

## Amount of Refunds Issued, Including Interest, by Type of Refund and State, Fiscal Year 2022

[Money amounts are in thousands of dollars]

State or area	Total Internal Revenue refunds [1]	Business income taxes [2]	Individual income tax [3]				Estate and trust income tax	Employment taxes [6]	Estate tax	Gift tax	Excise taxes [7]
			Total refunds	Traditional refunds	Economic impact payments [4]	Advance Child Tax Credit payments [5]					
(1)	(2)	(3)	(3)	(3)	(3)	(4)	(5)	(6)	(7)	(8)	
United States, total	\$641,731,694	\$55,611,267	\$511,953,516	\$461,014,870	\$3,677,562	\$47,261,084	\$3,668,941	\$67,871,549	\$779,039	\$69,111	\$1,778,271
Alabama	\$7,168,332	\$167,863	\$6,339,107	\$5,555,122	\$52,504	\$731,481	\$15,952	\$631,704	d	d	\$4,714
Alaska	\$1,154,426	\$40,619	\$970,276	\$840,749	\$10,061	\$119,466	\$14,521	\$126,649	d	\$0	d
Arizona	\$10,254,987	\$399,993	\$8,739,170	\$7,572,771	\$82,680	\$1,083,719	\$73,036	\$1,003,159	\$14,593	\$166	\$24,869
Arkansas	\$4,408,578	\$226,704	\$3,794,200	\$3,293,701	\$28,655	\$471,844	\$16,294	\$347,573	d	d	\$22,221
California	\$62,402,488	\$4,601,424	\$46,959,301	\$41,006,530	\$527,358	\$5,425,413	\$290,437	\$10,255,817	\$126,817	\$13,866	\$154,827
Colorado	\$9,037,329	\$710,763	\$6,973,265	\$6,116,057	\$72,096	\$785,112	\$48,337	\$1,285,373	\$7,018	-\$330	\$12,903
Connecticut	\$6,450,413	\$784,913	\$4,728,785	\$4,251,940	\$39,583	\$437,262	\$67,245	\$832,580	\$11,172	\$11,897	\$13,822
Delaware	\$2,869,106	\$1,134,678	\$1,263,969	\$1,109,422	\$16,993	\$137,554	\$189,512	\$273,274	d	d	\$4,899
District of Columbia	\$1,240,356	\$81,936	\$887,648	\$808,005	\$8,328	\$71,315	\$7,118	\$262,159	d	d	-\$462
Florida	\$36,635,991	\$1,349,301	\$31,578,695	\$28,408,610	\$282,929	\$2,887,156	\$341,308	\$3,213,296	\$76,030	\$1,910	\$75,451
Georgia	\$17,269,499	\$911,265	\$14,615,732	\$12,846,122	\$118,897	\$1,650,713	\$60,881	\$1,653,809	\$7,198	\$548	\$20,066
Hawaii	\$2,138,461	\$206,775	\$1,668,198	\$1,452,007	\$17,358	\$198,833	\$6,210	\$244,459	\$532	\$13	\$12,275
Idaho	\$2,459,187	\$42,741	\$1,763,227	\$1,434,335	\$18,769	\$310,123	\$375,706	\$266,672	d	d	\$5,339
Illinois	\$22,932,031	\$2,517,503	\$17,090,115	\$15,218,007	\$107,245	\$1,764,863	\$27,625	\$3,197,535	\$22,900	\$2,024	\$74,328
Indiana	\$10,168,539	\$307,570	\$8,791,208	\$7,710,633	\$46,926	\$1,033,649	\$10,820	\$1,012,559	\$7,383	\$334	\$38,665
Iowa	\$4,802,162	\$470,250	\$3,824,272	\$3,322,036	\$23,120	\$479,116	\$4,368	\$495,601	\$342	\$1,208	\$6,122
Kansas	\$5,279,644	\$1,168,958	\$3,505,170	\$3,028,339	\$25,047	\$451,784	\$10,127	\$564,321	d	d	\$28,763
Kentucky	\$6,579,337	\$400,874	\$5,465,995	\$4,758,548	\$36,035	\$671,412	\$16,409	\$675,762	\$1,493	\$609	\$18,197
Louisiana	\$7,792,310	\$138,891	\$6,494,379	\$5,748,177	\$48,271	\$697,931	\$106,699	\$1,034,865	\$4,609	d	d
Maine	\$1,868,111	\$104,185	\$1,479,556	\$1,301,338	\$11,344	\$166,874	\$76,308	\$203,113	d	d	\$4,338
Maryland	\$9,594,526	\$470,362	\$7,804,048	\$6,872,596	\$74,971	\$856,481	\$7,692	\$1,194,062	\$11,881	-\$4,446	\$110,926
Massachusetts	\$11,841,436	\$1,200,703	\$8,640,718	\$7,780,466	\$66,044	\$794,208	\$81,214	\$1,809,495	\$19,329	\$3,997	\$85,979
Michigan	\$16,857,084	\$1,949,669	\$12,532,381	\$11,075,065	\$80,673	\$1,376,643	\$30,957	\$2,294,743	\$25,110	\$1,671	\$22,553
Minnesota	\$9,344,372	\$1,262,203	\$6,559,739	\$5,685,887	\$44,486	\$829,366	\$72,712	\$1,385,639	\$16,512	\$7,557	\$40,010
Mississippi	\$4,689,240	\$115,842	\$4,069,908	\$3,567,559	\$28,825	\$473,524	\$4,892	\$492,299	d	d	\$3,534
Missouri	\$9,602,609	\$920,476	\$7,587,530	\$6,632,690	\$52,997	\$901,843	\$6,716	\$1,054,664	\$5,571	\$615	\$27,036
Montana	\$1,427,638	\$35,201	\$1,184,129	\$1,017,783	\$12,417	\$153,929	\$49,316	\$154,784	d	d	\$2,045
