



# The Distribution of Select Federal Tax Deductions and Credits Across the States

## Data Tables

Federal tax reform discussions often include proposals to reduce or eliminate various tax expenditures—special exclusions, deductions, credits, and other provisions that allow people or businesses to reduce their income taxes. These data tables provide the underlying data for the interactive maps that highlight the state distribution of several federal tax deductions and credits. The maps reveal wide variation across the states, indicating that changing federal tax expenditures likely would change the geographic distribution of federal tax benefits.

Tax expenditures reduce the revenue the government would otherwise collect and are often similar to direct government spending in their goals as they seek to promote activities such as charitable giving and homeownership. In 2014, federal tax expenditures are estimated to total about \$1.2 trillion, rivaling total federal “discretionary” spending that Congress allocates annually to areas such as defense, education, and transportation. Itemized deductions have been identified in various proposals under discussion in Washington as a target for tax reform and as a group are estimated to total about \$211 billion in forgone revenue in 2014 (see definition of summing tax expenditures). This amount is on a par with the largest single tax expenditures. The earned income tax credit (\$63 billion) and the child tax credit (\$45 billion) are some of the biggest federal tax credits.

The geographic distribution of federal tax expenditures is influenced by how a particular expenditure is structured as well as differences across states in income and other demographic characteristics, economic conditions, state tax structures, and other factors.

It is important to note that deduction amounts are not comparable, and cannot be added to, the credit amounts. This is because deductions reduce the amount of income that is subject to tax, whereas credits reduce the tax amount itself. Thus, the deduction amounts do not reflect the direct impact on a filer’s tax bill while the credit amounts do.

## All Federal Itemized Deductions, by State, 2012

Itemized deductions include those for state and local taxes paid, mortgage interest, charitable contributions, and certain other expenses. In 2012, tax filers claimed about \$1.3 trillion in itemized deductions, resulting in roughly \$176 billion in forgone federal revenue (see definition of summing tax expenditures).

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	31.6%	\$8,684	\$27,502
Alabama	28.4%	\$6,147	\$21,677
Alaska	24.3%	\$4,998	\$20,600
Arizona	30.9%	\$7,758	\$25,126
Arkansas	24.2%	\$5,748	\$23,736
California	35.0%	\$12,249	\$34,947
Colorado	35.4%	\$8,880	\$25,059
Connecticut	42.8%	\$14,522	\$33,957
Delaware	34.1%	\$7,940	\$23,274
District of Columbia	40.1%	\$13,808	\$34,459
Florida	24.7%	\$6,479	\$26,221
Georgia	34.4%	\$8,279	\$24,074
Hawaii	30.6%	\$7,904	\$25,827
Idaho	30.4%	\$7,074	\$23,247
Illinois	34.3%	\$9,228	\$26,941
Indiana	25.4%	\$5,362	\$21,125
Iowa	31.0%	\$6,909	\$22,297
Kansas	29.8%	\$7,408	\$24,832
Kentucky	28.1%	\$6,001	\$21,388
Louisiana	24.0%	\$6,133	\$25,553
Maine	29.9%	\$6,621	\$22,157
Maryland	46.8%	\$13,303	\$28,424
Massachusetts	38.4%	\$11,512	\$29,983
Michigan	29.0%	\$6,333	\$21,864
Minnesota	37.7%	\$9,350	\$24,793
Mississippi	24.1%	\$6,405	\$26,557

<b>Missouri</b>	28.7%	\$6,603	\$22,988
<b>Montana</b>	29.9%	\$6,767	\$22,652
<b>Nebraska</b>	29.6%	\$7,498	\$25,325
<b>Nevada</b>	26.9%	\$7,686	\$28,573
<b>New Hampshire</b>	33.9%	\$8,288	\$24,478
<b>New Jersey</b>	42.4%	\$13,126	\$30,961
<b>New Mexico</b>	24.6%	\$5,454	\$22,193
<b>New York</b>	35.6%	\$12,656	\$35,600
<b>North Carolina</b>	33.0%	\$7,826	\$23,744
<b>North Dakota</b>	19.9%	\$5,243	\$26,319
<b>Ohio</b>	29.3%	\$6,285	\$21,447
<b>Oklahoma</b>	25.6%	\$6,850	\$26,764
<b>Oregon</b>	37.8%	\$9,418	\$24,935
<b>Pennsylvania</b>	30.4%	\$7,424	\$24,409
<b>Rhode Island</b>	34.8%	\$8,530	\$24,494
<b>South Carolina</b>	29.1%	\$7,094	\$24,396
<b>South Dakota</b>	18.6%	\$4,473	\$23,989
<b>Tennessee</b>	22.6%	\$5,052	\$22,313
<b>Texas</b>	24.3%	\$6,340	\$26,124
<b>Utah</b>	37.4%	\$10,999	\$29,420
<b>Vermont</b>	28.8%	\$6,697	\$23,218
<b>Virginia</b>	38.9%	\$10,803	\$27,778
<b>Washington</b>	33.1%	\$8,168	\$24,654
<b>West Virginia</b>	18.3%	\$3,927	\$21,476
<b>Wisconsin</b>	34.6%	\$7,811	\$22,588
<b>Wyoming</b>	22.3%	\$16,880	\$75,728

