

Earned Income Tax Credit by State, Tax Year 2020

State	Total number of returns	Number of returns with EITC	Share of returns with EITC (percentage)	Amount of credit (dollars)	Average amount of credit per EITC return (dollars)
United States	164,041,940	25,553,580	15.6%	\$58,189,822	\$2,277
Alabama	2,246,870	475,900	21.2%	\$1,245,775	\$2,618
Alaska	359,870	45,300	12.6%	\$91,035	\$2,010
Arizona	3,450,640	565,090	16.4%	\$1,340,524	\$2,372
Arkansas	1,351,370	288,910	21.4%	\$732,056	\$2,534
California	19,556,780	2,782,630	14.2%	\$5,739,511	\$2,063
Colorado	2,934,530	332,200	11.3%	\$677,747	\$2,040
Connecticut	1,858,430	212,650	11.4%	\$435,831	\$2,050
Delaware	510,060	73,840	14.5%	\$165,307	\$2,239
District of Columbia	353,430	47,270	13.4%	\$100,753	\$2,131
Florida	11,232,230	2,221,280	19.8%	\$5,098,780	\$2,295
Georgia	5,069,700	1,073,310	21.2%	\$2,705,420	\$2,521
Hawaii	707,510	90,860	12.8%	\$181,212	\$1,994
Idaho	868,550	126,450	14.6%	\$276,152	\$2,184
Illinois	6,297,580	904,880	14.4%	\$2,080,981	\$2,300
Indiana	3,337,840	518,830	15.5%	\$1,187,762	\$2,289
Iowa	1,550,180	193,130	12.5%	\$421,604	\$2,183
Kansas	1,404,880	199,160	14.2%	\$449,192	\$2,255
Kentucky	2,076,680	384,590	18.5%	\$894,587	\$2,326
Louisiana	2,082,460	496,170	23.8%	\$1,319,986	\$2,660
Maine	714,510	89,950	12.6%	\$175,067	\$1,946
Maryland	3,135,300	401,570	12.8%	\$859,900	\$2,141
Massachusetts	3,646,160	356,180	9.8%	\$676,070	\$1,898
Michigan	5,031,270	714,200	14.2%	\$1,601,098	\$2,242
Minnesota	2,890,450	308,970	10.7%	\$631,326	\$2,043
Mississippi	1,328,290	353,980	26.6%	\$949,022	\$2,681
Missouri	3,009,120	492,500	16.4%	\$1,134,030	\$2,303
Montana	551,690	73,590	13.3%	\$149,098	\$2,026
Nebraska	948,280	124,640	13.1%	\$280,362	\$2,249
Nevada	1,598,330	265,230	16.6%	\$584,970	\$2,206
New Hampshire	744,780	67,550	9.1%	\$122,972	\$1,820
New Jersey	4,701,870	580,100	12.3%	\$1,240,552	\$2,139
New Mexico	995,280	196,600	19.8%	\$454,308	\$2,311
New York	10,159,910	1,529,850	15.1%	\$3,255,801	\$2,128
North Carolina	5,077,390	917,200	18.1%	\$2,133,774	\$2,326
North Dakota	373,520	42,320	11.3%	\$89,340	\$2,111
Ohio	5,897,590	884,200	15.0%	\$2,029,139	\$2,295
Oklahoma	1,780,050	341,060	19.2%	\$826,297	\$2,423
Oregon	2,084,220	256,720	12.3%	\$504,148	\$1,964
Pennsylvania	6,546,960	841,160	12.8%	\$1,758,735	\$2,091
Rhode Island	576,050	74,860	13.0%	\$153,373	\$2,049
South Carolina	2,519,240	485,360	19.3%	\$1,158,915	\$2,388
South Dakota	443,220	58,700	13.2%	\$126,336	\$2,152
Tennessee	3,349,310	616,380	18.4%	\$1,467,217	\$2,380
Texas	13,788,840	2,694,970	19.5%	\$6,939,452	\$2,575
Utah	1,495,630	183,610	12.3%	\$396,755	\$2,161
Vermont	344,800	38,870	11.3%	\$70,987	\$1,826
Virginia	4,245,600	591,230	13.9%	\$1,303,189	\$2,204
Washington	3,847,130	391,300	10.2%	\$786,016	\$2,009
West Virginia	816,790	140,020	17.1%	\$314,914	\$2,249
Wisconsin	2,998,950	357,520	11.9%	\$765,606	\$2,141
Wyoming	286,780	36,170	12.6%	\$75,731	\$2,094

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

**Notes:** (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2020, including any returns filed for tax years preceding 2019.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

**Source:** IRS, Statistics of Income Division, Historical Table 2, State Data Tax Year 2020. December 2022.

7-Feb-22

Earned Income Tax Credit by State, Tax Year 2019

State	Total number of returns	Number of returns with EITC	Share of returns with EITC (percentage)	Amount of credit (dollars)	Average amount of credit per EITC return (dollars)
<b>United States</b>	<b>153,455,990</b>	<b>26,142,740</b>	<b>17.0%</b>	<b>\$64,060,520,000</b>	<b>\$2,450</b>
Alabama	2,062,260	481,700	23.4%	\$1,348,916,000	\$2,800
Alaska	348,990	45,960	13.2%	\$96,923,000	\$2,109
Arizona	3,094,210	576,720	18.6%	\$1,480,095,000	\$2,566
Arkansas	1,236,750	288,810	23.4%	\$773,291,000	\$2,678
California	18,175,520	2,926,160	16.1%	\$6,739,862,000	\$2,303
Colorado	2,765,420	343,460	12.4%	\$745,303,000	\$2,170
Connecticut	1,768,690	221,490	12.5%	\$492,176,000	\$2,222
Delaware	469,860	73,850	15.7%	\$176,095,000	\$2,384
District of Columbia	350,010	50,200	14.3%	\$117,010,000	\$2,331
Florida	10,229,050	2,179,310	21.3%	\$5,377,141,000	\$2,467
Georgia	4,581,030	1,071,370	23.4%	\$2,945,087,000	\$2,749
Hawaii	694,860	96,910	13.9%	\$209,045,000	\$2,157
Idaho	783,400	128,030	16.3%	\$293,894,000	\$2,296
Illinois	6,116,510	943,370	15.4%	\$2,342,007,000	\$2,483
Indiana	3,150,350	519,670	16.5%	\$1,258,704,000	\$2,422
Iowa	1,458,970	198,710	13.6%	\$457,117,000	\$2,300
Kansas	1,335,070	200,140	15.0%	\$476,058,000	\$2,379
Kentucky	1,921,470	385,990	20.1%	\$951,757,000	\$2,466
Louisiana	1,962,700	500,940	25.5%	\$1,434,200,000	\$2,863
Maine	666,480	97,020	14.6%	\$203,086,000	\$2,093
Maryland	3,004,390	406,880	13.5%	\$939,856,000	\$2,310
Massachusetts	3,488,510	392,470	11.3%	\$824,068,000	\$2,100
Michigan	4,786,230	763,940	16.0%	\$1,900,140,000	\$2,487
Minnesota	2,796,040	324,340	11.6%	\$710,329,000	\$2,190
Mississippi	1,227,720	364,350	29.7%	\$1,057,022,000	\$2,901
Missouri	2,809,860	488,370	17.4%	\$1,194,838,000	\$2,447
Montana	511,440	76,270	14.9%	\$164,339,000	\$2,155
Nebraska	909,600	128,740	14.2%	\$304,237,000	\$2,363
Nevada	1,449,560	261,980	18.1%	\$632,376,000	\$2,414
New Hampshire	712,090	72,140	10.1%	\$140,793,000	\$1,952
New Jersey	4,462,740	599,550	13.4%	\$1,401,535,000	\$2,338
New Mexico	929,110	204,320	22.0%	\$500,626,000	\$2,450
New York	9,742,580	1,662,500	17.1%	\$3,864,470,000	\$2,324
North Carolina	4,638,600	913,240	19.7%	\$2,276,543,000	\$2,493
North Dakota	363,760	42,760	11.8%	\$93,824,000	\$2,194
Ohio	5,624,050	903,470	16.1%	\$2,216,512,000	\$2,453
Oklahoma	1,639,850	330,840	20.2%	\$844,544,000	\$2,553
Oregon	1,965,610	265,330	13.5%	\$555,452,000	\$2,093
Pennsylvania	6,260,030	907,050	14.5%	\$2,066,696,000	\$2,278
Rhode Island	541,700	81,480	15.0%	\$185,722,000	\$2,279
South Carolina	2,276,120	478,920	21.0%	\$1,226,188,000	\$2,560
South Dakota	421,160	59,670	14.2%	\$134,675,000	\$2,257
Tennessee	3,055,660	617,790	20.2%	\$1,571,567,000	\$2,544
Texas	12,640,440	2,670,340	21.1%	\$7,271,831,000	\$2,723
Utah	1,363,530	185,250	13.6%	\$424,606,000	\$2,292
Vermont	328,540	41,630	12.7%	\$80,954,000	\$1,945
Virginia	3,983,910	596,880	15.0%	\$1,398,283,000	\$2,343
Washington	3,623,110	416,530	11.5%	\$899,968,000	\$2,161
West Virginia	765,060	143,210	18.7%	\$337,370,000	\$2,356
Wisconsin	2,875,130	358,720	12.5%	\$806,049,000	\$2,247
Wyoming	273,350	35,280	12.9%	\$76,540,000	\$2,170

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

**Notes:** (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2020, including any returns filed for tax years preceding 2019.

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**Source:** IRS, Statistics of Income Division, Historical Table 2, State Data Tax Year 2019. December 2021.

