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# F.Y.I.

## **BALANCED BUDGET TALKING POINTS #4: THE \$500-PER-CHILD TAX CREDIT MEANS ONE MONTH'S FOOD AND MORTGAGE FOR A TYPICAL AMERICAN FAMILY**

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*"If you take the \$500 a year tax credit, and I figure, you know,  
\$5 for a bottle of wine, that is 100 bottles of wine for a family...."*  
— Congressman Jim McDermott (D-WA)

Contrary to what elitists in Washington would have the public believe, for most hard-working American families raising children a \$500 tax cut for each child is not an insignificant amount of money. This is especially true as many families no doubt are wondering how they will be able to afford the \$432 some surveys report each household expects to spend this holiday season.<sup>2</sup> Yet the families of 51 million children, or over 28 million families in all, will be denied relief from their financial worries by President Bill Clinton's expected veto of Congress's seven year balanced budget and tax cut plan, which had as its centerpiece a \$500-per-child tax credit. This tax cut would pump over \$22 billion per year into family budgets across the country so that working parents can provide for their children in a way no government program can.

As congressional Republicans negotiate with the White House on a compromise plan to balance the budget by 2002 and provide tax cuts, they should resist pressure to scale back the \$500-per-child tax credit as a price for cutting a deal. Those who argue that Washington cannot "afford" such generous tax cuts while the government is trying to balance the budget are, in effect, arguing for higher spending. The budget will not be balanced any faster if the amount of the per-child credit is reduced below \$500 or if the income for which families are eligible is lowered from its current level of \$110,000 for joint filers.<sup>3</sup> Any money not put back  
FYI #75/95  
in the checkbooks of working families with children through tax cuts, is more


<sup>1</sup> *Tax Provisions in the Contract With America Designed to Strengthen the American Family*, Hearings before the Committee on Ways and Means, U.S. House of Representatives, January 17, 1995 p. 30.

<sup>2</sup> Bureau of National Affairs, "Conference Board, Arthur Anderson Polls Put Moderately Upbeat Face on Holiday," November 24, 1995.

<sup>3</sup> For taxpayers filing jointly with incomes above \$110,000 the credit phases out at a rate of \$25 for each \$1,000 above the threshold (a range of \$20,000), thus fully phasing out at \$130,000 in income. For families with two

money in the checkbook for politicians and bureaucrats to spend while the budget is moving toward balance.

Congressional and White House negotiators should keep in mind that for parents with two children, the \$1,000 tax cut they would receive under this plan could mean the difference between paying the mortgage and not. Indeed, as the table below shows, a \$1,000 tax cut for the typical family with two children is enough to pay one month's mortgage and grocery bills, or 11 months worth of electric bills, or nearly 20 months worth of clothing for the children. In other words, a \$1,000 tax cut is a significant amount of money for most families' household budgets.

Chart 1 

### What the \$500 Per-Child Tax Credit Means For a Family With Two Children

Family Budget Item	Annual Household Cost for a Family of Four	Monthly Cost	How many Months of This Item Can Be Purchased with \$1,000
Groceries	\$3,986	\$332	3.0
Mortgage Payment (Principal, Interest, and Taxes)	7,972	664	1.5
Natural Gas	333	28	36.0
Electricity	1,085	90	11.1
Telephone	803	67	14.9
Water	331	28	36.3
Children's Clothing	612	51	19.6
Auto Payments	3,325	277	3.6
Gasoline Purchases	1,397	116	8.6
Health Insurance	817	68	14.7
Medical Services	749	62	16.0
Drugs and Medical Supplies	366	31	32.8
Personal Care Products and Services	526	44	22.8
Educational Expenses	739	62	16.2
Life and Other Personal Insurance	557	46	21.5
Personal Services (Babysitting, Child Care, etc.)	536	45	22.4

Source: Heritage calculations, based on Bureau of Labor Statistics, *Consumer Expenditure Survey*, 1992-93.

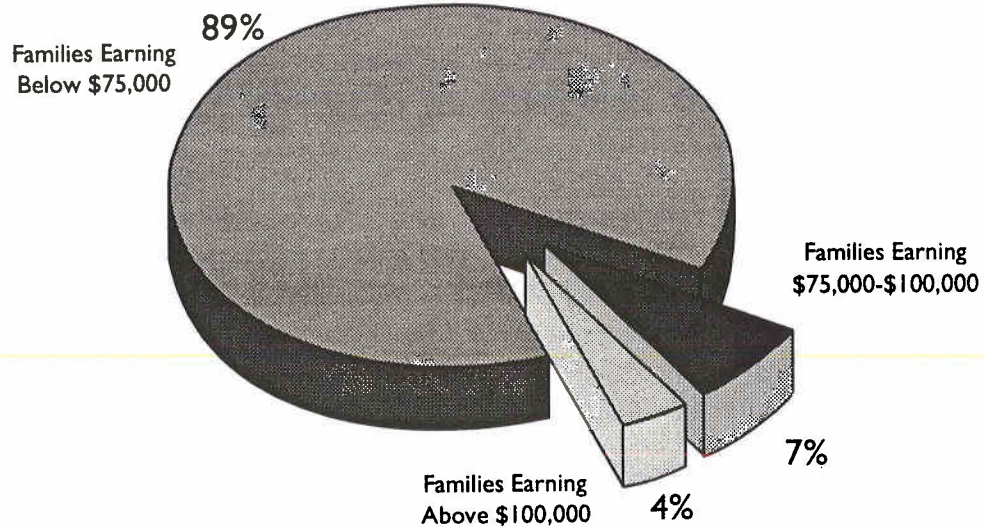
children, the two credits this family is eligible for are fully phased out at \$150,000 in income. For single filers, the credit begins to phase out at \$75,000 in income.