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Total Federal Deductions for State and Local Taxes Paid, by State, 2012

Tax filers who itemize on their federal return may deduct certain taxes paid to state and local governments. These include income, sales, real estate, and other taxes. In 2012, tax filers deducted about \$485 billion for taxes paid, resulting in roughly \$45 billion in forgone federal revenue (see definition of summing tax expenditures).

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	31.3%	\$3,344	\$10,670
Alabama	28.0%	\$1,495	\$5,334
Alaska	23.4%	\$1,069	\$4,576
Arizona	30.7%	\$2,038	\$6,629
Arkansas	24.1%	\$1,937	\$8,041
California	34.9%	\$5,100	\$14,598
Colorado	35.3%	\$2,752	\$7,796
Connecticut	42.6%	\$7,528	\$17,657
Delaware	33.8%	\$2,750	\$8,143
District of Columbia	39.9%	\$5,742	\$14,400
Florida	24.0%	\$1,511	\$6,302
Georgia	34.2%	\$2,696	\$7,885
Hawaii	30.4%	\$2,501	\$8,219
Idaho	30.3%	\$2,251	\$7,425
Illinois	34.2%	\$4,101	\$12,006
Indiana	25.3%	\$1,908	\$7,534
Iowa	30.9%	\$2,771	\$8,965
Kansas	29.7%	\$2,921	\$9,821
Kentucky	28.0%	\$2,390	\$8,547
Louisiana	23.8%	\$1,515	\$6,358
Maine	29.8%	\$3,016	\$10,127
Maryland	46.6%	\$5,480	\$11,759
Massachusetts	38.3%	\$5,104	\$13,331
Michigan	28.9%	\$2,429	\$8,406
Minnesota	37.6%	\$4,018	\$10,681

<b>Mississippi</b>	24.0%	\$1,411	\$5,881
<b>Missouri</b>	28.6%	\$2,432	\$8,496
<b>Montana</b>	29.5%	\$2,325	\$7,882
<b>Nebraska</b>	29.5%	\$2,902	\$9,838
<b>Nevada</b>	26.5%	\$1,388	\$5,243
<b>New Hampshire</b>	33.4%	\$2,986	\$8,940
<b>New Jersey</b>	42.3%	\$6,687	\$15,826
<b>New Mexico</b>	24.4%	\$1,523	\$6,237
<b>New York</b>	35.4%	\$6,650	\$18,768
<b>North Carolina</b>	32.8%	\$2,928	\$8,915
<b>North Dakota</b>	19.8%	\$1,403	\$7,084
<b>Ohio</b>	29.2%	\$2,809	\$9,622
<b>Oklahoma</b>	25.5%	\$1,862	\$7,311
<b>Oregon</b>	37.3%	\$3,854	\$10,336
<b>Pennsylvania</b>	30.3%	\$3,044	\$10,048
<b>Rhode Island</b>	34.7%	\$3,924	\$11,293
<b>South Carolina</b>	29.0%	\$2,226	\$7,687
<b>South Dakota</b>	18.4%	\$992	\$5,401
<b>Tennessee</b>	22.2%	\$1,085	\$4,878
<b>Texas</b>	23.7%	\$1,655	\$6,984
<b>Utah</b>	37.3%	\$2,632	\$7,062
<b>Vermont</b>	28.8%	\$3,035	\$10,555
<b>Virginia</b>	38.7%	\$3,872	\$9,993
<b>Washington</b>	32.8%	\$2,120	\$6,471
<b>West Virginia</b>	18.2%	\$1,501	\$8,239
<b>Wisconsin</b>	34.5%	\$3,763	\$10,910
<b>Wyoming</b>	21.9%	\$1,167	\$5,324

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Deduction for State and Local Income Taxes Paid, by State, 2012

Tax filers who itemize on their federal return may deduct income taxes paid to state and local governments. They may deduct income or sales taxes, but not both. In 2012, the combined deductions for income and sales taxes totaled about \$299 billion, resulting in roughly \$29 billion in forgone federal revenue.