15-Oct-20

Earned Income Tax Credit by State, Tax Year 2018

State	Total number of returns	Number of returns with EITC	Share of returns with EITC (percentage)	Amount of credit (dollars)	Average amount of credit per EITC return (dollars)
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Alabama	2,062,260	481,700	23.4%	\$1,348,916,000	\$2,800
Alaska	348,990	45,960	13.2%	\$96,923,000	\$2,109
Arizona	3,094,210	576,720	18.6%	\$1,480,095,000	\$2,566
Arkansas	1,236,750	288,810	23.4%	\$773,291,000	\$2,678
California	18,175,520	2,926,160	16.1%	\$6,739,862,000	\$2,303
Colorado	2,765,420	343,460	12.4%	\$745,303,000	\$2,170
Connecticut	1,768,690	221,490	12.5%	\$492,176,000	\$2,222
Delaware	469,860	73,850	15.7%	\$176,095,000	\$2,384
District of Columbia	350,010	50,200	14.3%	\$117,010,000	\$2,331
Florida	10,229,050	2,179,310	21.3%	\$5,377,141,000	\$2,467
Georgia	4,581,030	1,071,370	23.4%	\$2,945,087,000	\$2,749
Hawaii	694,860	96,910	13.9%	\$209,045,000	\$2,157
Idaho	783,400	128,030	16.3%	\$293,894,000	\$2,296
Illinois	6,116,510	943,370	15.4%	\$2,342,007,000	\$2,483
Indiana	3,150,350	519,670	16.5%	\$1,258,704,000	\$2,422
Iowa	1,458,970	198,710	13.6%	\$457,117,000	\$2,300
Kansas	1,335,070	200,140	15.0%	\$476,058,000	\$2,379
Kentucky	1,921,470	385,990	20.1%	\$951,757,000	\$2,466
Louisiana	1,962,700	500,940	25.5%	\$1,434,200,000	\$2,863
Maine	666,480	97,020	14.6%	\$203,086,000	\$2,093
Maryland	3,004,390	406,880	13.5%	\$939,856,000	\$2,310
Massachusetts	3,488,510	392,470	11.3%	\$824,068,000	\$2,100
Michigan	4,786,230	763,940	16.0%	\$1,900,140,000	\$2,487
Minnesota	2,796,040	324,340	11.6%	\$710,329,000	\$2,190
Mississippi	1,227,720	364,350	29.7%	\$1,057,022,000	\$2,901
Missouri	2,809,860	488,370	17.4%	\$1,194,838,000	\$2,447
Montana	511,440	76,270	14.9%	\$164,339,000	\$2,155
Nebraska	909,600	128,740	14.2%	\$304,237,000	\$2,363
Nevada	1,449,560	261,980	18.1%	\$632,376,000	\$2,414
New Hampshire	712,090	72,140	10.1%	\$140,793,000	\$1,952
New Jersey	4,462,740	599,550	13.4%	\$1,401,535,000	\$2,338
New Mexico	929,110	204,320	22.0%	\$500,626,000	\$2,450
New York	9,742,580	1,662,500	17.1%	\$3,864,470,000	\$2,324
North Carolina	4,638,600	913,240	19.7%	\$2,276,543,000	\$2,493
North Dakota	363,760	42,760	11.8%	\$93,824,000	\$2,194
Ohio	5,624,050	903,470	16.1%	\$2,216,512,000	\$2,453
Oklahoma	1,639,850	330,840	20.2%	\$844,544,000	\$2,553
Oregon	1,965,610	265,330	13.5%	\$555,452,000	\$2,093
Pennsylvania	6,260,030	907,050	14.5%	\$2,066,696,000	\$2,278
Rhode Island	541,700	81,480	15.0%	\$185,722,000	\$2,279
South Carolina	2,276,120	478,920	21.0%	\$1,226,188,000	\$2,560
South Dakota	421,160	59,670	14.2%	\$134,675,000	\$2,257
Tennessee	3,055,660	617,790	20.2%	\$1,571,567,000	\$2,544
Texas	12,640,440	2,670,340	21.1%	\$7,271,831,000	\$2,723
Utah	1,363,530	185,250	13.6%	\$424,606,000	\$2,292
Vermont	328,540	41,630	12.7%	\$80,954,000	\$1,945
Virginia	3,983,910	596,880	15.0%	\$1,398,283,000	\$2,343
Washington	3,623,110	416,530	11.5%	\$899,968,000	\$2,161
West Virginia	765,060	143,210	18.7%	\$337,370,000	\$2,356
Wisconsin	2,875,130	358,720	12.5%	\$806,049,000	\$2,247
Wyoming	273,350	35,280	12.9%	\$76,540,000	\$2,170

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**Source:** IRS, Statistics of Income Division, Historical Table 2, State Data Tax Year 2018. October 2020.

25-Nov-19

Earned Income Tax Credit by State, Tax Year 2017

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Share of returns with EITC (percentage)	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>152,456</b>	<b>26,838</b>	<b>17.6%</b>	<b>65,334</b>	<b>2,434</b>
Alabama	2,060	495	24.0%	1,378	2,783
Alaska	349	48	13.9%	102	2,117
Arizona	3,023	588	19.4%	1,505	2,561
Arkansas	1,233	296	24.0%	783	2,646
California	18,099	3,043	16.8%	6,995	2,299
Colorado	2,714	357	13.2%	772	2,162
Connecticut	1,766	225	12.7%	493	2,193
Delaware	464	75	16.1%	177	2,361
District of Columbia	348	52	15.1%	121	2,304
Florida	10,181	2,216	21.8%	5,431	2,451
Georgia	4,543	1,086	23.9%	2,973	2,739
Hawaii	693	101	14.5%	216	2,143
Idaho	764	132	17.3%	303	2,291
Illinois	6,129	979	16.0%	2,419	2,472
Indiana	3,135	532	17.0%	1,281	2,406
Iowa	1,458	204	14.0%	465	2,276
Kansas	1,333	207	15.5%	488	2,360
Kentucky	1,920	393	20.5%	957	2,431
Louisiana	1,970	512	26.0%	1,447	2,829
Maine	660	101	15.3%	208	2,069
Maryland	2,986	415	13.9%	955	2,301
Massachusetts	3,457	400	11.6%	836	2,086
Michigan	4,763	785	16.5%	1,944	2,478
Minnesota	2,772	334	12.1%	728	2,177
Mississippi	1,235	374	30.2%	1,073	2,872
Missouri	2,812	502	17.9%	1,216	2,422
Montana	506	79	15.6%	168	2,130
Nebraska	906	132	14.6%	311	2,346
Nevada	1,418	265	18.7%	637	2,406
New Hampshire	707	75	10.6%	146	1,952
New Jersey	4,438	614	13.8%	1,419	2,313
New Mexico	922	211	22.8%	516	2,451
New York	9,695	1,724	17.8%	3,995	2,317
North Carolina	4,578	933	20.4%	2,311	2,478
North Dakota	363	44	12.2%	95	2,134
Ohio	5,621	931	16.6%	2,262	2,429
Oklahoma	1,630	340	20.8%	859	2,529
Oregon	1,939	276	14.2%	577	2,091
Pennsylvania	6,237	931	14.9%	2,096	2,253
Rhode Island	537	83	15.5%	189	2,274
South Carolina	2,241	488	21.8%	1,244	2,548
South Dakota	419	61	14.6%	137	2,225
Tennessee	3,036	634	20.9%	1,600	2,526
Texas	12,521	2,707	21.6%	7,328	2,707
Utah	1,326	190	14.4%	437	2,295
Vermont	328	44	13.3%	84	1,932
Virginia	3,961	610	15.4%	1,417	2,323
Washington	3,568	435	12.2%	935	2,151
West Virginia	767	150	19.6%	351	2,340
Wisconsin	2,867	373	13.0%	830	2,227
Wyoming	271	37	13.7%	79	2,129
Other areas [2]	786	21	2.6%	44	2,114

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**Source:** IRS, Statistics of Income Division, Historical Table 2, State Data Tax Year 2017

28-Sep-18

## Earned Income Tax Credit by State, Tax Year 2016

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Share of returns with EITC (percentage)	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>149,853</b>	<b>27,320</b>	<b>18.2%</b>	<b>66,144</b>	<b>2,421</b>
Alabama	2,044	505	24.7%	1,392	2,756
Alaska	348	50	14.2%	104	2,094
Arizona	2,944	599	20.4%	1,525	2,544
Arkansas	1,222	301	24.6%	790	2,624
California	17,817	3,110	17.5%	7,196	2,314
Colorado	2,649	368	13.9%	793	2,152
Connecticut	1,754	228	13.0%	495	2,173
Delaware	456	76	16.6%	178	2,347
District of Columbia	343	54	15.7%	123	2,275
Florida	9,668	2,190	22.7%	5,350	2,443
Georgia	4,435	1,102	24.8%	2,998	2,721
Hawaii	685	104	15.2%	223	2,140
Idaho	740	136	18.4%	312	2,294
Illinois	6,100	1,007	16.5%	2,484	2,466
Indiana	3,102	547	17.6%	1,310	2,394
Iowa	1,448	209	14.4%	471	2,251
Kansas	1,324	212	16.0%	498	2,346
Kentucky	1,906	403	21.1%	968	2,405
Louisiana	1,968	520	26.4%	1,454	2,795
Maine	651	103	15.8%	212	2,056
Maryland	2,951	423	14.3%	969	2,288
Massachusetts	3,410	408	12.0%	845	2,068
Michigan	4,719	804	17.0%	1,968	2,446
Minnesota	2,737	344	12.6%	744	2,167
Mississippi	1,230	380	30.9%	1,080	2,842
Missouri	2,781	513	18.4%	1,235	2,408
Montana	501	81	16.2%	172	2,118
Nebraska	898	135	15.0%	314	2,326
Nevada	1,378	265	19.2%	636	2,402
New Hampshire	699	77	11.1%	151	1,947
New Jersey	4,385	619	14.1%	1,420	2,296
New Mexico	908	216	23.8%	527	2,445
New York	9,589	1,773	18.5%	4,092	2,309
North Carolina	4,512	947	21.0%	2,327	2,457
North Dakota	360	44	12.3%	94	2,126
Ohio	5,573	952	17.1%	2,292	2,407
Oklahoma	1,616	346	21.4%	872	2,517
Oregon	1,899	285	15.0%	595	2,089
Pennsylvania	6,189	950	15.3%	2,119	2,230
Rhode Island	529	85	16.0%	191	2,254
South Carolina	2,204	498	22.6%	1,261	2,530
South Dakota	416	63	15.2%	140	2,215
Tennessee	2,991	649	21.7%	1,631	2,514
Texas	12,116	2,722	22.5%	7,317	2,688
Utah	1,289	196	15.2%	451	2,305
Vermont	326	45	13.7%	86	1,926
Virginia	3,910	622	15.9%	1,432	2,303
Washington	3,489	452	13.0%	966	2,136
West Virginia	767	156	20.4%	363	2,320
Wisconsin	2,843	384	13.5%	851	2,214
Wyoming	269	38	14.3%	81	2,112
Other areas [2]	765	22	2.9%	48	2,158

