ohio	10,587,898	1,596,177	8,895,016	59,255	20,314	2,140	14,996
Oklahoma	2,511,556	125,948	2,335,142	20,172	4,676	677	24,940
Oregon	2,394,740	127,921	2,229,181	19,310	7,337	558	10,433
Pennsylvania	11,001,987	1,143,060	9,741,173	86,475	19,451	1,135	10,694
Rhode Island	944,128	84,378	853,592	3,408	2,259	13	478
South Carolina	3,245,435	118,005	3,099,512	20,892	4,159	437	2,430
South Dakota	546,040	25,658	511,735	3,426	196	[5]	5,025
Tennessee	5,584,924	795,698	4,718,450	46,386	6,652	371	17,367
Texas	20,879,927	1,766,988	18,789,329	217,024	48,300	1,407	56,880
Utah	1,744,072	98,232	1,610,412	25,009	1,644	45	8,729
Vermont	480,078	43,204	430,884	4,558	804	99	529
Virginia	6,539,180	345,073	6,076,076	61,569	14,461	776	41,226
Washington	5,873,121	901,737	4,875,358	71,479	14,300	1,031	9,216
West Virginia	1,254,825	21,650	1,217,261	7,752	5,930	94	2,137
Wisconsin	4,464,618	527,407	3,888,603	35,955	10,013	65	2,575
Wyoming	407,004	9,859	389,476	3,768	2,842	119	941
U.S. Armed Service members overseas and Territories other than Puerto Rico	455,288	946	451,616	2,664	--	--	63
Puerto Rico	408,724	46,411	353,326	8,870	27	--	89
International	1,194,700	364,461	785,240	39,579	2,939	127	2,353
Refund adjustments and credits [6]	2,970,367	-632,031	2,254	2,213,400	--	--	1,386,744
Highway and Airport and Airways Trust Funds [7]	367,543	-632,031	2,254	--	--	--	997,320
Excess Federal Insurance Contributions Act (FICA) credits	2,213,400	--	--	2,213,400	--	--	--
U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau	389,424	--	--	--	--	--	389,424
Undistributed [8]	6,577,123	-875,990	7,310,815	-13,466	d	d	164,365
Child tax credit [9]	15,449,284	N/A	15,449,284	N/A	N/A	N/A	N/A
Earned income tax credits [9]	36,609,445	N/A	36,609,445	N/A	N/A	N/A	N/A

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

N/A — Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes \$3.6 billion in interest, of which \$2.8 billion were paid to corporations, \$0.6 billion to individuals, and \$0.2 billion to all others (related to employment, estate, gift, and excise tax returns).

[2] Includes \$1.5 billion (including interest of \$25.1 million) in fiduciary and partnership refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$2,227.

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

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

[5] Less than \$500.

[6] Refund adjustments and credits are not shown by State but are included in the U.S. totals. Counts of refund adjustments and credits are not available, and are excluded from the total number of refunds in Table 7.

[7] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments.

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

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior years made in Fiscal Year 2006 may result in negative amounts when such adjustments exceed refunds. See Table 5 for collections data. Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or share-holders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2005

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1,3]	Individual income tax [1,2]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	270,044,229	34,332,049	227,571,470	5,126,365	835,340	47,466	2,131,539
Alabama	3,742,317	250,917	3,454,243	22,763	7,645	46	6,703
Alaska	558,916	29,314	514,715	5,909	778	--	8,201
Arizona	3,949,206	169,760	3,710,224	42,559	11,777	475	14,411
Arkansas	1,987,551	100,500	1,867,618	12,719	2,881	10	3,822
California	30,286,933	2,924,781	26,820,347	302,684	158,118	8,593	72,410
Colorado	3,694,275	250,149	3,346,713	71,430	11,857	381	13,746
Connecticut	4,110,257	930,755	3,107,303	49,917	15,431	432	6,419
Delaware	1,445,722	751,359	657,939	19,513	5,775	6	11,130
District of Columbia	652,613	111,676	524,199	12,627	2,303	199	1,608
Florida	15,531,073	866,069	14,390,341	170,015	62,090	5,881	36,678
Georgia	8,650,799	1,597,578	6,916,747	90,545	12,126	64	33,737
Hawaii	1,007,805	112,953	881,252	9,016	1,912	81	2,591
Idaho	894,628	50,253	831,029	8,054	3,449	41	1,803
Illinois	13,662,823	2,743,468	10,737,498	89,754	25,142	557	66,404
Indiana	5,308,595	400,442	4,839,953	50,097	5,783	838	11,482
Iowa	2,148,480	232,340	1,895,647	12,478	2,858	11	5,146
Kansas	1,983,977	143,582	1,818,964	12,566	3,352	77	5,437
Kentucky	2,961,353	80,845	2,843,486	22,694	5,153	62	9,112
Louisiana	3,740,741	145,679	3,544,211	24,881	11,829	330	13,812
Maine	940,556	65,572	863,257	5,042	4,519	19	2,147
Maryland	4,975,344	233,012	4,654,561	63,038	19,077	527	5,129
Massachusetts	5,988,677	519,705	5,360,743	72,560	25,142	925	9,602
Michigan	11,409,588	3,440,951	7,844,307	82,471	15,764	562	25,534
Minnesota	5,059,675	1,501,121	3,422,475	56,755	49,542	765	29,017
Mississippi	2,220,638	59,445	2,142,552	14,047	1,022	27	3,545
Missouri	4,421,442	320,357	4,043,022	29,461	8,846	142	19,614
Montana	575,996	18,302	548,436	4,709	1,744	95	2,709
Nebraska	1,336,400	163,359	1,154,757	11,773	1,523	9	4,979
Nevada	2,106,096	133,519	1,916,128	25,298	25,970	187	4,995
New Hampshire	1,178,213	99,193	1,069,433	6,385	1,699	75	1,429
New Jersey	10,176,787	2,127,128	7,870,399	129,474	27,352	1,453	20,982
New Mexico	1,336,717	53,909	1,269,161	9,576	1,778	147	2,146
New York	19,782,731	3,019,629	16,380,355	236,361	112,775	4,745	28,866
North Carolina	6,773,154	607,644	6,094,363	53,765	6,574	1,474	9,334
North Dakota	406,030	23,882	375,566	4,630	**	**	1,291
Ohio	9,764,457	914,794	8,718,703	73,126	19,710	2,090	36,032
Oklahoma	2,666,818	256,439	2,287,768	45,321	4,589	47	72,654
Oregon	2,320,559	128,748	2,157,486	16,869	7,769	61	9,627
Pennsylvania	10,661,347	1,036,759	9,475,390	95,974	22,971	1,277	28,976
Rhode Island	1,077,941	235,625	831,813	4,969	2,706	4	2,825
South Carolina	3,217,515	197,956	2,989,355	21,928	4,286	57	3,934
South Dakota	538,673	43,962	487,886	3,729	510	5	2,581
Tennessee	5,103,937	492,693	4,534,686	45,499	15,322	-258	15,996
Texas	23,948,243	5,610,075	17,979,944	214,325	42,527	13,467	87,905
Utah	1,708,008	120,624	1,550,231	22,790	2,063	159	12,141
Vermont	468,365	42,527	416,919	3,835	3,897	23	1,165
Virginia	6,584,113	648,963	5,825,006	58,240	16,579	737	34,587
Washington	5,049,689	268,080	4,700,095	48,622	19,381	309	13,202
West Virginia	1,238,132	42,200	1,175,655	6,243	**	**	11,677
Wisconsin	4,243,290	425,465	3,767,832	30,159	8,315	134	11,385
Wyoming	412,418	28,804	377,483	3,205	1,364	12	1,550
International	2,677,402	97,478	2,522,504	10,565	6,750	103	40,002
U.S. Armed Service members overseas and Territories other than Puerto Rico	1,237,164	-265,174	1,480,315	-16,677	797	77	37,826
Puerto Rico	409,170	53,892	345,312	8,561	943	--	462
Other	1,031,068	308,760	696,877	18,681	5,010	26	1,714
Refund adjustments and credits [6]	3,357,212	-538,289	60,773	2,585,400	--	--	1,249,328
Highway and Airport and Airways Trust Funds [7]	342,257	-538,289	-1,280	--	--	--	881,826
Excess Federal Insurance Contributions Act (FICA) credits	2,585,400	--	--	2,585,400	--	--	--
U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau	367,502	--	--	--	--	--	367,502
Advance earned income tax credit	62,053	--	62,053	--	--	--	--
Child tax credit [8]	14,604,989	N/A	14,604,989	N/A	N/A	N/A	N/A
Earned income tax credits [8]	34,554,769	N/A	34,554,769	N/A	N/A	N/A	N/A

