

**JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003
STATE-BY-STATE DISTRIBUTION
BASED ON NUMBER OF RETURNS FILED IN 2002 THAT WOULD HAVE
BENEFITED FROM THE ACT**

(in thousands)

Entire Jobs and Growth Act ¹	Specific Provisions of Act					Addendum: Returns with Business Income ³ Benefiting from Act	
	Accelerate 10% Bracket Expansion	Accelerate Reduction in Top Rates	Accelerate Reduction of Marriage Penalty	Accelerate Increase in Child Tax Credit	Reduced Tax Rates on Capital Gains ² and Dividends		
United States	89.711	68.521	26.736	35.050	25.346	25.497	20.989
Alabama	1.199	862	273	499	403	309	262
Alaska	222	176	74	86	59	67	64
Arizona	1 538	1 167	477	610	447	419	333
Arkansas	706	508	133	304	231	175	174
California	10.569	7.953	3.651	3.976	2.823	3.171	2.729
Colorado	1.526	1.216	507	602	399	453	430
Connecticut	1.240	982	487	486	313	403	304
Delaware	272	212	88	105	77	78	53
Florida	5.069	3.779	1.332	1.890	1.432	1.373	1.164
Georgia	2.457	1.820	725	950	759	685	568
Hawaii	404	317	111	155	108	110	109
Idaho	379	288	78	173	117	99	112
Illinois	4.035	3.104	1.336	1.563	1.139	1.190	885
Indiana	1.947	1.524	498	814	582	528	426
Iowa	932	740	208	402	275	246	256
Kansas	846	660	217	367	251	234	224
Kentucky	1.167	887	258	500	349	305	263
Louisiana	1.150	814	266	448	389	297	275
Maine	419	327	92	171	119	109	114
Maryland	1.891	1.459	715	705	521	575	421
Massachusetts	2.312	1.868	881	862	549	727	569
Michigan	3.194	2.497	996	1.311	911	922	648
Minnesota	1.734	1.408	540	713	468	505	433
Montana	268	202	51	114	78	69	92
Mississippi	690	474	134	269	248	167	152
Missouri	1.736	1.331	439	715	512	470	389
North Carolina	2.472	1.856	628	1.002	769	660	590
North Dakota	200	157	38	85	57	52	66
Nebraska	551	434	125	233	160	147	152
Nevada	709	546	197	256	199	189	143
New Hampshire	466	379	150	192	124	139	112
New Jersey	2.955	2.273	1.175	1.150	775	954	655
New Mexico	540	395	134	215	163	145	144
New York	5 905	4 390	2 043	2 056	1 504	1 762	1 364
Ohio	3.880	3.084	1.084	1.344	992	1.036	773
Oklahoma	955	709	205	413	297	248	256
Oregon	1.095	856	296	450	308	302	289
Pennsylvania	3.989	3.117	1.107	1.603	1.116	1.117	824
Rhode Island	350	279	107	132	92	99	84
South Carolina	1.169	862	271	455	373	301	256
South Dakota	233	180	44	98	69	60	75
Tennessee	1.688	1.252	382	690	527	439	384
Texas	6.052	4.426	1.708	2.439	1.837	1.690	1.442
Utah	656	508	152	300	202	178	173
Vermont	210	168	52	83	56	57	62
Virginia	2 435	1 915	817	980	661	727	526
Washington	2.030	1.619	641	825	556	586	477
Wisconsin	1.844	1.494	497	761	517	510	405
West Virginia	484	362	92	217	147	123	97
Wyoming	161	127	39	69	47	44	49
DC	202	150	82	36	42	60	42
Other Areas	576	410	153	173	110	186	103

Notes and footnotes appear on following page.
5-22-03

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 2002. Most returns filed in 2002 were for tax year 2001.

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

¹ 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 Act includes an increase in exemption levels for the alternative minimum tax (AMT).

² 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.

³ 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.