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2016, including any returns filed for tax years preceding 2015.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Historical Table 2, State Data Tax Year 2016

12-Oct-17

Earned Income Tax Credit by State, Tax Year 2015

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>149,727</b>	<b>27,996</b>	<b>18.7%</b>	<b>68,062</b>	<b>2,431</b>
Alabama	2,054	521	25.4%	1,445	2,770
Alaska	362	48	13.2%	99	2,065
Arizona	2,905	608	20.9%	1,558	2,561
Arkansas	1,229	309	25.1%	807	2,612
California	17,760	3,263	18.4%	7,656	2,346
Colorado	2,617	377	14.4%	815	2,163
Connecticut	1,761	231	13.1%	501	2,170
Delaware	453	77	17.0%	181	2,350
District of Columbia	345	56	16.2%	127	2,278
Florida	9,627	2,218	23.0%	5,455	2,460
Georgia	4,443	1,133	25.5%	3,098	2,735
Hawaii	689	111	16.1%	239	2,163
Idaho	722	139	19.2%	319	2,303
Illinois	6,162	1,039	16.9%	2,574	2,477
Indiana	3,105	564	18.2%	1,351	2,398
Iowa	1,454	215	14.8%	483	2,248
Kansas	1,339	217	16.2%	512	2,357
Kentucky	1,910	413	21.6%	990	2,399
Louisiana	1,994	531	26.6%	1,486	2,798
Maine	646	105	16.3%	217	2,062
Maryland	2,964	438	14.8%	1,012	2,310
Massachusetts	3,397	422	12.4%	871	2,066
Michigan	4,718	827	17.5%	2,020	2,442
Minnesota	2,725	350	12.9%	760	2,170
Mississippi	1,245	394	31.6%	1,128	2,866
Missouri	2,788	527	18.9%	1,270	2,410
Montana	499	82	16.5%	174	2,121
Nebraska	899	138	15.4%	322	2,327
Nevada	1,351	264	19.6%	640	2,422
New Hampshire	693	80	11.5%	156	1,957
New Jersey	4,386	631	14.4%	1,453	2,303
New Mexico	917	220	24.0%	538	2,441
New York	9,615	1,831	19.0%	4,258	2,326
North Carolina	4,457	970	21.8%	2,396	2,470
North Dakota	369	44	12.0%	94	2,109
Ohio	5,592	975	17.4%	2,354	2,414
Oklahoma	1,642	351	21.4%	877	2,501
Oregon	1,874	295	15.7%	617	2,092
Pennsylvania	6,201	962	15.5%	2,150	2,236
Rhode Island	528	87	16.4%	196	2,262
South Carolina	2,170	508	23.4%	1,290	2,540
South Dakota	415	64	15.3%	141	2,217
Tennessee	2,970	669	22.5%	1,690	2,529
Texas	12,152	2,733	22.5%	7,349	2,689
Utah	1,264	201	15.9%	469	2,329
Vermont	326	46	14.1%	88	1,925
Virginia	3,912	638	16.3%	1,473	2,308
Washington	3,433	463	13.5%	996	2,151
West Virginia	781	160	20.4%	364	2,282
Wisconsin	2,841	393	13.9%	873	2,220
Wyoming	279	38	13.7%	80	2,110
Other areas [2]	751	22	2.9%	48	2,201

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2015, including any returns filed for tax years preceding 2014.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

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

4-May-17

Earned Income Tax Credit by State, Tax Year 2014

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>147,767</b>	<b>28,233</b>	<b>19.1%</b>	<b>67,720</b>	<b>2,399</b>
Alabama	2,047	529	25.8%	1,445	2,731
Alaska	361	49	13.5%	99	2,028
Arizona	2,846	603	21.2%	1,523	2,525
Arkansas	1,223	310	25.4%	795	2,560
California	17,411	3,313	19.0%	7,748	2,339
Colorado	2,553	377	14.8%	810	2,146
Connecticut	1,749	232	13.2%	497	2,147
Delaware	444	77	17.4%	178	2,307
District of Columbia	337	57	16.8%	130	2,295
Florida	9,399	2,219	23.6%	5,404	2,436
Georgia	4,378	1,139	26.0%	3,064	2,691
Hawaii	682	114	16.7%	247	2,163
Idaho	702	140	19.9%	317	2,273
Illinois	6,131	1,056	17.2%	2,582	2,446
Indiana	3,079	571	18.6%	1,349	2,361
Iowa	1,446	217	15.0%	477	2,201
Kansas	1,336	221	16.6%	511	2,312
Kentucky	1,892	419	22.1%	986	2,354
Louisiana	2,008	533	26.6%	1,461	2,741
Maine	638	107	16.7%	217	2,033
Maryland	2,936	446	15.2%	1,017	2,283
Massachusetts	3,344	427	12.8%	874	2,045
Michigan	4,685	845	18.0%	2,031	2,404
Minnesota	2,688	357	13.3%	761	2,130
Mississippi	1,243	400	32.1%	1,128	2,823
Missouri	2,767	535	19.3%	1,266	2,365
Montana	492	83	16.9%	173	2,077
Nebraska	889	140	15.7%	319	2,286
Nevada	1,322	261	19.7%	623	2,390
New Hampshire	685	82	11.9%	158	1,928
New Jersey	4,343	634	14.6%	1,444	2,278
New Mexico	912	220	24.2%	529	2,401
New York	9,524	1,857	19.5%	4,273	2,301
North Carolina	4,381	975	22.2%	2,382	2,444
North Dakota	371	44	11.9%	91	2,060
Ohio	5,560	986	17.7%	2,339	2,372
Oklahoma	1,640	348	21.2%	854	2,453
Oregon	1,827	298	16.3%	617	2,072
Pennsylvania	6,169	970	15.7%	2,134	2,201
Rhode Island	522	88	16.9%	197	2,241
South Carolina	2,124	513	24.2%	1,283	2,499
South Dakota	411	65	15.7%	140	2,173
Tennessee	2,928	675	23.0%	1,684	2,495
Texas	11,992	2,720	22.7%	7,189	2,642
Utah	1,222	204	16.7%	471	2,305
Vermont	323	46	14.4%	88	1,893
Virginia	3,872	641	16.6%	1,458	2,273
Washington	3,343	467	14.0%	994	2,130
West Virginia	783	161	20.6%	358	2,219
Wisconsin	2,811	401	14.3%	873	2,176
Wyoming	280	38	13.4%	77	2,064
Other areas [2]	718	24	3.3%	53	2,208

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

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SOURCE: IRS, Statistics of Income Division, Individual Master File System, September 2016, and Tax Policy Center calculations.

29-Jan-16

Earned Income Tax Credit by State, Tax Year 2013

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>146,543</b>	<b>28,487</b>	<b>19.4%</b>	<b>67,277</b>	<b>2,362</b>
Alabama	2,049	536	26.2%	1,438	2,682
Alaska	359	52	14.4%	104	2,006
Arizona	2,814	600	21.3%	1,489	2,481
Arkansas	1,220	315	25.8%	789	2,508
California	17,172	3,315	19.3%	7,670	2,314
Colorado	2,503	383	15.3%	813	2,124
Connecticut	1,750	232	13.3%	489	2,107
Delaware	440	77	17.4%	174	2,273
District of Columbia	331	57	17.1%	128	2,266
Florida	9,316	2,234	24.0%	5,353	2,396
Georgia	4,359	1,148	26.3%	3,029	2,639
Hawaii	675	116	17.2%	247	2,131
Idaho	692	142	20.5%	319	2,247
Illinois	6,101	1,059	17.4%	2,539	2,397
Indiana	3,048	576	18.9%	1,334	2,318
Iowa	1,435	220	15.3%	474	2,154
Kansas	1,326	223	16.9%	508	2,272
Kentucky	1,886	423	22.4%	980	2,316
Louisiana	2,004	541	27.0%	1,454	2,688
Maine	636	107	16.8%	214	2,002
Maryland	2,942	441	15.0%	991	2,248
Massachusetts	3,301	427	12.9%	861	2,016
Michigan	4,657	856	18.4%	2,010	2,348
Minnesota	2,653	361	13.6%	753	2,085
Mississippi	1,246	404	32.4%	1,118	2,770
Missouri	2,743	543	19.8%	1,267	2,335
Montana	488	85	17.5%	175	2,055
Nebraska	880	142	16.1%	317	2,240
Nevada	1,308	262	20.0%	606	2,316
New Hampshire	682	84	12.3%	159	1,895
New Jersey	4,327	630	14.6%	1,415	2,246
New Mexico	906	224	24.7%	528	2,363
New York	9,443	1,859	19.7%	4,226	2,273
North Carolina	4,336	973	22.4%	2,350	2,415
North Dakota	362	45	12.4%	91	2,027
Ohio	5,537	998	18.0%	2,326	2,331
Oklahoma	1,631	355	21.8%	854	2,405
Oregon	1,794	298	16.6%	614	2,058
Pennsylvania	6,154	973	15.8%	2,103	2,160
Rhode Island	518	88	17.0%	197	2,228
South Carolina	2,106	514	24.4%	1,266	2,461
South Dakota	413	69	16.7%	146	2,114
Tennessee	2,908	682	23.4%	1,672	2,452
Texas	11,889	2,813	23.7%	7,314	2,600
Utah	1,196	207	17.3%	474	2,289
Vermont	321	47	14.7%	88	1,867
Virginia	3,835	640	16.7%	1,441	2,250
Washington	3,293	474	14.4%	997	2,104
West Virginia	784	162	20.7%	355	2,190
Wisconsin	2,798	406	14.5%	867	2,135
Wyoming	284	42	14.7%	84	2,007
Other areas [2]	695	27	3.9%	64	2,351

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

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(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, September 2015, and Tax Policy Center calculations.