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	23.1%	\$1,949	\$8,445
Alabama	22.7%	\$1,046	\$4,606
Alaska	6.0%	\$70	\$1,176
Arizona	21.9%	\$1,107	\$5,061
Arkansas	20.3%	\$1,449	\$7,154
California	28.1%	\$3,454	\$12,299
Colorado	30.7%	\$1,789	\$5,835
Connecticut	38.2%	\$4,510	\$11,799
Delaware	32.0%	\$1,974	\$6,160
District of Columbia	37.8%	\$4,599	\$12,165
Florida	1.9%	\$299	\$15,598
Georgia	30.1%	\$1,756	\$5,834
Hawaii	25.9%	\$1,943	\$7,503
Idaho	24.5%	\$1,571	\$6,408
Illinois	29.2%	\$2,063	\$7,071
Indiana	23.9%	\$1,335	\$5,589
Iowa	27.0%	\$1,738	\$6,447
Kansas	24.0%	\$1,835	\$7,656
Kentucky	24.6%	\$1,727	\$7,022
Louisiana	19.5%	\$1,024	\$5,249
Maine	27.2%	\$1,813	\$6,657
Maryland	43.7%	\$3,817	\$8,726
Massachusetts	35.8%	\$3,065	\$8,561
Michigan	25.0%	\$1,358	\$5,424
Minnesota	34.7%	\$2,692	\$7,766

<b>Mississippi</b>	17.7%	\$854	\$4,836
<b>Missouri</b>	24.9%	\$1,528	\$6,137
<b>Montana</b>	27.4%	\$1,549	\$5,656
<b>Nebraska</b>	25.8%	\$1,706	\$6,601
<b>Nevada</b>	2.5%	\$316	\$12,843
<b>New Hampshire</b>	14.3%	\$697	\$4,885
<b>New Jersey</b>	34.7%	\$3,290	\$9,493
<b>New Mexico</b>	20.2%	\$932	\$4,622
<b>New York</b>	30.9%	\$4,459	\$14,452
<b>North Carolina</b>	28.8%	\$2,031	\$7,061
<b>North Dakota</b>	14.8%	\$777	\$5,253
<b>Ohio</b>	26.5%	\$1,785	\$6,733
<b>Oklahoma</b>	20.7%	\$1,262	\$6,090
<b>Oregon</b>	34.9%	\$2,630	\$7,531
<b>Pennsylvania</b>	26.8%	\$1,684	\$6,285
<b>Rhode Island</b>	32.4%	\$2,048	\$6,314
<b>South Carolina</b>	25.0%	\$1,549	\$6,188
<b>South Dakota</b>	1.8%	\$187	\$10,224
<b>Tennessee</b>	2.0%	\$151	\$7,581
<b>Texas</b>	1.4%	\$129	\$9,380
<b>Utah</b>	33.3%	\$1,797	\$5,404
<b>Vermont</b>	26.3%	\$1,570	\$5,976
<b>Virginia</b>	35.8%	\$2,456	\$6,862
<b>Washington</b>	2.5%	\$209	\$8,405
<b>West Virginia</b>	17.1%	\$1,184	\$6,924
<b>Wisconsin</b>	31.4%	\$2,219	\$7,067
<b>Wyoming</b>	2.4%	\$335	\$13,704

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Deduction for State and Local Sales Taxes Paid, by State, 2012

Tax filers who itemize on their federal return may deduct sales taxes paid to state and local governments. They may deduct sales or income taxes, but not both. In 2012, the combined deductions for income and sales taxes totaled about \$299 billion, resulting in roughly \$29 billion in forgone federal revenue.

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	7.3%	\$113	\$1,543
Alabama	4.8%	\$69	\$1,415
Alaska	7.1%	\$73	\$1,028
Arizona	8.4%	\$139	\$1,650
Arkansas	3.6%	\$59	\$1,630
California	6.4%	\$87	\$1,359
Colorado	4.2%	\$48	\$1,150
Connecticut	3.9%	\$35	\$898
Delaware	0.3%	\$4	\$1,398
District of Columbia	1.7%	\$15	\$892
Florida	19.7%	\$279	\$1,417
Georgia	3.6%	\$41	\$1,163
Hawaii	4.0%	\$45	\$1,126
Idaho	5.4%	\$62	\$1,151
Illinois	4.5%	\$59	\$1,303
Indiana	1.3%	\$17	\$1,318
Iowa	3.8%	\$39	\$1,021
Kansas	5.5%	\$92	\$1,654
Kentucky	3.0%	\$28	\$938
Louisiana	4.0%	\$81	\$2,006
Maine	2.2%	\$14	\$629
Maryland	2.4%	\$22	\$914
Massachusetts	2.2%	\$16	\$736
Michigan	3.5%	\$34	\$959
Minnesota	2.7%	\$29	\$1,060