N/A — Not applicable.

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

[1] Includes \$6.1 billion in interest, of which \$5.5 billion were paid to corporations, \$0.5 billion to individuals, and \$0.1 billion to all others (related to employment, estate, gift, and excise tax returns). Also includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law.

[2] State figures and the U.S. total include \$34.6 billion in earned income tax credit refunds and \$14.6 billion in child tax credit refunds (prior to offsets). Also includes \$1.4 billion (including interest of \$15.5 million) in fiduciary and partnership refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$2,125.

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

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

[5] Data by State include credits and claims for refunds of excise taxes on gasoline and lubricating oil. Excess credits and claims are included below under "Highway and Airport and Airways Trust Funds" in the "Refund adjustments and credits" section. See footnote 7.

[6] Refund adjustments and credits are not shown by State but are included in the U.S. totals. In prior years, "Refund reversals unclassified" was reported separately. Beginning with FY 2005, refund adjustments and credits are all classified into appropriate categories. U.S. totals include excise tax refunds paid by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

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

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

NOTES: Detail may not add to totals because of rounding. Collection and refund data by State may not be comparable for a given fiscal year, because refunds related to prior years may be made in the current fiscal year. Adjustments to prior years made in Fiscal Year 2005 may result in negative amounts when such adjustments exceed refunds. See Table 6 for collections data. Classification by State is based on the individual's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or share-holders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s). Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2004

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2,3]	Corporation income tax [1,4]	Individual income tax [1,3]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	279,799,934	45,849,884	227,573,835	3,637,601	732,777	50,359	1,955,478
Alabama	3,468,399	141,742	3,292,846	20,795	8,847	432	3,737
Alaska	532,479	28,744	495,857	5,672	1,107	[7, 8]	1,099
Arizona	3,993,161	350,673	3,590,151	37,520	8,797	396	5,624
Arkansas	1,898,292	82,489	1,799,181	11,702	2,847	96	1,977
California	31,169,773	3,732,361	26,972,818	306,994	118,102	4,549	34,949
Colorado	3,847,565	336,528	3,383,858	108,277	8,247	1,874	8,781
Connecticut	4,260,914	963,643	3,237,065	20,830	20,865	8,999	9,512
Delaware	1,345,736	680,413	656,915	4,802	2,613	310	683
District of Columbia	620,705	70,187	526,086	12,673	1,614	16	10,129
Florida	15,059,920	1,050,373	13,807,389	142,252	47,086	6,003	6,817
Georgia	7,957,276	1,292,002	6,599,296	48,226	10,133	884	6,735
Hawaii	902,878	62,467	831,053	6,155	2,438	53	712
Idaho	915,256	109,843	792,633	10,836	1,216	-31	759
Illinois	13,680,273	2,607,056	10,917,562	108,885	19,054	1,019	26,697
Indiana	5,469,142	551,668	4,815,947	92,062	6,744	178	2,543
Iowa	2,408,378	546,241	1,845,136	13,753	1,219	164	1,865
Kansas	2,098,996	256,239	1,825,710	11,127	3,350	143	2,427
Kentucky	2,975,939	132,324	2,810,257	18,948	4,691	320	9,399
Louisiana	3,783,244	289,536	3,451,665	24,553	11,543	399	5,548
Maine	938,224	70,998	859,037	4,075	2,584	43	1,487
Maryland	6,003,540	1,157,659	4,766,911	63,353	11,582	469	3,566
Massachusetts	6,340,449	636,831	5,613,205	55,350	20,478	1,365	13,220
Michigan	11,463,168	3,363,458	7,982,330	85,531	10,570	1,491	19,788
Minnesota	4,748,178	1,160,927	3,502,142	68,014	6,158	468	10,469
Mississippi	2,108,265	69,383	2,026,246	8,608	3,143	89	796
Missouri	4,965,594	853,035	4,055,852	31,183	10,368	1,402	13,754
Montana	588,163	40,073	538,922	4,173	3,319	7	1,669
Nebraska	1,514,884	355,596	1,140,941	12,822	1,679	1	3,845
Nevada	1,998,884	160,546	1,818,888	13,974	4,211	430	835
New Hampshire	1,192,784	98,977	1,084,308	5,965	2,985	12	537
New Jersey	9,789,873	1,530,471	8,112,949	110,692	24,905	465	10,391
New Mexico	1,297,534	56,053	1,230,605	8,550	1,298	36	992
New York	21,936,704	5,039,048	16,560,401	246,140	52,122	8,650	30,343
North Carolina	7,570,288	1,605,916	5,901,142	49,979	8,659	624	3,968
North Dakota	422,575	50,296	368,021	2,633	925	10	690
Ohio	14,000,167	4,594,168	8,991,941	121,263	166,109	5,236	121,450
Oklahoma	2,580,661	300,221	2,237,720	16,745	4,532	22	21,421
Oregon	3,634,080	1,425,047	2,170,372	25,076	6,851	221	6,513
Pennsylvania	11,515,592	1,857,076	9,559,191	70,368	17,566	579	10,812
Rhode Island	1,128,580	278,763	836,350	9,922	2,437	372	736
South Carolina	3,066,402	139,305	2,905,692	16,718	3,966	147	574
South Dakota	561,411	41,913	512,410	3,449	1,205	15	2,419
Tennessee	4,907,023	519,216	4,326,725	47,917	6,166	1,092	5,907
Texas	22,034,323	4,498,392	17,261,476	197,462	33,462	1,463	42,068
Utah	1,572,199	83,586	1,470,036	13,791	1,413	106	3,267
Vermont	483,676	49,028	429,166	3,027	1,805	85	565
Virginia	6,354,226	424,939	5,814,902	94,306	14,086	1,201	4,792
Washington	5,818,698	1,123,521	4,573,810	96,840	13,728	1,122	9,677
West Virginia	1,200,787	30,152	1,155,948	5,846	1,471	150	7,220
Wisconsin	4,498,078	686,186	3,775,458	26,580	7,075	131	2,648
Wyoming	397,722	16,609	378,369	3,102	861	-2,974	1,755
International [9]	3,391,265	963,083	2,294,277	128,485	4,545	25	850
Puerto Rico	425,790	70,650	344,008	10,521	125	[8] 15	471
Other	2,965,475	892,433	1,950,269	117,964	4,420	10	379
Refund adjustments and credits [10]	3,387,611	-715,117	1,666,667	979,600	--	--	1,456,461
Highway and Airport and Airways Trust Funds [11]	344,355	-715,117	-1,926	--	--	--	1,061,398
Excess Federal Insurance Contributions Act (FICA) credits	979,600	--	--	979,600	--	--	--
U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau	395,063	--	--	--	--	--	395,063
Refund reversals unclassified [12]	1,604,457	--	1,604,457	--	--	--	--
Advance earned income tax credit	64,136	N/A	64,136	N/A	N/A	N/A	N/A
Earned income tax credits	33,133,640	N/A	33,133,640	N/A	N/A	N/A	N/A