29-Jan-16

Earned Income Tax Credit by State, Tax Year 2012

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>145,025</b>	<b>27,788</b>	<b>19.2%</b>	<b>64,222</b>	<b>2,311</b>
Alabama	2,051	537	26.2%	1,418	2,638
Alaska	363	52	14.3%	102	1,967
Arizona	2,761	583	21.1%	1,410	2,420
Arkansas	1,219	312	25.6%	764	2,448
California	16,909	3,210	19.0%	7,290	2,271
Colorado	2,450	373	15.2%	775	2,080
Connecticut	1,741	222	12.7%	453	2,043
Delaware	434	75	17.2%	166	2,221
District of Columbia	328	55	16.9%	123	2,218
Florida	9,226	2,160	23.4%	5,100	2,361
Georgia	4,335	1,124	25.9%	2,901	2,580
Hawaii	665	115	17.2%	240	2,099
Idaho	679	140	20.6%	308	2,201
Illinois	6,077	1,048	17.3%	2,452	2,338
Indiana	3,030	564	18.6%	1,273	2,258
Iowa	1,427	217	15.2%	452	2,087
Kansas	1,324	221	16.7%	487	2,203
Kentucky	1,879	415	22.1%	941	2,266
Louisiana	2,012	542	26.9%	1,422	2,625
Maine	631	106	16.7%	206	1,947
Maryland	2,861	425	14.9%	931	2,189
Massachusetts	3,264	414	12.7%	810	1,958
Michigan	4,631	846	18.3%	1,943	2,296
Minnesota	2,620	355	13.5%	718	2,025
Mississippi	1,250	406	32.4%	1,097	2,704
Missouri	2,728	537	19.7%	1,222	2,278
Montana	485	85	17.5%	170	1,998
Nebraska	872	139	16.0%	303	2,177
Nevada	1,289	244	18.9%	554	2,267
New Hampshire	680	83	12.2%	154	1,850
New Jersey	4,308	599	13.9%	1,302	2,173
New Mexico	905	222	24.6%	511	2,301
New York	9,364	1,797	19.2%	3,989	2,220
North Carolina	4,288	950	22.2%	2,249	2,367
North Dakota	354	44	12.6%	88	1,977
Ohio	5,508	982	17.8%	2,236	2,276
Oklahoma	1,618	350	21.6%	822	2,346
Oregon	1,769	293	16.5%	586	2,004
Pennsylvania	6,134	942	15.4%	1,976	2,098
Rhode Island	513	84	16.4%	181	2,158
South Carolina	2,077	507	24.4%	1,223	2,411
South Dakota	415	67	16.2%	139	2,071
Tennessee	2,882	673	23.4%	1,612	2,396
Texas	11,573	2,702	23.3%	6,924	2,562
Utah	1,174	203	17.3%	456	2,253
Vermont	321	47	14.7%	86	1,813
Virginia	3,811	624	16.4%	1,374	2,202
Washington	3,244	464	14.3%	957	2,061
West Virginia	788	160	20.3%	341	2,134
Wisconsin	2,778	400	14.4%	834	2,082
Wyoming	302	41	13.7%	82	1,973
Other areas [2]	674	30	4.4%	67	2,273

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2013, including any returns filed for tax years preceding 2012.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2013, and Tax Policy Center calculations.

29-Jan-16

Earned Income Tax Credit by State, Tax Year 2011

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>146,456</b>	<b>27,956</b>	<b>19.1%</b>	<b>62,953</b>	<b>2,252</b>
Alabama	2,092	550	26.3%	1,414	2,570
Alaska	371	51	13.8%	98	1,922
Arizona	2,790	591	21.2%	1,381	2,337
Arkansas	1,234	319	25.8%	760	2,386
California	17,062	3,274	19.2%	7,251	2,215
Colorado	2,421	373	15.4%	757	2,031
Connecticut	1,747	218	12.5%	432	1,982
Delaware	434	74	17.0%	159	2,158
District of Columbia	330	57	17.3%	128	2,245
Florida	9,696	2,127	21.9%	4,841	2,276
Georgia	4,672	1,141	24.4%	2,833	2,483
Hawaii	662	115	17.3%	236	2,054
Idaho	671	140	20.9%	302	2,153
Illinois	6,122	1,063	17.4%	2,418	2,275
Indiana	3,018	564	18.7%	1,242	2,202
Iowa	1,421	216	15.2%	437	2,025
Kansas	1,325	224	16.9%	479	2,139
Kentucky	1,877	416	22.2%	925	2,223
Louisiana	2,023	553	27.3%	1,415	2,560
Maine	633	106	16.7%	200	1,887
Maryland	2,838	422	14.9%	903	2,139
Massachusetts	3,258	409	12.5%	783	1,914
Michigan	4,677	861	18.4%	1,912	2,220
Minnesota	2,602	356	13.7%	696	1,955
Mississippi	1,287	422	32.8%	1,107	2,623
Missouri	2,729	540	19.8%	1,197	2,217
Montana	481	87	18.0%	169	1,954
Nebraska	868	140	16.1%	296	2,108
Nevada	1,298	244	18.8%	540	2,217
New Hampshire	678	83	12.2%	150	1,816
New Jersey	4,326	599	13.9%	1,274	2,127
New Mexico	914	223	24.4%	503	2,255
New York	9,388	1,790	19.1%	3,888	2,172
North Carolina	4,295	954	22.2%	2,201	2,307
North Dakota	344	45	13.1%	87	1,937
Ohio	5,509	990	18.0%	2,183	2,206
Oklahoma	1,617	358	22.2%	821	2,291
Oregon	1,758	291	16.6%	570	1,959
Pennsylvania	6,183	946	15.3%	1,930	2,041
Rhode Island	513	83	16.3%	176	2,106
South Carolina	2,091	513	24.5%	1,207	2,354
South Dakota	411	66	16.2%	134	2,021
Tennessee	2,903	682	23.5%	1,588	2,330
Texas	11,417	2,715	23.8%	6,841	2,520
Utah	1,160	204	17.6%	452	2,219
Vermont	321	47	14.7%	83	1,764
Virginia	3,802	623	16.4%	1,334	2,141
Washington	3,217	460	14.3%	923	2,008
West Virginia	792	162	20.4%	336	2,076
Wisconsin	2,773	400	14.4%	812	2,031
Wyoming	295	39	13.3%	75	1,899
Other areas [2]	1,110	33	3.0%	74	2,236

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2012, including any returns filed for tax years preceding 2011.

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(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2012, and Tax Policy Center calculations.

28-Nov-12

Earned Income Tax Credit by State, Tax Year 2010

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>144,002</b>	<b>27,524</b>	<b>19.1%</b>	<b>60,594</b>	<b>2,202</b>
Alabama	2,102	549	26.1%	1,380	2,513
Alaska	374	49	13.1%	91	1,858
Arizona	2,719	571	21.0%	1,295	2,268
Arkansas	1,224	318	26.0%	741	2,329
California	16,684	3,166	19.0%	6,858	2,166
Colorado	2,370	363	15.3%	718	1,981
Connecticut	1,728	209	12.1%	405	1,934
Delaware	428	73	17.0%	152	2,085
District of Columbia	323	54	16.8%	112	2,080
Florida	9,631	2,113	21.9%	4,679	2,214
Georgia	4,590	1,142	24.9%	2,764	2,421
Hawaii	653	112	17.1%	223	1,991
Idaho	663	139	21.0%	295	2,116
Illinois	6,044	1,043	17.3%	2,315	2,220
Indiana	2,982	553	18.6%	1,184	2,139
Iowa	1,400	214	15.3%	424	1,980
Kansas	1,307	221	16.9%	461	2,084
Kentucky	1,856	412	22.2%	895	2,170
Louisiana	1,991	550	27.6%	1,378	2,505
Maine	625	105	16.8%	194	1,855
Maryland	2,787	412	14.8%	860	2,085
Massachusetts	3,203	395	12.3%	741	1,873
Michigan	4,607	847	18.4%	1,823	2,152
Minnesota	2,561	350	13.6%	666	1,906
Mississippi	1,283	422	32.8%	1,079	2,559
Missouri	2,689	534	19.9%	1,155	2,164
Montana	475	87	18.3%	167	1,924
Nebraska	854	138	16.1%	283	2,056
Nevada	1,264	238	18.8%	520	2,184
New Hampshire	664	81	12.2%	145	1,784
New Jersey	4,286	581	13.6%	1,217	2,095
New Mexico	913	224	24.5%	491	2,195
New York	9,272	1,754	18.9%	3,739	2,131
North Carolina	4,203	932	22.2%	2,099	2,253
North Dakota	330	45	13.6%	85	1,897
Ohio	5,437	979	18.0%	2,102	2,147
Oklahoma	1,590	360	22.6%	805	2,238
Oregon	1,743	287	16.5%	549	1,915
Pennsylvania	6,130	930	15.2%	1,858	1,998
Rhode Island	509	81	15.9%	169	2,083
South Carolina	2,052	506	24.7%	1,167	2,306
South Dakota	394	67	17.0%	133	1,996
Tennessee	2,847	677	23.8%	1,543	2,278
Texas	10,996	2,704	24.6%	6,693	2,476
Utah	1,135	201	17.7%	435	2,163
Vermont	318	47	14.7%	82	1,740
Virginia	3,729	614	16.5%	1,286	2,096
Washington	3,169	449	14.2%	879	1,960
West Virginia	783	163	20.9%	333	2,039
Wisconsin	2,742	390	14.2%	776	1,989
Wyoming	276	40	14.4%	74	1,861
Other areas [2]	1,067	35	3.2%	77	2,230

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

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(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, November 2012, and Tax Policy Center calculations.