<b>Mississippi</b>	5.9%	\$91	\$1,529
<b>Missouri</b>	3.4%	\$39	\$1,142
<b>Montana</b>	0.4%	\$5	\$1,494
<b>Nebraska</b>	3.5%	\$44	\$1,267
<b>Nevada</b>	21.7%	\$332	\$1,529
<b>New Hampshire</b>	0.5%	\$5	\$911
<b>New Jersey</b>	7.0%	\$68	\$962
<b>New Mexico</b>	3.8%	\$49	\$1,264
<b>New York</b>	4.2%	\$54	\$1,267
<b>North Carolina</b>	3.6%	\$36	\$1,009
<b>North Dakota</b>	4.9%	\$53	\$1,079
<b>Ohio</b>	2.4%	\$27	\$1,106
<b>Oklahoma</b>	4.5%	\$67	\$1,484
<b>Oregon</b>	0.3%	\$5	\$1,450
<b>Pennsylvania</b>	3.1%	\$29	\$929
<b>Rhode Island</b>	2.0%	\$19	\$921
<b>South Carolina</b>	3.5%	\$35	\$997
<b>South Dakota</b>	15.3%	\$224	\$1,470
<b>Tennessee</b>	18.4%	\$404	\$2,189
<b>Texas</b>	19.7%	\$376	\$1,906
<b>Utah</b>	3.6%	\$46	\$1,256
<b>Vermont</b>	2.1%	\$16	\$755
<b>Virginia</b>	2.4%	\$22	\$922
<b>Washington</b>	27.7%	\$602	\$2,171
<b>West Virginia</b>	1.0%	\$11	\$1,161
<b>Wisconsin</b>	2.8%	\$23	\$819
<b>Wyoming</b>	17.4%	\$221	\$1,269

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Deduction for Real Estate Taxes Paid, by State, 2012

Tax filers who itemize on their federal return may deduct real estate taxes paid to state and local governments. In 2012, tax filers deducted about \$172 billion for real estate taxes paid, resulting in roughly \$15 billion in forgone federal revenue.

State	Claim rate	Per-filer average	Per-claimant average
U.S. Average	27.0%	\$1,189	\$4,401
Alabama	23.1%	\$300	\$1,300
Alaska	21.8%	\$880	\$4,031
Arizona	27.3%	\$662	\$2,429
Arkansas	20.1%	\$345	\$1,716
California	28.3%	\$1,405	\$4,967
Colorado	31.9%	\$786	\$2,461
Connecticut	39.0%	\$2,740	\$7,035
Delaware	30.6%	\$737	\$2,410
District of Columbia	26.1%	\$1,057	\$4,053
Florida	20.3%	\$881	\$4,333
Georgia	28.9%	\$770	\$2,663
Hawaii	23.5%	\$450	\$1,917
Idaho	27.4%	\$585	\$2,133
Illinois	30.8%	\$1,896	\$6,146
Indiana	23.0%	\$478	\$2,078
Iowa	28.0%	\$882	\$3,150
Kansas	26.9%	\$853	\$3,171
Kentucky	25.0%	\$533	\$2,130
Louisiana	17.5%	\$360	\$2,053
Maine	27.8%	\$1,068	\$3,836
Maryland	38.1%	\$1,582	\$4,148
Massachusetts	34.5%	\$1,900	\$5,501
Michigan	26.6%	\$947	\$3,557
Minnesota	34.8%	\$1,193	\$3,433
Mississippi	19.0%	\$363	\$1,908

<b>Missouri</b>	25.8%	\$714	\$2,765
<b>Montana</b>	26.5%	\$676	\$2,552
<b>Nebraska</b>	26.3%	\$1,003	\$3,813
<b>Nevada</b>	22.2%	\$604	\$2,719
<b>New Hampshire</b>	31.9%	\$2,132	\$6,691
<b>New Jersey</b>	37.2%	\$3,245	\$8,730
<b>New Mexico</b>	21.5%	\$509	\$2,367
<b>New York</b>	26.2%	\$2,058	\$7,869
<b>North Carolina</b>	29.1%	\$767	\$2,633
<b>North Dakota</b>	16.2%	\$552	\$3,417
<b>Ohio</b>	26.1%	\$962	\$3,691
<b>Oklahoma</b>	21.7%	\$495	\$2,281
<b>Oregon</b>	33.5%	\$1,184	\$3,536
<b>Pennsylvania</b>	27.4%	\$1,283	\$4,679
<b>Rhode Island</b>	32.0%	\$1,616	\$5,053
<b>South Carolina</b>	25.9%	\$499	\$1,930
<b>South Dakota</b>	16.1%	\$562	\$3,480
<b>Tennessee</b>	19.9%	\$505	\$2,538
<b>Texas</b>	20.5%	\$1,102	\$5,376
<b>Utah</b>	33.7%	\$732	\$2,173
<b>Vermont</b>	27.0%	\$1,398	\$5,188
<b>Virginia</b>	34.0%	\$1,221	\$3,594
<b>Washington</b>	30.4%	\$1,250	\$4,107
<b>West Virginia</b>	16.0%	\$240	\$1,500
<b>Wisconsin</b>	31.9%	\$1,440	\$4,518
<b>Wyoming</b>	19.5%	\$454	\$2,322

