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<table>
<thead>
<tr>
<th>House District 1</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,387</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>3,083</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$7,646,501</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child | 27,103
- 2 qualifying children | 38,240
- 3+ qualifying children | 9,069

Total number of children who benefited from the federal EITC in 2012 | 96,039


* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data
Recipients of The Earned Income Tax Credit (EITC)

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Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

Nonrefundable credits can only be used to offset income tax liability, even though sales and property taxes are usually more burdensome for low-income working taxpayers. This means that refundable credits are more valuable to the lowest earning workers, because they have little to no income tax liability so they do not get the benefits of the full amount of a nonrefundable credit.

In 2005, Delaware’s 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

### Characteristics of EITC-Eligible Tax Filers

**Delaware, 2010**

<table>
<thead>
<tr>
<th>Top Languages Spoken:</th>
<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>White 54.6%</td>
<td>Bachelor’s or Higher 10.1%</td>
</tr>
<tr>
<td>Spanish</td>
<td>Black 30.8%</td>
<td>Some College or Associate’s 30.3%</td>
</tr>
<tr>
<td>Other</td>
<td>Hispanic 11.5%</td>
<td>High School or Less 59.7%</td>
</tr>
<tr>
<td></td>
<td>Asian/Pacific Islander 1.2%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other 1.5%</td>
<td></td>
</tr>
</tbody>
</table>

Source: The Metropolitan Policy Program at Brookings

* Metro Tax model estimates based on 2010 American Community Survey micro data
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<table>
<thead>
<tr>
<th></th>
<th>House District 2</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>8,197</td>
<td>399,865</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,921</td>
<td>70,858</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$7,211,868</td>
<td>$160,177,096</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child          27,103
- 2 qualifying children      38,240
- 3+ qualifying children     9,069

Total number of children who benefited from the federal EITC in 2012 96,039


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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers
Delaware, 2010

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<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>English: 85.0%</td>
<td>Bachelor's or Higher: 10.1%</td>
</tr>
<tr>
<td>Spanish</td>
<td>Hispanic: 11.5%</td>
<td>Some College or Associate's: 58.5%</td>
</tr>
<tr>
<td>Other</td>
<td>Black: 30.8%</td>
<td>High School or Less: 59.5%</td>
</tr>
<tr>
<td></td>
<td>Asian/Pacific Islander: 1.3%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>White: 54.6%</td>
<td></td>
</tr>
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</table>

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

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<table>
<thead>
<tr>
<th>House District 3</th>
<th>Delaware</th>
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<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>8,452</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,713</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$6,605,445</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child | 27,103
- 2 qualifying children | 38,240
- 3+ qualifying children | 9,069

Total number of children who benefited from the federal EITC in 2012 | 96,039


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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers
Delaware, 2010

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<table>
<thead>
<tr>
<th>House District 4</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,537</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,095</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,215,450</td>
</tr>
</tbody>
</table>


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- 1 qualifying child | 27,103
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### Table

<table>
<thead>
<tr>
<th><strong>House District 5</strong></th>
<th><strong>Delaware</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,955</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,977</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,436,426</td>
</tr>
</tbody>
</table>


### Federal EITC: Qualifying children in households during tax year 2012 with:

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- 3+ qualifying children: 9,069

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<table>
<thead>
<tr>
<th>House District 6</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,237</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>960</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$1,910,312</td>
</tr>
</tbody>
</table>

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<table>
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<th></th>
<th>House District 7</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,938</td>
<td>399,865</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,418</td>
<td>70,858</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$3,001,469</td>
<td>$160,177,096</td>
</tr>
</tbody>
</table>


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</tr>
<tr>
<td>Other 3.0%</td>
<td>Asian/Pacific Islander 1.3%</td>
<td>High School or Less 59.7%</td>
</tr>
</tbody>
</table>

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

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Source: Center on Budget and Policy Priorities