## Earned Income Tax Credit by State, Tax Year 2009\*

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>141,459</b>	<b>27,195</b>	<b>19.2%</b>	<b>59,697</b>	<b>2,195</b>
Alabama	2,049	556	27.2%	1,395	2,507
Alaska	358	50	14.0%	94	1,887
Arizona	2,671	554	20.7%	1,247	2,252
Arkansas	1,212	321	26.5%	746	2,326
California	16,384	3,065	18.7%	6,641	2,167
Colorado	2,332	354	15.2%	704	1,985
Connecticut	1,712	208	12.2%	402	1,927
Delaware	420	71	16.9%	148	2,080
District of Columbia	312	53	17.0%	108	2,039
Florida	8,911	2,044	22.9%	4,523	2,213
Georgia	4,448	1,105	24.8%	2,689	2,435
Hawaii	649	108	16.7%	213	1,963
Idaho	658	139	21.1%	293	2,110
Illinois	6,008	1,035	17.2%	2,286	2,208
Indiana	2,951	555	18.8%	1,180	2,124
Iowa	1,392	217	15.6%	430	1,981
Kansas	1,310	220	16.8%	457	2,080
Kentucky	1,841	416	22.6%	894	2,150
Louisiana	1,960	550	28.1%	1,383	2,513
Maine	625	105	16.9%	196	1,857
Maryland	2,751	406	14.8%	842	2,075
Massachusetts	3,172	390	12.3%	731	1,873
Michigan	4,535	834	18.4%	1,798	2,156
Minnesota	2,542	347	13.7%	662	1,907
Mississippi	1,241	419	33.8%	1,074	2,562
Missouri	2,684	533	19.9%	1,147	2,150
Montana	472	88	18.7%	171	1,938
Nebraska	846	137	16.2%	281	2,046
Nevada	1,244	225	18.1%	477	2,123
New Hampshire	659	80	12.2%	143	1,785
New Jersey	4,237	576	13.6%	1,199	2,082
New Mexico	912	226	24.8%	496	2,191
New York	9,117	1,725	18.9%	3,647	2,114
North Carolina	4,145	933	22.5%	2,095	2,245
North Dakota	323	46	14.1%	87	1,915
Ohio	5,410	979	18.1%	2,084	2,129
Oklahoma	1,586	363	22.9%	808	2,224
Oregon	1,733	288	16.6%	553	1,923
Pennsylvania	6,059	934	15.4%	1,865	1,998
Rhode Island	502	81	16.2%	168	2,075
South Carolina	2,024	508	25.1%	1,165	2,292
South Dakota	385	67	17.4%	135	2,007
Tennessee	2,795	676	24.2%	1,524	2,254
Texas	10,785	2,676	24.8%	6,604	2,468
Utah	1,125	196	17.4%	420	2,146
Vermont	316	46	14.7%	81	1,754
Virginia	3,686	606	16.4%	1,264	2,087
Washington	3,145	448	14.2%	880	1,964
West Virginia	778	166	21.4%	338	2,029
Wisconsin	2,728	394	14.4%	780	1,982
Wyoming	269	39	14.6%	74	1,877
Other areas [2]	1,054	34	3.2%	76	2,230

\* - Data for Tax Year 2009 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed.

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable.

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

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(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, December 2010, and Tax Policy Center calculations.

8-Dec-10

Earned Income Tax Credit by State, Tax Year 2008\*

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>143,490</b>	<b>24,780</b>	<b>17.3%</b>	<b>50,720</b>	<b>2,047</b>
Alabama	2,076	524	25.2%	1,237	2,360
Alaska	360	38	10.7%	62	1,606
Arizona	2,714	487	17.9%	1,001	2,056
Arkansas	1,224	302	24.7%	656	2,171
California	16,478	2,730	16.6%	5,481	2,008
Colorado	2,341	308	13.2%	564	1,829
Connecticut	1,742	191	10.9%	346	1,816
Delaware	425	66	15.5%	128	1,938
District of Columbia	303	50	16.6%	94	1,876
Florida	8,875	1,853	20.9%	3,825	2,064
Georgia	4,255	1,023	24.0%	2,339	2,287
Hawaii	656	97	14.8%	173	1,778
Idaho	667	120	18.0%	233	1,937
Illinois	6,112	954	15.6%	1,979	2,074
Indiana	3,019	505	16.7%	998	1,979
Iowa	1,415	194	13.7%	358	1,846
Kansas	1,329	196	14.7%	373	1,906
Kentucky	1,869	386	20.7%	768	1,990
Louisiana	1,984	517	26.1%	1,223	2,367
Maine	634	95	15.0%	167	1,755
Maryland	2,776	375	13.5%	722	1,924
Massachusetts	3,198	353	11.0%	622	1,763
Michigan	4,626	758	16.4%	1,527	2,013
Minnesota	2,570	308	12.0%	548	1,778
Mississippi	1,255	399	31.8%	963	2,417
Missouri	2,739	490	17.9%	980	2,000
Montana	477	78	16.4%	142	1,809
Nebraska	858	123	14.3%	233	1,899
Nevada	1,272	196	15.4%	374	1,907
New Hampshire	669	71	10.6%	119	1,683
New Jersey	4,305	536	12.4%	1,049	1,959
New Mexico	923	210	22.8%	427	2,028
New York	9,204	1,622	17.6%	3,241	1,998
North Carolina	4,180	865	20.7%	1,819	2,104
North Dakota	323	41	12.6%	73	1,797
Ohio	5,563	896	16.1%	1,780	1,986
Oklahoma	1,605	330	20.5%	674	2,044
Oregon	1,754	258	14.7%	463	1,793
Pennsylvania	6,130	857	14.0%	1,612	1,881
Rhode Island	511	76	14.9%	148	1,955
South Carolina	2,047	478	23.3%	1,026	2,146
South Dakota	390	60	15.4%	112	1,867
Tennessee	2,843	627	22.0%	1,307	2,087
Texas	10,792	2,417	22.4%	5,517	2,283
Utah	1,145	164	14.3%	321	1,954
Vermont	320	42	13.2%	69	1,629
Virginia	3,728	553	14.8%	1,077	1,948
Washington	3,186	399	12.5%	725	1,817
West Virginia	786	153	19.4%	287	1,881
Wisconsin	2,768	348	12.6%	643	1,849
Wyoming	274	34	12.3%	59	1,758
Other areas [2]	1,794	29	1.6%	55	1,909

\* - Data for Tax Year 2008 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed.

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010, and Tax Policy Center calculations.

10-Jun-09

Earned Income Tax Credit by State, Tax Year 2007\*

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>154,708</b>	<b>24,616</b>	<b>15.9%</b>	<b>48,712</b>	<b>1,979</b>
Alabama	2,354	532	22.6%	1,221	2,298
Alaska	371	43	11.6%	70	1,629
Arizona	2,899	468	16.1%	924	1,975
Arkansas	1,393	304	21.8%	638	2,101
California	17,601	2,729	15.5%	5,311	1,946
Colorado	2,455	301	12.3%	530	1,761
Connecticut	1,868	190	10.2%	333	1,758
Delaware	455	65	14.2%	122	1,883
District of Columbia	316	51	16.0%	92	1,807
Florida	9,688	1,811	18.7%	3,580	1,977
Georgia	4,560	1,006	22.1%	2,220	2,206
Hawaii	694	96	13.8%	165	1,715
Idaho	722	116	16.0%	215	1,857
Illinois	6,559	947	14.4%	1,895	2,001
Indiana	3,243	492	15.2%	934	1,897
Iowa	1,539	195	12.6%	342	1,757
Kansas	1,401	196	14.0%	358	1,831
Kentucky	2,137	384	18.0%	735	1,912
Louisiana	2,146	526	24.5%	1,216	2,312
Maine	730	96	13.2%	163	1,699
Maryland	2,943	373	12.7%	693	1,860
Massachusetts	3,462	349	10.1%	593	1,701
Michigan	5,022	751	14.9%	1,457	1,940
Minnesota	2,734	305	11.1%	523	1,719
Mississippi	1,441	402	27.9%	945	2,350
Missouri	3,011	490	16.3%	942	1,924
Montana	514	78	15.2%	137	1,764
Nebraska	918	123	13.4%	225	1,824
Nevada	1,348	192	14.3%	351	1,826
New Hampshire	724	71	9.8%	116	1,633
New Jersey	4,577	532	11.6%	1,007	1,895
New Mexico	980	210	21.5%	414	1,966
New York	9,919	1,627	16.4%	3,142	1,931
North Carolina	4,602	861	18.7%	1,762	2,046
North Dakota	344	42	12.1%	72	1,733
Ohio	6,119	888	14.5%	1,697	1,911
Oklahoma	1,772	333	18.8%	660	1,980
Oregon	1,911	255	13.3%	443	1,738
Pennsylvania	6,697	855	12.8%	1,560	1,823
Rhode Island	568	75	13.1%	141	1,884
South Carolina	2,257	472	20.9%	979	2,072
South Dakota	417	60	14.4%	108	1,801
Tennessee	3,162	615	19.4%	1,238	2,014
Texas	11,279	2,417	21.4%	5,368	2,221
Utah	1,190	156	13.1%	292	1,872
Vermont	345	41	12.0%	66	1,586
Virginia	4,016	545	13.6%	1,028	1,885
Washington	3,371	394	11.7%	694	1,761
West Virginia	926	155	16.7%	281	1,813
Wisconsin	2,958	341	11.5%	606	1,776
Wyoming	284	34	11.9%	58	1,698
Other areas [2]	1,765	27	1.5%	50	1,840

\* - Data for Tax Year 2007 includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file. This may affect the data for various items shown in the table such as the total number of returns filed.

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2008, including any returns filed for tax years preceding 2007.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Spring Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2009, and Tax Policy Center calculations.