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Mortgage Interest Deduction, by State, 2012

Tax filers who itemize on their federal return may deduct interest paid on mortgage debt and home equity debt, subject to certain limits. In 2012, tax filers deducted about \$328 billion in mortgage interest, resulting in roughly \$82 billion in forgone federal revenue.

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	23.7%	\$2,260	\$9,524
Alabama	21.3%	\$1,694	\$7,952
Alaska	20.4%	\$2,091	\$10,226
Arizona	24.5%	\$2,446	\$9,973
Arkansas	17.8%	\$1,265	\$7,107
California	25.6%	\$3,565	\$13,925
Colorado	29.5%	\$3,082	\$10,447
Connecticut	32.5%	\$3,154	\$9,712
Delaware	28.5%	\$2,781	\$9,774
District of Columbia	24.2%	\$3,209	\$13,274
Florida	17.6%	\$1,769	\$10,037
Georgia	26.5%	\$2,285	\$8,609
Hawaii	22.0%	\$3,029	\$13,750
Idaho	24.4%	\$2,080	\$8,521
Illinois	26.2%	\$2,241	\$8,540
Indiana	20.5%	\$1,434	\$7,006
Iowa	22.7%	\$1,454	\$6,403
Kansas	22.2%	\$1,560	\$7,028
Kentucky	22.2%	\$1,513	\$6,824
Louisiana	17.3%	\$1,409	\$8,162
Maine	23.7%	\$1,799	\$7,574
Maryland	34.4%	\$3,794	\$11,042
Massachusetts	29.6%	\$3,023	\$10,207
Michigan	23.0%	\$1,722	\$7,474
Minnesota	30.1%	\$2,606	\$8,652
Mississippi	16.8%	\$1,189	\$7,078

<b>Missouri</b>	22.4%	\$1,679	\$7,478
<b>Montana</b>	21.9%	\$1,800	\$8,206
<b>Nebraska</b>	22.2%	\$1,477	\$6,662
<b>Nevada</b>	20.6%	\$2,188	\$10,618
<b>New Hampshire</b>	27.7%	\$2,539	\$9,183
<b>New Jersey</b>	30.3%	\$3,071	\$10,129
<b>New Mexico</b>	19.3%	\$1,736	\$8,975
<b>New York</b>	21.9%	\$2,101	\$9,583
<b>North Carolina</b>	26.0%	\$2,135	\$8,196
<b>North Dakota</b>	13.8%	\$1,028	\$7,446
<b>Ohio</b>	23.2%	\$1,572	\$6,778
<b>Oklahoma</b>	18.5%	\$1,312	\$7,084
<b>Oregon</b>	29.1%	\$2,729	\$9,382
<b>Pennsylvania</b>	23.7%	\$1,882	\$7,956
<b>Rhode Island</b>	27.9%	\$2,389	\$8,567
<b>South Carolina</b>	23.0%	\$1,890	\$8,202
<b>South Dakota</b>	13.5%	\$1,056	\$7,805
<b>Tennessee</b>	17.7%	\$1,524	\$8,601
<b>Texas</b>	18.1%	\$1,520	\$8,393
<b>Utah</b>	30.1%	\$2,743	\$9,106
<b>Vermont</b>	22.7%	\$1,762	\$7,774
<b>Virginia</b>	31.0%	\$3,492	\$11,277
<b>Washington</b>	27.4%	\$3,076	\$11,243
<b>West Virginia</b>	14.2%	\$1,050	\$7,409
<b>Wisconsin</b>	27.0%	\$1,862	\$6,910
<b>Wyoming</b>	17.2%	\$1,651	\$9,595

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Deduction for Charitable Contributions, by State, 2012

Tax filers who itemize on their federal return may deduct contributions made to qualifying charities and nonprofit organizations. In 2012, tax filers deducted about \$199 billion for charitable contributions, resulting in roughly \$42 billion in forgone federal revenue.

