

Number of Returns Filed, by Type of Return and State, Fiscal Year 2013

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax [5]	Employment taxes [6]	Tax-exempt organizations [7]	Excise taxes [8]	Supplemental documents [9]
United States, total	240,075,782	145,996,474	24,806,250	3,192,115	541,088	3,685,725	4,566,216	2,247,747	32,288	313,331	29,957,757	1,463,452	908,608	22,364,731
Alabama	3,113,743	2,050,286	269,641	28,731	4,482	45,545	50,820	18,295	214	2,981	357,791	16,924	14,113	253,910
Alaska	598,873	364,147	51,710	4,243	877	7,212	8,897	3,436	36	512	79,896	4,709	3,647	69,551
Arizona	4,473,906	2,761,144	446,118	48,522	7,133	83,398	83,183	34,836	361	4,210	506,553	19,261	8,564	470,353
Arkansas	1,960,257	1,220,133	179,595	16,626	3,318	28,666	40,505	13,389	131	1,433	248,768	11,112	11,966	184,615
California	28,590,971	16,934,571	3,161,636	330,614	64,047	388,946	456,439	319,631	4,555	34,763	3,566,551	159,529	68,091	3,101,598
Colorado	4,367,301	2,431,857	484,499	45,709	9,397	95,432	116,363	36,922	482	5,787	627,358	25,044	12,772	475,679
Connecticut	2,961,561	1,744,496	393,874	50,897	11,800	66,327	27,419	25,414	699	8,086	353,532	19,115	5,946	253,956
Delaware	747,087	432,595	78,099	22,375	4,158	15,568	14,542	9,572	71	876	90,907	6,906	1,823	69,595
District of Columbia	586,896	330,380	67,870	7,148	2,295	10,488	5,681	11,607	129	1,031	71,364	12,112	472	66,319
Florida	16,236,412	9,204,036	1,579,889	176,911	32,732	224,207	595,498	194,923	2,102	28,872	2,097,764	63,856	41,024	1,994,598
Georgia	6,854,989	4,344,022	495,697	49,223	10,577	95,419	167,617	52,658	577	6,369	854,176	32,317	26,343	719,994
Hawaii	1,109,435	667,040	141,053	14,224	3,114	12,181	14,715	13,527	173	1,596	121,027	6,505	1,271	113,009
Idaho	1,170,079	675,490	116,985	9,414	1,345	25,693	26,659	8,087	94	1,059	182,850	6,763	8,126	107,514
Illinois	10,051,776	6,092,695	1,015,546	234,821	28,535	118,715	240,796	99,919	1,410	13,223	1,300,633	62,023	50,637	792,823
Indiana	4,629,917	3,032,318	493,750	38,951	6,225	56,029	90,024	21,887	373	4,895	534,101	31,865	25,405	294,094
Iowa	2,427,353	1,425,640	342,945	31,092	3,744	35,116	40,024	21,946	616	3,399	321,087	26,458	26,903	148,383
Kansas	2,231,722	1,326,135	271,980	28,170	5,591	35,515	34,291	17,193	291	2,978	298,798	15,101	17,251	178,428
Kentucky	2,874,239	1,878,309	277,814	26,271	4,769	41,334	50,894	16,318	278	2,955	342,043	15,576	14,744	202,934
Louisiana	3,245,431	2,015,626	285,452	21,770	5,071	62,006	59,991	28,730	225	2,567	401,191	15,457	14,995	332,350
Maine	1,090,487	629,929	119,945	29,937	2,445	12,381	22,326	7,684	136	1,419	161,995	9,362	5,191	87,737
Maryland	4,642,997	2,854,951	520,640	54,637	13,131	68,308	75,814	49,209	798	6,424	532,175	27,122	9,923	429,865
Massachusetts	5,534,594	3,267,033	693,711	146,252	24,486	71,102	89,502	54,004	1,139	11,513	693,173	40,495	10,012	432,172
Michigan	7,251,983	4,637,308	736,487	77,587	13,328	103,672	130,639	60,932	508	6,454	879,883	42,209	27,399	535,577
Minnesota	4,418,835	2,619,856	538,456	47,326	7,408	63,800	94,132	34,766	999	7,798	601,430	33,869	37,193	331,802
Mississippi	1,886,606	1,257,114	150,394	10,542	2,311	26,952	28,794	12,533	97	1,318	216,639	10,784	10,803	158,325
Missouri	4,515,605	2,726,692	459,606	153,867	10,633	67,764	66,477	33,479	442	5,453	612,227	32,540	24,278	322,147
Montana	937,088	483,557	116,114	8,247	1,303	18,748	24,847	9,857	126	1,296	158,244	8,432	7,564	98,753
Nebraska	1,500,395	874,548	178,342	20,755	2,604	24,210	31,337	12,591	233	2,367	216,303	11,877	20,766	104,462
Nevada	2,064,632	1,289,823	162,149	18,895	3,991	42,726	27,704	16,701	167	2,134	222,711	7,331	6,934	232,349
New Hampshire	1,114,848	679,389	137,410	16,144	3,437	16,237	11,727	10,582	120	1,833	141,994	8,165	3,856	83,954
New Jersey	7,423,824	4,305,486	846,221	148,612	19,988	157,859	118,062	73,083	1,842	11,961	967,880	103,284	18,807	650,739
New Mexico	1,432,846	907,349	151,130	11,213	2,258	19,161	20,768	9,138	124	1,381	168,074	8,376	5,918	127,956
New York	15,844,548	9,388,584	1,479,400	290,236	38,527	268,643	390,572	247,078	3,422	27,173	2,270,086	89,008	23,976	1,328,203
North Carolina	6,726,971	4,277,482	642,809	55,610	9,494	93,915	137,307	54,141	737	6,736	836,229	39,005	26,600	546,906
North Dakota	663,312	353,849	106,489	6,501	816	12,130	10,850	4,480	93	1,466	99,695	5,097	15,575	46,271
Ohio	8,478,748	5,511,860	839,529	131,915	16,644	118,429	118,829	57,468	959	9,680	936,986	60,846	34,094	641,520
Oklahoma	2,720,781	1,617,880	272,365	28,784	6,667	44,827	54,211	18,500	317	2,485	361,322	15,403	11,142	286,878
Oregon	3,094,660	1,764,981	387,210	36,051	5,503	47,310	54,400	21,276	451	3,724	431,365	21,865	11,802	308,722
Pennsylvania	9,767,857	6,140,667	1,164,781	162,506	20,897	133,597	159,121	58,240	1,209	13,332	1,147,970	70,482	33,440	661,715
Rhode Island	858,571	513,781	87,853	30,119	2,561	10,983	18,084	6,150	182	1,029	113,777	9,458	1,735	62,859
South Carolina	3,189,287	2,062,531	297,415	22,923	4,284	47,119	59,918	24,295	303	3,557	382,734	15,723	12,194	256,291
South Dakota	756,471	416,678	100,476	13,233	2,167	13,835	13,867	4,654	130	1,408	110,688	5,885	14,373	58,877
Tennessee	4,302,190	2,878,206	409,460	38,573	9,611	66,445	35,891	31,740	505	4,211	465,720	22,356	17,895	321,577
Texas	18,409,386	11,441,720	1,569,195	210,218	63,499	342,670	272,780	172,127	1,657	22,870	2,027,974	84,404	74,000	2,126,636
Utah	2,019,920	1,173,436	146,881	16,690	2,728	67,731	56,622	14,517	123	1,527	295,758	8,963	6,812	228,132
Vermont	577,595	321,009	82,602	7,503	1,896	6,755	11,064	4,982	39	674	90,086	5,842	2,885	42,258
Virginia	6,161,043	3,814,513	699,705	72,094	13,165	85,222	110,302	54,980	699	7,418	734,868	37,083	16,758	514,236
Washington	5,472,258	3,237,171	619,753	62,481	11,846	78,696	95,747	39,564	551	6,755	714,350	31,661	22,204	551,479
West Virginia	1,176,019	788,011	123,978	11,968	1,623	13,079	12,160	8,016	73	900	135,708	8,468	4,909	67,126
Wisconsin	4,433,996	2,777,937	542,705	54,234	10,113	60,675	59,415	33,262	529	6,475	548,600	31,261	25,410	283,380
Wyoming	557,626	305,473	61,056	7,160	2,003	13,478	12,585	5,060	62	1,095	86,666	4,181	3,784	55,023
Puerto Rico	588,225	275,111	77,424	325	49	604	218	451	30	91	210,097	1,219	77	22,529
Other [10]	2,229,630	1,471,169	130,766	3,265	452	13,884	764	42,914	669	1,882	27,960	1,127	6,206	528,572

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF).

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents).

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.

Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million estate tax exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The \$5 million gift tax exemption was also retained, with both exemption amounts indexed to inflation. In addition, ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse. These tax law changes may have encouraged increased gift tax filings in both Fiscal Year 2012 and Fiscal Year 2013.

[5] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings both in Fiscal Years 2012 and 2013.

[6] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes 11-C (occupational tax and registration for wagering return); Forms 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[10] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

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

Detail may not add to totals because of rounding.