18-Aug-08

Earned Income Tax Credit by State, Tax Year 2006

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States [2]</b>	<b>139,231</b>	<b>23,117</b>	<b>16.6%</b>	<b>44,651</b>	<b>1,932</b>
Alabama	2,029	510	25.1%	1,140	2,235
Alaska	341	42	12.4%	69	1,631
Arizona	2,597	426	16.4%	818	1,920
Arkansas	1,185	289	24.4%	596	2,061
California	15,988	2,516	15.7%	4,750	1,888
Colorado	2,229	279	12.5%	483	1,729
Connecticut	1,714	177	10.3%	302	1,708
Delaware	412	60	14.7%	112	1,853
District of Columbia	288	49	17.1%	89	1,810
Florida	8,656	1,664	19.2%	3,206	1,926
Georgia	4,076	936	23.0%	2,010	2,148
Hawaii	638	89	13.9%	151	1,696
Idaho	641	107	16.7%	196	1,833
Illinois	5,980	895	15.0%	1,748	1,954
Indiana	2,969	459	15.5%	852	1,856
Iowa	1,378	182	13.2%	313	1,721
Kansas	1,289	183	14.2%	330	1,801
Kentucky	1,823	361	19.8%	677	1,876
Louisiana	1,895	510	26.9%	1,156	2,265
Maine	634	90	14.2%	151	1,675
Maryland	2,717	353	13.0%	643	1,818
Massachusetts	3,144	326	10.4%	541	1,663
Michigan	4,655	702	15.1%	1,333	1,898
Minnesota	2,560	282	11.0%	474	1,682
Mississippi	1,234	389	31.5%	888	2,286
Missouri	2,721	463	17.0%	872	1,884
Montana	466	75	16.0%	129	1,729
Nebraska	833	116	13.9%	208	1,795
Nevada	1,211	175	14.4%	312	1,782
New Hampshire	661	65	9.9%	105	1,610
New Jersey	4,230	504	11.9%	924	1,835
New Mexico	887	200	22.6%	385	1,921
New York	8,964	1,548	17.3%	2,903	1,875
North Carolina	4,006	803	20.0%	1,601	1,995
North Dakota	315	40	12.9%	68	1,689
Ohio	5,521	835	15.1%	1,554	1,862
Oklahoma	1,544	318	20.6%	622	1,955
Oregon	1,695	235	13.9%	403	1,716
Pennsylvania	6,041	813	13.5%	1,441	1,772
Rhode Island	517	69	13.4%	126	1,815
South Carolina	1,949	445	22.9%	903	2,027
South Dakota	378	57	15.2%	101	1,757
Tennessee	2,742	579	21.1%	1,138	1,965
Texas	10,090	2,309	22.9%	4,996	2,164
Utah	1,075	146	13.5%	267	1,834
Vermont	319	39	12.3%	61	1,561
Virginia	3,619	510	14.1%	944	1,851
Washington	3,018	367	12.2%	636	1,732
West Virginia	770	147	19.1%	263	1,789
Wisconsin	2,738	319	11.7%	557	1,745
Wyoming	258	33	12.6%	55	1,695
Other areas [3]	1,593	28	1.8%	48	1,696

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

[2] U.S. totals include (a) substitutes for returns, whereby the Internal Revenue Service constructs returns for certain nonfilers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e. "taxable income," and (b) returns of nonresident or departing aliens.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2007, including any returns filed for tax years preceding 2006.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2008.

4-Oct-07

Earned Income Tax Credit by State, Tax Year 2005

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>135,258</b>	<b>22,748</b>	<b>16.8%</b>	<b>42,636</b>	<b>1,874</b>
Alabama	1,956	503	25.7%	1,090	2,167
Alaska	347	42	12.0%	66	1,583
Arizona	2,474	414	16.7%	771	1,864
Arkansas	1,154	287	24.9%	574	2,000
California	15,573	2,502	16.1%	4,576	1,829
Colorado	2,160	275	12.7%	461	1,679
Connecticut	1,682	173	10.3%	286	1,655
Delaware	403	60	14.8%	108	1,807
District of Columbia	282	50	17.7%	88	1,766
Florida	8,411	1,632	19.4%	3,054	1,872
Georgia	3,918	905	23.1%	1,876	2,072
Hawaii	621	88	14.1%	144	1,643
Idaho	614	106	17.3%	189	1,784
Illinois	5,836	884	15.1%	1,669	1,888
Indiana	2,884	446	15.5%	803	1,799
Iowa	1,347	177	13.2%	295	1,663
Kansas	1,242	181	14.6%	319	1,759
Kentucky	1,780	353	19.8%	643	1,821
Louisiana	1,770	494	27.9%	1,089	2,203
Maine	621	89	14.3%	145	1,631
Maryland	2,674	352	13.2%	621	1,762
Massachusetts	3,083	320	10.4%	518	1,619
Michigan	4,563	681	14.9%	1,246	1,830
Minnesota	2,446	272	11.1%	442	1,624
Mississippi	1,170	377	32.2%	831	2,203
Missouri	2,611	452	17.3%	827	1,831
Montana	448	75	16.7%	126	1,685
Nebraska	816	114	14.0%	199	1,746
Nevada	1,150	169	14.7%	293	1,730
New Hampshire	650	64	9.8%	100	1,569
New Jersey	4,153	501	12.1%	890	1,776
New Mexico	843	200	23.7%	373	1,867
New York	8,716	1,527	17.5%	2,775	1,817
North Carolina	3,880	789	20.3%	1,526	1,936
North Dakota	307	40	13.1%	66	1,650
Ohio	5,460	816	14.9%	1,471	1,804
Oklahoma	1,496	319	21.3%	607	1,904
Oregon	1,645	232	14.1%	391	1,685
Pennsylvania	5,867	799	13.6%	1,377	1,722
Rhode Island	502	68	13.5%	120	1,757
South Carolina	1,885	439	23.3%	864	1,969
South Dakota	367	56	15.4%	96	1,701
Tennessee	2,658	565	21.3%	1,077	1,907
Texas	9,728	2,289	23.5%	4,826	2,109
Utah	1,031	146	14.1%	261	1,790
Vermont	310	39	12.5%	59	1,533
Virginia	3,541	504	14.2%	908	1,803
Washington	2,932	365	12.4%	618	1,693
West Virginia	754	147	19.5%	256	1,745
Wisconsin	2,656	310	11.7%	523	1,688
Wyoming	248	33	13.4%	55	1,659
Other areas [2]	1,594	29	1.8%	48	1,658

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2006, including any returns filed for tax years preceding 2005.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2007.



**Earned Income Tax Credit by State, Tax Year 2004**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>133,093</b>	<b>22,418</b>	<b>16.8%</b>	<b>40,716</b>	<b>1,816</b>
Alabama	1,910	491	25.7%	1,023	2,084
Alaska	345	41	11.8%	62	1,528
Arizona	2,373	408	17.2%	739	1,813
Arkansas	1,136	282	24.8%	546	1,939
California	15,327	2,507	16.4%	4,449	1,775
Colorado	2,110	270	12.8%	440	1,628
Connecticut	1,665	170	10.2%	273	1,608
Delaware	396	58	14.7%	101	1,750
District of Columbia	278	50	18.0%	86	1,726
Florida	8,173	1,615	19.8%	2,934	1,817
Georgia	3,783	865	22.9%	1,732	2,002
Hawaii	606	89	14.6%	141	1,594
Idaho	594	103	17.4%	179	1,732
Illinois	5,763	868	15.1%	1,577	1,817
Indiana	2,855	435	15.2%	757	1,740
Iowa	1,334	173	13.0%	280	1,615
Kansas	1,229	179	14.5%	306	1,712
Kentucky	1,758	345	19.7%	609	1,763
Louisiana	1,869	539	28.9%	1,156	2,143
Maine	619	87	14.1%	138	1,583
Maryland	2,636	350	13.3%	597	1,709
Massachusetts	3,061	314	10.2%	493	1,571
Michigan	4,561	663	14.5%	1,169	1,764
Minnesota	2,408	264	10.9%	412	1,562
Mississippi	1,166	374	32.1%	797	2,130
Missouri	2,586	444	17.2%	784	1,766
Montana	440	75	17.0%	123	1,649
Nebraska	809	112	13.8%	189	1,691
Nevada	1,093	164	15.0%	276	1,684
New Hampshire	643	63	9.9%	97	1,536
New Jersey	4,107	497	12.1%	858	1,727
New Mexico	827	200	24.1%	364	1,826
New York	8,625	1,507	17.5%	2,673	1,774
North Carolina	3,770	766	20.3%	1,434	1,872
North Dakota	305	40	13.1%	65	1,611
Ohio	5,447	799	14.7%	1,403	1,755
Oklahoma	1,476	316	21.4%	585	1,850
Oregon	1,604	230	14.3%	376	1,631
Pennsylvania	5,811	783	13.5%	1,304	1,667
Rhode Island	500	66	13.3%	113	1,703
South Carolina	1,844	431	23.4%	824	1,911
South Dakota	362	56	15.4%	93	1,657
Tennessee	2,607	551	21.2%	1,022	1,853
Texas	9,432	2,221	23.5%	4,510	2,031
Utah	996	143	14.4%	249	1,744
Vermont	306	38	12.6%	57	1,492
Virginia	3,491	500	14.3%	875	1,748
Washington	2,861	364	12.7%	601	1,653
West Virginia	748	145	19.4%	248	1,703
Wisconsin	2,621	299	11.4%	487	1,626
Wyoming	244	34	13.9%	55	1,612
Other areas [2]	1,580	35	2.2%	55	1,568

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2005, including any returns filed for tax years preceding 2004.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, January 2006.

**Earned Income Tax Credit by State, Tax Year 2003**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>131,357</b>	<b>22,112</b>	<b>16.8%</b>	<b>39,186</b>	<b>1,772</b>
Alabama	1,884	485	25.7%	981	2,024
Alaska	343	39	11.3%	58	1,495
Arizona	2,285	400	17.5%	710	1,776
Arkansas	1,122	278	24.8%	529	1,900
California	15,172	2,510	16.5%	4,382	1,746
Colorado	2,079	267	12.9%	426	1,593
Connecticut	1,654	168	10.2%	263	1,565
Delaware	388	57	14.7%	97	1,704
District of Columbia	276	52	18.8%	87	1,682
Florida	7,850	1,576	20.1%	2,807	1,782
Georgia	3,709	845	22.8%	1,643	1,944
Hawaii	591	86	14.5%	133	1,553
Idaho	578	101	17.5%	172	1,695
Illinois	5,723	855	14.9%	1,501	1,755
Indiana	2,817	426	15.1%	718	1,687
Iowa	1,325	172	13.0%	271	1,571
Kansas	1,219	177	14.6%	295	1,664
Kentucky	1,741	343	19.7%	589	1,718
Louisiana	1,880	535	28.5%	1,116	2,086
Maine	615	87	14.1%	135	1,556
Maryland	2,602	350	13.4%	586	1,676
Massachusetts	3,052	308	10.1%	468	1,521
Michigan	4,546	645	14.2%	1,102	1,708
Minnesota	2,384	259	10.8%	397	1,535
Mississippi	1,170	373	31.9%	777	2,085
Missouri	2,564	436	17.0%	750	1,720
Montana	434	74	17.2%	121	1,624
Nebraska	803	110	13.8%	181	1,641
Nevada	1,044	160	15.3%	265	1,654
New Hampshire	635	62	9.8%	93	1,498
New Jersey	4,082	496	12.1%	838	1,691
New Mexico	814	199	24.4%	357	1,795
New York	8,590	1,497	17.4%	2,601	1,738
North Carolina	3,681	751	20.4%	1,374	1,830
North Dakota	302	40	13.2%	63	1,585
Ohio	5,444	787	14.4%	1,344	1,709
Oklahoma	1,461	314	21.5%	567	1,809
Oregon	1,572	225	14.3%	360	1,602
Pennsylvania	5,772	773	13.4%	1,255	1,623
Rhode Island	498	65	13.1%	108	1,646
South Carolina	1,805	424	23.5%	790	1,864
South Dakota	357	55	15.5%	90	1,628
Tennessee	2,565	547	21.3%	988	1,807
Texas	9,299	2,162	23.2%	4,254	1,968
Utah	970	140	14.4%	238	1,701
Vermont	302	38	12.7%	56	1,471
Virginia	3,432	500	14.6%	857	1,712
Washington	2,809	355	12.6%	573	1,614
West Virginia	744	146	19.6%	243	1,667
Wisconsin	2,590	293	11.3%	465	1,585
Wyoming	241	34	14.3%	55	1,593
Other areas [2]	1,546	37	2.4%	59	1,602

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2004, including any returns filed for tax years preceding 2003.