There are also sound policy reasons to cut taxes for families with children:

- **Families with children are overtaxed.** In 1948, the average American family with children paid only 3 percent of its income to Uncle Sam. Today the same family pays 24.5 percent.
- **Giving a family of four a \$500-per-child tax credit is equivalent to giving them one month's mortgage payment.** The average family now loses \$10,060 per year of its income due to the 45-year increase in federal taxes as a share of family income. This tax loss exceeds the annual mortgage payment on the average family home. The \$1,000 in tax relief the congressional tax-cut plan would give to a family with two children would help this family pay one month's mortgage payment.
- **Millions of families stand to benefit.** The families of 51 million American children, or 28 million taxpaying families, are eligible for the \$500-per-child tax cut.
- **Family tax relief helps families in every state.** The typical congressional district has some 117,000 children in families eligible for a \$500 tax credit. Thus families in the typical district would receive \$54 million per year in tax relief.
- **Congress's \$500-per-child tax credit would eliminate the entire income tax burden for 3.5 million taxpayers caring for 8.7 million children.** These 3.5 million families will receive over \$2.2 billion per year in tax relief. Families with two children earning up to \$24,000 per year would see their entire income tax burden eliminated by a \$500-per-child tax credit, and families with three children earning up to \$26,000 also would have their income tax bill eliminated.
- **Most families are middle-class.** The \$500 child credit plan will direct 89 percent of all benefits to families with adjusted gross incomes below \$75,000 per year — middle-income by any standard — and over 96 percent to families with incomes below \$100,000.
- **Cutting taxes for all families — regardless of income — is fair.** Congress's plan will cut the income tax burden of a family of four earning \$30,000 per year by 51 percent and the income tax burden of a family earning \$40,000 per year by 30 percent. Meanwhile, a family of four earning \$75,000 would see their tax burden reduced by 12 percent, and a family earning \$100,000 per year would receive a tax cut of just 7.4 percent.

Chart 2

## \$500 Per-Child Tax Credit Plan Benefits Middle-Class Families Most



Source: Heritage Foundation Tax Simulation Model, IRS Public Use Tape, 1991.