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2012

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	237,345,350	146,243,886	22,157,924	3,061,029	400,464	3,625,937	4,579,669	2,262,961	26,859	249,451	29,589,891	1,367,434	1,196,789	22,583,056
Alabama	3,147,518	2,094,553	245,605	28,802	3,442	44,925	51,314	18,742	156	2,509	357,969	16,062	19,804	263,635
Alaska	596,965	369,581	45,271	4,072	639	7,133	8,779	3,561	38	435	78,566	4,417	3,582	70,891
Arizona	4,427,579	2,769,832	403,155	47,033	5,084	83,314	83,021	34,980	248	3,381	500,740	19,081	11,216	466,494
Arkansas	1,955,546	1,229,757	163,789	16,401	2,550	28,220	40,723	13,879	103	1,195	247,812	10,576	17,701	182,840
California	28,199,973	16,935,887	2,872,107	323,823	48,403	382,299	443,163	313,498	3,869	25,107	3,503,293	147,210	96,991	3,103,323
Colorado	4,248,818	2,397,815	419,330	44,099	6,875	94,712	117,873	37,269	355	4,822	618,274	23,659	15,909	467,826
Connecticut	2,937,407	1,741,293	364,462	50,346	8,843	67,420	28,550	25,828	625	6,970	350,778	18,179	7,240	266,873
Delaware	741,786	431,325	71,705	25,362	2,413	15,423	14,936	9,508	72	796	89,958	6,431	2,270	71,587
District of Columbia	567,560	326,925	57,911	6,698	1,545	9,936	5,531	11,257	102	743	69,678	10,797	344	66,093
Florida	16,473,456	9,736,734	1,377,056	174,298	23,786	213,806	598,789	189,888	1,723	22,214	2,035,166	60,042	52,501	1,987,453
Georgia	6,998,715	4,514,150	452,831	47,840	8,067	94,278	169,860	53,968	485	5,359	844,580	30,094	34,233	742,970
Hawaii	1,082,377	658,626	123,962	13,891	2,499	11,762	14,713	13,312	163	1,371	120,345	6,029	1,769	113,935
Idaho	1,140,121	666,204	100,735	9,094	1,084	25,667	27,246	8,245	81	804	180,467	6,461	11,087	102,946
Illinois	9,941,483	6,103,373	919,369	217,823	21,425	117,285	238,440	101,726	1,266	10,523	1,294,205	56,688	65,588	793,772
Indiana	4,573,728	3,007,521	450,207	38,335	4,903	55,116	90,995	22,527	808	4,143	535,150	29,458	35,112	299,953
Iowa	2,373,242	1,413,882	307,061	30,756	2,815	34,102	40,013	22,370	502	2,097	319,092	24,607	36,094	139,851
Kansas	2,194,379	1,323,293	244,195	27,523	4,452	34,498	34,227	17,659	238	2,376	296,366	14,285	24,631	170,636
Kentucky	2,848,123	1,870,180	251,583	25,891	3,422	40,393	51,276	16,306	244	2,482	336,302	14,554	20,446	215,044
Louisiana	3,188,326	2,014,306	240,945	20,375	3,636	57,305	55,315	27,746	168	2,097	400,416	14,155	18,987	332,875
Maine	1,078,155	629,281	108,643	29,340	1,745	12,104	23,000	7,929	123	1,206	161,051	8,786	6,561	88,386
Maryland	4,568,093	2,821,455	474,885	53,136	9,997	67,690	76,545	49,685	617	5,343	522,186	25,382	11,799	449,373
Massachusetts	5,435,185	3,232,880	625,550	147,179	18,070	69,028	89,935	54,431	905	9,387	685,100	38,688	12,388	451,644
Michigan	7,188,168	4,660,114	656,372	75,560	9,458	102,103	130,376	63,533	409	5,622	872,691	38,581	33,719	539,630
Minnesota	4,319,712	2,587,955	470,763	50,128	5,290	63,037	95,687	34,549	672	6,368	599,497	31,699	47,881	326,186
Mississippi	1,890,372	1,285,923	126,347	10,183	1,751	25,850	28,416	12,559	87	1,022	216,447	8,462	14,200	159,125
Missouri	4,400,636	2,716,941	424,270	76,890	7,826	67,020	66,854	34,345	360	4,626	601,999	31,099	33,728	334,678
Montana	909,370	477,712	100,291	7,988	995	18,118	24,379	9,981	76	1,015	156,506	8,110	11,219	92,980
Nebraska	1,465,428	867,235	157,268	18,560	1,942	23,384	30,957	12,690	127	1,768	213,015	11,105	28,128	99,199
Nevada	2,049,796	1,290,641	145,334	17,714	2,975	48,522	43,138	28,369	125	1,620	218,067	6,787	8,476	238,028
New Hampshire	1,099,721	674,965	124,581	15,785	2,725	16,154	11,940	10,633	117	1,505	141,282	7,624	4,926	87,484
New Jersey	7,373,699	4,319,000	770,159	145,798	15,334	161,408	124,368	76,321	1,449	9,741	966,079	91,290	22,239	670,513
New Mexico	1,423,252	912,132	135,928	10,894	1,721	19,212	20,978	9,382	97	1,015	168,858	7,913	8,201	126,921
New York	15,713,652	9,354,490	1,351,411	285,557	28,216	265,937	404,537	250,701	3,076	21,377	2,250,119	87,159	30,286	1,380,786
North Carolina	6,662,337	4,262,480	579,781	52,421	6,960	93,500	138,080	55,541	618	5,673	826,309	35,875	34,941	570,158
North Dakota	626,940	339,892	91,809	6,334	628	11,127	10,451	4,549	60	986	96,856	4,658	19,115	40,475
Ohio	8,406,967	5,491,871	766,371	131,367	11,862	116,390	120,429	58,964	758	8,099	940,229	55,550	45,169	659,908
Oklahoma	2,669,079	1,605,475	244,977	28,239	4,827	43,616	53,810	19,273	290	1,923	356,900	14,435	15,671	279,643
Oregon	3,019,820	1,748,979	340,675	35,716	4,004	47,134	55,080	21,643	340	3,075	425,451	20,690	15,439	301,597
Pennsylvania	9,735,275	6,172,712	1,064,621	165,515	15,358	131,804	162,292	61,345	1,076	11,024	1,141,178	68,106	45,337	694,907
Rhode Island	851,844	512,377	80,924	27,492	1,956	10,858	18,668	6,289	163	918	114,393	8,960	2,152	66,694
South Carolina	3,176,909	2,072,346	266,751	22,580	3,039	46,836	60,417	25,140	261	2,850	377,486	14,620	16,080	268,503
South Dakota	732,691	409,547	88,240	12,252	1,672	13,163	13,861	4,679	101	986	108,984	5,553	19,144	54,509
Tennessee	4,291,438	2,893,799	368,493	37,598	7,154	65,288	35,992	32,093	438	3,400	462,841	20,888	23,915	339,539
Texas	17,834,945	11,292,464	1,273,886	202,297	47,010	331,540	264,403	172,875	1,288	17,722	1,978,195	78,109	94,942	2,080,214
Utah	1,966,432	1,152,313	126,384	16,135	1,849	68,270	56,718	15,081	103	981	290,509	8,609	8,939	220,541
Vermont	567,858	318,780	75,001	7,453	1,322	6,729	11,475	4,938	52	610	88,542	5,559	3,320	44,077
Virginia	6,076,121	3,779,854	634,458	72,205	9,693	83,878	109,899	55,346	593	6,214	722,852	34,534	21,977	544,618
Washington	5,338,459	3,192,891	548,564	61,041	8,712	77,899	96,496	39,941	480	5,552	700,183	29,302	28,391	549,007
West Virginia	1,173,944	789,106	114,148	11,981	1,243	13,026	12,126	8,283	56	710	136,682	8,166	6,969	71,448
Wisconsin	4,373,339	2,767,383	481,562	63,160	7,578	60,977	59,935	34,626	517	5,566	548,483	32,256	32,561	278,735
Wyoming	530,793	291,332	53,477	6,794	1,235	13,224	12,744	5,079	60	887	85,817	3,941	5,578	50,625
Puerto Rico	587,958	285,377	65,366	220	49	606	219	426	32	46	213,140	1,120	52	21,305
Other [9]	2,170,860	1,428,947	109,355	3,055	385	12,911	700	39,476	537	1,190	22,807	1,033	7,841	542,623

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF).

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents).

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.

Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. The law also provided a \$5-million exemption for the estates of 2011 decedents. These tax law changes significantly reduced the number of estate tax forms filed in Fiscal Year 2011 relative to other fiscal years.

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[7] Includes Forms 720 (excise tax return); 730 (excise tax return for wagering); 11-C (occupational tax and registration for wagering return); 5330 (excise taxes related to employee retirement benefit plans return); and 2290 (heavy highway vehicle use tax return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

The Calendar Year 2011 deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011 and a corresponding increase in filings in Fiscal Year 2012, as many 2011 filings were delayed until Fiscal Year 2012.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

[9] Includes U.S. Territories other than Puerto Rico, U.S. Armed Service members overseas, and international.

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

Detail may not add to totals because of rounding.

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2011

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	234,566,998	143,607,800	23,224,046	3,106,016	382,413	3,573,550	4,545,454	2,312,909	11,128	207,858	29,445,812	1,384,698	522,165	22,243,149
Alabama	3,159,539	2,079,192	262,695	30,292	3,430	45,418	52,638	19,840	91	2,113	359,259	17,277	8,789	278,505
Alaska	603,871	372,850	49,101	4,296	682	7,104	8,979	3,676	19	390	78,750	4,685	2,904	70,435
Arizona	4,372,823	2,693,072	416,287	47,460	4,757	82,728	82,852	36,396	106	2,837	505,876	20,681	4,448	475,323
Arkansas	1,951,626	1,218,547	174,116	16,637	2,524	27,897	41,236	14,757	53	1,013	248,463	10,824	6,538	189,021
California	27,830,110	16,567,427	2,960,481	328,962	46,044	404,440	427,253	315,277	1,713	20,574	3,472,955	147,849	36,287	3,095,808
Colorado	4,202,374	2,353,168	434,454	45,072	6,656	93,662	117,968	37,968	148	4,025	616,286	23,664	7,426	461,877
Connecticut	2,915,535	1,722,768	376,751	51,470	7,965	63,538	27,123	25,350	203	6,254	351,899	18,844	3,790	259,580
Delaware	732,636	424,722	74,824	25,821	2,656	14,662	14,835	9,428	86	735	89,661	6,610	1,071	67,525
District of Columbia	560,114	320,305	60,084	7,094	1,323	9,473	5,523	11,408	47	658	69,068	11,248	271	63,612
Florida	16,234,368	9,508,519	1,464,702	175,966	22,054	205,471	601,660	192,732	724	17,530	2,022,746	61,091	26,919	1,934,254
Georgia	6,851,209	4,386,168	475,255	48,751	7,670	93,576	172,884	57,207	224	4,510	843,965	30,748	16,326	713,925
Hawaii	1,087,893	651,371	136,225	14,013	2,629	11,737	14,333	13,503	69	1,195	121,726	6,359	776	113,957
Idaho	1,131,931	660,379	103,841	9,085	1,119	25,404	27,324	8,410	24	621	181,313	6,461	4,620	103,330
Illinois	9,854,955	6,035,398	967,039	214,914	20,247	114,584	235,997	106,225	534	8,813	1,287,391	57,747	26,371	779,695
Indiana	4,540,905	2,974,480	471,379	39,238	4,721	54,613	92,318	23,280	76	3,405	535,923	29,798	16,361	295,313
Iowa	2,332,958	1,394,596	313,460	31,114	2,600	33,599	39,353	22,942	49	1,831	315,988	25,122	13,111	139,193
Kansas	2,166,725	1,305,935	256,519	27,577	4,275	33,724	34,283	18,260	95	1,937	293,355	14,659	9,224	166,882
Kentucky	2,821,628	1,851,772	263,485	26,054	3,221	40,371	51,821	16,716	85	2,041	331,565	14,943	9,680	209,874
Louisiana	3,183,070	1,979,224	263,329	21,633	3,443	59,181	58,638	30,664	82	1,715	399,765	15,390	9,316	340,690
Maine	1,070,372	621,678	116,407	28,980	1,478	11,688	22,751	8,211	38	1,021	161,092	8,913	3,113	85,002
Maryland	4,523,338	2,774,762	502,977	53,526	9,186	66,924	76,295	51,934	203	4,756	522,274	25,980	5,481	429,040
Massachusetts	5,378,141	3,180,907	656,379	150,063	17,723	66,881	88,240	54,901	424	7,760	677,428	39,155	5,884	432,396
Michigan	7,129,508	4,589,501	672,446	76,175	8,818	101,988	131,337	66,306	157	4,742	870,825	39,991	15,903	551,319
Minnesota	4,272,511	2,553,974	487,393	51,260	5,192	62,329	96,355	34,542	263	5,129	599,010	31,707	21,659	323,698
Mississippi	1,903,300	1,270,066	140,691	10,544	1,668	26,069	29,227	13,352	44	991	217,517	8,801	6,248	178,082
Missouri	4,354,149	2,683,757	445,506	76,722	7,413	65,897	67,182	35,249	126	3,710	598,253	31,190	14,423	324,721
Montana	896,513	472,748	102,973	8,232	963	17,873	24,283	9,901	28	1,016	155,188	8,179	3,982	91,147
Nebraska	1,435,363	854,586	162,948	18,904	1,755	22,723	30,875	13,106	34	1,547	209,646	11,650	10,267	97,322
Nevada	2,028,431	1,257,756	150,606	17,808	2,786	48,693	43,431	29,774	71	1,305	218,197	9,474	5,145	243,385
New Hampshire	1,082,159	661,014	129,309	14,735	2,704	16,134	12,142	10,950	48	1,313	141,898	7,651	2,244	82,017
New Jersey	7,288,459	4,268,414	802,421	142,614	14,141	145,573	119,021	76,181	467	8,158	962,494	84,106	10,744	654,125
New Mexico	1,429,748	910,968	145,029	11,074	1,627	19,483	21,183	9,764	60	788	170,526	7,939	3,507	127,800
New York	15,569,334	9,243,325	1,415,625	286,125	27,192	248,838	390,386	255,685	1,525	17,575	2,227,746	86,999	14,300	1,354,013
North Carolina	6,552,469	4,173,493	601,897	55,098	6,535	93,017	138,697	56,573	200	4,903	828,861	36,887	16,342	539,966
North Dakota	597,184	328,299	91,450	6,366	582	10,591	10,004	4,700	14	946	92,774	5,087	10,221	36,150
Ohio	8,333,829	5,431,137	798,227	132,588	11,168	115,368	122,554	62,378	226	6,894	939,682	57,834	18,451	637,322
Oklahoma	2,638,256	1,580,878	259,142	28,465	4,732	42,965	52,934	19,909	94	1,665	351,029	14,579	6,255	275,609
Oregon	3,015,254	1,733,500	356,459	36,323	3,822	47,337	55,564	22,833	147	2,441	426,881	20,674	6,423	302,850
Pennsylvania	9,641,112	6,113,169	1,109,641	170,721	14,403	126,619	158,604	62,092	370	9,268	1,134,514	66,149	19,203	656,359
Rhode Island	845,143	505,797	84,506	27,538	1,851	10,539	17,895	6,553	92	697	115,029	9,208	1,093	64,345
South Carolina	3,131,099	2,033,254	278,585	22,730	2,964	47,430	61,182	25,985	65	2,344	379,993	15,187	7,627	253,753
South Dakota	701,258	392,330	90,879	12,100	1,350	12,839	13,791	4,848	22	842	107,084	5,633	6,681	52,859
Tennessee	4,235,717	2,831,182	385,033	38,169	6,642	65,442	36,499	32,822	184	3,034	462,651	21,537	10,533	341,989
Texas	17,490,866	10,902,321	1,388,404	219,309	46,617	326,023	258,042	176,004	676	14,629	1,944,982	79,569	40,500	2,093,754
Utah	1,943,946	1,132,471	133,476	15,787	1,829	66,521	56,892	15,434	48	844	288,793	9,106	3,620	219,125
Vermont	563,577	316,281	77,213	7,580	1,211	6,522	11,269	5,117	49	528	88,587	5,545	1,654	42,021
Virginia	5,995,741	3,713,289	669,657	71,963	9,143	82,284	109,402	55,726	233	5,399	721,815	35,574	9,181	512,075
Washington	5,307,297	3,156,568	580,320	61,852	8,644	77,572	96,431	40,909	201	4,418	701,303	30,010	14,246	534,823
West Virginia	1,166,441	780,655	122,925	12,454	1,227	13,245	12,426	8,727	11	704	136,700	7,747	3,499	66,121
Wisconsin	4,336,070	2,738,860	502,603	64,206	7,171	60,940	60,047	35,833	118	4,617	549,489	32,147	13,209	266,830
Wyoming	512,790	275,564	56,554	6,987	1,429	13,003	12,585	4,974	30	732	84,245	4,034	2,314	50,339
Other [9]	2,663,356	1,620,363	182,338	3,569	431	13,018	910	37,561	432	945	233,352	2,456	3,985	563,996