N/A — Not applicable.

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

[1] Includes \$5.1 billion in interest, of which \$4.6 billion were paid to corporations, \$0.4 billion to individuals, and \$0.1 billion to all others (related to employment, estate, gift, and excise tax returns). Also includes overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Total includes excise tax refunds by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, shown as a separate subtotal under "Refund adjustments and credits."

[3] State figures and the U.S. total include \$33.1 billion in earned income tax credit refunds. Earned income tax credit refunds are also shown separately below. Includes refunds paid on estate and trust income tax returns totaling \$1.6 billion (including interest paid of \$20.0 million). (Direct deposit refund figures were not available at the time of publication but are included in the totals.) The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income tax credits, was \$2,117.

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

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

[6] Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Highway and Airport and Airways Trust Funds" in the "Refund adjustments and credits" section. See footnote 11.

[7] Less than \$500.

[8] Amount reflects adjustments to returns filed in a prior year. See Table 8.

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

[10] Refund adjustments and credits are not shown by State but are included in the U.S. total. Adjustments to prior years made in Fiscal Year 2004 may result in negative amounts when such adjustments exceed refunds made in the current year.

[11] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

[12] Includes refunds issued in September 2004, minus refund reversals received in September that were not classified before September 30, 2004 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

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

Additionally, businesses may have locations outside of the State in which the principal offices are located. See footnote 9. Collection and refund data by State may not be comparable. Collections relate to FY 2004 for the most part. However, for a given fiscal year, refunds relating to prior fiscal years may be issued and subsequently recorded, and, therefore, the total refund amount may exceed the collection amount. See Table 6 for collections data.

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2003

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2,3]	Corporation income tax [1,4]	Individual income tax [1,3]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	302,556,797	65,332,415	229,809,243	4,444,914	899,531	44,573	2,026,121
Alabama	3,769,895	388,423	3,353,919	24,417	590	85	2,461
Alaska	497,020	25,026	463,951	5,654	1,025	[7]	1,364
Arizona	4,270,343	591,468	3,624,384	32,326	10,306	312	11,547
Arkansas	1,999,930	152,528	1,830,430	11,209	3,244	187	2,332
California	36,227,148	8,055,499	27,661,891	319,709	150,128	5,773	34,148
Colorado	4,172,782	650,229	3,461,590	46,375	9,324	78	5,186
Connecticut	5,214,434	1,930,997	3,204,420	56,285	15,628	1,796	5,308
Delaware	1,602,202	940,411	649,484	7,910	2,912	612	873
District of Columbia	927,851	381,024	516,412	23,010	2,734	266	4,405
Florida	15,155,951	2,021,739	12,929,285	131,999	51,956	2,823	18,149
Georgia	9,101,812	2,304,396	6,693,274	80,541	12,306	1,321	9,974
Hawaii	957,463	94,186	849,278	7,966	4,246	111	1,676
Idaho	1,101,220	254,460	824,832	20,348	1,093	32	455
Illinois	15,031,002	3,708,711	11,128,048	146,576	26,120	2,765	18,782
Indiana	5,323,133	675,063	4,593,187	40,911	7,731	402	5,839
Iowa	2,720,176	786,667	1,916,504	14,136	1,412	51	1,406
Kansas	2,118,375	204,025	1,890,410	18,337	3,905	361	1,337
Kentucky	2,854,073	144,976	2,681,291	17,085	5,175	382	5,164
Louisiana	3,724,536	250,209	3,423,798	19,288	27,637	481	3,123
Maine	941,778	55,570	876,958	5,221	3,120	-196	1,105
Maryland	7,042,574	1,970,866	4,938,733	102,943	16,145	1,061	12,826
Massachusetts	7,118,651	1,321,048	5,674,268	78,287	33,345	1,208	10,495
Michigan	12,654,643	4,751,371	7,800,824	72,634	20,576	2,278	6,960
Minnesota	4,394,358	776,140	3,524,136	68,445	5,511	424	19,702
Mississippi	2,230,138	145,342	2,061,168	18,690	2,035	1,803	1,100
Missouri	5,152,626	958,659	4,137,052	36,701	9,869	2,091	8,254
Montana	613,873	53,270	553,281	3,976	1,646	46	1,654
Nebraska	1,432,256	210,051	1,202,250	15,425	3,311	249	970
Nevada	1,945,352	162,372	1,756,668	18,015	5,535	1,300	1,462
New Hampshire	1,174,506	70,220	1,097,066	2,606	3,567	109	938
New Jersey	13,411,763	5,265,235	8,003,083	108,333	25,028	2,017	8,067
New Mexico	1,408,755	149,234	1,247,292	8,847	2,420	32	930
New York	22,536,449	5,667,976	16,507,329	223,135	100,819	5,098	32,092
North Carolina	7,576,201	1,420,173	6,082,177	50,597	10,868	139	12,247
North Dakota	435,492	51,964	379,018	3,132	527	1	850
Ohio	14,565,860	5,293,603	8,805,483	152,448	164,458	1,924	147,944
Oklahoma	2,940,046	581,142	2,309,865	30,841	6,295	962	10,941
Oregon	2,635,983	322,399	2,280,446	20,719	6,191	1,112	5,116
Pennsylvania	12,204,666	2,474,926	9,505,872	108,322	30,898	70	84,578
Rhode Island	1,344,903	497,243	835,413	8,115	2,727	211	1,194
South Carolina	2,989,210	194,198	2,768,999	18,055	6,154	105	1,699
South Dakota	601,003	86,560	509,405	3,245	931	80	782
Tennessee	5,117,682	666,717	4,384,036	51,000	7,350	853	7,726
Texas	23,947,707	6,423,396	17,208,711	218,533	32,933	4,890	59,244
Utah	1,684,941	100,459	1,567,098	13,756	803	150	2,675
Vermont	515,695	75,056	433,476	3,629	1,970	79	1,485
Virginia	6,452,876	570,346	5,771,502	68,234	20,763	1,111	20,920
Washington	5,468,316	608,715	4,783,702	56,326	12,137	274	7,162
West Virginia	1,166,876	66,837	1,085,706	6,571	2,100	131	5,531
Wisconsin	4,640,809	676,288	3,916,251	26,506	11,647	2,033	8,084
Wyoming	476,899	35,835	439,234	3,304	1,657	-5,039	1,908
International [8]	3,188,557	781,949	2,279,061	115,141	8,723	129	3,554
Puerto Rico	409,964	97,750	289,186	20,086	103	9	2,830
Other	2,778,593	684,199	1,989,875	95,055	8,620	120	724
Refund adjustments and credits [9]	5,776,007	-712,782	3,387,292	1,699,100	--	--	1,402,397
Highway and Airport and Airways Trust Funds [10]	350,947	-712,782	-1,288	--	--	--	1,065,017
Excess Federal Insurance Contributions Act (FICA) credits	1,699,100	--	--	1,699,100	--	--	--
U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau	337,380	--	--	--	--	--	337,380
Refund reversals unclassified [11]	3,325,437	--	3,325,437	--	--	--	--
Advance earned income tax credit	63,143	N/A	63,143	N/A	N/A	N/A	N/A
Earned income tax credits	31,960,996	N/A	31,960,996	N/A	N/A	N/A	N/A

