

State Data
Tax Year 2021 Documentation Guide

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A. Overview

The Statistics of Income (SOI) Division's State data is tabulated using individual income tax returns (Forms 1040) filed with the Internal Revenue Service (IRS) during the 12-month period, January 1, 2022 to December 31, 2022. While the bulk of returns filed during this 12-month period are primarily for Tax Year 2021, the IRS received a limited number of returns for tax years before 2021. These prior-year returns are used as a proxy for returns that are typically filed beyond the 12-month period and have been included within the state data. [1]

B. Nature of Changes

The following changes have been made to the Tax Year 2021 state data:

- New variables include: Qualified sick and family leave credit for leave taken after March 31, 2021 (N11530 and A11530), the Refundable child and dependent care credit (N11520 and A11520). The Economic Impact Payment third round (N10971 and A10971) replaces the Tax Year 2020 field for the Economic Impact Payment first round.
- The Child and dependent care credit was renamed Nonrefundable child care credit (N07180 and A07180), the Qualified sick and family leave credit was renamed to Qualified sick and family leave credit for leave taken before April 1, 2021 (N11450 and A11450), the Child and other dependent tax credit was renamed Nonrefundable child and other dependent tax credit (N07225 and A07225), and the Additional child tax credit was renamed Refundable child tax credit or additional child tax credit (N11070 and A11070).
- The Tax Year 2020 fields for the Economic Impact Payment first round and second round are no longer included.

C. Population Definitions and Tax Return Addresses

- State totals may not be comparable to State totals published elsewhere by SOI.[2]
- State data are based on population data that was filed and processed by the IRS during the 2022 calendar year.
- Data do not represent the full U.S. population because many individuals are not required to file an individual income tax return.
- The address shown on the tax return may differ from the taxpayer's actual residence.
- Returns filed for the purpose of receiving an Economic Impact Payment, due to COVID-19, were excluded from the data.

D. Disclosure Protection Procedures

SOI did not attempt to correct any State codes on the returns; however, it did take the following precautions to avoid disclosing information about specific taxpayers:

- Income and tax items with less than 10 returns for a particular AGI class were combined with another AGI class within the same state. Collapsed AGI classes are identified with a double asterisk (**).
- All number of returns have been rounded to the nearest 10.

F. File Characteristics

The state data are available in three formats:

- (1) Individual state, Puerto Rico, other areas, and U.S. Excel files—**21in##xx.xlsx** (## = 01-54;xx = AL-WY, PR, OA, US)
- (2) A gross state, Puerto Rico, other areas, and U.S. Excel file—**21in55cm.xlsx**
- (3) A comma separated file (.csv) with AGI classes—**21in55cmcsv.csv**

For all the files, the money amounts are reported in thousands of dollars.

G. Selected Income and Tax Items

Variable Name	Description	Value/Line Reference	Type
STATE	The state associated with the return	Two-digit state abbreviation code	Char
AGI_STUB	Size of adjusted gross income	0 = No AGI Stub 1 = 'Under \$1' 2 = '\$1 under \$10,000' 3 = '\$10,000 under \$25,000' 4 = '\$25,000 under \$50,000' 5 = '\$50,000 under \$75,000' 6 = '\$75,000 under \$100,000' 7 = '\$100,000 under \$200,000' 8 = '\$200,000 under \$500,000' 9 = '\$500,000 under \$1,000,000' 10 = '\$1,000,000 or more'	Num
N1	Number of returns [3]		Num
MARS1	Number of single returns	Filing status is single	Num
MARS2	Number of joint returns	Filing status is married filing jointly	Num
MARS4	Number of head of household returns	Filing status is head of household	Num
ELF	Number of electronically filed returns		Num
CREP	Number of computer prepared paper returns		Num
PREP	Number of returns with paid preparer's signature		Num
DIR_DEP	Number of returns with direct deposit		Num
VRTCRIND	Number of returns with virtual currency indicator		Num
N2	Number of individuals [4]		Num
TOTAL_VITA	Total number of volunteer prepared returns [5]		Num
VITA	Number of volunteer income tax assistance (VITA) prepared returns [5]		Num
MVITA	Number of military volunteer prepared returns [5]		Num
TCE	Number of tax counseling for the elderly (TCE) prepared returns [5]		Num
VITA_EIC	Number of volunteer prepared returns with Earned Income Credit		Num
RAC	Number of refund anticipation check returns [6]		Num
ELDERLY	Number of elderly returns [7]		Num
A00100	Adjust gross income (AGI) [8]	1040:11	Num
N02650	Number of returns with total income	1040:9	Num
A02650	Total income amount	1040:9	Num
N00200	Number of returns with salaries and wages	1040:1	Num
A00200	Salaries and wages amount	1040:1	Num