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<table>
<thead>
<tr>
<th>House District 8</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,648</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,152</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,404,393</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child
- 2 qualifying children
- 3+ qualifying children

Total number of children who benefited from the federal EITC in 2012 | 96,039 |


* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data
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### Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child 27,103
- 2 qualifying children 38,240
- 3+ qualifying children 9,069

Total number of children who benefited from the federal EITC in 2012 96,039


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Characteristics of EITC-Eligible Tax Filers
Delaware, 2010

<table>
<thead>
<tr>
<th>Top Languages Spoken:</th>
<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>85.0%</td>
<td>Black 30.8%</td>
</tr>
<tr>
<td>Spanish</td>
<td>12.0%</td>
<td>White 54.6%</td>
</tr>
<tr>
<td>Other</td>
<td>3.0%</td>
<td>Hispanic 11.5%</td>
</tr>
</tbody>
</table>

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

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<table>
<thead>
<tr>
<th>House District 10</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,063</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,042</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,063,312</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child | 27,103
- 2 qualifying children | 38,240
- 3+ qualifying children | 9,069

Total number of children who benefited from the federal EITC in 2012 | 96,039

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### Federal EITC: Qualifying children in households during tax year 2012 with:

<table>
<thead>
<tr>
<th>Qualifying Children</th>
<th>House District 11</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 qualifying child</td>
<td>27,103</td>
<td></td>
</tr>
<tr>
<td>2 qualifying children</td>
<td>38,240</td>
<td></td>
</tr>
<tr>
<td>3+ qualifying children</td>
<td>9,069</td>
<td></td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>House District 12</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,773</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>448</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$712,935</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child | 27,103 |
- 2 qualifying children | 38,240 |
- 3+ qualifying children | 9,069 |

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<table>
<thead>
<tr>
<th></th>
<th>House District 13</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,101</td>
<td>399,865</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,565</td>
<td>70,858</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,998,056</td>
<td>$160,177,096</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
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- 3+ qualifying children: 9,069

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Source: Center on Budget and Policy Priorities

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Delaware, 2010

<table>
<thead>
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<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>Black 30.8%</td>
<td>Bachelor's or Higher 10.1%</td>
</tr>
<tr>
<td>Spanish</td>
<td>Hispanic 11.5%</td>
<td>Some College or Associate's 30.3%</td>
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<tr>
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<td>High School or Less 59.7%</td>
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</table>

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**Federal EITC: Qualifying children in households during tax year 2012 with:**
- 1 qualifying child
- 2 qualifying children
- 3+ qualifying children

**Total number of children who benefited from the federal EITC in 2012**

```
<table>
<thead>
<tr>
<th>House District 14</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,835</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,233</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,127,919</td>
</tr>
</tbody>
</table>
```


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<table>
<thead>
<tr>
<th>House District 15</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,788</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,506</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$3,183,626</td>
</tr>
</tbody>
</table>

*Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc*

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<table>
<thead>
<tr>
<th>House District 16</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,010</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,279</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,284,245</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>House District 17</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,048</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,282</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,160,092</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child: 27,103
- 2 qualifying children: 38,240
- 3+ qualifying children: 9,069

Total number of children who benefited from the federal EITC in 2012: 96,039


* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data
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Source: Center on Budget and Policy Priorities
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<table>
<thead>
<tr>
<th></th>
<th>House District 18</th>
<th>Delaware</th>
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<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>11,548</td>
<td>399,865</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,883</td>
<td>70,858</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,099,260</td>
<td>$160,177,096</td>
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</table>