N/A — Not applicable.

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

[1] Represents \$302.6 billion, including \$32.0 billion in earned income tax credits and \$14.0 billion in advanced child tax credits (instituted in FY 2003). Includes \$3.3 billion in interest, of which \$2.6 billion were paid to corporations and \$0.5 billion to individuals, and \$0.2 billion to all others (employment, estate, gift, and excise). Also includes overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Total includes excise tax refunds by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, shown as a separate subtotal under "Refund adjustments and credits," below.

[3] Includes earned income tax credit refunds for which the total is also shown below in this table as an information item. Includes refunds paid on estate and trust income tax returns totaling \$2.3 billion (including interest paid of \$32.4 million). (Direct deposit refund figures were not separately available at the time of publication, but are included in the totals.) The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income tax credit refunds, was \$1,778.

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

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

[6] Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Refund adjustments and credits." See footnote 10.

[7] Less than \$500.

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

[9] Includes aggregate refund adjustments and credits not shown by State. These amounts are shown in "Refund adjustments and credits" and are included in the total. Adjustments to prior years made in Fiscal Year 2003 may result in negative amounts when such adjustments exceed refunds made in the current year.

[10] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

[11] Includes refunds issued in September 2003, minus refund reversals received in September that were not classified before September 30, 2003 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

NOTES: Details may not add to totals because of rounding. Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advance Earned Income Tax Credits. In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 8. Collection and refund data by State may not be comparable. Collections relate to FY 2003 for the most part. However, refunds relating to prior fiscal years may be issued and subsequently recorded and, therefore, the total refund amount may exceed the collection amount. See table 6.

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2002

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2,3]	Corporation income tax [1,4]	Individual income tax [1,3]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	283,911,940	66,757,609	210,159,025	3,943,671	719,990	83,416	2,248,229
Alabama	3,317,553	225,022	3,056,145	21,762	9,654	209	4,760
Alaska	412,871	14,813	388,161	8,078	707	--	1,112
Arizona	4,086,326	638,532	3,383,856	42,452	10,137	4,099	7,250
Arkansas	1,793,787	114,414	1,659,977	15,144	1,962	364	1,926
California	33,402,477	7,028,410	25,779,141	396,481	131,786	8,162	58,497
Colorado	4,424,011	1,172,458	3,184,033	51,345	7,473	1,350	7,352
Connecticut	6,085,732	3,026,513	2,988,692	50,240	11,290	2,430	6,567
Delaware	925,701	293,177	620,909	7,736	1,410	75	2,394
District of Columbia	512,910	22,825	472,102	13,798	2,277	363	1,545
Florida	14,233,087	1,714,077	12,308,649	145,506	47,284	9,138	8,433
Georgia	8,625,383	2,514,424	5,982,909	101,916	17,321	76	8,737
Hawaii	861,101	80,379	766,918	5,739	2,736	755	4,574
Idaho	904,350	163,893	729,350	8,895	1,696	31	485
Illinois	13,840,685	3,879,669	9,770,131	146,920	28,041	643	15,281
Indiana	5,192,624	689,695	4,453,077	39,350	8,026	481	1,995
Iowa	2,156,796	495,654	1,647,068	10,554	2,558	14	948
Kansas	1,922,186	251,157	1,647,183	18,241	3,110	348	2,147
Kentucky	2,868,770	158,414	2,670,275	25,704	8,438	533	5,406
Louisiana	3,614,030	473,487	3,106,337	24,639	7,608	313	1,646
Maine	832,549	33,029	791,746	4,960	1,715	555	544
Maryland	7,219,647	2,617,535	4,491,194	95,709	5,899	1,650	7,660
Massachusetts	7,027,858	1,595,747	5,318,502	71,935	27,080	3,145	11,449
Michigan	14,987,897	7,244,836	7,612,170	99,260	16,364	1,407	13,860
Minnesota	4,252,014	974,945	3,199,579	37,207	7,926	435	31,922
Mississippi	1,955,959	90,701	1,849,259	12,724	2,468	111	696
Missouri	4,929,013	1,300,092	3,562,135	39,256	8,442	1,331	17,757
Montana	569,431	73,264	489,267	3,811	1,088	63	1,938
Nebraska	1,204,396	119,155	1,070,780	10,270	2,673	25	1,493
Nevada	1,836,357	257,583	1,545,395	22,415	9,377	544	1,043
New Hampshire	1,240,574	225,689	987,148	24,194	1,897	122	1,524
New Jersey	9,679,062	2,048,862	7,451,374	137,016	30,427	3,699	7,684
New Mexico	1,155,940	64,443	1,076,678	9,786	4,436	60	537
New York	20,170,138	4,440,610	15,364,274	277,445	60,881	5,744	21,184
North Carolina	6,369,017	610,242	5,707,006	32,025	9,605	812	9,327
North Dakota	395,728	50,814	340,042	4,220	260	[7]	392
Ohio	14,396,354	5,490,714	8,469,711	91,470	78,463	1,498	264,498
Oklahoma	2,770,356	819,537	1,916,242	22,477	4,204	220	7,676
Oregon	2,353,073	229,967	2,093,635	17,288	6,235	1,900	4,048
Pennsylvania	10,595,447	1,685,048	8,747,373	77,505	19,808	5,151	60,562
Rhode Island	1,050,920	245,852	792,669	8,265	2,290	457	1,387
South Carolina	2,876,141	147,857	2,703,440	17,612	5,231	117	1,884
South Dakota	474,726	26,330	440,882	5,125	1,203	326	860
Tennessee	6,656,657	2,530,221	4,050,166	63,985	6,913	461	4,911
Texas	18,588,539	4,246,153	14,020,851	236,520	41,021	4,193	39,801
Utah	1,484,986	87,123	1,380,415	13,722	1,280	408	2,038
Vermont	436,700	37,813	393,734	3,250	1,539	148	216
Virginia	6,407,250	1,034,509	5,268,562	50,243	16,520	602	36,814
Washington	8,606,261	4,072,126	4,407,898	87,548	15,747	3,196	19,746
West Virginia	1,108,499	24,327	1,046,873	6,240	2,641	331	28,087
Wisconsin	4,175,321	684,890	3,442,601	35,545	8,148	546	3,591
Wyoming	376,703	14,340	340,703	4,195	772	14,307	2,386
International [8]	3,635,178	1,289,864	2,153,523	175,348	13,923	468	2,052
Puerto Rico	350,060	55,886	272,581	20,677	3	3	910
Other	3,285,118	1,233,978	1,880,942	154,671	13,920	465	1,142
Refund adjustments and classifications [9]	4,912,870	-613,622	3,018,285	1,010,600	--	--	1,497,607
Highway and Airport and Airways Trust Funds [10]	478,864	-613,622	-7,061	--	--	--	1,099,547
Excess Federal Insurance Contributions Act (FICA) credits	1,010,600	--	--	1,010,600	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	398,060	--	--	--	--	--	398,060
Refund reversals unclassified [11]	2,959,501	--	2,959,501	--	--	--	--
Advance earned income tax credit	65,845	N/A	65,845	N/A	N/A	N/A	N/A
Earned income tax credits	27,760,317	N/A	27,760,317	N/A	N/A	N/A	N/A

