
By State: Advance Child Tax Credit Payments
Distributed in July, 2021



Department of the Treasury
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Advance Child Tax Credit Payments Disbursed July 2021, by State [1] [2] [3]

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$s)
All Returns, total	35,193	59,301	14,886,893	423
Alabama	556	913	234,232	422
Alaska	84	155	39,088	468
Arizona	783	1,356	344,278	440
Arkansas	344	585	150,288	437
California	3,997	6,564	1,621,878	406
Colorado	583	992	244,566	420
Connecticut	351	566	137,474	391
Delaware	103	169	42,628	413
District of Columbia	58	90	21,812	376
Florida	2,272	3,600	915,551	403
Georgia	1,245	2,054	520,295	418
Hawaii	151	257	65,027	431
Idaho	205	393	99,665	487
Illinois	1,309	2,200	547,169	418
Indiana	749	1,306	333,251	445
Iowa	343	618	156,942	458
Kansas	315	568	143,650	456
Kentucky	501	851	218,408	436
Louisiana	551	896	229,406	417
Maine	131	215	54,404	415
Maryland	655	1,072	262,332	401
Massachusetts	658	1,060	253,118	385
Michigan	1,026	1,775	449,403	438
Minnesota	602	1,090	270,372	449
Mississippi	369	595	153,666	417
Missouri	660	1,152	293,116	444
Montana	110	198	50,426	457
Nebraska	220	404	102,279	464
Nevada	337	560	143,317	425
New Hampshire	133	216	53,017	399
New Jersey	947	1,550	373,155	394
New Mexico	227	383	98,379	434
New York	1,970	3,227	802,249	407
North Carolina	1,147	1,881	476,025	415
North Dakota	84	154	38,920	463
Ohio	1,263	2,169	550,840	436
Oklahoma	446	782	200,574	450
Oregon	407	692	173,227	425
Pennsylvania	1,311	2,217	554,813	423
Rhode Island	109	173	43,277	399
South Carolina	571	945	241,176	422
South Dakota	98	184	46,868	477
Tennessee	752	1,260	321,591	428

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$s)
Texas	3,453	5,937	1,499,988	434
Utah	381	780	196,032	515
Vermont	60	98	24,767	410
Virginia	917	1,533	377,455	412
Washington	769	1,322	325,617	423
West Virginia	180	301	77,419	431
Wisconsin	594	1,041	262,789	443
Wyoming	62	114	28,971	464
Other areas [4]	45	85	21,701	481

[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.

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, July 11, 2021