

**State-by-State Estimates of Tax Filing Units That Would Benefit from
The Individual Income Tax Reductions in the Economic Stimulus Act of 2008**

(Millions of Tax Filing Units)

		United States	131.8		
Alabama	2.0	Massachusetts	2.9	South Dakota	0.4
Alaska	0.3	Michigan	4.5	Tennessee	2.7
Arizona	2.5	Minnesota	2.4	Texas	9.7
Arkansas	1.2	Mississippi	1.2	Utah	1.0
California	14.7	Missouri	2.6	Vermont	0.3
Colorado	2.1	Montana	0.5	Virginia	3.3
Connecticut	1.5	Nebraska	0.8	Washington	2.8
Delaware	0.4	Nevada	1.1	West Virginia	0.8
Florida	8.3	New Hampshire	0.6	Wisconsin	2.6
Georgia	3.9	New Jersey	3.8	Wyoming	0.2
Hawaii	0.6	New Mexico	0.9	DC	0.2
Idaho	0.6	New York	8.3	Other Areas	1.1
Illinois	5.6	North Carolina	3.9		
Indiana	2.9	North Dakota	0.3		
Iowa	1.3	Ohio	5.3		
Kansas	1.2	Oklahoma	1.5		
Kentucky	1.8	Oregon	1.6		
Louisiana	1.9	Pennsylvania	5.8		
Maine	0.6	Rhode Island	0.5		
Maryland	2.5	South Carolina	1.9		

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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 2007.

The proposal extends tax benefits to significant numbers of tax units that did not file during calendar year 2007. The estimates for these units are based on the characteristics of filing units and are therefore subject to greater standard errors and bias.

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.

**State-by-State Estimates of the Individual Income Tax Reductions
in the Economic Stimulus Act of 2008**

(Billions of Dollars)

		United States	-112.0		
Alabama	-1.7	Massachusetts	-2.4	South Dakota	-0.3
Alaska	-0.3	Michigan	-3.8	Tennessee	-2.3
Arizona	-2.2	Minnesota	-2.1	Texas	-8.3
Arkansas	-1.0	Mississippi	-1.0	Utah	-1.0
California	-12.4	Missouri	-2.3	Vermont	-0.3
Colorado	-1.8	Montana	-0.4	Virginia	-2.9
Connecticut	-1.3	Nebraska	-0.7	Washington	-2.5
Delaware	-0.3	Nevada	-1.0	West Virginia	-0.7
Florida	-6.8	New Hampshire	-0.5	Wisconsin	-2.3
Georgia	-3.3	New Jersey	-3.2	Wyoming	-0.2
Hawaii	-0.5	New Mexico	-0.7	DC	-0.2
Idaho	-0.6	New York	-6.7	Other Areas	-0.7
Illinois	-4.8	North Carolina	-3.4		
Indiana	-2.5	North Dakota	-0.3		
Iowa	-1.2	Ohio	-4.4		
Kansas	-1.1	Oklahoma	-1.3		
Kentucky	-1.6	Oregon	-1.4		
Louisiana	-1.6	Pennsylvania	-4.9		
Maine	-0.5	Rhode Island	-0.4		
Maryland	-2.1	South Carolina	-1.6		

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