

IRS Data Book Table A

First-Time Homebuyer Credit by State, Fiscal Year 2010 [1]

[Money amounts are in thousands of dollars.]

State or area	First-Time Homebuyer Credit	
	Number	Amount
United States, total	2,197,110	15,642,149
Alabama	33,854	236,365
Alaska	5,613	41,212
Arizona	59,267	432,945
Arkansas	23,452	159,598
California	245,298	1,821,511
Colorado	46,214	340,175
Connecticut	22,007	160,785
Delaware	6,252	45,347
District of Columbia	4,128	30,165
Florida	128,246	911,108
Georgia	68,238	489,877
Hawaii	6,103	45,220
Idaho	14,861	109,432
Illinois	83,281	585,878
Indiana	52,599	357,595
Iowa	28,189	192,014
Kansas	23,731	161,635
Kentucky	31,557	220,043
Louisiana	29,714	208,696
Maine	9,534	67,022
Maryland	40,093	295,573
Massachusetts	41,351	301,919
Michigan	75,394	459,758
Minnesota	47,663	341,497
Mississippi	17,154	114,429
Missouri	48,797	340,483
Montana	8,071	56,146
Nebraska	17,720	124,215
Nevada	29,780	220,708
New Hampshire	9,506	67,822
New Jersey	50,107	360,947
New Mexico	14,991	107,600
New York	89,101	625,737
North Carolina	66,971	488,867
North Dakota	6,817	46,455
Ohio	81,137	549,974
Oklahoma	33,239	228,277
Oregon	27,495	200,840
Pennsylvania	85,742	599,464
Rhode Island	7,195	52,952
South Carolina	32,622	231,818
South Dakota	7,505	51,971
Tennessee	47,814	343,027
Texas	186,382	1,337,904
Utah	24,744	187,268
Vermont	3,944	27,884
Virginia	62,325	460,748
Washington	51,424	381,716
West Virginia	11,089	73,741
Wisconsin	42,277	298,736
Wyoming	5,385	38,665
U.S. Armed Service members overseas	956	7,191
Other	181	1,194

[1] Reflects the First-Time Homebuyer Credit (FTHBC) claimed and granted by IRS after adjustments. Under the American Recovery and Reinvestment Act of 2009 and the Worker, Homeowner, and Business Assistance (WHBA) Act of 2009, taxpayers could claim the FTHBC either on their 2008, 2009, or 2010 tax returns. Eligible taxpayers who entered into a binding purchase contract by April 30, 2010, to close on a home purchase by June 30, 2010, could claim the FTHBC until September 30, 2010. These data include original and amended returns with a FTHBC claim processed between September 27, 2009, and October 2, 2010. Taxpayers who did not claim the FTHBC on their original returns could file an amended return to claim the credit. Counts exclude FTHBC claims withdrawn in an amended return or rejected by the IRS.

NOTE: Classification by State is based on the individual's address. However, some individuals may use the address of a tax attorney or accountant. Such addresses could have been located in a State other than the State in which the individual resided.

SOURCE: Research, Analysis, and Statistics, Office of Research.

First-Time Homebuyer Credit by State, Fiscal Year 2009 [1]

[Money amounts are in thousands of dollars.]

State or area	First-Time Homebuyer Credit	
	Number	Amount
United States, total	479,622	3,582,591
Alabama	8,660	64,796
Alaska	653	4,964
Arizona	13,399	101,876
Arkansas	5,334	39,030
California	58,179	442,999
Colorado	8,616	65,578
Connecticut	2,979	22,347
Delaware	1,268	9,464
District of Columbia	635	4,702
Florida	45,992	350,871
Georgia	18,949	141,056
Hawaii	720	5,389
Idaho	3,356	25,739
Illinois	15,580	115,418
Indiana	9,452	68,556
Iowa	5,709	41,444
Kansas	4,886	35,892
Kentucky	5,959	44,015
Louisiana	8,574	62,361
Maine	1,409	10,415
Maryland	6,871	51,370
Massachusetts	6,339	46,962
Michigan	22,432	157,332
Minnesota	10,341	76,707
Mississippi	6,108	44,818
Missouri	9,950	72,892
Montana	1,485	11,172
Nebraska	4,085	30,405
Nevada	7,150	54,829
New Hampshire	1,475	11,018
New Jersey	7,734	57,153
New Mexico	2,177	16,461
New York	11,827	86,391
North Carolina	13,632	103,222
North Dakota	1,029	7,568
Ohio	14,428	103,363
Oklahoma	6,678	49,316
Oregon	4,802	36,743
Pennsylvania	15,831	117,053
Rhode Island	1,295	9,632
South Carolina	7,215	54,031
South Dakota	1,238	9,287
Tennessee	14,962	112,537
Texas	42,436	318,813
Utah	5,916	46,256
Vermont	505	3,743
Virginia	12,516	95,032
Washington	8,517	64,882
West Virginia	1,253	9,018
Wisconsin	7,889	58,486
Wyoming	914	6,983
U.S. Armed Service members overseas	252	1,983
Other	31	220

[1] Reflects the first-time home buyer credit (FTHBC) claimed and granted by IRS after adjustments. Under the American Recovery and Reinvestment Act of 2009, taxpayers could claim the FTHBC either on their 2008 or 2009 tax returns. These data include original and amended returns with a FTHBC claim filed between January 1, 2009, and September 30, 2009, for homes purchased during that period. Taxpayers who did not claim the FTHBC on their original 2008 returns could file an amended 2008 return to claim the credit. Approximately 150,000 amended returns included a claim for FTHBC. Counts exclude FTHBC claims withdrawn in an amended return or rejected by the IRS. Also excludes FTHBC claims for homes purchased prior to January 1, 2009 or after September 30, 2009.

NOTE: Classification by State is based on the individual's address. However, some individuals may use the address of a tax attorney or accountant. Such addresses could have been located in a State other than the State in which the individual resided.

SOURCE: Research, Analysis, and Statistics, Office of Research.