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



Department of the Treasury
September 14, 2021

Advance Child Tax Credit Payments Disbursed September 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	35,551	60,021	15,213,087	428
Alabama	549	907	234,268	426
Alaska	82	151	38,434	470
Arizona	782	1,357	347,070	444
Arkansas	341	581	150,387	442
California	4,239	7,007	1,751,410	413
Colorado	589	1,005	250,005	424
Connecticut	356	573	140,837	396
Delaware	105	173	44,128	420
District of Columbia	60	92	22,811	383
Florida	2,260	3,587	921,136	408
Georgia	1,244	2,060	526,830	423
Hawaii	148	252	64,224	433
Idaho	204	391	99,635	488
Illinois	1,348	2,273	572,041	424
Indiana	745	1,299	334,114	449
Iowa	337	609	155,412	461
Kansas	316	570	145,718	462
Kentucky	494	838	216,682	438
Louisiana	540	879	226,718	420
Maine	129	211	53,916	419
Maryland	675	1,105	274,517	407
Massachusetts	656	1,054	254,977	389
Michigan	1,013	1,752	448,778	443
Minnesota	594	1,077	269,377	453
Mississippi	362	585	152,235	420
Missouri	650	1,132	290,795	448
Montana	108	193	49,327	458
Nebraska	220	403	102,693	467
Nevada	349	584	150,556	432
New Hampshire	131	212	52,402	401
New Jersey	973	1,593	389,398	400
New Mexico	229	387	100,253	437
New York	1,993	3,264	823,142	413
North Carolina	1,166	1,922	490,571	421
North Dakota	81	149	37,851	465
Ohio	1,236	2,120	544,059	440
Oklahoma	447	786	203,311	455
Oregon	413	705	177,994	431
Pennsylvania	1,292	2,181	550,734	426
Rhode Island	108	171	43,366	403
South Carolina	568	941	241,976	426
South Dakota	96	179	45,888	480

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$s)
Texas	3,540	6,119	1,559,183	440
Utah	384	784	197,576	515
Vermont	59	96	24,515	414
Virginia	922	1,541	383,528	416
Washington	786	1,356	336,901	429
West Virginia	178	298	77,513	435
Wisconsin	593	1,041	264,786	447
Wyoming	61	112	28,625	466
Other areas ⁴	53	99	26,130	493

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, September 14, 2021