

Students and Families Benefiting from Tuition and Fees Deduction

United States	3,642,075	Kansas	39,948
California	475,242	Alabama	39,157
Texas	249,008	Oklahoma	38,421
New York	238,254	Iowa	37,364
Illinois	181,998	South Carolina	36,364
Florida	163,345	Kentucky	35,720
Pennsylvania	147,850	Utah	34,229
Michigan	138,474	Nevada	25,776
Ohio	134,885	New Mexico	25,691
New Jersey	121,775	Nebraska	25,509
Virginia	104,936	Mississippi	21,094
Massachusetts	97,107	Arkansas	18,969
Washington	95,236	Idaho	18,516
Maryland	90,237	New Hampshire	18,336
North Carolina	90,237	Hawaii	17,197
Georgia	90,145	West Virginia	16,929
Wisconsin	84,346	Maine	14,429
Minnesota	82,496	Rhode Island	13,820
Arizona	74,301	Alaska	13,636
Colorado	73,680	Montana	11,411
Indiana	73,093	Delaware	11,291
Missouri	64,506	North Dakota	8,706
Oregon	53,264	District of Columbia	8,518
Connecticut	51,809	South Dakota	8,167
Tennessee	51,587	Vermont	7,970
Louisiana	45,063	Wyoming	7,551

Source: IRS Statistics of Income Division, Tax Year 2003