State	Claim rate	Per-filer average	Per-claimant average
U.S. Average	25.9%	\$1,369	\$5,296
Alabama	24.5%	\$1,494	\$6,101
Alaska	17.4%	\$903	\$5,184
Arizona	25.8%	\$1,088	\$4,211
Arkansas	19.3%	\$1,263	\$6,537
California	28.9%	\$1,514	\$5,244
Colorado	29.0%	\$1,378	\$4,754
Connecticut	35.7%	\$1,961	\$5,500
Delaware	28.1%	\$1,097	\$3,898
District of Columbia	33.0%	\$2,730	\$8,269
Florida	19.9%	\$1,212	\$6,101
Georgia	29.2%	\$1,679	\$5,744
Hawaii	24.8%	\$941	\$3,787
Idaho	24.5%	\$1,372	\$5,595
Illinois	28.1%	\$1,334	\$4,740
Indiana	20.2%	\$984	\$4,864
Iowa	25.1%	\$1,079	\$4,294
Kansas	24.3%	\$1,502	\$6,169
Kentucky	22.8%	\$1,045	\$4,584
Louisiana	18.7%	\$1,064	\$5,702
Maine	22.5%	\$673	\$2,994
Maryland	39.4%	\$1,843	\$4,680
Massachusetts	31.7%	\$1,492	\$4,706
Michigan	24.3%	\$1,076	\$4,421
Minnesota	31.9%	\$1,296	\$4,064
Mississippi	20.1%	\$1,259	\$6,265

<b>Missouri</b>	22.9%	\$1,177	\$5,131
<b>Montana</b>	23.1%	\$1,183	\$5,123
<b>Nebraska</b>	24.7%	\$1,393	\$5,647
<b>Nevada</b>	21.7%	\$1,186	\$5,457
<b>New Hampshire</b>	25.7%	\$806	\$3,132
<b>New Jersey</b>	35.9%	\$1,311	\$3,652
<b>New Mexico</b>	18.8%	\$881	\$4,687
<b>New York</b>	30.0%	\$1,758	\$5,857
<b>North Carolina</b>	27.9%	\$1,380	\$4,947
<b>North Dakota</b>	14.6%	\$887	\$6,061
<b>Ohio</b>	22.9%	\$943	\$4,111
<b>Oklahoma</b>	20.4%	\$1,538	\$7,551
<b>Oregon</b>	30.2%	\$1,279	\$4,232
<b>Pennsylvania</b>	24.7%	\$1,062	\$4,292
<b>Rhode Island</b>	29.0%	\$915	\$3,155
<b>South Carolina</b>	24.8%	\$1,308	\$5,270
<b>South Dakota</b>	14.5%	\$1,256	\$8,655
<b>Tennessee</b>	18.6%	\$1,305	\$7,035
<b>Texas</b>	19.0%	\$1,389	\$7,315
<b>Utah</b>	32.4%	\$2,814	\$8,675
<b>Vermont</b>	21.0%	\$838	\$3,985
<b>Virginia</b>	31.9%	\$1,501	\$4,702
<b>Washington</b>	26.3%	\$1,391	\$5,286
<b>West Virginia</b>	13.0%	\$615	\$4,721
<b>Wisconsin</b>	27.7%	\$987	\$3,556
<b>Wyoming</b>	15.2%	\$12,480	\$82,237

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Child Tax Credit, by State, 2012

Tax filers can claim a credit worth up to \$1,000 for each qualifying child. This credit is nonrefundable, meaning it cannot reduce taxes below zero. In 2012, the child tax credit reduced tax filers' overall tax liabilities by about \$28 billion.

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	15.7%	\$190	\$1,208
Alabama	16.9%	\$195	\$1,155
Alaska	16.8%	\$224	\$1,336
Arizona	17.3%	\$208	\$1,202
Arkansas	17.6%	\$206	\$1,166
California	16.2%	\$186	\$1,148
Colorado	16.2%	\$205	\$1,264
Connecticut	13.9%	\$167	\$1,202
Delaware	15.8%	\$186	\$1,178
District of Columbia	8.7%	\$84	\$960
Florida	13.1%	\$144	\$1,101
Georgia	16.3%	\$183	\$1,124
Hawaii	15.6%	\$194	\$1,243
Idaho	18.8%	\$254	\$1,354
Illinois	15.5%	\$189	\$1,222
Indiana	17.2%	\$221	\$1,284
Iowa	17.5%	\$240	\$1,368
Kansas	17.8%	\$234	\$1,316
Kentucky	17.3%	\$212	\$1,223
Louisiana	17.1%	\$199	\$1,162
Maine	14.3%	\$176	\$1,237
Maryland	15.1%	\$177	\$1,174
Massachusetts	13.3%	\$163	\$1,226
Michigan	14.5%	\$187	\$1,290
Minnesota	15.9%	\$215	\$1,349
Mississippi	17.7%	\$194	\$1,096



