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



Department of the Treasury
November 16, 2021

Advance Child Tax Credit Payments Disbursed November 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-Nov, 2021 ⁵ (\$000s)
All Returns, total	36,105	61,291	15,722,852	435	76,741,910
Alabama	563	935	243,516	433	1,189,963
Alaska	83	155	39,694	478	195,228
Arizona	797	1,392	361,244	453	1,760,426
Arkansas	350	602	156,780	448	765,001
California	4,268	7,087	1,805,820	423	8,747,759
Colorado	601	1,031	261,128	434	1,267,039
Connecticut	361	583	145,443	403	709,089
Delaware	107	177	45,692	427	222,009
District of Columbia	60	93	23,797	397	114,688
Florida	2,296	3,667	962,701	419	4,671,499
Georgia	1,271	2,118	549,883	433	2,671,430
Hawaii	150	256	66,231	441	325,565
Idaho	209	403	102,752	492	505,267
Illinois	1,364	2,309	587,899	431	2,865,492
Indiana	761	1,335	344,392	453	1,690,477
Iowa	344	624	159,397	464	786,998
Kansas	322	585	150,047	466	735,063
Kentucky	505	862	223,402	443	1,099,009
Louisiana	543	890	232,445	428	1,147,838
Maine	131	215	55,471	423	272,608
Maryland	685	1,126	284,542	416	1,379,312
Massachusetts	667	1,075	264,135	396	1,288,754
Michigan	1,024	1,781	458,123	448	2,259,133
Minnesota	604	1,098	276,099	457	1,360,795
Mississippi	367	597	157,532	429	772,782
Missouri	663	1,163	300,206	453	1,473,073
Montana	110	199	51,037	464	251,009
Nebraska	223	412	105,458	472	519,077
Nevada	353	595	155,778	441	756,734
New Hampshire	133	217	54,032	406	265,541
New Jersey	986	1,620	402,459	408	1,955,293
New Mexico	233	396	103,752	445	506,814
New York	2,012	3,311	847,164	421	4,138,912
North Carolina	1,188	1,969	508,221	428	2,473,543
North Dakota	83	153	39,086	470	192,969
Ohio	1,255	2,166	559,258	446	2,753,885
Oklahoma	460	817	212,905	463	1,033,601
Oregon	420	719	183,567	437	896,394
Pennsylvania	1,309	2,219	565,202	432	2,783,443
Rhode Island	109	174	44,541	408	218,816
South Carolina	580	968	251,134	433	1,226,776
South Dakota	97	183	47,153	484	233,095

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	766	1,297	335,549	438	1,642,027
Texas	3,610	6,280	1,621,543	449	7,871,544
Utah	391	802	202,976	519	999,396
Vermont	61	99	25,354	419	124,257
Virginia	941	1,580	396,900	422	1,937,847
Washington	797	1,382	347,067	435	1,696,101
West Virginia	181	305	79,122	438	389,998
Wisconsin	603	1,063	272,066	451	1,335,897
Wyoming	63	115	29,629	471	145,533
Other areas ⁴	48	91	23,529	488	117,104

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, November, 2021