Nebraska	\$3,076,870	\$482,012	\$2,326,430	\$1,995,294	\$14,289	\$316,847	\$17,119	\$242,190	\$989	\$0	\$8,132
Nevada	\$5,772,153	\$372,959	\$4,400,718	\$3,897,574	\$35,635	\$467,509	\$285,374	\$680,144	\$9,485	\$2,618	\$20,856
New Hampshire	\$2,084,771	\$67,633	\$1,669,428	\$1,493,992	\$12,738	\$162,698	\$86,253	\$253,796	d	d	\$5,347
New Jersey	\$22,675,628	\$8,506,857	\$11,751,647	\$10,434,909	\$104,495	\$1,212,243	\$11,034	\$2,348,517	\$25,973	\$4,867	\$26,733
New Mexico	\$2,926,935	\$33,646	\$2,437,752	\$2,102,821	\$23,017	\$311,914	\$131,913	\$320,323	d	d	\$1,070
New York	\$35,108,716	\$3,112,837	\$25,575,228	\$22,815,590	\$206,060	\$2,553,578	\$151,470	\$5,993,143	\$116,247	\$3,589	\$156,202
North Carolina	\$15,125,643	\$688,564	\$12,686,046	\$11,057,014	\$102,301	\$1,526,731	\$2,747	\$1,698,969	\$9,830	\$184	\$39,302
North Dakota	\$1,206,918	\$30,407	\$959,992	\$836,132	\$6,333	\$117,527	\$9,502	\$201,517	d	d	\$3,436
Ohio	\$21,806,928	\$4,416,610	\$14,658,351	\$12,865,470	\$114,151	\$1,678,730	\$45,259	\$2,525,949	\$5,767	\$410	\$154,582
Oklahoma	\$6,131,963	\$229,518	\$5,166,899	\$4,480,003	\$45,923	\$640,973	\$23,686	\$605,213	d	d	\$104,702
Oregon	\$5,681,701	\$293,274	\$4,378,396	\$3,777,534	\$49,446	\$551,416	\$119,370	\$873,776	\$2,887	\$1,050	\$12,947
Pennsylvania	\$20,500,731	\$1,493,515	\$16,327,099	\$14,507,471	\$120,579	\$1,699,049	\$679	\$2,618,903	\$26,902	\$732	\$32,901
Rhode Island	\$1,725,414	\$100,623	\$1,338,545	\$1,193,654	\$11,046	\$133,845	\$16,638	\$256,990	d	d	\$1,103
South Carolina	\$7,374,333	\$259,614	\$6,240,281	\$5,431,344	\$54,194	\$754,743	\$78,324	\$778,643	\$7,985	\$254	\$9,233
South Dakota	\$1,393,253	\$27,592	\$1,190,593	\$1,040,953	\$7,633	\$142,007	\$41,841	\$129,750	d	d	\$2,209
Tennessee	\$11,372,233	\$1,086,499	\$8,946,038	\$7,871,538	\$65,167	\$1,009,333	\$333,210	\$934,979	\$25,575	\$1,316	\$44,614
Texas	\$55,383,986	\$6,383,194	\$43,499,670	\$38,267,896	\$353,330	\$4,878,444	\$18,168	\$5,141,819	\$102,176	\$1,958	\$237,000
Utah	\$5,347,992	\$257,065	\$4,025,637	\$3,375,359	\$38,332	\$611,946	\$63,978	\$907,821	d	d	\$88,569
Vermont	\$920,511	\$45,331	\$693,381	\$611,370	\$5,633	\$76,378	\$58,138	\$122,661	d	d	\$663
Virginia	\$12,610,276	\$534,152	\$10,580,139	\$9,306,201	\$79,234	\$1,194,704	\$6,235	\$1,448,037	\$19,939	\$2,995	\$18,780
Washington	\$12,290,153	\$847,018	\$9,545,674	\$8,423,750	\$79,217	\$1,042,707	\$47,243	\$1,825,023	\$12,553	\$540	\$12,102
West Virginia	\$2,363,602	\$34,065	\$2,106,042	\$1,854,486	\$13,113	\$238,443	\$26,408	\$196,511	d	d	\$1,142
Wisconsin	\$9,302,812	\$1,389,278	\$6,844,299	\$5,988,204	\$39,589	\$816,506	\$3,513	\$1,019,228	\$3,464	\$5,612	\$37,416
Wyoming	\$1,007,226	\$22,192	\$810,466	\$714,829	\$6,321	\$89,316	\$40,746	\$128,973	d	d	\$2,758
U.S. Armed Services overseas and territories other than Puerto Rico	\$464,872	d	d	d	n.a.	n.a.	\$19,788	\$32,393	\$0	\$0	\$15
Puerto Rico	\$1,617,708	\$1,952	\$1,215,573	\$1,215,573	n.a.	n.a.	\$14,074	\$385,941	d	d	\$142
International	\$3,159,316	\$988,865	\$2,025,021	\$2,025,021	n.a.	n.a.	\$3,819	\$110,124	\$4,098	\$65	\$27,324
Recovery Rebates funding provided to U.S. possessions [8]	\$227,057	N/A	\$227,057	N/A	\$155,174	\$71,883	N/A	N/A	N/A	N/A	N/A
Advance Premium Tax Credit/ Cost Sharing Reduction/Basic Health Program [9]	\$84,249,427		\$84,249,427	\$84,249,427	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Undistributed [10]	\$2,554,370	d	d	d	\$0	\$0	\$0	\$124,251	-8129	-721	-99650
Child tax credit [11, 12]	\$84,732,650	N/A	\$84,732,650	\$84,732,650	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [11]	\$63,575,410	N/A	\$63,575,410	\$63,575,410	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