N/A — Not applicable.

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

[1] Represents \$283.8 billion including \$27.8 billion in earned income credit. Includes \$4.2 billion in interest, of which \$3.4 billion was paid to corporations and \$0.6 billion to individuals, and \$0.2 billion to all others (employment, estate, gift, and excise). Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Refund adjustments and credits," below.

[3] Includes earned income credit refunds and also shown below in this table as an information item. Includes refunds paid on estate and trust income tax returns totaling \$2.8 billion (including interest paid of \$32.7 million). (Direct deposit refund figures were not available at the time of publication, but are also included in the totals.) The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,912.

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

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

[6] Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Refund adjustments and credits." See footnote 10.

[7] Less than \$500.

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

[9] Includes aggregate refund adjustments and credits not shown by State. These amounts are shown in "Refund adjustments and credits" and are included in the total. Adjustments to prior years made in Fiscal Year 2002 may result in negative amounts when such adjustments exceed refunds made in the current year.

[10] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

[11] Includes refunds issued in September 2002, minus refund reversals received in September that were not classified before September 30, 2002 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

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

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2001

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1,3]	Individual income tax [1,3,4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	253,832,487 [r]	37,939,963	206,736,440 [r]	6,284,234	848,899	75,013	1,947,938
Alabama	3,179,722	51,232	3,086,141	19,315	5,741	353	16,936
Alaska	413,120	8,725	397,892	4,183	495	--	1,826
Arizona	3,736,628	443,535	3,232,766	39,638	14,339	1,514	4,837
Arkansas	1,720,716	36,334	1,667,633	14,991	844	12	902
California	30,729,204	5,559,919	24,505,642	426,149	194,806	17,736	24,953
Colorado	3,673,112	578,018	3,020,187	58,292	12,046	392	4,179
Connecticut	4,570,749	1,601,825	2,884,374	49,909	19,117	938	14,586
Delaware	636,259	34,748	581,870	14,542	1,867	248	2,984
Florida	13,020,407	1,105,959	11,687,870	145,514	60,855	9,915	10,292
Georgia	7,454,876	1,340,324	6,002,626	92,804	12,543	2,131	4,449
Hawaii	813,597	25,828	776,740	5,196	5,050	310	473
Idaho	739,383	-20,542	751,845	6,911	756	26	388
Illinois	13,402,727	3,261,805	9,985,690	106,765	32,114	3,724	12,630
Indiana	5,170,273	505,657	4,609,173	41,063	11,645	411	2,323
Iowa	1,908,365	65,820	1,823,182	14,807	2,365	473	1,716
Kansas	1,790,751	58,184	1,714,146	14,270	2,036	460	1,655
Kentucky	2,695,063	45,612	2,614,705	20,823	10,111	280	3,533
Louisiana	3,425,962	359,107	3,033,060	24,884	5,548	125	3,238
Maine	854,581	19,671	824,357	6,321	2,153	353	1,727
Maryland and District of Columbia	6,036,796	1,006,003	4,800,923	181,707	36,793	2,794	8,577
Massachusetts	6,277,825	1,080,228	5,084,874	79,369	26,962	1,109	5,283
Michigan	9,306,048	1,478,745	7,697,395	95,311	18,288	1,421	14,888
Minnesota	3,816,517	486,129	3,250,085	60,568	7,037	454	12,242
Mississippi	1,933,771	33,413	1,875,456	21,764	2,465	128	545
Missouri	4,316,946	366,725	3,885,440	42,374	15,035	572	6,799
Montana	520,679	2,691	512,773	2,768	952	-59	1,555
Nebraska	1,124,868	40,192	1,063,951	17,107	1,768	635	1,215
Nevada	1,578,773	42,944	1,518,142	10,603	4,780	1,614	688
New Hampshire	1,027,498	67,076	950,999	6,860	1,835	59	668
New Jersey	9,324,383	1,825,670	7,278,933	171,770	31,470	2,765	13,776
New Mexico	1,117,619	23,007	1,083,554	8,295	2,148	60	556
New York	19,325,476	4,144,389	14,837,364	234,977	73,868	7,578	27,300
North Carolina	6,323,397	682,393	5,561,667	58,472	11,224	685	8,956
North Dakota	396,069	27,380	365,176	2,405	365	--	743
Ohio	12,312,694	3,013,647	8,818,450	139,427	65,717	1,813	273,640
Oklahoma	2,371,811	212,839	2,129,214	16,540	4,458	75	8,685
Oregon	2,240,634	78,483	2,130,514	22,234	7,606	180	1,617
Pennsylvania	10,104,298	1,009,452	8,944,710	97,668	22,469	1,048	28,952
Rhode Island	785,129	16,497	761,068	3,846	2,551	101	1,065
South Carolina	2,827,245	70,319	2,721,546	28,448	4,678	90	2,163
South Dakota	464,140	11,535	444,945	5,599	632	423	1,006
Tennessee	5,122,940	959,854	4,068,431	70,703	16,477	351	7,124
Texas	17,181,760	2,171,957	14,702,137	229,902	35,183	3,525	39,057
Utah	1,456,581	44,773	1,392,465	16,957	1,879	-1,817	2,324
Vermont	427,339	15,952	405,932	3,437	1,716	125	177
Virginia	5,853,066	495,651	5,251,294	80,099	18,542	1,459	6,021
Washington	7,380,700	2,716,625	4,401,354	194,776	19,352	7,457	41,135
West Virginia	1,131,222	18,401	1,104,784	6,016	957	-9	1,073
Wisconsin	4,276,187	508,434	3,729,861	26,716	7,958	748	2,472
Wyoming	347,967	8,746	333,492	2,578	2,010	185	956
International [7]	3,067,682	843,179	2,084,205	132,361	7,293	43	601
Puerto Rico	270,577	3,978	252,260	13,410	454	--	476
Other	2,797,105	839,202	1,831,945	118,951	6,839	43	125
Other refunds or credits [8]	4,118,932	-645,127	345,407	3,106,200	--	--	1,312,452
Highway and Airport and Airways Trust Funds [9]	356,676	-645,127	-153	--	--	--	1,001,956
Excess Federal Insurance Contributions Act (FICA) credits	3,106,200	--	--	3,106,200	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	310,496	--	--	--	--	--	310,496
Advanced earned income credit	72,060	--	72,060	--	--	--	--
Refund reversals unclassified [10]	273,500	--	273,500	--	--	--	--
Earned income tax credits [11]	26,050,476	--	26,050,476	--	--	--	--