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF).

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR and 1040NR-EZ (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040-C (income tax return for departing aliens).

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.

Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706, due September 19, 2011, or Form 9939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. These tax law changes significantly reduced the number of Forms 706 filed in 2011.

[5] Includes the Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[7] Includes Forms 720 (excise tax return); 730 (excise tax return for wagering); 11-C (occupational tax and registration for wagering return); 5330 (excise taxes related to employee retirement plans return); and 2290 (heavy highway vehicle use tax return). The deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011, as these filings were delayed until Fiscal Year 2012. Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

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

NOTES: The following forms were included in prior editions of the IRS Data Book but have been excluded in the Fiscal Year 2011 edition: 990-C (farmer's cooperative return); 1040-EZ-T (telephone excise tax refund return); and 1120-A (corporation income tax return short form). Although the IRS continued to receive filings of these forms through Fiscal Year 2010, they have been obsolete for several years, and none were filed in Fiscal Year 2011.

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

Detail may not add to totals because of rounding.

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2010

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	230,408,678	141,166,805	23,390,344	3,073,951	343,075	3,508,856	4,508,078	2,355,803	28,780	230,007	29,787,494	1,342,615	836,793	19,836,077
Alabama	3,102,728	2,039,519	271,173	30,560	3,122	45,095	51,616	20,605	259	2,449	366,456	15,747	14,349	241,778
Alaska	583,713	358,884	50,374	4,022	717	6,997	8,609	3,850	44	382	78,246	4,502	3,626	63,460
Arizona	4,287,624	2,654,822	414,712	43,843	4,359	83,757	83,126	38,336	407	3,115	514,539	18,909	7,514	420,185
Arkansas	1,929,663	1,206,492	174,122	16,138	2,381	27,501	40,767	15,246	112	1,119	252,925	10,504	12,718	169,638
California	27,252,538	16,293,608	2,992,625	322,719	42,518	375,160	416,014	325,758	5,119	22,668	3,491,320	143,474	69,097	2,752,278
Colorado	4,130,583	2,316,632	428,845	43,253	5,760	93,452	116,702	39,796	422	4,253	624,642	23,966	11,360	421,500
Connecticut	2,884,463	1,704,169	382,021	50,899	7,114	65,211	27,907	26,720	501	6,542	359,016	18,187	5,706	230,470
Delaware	721,605	417,463	75,023	24,659	2,104	14,712	15,002	9,364	103	787	91,859	6,425	1,748	62,356
District of Columbia	536,677	305,281	58,284	7,203	1,257	9,364	5,347	11,263	134	642	68,278	11,250	375	57,999
Florida	15,370,733	8,810,585	1,473,458	177,138	19,004	196,989	601,140	194,390	1,951	19,835	2,030,513	57,946	40,722	1,747,062
Georgia	6,665,976	4,245,092	486,228	47,161	7,178	91,788	170,985	59,145	635	5,244	852,712	28,912	24,743	646,153
Hawaii	1,076,845	645,560	137,110	13,817	2,368	11,555	14,065	14,309	231	1,339	124,710	6,239	1,315	104,227
Idaho	1,126,039	655,644	103,807	8,966	966	25,103	27,461	8,834	90	769	187,202	6,360	7,375	93,462
Illinois	9,737,321	5,993,124	974,594	212,955	19,006	113,116	230,070	109,874	1,369	9,405	1,296,621	56,543	44,726	675,918
Indiana	4,494,041	2,943,482	471,065	39,691	4,229	53,950	92,824	23,710	340	3,885	547,634	29,327	25,379	258,525
Iowa	2,320,100	1,385,540	315,227	31,555	2,221	33,100	38,443	23,555	233	1,804	320,174	25,395	21,571	121,282
Kansas	2,166,468	1,309,679	256,034	27,226	3,714	33,328	34,078	19,057	254	2,108	302,072	14,401	14,347	150,170
Kentucky	2,799,932	1,835,367	269,185	25,780	3,019	40,515	51,913	17,069	181	2,483	339,149	14,456	14,967	185,848
Louisiana	3,129,010	1,957,168	262,721	20,491	2,975	57,582	57,926	32,595	214	1,931	403,254	13,743	14,508	303,902
Maine	1,063,453	618,336	117,157	28,086	1,412	11,703	22,931	8,458	107	1,171	163,525	8,733	4,962	76,872
Maryland	4,447,794	2,735,173	503,056	52,499	8,225	66,374	76,115	48,888	592	5,186	529,661	25,314	8,683	388,028
Massachusetts	5,281,077	3,150,222	654,504	153,485	15,665	66,250	88,945	56,066	961	8,916	683,277	38,267	8,891	355,628
Michigan	7,009,039	4,524,956	656,070	75,581	7,564	102,618	130,997	68,488	536	5,183	889,020	38,715	24,433	484,878
Minnesota	4,234,600	2,533,327	482,894	51,687	4,957	61,159	96,878	34,360	598	5,665	608,082	33,083	31,523	290,387
Mississippi	1,858,860	1,237,280	143,958	10,525	1,692	25,784	28,965	13,975	137	1,142	222,353	8,304	10,608	154,137
Missouri	4,322,322	2,675,088	451,640	72,750	6,780	65,270	67,105	37,518	384	4,035	605,851	31,318	21,684	282,899
Montana	889,693	470,254	101,239	7,922	872	17,639	24,034	10,313	86	1,092	158,266	7,813	6,970	83,193
Nebraska	1,425,461	845,101	161,167	20,235	1,690	22,099	30,141	13,595	138	1,461	213,025	11,636	18,148	87,025
Nevada	1,995,986	1,241,034	151,973	16,906	2,625	49,650	44,265	31,942	185	1,397	222,112	6,684	7,187	220,026
New Hampshire	1,070,179	653,428	128,450	14,681	2,173	16,136	12,108	11,283	98	1,435	145,136	7,444	3,616	74,191
New Jersey	7,213,843	4,221,772	828,657	142,193	12,778	146,496	124,059	79,086	1,289	8,795	975,498	75,167	16,704	581,349
New Mexico	1,421,839	907,605	145,361	11,071	1,614	19,207	21,081	10,266	126	892	174,603	8,020	5,823	116,170
New York	15,205,903	9,072,189	1,434,464	273,326	23,712	242,854	383,414	233,520	3,134	19,171	2,217,427	85,719	22,028	1,194,945
North Carolina	6,483,180	4,112,964	615,400	65,753	5,919	93,130	138,837	58,426	539	5,573	839,225	37,505	25,261	484,648
North Dakota	582,303	321,128	86,220	6,362	549	10,310	9,752	4,810	54	909	92,664	4,749	13,261	31,535
Ohio	8,279,785	5,402,916	800,406	134,187	9,732	114,484	122,346	64,949	626	7,831	961,472	56,100	30,992	573,744
Oklahoma	2,615,937	1,578,447	256,296	27,784	3,879	42,414	52,167	21,234	231	1,899	359,500	14,703	10,651	246,732
Oregon	2,995,587	1,723,747	355,594	36,257	3,481	47,685	56,380	23,982	424	2,846	433,349	20,392	10,723	280,727
Pennsylvania	9,534,533	6,034,669	1,124,981	169,721	12,575	123,656	157,425	64,218	912	10,260	1,152,706	65,096	31,501	586,813
Rhode Island	835,691	500,570	84,737	29,096	1,569	10,798	18,382	6,618	144	963	118,253	9,673	1,717	53,171
South Carolina	3,094,479	2,010,142	281,784	22,156	2,735	46,960	61,102	26,759	262	2,753	386,784	13,827	12,023	227,192
South Dakota	692,267	384,301	90,037	11,322	1,137	12,198	13,723	4,921	85	920	109,125	5,494	12,451	46,553
Tennessee	4,165,355	2,783,638	395,236	37,115	5,776	66,270	35,706	33,704	435	3,304	471,405	20,281	16,220	296,265
Texas	17,093,183	10,715,407	1,391,620	209,324	42,205	317,763	248,542	182,710	1,532	16,502	1,948,429	77,090	64,408	1,877,651
Utah	1,920,843	1,122,345	134,688	15,361	1,829	66,421	57,077	16,122	126	875	291,152	8,560	5,930	200,357
Vermont	560,428	313,595	76,742	8,442	966	6,518	11,718	5,309	72	554	91,386	5,569	2,471	37,086
Virginia	5,910,923	3,664,790	671,545	70,742	8,282	81,638	109,114	58,144	672	5,918	731,215	34,511	14,412	459,940
Washington	5,264,168	3,129,113	589,168	62,294	8,037	77,127	95,846	42,898	505	5,015	714,435	30,384	22,598	486,753
West Virginia	1,163,444	774,432	125,710	13,049	1,060	13,046	12,134	8,941	51	787	141,423	7,988	5,316	59,507
Wisconsin	4,301,242	2,716,565	503,313	65,836	6,106	60,693	59,329	36,742	464	4,991	560,156	32,068	20,300	234,679
Wyoming	502,569	269,339	55,924	6,634	1,030	12,892	12,445	5,119	65	859	85,430	3,910	3,089	45,833
Other [9]	2,656,833	1,644,821	193,745	3,493	437	13,339	1,312	38,968	611	947	240,227	2,212	6,063	510,950

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040-NR and 1040NR-EZ (nonresident alien income tax returns); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes the Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). An increase in the filing threshold resulted in a decrease in the number of estate tax returns filed. The filing threshold was \$2 million for deaths in Calendar Year 2008; it was \$3.5 million for deaths in Calendar Year 2009; and the estate tax was temporarily repealed for deaths in Calendar Year 2010. However, estate tax returns were filed in Fiscal Year 2010 for decedents who died in prior years. Legislation enacted in December 2010 clarified the filing requirements for the estates of 2010 decedents, creating two options that will affect statistics reported for Fiscal Year 2011.