### \$500-per Child Tax Credit Worksheet

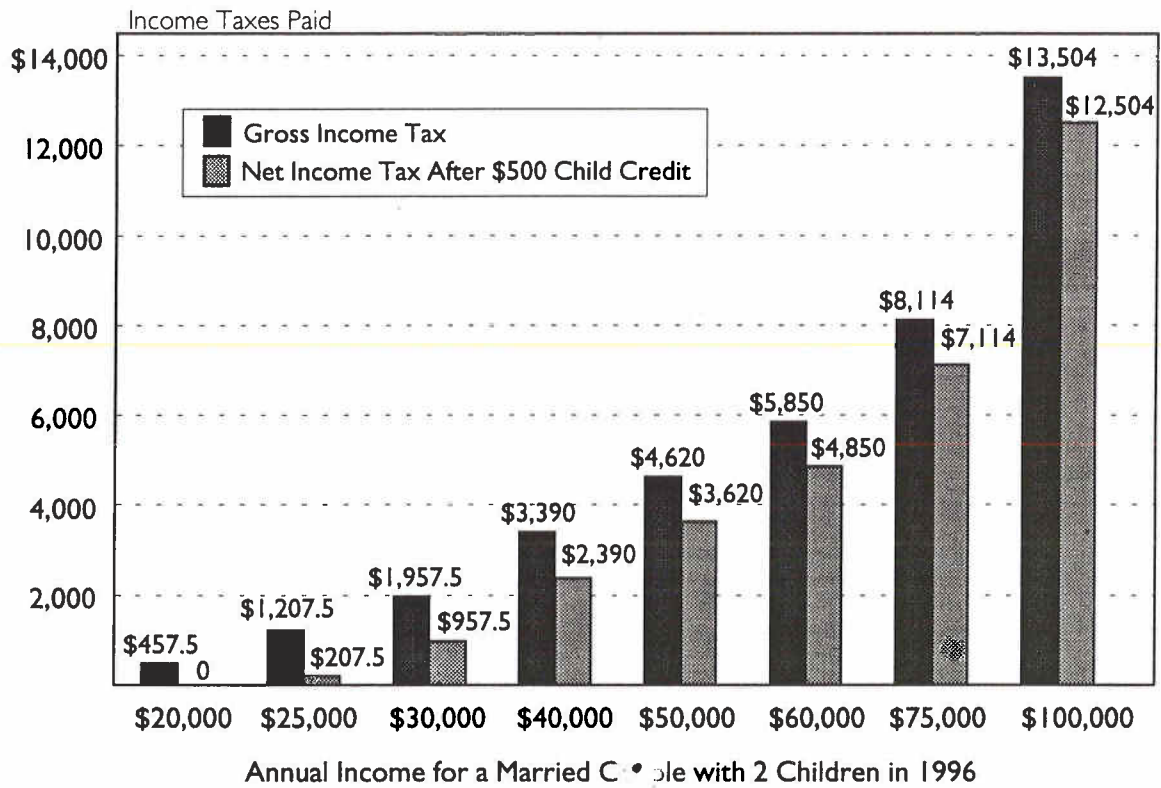
1996

Income	<i>\$30,000</i>	Number of Children Under 18	<i>2</i>
Spouse?	<input checked="" type="checkbox"/>		

1 Your Income	\$	<i>30,000</i>
2 Standard Deduction	\$	<i>6,750</i>
3 Number of Dependents (not including spouse)		<i>2</i>
4 Personal Exemption for Yourself (\$2,550)	\$	<i>2,550</i>
5 Personal Exemption for Your spouse (\$2,550)	\$	<i>2,550</i>
6 Personal Exemptions for Dependents (line 3 multiplied by \$2,550)	\$	<i>5,100</i>
7 Total Personal Exemptions (line 4 plus line 5 plus line 6)	\$	<i>10,200</i>
8 Total Deductions and Exemptions (line 2 plus line 7)	\$	<i>16,950</i>
9 Taxable Income (line 1 less line 8)	\$	<i>13,050</i>
10 Tax Liability Under Current Code (15% of line 9)	\$	<i>1,958</i>
11 Child Tax Credit (\$500 multiplied by number of children under age 18)	\$	<i>1,000</i>
12 Tax Due (line 10 less line 11, if positive)	\$	<i>958</i>

Chart 3

### Income Taxes For A Family With Two Children Before and After \$500 Per-Child Tax Cut



Source: Heritage Foundation Tax Simulation Model.

## TECHNICAL NOTES ON TABLES

The following tables represent the best available means of estimating the amount of family tax relief that will go to each state and congressional district from a \$500-per-child tax credit. It should be noted that not every eligible family will be able to subtract the full \$500 for each child from its tax bill. We have tried to take the following exceptions into account:

- **The \$500 credit is non-refundable.** This means that a family cannot get more in tax relief than it pays in income taxes. Example: a family of four earning \$20,000 per year owes about \$458 in income taxes. Though the \$500-per-child tax credit might otherwise get them \$1,000 in total tax relief because of their two children, the fact that this credit is not refundable allows them to deduct only what they owe — \$458 — from their income tax bill.
- **The \$500 credit is phased out for joint filers with incomes above \$110,000 per year and single filers with incomes above \$75,000 per year.** For taxpayers filing jointly with incomes above \$110,000 the credit phases out at a rate of \$25 for each \$1,000 above the threshold (a range of \$20,000), thus fully phasing out at \$130,000 in income. For families with two children, the two credits this family is eligible for are fully phased out at \$150,000 in income. For single filers, the credit begins to phase out at \$75,000 in income and is fully phased out at \$95,000 in income.

The first two tables, showing the number of households and children by state, were calculated using the 1991 IRS Public Use File. This data is derived from income tax return forms and the number of dependents claimed on those forms.

The tables listing family tax relief by congressional district were calculated using the 1990 Census.

Because the sources for the two tables are different, the tax relief calculated for each state will not necessarily equal the sum of tax relief for that state's individual counties. In each case, the source is the most accurate data available for that specific level of analysis. The differences may be caused by the following facts:

1. The IRS data are based on tax returns filed with the federal government. Not every household files a tax return, however. For some groups this is by law; Native Americans are not required to file a tax return. Other individuals do not file because they do not have an income to report. Finally, some people simply do not file for personal reasons. These same groups may be counted by the Census Bureau but will not be accounted for by the IRS.
2. Many people maintain a permanent residence in one county or state but live in another. These people pay taxes in a different county or state than where they live. Again the Census and IRS will account for these people in different locations.
3. Many people file their tax returns late. Thus, the data from the 1991 IRS files may not include certain families that would be included in the Census count. Alternatively, the IRS records may include more families (because of people filing from past years) than the Census Bureau count.