[r] — Revised.

[1] Includes \$2.7 billion in interest, of which \$2.0 billion were paid to corporations and \$0.5 billion to individuals. Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law, including \$35.51 billion in advance individual income tax refunds (see footnote 2).

[2] Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.

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

[4] Includes earned income tax credit refunds (after advance payments and offsets) shown above in this table as an information item. Includes (a) refunds paid on estate and trust income tax returns totaling \$1.8 billion (including interest paid of \$31.3 million) and (b) direct deposit refunds of individual income tax totaling \$71.8 billion. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,136.

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

[6] Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Other refunds or credits." See footnote 9.

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

[8] Amounts include adjustments to prior years made in Fiscal Year 2001. Negative amounts result when such adjustments exceeded refunds made in the current year.

[9] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

[10] Includes refunds issued in September 2001, minus refund reversals received in September that were not classified before September 30, 2001 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

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

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

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2000

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1,3]	Individual income tax [1,3,4]	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [2,6]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	196,587,519	30,382,789	158,726,496	4,904,305	692,221	80,116	1,801,592
Alabama	2,614,282	36,986	2,546,352	24,061	3,768	493	2,622
Alaska	319,517	10,528	302,926	4,042	468	10	1,543
Arizona	2,885,761	410,534	2,414,728	42,491	11,996	617	5,395
Arkansas	1,393,563	34,719	1,343,000	12,016	1,763	142	1,923
California	22,691,890	3,727,401	18,326,197	490,719	108,864	10,247	28,462
Colorado	3,249,962	1,014,990	2,169,139	53,841	5,878	3,943	2,171
Connecticut	3,811,239	1,489,350	2,253,406	49,440	14,770	912	3,361
Delaware	462,432	12,760	438,829	6,384	1,911	1,131	1,417
Florida	8,713,312	909,846	7,584,527	161,138	43,463	7,202	7,136
Georgia	5,238,196	513,907	4,624,756	80,229	12,270	1,250	5,784
Hawaii	633,783	23,946	600,949	5,676	2,530	-25	707
Idaho	544,242	-14,590	551,368	6,667	496	-38	339
Illinois	9,198,141	1,552,355	7,453,269	143,463	34,227	2,813	12,014
Indiana	3,199,938	273,613	2,876,338	37,009	8,248	1,161	3,569
Iowa	1,357,173	53,230	1,284,969	14,231	3,109	28	1,606
Kansas	1,299,445	50,907	1,225,982	18,607	1,854	665	1,430
Kentucky	1,756,418	39,278	1,693,897	16,648	3,653	103	2,839
Louisiana	3,017,942	480,141	2,497,702	15,220	11,514	4,333	9,032
Maine	646,147	13,583	622,324	5,618	2,264	201	2,157
Maryland and District of Columbia	5,140,345	1,371,780	3,649,434	83,102	28,431	1,077	6,521
Massachusetts	4,968,890	1,067,498	3,794,333	77,386	21,180	3,788	4,705
Michigan	6,025,111	728,730	5,184,662	84,115	19,942	1,335	6,327
Minnesota	2,979,953	650,743	2,271,495	47,599	4,433	875	4,808
Mississippi	1,603,700	21,678	1,568,719	10,313	2,443	52	495
Missouri	3,407,728	502,816	2,831,660	54,349	13,682	983	4,238
Montana	403,923	13,720	383,818	4,128	1,227	118	912
Nebraska	868,186	51,327	797,400	16,501	1,338	118	1,502
Nevada	1,194,992	44,038	1,132,698	13,494	3,013	426	1,323
New Hampshire	740,958	21,161	705,648	9,870	2,460	217	1,602
New Jersey	7,806,506	2,093,034	5,507,820	147,755	35,652	3,493	18,752
New Mexico	879,648	19,196	848,733	9,149	1,958	126	486
New York	14,931,540	2,862,831	11,641,961	294,181	88,809	17,152	26,606
North Carolina	4,742,671	302,924	4,368,310	54,019	10,930	796	5,692
North Dakota	290,996	15,626	271,326	2,875	785	--	384
Ohio	7,826,990	1,821,051	5,662,010	103,807	23,500	1,551	215,071
Oklahoma	1,829,361	230,226	1,558,264	17,300	6,220	127	17,224
Oregon	1,674,565	65,953	1,578,634	22,747	5,314	422	1,495
Pennsylvania	7,699,044	758,767	6,832,205	75,193	20,320	2,922	9,637
Rhode Island	609,789	15,810	587,116	4,282	1,891	265	425
South Carolina	1,708,879	50,051	1,634,045	19,789	3,673	345	976
South Dakota	352,173	13,933	332,058	3,407	828	97	1,850
Tennessee	3,893,897	557,312	3,228,169	91,580	7,146	575	9,115
Texas	14,740,496	3,591,547	10,869,801	198,469	44,622	4,016	32,041
Utah	1,121,424	41,164	1,059,573	17,416	1,592	25	1,654
Vermont	311,911	10,377	296,659	3,253	1,310	93	219
Virginia	4,493,478	473,493	3,942,834	56,985	15,199	483	4,484
Washington	4,438,061	1,074,903	3,273,460	47,612	16,836	2,308	22,942
West Virginia	743,769	18,800	715,815	6,325	1,530	286	1,013
Wisconsin	3,858,888	1,164,544	2,644,269	38,845	7,544	679	3,007
Wyoming	261,250	8,365	249,250	2,546	496	49	544
International [7]	2,634,080	759,112	1,716,650	133,013	24,871	129	305
Puerto Rico	217,302	47,539	151,942	17,374	410	16	21
Other	2,416,777	711,573	1,564,708	115,639	24,461	112	284
Other refunds or credits [8]	9,370,934	-673,205	6,777,009	1,965,400	--	--	1,301,730
Highway and Airport and Airways Trust Funds [9]	356,723	-673,205	1,068	--	--	--	1,028,860
Excess Federal Insurance Contributions Act (FICA) credits	1,965,400	--	--	1,965,400	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	272,870	--	--	--	--	--	272,870
Advanced earned income credit	81,113	--	81,113	--	--	--	--
Refund reversals unclassified [10]	6,694,828	--	6,694,828	--	--	--	--
Earned income tax credits [11]	26,094,631	--	26,094,631	--	--	--	--