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-C (farmers' cooperative return); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

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

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

Detail may not add to totals because of rounding.

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2009

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	236,503,362	144,103,375	24,196,680	3,142,712	542,352	3,564,630	4,495,685	2,475,785	47,320	245,262	30,223,289	1,131,790	809,461	21,525,021
Alabama	3,236,095	2,085,986	329,195	32,027	4,862	45,317	52,033	21,596	405	2,753	377,747	12,842	14,048	257,284
Alaska	599,905	359,017	59,968	3,831	1,055	7,142	8,372	3,899	47	349	78,426	3,541	3,629	70,629
Arizona	4,502,431	2,721,160	501,603	48,088	7,514	85,542	82,934	40,492	645	3,441	527,731	15,844	7,414	460,023
Arkansas	2,000,505	1,226,213	208,451	16,286	3,766	27,000	40,066	16,090	196	1,195	254,373	8,665	12,427	185,777
California	28,260,324	16,519,265	3,482,787	329,205	67,335	390,734	404,822	341,400	8,363	24,254	3,544,749	119,312	71,875	2,956,223
Colorado	4,295,109	2,345,659	518,363	44,077	9,679	95,213	115,573	41,688	715	4,765	633,243	19,964	11,312	454,858
Connecticut	3,043,281	1,751,325	460,499	49,963	10,912	66,281	28,027	28,933	898	7,424	367,071	15,524	5,649	250,775
Delaware	756,353	427,241	87,974	28,561	2,987	14,419	15,272	10,025	178	825	93,201	5,712	1,853	68,105
District of Columbia	528,808	304,889	49,886	7,167	2,011	9,610	5,384	11,305	164	722	67,948	10,086	273	59,363
Florida	15,961,643	8,916,953	1,768,150	180,792	31,530	198,122	602,906	205,794	3,295	21,025	2,062,464	48,496	40,400	1,881,716
Georgia	6,849,726	4,273,666	562,799	47,193	10,012	92,207	170,121	62,608	1,021	5,707	876,439	24,386	23,686	699,881
Hawaii	1,120,099	660,232	157,253	13,940	3,400	11,807	13,995	14,987	345	1,475	125,199	4,844	1,343	111,279
Idaho	1,180,254	668,331	127,235	8,669	1,537	25,857	27,765	9,331	176	846	193,068	5,029	7,030	105,380
Illinois	10,164,459	6,134,205	1,161,944	215,573	29,675	113,670	226,645	112,478	2,203	10,507	1,308,560	48,496	41,238	759,265
Indiana	4,716,842	3,026,559	547,777	43,252	7,131	54,259	93,945	25,444	603	3,915	556,908	25,681	23,940	307,428
Iowa	2,433,424	1,421,256	370,227	31,844	3,476	32,969	37,872	24,483	460	1,958	325,367	21,639	19,710	142,163
Kansas	2,270,579	1,330,840	312,694	27,620	6,202	33,442	33,677	20,062	401	2,262	308,716	12,445	13,309	168,909
Kentucky	2,925,694	1,877,646	323,856	25,865	5,191	40,147	51,771	18,392	361	2,661	346,005	11,707	14,243	207,849
Louisiana	3,233,892	1,971,715	323,056	20,856	5,319	56,398	56,339	33,184	375	1,741	403,492	11,105	14,161	336,151
Maine	1,086,128	639,377	106,587	27,744	2,710	11,395	23,114	8,992	201	1,154	166,912	6,971	4,817	86,154
Maryland	4,479,310	2,785,531	442,820	54,013	12,496	67,356	77,143	48,615	1,069	5,277	539,888	21,277	8,765	415,060
Massachusetts	5,398,461	3,229,387	595,234	157,558	23,084	71,700	89,773	59,356	1,527	9,561	697,498	34,071	8,842	420,870
Michigan	7,356,862	4,642,834	790,695	75,673	13,159	105,826	131,433	73,515	962	5,537	913,412	33,368	23,205	547,243
Minnesota	4,397,408	2,574,508	567,846	52,695	7,422	61,684	96,392	36,054	802	5,838	610,870	26,270	29,633	327,394
Mississippi	1,926,246	1,257,683	174,662	10,673	2,597	25,450	28,575	14,580	175	1,108	224,408	6,888	10,445	169,002
Missouri	4,513,764	2,743,210	529,533	78,276	11,440	65,188	66,925	39,412	751	4,398	608,400	25,698	20,163	320,370
Montana	929,547	478,918	123,952	8,011	1,476	17,607	23,785	10,535	194	1,154	160,115	6,263	6,613	90,924
Nebraska	1,482,383	859,500	192,477	20,369	2,940	22,453	29,810	14,055	268	1,471	214,610	9,896	17,022	97,512
Nevada	2,099,474	1,274,794	180,696	17,362	3,957	53,022	45,239	34,701	329	1,520	229,496	5,497	7,407	245,454
New Hampshire	1,094,476	673,510	117,596	14,873	3,518	16,559	12,300	11,896	235	1,642	148,962	6,281	3,356	83,748
New Jersey	6,569,654	4,320,565	46,600	143,493	18,704	147,872	129,623	87,802	2,064	9,409	999,056	62,200	16,547	585,719
New Mexico	1,484,974	925,510	175,087	11,252	2,777	19,800	20,785	10,671	210	1,049	178,009	6,549	5,814	127,461
New York	14,753,061	9,271,451	737,340	275,622	36,178	254,571	395,658	247,455	4,294	20,411	2,211,451	76,644	21,813	1,200,173
North Carolina	6,764,007	4,202,065	739,994	72,983	8,792	92,662	137,425	63,605	1,115	5,550	848,817	32,887	23,817	534,295
North Dakota	596,641	323,832	96,845	6,415	859	10,153	9,397	4,909	93	974	92,181	3,484	11,726	35,773
Ohio	8,724,712	5,579,715	962,039	140,555	15,468	114,739	122,889	69,740	1,225	8,130	986,080	47,321	28,170	648,641
Oklahoma	2,736,079	1,614,595	318,497	28,270	6,822	42,243	50,819	22,334	378	1,850	361,513	12,293	10,727	265,738
Oregon	3,130,465	1,759,057	419,102	36,828	5,925	48,752	56,099	24,807	666	3,061	442,721	16,667	10,437	306,343
Pennsylvania	8,630,524	6,151,409	49,386	176,578	19,897	122,201	155,700	68,009	1,619	10,549	1,172,738	56,423	30,310	615,525
Rhode Island	881,686	514,047	102,696	29,130	2,257	10,721	18,666	7,124	249	1,038	122,157	8,352	1,627	63,622
South Carolina	3,230,416	2,053,587	334,335	22,092	4,139	46,950	62,113	29,199	469	2,887	395,412	11,784	11,265	256,184
South Dakota	716,575	390,265	103,753	11,284	1,672	12,179	13,614	5,123	110	907	109,770	4,578	11,011	52,309
Tennessee	4,363,775	2,851,378	474,284	37,800	9,129	67,080	35,668	35,228	723	3,546	483,427	17,242	15,843	332,427
Texas	17,559,699	10,748,636	1,699,925	208,434	66,353	321,435	238,353	185,554	2,519	17,146	1,948,537	62,536	62,283	1,997,988
Utah	1,999,045	1,148,817	163,865	15,410	3,049	67,367	56,441	17,516	178	994	293,628	7,256	5,875	218,649
Vermont	566,859	321,923	69,546	9,292	1,654	6,203	11,619	5,551	127	610	92,367	4,694	2,343	40,930
Virginia	6,148,801	3,745,024	776,178	72,011	12,903	81,068	108,113	59,738	1,200	6,699	740,905	29,729	14,692	500,541
Washington	5,516,349	3,196,039	704,566	60,755	13,833	78,986	95,770	45,083	995	5,555	731,540	24,590	23,018	535,619
West Virginia	1,215,461	789,947	145,943	13,652	1,736	13,138	12,116	9,604	107	840	146,945	6,754	5,696	68,983
Wisconsin	4,520,831	2,772,429	604,886	67,854	9,293	61,933	59,270	38,322	836	5,709	571,892	26,931	19,180	282,296
Wyoming	527,345	274,279	69,618	6,824	1,730	12,932	12,328	5,198	102	920	86,979	3,108	3,083	50,244
Other	3,022,921	1,967,395	226,380	3,942	789	13,269	1,211	39,311	677	943	241,886	1,970	6,376	518,772

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.

Excludes Form 990-T (tax-exempt organization "unrelated business income" tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-EZ-T (telephone excise tax refund return); 1040-NR and 1040-NR-EZ (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040-C (income tax return for departing aliens). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 resulted in a temporary increase in the number of individual income tax returns filed in Fiscal Year 2008 and also contributed to the number of returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus Payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return long form); 990-EZ (tax-exempt organization information return short form); 990-C (farmers' cooperative return); 990-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization "unrelated business income" tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: For Fiscal Year 2009, additional forms have been added that were not included in prior editions of the IRS Data Book. These forms include: 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); 990-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ); and CT-1-X (adjusted railroad retirement tax return). The following forms were included in prior editions of the IRS Data Book but have been excluded in the Fiscal Year 2009 edition: 2688 (additional filing extension for individuals); and CT-2 (employee representatives' railroad retirement tax return).

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

Detail may not add to totals because of rounding.

