

## Number of Refunds Issued, by Type of Refund and State, Fiscal Year 2022

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax			Advance Child Tax credit payments [4]	Estate and trust income tax	Employment taxes [5]	Estate tax	Gift tax	Excise taxes [6]
			Total refunds	Traditional refunds	Economic impact payments [3]						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
United States, total	242,063,490	667,010	237,816,481	200,925,498	1,465,021	35,425,962	345,667	3,113,784	2,925	1,365	116,258
Alabama	3,530,233	5,580	3,485,204	2,914,958	21,087	549,159	3,467	34,368	d	d	1,591
Alaska	549,091	1,479	536,903	451,488	3,977	81,438	636	9,658	d	--	d
Arizona	5,134,304	11,436	5,065,087	4,248,587	32,713	783,787	5,170	50,829	36	18	1,728
Arkansas	2,183,550	4,335	2,153,904	1,801,272	11,210	341,422	1,786	22,507	d	d	996
California	27,808,366	104,849	27,215,414	22,768,211	213,824	4,233,379	39,134	436,492	538	184	11,755
Colorado	4,161,375	12,784	4,075,961	3,457,770	28,471	589,720	6,660	63,879	42	36	2,013
Connecticut	2,583,143	5,008	2,536,235	2,165,014	16,818	354,403	6,725	33,871	41	16	1,247
Delaware	744,833	3,497	725,569	614,159	6,496	104,914	4,297	10,818	d	d	644
District of Columbia	472,631	2,239	459,811	396,384	3,976	59,451	1,128	9,102	d	d	336
Florida	16,121,074	68,609	15,837,100	13,462,703	113,540	2,260,857	24,795	183,307	292	160	6,811
Georgia	7,995,047	20,516	7,883,778	6,588,916	46,626	1,248,236	6,937	80,365	46	24	3,381
Hawaii	1,000,792	4,049	982,621	828,449	6,625	147,547	1,940	11,803	13	10	356
Idaho	1,327,258	3,060	1,286,619	1,075,148	6,894	204,577	17,668	19,165	d	d	733
Illinois	9,222,523	29,291	9,059,344	7,676,118	43,381	1,339,845	4,290	124,199	117	55	5,227
Indiana	5,079,228	8,178	5,019,014	4,260,924	18,539	739,551	2,655	47,075	20	19	2,267
Iowa	2,257,974	6,217	2,221,770	1,877,095	9,466	335,209	1,219	27,047	10	12	1,699
Kansas	2,089,967	5,025	2,054,691	1,731,015	9,569	314,107	2,853	26,079	d	d	1,292
Kentucky	3,250,068	4,925	3,208,928	2,703,317	14,266	491,345	2,423	32,565	18	41	1,168
Louisiana	3,401,690	6,018	3,334,600	2,780,594	19,855	534,151	14,038	45,669	23	d	d
Maine	970,368	3,101	944,371	811,549	4,565	128,257	10,902	11,253	d	d	727
Maryland	4,540,789	12,306	4,475,264	3,773,065	30,664	671,535	1,659	49,720	42	19	1,779
Massachusetts	4,904,027	14,469	4,810,841	4,128,339	27,116	655,386	7,642	68,269	87	41	2,678
Michigan	7,200,017	17,599	7,075,683	6,040,339	32,622	1,002,722	4,490	98,995	53	31	3,166
Minnesota	4,048,258	10,765	3,970,935	3,364,411	16,630	589,894	6,607	57,281	35	19	2,616
Mississippi	2,227,762	3,425	2,197,370	1,824,555	11,615	361,200	878	24,750	d	d	1,324
Missouri	4,439,568	10,858	4,367,880	3,701,302	20,972	645,606	1,169	57,440	34	14	2,173
Montana	767,984	4,231	742,501	629,831	4,703	107,967	7,739	12,943	d	d	558
Nebraska	1,432,142	6,948	1,404,018	1,180,462	5,285	218,271	2,417	17,556	15	--	1,188
Nevada	2,403,725	7,517	2,343,474	1,981,047	14,767	347,660	23,101	28,125	48	23	1,437
New Hampshire	996,311	2,432	968,426	833,628	4,980	129,818	12,030	12,859	d	d	546
New Jersey	6,658,675	15,967	6,541,529	5,530,611	40,340	970,578	1,448	96,541	72	35	3,083
New Mexico	1,528,821	3,297	1,499,721	1,260,941	9,475	229,305	8,480	16,803	d	d	507
New York	14,277,579	46,710	13,966,079	11,901,285	85,038	1,979,756	10,597	248,231	292	110	5,560
North Carolina	7,614,623	17,366	7,510,558	6,304,453	40,304	1,165,801	519	82,493	52	20	3,615