n.a.—Not available.

N/A—Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.5 billion in interest, of which \$813 million was paid to corporations and \$2.7 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

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

[3] The average individual income tax refund (based on Forms 1040, 1040-A, and 1040-EZ) was \$1,838. This calculation excludes refunds of \$84.2 billion for the Advance Premium Tax Credit/Cost Sharing Reduction provisions of the Affordable Care Act and \$355.1 million in undistributed refunds.

[4] The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and American Rescue Plan Act of 2021 (ARP Act) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. These payments were considered advance refundable tax credits for returns to be filed for Tax Years (TY) 2020 and 2021, and therefore are classified as refunds issued during FY 2022. The IRS disbursed \$3.3 billion of payments in FY 2022 and \$539.3 billion in payments in FY 2021 to eligible taxpayers based upon the criteria in each Act. The CARES Act authorized an EIP for eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child added. The CRRSAA created an additional EIP of up to \$600 for individuals and \$1,200 for individuals filing a joint tax return, with up to an additional \$600 for each eligible child. The ARP Act created a third round of EIPs of up to \$1,400 for individuals, and \$2,800 for individuals filing a joint tax return, with up to an additional \$1,400 for each qualifying dependent. This includes \$155.2 million in EIPs that were distributed to U.S. possessions through the Recovery Rebate credit in FY 2022.

[5] The ARP Act included provisions to distribute monthly advance child tax credit payments to qualified taxpayers from July 2021 through December 2021. These payments are considered advance refundable credits for returns to be filed for 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.

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

[7] Includes 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.

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

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

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

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

[12] For TY 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.

NOTES:

SOURCE: Office of Chief Financial Officer, Financial Management.