

**Individual Income Tax Returns Filed for 1999 with Income Tax After Non-Refund Credits  
(Number of returns in thousands)**

This table shows the number of returns that had positive income tax (including alternative minimum tax) after non-refundable credits (such as the child credit). This number of taxpayers in each state therefore stands to benefit from the President's tax relief plan.

<b>United States</b>	97,957		
<b>Alabama</b>	1,354	<b>Missouri</b>	1,945
<b>Alaska</b>	282	<b>North Carolina</b>	2,735
<b>Arizona</b>	1,603	<b>North Dakota</b>	231
<b>Arkansas</b>	787	<b>Nebraska</b>	631
<b>California</b>	10,957	<b>Nevada</b>	730
<b>Colorado</b>	1,633	<b>New Hampshire</b>	507
<b>Connecticut</b>	1,374	<b>New Jersey</b>	3,231
<b>Delaware</b>	299	<b>New Mexico</b>	539
<b>Florida</b>	5,456	<b>New York</b>	6,473
<b>Georgia</b>	2,663	<b>Ohio</b>	4,417
<b>Hawaii</b>	433	<b>Oklahoma</b>	1,047
<b>Idaho</b>	405	<b>Oregon</b>	1,192
<b>Illinois</b>	4,493	<b>Pennsylvania</b>	4,491
<b>Indiana</b>	2,193	<b>Rhode Island</b>	385
<b>Iowa</b>	1,072	<b>South Carolina</b>	1,310
<b>Kansas</b>	954	<b>South Dakota</b>	263
<b>Kentucky</b>	1,286	<b>Tennessee</b>	1,906
<b>Louisiana</b>	1,278	<b>Texas</b>	6,384
<b>Maine</b>	465	<b>Utah</b>	693
<b>Maryland</b>	2,020	<b>Vermont</b>	232
<b>Massachusetts</b>	2,540	<b>Virginia</b>	2,619
<b>Michigan</b>	3,600	<b>Washington</b>	2,193
<b>Minnesota</b>	1,927	<b>Wisconsin</b>	2,087
<b>Montana</b>	299	<b>West Virginia</b>	546
<b>Mississippi</b>	786	<b>Wyoming</b>	176
		<b>District of Columbia</b>	210
		<b>Other Areas</b>	625

Notes

The figures in the table were tabulated from all individual income tax returns filed and processed through the IRS Individual Master File (IMF) during calendar year 2000. Most returns filed in 2000 were for tax year 1999.

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.