

**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 2004 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>	
<b>United States</b>	105,607	93,925	25,615	32,655	27,205	22,116	24,148
<b>Alabama</b>	1,474	1,270	268	461	440	268	311
<b>Alaska</b>	268	246	72	82	63	59	71
<b>Arizona</b>	1,872	1,659	420	587	499	376	396
<b>Arkansas</b>	868	748	133	284	253	153	206
<b>California</b>	12,473	11,034	3,489	3,744	3,080	2,775	3,149
<b>Colorado</b>	1,712	1,548	465	559	420	383	483
<b>Connecticut</b>	1,382	1,247	461	445	324	348	329
<b>Delaware</b>	323	292	87	99	82	70	61
<b>Florida</b>	6,249	5,492	1,311	1,788	1,597	1,214	1,399
<b>Georgia</b>	2,972	2,602	691	890	838	596	694
<b>Hawaii</b>	485	440	114	148	117	99	123
<b>Idaho</b>	457	405	75	166	128	87	132
<b>Illinois</b>	4,640	4,151	1,250	1,437	1,200	1,017	1,013
<b>Indiana</b>	2,261	2,037	473	751	611	453	474
<b>Iowa</b>	1,070	969	199	371	284	211	288
<b>Kansas</b>	975	874	199	338	262	198	249
<b>Kentucky</b>	1,365	1,206	247	459	370	260	303
<b>Louisiana</b>	1,444	1,238	258	412	429	255	323
<b>Maine</b>	494	446	91	160	125	96	132
<b>Maryland</b>	2,200	1,992	712	660	549	516	481
<b>Massachusetts</b>	2,555	2,323	817	787	565	618	622
<b>Michigan</b>	3,654	3,291	934	1,202	947	785	737
<b>Minnesota</b>	1,969	1,799	515	663	485	440	490
<b>Montana</b>	328	291	50	107	84	60	106
<b>Mississippi</b>	888	751	133	251	278	145	182
<b>Missouri</b>	2,044	1,825	418	663	543	404	449
<b>North Carolina</b>	2,958	2,595	597	936	837	571	685
<b>North Dakota</b>	239	216	38	79	60	45	74
<b>Nebraska</b>	641	579	121	217	168	126	169
<b>Nevada</b>	878	791	206	254	225	178	173
<b>New Hampshire</b>	528	484	142	179	128	120	127
<b>New Jersey</b>	3,386	3,023	1,132	1,065	823	836	731
<b>New Mexico</b>	628	548	117	185	170	115	140
<b>New York</b>	6,907	6,127	1,954	1,883	1,695	1,515	1,576
<b>Ohio</b>	4,415	4,003	1,022	1,242	1,038	878	869
<b>Oklahoma</b>	1,137	993	190	381	318	209	296
<b>Oregon</b>	1,270	1,138	277	417	325	259	325
<b>Pennsylvania</b>	4,633	4,174	1,071	1,480	1,169	967	923
<b>Rhode Island</b>	410	373	107	123	97	88	94
<b>South Carolina</b>	1,430	1,252	264	426	409	261	301
<b>South Dakota</b>	279	250	43	92	73	52	86
<b>Tennessee</b>	2,030	1,781	376	642	570	382	455
<b>Texas</b>	7,356	6,392	1,619	2,305	2,043	1,460	1,730
<b>Utah</b>	779	696	143	287	218	155	202
<b>Vermont</b>	243	221	50	77	59	49	70
<b>Virginia</b>	2,861	2,570	819	932	708	657	602
<b>Washington</b>	2,336	2,115	614	773	587	515	534
<b>Wisconsin</b>	2,114	1,931	478	707	537	443	453
<b>West Virginia</b>	575	505	89	201	156	105	111
<b>Wyoming</b>	191	172	39	65	50	39	55
<b>DC</b>	234	210	81	33	45	53	47
<b>Other Areas</b>	727	612	142	157	124	150	115

Notes and footnotes appear on following page.

3-14-05

## 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 2004. Most returns filed in 2004 were for tax year 2003.

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 included a temporary 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.