(b) In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

(d) For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the SOI Winter Bulletin. For further explanation of the tax terms, refer to the "Individual Income Tax Returns," Publication 1304.

SOURCE: IRS, Statistics of Income Spring Bulletin, Publication 1136, Revised June 2005, Historical Table 2, and the Individual Master File System.

**Earned Income Tax Credit by State, Tax Year 2002**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>130,836</b>	<b>21,574</b>	<b>16.5%</b>	<b>37,787</b>	<b>1,751</b>
Alabama	1,883	478	25.4%	946	1,980
Alaska	336	37	10.9%	54	1,469
Arizona	2,220	386	17.4%	681	1,765
Arkansas	1,120	276	24.6%	516	1,873
California	15,089	2,479	16.4%	4,319	1,743
Colorado	2,082	257	12.3%	404	1,574
Connecticut	1,663	163	9.8%	251	1,546
Delaware	384	55	14.4%	94	1,701
District of Columbia	278	53	19.0%	89	1,677
Florida	7,738	1,522	19.7%	2,680	1,761
Georgia	3,660	814	22.2%	1,551	1,904
Hawaii	585	84	14.3%	128	1,532
Idaho	570	98	17.1%	165	1,688
Illinois	5,736	837	14.6%	1,437	1,717
Indiana	2,819	415	14.7%	692	1,668
Iowa	1,327	168	12.6%	263	1,564
Kansas	1,221	171	14.0%	282	1,646
Kentucky	1,742	335	19.2%	569	1,697
Louisiana	1,879	525	27.9%	1,075	2,047
Maine	613	85	13.9%	133	1,561
Maryland	2,590	342	13.2%	565	1,654
Massachusetts	3,076	296	9.6%	446	1,506
Michigan	4,555	627	13.8%	1,058	1,687
Minnesota	2,381	248	10.4%	378	1,523
Mississippi	1,164	370	31.8%	760	2,057
Missouri	2,559	424	16.6%	722	1,703
Montana	430	73	17.1%	119	1,622
Nebraska	804	108	13.5%	177	1,631
Nevada	1,004	153	15.3%	251	1,638
New Hampshire	634	60	9.5%	90	1,491
New Jersey	4,073	487	12.0%	812	1,667
New Mexico	805	195	24.3%	347	1,773
New York	8,614	1,479	17.2%	2,566	1,735
North Carolina	3,638	728	20.0%	1,310	1,798
North Dakota	301	40	13.2%	63	1,571
Ohio	5,477	767	14.0%	1,290	1,681
Oklahoma	1,467	307	20.9%	546	1,782
Oregon	1,573	221	14.0%	353	1,596
Pennsylvania	5,777	752	13.0%	1,213	1,612
Rhode Island	498	64	12.9%	106	1,639
South Carolina	1,795	416	23.2%	764	1,835
South Dakota	356	55	15.3%	88	1,621
Tennessee	2,552	533	20.9%	946	1,775
Texas	9,226	2,095	22.7%	4,044	1,930
Utah	961	132	13.8%	223	1,680
Vermont	302	37	12.3%	55	1,481
Virginia	3,392	487	14.3%	824	1,694
Washington	2,793	344	12.3%	551	1,602
West Virginia	748	144	19.3%	238	1,654
Wisconsin	2,584	285	11.0%	448	1,573
Wyoming	239	34	14.0%	53	1,590
Other areas	1,526	34	2.2%	53	1,561

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

NOTES: (a) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2003. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(b) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. October 2004.

**Earned Income Tax Credit by State, Tax Year 2001**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>130,977</b>	<b>19,657</b>	<b>15.0%</b>	<b>33,244</b>	<b>1,691</b>
Alabama	1,893	447	23.6%	850	1,900
Alaska	333	32	9.5%	43	1,355
Arizona	2,201	346	15.7%	589	1,702
Arkansas	1,121	254	22.6%	458	1,804
California	15,067	2,290	15.2%	3,871	1,691
Colorado	2,109	227	10.8%	342	1,507
Connecticut	1,679	147	8.8%	223	1,511
Delaware	381	50	13.0%	82	1,645
District of Columbia	282	51	18.2%	84	1,640
Florida	7,630	1,371	18.0%	2,323	1,694
Georgia	3,656	739	20.2%	1,352	1,828
Hawaii	578	71	12.3%	103	1,442
Idaho	564	85	15.1%	139	1,626
Illinois	5,775	770	13.3%	1,279	1,661
Indiana	2,824	374	13.2%	601	1,606
Iowa	1,338	148	11.1%	222	1,501
Kansas	1,226	148	12.1%	234	1,580
Kentucky	1,759	305	17.3%	496	1,629
Louisiana	1,881	488	26.0%	965	1,976
Maine	611	76	12.5%	116	1,516
Maryland	2,583	312	12.1%	500	1,600
Massachusetts	3,106	269	8.7%	394	1,465
Michigan	4,585	572	12.5%	933	1,630
Minnesota	2,385	218	9.1%	321	1,472
Mississippi	1,165	347	29.8%	688	1,980
Missouri	2,566	385	15.0%	631	1,642
Montana	427	66	15.4%	103	1,566
Nebraska	806	94	11.7%	148	1,568
Nevada	981	136	13.8%	214	1,576
New Hampshire	633	53	8.3%	76	1,446
New Jersey	4,088	453	11.1%	734	1,622
New Mexico	850	183	21.5%	309	1,693
New York	8,667	1,383	16.0%	2,360	1,707
North Carolina	3,649	661	18.1%	1,138	1,722
North Dakota	301	35	11.7%	54	1,516
Ohio	5,548	698	12.6%	1,131	1,620
Oklahoma	1,473	276	18.7%	470	1,707
Oregon	1,572	201	12.8%	313	1,554
Pennsylvania	5,790	689	11.9%	1,075	1,561
Rhode Island	496	59	11.8%	92	1,563
South Carolina	1,799	386	21.4%	680	1,765
South Dakota	355	48	13.5%	75	1,560
Tennessee	2,558	490	19.1%	833	1,700
Texas	9,203	1,906	20.7%	3,528	1,851
Utah	955	112	11.7%	180	1,602
Vermont	301	33	11.0%	47	1,426
Virginia	3,373	436	12.9%	711	1,631
Washington	2,789	308	11.0%	476	1,546
West Virginia	750	133	17.8%	213	1,597
Wisconsin	2,590	253	9.7%	386	1,527
Wyoming	239	30	12.7%	47	1,543
Other areas	1,485	14	0.9%	14	1,025

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

NOTES: (a) Details may not add to totals because of rounding.

(b) These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

(c) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2002. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(d) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data. April 2003.

**Earned Income Tax Credit by State, Tax Year 2000**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>130,122</b>	<b>19,166</b>	<b>14.7%</b>	<b>31,773</b>	<b>1,658</b>
Alabama	1,904	443	23.3%	819	1,848
Alaska	329	30	9.2%	40	1,316
Arizona	2,153	335	15.6%	563	1,679
Arkansas	1,118	249	22.2%	440	1,767
California	14,867	2,266	15.2%	3,778	1,668
Colorado	2,096	223	10.6%	330	1,480
Connecticut	1,672	143	8.6%	214	1,494
Delaware	378	48	12.8%	79	1,626
District of Columbia	279	51	18.4%	84	1,635
Florida	7,499	1,317	17.6%	2,181	1,656
Georgia	3,637	717	19.7%	1,271	1,772
Hawaii	572	68	11.8%	94	1,399
Idaho	559	81	14.5%	130	1,595
Illinois	5,787	755	13.1%	1,228	1,626
Indiana	2,837	361	12.7%	570	1,577
Iowa	1,351	144	10.6%	213	1,480
Kansas	1,223	144	11.8%	224	1,551
Kentucky	1,747	299	17.1%	478	1,595
Louisiana	1,874	482	25.7%	922	1,913
Maine	606	75	12.4%	112	1,492
Maryland	2,563	311	12.1%	493	1,585
Massachusetts	3,110	264	8.5%	385	1,459
Michigan	4,620	550	11.9%	880	1,600
Minnesota	2,386	210	8.8%	305	1,454
Mississippi	1,173	345	29.4%	664	1,922
Missouri	2,565	378	14.7%	610	1,612
Montana	424	65	15.2%	100	1,553
Nebraska	809	91	11.2%	140	1,545
Nevada	954	129	13.5%	198	1,535
New Hampshire	629	51	8.2%	73	1,426
New Jersey	4,067	440	10.8%	701	1,593
New Mexico	728	174	23.9%	291	1,673
New York	8,577	1,326	15.5%	2,203	1,661
North Carolina	3,636	642	17.7%	1,078	1,679
North Dakota	303	35	11.6%	52	1,485
Ohio	5,575	676	12.1%	1,074	1,588
Oklahoma	1,465	273	18.7%	458	1,676
Oregon	1,562	193	12.4%	297	1,538
Pennsylvania	5,806	674	11.6%	1,041	1,544
Rhode Island	494	58	11.7%	89	1,528
South Carolina	1,802	376	20.9%	648	1,722
South Dakota	355	47	13.2%	72	1,527
Tennessee	2,567	479	18.7%	794	1,657
Texas	9,052	1,856	20.5%	3,362	1,812
Utah	942	108	11.4%	170	1,585
Vermont	299	33	10.9%	46	1,420
Virginia	3,338	427	12.8%	687	1,609
Washington	2,773	300	10.8%	456	1,521
West Virginia	750	133	17.8%	209	1,570
Wisconsin	2,597	243	9.4%	368	1,511
Wyoming	235	31	13.0%	46	1,518
Other areas	1,474	15	1.0%	15	992

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

NOTES: (a) Details may not add to totals because of rounding.