## The Value of the \$500 Per Child Tax Credit By State

STATE	Number of Taxpayers Eligible for \$500 Per-Child Tax Credit	Number of Dependents Claimed by these Taxpayers	Annual Value of the \$500 Per Child Tax Credit for Each State
Alabama	458,305	831,642	\$354,212,783
Alaska	50,764	93,633	\$42,228,274
Arizona	344,152	655,454	\$294,263,381
Arkansas	204,550	334,682	\$150,350,800
California	3,220,961	5,986,029	\$2,614,243,364
Colorado	443,390	858,997	\$401,208,155
Connecticut	450,950	773,437	\$359,336,920
Delaware	84,403	124,350	\$59,191,654
DC	58,234	96,591	\$38,767,716
Florida	1,220,002	2,130,837	\$973,159,898
Georgia	731,198	1,264,571	\$570,732,035
Hawaii	119,847	191,214	\$87,698,252
Idaho	87,656	179,056	\$78,397,122
Illinois	1,306,658	2,346,576	\$1,091,830,388
Indiana	686,448	1,318,235	\$595,850,853
Iowa	352,426	678,774	\$326,271,932
Kansas	269,855	541,059	\$244,771,335
Kentucky	384,228	674,016	\$300,707,906
Louisiana	490,407	914,190	\$414,916,278
Maine	131,997	249,464	\$113,443,063
Maryland	635,082	1,075,072	\$494,312,019
Massachusetts	656,736	1,227,991	\$564,749,949
Michigan	1,133,824	2,117,548	\$977,423,926
Minnesota	529,451	1,006,641	\$477,590,252
Mississippi	234,841	422,841	\$177,118,588
Missouri	582,332	1,116,540	\$498,640,661
Montana	66,566	98,882	\$46,939,532
Nebraska	187,140	339,749	\$152,509,144
Nevada	125,699	194,912	\$95,096,526
New Hampshire	128,774	214,843	\$102,998,799
New Jersey	929,953	1,682,393	\$755,117,132
New Mexico	161,684	307,654	\$132,511,319
New York	1,791,245	3,186,532	\$1,437,035,222
North Carolina	758,648	1,283,955	\$565,576,873
North Dakota	69,979	136,957	\$66,812,246
Ohio	1,316,904	2,298,733	\$1,089,109,882
Oklahoma	326,092	580,271	\$269,021,598
Oregon	369,147	691,706	\$326,749,984
Pennsylvania	1,247,727	2,239,386	\$1,022,672,657
Rhode Island	94,031	162,485	\$72,177,516
South Carolina	415,514	739,570	\$320,427,398
South Dakota	84,654	174,694	\$71,639,576
Tennessee	570,268	973,474	\$446,083,258
Texas	2,016,767	3,630,990	\$1,626,682,939
Utah	222,830	546,962	\$249,349,157
Vermont	90,396	154,773	\$73,705,597
Virginia	784,417	1,347,446	\$621,190,028
Washington	602,878	1,163,816	\$537,376,997
West Virginia	155,077	259,777	\$117,712,534
Wisconsin	560,604	1,098,709	\$505,044,658
Wyoming	68,441	232,553	\$91,755,211

## Number of Taxpayers Whose Income Tax Burden is Erased by the \$500 Per-Child Tax Credit

STATE	Number of Taxpayers for whom the \$500 Tax Credit Erases their Total Income Tax Liability	Number of Dependents Claimed by These Taxpayers	Annual Value of the \$500 Tax Credit to These Taxpayers
Alabama	85,209	212,672	\$47,380,787
Alaska	13,626	23,583	\$7,974,452
Arizona	47,552	114,565	\$26,828,132
Arkansas	38,411	81,269	\$25,094,382
California	483,130	1,255,965	\$294,763,140
Colorado	52,932	116,796	\$33,469,356
Connecticut	30,496	73,674	\$16,292,505
Delaware	8,829	13,501	\$4,319,555
DC	12,039	32,103	\$6,528,923
Florida	140,879	348,534	\$92,637,735
Georgia	104,129	230,997	\$61,821,813
Hawaii	14,106	20,260	\$3,403,401
Idaho	18,740	47,341	\$12,943,597
Illinois	138,065	302,882	\$85,027,053
Indiana	93,971	267,858	\$74,877,504
Iowa	28,744	68,002	\$23,499,404
Kansas	43,724	124,787	\$39,765,442
Kentucky	46,377	122,297	\$27,040,810
Louisiana	63,327	161,275	\$41,293,916
Maine	11,612	26,240	\$2,719,514
Maryland	61,341	124,169	\$27,066,911
Massachusetts	77,225	194,446	\$56,715,735
Michigan	131,490	327,069	\$92,770,368
Minnesota	45,608	118,199	\$38,939,560
Mississippi	41,529	107,091	\$20,980,894
Missouri	80,235	214,708	\$51,157,000
Montana	9,864	17,866	\$6,604,602
Nebraska	28,313	69,475	\$18,116,367
Nevada	7,821	9,196	\$3,112,546
New Hampshire	7,357	11,772	\$2,655,277
New Jersey	93,318	257,235	\$57,714,336
New Mexico	31,759	82,356	\$20,640,377
New York	234,559	550,413	\$143,562,633
North Carolina	114,094	281,892	\$70,216,212
North Dakota	5,660	10,827	\$4,361,565
Ohio	109,028	240,659	\$72,795,049
Oklahoma	42,687	87,416	\$24,854,938
Oregon	36,106	98,885	\$32,043,614
Pennsylvania	122,791	307,260	\$68,215,188
Rhode Island	12,664	31,017	\$7,777,416
South Carolina	78,280	175,958	\$41,855,041
South Dakota	31,509	77,205	\$23,758,745
Tennessee	57,131	131,171	\$29,466,012
Texas	285,527	677,170	\$167,273,445
Utah	27,098	94,129	\$25,116,632
Vermont	10,490	18,994	\$6,574,095
Virginia	93,170	203,512	\$58,549,066
Washington	47,020	140,689	\$30,245,103
West Virginia	13,932	36,836	\$7,000,593
Wisconsin	61,341	142,466	\$31,365,083
Wyoming	18,103	109,339	\$30,419,597
Total	3,539,074	8,711,948	\$2,218,307,249