N00300	Number of returns with taxable interest	1040:2b	Num
A00300	Taxable interest amount	1040:2b	Num
N00600	Number of returns with ordinary dividends	1040:3b	Num
A00600	Ordinary dividends amount	1040:3b	Num
N00650	Number of returns with qualified dividends	1040:3a	Num
A00650	Qualified dividends amount [9]	1040:3a	Num
N00700	Number of returns with state and local income tax refunds	Schedule 1:1	Num
A00700	State and local income tax refunds amount	Schedule 1:1	Num
N00900	Number of returns with business or professional net income (less loss)	Schedule 1:3	Num
A00900	Business or professional net income (less loss) amount	Schedule 1:3	Num
N01000	Number of returns with net capital gain (less loss)	1040: 7	Num
A01000	Net capital gain (less loss) amount	1040: 7	Num
N01400	Number of returns with taxable individual retirement arrangements distributions	1040:4b	Num
A01400	Taxable individual retirement arrangements distributions amount	1040:4b	Num
N01700	Number of returns with taxable pensions and annuities	1040:5b	Num
A01700	Taxable pensions and annuities amount	1040:5b	Num
SCHF	Number of farm returns	Schedule 1:6	Num
N02300	Number of returns with unemployment compensation	Schedule 1:7	Num
A02300	Unemployment compensation amount [10]	Schedule 1:7	Num
N02500	Number of returns with taxable Social Security benefits	1040:6b	Num
A02500	Taxable Social Security benefits amount	1040:6b	Num
N26270	Number of returns with partnership/S-corp net income (less loss)	Schedule E:32	Num
A26270	Partnership/S-corp net income (less loss) amount	Schedule E:32	Num
N02900	Number of returns with total statutory adjustments	Schedule 1:26	Num
A02900	Total statutory adjustments amount	Schedule 1:26	Num

N03220	Number of returns with educator expenses	Schedule 1:11	Num
A03220	Educator expenses amount	Schedule 1:11	Num
N03300	Number of returns with self-employment retirement plans	Schedule 1:16	Num
A03300	Self-employment retirement plans amount	Schedule 1:16	Num
N03270	Number of returns with self-employment health insurance deduction	Schedule 1:17	Num
A03270	Self-employment health insurance deduction amount	Schedule 1:17	Num
N03150	Number of returns with IRA payments	Schedule 1:20	Num
A03150	IRA payments amount	Schedule 1:20	Num
N03210	Number of returns with student loan interest deduction	Schedule 1:21	Num
A03210	Student loan interest deduction amount	Schedule 1:21	Num
N02910	Number of returns with charitable contributions if took standard deduction	1040:12b	Num
A02910	Charitable contributions if took standard deduction amount	1040:12b	Num
N04450	Number of returns with total standard deduction	1040:12a	Num
A04450	Total standard deduction amount	1040:12a	Num
N04100	Number of returns with basic standard deduction	1040:12a	Num
A04100	Basic standard deduction amount	1040:12a	Num
N04200	Number of returns with additional standard deduction	1040:12a	Num
A04200	Additional standard deduction amount	1040:12a	Num
N04470	Number of returns with itemized deductions	1040:12a	Num
A04470	Total itemized deductions amount	1040:12a	Num
N17000	Number of returns with Total medical and dental expense deduction	Schedule A:4	Num
A17000	Total medical and dental expense deduction amount	Schedule A:4	Num
N18425	Number of returns with State and local income taxes	Schedule A:5a	Num
A18425	State and local income taxes amount	Schedule A:5a	Num
N18450	Number of returns with State and local general sales tax	Schedule A:5a	Num