<b>Missouri</b>	16.1%	\$203	\$1,256
<b>Montana</b>	14.6%	\$193	\$1,324
<b>Nebraska</b>	17.8%	\$244	\$1,370
<b>Nevada</b>	17.2%	\$200	\$1,159
<b>New Hampshire</b>	14.3%	\$184	\$1,286
<b>New Jersey</b>	14.2%	\$167	\$1,170
<b>New Mexico</b>	17.0%	\$201	\$1,181
<b>New York</b>	13.1%	\$151	\$1,151
<b>North Carolina</b>	16.9%	\$192	\$1,141
<b>North Dakota</b>	16.0%	\$225	\$1,408
<b>Ohio</b>	15.5%	\$198	\$1,277
<b>Oklahoma</b>	18.5%	\$229	\$1,240
<b>Oregon</b>	14.8%	\$184	\$1,245
<b>Pennsylvania</b>	14.5%	\$183	\$1,263
<b>Rhode Island</b>	14.2%	\$167	\$1,180
<b>South Carolina</b>	16.4%	\$187	\$1,139
<b>South Dakota</b>	16.1%	\$223	\$1,384
<b>Tennessee</b>	16.2%	\$190	\$1,168
<b>Texas</b>	18.2%	\$216	\$1,190
<b>Utah</b>	22.6%	\$342	\$1,515
<b>Vermont</b>	13.8%	\$174	\$1,262
<b>Virginia</b>	15.6%	\$190	\$1,216
<b>Washington</b>	16.1%	\$203	\$1,258
<b>West Virginia</b>	16.1%	\$205	\$1,271
<b>Wisconsin</b>	16.0%	\$211	\$1,321
<b>Wyoming</b>	16.3%	\$230	\$1,416

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Refundable Child Tax Credit, by State, 2012

The refundable child tax credit is available to some tax filers who cannot claim the full child tax credit amount because it exceeds their taxes. The combined value of the refundable and nonrefundable child credits is worth up to \$1,000 for each qualifying child. In 2012, the refundable child tax credit reduced tax filers' overall tax liabilities by about \$27 billion.

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	14.1%	\$188	\$1,340
Alabama	18.6%	\$247	\$1,326
Alaska	9.5%	\$127	\$1,336
Arizona	17.5%	\$258	\$1,472
Arkansas	18.4%	\$240	\$1,305
California	16.0%	\$223	\$1,396
Colorado	11.8%	\$170	\$1,436
Connecticut	8.7%	\$104	\$1,200
Delaware	12.5%	\$160	\$1,282
District of Columbia	11.2%	\$132	\$1,177
Florida	15.4%	\$198	\$1,289
Georgia	20.0%	\$279	\$1,396
Hawaii	11.6%	\$154	\$1,326
Idaho	15.8%	\$236	\$1,492
Illinois	13.6%	\$187	\$1,376
Indiana	13.5%	\$187	\$1,385
Iowa	10.5%	\$139	\$1,323
Kansas	12.8%	\$176	\$1,380
Kentucky	15.2%	\$198	\$1,303
Louisiana	18.3%	\$227	\$1,242
Maine	9.5%	\$113	\$1,184
Maryland	11.3%	\$145	\$1,280
Massachusetts	7.7%	\$90	\$1,164
Michigan	11.9%	\$155	\$1,300
Minnesota	9.3%	\$127	\$1,356