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

7-Apr-09

Number of Returns Filed, by Type of Return and State, Fiscal Year 2008

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	250,378,521	154,345,853	28,781,817	3,074,537	921,916	3,307,344	4,440,001	2,537,825	46,251	252,286	30,683,140	901,171	865,216	20,221,164
Alabama	3,495,270	2,347,362	346,934	28,554	8,524	43,153	51,325	22,627	371	2,633	385,107	8,984	15,309	234,387
Alaska	602,540	370,060	59,186	3,544	1,375	6,669	8,275	4,144	58	400	78,267	3,065	3,329	64,168
Arizona	4,729,353	2,896,610	572,551	42,870	13,254	80,884	82,118	42,657	713	3,671	544,763	12,308	8,160	428,794
Arkansas	2,163,060	1,389,962	219,429	16,251	5,319	26,169	40,316	17,059	219	1,251	259,004	6,184	13,219	168,678
California	29,627,618	17,563,412	3,939,913	320,926	114,467	359,582	390,370	357,877	8,528	24,785	3,598,564	99,414	78,385	2,771,395
Colorado	4,410,907	2,453,848	559,214	42,560	16,493	89,263	114,493	42,744	683	4,536	636,454	16,299	12,306	422,014
Connecticut	3,189,786	1,859,368	500,647	48,842	19,866	62,007	28,049	28,314	837	7,895	373,096	13,265	6,290	241,310
Delaware	787,867	452,717	97,256	25,770	5,292	13,297	15,250	10,217	139	912	96,197	4,870	2,041	63,909
District of Columbia	556,271	313,634	69,636	10,662	3,760	8,592	5,104	11,176	149	759	68,711	8,583	320	55,185
Florida	16,844,774	9,664,265	1,987,198	167,508	57,378	179,571	609,629	217,713	3,341	21,582	2,137,637	39,462	41,023	1,718,467
Georgia	7,159,198	4,549,608	629,048	45,939	17,602	86,442	171,876	66,211	1,015	5,945	895,212	18,923	25,048	646,329
Hawaii	1,160,161	689,759	169,709	13,327	4,686	10,680	13,575	15,492	294	1,480	127,946	4,210	1,249	107,754
Idaho	1,243,122	722,832	141,442	8,447	2,536	24,158	27,211	9,688	144	851	195,290	3,733	7,703	99,087
Illinois	10,686,433	6,535,199	1,318,008	205,085	49,468	107,082	221,594	114,846	1,987	10,691	1,325,242	37,268	43,287	716,676
Indiana	4,989,461	3,236,586	612,083	43,784	13,392	52,327	95,395	25,679	529	4,130	567,969	20,000	26,198	291,389
Iowa	2,538,208	1,532,064	386,476	31,380	5,774	31,969	37,428	25,087	424	1,975	325,984	11,135	20,873	127,639
Kansas	2,335,588	1,399,792	320,929	27,496	9,965	31,443	33,243	20,730	357	2,254	310,259	9,042	14,270	155,808
Kentucky	3,185,464	2,127,944	337,706	25,089	8,272	38,873	51,778	18,445	377	2,770	350,996	9,093	15,892	198,229
Louisiana	3,386,737	2,157,640	311,389	20,636	7,274	53,575	56,061	35,484	370	1,591	407,469	8,470	14,082	312,696
Maine	1,221,938	727,153	155,263	26,151	5,026	11,172	23,164	9,185	219	1,450	170,048	5,444	5,107	82,556
Maryland	4,813,492	2,931,023	644,609	51,892	22,806	64,012	76,624	55,066	1,004	5,580	549,386	16,933	9,934	384,623
Massachusetts	5,880,244	3,438,640	865,327	151,521	42,337	63,226	89,553	59,900	1,438	9,625	707,948	30,514	9,546	410,669
Michigan	7,813,139	5,002,295	887,079	74,647	25,071	101,897	133,658	76,636	957	6,102	941,392	25,926	24,488	512,991
Minnesota	4,569,416	2,728,350	602,436	52,780	12,367	58,384	97,815	37,142	814	6,295	617,179	21,227	31,203	303,424
Mississippi	2,103,766	1,446,455	173,861	10,493	3,944	24,281	28,963	15,986	168	1,104	229,770	5,092	10,664	152,985
Missouri	4,826,785	3,004,744	605,772	77,795	18,748	62,771	67,517	41,472	682	4,641	615,440	19,326	21,686	286,191
Montana	966,281	512,911	132,524	8,156	2,650	16,564	23,224	10,819	172	1,150	159,839	4,294	7,012	86,966
Nebraska	1,541,450	916,204	205,108	21,485	4,757	21,194	29,335	14,553	230	1,622	213,393	7,097	17,521	88,951
Nevada	2,186,103	1,348,460	205,529	16,166	5,941	47,321	45,761	37,544	325	1,621	236,917	4,317	8,295	227,906
New Hampshire	1,201,306	722,069	173,736	14,683	6,288	15,373	12,508	12,055	226	1,701	151,468	5,021	3,801	82,377
New Jersey	7,175,962	4,564,278	414,595	138,986	32,518	136,618	131,268	88,476	2,113	9,721	1,025,849	57,814	17,791	555,935
New Mexico	1,542,492	978,795	185,404	10,694	4,296	18,520	20,748	11,016	187	975	179,812	5,122	6,031	120,892
New York	16,550,328	9,855,141	1,921,713	292,542	70,882	222,233	373,099	232,985	4,135	20,527	2,211,969	65,783	23,524	1,255,795
North Carolina	7,170,653	4,586,300	791,674	71,780	16,457	88,792	132,934	61,876	1,106	6,448	863,194	26,031	26,438	497,623
North Dakota	607,359	342,402	93,878	6,130	1,417	9,428	9,069	5,038	66	833	91,707	2,758	12,494	32,139
Ohio	9,347,647	6,100,438	1,055,602	146,359	28,614	109,523	124,189	70,348	1,180	8,706	1,009,262	37,219	31,468	624,739
Oklahoma	2,856,468	1,762,605	321,038	26,852	8,947	38,919	50,184	22,958	355	1,873	361,367	8,482	11,827	241,061
Oregon	3,323,198	1,908,694	468,462	35,583	10,221	45,788	56,665	25,996	655	3,152	449,969	13,404	11,648	292,961
Pennsylvania	9,614,798	6,673,972	542,350	167,400	37,694	114,671	153,316	67,904	1,632	11,106	1,186,228	46,092	32,390	580,043
Rhode Island	942,093	565,076	110,483	30,523	4,086	10,381	19,164	7,351	260	1,101	124,494	6,909	1,766	60,499
South Carolina	3,435,333	2,250,363	357,608	21,215	7,670	44,266	60,133	28,901	434	2,971	403,349	8,709	12,422	237,292
South Dakota	740,090	416,152	107,716	10,728	3,243	11,353	13,122	5,327	113	857	109,253	3,037	11,279	47,910
Tennessee	4,668,201	3,153,675	487,698	38,901	16,806	63,976	35,877	36,310	728	3,710	494,404	13,247	16,976	305,893
Texas	17,915,834	11,319,150	1,704,305	195,238	88,872	286,137	227,600	189,092	2,309	16,765	1,956,032	46,274	66,036	1,818,024
Utah	2,030,430	1,188,237	177,337	15,174	4,269	61,076	54,916	17,946	171	1,034	296,885	5,676	6,345	201,364
Vermont	623,037	344,386	102,269	9,316	2,956	6,036	11,796	5,593	97	703	93,058	3,828	2,620	40,379

Footnotes at end of table.

Page 1 of 2

Number of Returns Filed, by Type of Return and State, Fiscal Year 2008--continued

State	Total returns [1]	Individual income tax [2]	Estimated individual income tax	Estate and trust income tax	Estimated estate and trust income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
Virginia	6,430,981	4,001,212	827,358	71,396	22,782	77,122	106,563	60,563	1,174	6,732	750,679	22,975	15,966	466,459
Washington	5,739,121	3,363,742	773,364	62,206	22,439	74,354	93,837	47,232	948	5,650	738,200	19,151	24,683	513,315
West Virginia	1,346,688	921,661	145,966	13,958	3,080	12,842	11,878	9,836	106	823	149,603	4,596	5,578	66,761
Wisconsin	4,738,514	2,952,500	657,570	65,228	15,799	60,332	59,313	39,884	935	5,831	576,928	20,521	19,917	263,756
Wyoming	534,288	284,305	74,126	6,198	3,152	11,653	11,806	5,314	92	956	86,144	2,411	3,373	44,758
Other	2,829,268	1,771,803	231,303	3,691	1,084	11,393	1,312	41,331	685	810	247,807	1,633	6,403	510,013

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040A (individual income tax return-short form); 1040EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040NR and 1040NR-EZ (nonresident alien income tax return); 1040PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040C (income tax return for departing aliens). Form 1040X (amended individual income tax return) is included with supplemental documents in this table. The one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in Fiscal Year 2008. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an economic stimulus payment. Similarly, the one-time telephone excise tax refund (available on Tax Year 2006 returns) also contributed to the increased number of individual income tax returns filed, although its effect was smaller in Fiscal Year 2008 than in Fiscal Year 2007. Some taxpayers, who did not otherwise have a filing requirement, filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return-short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance companies); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120X (amended income tax return) is included with supplemental documents in this table. Excludes Forms 1120-IC-DISC (interest charge domestic international sales corporation return) and 990-T (tax-exempt organization business income tax return). Form 990-T is included under tax-exempt organizations, although the tax collected on these returns is included under corporation income tax in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[5] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return-short form); 940PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 945 (tax return of withheld income tax from nonpayroll distributions); and Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); CT-1 (railroad retirement tax return); and CT-2 (employee representatives' railroad retirement tax return).

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return-long form); 990-EZ (tax-exempt organization except private foundation return-short form); 990-C (farmers' cooperative return); 990-PF (private foundation return); 990-T (tax-exempt organization unrelated business income tax return); and Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (excise tax return); 730 (tax return on wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (return of excise taxes related to employee benefit plans). Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax return); 1041A (return of charitable contribution deductions by certain trusts); 1120X (amended corporation income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional forms have been added that were not included in prior editions of the IRS Data Book. These forms include: 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 5330 (return of excise taxes related to employee benefit plans); 5558 (filing extension for certain employee plan returns); 8868 (automatic filing extension for tax-exempt organizations); and 8872 (political organization report of contributions and expenditures).

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant.

Sole proprietors, partners in a partnership, or shareholders in an S corporation may use their business addresses. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2007

