
By State: Advance Child Tax Credit Payments
Distributed in December 2021



Department of the Treasury
December 15, 2021

Advance Child Tax Credit Payments Disbursed December 2021, by State^{1,2,3}

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$)	Cumulative Total Payment Amount July-Dec, 2021 ⁵ (\$000s)
All Returns, total	36,077	61,224	16,023,937	444	92,765,847
Alabama	562	934	247,654	441	1,437,617
Alaska	83	154	40,466	488	235,694
Arizona	795	1,388	367,188	462	2,127,614
Arkansas	350	602	160,295	458	925,296
California	4,265	7,077	1,843,989	432	10,591,748
Colorado	601	1,030	267,234	445	1,534,273
Connecticut	361	583	148,679	412	857,768
Delaware	107	177	46,704	436	268,713
District of Columbia	60	93	24,358	406	139,046
Florida	2,292	3,660	982,971	429	5,654,470
Georgia	1,271	2,118	561,009	441	3,232,439
Hawaii	150	256	67,390	449	392,955
Idaho	209	403	104,925	502	610,192
Illinois	1,363	2,306	596,871	438	3,462,363
Indiana	760	1,333	348,313	458	2,038,790
Iowa	343	623	161,497	471	948,495
Kansas	322	585	152,956	475	888,019
Kentucky	505	861	227,103	450	1,326,112
Louisiana	540	884	236,102	437	1,383,940
Maine	131	216	56,600	432	329,208
Maryland	684	1,125	291,296	426	1,670,608
Massachusetts	667	1,075	270,130	405	1,558,884
Michigan	1,022	1,778	464,683	455	2,723,816
Minnesota	604	1,098	279,720	463	1,640,515
Mississippi	366	595	160,661	439	933,443
Missouri	663	1,162	305,108	460	1,778,181
Montana	110	199	52,143	474	303,152
Nebraska	223	412	106,739	479	625,816
Nevada	353	594	158,587	449	915,321
New Hampshire	133	217	55,123	414	320,664
New Jersey	986	1,621	411,878	418	2,367,171
New Mexico	233	396	105,659	453	612,473
New York	2,010	3,309	868,937	432	5,007,849
North Carolina	1,188	1,968	518,064	436	2,991,607
North Dakota	83	153	39,652	478	232,621
Ohio	1,252	2,161	565,922	452	3,319,807
Oklahoma	460	816	217,895	474	1,251,496
Oregon	419	719	187,160	447	1,083,554
Pennsylvania	1,306	2,214	574,904	440	3,358,347
Rhode Island	109	174	45,366	416	264,182
South Carolina	580	969	255,885	441	1,482,661
South Dakota	97	183	47,906	494	281,001

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$)	Cumulative Total Payment Amount July-Dec, 2021 ⁵ (\$000s)
Tennessee	766	1,298	341,844	446	1,983,871
Texas	3,607	6,273	1,655,223	459	9,526,767
Utah	391	802	207,099	530	1,206,495
Vermont	61	99	25,937	425	150,194
Virginia	941	1,580	404,862	430	2,342,709
Washington	796	1,380	353,147	444	2,049,248
West Virginia	181	305	80,711	446	470,709
Wisconsin	602	1,062	275,219	457	1,611,116
Wyoming	63	115	30,228	480	175,761
Other areas ⁴	48	91	23,948	499	141,052

¹ Section 9611(a) of the American Rescue Plan Act of 2021 (Act), Public Law 117-2, 135 Stat. 4 (March 11, 2021), amended the Child Tax Credit (CTC) rules under section 24 of the Internal Revenue Code (Code) for taxable year 2021. For taxpayers who have a principal place of abode in the U.S. for more than half the year or who are bona fide residents of Puerto Rico for the year, the Act made the CTC fully refundable. The Act increased to age 17 the maximum age for which a child may be a qualifying child for the CTC. The Act also increased the maximum amount of the CTC from \$2,000 to \$3,600 for qualifying children under age 6 and to \$3,000 for other qualifying children under age 18. Special rules are provided for U.S. Territories and their residents.

² The CTC phases out in two different steps based on the taxpayer's modified adjusted gross income (modified AGI) in 2021.

The first \$1,600 of the CTC per qualifying child under age 6 and the first \$1,000 per qualifying child age 6 through 17 phase out sequentially at a rate of \$50 per \$1,000 (or part thereof) of modified AGI in excess of a threshold based on the taxpayer's filing status. The modified AGI threshold is \$150,000 for married joint filers or qualifying widows or widowers, \$112,500 for head of household filers, and \$75,000 for all other filers.

The remainder of the CTC, plus any amount of non-refundable \$500 credit for other dependents, is further reduced by \$50 for each \$1,000 (or part thereof) that exceeds \$200,000 (\$400,000 for married taxpayers filing a joint return) of modified AGI. Larger families follow a modified phaseout rule that extends the AGI range of the phaseout.

³ Section 9611(b)(1) of the Act added section 7527A to the Code. Solely for 2021, section 7527A(a) requires the Secretary of the Treasury to establish a program for making periodic advance payments of the CTC, the total amount of which equals the taxpayer's "annual advance amount." The "annual advance amount" of a taxpayer is the amount estimated by the Secretary as being equal to 50 percent of the CTC that would be allowed to the taxpayer for 2021 based on information reported on the taxpayer's 2020 Federal income tax return (or their 2019 return if the 2020 return is not available). The Internal Revenue Service (IRS) will disburse these advance payments monthly from July to December of 2021. The taxpayer must file a Tax Year 2021 return to claim the remainder of their CTC (if any). At the time these data were generated, taxpayers may use a designated IRS online tool, referred to as the "Child Tax Credit Update Portal," to opt out of advance payments.

A taxpayer's Federal income tax will be increased, dollar-for-dollar, if their total CTC advance payments during 2021 exceed the amount of the CTC to which they are eligible for that year. However, safe harbor rules may reduce the additional income tax owed depending on the taxpayer's modified AGI.

⁴ Includes residents of U.S. territories, U.S. citizens abroad, and returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas.

⁵ Includes payments issued in each monthly payment wave, excludes payments made in other weeks, such as replacements for undeliverable payments.

NOTES: The numbers shown reflect advance CTC payments disbursed to eligible recipients based on taxpayer account information and do not account for reversed or undeliverable advance CTC payments.

Details may not add to totals because of rounding.

Source: Office of Tax Analysis tabulations of Internal Revenue Service data, December 15, 2021