**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
<b>ALABAMA</b>						
AL	District 1	S. Callahan	R	113,674	\$63,657,440	\$329,057,812
AL	District 2	T. Everett	R	119,103	\$66,697,680	\$344,773,409
AL	District 3	G. Browder	D	112,090	\$62,770,400	\$324,472,528
AL	District 4	T. Beville	D	113,252	\$63,421,120	\$327,836,227
AL	District 5	R. Cramer	D	119,396	\$66,861,760	\$345,621,571
AL	District 6	S. Bachus	R	120,050	\$67,228,000	\$347,514,738
AL	District 7	E. Hilliard	D	97,409	\$54,549,040	\$281,974,703
<b>ALASKA</b>						
AK	Single District	D. Young	R	149,189	\$83,545,840	\$431,864,858
<b>ARKANSAS</b>						
AR	District 1	B. Lambert	D	108,922	\$60,996,320	\$315,301,960
AR	District 2	R. Thornton	D	122,203	\$68,433,680	\$353,747,134
AR	District 3	T. Hutchinson	R	119,447	\$66,890,320	\$345,769,203
AR	District 4	J. Dickey	R	107,975	\$60,466,000	\$312,560,631
<b>ARIZONA</b>						
AZ	District 1	M. Salmon	R	128,800	\$72,128,000	\$372,843,800
AZ	District 2	E. Pastor	D	121,408	\$67,988,480	\$351,445,808
AZ	District 3	B. Stump	R	124,693	\$69,828,080	\$360,955,062
AZ	District 4	J. Shadegg	R	127,070	\$71,159,200	\$367,835,883
AZ	District 5	J. Kolbe	R	116,957	\$65,495,920	\$338,561,276
AZ	District 6	J.D. Hayworth	R	131,217	\$73,481,520	\$379,840,411
<b>CALIFORNIA</b>						
CA	District 1	F. Riggs	R	122,746	\$68,737,760	\$355,318,984
CA	District 2	W. Herger	R	113,046	\$63,305,760	\$327,239,909
CA	District 3	V. Fazio	D	123,031	\$68,897,360	\$356,143,987
CA	District 4	J. Doolittle	R	126,640	\$70,918,400	\$366,591,140
CA	District 5	R. Matsui	D	110,893	\$62,100,080	\$321,007,512
CA	District 6	L. Woolsey	D	113,638	\$63,637,280	\$328,953,601
CA	District 7	G. Miller	D	126,473	\$70,824,880	\$366,107,717
CA	District 8	N. Pelosi	D	70,109	\$39,261,040	\$202,948,028
CA	District 9	R. Dellums	D	93,284	\$52,239,040	\$270,033,859
CA	District 10	W. Baker	R	129,594	\$72,572,640	\$375,142,232
CA	District 11	R. Pombo	R	125,812	\$70,454,720	\$364,194,287
CA	District 12	T. Lantos	D	105,678	\$59,179,680	\$305,911,391
CA	District 13	P. Stark	D	130,767	\$73,229,520	\$378,537,773
CA	District 14	A. Eshoo	D	103,289	\$57,841,840	\$298,995,833
CA	District 15	N. Mineta	D	116,862	\$65,442,720	\$338,286,275
CA	District 16	Z. Lofgren	D	132,585	\$74,247,600	\$383,800,429
CA	District 17	S. Farr	D	123,475	\$69,146,000	\$357,429,256
CA	District 18	G. Condit	D	133,536	\$74,780,160	\$386,553,336
CA	District 19	G. Radanvich	R	123,650	\$69,244,000	\$357,935,838
CA	District 20	C. Dooley	D	119,888	\$67,137,280	\$347,045,788
CA	District 21	W. Thomas	R	130,982	\$73,349,920	\$379,160,145
CA	District 22	A. Seastrand	R	107,792	\$60,363,520	\$312,030,892