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	235,438,192	138,893,908	29,995,977	3,717,790	779,979	3,096,964	4,098,695	2,507,728	49,924	252,522	30,740,592	900,659	907,165	19,496,289
Alabama	3,150,499	2,021,468	339,591	28,463	6,865	40,433	46,878	22,329	447	2,774	383,232	9,102	16,932	231,985
Alaska	565,842	341,370	56,781	3,582	1,145	6,120	7,301	3,929	61	385	78,664	2,906	3,402	60,196
Arizona	4,379,920	2,586,387	576,941	44,895	11,267	74,106	71,526	41,062	740	3,581	539,318	12,093	8,364	409,640
Arkansas	1,940,599	1,182,081	215,030	15,803	4,477	24,495	36,651	16,919	239	1,177	260,103	6,174	14,286	163,164
California	27,784,332	15,925,182	3,991,916	328,470	96,594	341,249	334,463	335,799	9,571	24,494	3,611,053	97,129	81,891	2,606,521
Colorado	4,111,577	2,220,625	543,015	40,939	13,792	82,263	101,895	40,657	709	4,655	631,986	15,766	12,213	403,062
Connecticut	3,008,804	1,711,034	481,880	47,756	16,808	60,191	27,204	29,243	1,019	8,576	377,005	13,268	6,164	228,656
Delaware	742,297	411,529	96,038	25,440	5,105	12,387	14,732	10,248	159	904	99,364	4,717	2,151	59,523
District of Columbia	971,573	287,218	65,210	465,730	3,299	7,955	4,882	10,997	193	729	69,378	8,193	218	47,571
Florida	15,765,823	8,647,477	1,993,025	174,595	46,213	164,176	556,001	215,418	3,520	20,679	2,146,769	39,452	45,408	1,713,090
Georgia	6,628,258	4,064,898	628,205	44,172	14,486	79,049	152,890	64,116	1,086	5,772	889,183	18,515	26,607	639,279
Hawaii	1,097,173	637,469	167,723	13,151	3,902	10,220	12,186	15,034	309	1,810	128,691	4,051	1,078	101,549
Idaho	1,145,265	638,980	138,162	7,998	1,971	21,867	24,322	9,367	178	857	198,339	3,727	8,037	91,460
Illinois	10,004,715	5,968,137	1,265,593	204,087	42,301	101,260	208,436	115,804	2,152	10,703	1,322,508	37,473	44,795	681,466
Indiana	4,675,655	2,965,560	587,189	44,034	10,801	49,497	91,434	26,397	618	4,249	575,420	20,193	27,539	272,724
Iowa	2,370,843	1,376,226	371,427	47,281	4,840	29,794	34,792	24,769	419	2,020	328,001	11,241	21,568	118,465
Kansas	2,211,997	1,285,611	324,222	26,541	8,149	29,941	30,639	20,379	362	2,270	311,756	9,100	14,407	148,620
Kentucky	2,882,368	1,822,139	338,962	36,790	6,853	37,537	50,562	20,055	405	2,840	356,809	9,202	16,785	183,429
Louisiana	3,200,962	1,931,010	322,761	21,104	6,508	51,033	53,297	36,088	429	1,762	404,792	8,892	15,042	348,244
Maine	1,123,018	632,790	153,440	28,506	4,108	10,495	22,457	9,458	233	1,357	171,284	5,458	5,582	77,813
Maryland	4,571,290	2,711,618	642,456	53,639	19,056	60,761	73,067	56,387	1,026	5,673	553,820	17,484	10,222	366,081
Massachusetts	5,541,063	3,139,717	850,420	156,183	37,443	59,366	87,072	61,453	1,592	9,720	711,109	31,026	9,749	386,213
Michigan	7,439,215	4,653,228	868,707	85,191	20,867	99,404	127,496	78,744	1,066	6,090	955,379	26,445	25,797	490,801
Minnesota	4,363,830	2,555,729	596,343	50,291	10,646	55,128	90,189	35,715	811	6,244	621,929	21,586	31,744	287,475
Mississippi	1,897,995	1,228,186	177,666	11,654	3,602	22,633	26,614	15,478	181	1,145	230,570	5,338	11,985	162,943
Missouri	4,493,625	2,716,829	574,001	76,045	15,063	58,777	62,062	40,647	742	4,421	618,492	19,544	22,544	284,458
Montana	904,459	464,574	129,602	7,361	2,084	15,463	20,847	10,506	204	1,099	159,994	4,401	7,215	81,109
Nebraska	1,442,207	832,643	193,102	21,566	4,110	20,057	27,112	14,485	253	1,527	217,417	6,985	18,179	84,771
Nevada	2,026,738	1,206,328	211,503	15,177	5,105	44,039	40,428	35,980	343	1,603	236,090	4,238	8,993	216,911
New Hampshire	1,131,755	659,772	171,194	14,238	5,205	14,749	12,253	12,506	231	1,799	153,516	4,956	3,798	77,538
New Jersey	7,445,112	4,220,282	1,025,121	136,367	27,597	128,238	131,124	93,347	2,114	9,962	1,032,137	54,742	17,891	566,190
New Mexico	1,432,468	884,590	180,179	11,049	3,491	17,255	19,120	10,787	194	952	178,455	4,959	6,216	115,221
New York	15,535,227	8,939,368	1,871,038	317,351	63,076	206,330	358,660	232,824	4,310	20,724	2,210,953	68,148	22,796	1,219,649
North Carolina	6,531,657	3,994,348	778,359	70,462	12,757	82,053	123,684	62,817	1,224	6,300	856,038	26,452	29,511	487,652
North Dakota	571,838	314,183	90,674	6,064	1,103	9,124	8,296	4,904	83	844	92,139	2,928	12,258	29,238
Ohio	8,754,984	5,515,814	1,033,514	180,269	23,813	105,122	120,636	72,623	1,306	8,904	1,022,610	37,065	32,615	600,693
Oklahoma	2,677,409	1,539,523	327,672	80,818	7,804	36,629	45,280	22,889	382	1,994	359,685	8,668	12,253	233,812
Oregon	3,058,215	1,689,279	455,903	34,009	8,129	42,311	50,268	25,091	738	3,103	445,381	13,252	11,928	278,823
Pennsylvania	9,808,366	6,033,435	1,398,655	178,486	31,090	108,110	148,094	71,465	1,651	11,100	1,188,330	45,658	34,467	557,825
Rhode Island	889,520	517,468	110,618	26,979	3,775	9,911	18,483	7,740	248	1,084	127,612	6,451	1,831	57,320
South Carolina	3,105,124	1,942,865	350,060	21,774	6,120	41,566	55,849	28,847	485	2,922	402,009	8,715	12,529	231,383
South Dakota	690,957	377,082	103,254	10,295	2,851	10,372	12,164	5,190	103	816	109,726	3,072	11,293	44,739
Tennessee	4,245,472	2,733,972	496,159	40,890	14,392	60,077	32,797	35,649	781	3,615	498,003	13,427	18,547	297,163
Texas	16,554,411	10,041,600	1,756,158	193,744	77,397	265,290	204,889	181,978	2,494	16,619	1,943,221	46,761	69,965	1,754,295
Utah	1,872,535	1,071,712	173,248	14,196	3,203	53,340	46,586	17,126	206	919	288,598	5,685	6,564	191,152
Vermont	593,908	319,584	100,597	9,086	2,504	5,697	11,418	5,777	124	701	93,936	3,864	2,796	37,824
Virginia	6,001,668	3,613,512	816,940	73,905	18,957	72,755	100,404	61,940	1,259	6,587	749,433	23,060	16,905	446,011

Footnotes at end of table.

Number of Returns Filed, by Type of Return and State, Fiscal Year 2007--continued

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
Washington	5,320,948	3,008,488	765,767	60,172	18,481	68,130	82,196	44,357	984	5,732	733,791	19,588	25,997	487,265
West Virginia	1,191,238	769,727	149,893	10,114	2,522	12,457	11,418	10,212	130	844	152,100	4,763	6,234	60,824
Wisconsin	4,523,790	2,734,618	640,461	91,792	14,695	57,969	56,368	41,223	1,022	6,203	584,054	20,738	21,008	253,639
Wyoming	496,219	256,835	70,495	5,998	2,720	10,347	10,249	5,052	93	870	85,685	2,375	3,446	42,054
Other	2,563,429	1,549,808	229,107	3,288	837	9,436	1,024	35,921	695	812	244,725	1,596	7,420	478,760

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). This table also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 (the "long form"); Forms 1040A and 1040EZ (the "short forms"); Form 1040EZ-T (Federal telephone excise tax refund return); Forms 1040NR and 1040NR-EZ (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico residents); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents. The one-time telephone excise tax refund resulted in an increase in the number of individual income tax returns filed. Some taxpayers who did not otherwise have a filing requirement filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-C (cooperative associations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-FSC (foreign sales corporations); 1120-H (homeowner associations); 1120-L (life insurance companies); 1120-ND (nuclear decommissioning funds); 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Form 1120X (amended return) is included in supplemental documents. Excludes Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (nonresident alien estate and generation-skipping transfer).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 944 (employer tax return); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); CT-1 (railroad retirement tax return); and CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2006

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	228,145,029	133,917,068	30,098,907	3,697,436	638,524	2,773,205	3,824,658	2,453,741	58,279	255,651	31,182,071	832,699	942,145	17,470,645
Alabama	3,015,495	1,932,097	339,677	26,340	5,777	34,791	42,919	21,615	503	2,481	388,866	8,301	17,866	194,262
Alaska	566,359	343,687	56,790	3,292	942	5,538	6,935	4,116	78	397	80,991	2,785	3,666	57,142
Arizona	4,162,522	2,445,889	585,300	42,014	9,083	63,749	65,851	40,415	804	3,424	530,551	11,312	8,944	355,186
Arkansas	1,896,354	1,144,171	218,973	15,485	3,880	21,781	34,947	17,181	266	1,344	269,898	5,942	15,429	147,057
California	26,955,122	15,401,847	4,038,809	320,145	76,642	309,856	298,409	325,756	10,807	25,018	3,625,697	90,277	84,732	2,347,127
Colorado	3,954,233	2,132,363	531,826	41,166	10,627	73,073	96,415	40,385	829	4,592	638,680	14,785	13,035	356,457
Connecticut	2,970,651	1,667,612	494,851	46,176	13,727	56,371	26,215	29,590	1,209	9,157	388,070	12,087	6,441	219,145
Delaware	721,652	400,453	95,310	24,666	4,068	11,305	13,767	10,196	215	901	97,788	4,400	2,216	56,367
District of Columbia	957,154	279,878	64,820	464,665	2,775	7,383	4,696	10,823	208	752	70,866	7,496	227	42,565
Florida	15,131,316	8,282,359	2,040,064	170,187	36,025	132,585	507,961	202,079	3,974	19,813	2,155,737	36,171	47,148	1,497,213
Georgia	6,347,242	3,870,442	631,806	42,122	12,261	67,933	141,619	62,566	1,242	5,602	892,204	17,325	28,575	573,545
Hawaii	1,069,903	617,089	168,836	12,936	3,220	8,948	11,652	15,105	373	1,813	129,557	3,855	1,076	95,443
Idaho	1,091,086	608,842	139,358	7,651	1,510	19,042	22,085	8,978	193	821	192,784	3,405	8,387	78,030
Illinois	9,785,843	5,796,754	1,267,405	200,972	37,232	93,831	194,852	112,013	2,725	10,796	1,346,463	35,933	46,198	640,669
Indiana	4,580,183	2,872,625	596,086	46,502	9,053	46,085	87,855	25,734	747	4,529	584,596	19,408	29,282	257,681
Iowa	2,326,440	1,342,065	371,300	46,979	4,429	27,951	33,177	25,182	601	2,107	337,871	10,494	22,320	101,964
Kansas	2,140,125	1,232,747	317,919	26,130	6,258	27,837	29,605	21,026	510	2,334	322,531	8,740	14,775	129,713
Kentucky	2,824,578	1,766,852	340,184	34,604	6,069	34,597	48,278	19,398	454	2,825	364,175	8,370	17,811	180,961
Louisiana	2,716,848	1,681,881	294,515	16,046	4,337	36,191	41,369	30,484	344	1,453	393,537	6,667	15,257	194,767
Maine	1,101,215	616,618	153,378	26,523	3,208	9,479	21,117	9,407	277	1,377	175,448	5,054	6,167	73,162
Maryland	4,472,902	2,652,044	646,500	54,723	15,273	56,525	68,908	51,058	1,339	5,939	562,548	17,254	10,810	329,981
Massachusetts	5,456,071	3,062,454	844,455	153,488	32,292	55,994	85,733	61,759	1,906	9,956	739,928	29,842	9,990	368,274
Michigan	7,342,098	4,544,045	874,391	88,514	16,562	94,394	122,329	79,284	1,344	6,598	994,590	24,433	26,427	469,187
Minnesota	4,204,084	2,431,768	589,886	50,152	8,793	50,885	86,462	35,858	985	6,686	637,638	20,591	32,434	251,946
Mississippi	1,750,778	1,142,042	171,787	10,671	2,713	17,924	22,764	14,436	209	1,041	229,715	4,611	12,662	120,203
Missouri	4,390,250	2,595,210	582,305	116,253	11,975	52,930	59,621	41,601	940	4,469	633,322	18,363	22,561	250,700
Montana	866,914	444,015	126,932	7,224	1,752	13,762	19,073	10,198	222	1,128	160,097	4,001	7,510	71,000
Nebraska	1,412,524	811,397	189,914	23,015	3,452	18,678	25,732	14,416	320	1,701	223,714	6,719	18,708	74,758
Nevada	1,907,366	1,137,633	218,177	15,260	4,428	36,328	35,576	34,368	395	1,568	231,675	3,912	9,538	178,508
New Hampshire	1,116,112	644,931	171,931	13,685	4,131	13,517	12,056	12,543	260	1,777	158,935	4,610	4,285	73,451
New Jersey	7,319,893	4,119,915	1,050,887	134,076	21,902	117,942	128,416	95,913	2,552	10,303	1,063,708	45,353	18,934	509,992
New Mexico	1,366,441	836,083	173,261	10,827	2,581	15,373	17,861	10,476	217	878	179,135	4,725	6,554	108,470
New York	15,089,612	8,649,945	1,846,821	307,290	51,688	189,661	343,383	230,524	4,828	21,926	2,250,073	63,902	24,114	1,105,457
North Carolina	6,326,367	3,836,959	786,448	68,525	10,286	72,585	111,881	61,376	1,306	6,462	861,172	25,681	29,760	453,926
North Dakota	558,342	305,584	87,413	5,966	873	8,391	7,916	4,816	76	849	94,870	2,859	12,495	26,234
Ohio	8,699,892	5,428,221	1,079,619	178,519	18,987	98,190	115,032	72,971	1,679	9,218	1,056,454	34,784	34,568	571,650
Oklahoma	2,612,692	1,482,139	324,665	85,068	7,106	32,548	43,112	23,341	468	1,876	367,581	7,935	12,751	224,102
Oregon	2,958,526	1,629,305	455,507	33,391	6,583	37,381	47,805	25,313	761	2,886	447,629	12,207	12,750	247,008
Pennsylvania	9,568,227	5,837,127	1,418,894	178,484	25,358	99,676	140,383	69,866	2,126	11,347	1,221,896	40,394	37,237	485,439
Rhode Island	872,759	499,005	111,543	25,605	3,086	9,526	17,978	7,928	303	1,080	132,494	5,168	1,924	57,119
South Carolina	3,004,403	1,868,046	350,581	20,965	5,044	36,896	50,886	28,248	548	2,926	406,145	7,875	12,479	213,764
South Dakota	669,919	364,697	101,400	9,696	2,054	9,533	11,282	5,199	120	842	111,449	2,953	11,800	38,894
Tennessee	4,098,749	2,629,091	492,697	40,267	10,981	54,365	31,165	35,421	879	3,535	505,922	12,529	19,050	262,847
Texas	15,757,892	9,583,785	1,689,202	187,908	66,251	230,489	192,526	180,722	2,718	16,433	1,959,308	43,493	67,879	1,537,178
Utah	1,764,449	1,021,593	176,251	13,893	2,946	46,293	42,166	16,472	217	942	280,594	5,208	6,691	151,183
Vermont	579,609	307,608	99,798	9,088	2,028	5,261	11,014	5,733	130	680	96,397	3,589	2,754	35,529
Virginia	5,898,239	3,509,616	854,388	70,620	15,342	65,715	91,966	59,400	1,543	6,438	755,185	21,199	19,351	427,476

