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

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Department of the Treasury  
August 11, 2021

**Advance Child Tax Credit Payments Disbursed August 2021, by State**<sup>1,2,3</sup>

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$s)
<b>All Returns, total</b>	<b>36,049</b>	<b>60,918</b>	<b>15,429,789</b>	<b>428</b>
Alabama	560	926	238,321	426
Alaska	83	154	38,769	468
Arizona	795	1,382	352,961	444
Arkansas	348	594	153,254	441
California	4,283	7,088	1,791,473	418
Colorado	599	1,024	254,878	425
Connecticut	360	580	142,342	395
Delaware	106	175	44,571	420
District of Columbia	60	93	23,045	383
Florida	2,296	3,648	933,467	407
Georgia	1,267	2,101	536,573	424
Hawaii	150	255	64,774	432
Idaho	208	398	101,326	488
Illinois	1,362	2,297	578,639	425
Indiana	757	1,322	338,458	447
Iowa	343	619	157,298	459
Kansas	321	579	147,248	459
Kentucky	503	856	220,036	437
Louisiana	550	897	229,787	418
Maine	130	213	54,113	415
Maryland	681	1,117	277,883	408
Massachusetts	664	1,067	256,820	387
Michigan	1,024	1,773	449,614	439
Minnesota	603	1,093	271,601	450
Mississippi	369	597	154,414	418
Missouri	660	1,152	293,004	444
Montana	109	196	49,810	456
Nebraska	223	410	104,134	467
Nevada	354	594	154,047	435
New Hampshire	132	215	52,721	399
New Jersey	981	1,606	392,920	400
New Mexico	233	394	102,026	438
New York	2,012	3,295	828,283	412
North Carolina	1,184	1,953	499,362	422
North Dakota	83	153	38,361	461
Ohio	1,253	2,151	546,944	436
Oklahoma	456	803	207,272	455
Oregon	418	714	180,501	432
Pennsylvania	1,307	2,210	554,211	424
Rhode Island	109	173	43,692	401
South Carolina	577	959	245,810	426
South Dakota	97	183	46,421	477

State	Total Number of Payments (000s)	Number of Qualifying Children (000s)	Total Payment Amount (\$000s)	Average Payment Amount (\$)
Tennessee	764	1,287	329,990	432
Texas	3,601	6,231	1,594,468	443
Utah	390	797	201,009	515
Vermont	60	97	24,590	410
Virginia	934	1,563	388,076	416
Washington	798	1,378	343,950	431
West Virginia	180	302	77,475	431
Wisconsin	601	1,056	267,545	445
Wyoming	62	114	29,027	465
Other areas <sup>4</sup>	47	87	22,469	480

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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, August 11, 2021