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
CA	District 23	E. Gallegly	R	137,226	\$76,846,560	\$397,234,964
CA	District 24	A. Beilenson	D	110,108	\$61,660,480	\$318,735,133
CA	District 25	B. McKeon	R	139,018	\$77,850,080	\$402,422,356
CA	District 26	H. Berman	D	120,955	\$67,734,800	\$350,134,486
CA	District 27	C. Moorhead	R	102,936	\$57,644,160	\$297,973,986
CA	District 28	D. Dreier	R	132,227	\$74,047,120	\$382,764,108
CA	District 29	H. Waxman	D	62,282	\$34,877,920	\$180,290,820
CA	District 30	X. Becerra	D	103,014	\$57,687,840	\$298,199,777
CA	District 31	M. Martinez	D	123,865	\$69,364,400	\$358,558,209
CA	District 32	J. Dixon	D	95,176	\$53,298,560	\$275,510,726
CA	District 33	L. Roybal-Allard	D	119,873	\$67,128,880	\$347,002,367
CA	District 34	E. Torres	D	140,397	\$78,622,320	\$406,414,216
CA	District 35	M. Waters	D	115,862	\$64,882,720	\$335,391,525
CA	District 36	J. Harman	D	98,532	\$55,177,920	\$285,225,507
CA	District 37	W. Tucker	D	130,704	\$73,194,240	\$378,355,404
CA	District 38	S. Horn	R	107,150	\$60,004,000	\$310,172,463
CA	District 39	E. Royce	R	127,239	\$71,253,840	\$368,325,095
CA	District 40	J. Lewis	R	133,231	\$74,609,360	\$385,670,437
CA	District 41	J. Kim	R	146,259	\$81,905,040	\$423,383,240
CA	District 42	G. Brown	D	149,579	\$83,764,240	\$432,993,810
CA	District 43	K. Calvert	R	145,308	\$81,372,480	\$420,630,333
CA	District 44	S. Bono	R	121,488	\$68,033,280	\$351,677,388
CA	District 45	D. Rohrabacher	R	104,976	\$58,786,560	\$303,879,276
CA	District 46	R. Dornan	R	126,718	\$70,962,080	\$366,816,931
CA	District 47	C. Cox	R	118,986	\$66,632,160	\$344,434,724
CA	District 48	R. Packard	R	128,593	\$72,012,080	\$372,244,587
CA	District 49	B. Bilbray	R	77,629	\$43,472,240	\$224,716,548
CA	District 50	B. Filner	D	124,918	\$69,954,080	\$361,606,381
CA	District 51	R. Cunningham	R	125,803	\$70,449,680	\$364,168,234
CA	District 52	D. Hunter	R	129,232	\$72,369,920	\$374,094,332
<b>COLORADO</b>						
CO	District 1	P. Schroeder	D	88,797	\$49,726,320	\$257,045,116
CO	District 2	D. Skaggs	D	125,591	\$70,330,960	\$363,554,547
CO	District 3	S. McInnis	R	112,773	\$63,152,880	\$326,449,642
CO	District 4	W. Allard	R	125,982	\$70,549,920	\$364,686,395
CO	District 5	J. Hefley	R	134,533	\$75,338,480	\$389,439,402
CO	District 6	D. Schaefer	R	130,057	\$72,831,920	\$376,482,501
<b>CONNECTICUT</b>						
CT	District 1	B. Kennelly	D	102,938	\$57,645,280	\$297,979,776
CT	District 2	S. Gejdenson	D	113,513	\$63,567,280	\$328,591,757
CT	District 3	R. DeLauro	D	105,205	\$58,914,800	\$304,542,174
CT	District 4	C. Shays	R	105,084	\$58,847,040	\$304,191,909
CT	District 5	G. Franks	R	118,891	\$66,578,960	\$344,159,722
CT	District 6	N. Johnson	R	114,695	\$64,229,200	\$332,013,351
<b>DELAWARE</b>						
DE	Single District	M. Castle	R	141,345	\$79,153,200	\$409,158,439