Footnotes at end of table.

Number of Returns Filed, by Type of Return and State, Fiscal Year 2006--continued

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
Washington	5,123,051	2,897,838	748,663	59,397	14,640	61,886	77,732	44,447	1,184	5,650	734,119	17,991	26,358	433,146
West Virginia	1,169,188	749,210	149,710	10,044	2,008	11,123	10,739	10,054	194	807	157,105	4,370	6,827	56,997
Wisconsin	4,424,146	2,641,248	644,996	92,080	12,885	54,505	52,966	40,674	1,123	6,584	599,362	19,548	21,691	236,484
Wyoming	476,756	245,733	71,381	5,796	2,755	9,236	9,484	4,947	111	775	85,289	2,241	3,452	35,556
Other	2,572,457	1,572,510	221,297	2,345	646	7,367	987	32,330	917	815	257,712	1,552	8,249	465,730

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). Also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 ("the long form"); Forms 1040A and 1040EZ ("the short forms"); Form 1040NR (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands), and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents. Excludes Form 1120-ND (nuclear decommissioning funds) and Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-NA (nonresident alien estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); and 706-GS (T) (generation-skipping transfer tax return for terminations).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return). Excludes Form CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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

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

Number of Returns Filed, by Type of Return and State, Fiscal Year 2005

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax [3]	Partnership	S corporation	Other corporation income tax [4]	Estate tax	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	226,676,936	132,844,632	28,669,403	3,684,256	502,900	2,664,585	3,633,976	2,494,145	65,703	276,570	30,871,575	815,407	1,063,649	19,090,135
Alabama	3,012,277	1,906,296	329,589	27,322	4,284	33,510	41,759	22,188	600	2,965	385,639	8,036	20,747	229,342
Alaska	571,207	344,971	53,068	3,244	458	5,426	6,444	4,153	77	445	79,336	2,659	3,798	67,128
Arizona	3,857,574	2,365,284	374,239	39,453	6,569	59,555	60,365	40,293	938	3,536	507,090	10,699	9,397	380,156
Arkansas	1,901,124	1,134,378	213,279	16,681	2,303	21,096	33,467	17,693	358	1,433	267,993	5,894	18,479	168,070
California	26,821,563	15,311,402	3,821,245	315,322	42,249	300,784	261,526	325,807	12,367	26,581	3,538,563	86,784	92,392	2,686,541
Colorado	3,942,982	2,106,319	510,335	52,494	5,540	70,634	91,008	40,630	949	5,120	627,712	14,137	14,567	403,537
Connecticut	2,947,187	1,663,080	474,822	45,544	7,319	55,764	26,173	30,400	1,358	10,552	385,147	11,889	7,975	227,164
Delaware	714,861	394,909	92,447	24,046	8,957	10,734	13,457	10,321	231	912	100,209	4,153	2,712	51,773
District of Columbia	945,837	276,974	62,576	463,657	1,805	6,882	4,472	10,651	220	844	69,435	7,456	228	40,637
Florida	14,933,297	8,115,915	1,998,742	166,837	25,375	116,028	469,067	194,276	4,221	20,865	2,080,028	35,051	48,068	1,658,824
Georgia	6,240,353	3,775,196	608,323	42,177	7,027	63,921	133,584	63,225	1,403	6,228	867,296	16,667	31,673	623,633
Hawaii	1,050,141	604,667	154,408	12,891	2,078	8,614	10,861	15,368	416	2,036	126,593	3,630	1,164	107,415
Idaho	1,049,564	592,912	119,827	7,476	736	17,794	20,386	8,859	199	761	183,158	3,285	9,219	84,952
Illinois	9,717,284	5,756,784	1,228,245	202,249	34,501	90,995	186,762	115,609	3,043	11,901	1,343,263	35,460	50,188	658,284
Indiana	4,560,111	2,848,276	590,516	49,249	7,351	44,519	86,381	26,311	853	4,760	586,709	18,721	33,445	263,020
Iowa	2,323,055	1,333,959	361,515	49,907	2,696	26,821	31,340	25,625	626	2,242	341,821	10,828	24,360	111,315
Kansas	2,146,037	1,228,885	307,290	26,138	3,249	26,961	27,875	21,323	549	2,553	326,039	8,457	16,679	150,039
Kentucky	2,814,881	1,755,511	331,450	33,363	3,107	33,235	47,549	20,679	529	2,947	366,735	8,360	21,198	190,218
Louisiana	3,057,847	1,886,871	305,551	19,972	2,632	41,034	47,605	37,360	546	1,931	416,127	7,981	17,723	272,514
Maine	1,102,320	618,210	149,938	26,025	1,870	8,966	20,304	9,441	302	1,513	173,055	4,713	6,846	81,137
Maryland	4,413,695	2,630,345	631,988	58,021	12,257	53,620	67,498	52,718	1,365	5,773	555,965	16,537	12,850	314,758
Massachusetts	5,435,922	3,057,144	827,339	141,088	28,871	54,604	82,441	63,047	2,293	10,814	730,478	27,365	12,371	398,067
Michigan	7,354,532	4,560,071	854,194	95,348	14,243	91,972	119,290	82,988	1,606	7,507	990,116	24,049	29,996	483,152
Minnesota	4,193,740	2,405,900	577,229	50,133	9,235	48,741	81,967	36,593	1,025	6,967	636,025	20,192	36,332	283,401
Mississippi	1,813,215	1,174,560	171,897	12,290	1,686	19,011	23,702	15,989	263	1,238	235,256	4,711	14,848	137,764
Missouri	4,356,201	2,583,130	568,799	79,714	10,345	51,160	56,952	42,212	1,097	4,862	638,899	18,140	26,040	274,851
Montana	849,714	439,213	112,198	6,986	819	12,959	17,709	10,035	204	1,112	156,385	4,082	8,384	79,628
Nebraska	1,414,865	808,565	184,114	23,208	3,678	18,183	24,490	14,955	363	1,817	224,156	6,571	21,396	83,369
Nevada	1,846,527	1,088,156	202,977	16,878	2,811	34,544	31,296	34,950	467	1,676	224,951	3,835	9,946	194,040
New Hampshire	1,112,969	642,173	165,219	13,523	2,346	12,976	12,085	12,672	327	1,895	156,718	4,342	5,216	83,477
New Jersey	7,281,200	4,099,869	1,019,498	131,827	12,470	112,252	129,158	100,566	2,851	11,359	1,065,262	50,785	22,111	523,192
New Mexico	1,349,130	824,600	163,216	10,755	1,260	15,174	16,754	10,770	278	1,022	176,352	4,549	6,986	117,414
New York	15,068,391	8,613,865	1,804,777	309,727	45,820	182,383	331,895	233,101	5,374	23,745	2,248,437	62,571	28,841	1,177,855
North Carolina	6,215,244	3,762,836	749,971	68,704	12,335	70,131	106,722	62,015	1,567	6,833	846,400	24,539	34,363	468,828
North Dakota	563,098	304,992	85,947	5,994	519	8,395	7,303	4,942	106	940	97,941	2,883	14,092	29,044
Ohio	8,701,158	5,439,800	1,010,206	178,104	32,550	95,619	113,703	75,641	1,981	10,470	1,067,393	33,583	40,616	601,492
Oklahoma	2,596,730	1,474,272	311,675	81,015	3,991	31,489	40,824	23,815	493	2,028	364,292	7,950	14,334	240,552
Oregon	2,898,692	1,602,105	407,881	32,955	4,852	35,513	45,074	25,566	865	3,089	437,022	11,658	14,709	277,403
Pennsylvania	9,497,688	5,804,323	1,374,881	177,755	30,280	95,023	135,281	73,125	2,343	12,367	1,223,595	37,946	44,897	485,872
Rhode Island	902,255	499,781	108,926	40,882	15,908	9,350	17,592	8,273	316	1,145	131,126	6,140	2,228	60,588
South Carolina	2,954,785	1,839,987	334,065	20,910	2,584	34,684	49,210	29,172	641	2,904	399,921	7,704	14,353	218,650
South Dakota	669,806	362,032	98,223	9,502	1,411	9,048	10,723	5,185	158	841	113,442	2,994	13,443	42,804
Tennessee	4,079,611	2,603,548	477,101	40,024	7,499	53,571	29,693	35,551	1,011	3,693	500,288	12,606	22,389	293,183
Texas	15,686,963	9,431,285	1,613,231	190,326	39,226	220,699	181,321	182,042	3,213	18,462	1,937,494	42,254	73,919	1,753,491
Utah	1,666,147	994,387	103,877	13,663	1,455	44,047	38,900	16,249	224	884	271,448	5,077	7,175	168,761
Vermont	577,525	305,540	93,614	9,354	1,540	5,074	10,619	5,890	176	695	95,669	3,334	3,464	40,556
Virginia	5,795,930	3,484,282	786,494	69,564	8,398	62,447	87,950	61,557	1,600	7,036	740,437	20,342	22,184	443,639

Footnotes at end of table.