<b>Mississippi</b>	22.7%	\$290	\$1,275
<b>Missouri</b>	13.3%	\$171	\$1,285
<b>Montana</b>	10.7%	\$136	\$1,277
<b>Nebraska</b>	11.8%	\$162	\$1,368
<b>Nevada</b>	16.5%	\$242	\$1,469
<b>New Hampshire</b>	7.0%	\$82	\$1,181
<b>New Jersey</b>	10.4%	\$132	\$1,270
<b>New Mexico</b>	17.4%	\$225	\$1,289
<b>New York</b>	12.4%	\$154	\$1,239
<b>North Carolina</b>	17.3%	\$236	\$1,364
<b>North Dakota</b>	8.0%	\$102	\$1,274
<b>Ohio</b>	11.8%	\$151	\$1,280
<b>Oklahoma</b>	16.1%	\$219	\$1,359
<b>Oregon</b>	11.8%	\$161	\$1,369
<b>Pennsylvania</b>	9.8%	\$120	\$1,228
<b>Rhode Island</b>	10.5%	\$123	\$1,164
<b>South Carolina</b>	17.5%	\$231	\$1,316
<b>South Dakota</b>	10.8%	\$144	\$1,336
<b>Tennessee</b>	16.6%	\$226	\$1,357
<b>Texas</b>	18.7%	\$257	\$1,378
<b>Utah</b>	17.5%	\$295	\$1,683
<b>Vermont</b>	8.0%	\$95	\$1,182
<b>Virginia</b>	11.7%	\$151	\$1,294
<b>Washington</b>	11.0%	\$156	\$1,414
<b>West Virginia</b>	12.0%	\$143	\$1,193
<b>Wisconsin</b>	10.2%	\$142	\$1,383
<b>Wyoming</b>	8.9%	\$121	\$1,353

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

## Federal Earned Income Tax Credit, by State, 2012

The earned income tax credit is a refundable credit that supplements earnings of low- to moderate-income workers. The value of the credit varies depending on income and family size. In 2012, the earned income tax credit reduced tax filers' overall tax liabilities by about \$64 billion.

State	Claim rate	Per-filer average	Per-claimant average
U.S. average	19.2%	\$443	\$2,311
Alabama	26.2%	\$691	\$2,638
Alaska	14.3%	\$281	\$1,967
Arizona	21.1%	\$511	\$2,420
Arkansas	25.6%	\$627	\$2,448
California	19.0%	\$431	\$2,271
Colorado	15.2%	\$316	\$2,080
Connecticut	12.7%	\$260	\$2,043
Delaware	17.2%	\$381	\$2,221
District of Columbia	16.9%	\$375	\$2,218
Florida	23.4%	\$553	\$2,361
Georgia	25.9%	\$669	\$2,580
Hawaii	17.2%	\$361	\$2,099
Idaho	20.6%	\$454	\$2,201
Illinois	17.3%	\$403	\$2,338
Indiana	18.6%	\$420	\$2,258
Iowa	15.2%	\$317	\$2,087
Kansas	16.7%	\$368	\$2,203
Kentucky	22.1%	\$501	\$2,266
Louisiana	26.9%	\$707	\$2,625
Maine	16.7%	\$326	\$1,947
Maryland	14.9%	\$325	\$2,189
Massachusetts	12.7%	\$248	\$1,958
Michigan	18.3%	\$419	\$2,296
Minnesota	13.5%	\$274	\$2,025
Mississippi	32.4%	\$877	\$2,704

<b>Missouri</b>	19.7%	\$448	\$2,278
<b>Montana</b>	17.5%	\$350	\$1,998
<b>Nebraska</b>	16.0%	\$348	\$2,177
<b>Nevada</b>	18.9%	\$430	\$2,267
<b>New Hampshire</b>	12.2%	\$226	\$1,850
<b>New Jersey</b>	13.9%	\$302	\$2,173
<b>New Mexico</b>	24.6%	\$565	\$2,301
<b>New York</b>	19.2%	\$426	\$2,220
<b>North Carolina</b>	22.2%	\$525	\$2,367
<b>North Dakota</b>	12.6%	\$248	\$1,977
<b>Ohio</b>	17.8%	\$406	\$2,276
<b>Oklahoma</b>	21.6%	\$508	\$2,346
<b>Oregon</b>	16.5%	\$332	\$2,004
<b>Pennsylvania</b>	15.4%	\$322	\$2,098
<b>Rhode Island</b>	16.4%	\$354	\$2,158
<b>South Carolina</b>	24.4%	\$589	\$2,411
<b>South Dakota</b>	16.2%	\$335	\$2,071
<b>Tennessee</b>	23.4%	\$559	\$2,396
<b>Texas</b>	23.3%	\$598	\$2,562
<b>Utah</b>	17.3%	\$389	\$2,253
<b>Vermont</b>	14.7%	\$267	\$1,813
<b>Virginia</b>	16.4%	\$361	\$2,202
<b>Washington</b>	14.3%	\$295	\$2,061
<b>West Virginia</b>	20.3%	\$433	\$2,134
<b>Wisconsin</b>	14.4%	\$300	\$2,082
<b>Wyoming</b>	13.7%	\$271	\$1,973

Note: Data are rounded.

Source: Pew analysis of IRS Statistics of Income, Historic Table 2, Tax Year 2012.

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**For further information, please visit:**

[pewtrusts.org/fiscal-federalism](http://pewtrusts.org/fiscal-federalism)

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