[r] — Revised.

[1] Includes \$2.6 billion in interest, of which \$2.0 billion was paid to corporations and \$0.6 billion to individuals. Also includes refunds resulting from examination activity.

[2] Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.

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

[4] Includes earned income credit refunds (after advance payments and offsets), shown as a separate subtotal, below, in this table. Also includes (a) refunds paid on estate and trust income tax returns totaling \$1.8 billion (including interest paid of \$43.6 million) and (b) direct deposit refunds of individual income tax totaling \$60.5 billion. The average individual income tax refunds (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,634. Including earned income credit refunds the average individual income tax refund was \$1,722.

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

[6] Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "other refunds or credits." See footnote 9.

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

[8] Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded refunds made in the current year.

[9] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Fund. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

[10] Includes refunds issued in September 2000, minus refund reversals received in September that were not classified before September 30, 2000 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

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

NOTES: Detail may not add to totals because of rounding. In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. However, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7. Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded refunds made in the current year.

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

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 1999

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [2,5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	187,334,126	34,061,845	146,951,969	3,999,301	579,791	74,474	1,666,746
Alabama	2,514,065	109,755	2,381,359	16,058	4,519	451	1,923
Alaska	307,653	9,184	293,014	3,891	593	--	970
Arizona	2,480,071	220,319	2,206,804	31,572	12,789	137	8,450
Arkansas	1,320,543	28,329	1,274,674	13,124	1,862	353	2,201
California	21,773,812	4,167,705	17,133,593	331,301	110,122	12,359	18,732
Colorado	2,985,426	893,986	2,036,161	43,304	9,266	679	2,030
Connecticut	3,120,761	949,458	2,111,423	45,062	10,550	629	3,639
Delaware	449,869	22,841	416,260	8,509	1,855	143	261
Florida	8,985,932	683,481	8,106,493	124,220	47,174	15,671	8,893
Georgia	5,051,218	701,563	4,249,465	81,962	6,613	1,009	10,606
Hawaii	611,080	31,352	567,985	6,696	4,594	232	221
Idaho	531,779	10,394	513,169	6,922	696	250	348
Illinois	8,929,152	1,628,431	7,135,012	124,292	32,146	2,142	7,129
Indiana	3,796,727	404,827	3,346,282	33,158	6,571	2,255	3,634
Iowa	1,320,160	50,330	1,252,958	13,064	2,343	18	1,447
Kansas	1,374,129	133,865	1,215,917	15,840	3,835	51	4,621
Kentucky	2,007,456	47,714	1,933,084	18,993	4,118	70	3,477
Louisiana	2,587,210	229,151	2,338,443	6,762	8,290	3,241	1,323
Maine	609,976	21,744	582,173	4,610	998	220	231
Maryland and District of Columbia	5,810,603	2,302,574	3,351,098	109,784	15,331	1,953	29,863
Massachusetts	4,556,720	882,665	3,577,931	70,777	17,108	3,620	4,619
Michigan	6,420,195	744,799	5,561,858	74,591	14,839	2,419	21,689
Minnesota	2,772,321	542,929	2,173,354	42,461	4,653	496	8,428
Mississippi	1,535,612	41,998	1,477,543	12,913	2,029	55	1,074
Missouri	3,168,962	365,141	2,743,322	38,954	10,102	337	11,106
Montana	388,878	14,430	368,150	4,283	1,213	11	791
Nebraska	796,359	35,148	748,578	9,547	1,873	130	1,083
Nevada	1,065,255	40,238	1,005,854	14,605	2,606	431	1,521
New Hampshire	696,234	19,968	667,098	7,130	1,593	35	410
New Jersey	7,008,379	1,683,198	5,149,770	136,005	27,687	856	10,863
New Mexico	906,487	53,629	841,816	9,398	973	127	544
New York	14,601,281	3,626,166	10,666,564	206,085	67,065	6,781	28,620
North Carolina	4,585,731	516,018	4,004,311	44,467	10,465	3,589	6,881
North Dakota	285,783	15,869	264,336	4,286	883	1	408
Ohio	8,138,812	1,664,515	6,268,110	89,706	15,300	1,470	99,711
Oklahoma	2,394,825	824,274	1,548,157	15,326	2,019	879	4,170
Oregon	1,614,547	66,232	1,523,820	18,513	3,847	391	1,744
Pennsylvania	7,376,513	913,480	6,342,030	89,795	18,999	1,081	11,128
Rhode Island	568,906	12,071	551,479	3,649	1,367	29	311
South Carolina	2,084,326	40,028	2,020,617	18,721	3,837	79	1,044
South Dakota	333,054	11,679	316,489	3,380	1,155	53	298
Tennessee	3,901,429	785,825	3,040,053	60,488	11,236	306	3,521
Texas	15,935,270	4,882,365	10,693,765	246,131	30,350	6,546	76,113
Utah	1,035,201	39,037	975,776	16,889	1,189	83	2,227
Vermont	297,270	11,259	281,148	2,701	1,700	238	224
Virginia	4,390,571	696,319	3,627,229	49,301	13,799	909	3,014
Washington	5,034,326	1,939,120	3,010,608	53,100	15,884	778	14,836
West Virginia	860,064	13,106	839,436	6,014	917	107	484
Wisconsin	3,185,603	583,756	2,568,415	25,001	5,726	401	2,304
Wyoming	253,387	8,855	239,743	2,138	621	353	1,677
International [6]	2,211,345	706,516	1,445,537	53,780	4,492	21	999
Puerto Rico	135,263	62,090	56,339	16,811	5	1	17
Other	2,076,082	644,426	1,389,198	36,969	4,487	20	982
Other refunds or credits	2,362,858	-365,793	-36,297	1,530,044	--	--	1,234,904
Highway and Airport and Airways Trust Funds [7]	623,448	-365,793	1,716	--	--	--	987,525
Excess Federal Insurance Contributions Act (FICA) credits [8]	1,530,044	--	--	1,530,044	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	247,379	--	--	--	--	--	247,379
Advanced earned income credit	95,697	--	95,697	--	--	--	--
Refund reversals unclassified [9]	-133,710	--	-133,710	--	--	--	--
Earned income tax credits [10]	25,531,299	--	25,531,299	--	--	--	--

[1] Includes \$2.7 billion in interest, of which \$2.2 billion were paid to corporations. Also includes refunds resulting from examination activity.

