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



Department of the Treasury
October 14, 2021

Advance Child Tax Credit Payments Disbursed October 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)	Cumulative Total Payment Amount July-Oct, 2021 ⁵ (\$000s)
All Returns, total	36,001	61,117	15,489,289	430	61,019,058
Alabama	560	930	239,626	428	946,447
Alaska	83	155	39,243	472	155,534
Arizona	794	1,388	354,873	447	1,399,182
Arkansas	348	599	154,292	443	608,221
California	4,271	7,090	1,777,178	416	6,941,939
Colorado	600	1,028	256,462	428	1,005,911
Connecticut	360	581	142,993	398	563,646
Delaware	106	176	44,990	423	176,317
District of Columbia	60	93	23,223	388	90,891
Florida	2,283	3,647	938,644	411	3,708,798
Georgia	1,265	2,108	537,849	425	2,121,547
Hawaii	150	256	65,309	435	259,334
Idaho	208	402	101,889	489	402,515
Illinois	1,360	2,303	579,744	426	2,277,593
Indiana	757	1,329	340,262	449	1,346,085
Iowa	343	621	157,949	461	627,601
Kansas	321	584	148,400	462	585,016
Kentucky	503	858	220,481	439	875,607
Louisiana	541	887	229,482	424	915,393
Maine	130	214	54,704	419	217,137
Maryland	683	1,123	280,038	410	1,094,770
Massachusetts	665	1,071	259,704	391	1,024,619
Michigan	1,021	1,775	453,215	444	1,801,010
Minnesota	602	1,096	273,346	454	1,084,696
Mississippi	365	594	154,935	424	615,250
Missouri	660	1,157	295,952	449	1,172,867
Montana	110	199	50,409	458	199,972
Nebraska	223	411	104,513	469	413,619
Nevada	352	594	153,036	434	600,956
New Hampshire	132	216	53,369	403	211,509
New Jersey	984	1,617	397,361	404	1,552,834
New Mexico	232	395	102,404	441	403,062
New York	2,011	3,309	838,074	417	3,291,748
North Carolina	1,183	1,960	499,364	422	1,965,322
North Dakota	83	153	38,751	467	153,883
Ohio	1,251	2,159	552,784	442	2,194,627
Oklahoma	457	812	209,539	458	820,696
Oregon	419	719	181,105	432	712,827
Pennsylvania	1,304	2,211	558,483	428	2,218,241
Rhode Island	109	173	43,940	404	174,275
South Carolina	577	963	246,680	428	975,642
South Dakota	97	183	46,765	481	185,942

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$)	Cumulative Total Payment Amount July-Oct, 2021 ⁵ (\$000s)
Tennessee	762	1,291	330,542	434	1,306,478
Texas	3,598	6,258	1,596,362	444	6,250,001
Utah	392	804	201,803	515	796,420
Vermont	60	98	25,031	415	98,903
Virginia	937	1,575	391,888	418	1,540,947
Washington	797	1,381	342,566	430	1,349,034
West Virginia	180	304	78,469	435	310,876
Wisconsin	601	1,060	268,711	447	1,063,831
Wyoming	63	115	29,281	467	115,904
Other areas ⁴	48	90	23,275	485	93,575

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 due to rounding.

Source: Office of Tax Analysis tabulations of Internal Revenue Service data, October 14, 2021