<table>
<thead>
<tr>
<th>Federal EITC: Qualifying children in households during tax year 2012 with:</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>- 1 qualifying child</td>
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<tr>
<th></th>
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<th>Delaware</th>
</tr>
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<tr>
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<td>10,872</td>
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</tr>
<tr>
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<td>1,405</td>
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</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td><strong>$2,852,642</strong></td>
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</tr>
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<table>
<thead>
<tr>
<th>Top Languages Spoken:</th>
<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>White 54.6%</td>
<td>Bachelor’s or Higher 10.1%</td>
</tr>
<tr>
<td>Spanish</td>
<td>Black 30.8%</td>
<td>Some College or Associate’s 58.5%</td>
</tr>
<tr>
<td>Other</td>
<td>Hispanic 11.5%</td>
<td>High School or Less 59.7%</td>
</tr>
<tr>
<td></td>
<td>Asian/Pacific Islander 1.2%</td>
<td>Other 1.5%</td>
</tr>
</tbody>
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Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

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### Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child
- 2 qualifying children
- 3+ qualifying children

### Total number of children who benefited from the federal EITC in 2012: 96,039

### Total number of 2012 federal returns

<table>
<thead>
<tr>
<th>House District 21</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,972</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,126</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,168,356</td>
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*Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data*
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<table>
<thead>
<tr>
<th>House District 22</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,933</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>845</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$1,573,697</td>
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<tr>
<th>House District 23</th>
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<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>7,558</td>
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<td>710</td>
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<td>Sum of federal EITC received in 2012</td>
<td>$1,315,015</td>
</tr>
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</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child | 27,103
- 2 qualifying children | 38,240
- 3+ qualifying children | 9,069

Total number of children who benefited from the federal EITC in 2012 | 96,039


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<table>
<thead>
<tr>
<th>House District 24</th>
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<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,525</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,645</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$3,474,796</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>House District 25</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,162</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,330</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,819,554</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child | 27,103 |
- 2 qualifying children | 38,240 |
- 3+ qualifying children | 9,069 |

Total number of children who benefited from the federal EITC in 2012 | 96,039 |

* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data
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<thead>
<tr>
<th>House District 27</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,534</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,353</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,924,112</td>
</tr>
</tbody>
</table>


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<th>House District 28</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,804</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,961</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,619,066</td>
</tr>
</tbody>
</table>


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Characteristics of EITC-Eligible Tax Filers

<table>
<thead>
<tr>
<th>Top Languages Spoken:</th>
<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English 85.0%</td>
<td>White 54.6%</td>
<td>Bachelor’s or Higher 10.1%</td>
</tr>
<tr>
<td>Spanish 12.0%</td>
<td>Hispanic 11.5%</td>
<td>Some College or Associate’s 38.3%</td>
</tr>
<tr>
<td>Other 3.0%</td>
<td>Asian/Pacific Islander 1.2%</td>
<td>High School or Less 59.7%</td>
</tr>
<tr>
<td>English</td>
<td>Black 30.8%</td>
<td></td>
</tr>
</tbody>
</table>

* Metro Tax model estimates based on 2010 American Community Survey micro data

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<th>House District 29</th>
<th>Delaware</th>
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</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>8,361</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,647</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$3,849,197</td>
</tr>
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Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

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<thead>
<tr>
<th>House District 30</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,239</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,958</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,523,437</td>
</tr>
</tbody>
</table>


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- 2 qualifying children: 38,240
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<table>
<thead>
<tr>
<th>House District 31</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,505</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,033</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,852,093</td>
</tr>
</tbody>
</table>


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<tr>
<th>House District 32</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,782</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,382</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,884,938</td>
</tr>
</tbody>
</table>


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<th></th>
<th>House District 33</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,525</td>
<td>399,865</td>
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<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,024</td>
<td>70,858</td>
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<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,760,559</td>
<td>$160,177,096</td>
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Source: Center on Budget and Policy Priorities

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</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,850</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,330,997</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:

- 1 qualifying child 27,103
- 2 qualifying children 38,240
- 3+ qualifying children 9,069

Total number of children who benefited from the federal EITC in 2012 96,039


* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data
Recipients of The Earned Income Tax Credit (EITC)

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Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Characteristics of EITC-Eligible Tax Filers
Delaware, 2010