Number of Returns Filed, by Type of Return and State, Fiscal Year 2005--continued

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax [3]	Partnership	S corporation	Other corporation income tax [4]	Estate tax	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
Washington	5,045,199	2,854,359	687,747	57,936	9,489	60,096	72,026	44,548	1,355	5,970	722,941	17,463	29,730	481,539
West Virginia	1,174,670	747,621	146,517	10,951	1,907	11,019	10,772	10,681	195	870	159,981	4,525	7,765	61,866
Wisconsin	4,395,425	2,619,165	621,923	95,434	11,236	52,921	50,574	41,955	1,216	6,944	605,889	18,587	25,874	243,707
Wyoming	466,882	243,243	64,277	5,603	1,320	9,001	9,031	4,860	119	815	84,227	2,119	3,896	38,371
International [9]	2,589,525	1,522,684	219,997	2,035	453	5,606	1,036	32,270	826	672	261,121	1,660	8,043	533,122
Puerto Rico	571,040	223,562	103,306	298	64	413	136	562	22	56	231,189	619	44	10,769
Other	2,018,485	1,299,122	116,691	1,737	389	5,193	900	31,708	804	616	29,932	1,041	7,999	522,353

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is processed by the Department of Labor).

[2] Includes Form 1040 ("the long form"); Forms 1040A and 1040EZ ("the short forms"); Form 1040NR (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands), and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in column 14.

[3] Includes estimated tax payment vouchers submitted by estates and trusts using Form 1041-ES, but excludes deposits made via the Electronic Federal Tax Payment System (EFTPS).

[4] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 14. Form 1120S is shown separately in column 7. Excludes Form 990-T (tax-exempt organization business income tax), included in column 12, although tax collected on these returns is included under corporation income tax in other tables.

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau. The excise tax return count for Fiscal Year (FY) 2004 was unusually low and the volume for FY 2005 is unusually high because about 200,000 returns received in late FY 2004 were not posted to the IRS Business Master File until early FY 2005. Excise tax payments were deposited as they were received.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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

NOTE: In general, classification by State is based on the taxpayer's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided. See also footnote 9, above.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Research, Analysis, and Statistics, Office of Research RAS:R

Number of Returns Filed, by Type of Return and State, Fiscal Year 2004

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation [3]	Other corporation income tax [4]	Estate tax	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
United States, total	224,392,821	131,301,697	29,026,851	3,734,651	691,526	2,520,846	3,503,932	2,540,889	73,340	249,019	30,429,671	796,142	647,263	18,876,994
Alabama	3,009,327	1,888,500	339,247	27,893	5,943	32,428	41,119	23,462	652	2,679	387,020	8,410	11,758	240,216
Alaska	578,309	344,025	57,990	3,328	697	5,398	6,448	4,297	92	385	79,926	2,750	3,729	69,245
Arizona	3,506,766	2,279,505	150,095	42,124	8,133	56,370	58,252	41,673	1,073	3,167	489,550	10,717	5,477	360,630
Arkansas	1,901,734	1,121,717	226,108	16,907	3,489	20,117	32,820	18,814	369	1,355	270,324	5,762	10,968	172,984
California	26,586,857	15,144,971	3,938,962	315,297	59,454	292,524	240,551	328,523	13,063	23,393	3,441,000	87,102	52,934	2,649,083
Colorado	3,903,595	2,075,681	534,050	55,215	8,004	67,797	88,629	42,098	1,139	4,630	615,292	14,188	9,532	387,340
Connecticut	2,965,529	1,652,224	509,033	44,128	9,745	54,375	26,632	32,391	1,539	9,599	383,485	12,004	4,654	225,719
Delaware	700,335	388,157	94,319	19,597	8,956	9,545	13,323	10,582	269	837	98,466	3,844	1,340	51,100
District of Columbia	947,682	275,884	65,784	460,710	2,549	6,712	4,565	10,582	262	700	68,428	7,766	188	43,552
Florida	14,491,187	7,895,518	2,016,051	183,074	32,099	101,372	436,930	189,336	4,736	18,730	1,990,107	35,149	30,007	1,558,078
Georgia	6,120,985	3,704,005	612,402	42,226	9,671	59,755	128,608	63,810	1,506	5,617	848,986	16,490	18,769	609,140
Hawaii	1,034,878	590,168	158,928	13,240	2,893	8,178	10,827	15,943	380	1,746	121,710	3,779	805	106,281
Idaho	1,014,145	577,428	112,288	7,510	1,095	16,686	19,496	9,067	229	737	178,472	3,305	5,497	82,335
Illinois	9,677,073	5,721,222	1,274,965	203,633	48,342	86,284	179,165	116,088	3,567	11,205	1,330,995	35,852	32,339	633,417
Indiana	4,535,104	2,815,040	619,280	50,124	9,578	42,064	85,341	26,620	1,131	4,294	584,286	19,042	20,970	257,333
Iowa	2,323,421	1,324,353	379,643	54,849	4,124	25,916	29,838	26,205	865	1,920	343,883	10,622	13,406	107,797
Kansas	2,142,212	1,217,939	323,974	26,653	4,736	26,326	27,244	22,131	668	2,322	324,342	8,443	9,506	147,928
Kentucky	2,806,986	1,741,155	351,046	31,639	4,508	31,332	46,989	21,263	657	2,757	365,881	8,378	11,525	189,856
Louisiana	3,082,706	1,885,108	335,072	20,431	4,632	38,800	47,693	39,703	575	1,815	421,007	7,995	11,985	267,890
Maine	1,047,025	615,847	103,956	25,941	2,492	8,267	19,868	10,096	326	1,313	173,434	4,889	3,811	76,786
Maryland	4,423,050	2,600,801	656,320	59,370	16,291	50,396	66,774	53,196	1,509	5,129	544,462	16,560	7,422	344,821
Massachusetts	5,462,506	3,047,797	847,902	143,888	43,403	50,399	78,246	63,779	2,483	9,607	751,241	28,491	7,169	388,100
Michigan	7,333,008	4,544,642	900,125	82,578	18,602	85,702	104,754	79,766	1,858	6,647	985,673	24,110	19,648	478,903
Minnesota	4,178,398	2,382,954	615,103	51,572	12,599	45,993	79,538	37,827	1,107	6,701	626,566	20,040	23,960	274,438
Mississippi	1,823,160	1,169,752	189,543	10,924	2,454	18,070	23,570	17,026	293	1,215	238,402	4,803	9,182	137,927
Missouri	4,329,864	2,564,924	585,687	75,907	15,080	48,451	55,733	43,526	1,314	4,605	633,055	18,335	15,116	268,132
Montana	843,931	432,967	118,285	7,182	1,123	12,475	16,755	10,508	276	1,013	154,154	3,930	5,274	79,989
Nebraska	1,409,381	802,231	194,651	23,214	4,262	17,631	23,596	15,197	440	1,568	225,226	6,457	13,113	81,794
Nevada	1,772,093	1,041,194	206,666	18,052	4,020	31,816	28,588	34,571	435	1,509	213,064	3,692	7,655	180,831
New Hampshire	1,044,457	634,309	112,485	13,422	3,435	11,789	12,142	13,049	338	1,725	155,726	4,370	2,710	78,957
New Jersey	7,278,405	4,077,830	1,067,368	130,677	16,890	103,847	132,636	105,138	3,060	10,132	1,035,299	26,372	14,576	554,581
New Mexico	1,340,769	814,286	169,886	10,868	1,868	14,561	16,657	11,137	300	963	176,264	4,655	4,465	114,860
New York	14,733,912	8,576,821	1,583,209	322,914	61,233	171,782	329,447	237,065	5,589	21,207	2,223,680	63,805	17,276	1,119,884
North Carolina	6,099,340	3,672,896	773,056	69,774	17,126	64,851	101,501	63,137	1,767	6,058	828,727	23,710	19,629	457,109
North Dakota	559,204	302,502	92,303	6,154	768	8,132	6,881	5,073	124	893	95,579	2,897	9,418	28,480
Ohio	8,835,420	5,446,774	1,098,906	188,805	42,607	91,144	112,085	78,419	2,412	9,352	1,066,007	34,516	24,177	640,216
Oklahoma	2,593,181	1,460,379	322,596	84,618	5,980	29,964	40,613	24,889	692	1,915	364,334	7,815	9,139	240,248
Oregon	2,878,468	1,569,785	432,950	33,501	6,597	34,019	44,265	26,701	918	2,718	427,850	11,866	8,437	278,862
Pennsylvania	9,553,066	5,772,233	1,432,843	171,063	38,138	89,883	132,491	75,638	2,791	10,820	1,208,781	38,482	25,080	554,823
Rhode Island	910,742	497,745	110,785	42,434	26,200	8,706	17,430	8,546	312	1,087	129,128	6,333	1,325	60,711
South Carolina	2,905,999	1,802,691	341,173	20,611	3,629	32,192	46,972	29,662	718	2,735	393,073	7,773	8,059	216,711
South Dakota	662,688	357,511	104,135	9,574	1,914	8,712	10,341	5,285	169	800	111,799	3,046	8,037	41,365
Tennessee	4,069,383	2,563,181	501,140	45,677	10,152	52,547	29,250	36,772	1,117	3,637	499,524	12,157	13,423	300,806
Texas	15,549,146	9,290,654	1,662,706	203,688	56,931	210,156	177,697	185,951	3,602	16,384	1,939,760	42,352	46,815	1,712,450
Utah	1,577,571	966,843	64,960	13,961	2,432	41,595	36,549	16,860	264	834	259,476	4,926	3,985	164,885
Vermont	540,585	302,089	63,836	9,671	2,039	4,697	10,673	6,035	174	595	96,622	3,512	1,823	38,819
Virginia	5,764,740	3,434,062	824,300	67,984	12,102	58,385	85,103	62,827	1,910	6,162	718,790	20,125	12,479	460,511

Footnotes at end of table.

Number of Returns Filed, by Type of Return and State, Fiscal Year 2004--continued

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation [3]	Other corporation income tax [4]	Estate tax	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
Washington	4,939,463	2,805,383	652,876	59,570	13,015	58,916	70,212	46,125	1,612	5,115	708,058	17,692	21,659	479,231
West Virginia	1,183,011	744,148	156,800	14,842	2,459	10,448	10,666	10,993	286	789	159,900	4,435	4,857	62,388
Wisconsin	4,364,704	2,588,919	649,913	90,478	14,027	50,070	48,572	43,698	1,368	6,330	601,225	18,598	14,068	237,439
Wyoming	465,694	240,892	66,737	5,288	2,636	8,613	8,743	5,074	119	780	84,601	2,115	2,279	37,816
International [9]	2,591,623	1,534,055	224,411	1,871	374	4,658	1,114	34,735	885	793	257,036	1,685	5,808	524,197
Puerto Rico	593,504	245,563	102,063	318	128	406	147	706	19	75	231,633	542	35	11,869
Other	1,998,119	1,288,492	122,348	1,553	246	4,252	967	34,029	866	718	25,403	1,143	5,773	512,328

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1). See Table 25 for the number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is processed by the Department of Labor).

[2] Includes Form 1040 ("the long form"); Forms 1040A and 1040EZ ("the short forms"); Form 1040NR (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands), and Form 1040C (for departing aliens). Form 1040X (amended individual income tax) is included in column 14.

[3] Form 1120S (S corporation income tax return).

[4] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended corporation income tax) is included in column 14. Form 1120S is shown separately; see footnote 3.

Excludes Form 990-T (tax-exempt organization business income tax), included in column 12, although tax collected on these returns is included under corporation income tax in other tables.

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

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

NOTE: In general, classification by State is based on the taxpayer's address (or in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided. See also footnote 9, above.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Research, Analysis, and Statistics, Office of Research RAS:R