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
<b>DISTRICT OF COLUMBIA</b>						
DC	Delegate	E. Holmes-Norton	D	83,637	\$46,836,720	\$242,108,206
<b>FLORIDA</b>						
FL	District 1	J. Scarborough	R	109,548	\$61,346,880	\$317,114,073
FL	District 2	P. Peterson	D	107,020	\$59,931,200	\$309,796,145
FL	District 3	C. Brown	D	101,452	\$56,813,120	\$293,678,177
FL	District 4	T. Fowler	R	111,760	\$62,585,600	\$323,517,260
FL	District 5	K. Thurman	D	80,865	\$45,284,400	\$234,083,959
FL	District 6	C. Stearns	R	112,575	\$63,042,000	\$325,876,481
FL	District 7	J. Mica	R	112,760	\$63,145,600	\$326,412,010
FL	District 8	B. McCollum	R	109,316	\$61,216,960	\$316,442,491
FL	District 9	M. Bilirakis	R	100,739	\$56,413,840	\$291,614,220
FL	District 10	B. Young	R	81,114	\$45,423,840	\$234,804,752
FL	District 11	S. Gibbons	D	99,247	\$55,578,320	\$287,295,253
FL	District 12	C. Canady	R	111,093	\$62,212,080	\$321,586,462
FL	District 13	D. Miller	R	81,249	\$45,499,440	\$235,195,543
FL	District 14	P. Goss	R	87,548	\$49,026,880	\$253,429,573
FL	District 15	D. Weldon	R	103,841	\$58,150,960	\$300,593,735
FL	District 16	M. Foley	R	98,647	\$55,242,320	\$285,558,403
FL	District 17	C. Meek	D	106,864	\$59,843,840	\$309,344,564
FL	District 18	I. Ros-Lehtinen	R	86,211	\$48,278,160	\$249,559,292
FL	District 19	H. Johnston	D	92,597	\$51,854,320	\$268,045,166
FL	District 20	P. Deutsch	D	110,086	\$61,648,160	\$318,671,449
FL	District 21	L. Diaz-Balart	R	116,117	\$65,025,520	\$336,129,686
FL	District 22	C. Shaw	R	60,815	\$34,056,400	\$176,044,221
FL	District 23	A. Hastings	D	104,049	\$58,267,440	\$301,195,843
<b>GEORGIA</b>						
GA	District 1	J. Kingston	R	122,283	\$68,478,480	\$353,978,714
GA	District 2	S. Bishop	D	104,426	\$58,478,560	\$302,287,164
GA	District 3	M. Collins	R	139,487	\$78,112,720	\$403,779,993
GA	District 4	J. Linder	R	129,266	\$72,388,960	\$374,192,754
GA	District 5	J. Lewis	D	94,211	\$52,758,160	\$272,717,292
GA	District 6	N. Gingrich	R	140,581	\$78,725,360	\$406,946,850
GA	District 7	B. Barr	R	130,921	\$73,315,760	\$378,983,565
GA	District 8	S. Chambliss	R	125,801	\$70,448,560	\$364,162,445
GA	District 9	N. Deal	R	126,747	\$70,978,320	\$366,900,878
GA	District 10	C. Norwood	R	125,151	\$70,084,560	\$362,280,857
GA	District 11	C. McKinney	D	123,866	\$69,364,960	\$358,561,104
<b>HAWAII</b>						
HI	District 1	N. Abercrombie	D	109,422	\$61,276,320	\$316,749,335
HI	District 2	P. Mink	D	134,152	\$75,125,120	\$388,336,502
<b>IDAHO</b>						
ID	District 1	H. Chenoweth	R	118,777	\$66,515,120	\$343,829,721
ID	District 2	M. Crapo	R	136,033	\$76,178,480	\$393,781,527

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
<b>ILLINOIS</b>						
IL	District 1	B. Rush	D	95,356	\$53,399,360	\$276,031,781
IL	District 2	M. Reynolds	D	121,042	\$67,783,520	\$350,386,330
IL	District 3	W. Lipinski	D	118,598	\$66,414,880	\$343,311,561
IL	District 4	L. Gutierrez	D	126,128	\$70,631,680	\$365,109,028
IL	District 5	M. Flanagan	R	91,122	\$51,028,320	\$263,775,410
IL	District 6	H. Hyde	R	128,942	\$72,207,520	\$373,254,855
IL	District 7	C. Collins	D	89,497	\$50,118,320	\$259,071,441
IL	District 8	P. Crane	R	143,836	\$80,548,160	\$416,369,261
IL	District 9	S. Yates	D	85,522	\$47,892,320	\$247,564,810
IL	District 10	J. Porter	R	136,265	\$76,308,400	\$394,453,109
IL	District 11	J. Weller	R	134,625	\$75,390,000	\$389,705,719
IL	District 12	J. Costello	D	111,498	\$62,438,880	\$322,758,836
IL	District 13	H. Fawell	R	153,095	\$85,733,200	\$443,171,751
IL	District 14	D. Hastert	R	148,156	\$82,967,360	\$428,874,581
IL	District 15	T. Ewing	R	114,626	\$64,190,560	\$331,813,614
IL	District 16	D. Manzullo	R	138,310	\$77,453,600	\$400,372,873
IL	District 17	L. Evans	D	116,759	\$65,385,040	\$337,988,115
IL	District 18	R. LaHood	R	125,803	\$70,449,680	\$364,168,234
IL	District 19	G. Poshard	D	111,607	\$62,499,920	\$323,074,363
IL	District 20	R. Durbin	D	121,469	\$68,022,640	\$351,622,388
<b>INDIANA</b>						
IN	District 1	P. Visclosky	D	122,042	\$68,343,520	\$353,281,080
IN	District 2	D. McIntosh	R	113,343	\$63,472,080	\$328,099,649
IN	District 3	T. Roemer	D	126,646	\$70,921,760	\$366,608,509
IN	District 4	M. Souder	R	139,472	\$78,104,320	\$403,736,572
IN	District 5	S. Buyer	R	129,730	\$72,648,800	\$375,535,918
IN	District 6	D. Burton	R	136,850	\$76,636,000	\$396,146,538
IN	District 7	J. Myers	R	118,142	\$66,159,520	\$341,991,555
IN	District 8	J. Hostettler	R	110,531	\$61,897,360	\$319,959,612
IN	District 9	L. Hamilton	D	127,494	\$71,396,640	\$369,063,257
IN	District 10	A. Jacobs	D	107,244	\$60,056,640	\$310,444,569
<b>IOWA</b>						
IA	District 1	J. Leach	R	120,912	\$67,710,720	\$350,010,012
IA	District 2	J. Nussle	R	123,116	\$68,944,960	\$356,390,041
IA	District 3	J. Lightfoot	R	114,686	\$64,224,160	\$331,987,299
IA	District 4	G. Ganske	R	122,366	\$68,524,960	\$354,218,979
IA	District 5	T. Latham	R	126,276	\$70,714,560	\$365,537,451
<b>KANSAS</b>						
KS	District 1	P. Roberts	R	139,906	\$78,347,360	\$404,992,894
KS	District 2	S. Brownback	R	133,063	\$74,515,280	\$385,184,119
KS	District 3	J. Meyers	R	143,155	\$80,166,800	\$414,397,936
KS	District 4	T. Tiahrt	R	143,446	\$80,329,760	\$415,240,309
<b>KENTUCKY</b>						
KY	District 1	E. Whitfield	R	115,600	\$64,736,000	\$334,633,100
KY	District 2	R. Lewis	R	130,520	\$73,091,200	\$377,822,770