<table>
<thead>
<tr>
<th>Top Languages Spoken:</th>
<th>Race/Ethnicity of Tax Filer:</th>
<th>Highest Level of Education:</th>
</tr>
</thead>
<tbody>
<tr>
<td>English</td>
<td>White 54.6%</td>
<td>Bachelor’s or Higher 10.1%</td>
</tr>
<tr>
<td>Spanish</td>
<td>Hispanic 11.5%</td>
<td>Some College or Associate’s 38.2%</td>
</tr>
<tr>
<td>Other</td>
<td>Asian/Pacific Islander 1.2%</td>
<td>High School or Less 59.7%</td>
</tr>
<tr>
<td></td>
<td>Black 30.8%</td>
<td></td>
</tr>
</tbody>
</table>

In 2005, Delaware’s 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

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<table>
<thead>
<tr>
<th>House District 35</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>8,937</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,284</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,546,543</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child | 27,103 |
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- 3+ qualifying children | 9,069 |

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Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Source: Center on Budget and Policy Priorities
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<table>
<thead>
<tr>
<th>House District 36</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,199</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,088</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,067,603</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child  
  27,103
- 2 qualifying children  
  38,240
- 3+ qualifying children  
  9,069

Total number of children who benefited from the federal EITC in 2012  
96,039

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Source: Center on Budget and Policy Priorities

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Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

| Top Languages Spoken: | English | 85.0% |
| | Spanish | 12.0% |
| | Other | 3.0% |

Source: The Metropolitan Policy Program at Brookings

* Metro Tax model estimates based on 2010 American Community Survey microdata

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Source: Center on Budget and Policy Priorities

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| Race/Ethnicity of Tax Filer: | Highest Level of Education: |
| | English | 85.0% |
| | Spanish | 12.0% |
| | Other | 3.0% |

| Race/Ethnicity of Tax Filer: | Hispanic | 11.5% |
| | Black | 30.8% |
| | White | 54.6% |

Source: The Metropolitan Policy Program at Brookings

* Metro Tax model estimates based on 2010 American Community Survey microdata

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<table>
<thead>
<tr>
<th></th>
<th>House District 37</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,133</td>
<td>399,865</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,066</td>
<td>70,858</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$4,772,522</td>
<td>$160,177,096</td>
</tr>
</tbody>
</table>


Federal EITC: Qualifying children in households during tax year 2012 with:
- 1 qualifying child: 27,103
- 2 qualifying children: 38,240
- 3+ qualifying children: 9,069

Total number of children who benefited from the federal EITC in 2012: 96,039

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<table>
<thead>
<tr>
<th></th>
<th>House District 38</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,916</td>
<td>399,865</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>1,430</td>
<td>70,858</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$2,962,257</td>
<td>$160,177,096</td>
</tr>
</tbody>
</table>


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**Source:**
Brookings Earned Income Tax Credit (EITC) Interactive, [www.brookings.edu/research/interactive/eitc](http://www.brookings.edu/research/interactive/eitc)

**Source:**

* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

<table>
<thead>
<tr>
<th>House District 39</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>10,162</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,776</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$6,882,150</td>
</tr>
</tbody>
</table>

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- 1 qualifying child | 27,103 |
- 2 qualifying children | 38,240 |
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Total number of children who benefited from the federal EITC in 2012 | 96,039 |

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<table>
<thead>
<tr>
<th>House District 40</th>
<th>Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of 2012 federal returns</td>
<td>9,324</td>
</tr>
<tr>
<td>Total number of 2012 federal returns receiving EITC</td>
<td>2,336</td>
</tr>
<tr>
<td>Sum of federal EITC received in 2012</td>
<td>$5,755,316</td>
</tr>
</tbody>
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</tr>
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<tr>
<td>Total number of 2012 federal returns</td>
<td>8,856</td>
<td>399,865</td>
</tr>
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<td>70,858</td>
</tr>
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<td>$160,177,096</td>
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