

Number of Taxpayers Using Paid Tax Preparers by State: All Taxpayers and Earned Income Tax Credit (EITC) Recipients, 2012 Filing Season*

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State	All Taxpayers Using Paid Tax Preparers	EITC Recipients Using Paid Tax Preparers	State	All Taxpayers Using Paid Tax Preparers	EITC Recipients Using Paid Tax Preparers
Alabama	1,136,014	344,763	Montana	245,370	41,769
Alaska	131,475	19,747	Nebraska	467,520	72,807
Arizona	1,211,980	290,017	Nevada	617,024	134,692
Arkansas	687,223	196,969	New Hampshire	275,887	33,803
California	9,322,740	2,012,856	New Jersey	2,519,495	386,657
Colorado	1,036,745	176,822	New Mexico	405,323	118,788
Connecticut	861,035	110,383	New York	5,563,726	1,189,552
Delaware	188,136	31,882	North Carolina	2,058,602	518,330
D.C.	127,905	28,899	North Dakota	191,722	22,149
Florida	4,309,023	1,179,708	Ohio	2,587,913	459,545
Georgia	2,091,223	633,150	Oklahoma	800,432	191,493
Hawaii	305,253	56,275	Oregon	717,513	114,678
Idaho	320,151	65,267	Pennsylvania	3,042,438	487,453
Illinois	3,212,236	592,843	Rhode Island	284,904	50,807
Iowa	876,383	126,218	South Carolina	1,085,418	304,056
Indiana	1,524,159	290,878	South Dakota	211,211	34,638
Kansas	683,990	114,690	Tennessee	1,395,897	377,177
Kentucky	1,057,482	256,616	Texas	5,050,685	1,526,477
Louisiana	1,015,970	314,580	Utah	514,275	95,555
Maine	277,806	45,109	Vermont	143,393	21,018
Maryland	1,284,888	217,216	Virginia	1,583,776	302,113
Massachusetts	1,656,019	222,792	Washington	1,218,745	189,921
Michigan	2,441,836	459,016	West Virginia	375,272	81,335
Minnesota	1,318,081	182,758	Wisconsin	1,406,687	199,383
Mississippi	688,763	251,909	Wyoming	133,901	18,423
Missouri	1,397,507	285,595			

Source: Brookings Institution Interactive EITC Database, accessed 11/14/2013:

<http://www.brookings.edu/research/interactives/eitc>

*Most recent data available (for Tax Year 2011 returns filed in 2012).

Notes: Some paid tax preparers are regulated under existing IRS guidance. These include Enrolled Agents (EAs) and Certified Public Accountants (CPAs). The above data includes returns prepared by both EAs, CPAs, and unregulated preparers. However, we believe the majority of individual taxpayers are likely to be using unregulated preparers. Furthermore, the vast majority of EITC returns are likely prepared by unregulated preparers.