A18450	State and local general sales tax amount	Schedule A:5a	Num
N18500	Number of returns with real estate taxes	Schedule A:5b	Num
A18500	Real estate taxes amount	Schedule A:5b	Num
N18800	Number of returns with Personal property taxes	Schedule A:5c	Num
A18800	Personal property taxes amount	Schedule A:5c	Num
N18460	Number of returns with Limited state and local taxes	Schedule A:5e	Num
A18460	Limited state and local taxes	Schedule A:5e	Num
N18300	Number of returns with taxes paid	Schedule A:7	Num
A18300	Taxes paid amount	Schedule A:7	Num
N19300	Number of returns with mortgage interest paid	Schedule A:8a	Num
A19300	Mortgage interest paid amount	Schedule A:8a	Num
N19500	Number of returns with Home mortgage from personal seller	Schedule A:8b	Num
A19500	Home mortgage from personal seller amount	Schedule A:8b	Num
N19530	Number of returns with Deductible points	Schedule A:8c	Num
A19530	Deductible points amount	Schedule A:8c	Num
N19550	Number of returns with qualified mortgage insurance premiums	Schedule A:8d	Num
A19550	Qualified mortgage insurance premiums amount	Schedule A:8d	Num
N19570	Number of returns with Investment interest paid	Schedule A:9	Num
A19570	Investment interest paid amount	Schedule A:9	Num
N19700	Number of returns with Total charitable contributions	Schedule A:14	Num
A19700	Total charitable contributions amount	Schedule A:14	Num
N20950	Number of returns with Other non-limited miscellaneous deductions	Schedule A:16	Num
A20950	Other non-limited miscellaneous deductions amount	Schedule A:16	Num
N04475	Number of returns with Qualified business income deduction	1040:13	Num
A04475	Qualified business income deduction amount	1040:13	Num

N04800	Number of returns with taxable income	1040:15	Num
A04800	Taxable income amount	1040:15	Num
N05800	Number of returns with income tax before credits	1040:16	Num
A05800	Income tax before credits amount	1040:16	Num
N09600	Number of returns with alternative minimum tax	Schedule 2:1	Num
A09600	Alternative minimum tax amount	Schedule 2:1	Num
N05780	Number of returns with excess advance premium tax credit repayment	Schedule 2:2	Num
A05780	Excess advance premium tax credit repayment amount	Schedule 2:2	Num
N07100	Number of returns with total tax credits [11]	1040:21	Num
A07100	Total tax credits amount	1040:21	Num
N07300	Number of returns with foreign tax credit	Schedule 3:1	Num
A07300	Foreign tax credit amount	Schedule 3:1	Num
N07180	Number of returns with nonrefundable child care credit	Schedule 3:2	Num
A07180	Nonrefundable child care credit amount	Schedule 3:2	Num
N07230	Number of returns with nonrefundable education credit	Schedule 3:3	Num
A07230	Nonrefundable education credit amount	Schedule 3:3	Num
N07240	Number of returns with retirement savings contribution credit	Schedule 3:4	Num
A07240	Retirement savings contribution credit amount	Schedule 3:4	Num
N07225	Number of returns with nonrefundable child and other dependent tax credit	1040:19	Num
A07225	Nonrefundable child and other dependent tax credit amount	1040:19	Num
N07260	Number of returns with residential energy tax credit	Schedule 3:5	Num
A07260	Residential energy tax credit amount	Schedule 3:5	Num
N09400	Number of returns with self-employment tax	Schedule 2:4	Num
A09400	Self-employment tax amount	Schedule 2:4	Num
N85770	Number of returns with total premium tax credit	8962:24	Num
A85770	Total premium tax credit amount	8962:24	Num