[2] Total includes excise tax refunds by the Customs Service and Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal below.

[3] Total includes \$25.5 billion in earned income credit refunds (after advance payments and offsets), shown as a separate subtotal, below. Advance earned income credits totaled \$95.7 million. Also, includes refunds paid on partnership returns and estate and trust income tax returns, which totaled \$1.7 billion (including interest paid of \$33.7 million). Direct deposit refunds of individual income tax totaled \$49.0 billion. The average individual income tax refund (based on Form 1040, 1040A, and 1040EZ returns) was \$1,554.

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

[5] Also includes credits and claims for gasoline and lubricating oil tax. See also footnote 2.

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

[7] Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Fund. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.

[8] Includes credits for excess payments under the Federal Old-Age, Survivors, Disability and Hospital Insurance (OASDHI) Trust Funds amounting to \$1.5 billion.

[9] Includes refunds issued in September 1999, minus refund reversals received in September that were not classified by Internal Revenue district before September 30, 1999 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

[10] Information item. Earned income credit refunds are included in the refunds shown by region and district.

NOTES: Detail may not add to totals because of rounding. Amounts include adjustments to prior years made in Fiscal Year 1999. Negative amounts result when such adjustments exceeded the refunds made in the current year.

SOURCE: 1999 IRS Data Book, Publication 55b.

Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 1998

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1,2]	Corporation income tax [1]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes [2,5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	155,133,259	27,560,085	120,803,308	4,561,579	558,273	50,362	1,599,651
Alabama	1,349,154	96,844	1,223,613	21,402	5,458	1,538	298
Alaska	198,467	11,181	182,900	3,822	251	--	312
Arizona	1,689,519	257,168	1,398,803	22,754	6,284	498	4,012
Arkansas	651,615	31,315	604,179	13,897	925	1,228	71
California	15,343,049	2,887,675	11,853,576	486,375	95,553	6,753	13,117
Colorado	1,946,142	513,633	1,360,425	23,965	46,384	266	1,468
Connecticut	2,456,403	731,396	1,660,974	45,254	17,218	958	602
Delaware	215,736	-2,262	212,472	4,165	568	10	784
Florida	5,881,743	1,124,333	4,564,619	129,404	46,643	6,554	10,190
Georgia	2,570,854	504,881	2,002,309	53,898	7,508	724	1,533
Hawaii	394,335	26,564	359,750	6,111	1,572	95	243
Idaho	343,353	17,063	317,489	7,181	1,387	124	109
Illinois	5,429,462	1,349,892	3,876,237	156,728	30,620	2,117	13,869
Indiana	2,215,266	398,750	1,783,419	23,836	6,188	741	2,332
Iowa	615,528	38,862	563,375	11,729	1,341	25	196
Kansas	820,227	104,898	701,595	12,503	899	298	34
Kentucky	1,099,795	39,404	1,033,855	21,757	1,580	9	3,189
Louisiana	5,981,379	154,301	5,724,189	90,101	9,170	998	2,621
Maine	376,025	14,042	357,823	3,153	881	3	123
Maryland and District of Columbia	4,491,588	2,159,618	2,206,766	104,287	14,640	4,072	2,206
Massachusetts	3,445,275	770,774	2,623,306	37,953	12,074	712	456
Michigan	6,200,589	1,127,974	4,896,048	153,038	9,835	3,953	9,741
Minnesota	1,787,248	570,951	1,182,008	25,216	4,971	1,302	2,800
Mississippi	685,584	38,328	633,412	12,094	1,504	40	206
Missouri	1,910,027	477,010	1,369,602	54,993	6,069	690	1,663
Montana	241,138	12,478	223,868	3,327	924	62	479
Nebraska	480,503	24,910	446,606	7,518	698	490	280
Nevada	651,174	37,208	599,811	10,886	2,577	358	332
New Hampshire	425,248	15,026	402,005	6,345	1,320	494	59
New Jersey	5,165,594	1,591,531	3,395,022	143,148	24,828	1,096	9,969
New Mexico	523,639	20,108	491,418	11,259	764	88	3
New York	13,101,866	3,068,925	9,826,589	141,174	54,660	4,571	5,946
North Carolina	2,490,559	334,802	2,100,525	44,034	7,633	1,638	1,928
North Dakota	171,798	10,717	157,706	3,219	69	--	87
Ohio	5,414,788	1,446,373	3,674,294	64,055	16,974	470	212,623
Oklahoma	1,162,367	281,190	855,286	20,193	3,080	-179	2,797
Oregon	5,783,355	85,932	5,680,590	12,791	3,263	314	466
Pennsylvania	4,521,212	904,107	3,533,466	58,866	9,460	1,804	13,509
Rhode Island	380,971	4,193	372,023	3,683	1,007	13	52
South Carolina	866,336	30,530	814,036	20,806	568	95	300
South Dakota	183,460	9,140	171,249	2,847	119	4	101
Tennessee	2,184,649	452,475	1,654,137	64,317	10,899	-70	2,891
Texas	15,880,679	2,947,300	12,685,430	156,049	36,609	3,627	51,664
Utah	633,777	28,808	592,274	11,002	1,353	72	268
Vermont	191,165	6,759	181,759	2,128	434	14	70
Virginia	2,192,412	358,632	1,783,964	37,065	9,953	1,431	1,369
Washington	3,419,110	1,083,958	2,224,567	58,198	27,063	-213	25,537
West Virginia	472,791	13,876	451,090	6,049	979	14	783
Wisconsin	1,874,838	434,212	1,395,255	28,444	8,141	184	8,601
Wyoming	144,999	7,958	134,231	2,111	410	196	94
International [6]	1,986,370	687,365	1,244,903	45,649	4,965	81	3,407
Puerto Rico	111,771	9,473	86,709	15,353	114	21	101
Other	1,874,599	677,892	1,158,194	30,296	4,851	60	3,306
Other refunds or credits	16,490,098	216,977	13,018,460	2,070,800	--	--	1,183,861
Highway and Airport and Airways Trust Funds [7]	1,142,265	216,977	-2,236	--	--	--	927,524
Excess Federal Insurance Contributions Act (FICA) credits [8]	2,070,800	--	--	2,070,800	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	256,337	--	--	--	--	--	256,337
Advanced earned income credit	113,564	--	113,564	--	--	--	--
Refund reversals unclassified [9]	12,907,132	--	12,907,132	--	--	--	--
Earned income tax credits [10]	23,131,136	--	23,131,136	--	--	--	--