(b) These data include Tax Year 2000 returns that were filed after December 31, 2001, for those taxpayers who were granted an additional extension of time to file because of the events of September 11, 2001.

(c) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2001. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(d) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data.

**Earned Income Tax Credit by State, Tax Year 1999**

State	Total number of returns (thousands)	Number of returns with EITC [1] (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>127,668</b>	<b>19,207</b>	<b>15.0%</b>	<b>31,479</b>	<b>1,639</b>
Alabama	1,898	440	23.2%	798	1,814
Alaska	328	30	9.3%	40	1,319
Arizona	2,088	337	16.1%	562	1,670
Arkansas	1,109	247	22.3%	432	1,748
California	14,510	2,335	16.1%	3,869	1,657
Colorado	2,030	227	11.2%	336	1,479
Connecticut	1,646	145	8.8%	214	1,482
Delaware	371	49	13.1%	78	1,608
District of Columbia	274	52	18.9%	84	1,633
Florida	7,264	1,289	17.7%	2,118	1,643
Georgia	3,555	705	19.8%	1,228	1,743
Hawaii	559	67	11.9%	92	1,377
Idaho	546	82	15.0%	130	1,584
Illinois	5,714	752	13.2%	1,207	1,605
Indiana	2,804	357	12.7%	557	1,561
Iowa	1,345	144	10.7%	211	1,471
Kansas	1,212	144	11.9%	222	1,543
Kentucky	1,720	299	17.4%	471	1,578
Louisiana	1,860	480	25.8%	901	1,876
Maine	595	77	13.0%	114	1,475
Maryland	2,499	315	12.6%	498	1,580
Massachusetts	3,049	272	8.9%	392	1,441
Michigan	4,557	548	12.0%	868	1,584
Minnesota	2,341	211	9.0%	305	1,450
Mississippi	1,171	343	29.3%	651	1,895
Missouri	2,530	379	15.0%	609	1,604
Montana	417	65	15.5%	99	1,531
Nebraska	804	92	11.4%	140	1,527
Nevada	913	126	13.8%	191	1,520
New Hampshire	612	53	8.7%	76	1,421
New Jersey	3,988	441	11.1%	695	1,576
New Mexico	777	179	23.0%	293	1,639
New York	8,418	1,308	15.5%	2,107	1,611
North Carolina	3,578	639	17.9%	1,060	1,658
North Dakota	302	36	11.8%	52	1,473
Ohio	5,527	673	12.2%	1,054	1,565
Oklahoma	1,445	275	19.0%	456	1,663
Oregon	1,534	194	12.7%	297	1,531
Pennsylvania	5,725	680	11.9%	1,042	1,532
Rhode Island	482	58	12.1%	87	1,493
South Carolina	1,776	372	20.9%	636	1,709
South Dakota	351	47	13.5%	72	1,529
Tennessee	2,537	475	18.7%	779	1,640
Texas	8,837	1,867	21.1%	3,347	1,793
Utah	919	108	11.7%	170	1,578
Vermont	294	34	11.7%	48	1,409
Virginia	3,262	431	13.2%	692	1,605
Washington	2,713	303	11.2%	456	1,504
West Virginia	745	135	18.1%	211	1,563
Wisconsin	2,560	242	9.5%	364	1,503
Wyoming	232	31	13.4%	47	1,513
Other areas [2]	1,350	18	1.4%	18	965

[1] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable.

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

NOTES: (a) Details may not add to totals because of rounding.

(b) This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2000. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in this table should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes.

(c) Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Master File Service Support Branch. Unpublished data.

**Earned Income Tax Credit by State, Tax Year 1998**

State	Total number of returns (thousands)	Number of returns with EITC (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>125,394</b>	<b>19,442</b>	<b>15.5%</b>	<b>30,812</b>	<b>1,585</b>
Alabama	1,880	443	23.6%	784	1,768
Alaska	329	31	9.4%	40	1,305
Arizona	2,037	343	16.8%	557	1,624
Arkansas	1,096	250	22.8%	426	1,701
California	14,197	2,374	16.7%	3,800	1,601
Colorado	1,974	236	11.9%	338	1,433
Connecticut	1,626	146	9.0%	208	1,421
Delaware	364	50	13.7%	78	1,561
District of Columbia	272	53	19.3%	82	1,550
Florida	7,076	1,283	18.1%	2,048	1,596
Georgia	3,471	703	20.3%	1,192	1,695
Hawaii	554	67	12.1%	88	1,310
Idaho	534	84	15.7%	129	1,536
Illinois	5,636	754	13.4%	1,161	1,540
Indiana	2,765	364	13.2%	554	1,521
Iowa	1,335	149	11.2%	213	1,429
Kansas	1,200	147	12.2%	221	1,504
Kentucky	1,694	304	17.9%	466	1,533
Louisiana	1,847	476	25.8%	865	1,817
Maine	584	81	13.8%	115	1,423
Maryland	2,460	325	13.2%	495	1,526
Massachusetts	3,011	280	9.3%	386	1,377
Michigan	4,498	562	12.5%	858	1,526
Minnesota	2,298	218	9.5%	306	1,405
Mississippi	1,154	344	29.8%	637	1,851
Missouri	2,492	385	15.5%	601	1,560
Montana	410	66	16.1%	98	1,485
Nebraska	796	94	11.8%	139	1,479
Nevada	874	126	14.4%	184	1,464
New Hampshire	599	56	9.4%	77	1,379
New Jersey	3,924	446	11.4%	675	1,513
New Mexico	768	179	23.4%	286	1,592
New York	8,268	1,302	15.8%	2,006	1,540
North Carolina	3,516	643	18.3%	1,036	1,611
North Dakota	300	37	12.3%	53	1,436
Ohio	5,473	688	12.6%	1,040	1,511
Oklahoma	1,436	283	19.7%	452	1,598
Oregon	1,522	202	13.3%	299	1,478
Pennsylvania	5,654	693	12.2%	1,016	1,466
Rhode Island	472	59	12.5%	84	1,430
South Carolina	1,748	374	21.4%	625	1,670
South Dakota	344	48	14.0%	72	1,489
Tennessee	2,492	479	19.2%	766	1,597
Texas	8,694	1,879	21.6%	3,273	1,741
Utah	896	109	12.1%	167	1,530
Vermont	288	36	12.5%	49	1,369
Virginia	3,198	441	13.8%	688	1,558
Washington	2,670	311	11.7%	447	1,438
West Virginia	740	138	18.7%	209	1,511
Wisconsin	2,514	249	9.9%	365	1,466
Wyoming	229	32	14.2%	48	1,464
Other areas [1]	1,185	19	1.6%	18	916

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

NOTE: Details may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Development Center Branch. Unpublished Data.

**Earned Income Tax Credit by State, Tax Year 1997**

State	Total number of returns (thousands)	Number of returns with EITC (thousands)	Percent of returns with EITC	Amount of credit (millions of dollars)	Average credit per return (dollars)
<b>United States</b>	<b>123,057</b>	<b>19,818</b>	<b>16.1%</b>	<b>30,014</b>	<b>1,515</b>
Alabama	1,864	460	24.7%	777	1,689
Alaska	343	30	8.9%	37	1,230
Arizona	1,967	347	17.7%	540	1,555
Arkansas	1,081	257	23.8%	421	1,639
California	13,837	2,412	17.4%	3,678	1,525
Colorado	1,898	242	12.7%	334	1,382
Connecticut	1,602	147	9.2%	196	1,336
Delaware	356	51	14.3%	76	1,495
District of Columbia	268	54	20.0%	80	1,485
Florida	6,898	1,310	19.0%	1,998	1,525
Georgia	3,378	711	21.1%	1,153	1,621
Hawaii	552	66	12.0%	82	1,226
Idaho	521	84	16.1%	124	1,479
Illinois	5,553	766	13.8%	1,126	1,470
Indiana	2,724	374	13.7%	547	1,461
Iowa	1,316	154	11.7%	212	1,382
Kansas	1,177	149	12.7%	216	1,450
Kentucky	1,665	309	18.6%	454	1,468
Louisiana	1,825	491	26.9%	852	1,734
Maine	574	83	14.4%	113	1,360
Maryland	2,522	337	13.4%	491	1,457
Massachusetts	2,959	285	9.6%	368	1,288
Michigan	4,428	574	13.0%	826	1,440
Minnesota	2,240	222	9.9%	296	1,334
Mississippi	1,139	359	31.5%	637	1,772
Missouri	2,452	393	16.0%	590	1,501
Montana	404	67	16.5%	95	1,420
Nebraska	785	97	12.3%	138	1,430
Nevada	838	125	14.9%	177	1,420
New Hampshire	586	58	10.0%	77	1,321
New Jersey	3,862	455	11.8%	654	1,436
New Mexico	756	182	24.1%	277	1,519
New York	8,113	1,303	16.1%	1,885	1,447
North Carolina	3,460	665	19.2%	1,030	1,549
North Dakota	300	38	12.7%	53	1,379
Ohio	5,431	702	12.9%	1,008	1,435
Oklahoma	1,414	288	20.4%	443	1,540
Oregon	1,501	205	13.6%	289	1,413
Pennsylvania	5,585	708	12.7%	980	1,384
Rhode Island	464	60	13.0%	81	1,344
South Carolina	1,719	384	22.3%	616	1,604
South Dakota	340	49	14.5%	71	1,440
Tennessee	2,456	494	20.1%	759	1,537
Texas	8,456	1,908	22.6%	3,212	1,684
Utah	876	112	12.8%	166	1,478
Vermont	282	38	13.3%	49	1,315
Virginia	3,030	448	14.8%	670	1,496
Washington	2,609	308	11.8%	418	1,359
West Virginia	730	140	19.1%	201	1,443
Wisconsin	2,477	260	10.5%	369	1,418
Wyoming	227	34	14.9%	48	1,414
Other areas [1]	1,217	22	1.8%	20	916

NOTE: Details may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center,  
Development Center Branch. Unpublished Data.