N85775	Number of returns with advance premium tax credit	8962:25	Num
A85775	Advance premium tax credit amount	8962:25	Num
N10600	Number of returns with total tax payments	1040:33	Num
A10600	Total tax payments amount	1040:33	Num
N59660	Number of returns with earned income credit	1040:27	Num
A59660	Earned income credit amount [12]	1040:27	Num
N59720	Number of returns with excess earned income credit	1040:27	Num
A59720	Excess earned income credit (refundable) amount [13]	1040:27	Num
N11070	Number of returns with refundable child tax credit or additional child tax credit	1040:28	Num
A11070	Refundable child tax credit or additional child tax credit amount	1040:28	Num
N10960	Number of returns with refundable education credit [14]	1040:29	Num
A10960	Refundable education credit amount	1040:29	Num
N11560	Number of returns with net premium tax credit	Schedule 3:8	Num
A11560	Net premium tax credit amount	Schedule 3:8	Num
N11450	Number of returns with qualified sick and family leave credit for leave taken before April 1, 2021	Schedule 3:13b	Num
A11450	Qualified sick and family leave credit for leave taken before April 1, 2021 amount	Schedule 3:13b	Num
N11520	Number of returns with refundable child and dependent care credit	Schedule 3:13g	Num
A11520	Refundable child and dependent care credit	Schedule 3:13g	Num
N11530	Number of returns with qualified sick and family leave credit for leave taken after March 31, 2021	Schedule 3:13h	Num
A11530	Qualified sick and family leave credit for leave taken after March 31, 2021	Schedule 3:13h	Num
N10970	Number of returns with recovery rebate credit	1040:30	Num
A10970	Recovery rebate credit amount [15]	1040:30	Num
N10971	Number of returns with economic impact payment third round		Num
A10971	Economic impact payment third round amount [16, 17]		Num
N06500	Number of returns with income tax after credits	1040:22	Num
A06500	Income tax after credits amount	1040:22	Num

N10300	Number of returns with tax liability	1040:24	Num
A10300	Total tax liability amount [18]	1040:24	Num
N85530	Number of returns with additional Medicare tax	8959:24	Num
A85530	Additional Medicare tax	8959:24	Num
N85300	Number of returns with net investment income tax	8960:17	Num
A85300	Net investment income tax	8960:17	Num
N11901	Number of returns with tax due at time of filing	1040:37	Num
A11901	Tax due at time of filing amount [19]	1040:37	Num
N11900	Number of returns with total overpayments	1040:34	Num
A11900	Total overpayments amount	1040:34	Num
N11902	Number of returns with overpayments refunded	1040:35a	Num
A11902	Overpayments refunded amount [20]	1040:35a	Num
N12000	Number of returns with credit to next year's estimated tax	1040:36	Num
A12000	Credited to next year's estimated tax amount	1040:36	Num

G. Endnotes:

[1] The use of prior-year returns as a proxy for returns that are filed beyond the current processing year is consistent with SOI's national, state, county, and ZIP code tabulations. A description of SOI's sample, which is used as an input for the geographic data, and the use of prior-year returns, can be found at https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report#_sec2.

[2] The income and tax items included within Historic Table 2 (State data) reflect the most complete and accurate totals by State. Due to various disclosure protection procedures, State totals included in SOI's ZIP Code and county data may not be comparable to those from Table 2. Users should take note of these differences when comparing the different State totals. For other individual income tax tabulations at the State level, see ZIP code tables posted to Tax Stats at [http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI)) or county tables at <http://www.irs.gov/uac/SOI-Tax-Stats-County-Data>.

[3] "Number," here, and elsewhere represents number of returns, unless otherwise specified. The number of returns have been rounded to the nearest ten.

[4] Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, the data used to create the "Number of individuals"—filing status, dependent status indicator, and identifying dependent information—are still available on the Form 1040. This field is based on these data.

[5] The "Number of volunteer prepared returns" shows counts of returns prepared by IRS-certified volunteers to taxpayers with limited income, persons with disabilities, limited English speaking taxpayers, current and former members of the military, and taxpayers who are 60 years of age and older.

