

**COMBINED EFFECT OF THE  
ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 (EGTRRA) &  
JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003 (JGTRRA)**

**STATE-BY-STATE DISTRIBUTION**

**BASED ON NUMBER OF RETURNS FILED IN 2003 THAT WOULD HAVE BENEFITED FROM THE ACTS  
(in thousands)**

	Entire EGTRRA and JGTRRA Acts <sup>1</sup>	Specific Provisions of the Acts					Addendum: Returns with Business Income <sup>3</sup> Benefiting from Acts
		New 10% Bracket	Reduction in Top Rates	Reduction of Marriage Penalty	Increase in Child Tax Credit	Reduction in Rates on Capital Gains and Dividends <sup>2</sup>	
United States	105,522	93,845	24,987	33,034	26,282	23,007	23,658
Alabama	1,474	1,264	255	466	419	278	304
Alaska	264	243	70	83	61	61	70
Arizona	1,825	1,617	400	580	469	382	380
Arkansas	865	741	124	283	239	157	201
California	12,436	11,012	3,449	3,798	2,971	2,889	3,082
Colorado	1,723	1,562	462	566	410	403	473
Connecticut	1,393	1,261	458	458	320	365	326
Delaware	320	290	84	100	80	72	59
Florida	6,172	5,410	1,260	1,795	1,511	1,252	1,377
Georgia	2,949	2,578	676	896	795	619	660
Hawaii	477	433	107	148	113	101	121
Idaho	452	400	72	164	122	89	128
Illinois	4,668	4,180	1,236	1,465	1,170	1,067	992
Indiana	2,267	2,044	460	761	594	474	470
Iowa	1,072	971	190	373	278	219	284
Kansas	980	881	197	342	255	208	246
Kentucky	1,371	1,211	237	465	358	272	298
Louisiana	1,446	1,233	249	419	407	266	318
Maine	494	445	87	161	122	99	130
Maryland	2,192	1,987	692	673	538	533	467
Massachusetts	2,587	2,359	818	813	561	652	617
Michigan	3,680	3,321	916	1,227	931	823	723
Minnesota	1,970	1,803	503	672	476	458	482
Montana	325	287	47	106	80	62	104
Mississippi	886	742	125	251	260	150	178
Missouri	2,045	1,824	406	669	526	421	440
North Carolina	2,941	2,578	578	940	798	593	666
North Dakota	237	213	35	79	58	46	73
Nebraska	641	578	115	217	163	131	168
Nevada	845	761	189	246	211	177	163
New Hampshire	528	484	139	182	127	125	124
New Jersey	3,391	3,034	1,115	1,091	803	871	718
New Mexico	620	540	111	185	161	118	139
New York	6,949	6,161	1,926	1,932	1,650	1,587	1,558
Ohio	4,451	4,036	996	1,259	1,014	921	858
Oklahoma	1,143	998	185	385	306	220	291
Oregon	1,274	1,143	272	422	316	271	322
Pennsylvania	4,647	4,190	1,037	1,503	1,142	1,007	912
Rhode Island	411	373	103	126	95	91	93
South Carolina	1,425	1,243	252	428	389	270	293
South Dakota	277	247	40	91	70	53	84
Tennessee	2,025	1,775	359	646	547	396	442
Texas	7,321	6,359	1,584	2,308	1,934	1,518	1,668
Utah	772	691	139	285	210	161	196
Vermont	243	221	48	78	58	51	70
Virginia	2,834	2,549	786	938	687	673	584
Washington	2,328	2,112	600	781	572	534	524
Wisconsin	2,113	1,931	457	713	525	459	446
West Virginia	579	509	86	203	151	110	110
Wyoming	189	170	36	65	48	40	54
DC	236	211	79	34	44	55	46
Other Areas	771	637	140	163	138	159	126

Notes and footnotes appear on following page.

2-12-04

## Notes

The figures in the table are based on tabulations of all individual income tax returns filed and processed through the IRS Individual Master File (IMF) during calendar year 2003. Most returns filed in 2003 were for tax year 2002.

Classification by state was based on the address used on the return. Usually this address is the taxpayer's home address. However, some taxpayers may have used the address of a tax attorney or accountant, or a place of business, and that address could be in a different state than the taxpayer's home.

## Footnotes

<sup>1</sup> The number of returns benefiting from each of the specific provisions shown may not add to the number benefiting from the entire package because some returns will benefit from more than one provision. In addition to the provisions shown separately, the Acts include an increase in exemption levels for the alternative minimum tax (AMT).

<sup>2</sup> Only returns with capital gains and dividend income are included. Returns reporting no such income can also benefit from the provision because they will receive higher returns on other investments.

<sup>3</sup> Returns with business income are those that report at least one dollar of income or loss from a sole proprietorship, farm proprietorship, partnership, S corporation, and/or rental income.