North Dakota	550,255	1,419	536,582	453,319	2,312	80,951	1,295	10,250	d	d	702
Ohio	8,649,238	18,523	8,532,813	7,280,269	45,450	1,207,094	3,382	90,570	45	43	3,862
Oklahoma	2,851,015	6,645	2,809,496	2,344,144	17,165	448,187	4,265	29,114	d	d	1,472
Oregon	2,914,336	8,669	2,842,777	2,411,634	19,390	411,753	14,563	46,654	36	23	1,614
Pennsylvania	9,410,732	17,342	9,279,255	7,949,458	48,722	1,281,075	61	108,908	124	33	5,009
Rhode Island	802,093	1,903	786,960	675,192	5,050	106,718	3,570	9,142	d	d	502
South Carolina	3,721,777	7,027	3,673,855	3,085,294	21,408	567,153	1,713	37,570	25	12	1,575
South Dakota	655,262	1,780	638,068	540,119	2,865	95,084	5,233	9,584	d	d	586
Tennessee	5,079,736	7,012	4,985,921	4,212,764	25,533	747,624	29,949	54,553	39	35	2,227
Texas	22,641,468	54,142	22,324,670	18,645,113	135,480	3,544,077	2,087	249,078	248	77	11,166
Utah	2,410,313	5,694	2,356,556	1,961,352	12,934	382,270	8,662	38,396	d	d	990
Vermont	457,654	1,324	440,517	378,941	2,253	59,323	8,139	7,247	d	d	418
Virginia	6,169,588	15,046	6,082,710	5,132,176	31,556	918,978	13	68,836	63	33	2,887
Washington	5,498,702	14,094	5,379,202	4,565,018	31,576	782,608	6,290	96,452	49	47	2,568
West Virginia	1,231,846	1,563	1,217,658	1,036,400	5,247	176,011	1,079	10,850	d	d	686
Wisconsin	4,184,199	8,842	4,121,337	3,515,017	15,647	590,673	973	50,472	39	22	2,514
Wyoming	427,909	2,279	415,658	351,935	2,335	61,388	1,436	8,159	d	d	357
U.S. Armed Services overseas and territories other than Puerto Rico	271,895	d	d	d	n.a.	n.a.	3,084	3,526	--	--	40
Puerto Rico	371,729	294	341,713	341,713	n.a.	n.a.	1,715	27,930	d	d	70
International	727,070	9,256	711,478	711,478	n.a.	n.a.	659	4,436	151	32	1,058
Recovery Rebates funding provided to U.S. possessions [7]	111,830	N/A	111,830	N/A	63,689	48,141	N/A	N/A	N/A	N/A	N/A
Undistributed [8]	1,047	d	d	d	--	--	--	--	--	--	--
Child tax credit [9, 10]	29,013,362	N/A	29,013,362	29,013,362	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [9]	32,449,212	N/A	32,449,212	32,449,212	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. 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 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 to qualified taxpayers. These payments were considered advance refundable credits for returns to be filed for Tax Years (TY) 2020 and 2021, and therefore are classified as refunds issued during Fiscal Year (FY) 2022.

[4] 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 TY 2021, and therefore are classified as refunds issued during FY 2022. This table includes only those payments issued during FY 2022, i.e., October 1, 2021, through December 31, 2021.

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

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

[7] 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 Credits by the IRS for accounting purposes.

[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 credits only. Shown separately for information purposes. Counts are included in the state figures and U.S. totals.

[10] For Tax Year 2021, the Child Tax Credit increased from \$2,000 per qualifying child to \$3,600 for children ages 5 and under at the end of 2021, and \$3,000 for children ages 6 through 17 at the end of 2021.

NOTE:

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

SOURCE: Office of Chief Financial Officer, Financial Management