[6] These data do not distinguish between refund anticipation loans and refund advances.

[7] Includes primary taxpayers 60 years of age and older.

[8] Less deficit.

[9] "Qualified dividends" are ordinary dividends received in tax years beginning after 2002 that meet certain conditions and receive preferential tax rates.

[10] Includes the Alaskan permanent fund, reported by residents of Alaska on Forms 1040A and 1040EZ's. This fund only applies to statistics in the totals, and the state of Alaska.

[11] "Total tax credits" represent the summation of taxpayer reported credit items made up in the calculation of the total credits line of Form 1040. It does not include the "earned income credit" and "refundable education credit," which are shown separately below in the table.

[12] Earned income credit includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 13 below for explanation of the refundable portion of the earned income credit.

[13] The refundable portion of the earned income credit equals total income tax minus the earned income credit. If the result is negative, this amount is considered the refundable portion. No other refundable credits were taken into account for this calculation.

[14] The "refundable education credit" can partially or totally offset tax liability as well as be totally refundable.

[15] The 2021 recovery rebate credit was created by the American Rescue Plan Act of 2021, Public Law 117-2, 135 Stat. 4 (March 11, 2021). The recovery rebate credit was a credit against income tax for tax

year 2021, but the American Rescue Plan Act of 2021 directed the IRS to make advance refunds of the recovery rebate credit “as rapidly as possible,” using information from tax year 2020 returns.

An advance refund of the 2021 recovery rebate credit made under section 6428B of the Internal Revenue Code (Code), which was added by the American Rescue Plan Act of 2021, is referred to as a third round Economic Impact Payment (EIP). The dollar amount of the 2021 recovery rebate credit received by the taxpayer when they file their 2021 return is equal to a tentative amount, calculated based on the taxpayer's 2021 return information, which is then reduced (but not below zero) by the amount of the third round EIP received by the taxpayer. The number of returns reported here for the 2021 recovery rebate credit is the number of returns that claimed some portion of the recovery rebate credit on their tax year 2021 return. (A taxpayer would want to claim the recovery rebate credit if they did not receive the full amount of the credit as an EIP, which could happen, for example, if their income or number of dependent children on their 2021 return was different than on the 2020 return used as the basis for determining their EIP amounts). The amount reported here for the 2021 recovery rebate credit is the amount of the recovery rebate credit claimed by taxpayers on 2021 returns, which does not include the amount received as EIPs.

[16] This table includes only payments issued to taxpayers who filed tax year 2021 returns. Individuals who received a third round Economic Impact Payment but did not file a 2021 return are excluded from these tabulations. For tabulations that include all recipients of third round EIPs, see:

<https://www.irs.gov/statistics/soi-tax-stats-coronavirus-aid-relief-and-economic-security-act-cares-act-statistics>

[17] Section 6428B of the Internal Revenue Code (Code) directed the IRS to use information from tax year 2020 returns to determine eligibility for and the amount of the third round EIP. In contrast, this table is based primarily on information from tax year 2021 returns. Income, location, and household composition may have changed between the 2020 return used for the third round EIP and the 2021 return used for this table. Many taxpayers who would have been ineligible to claim the 2021 recovery rebate credit on their 2021 return because their 2021 income exceeded the phaseout region for the credit were, nevertheless, eligible for a third round EIP on the basis of their 2020 income. Section 6428B of the Code did not include any provisions for otherwise eligible taxpayers who had income in the eligible range in 2020 but whose income exceeded the eligible range in 2021 to pay back any of the third round EIP. For details on eligibility criteria, amount, and phaseout structure of the third round EIP, see: <https://www.irs.gov/statistics/soi-tax-stats-coronavirus-aid-relief-and-economic-security-act-cares-act-statistics>

[18] “Total tax liability” differs from “Income tax”, in that “Total tax liability” includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRA's), social security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain other taxes listed in the Form 1040 instructions.

[19] Reflects payments to or withholdings made to "Total tax liability". This is the amount the tax filer owes when the income tax return is filed.

[20] The amount of overpayments the tax filer requested to have refunded.