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
KY	District 3	M. Ward	D	114,065	\$63,876,400	\$330,189,659
KY	District 4	J. Bunning	R	130,811	\$73,254,160	\$378,665,142
KY	District 5	H. Rogers	R	102,384	\$57,335,040	\$296,376,084
KY	District 6	S. Baesler	D	116,466	\$65,220,960	\$337,139,954
<b>LOUISIANA</b>						
LA	District 1	B. Livingston	R	126,576	\$70,882,560	\$366,405,876
LA	District 2	W. Jefferson	D	97,472	\$54,584,320	\$282,157,072
LA	District 3	B. Tauzin	R	133,014	\$74,487,840	\$385,042,277
LA	District 4	C. Fields	D	94,613	\$52,983,280	\$273,880,982
LA	District 5	J. McCrery	R	120,161	\$67,290,160	\$347,836,055
LA	District 6	R. Baker	R	130,151	\$72,884,560	\$376,754,607
LA	District 7	J. Hayes	D	129,975	\$72,786,000	\$376,245,131
<b>MAINE</b>						
ME	District 1	J. Longley	R	138,694	\$77,668,640	\$401,484,457
ME	District 2	J. Baldacci	D	123,267	\$69,029,520	\$356,827,148
<b>MARYLAND</b>						
MD	District 1	W. Gilchrest	R	124,596	\$69,773,760	\$360,674,271
MD	District 2	R. Ehrlich	R	128,629	\$72,032,240	\$372,348,798
MD	District 3	B. Cardin	D	118,927	\$66,599,120	\$344,263,933
MD	District 4	A. Wynn	D	135,163	\$75,691,280	\$391,263,094
MD	District 5	S. Hoyer	D	137,313	\$76,895,280	\$397,486,807
MD	District 6	R. Bartlett	R	134,421	\$75,275,760	\$389,115,190
MD	District 7	K. Mfume	D	100,258	\$56,144,480	\$290,221,846
MD	District 8	C. Morella	R	134,272	\$75,192,320	\$388,683,872
<b>MASSACHUSETTS</b>						
MA	District 1	J. Olver	D	120,493	\$67,476,080	\$348,797,112
MA	District 2	R. Neal	D	122,431	\$68,561,360	\$354,407,137
MA	District 3	P. Blute	R	124,635	\$69,795,600	\$360,787,166
MA	District 4	B. Frank	D	124,181	\$69,541,360	\$359,472,950
MA	District 5	M. Meehan	D	131,771	\$73,791,760	\$381,444,102
MA	District 6	P. Torkildsen	R	120,030	\$67,216,800	\$347,456,843
MA	District 7	E. Markey	D	104,850	\$58,716,000	\$303,514,538
MA	District 8	J. Kennedy	D	76,909	\$43,069,040	\$222,632,328
MA	District 9	J. Moakley	D	110,202	\$61,713,120	\$319,007,240
MA	District 10	G. Studds	D	121,673	\$68,136,880	\$352,212,917
<b>MICHIGAN</b>						
MI	District 1	B. Stupak	D	123,674	\$69,257,440	\$358,005,312
MI	District 2	P. Hoekstra	R	139,178	\$77,939,680	\$402,885,516
MI	District 3	V. Ehlers	R	141,691	\$79,346,960	\$410,160,022
MI	District 4	D. Camp	R	123,960	\$69,417,600	\$358,833,210
MI	District 5	J. Barcia	D	125,287	\$70,160,720	\$362,674,543
MI	District 6	F. Upton	R	122,483	\$68,590,480	\$354,557,664
MI	District 7	N. Smith	R	129,213	\$72,359,280	\$374,039,332

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
MI	District 8	D. Chrysler	R	128,640	\$72,038,400	\$372,380,640
MI	District 9	D. Kildee	D	123,633	\$69,234,480	\$357,886,627
MI	District 10	D. Bonior	D	132,291	\$74,082,960	\$382,949,372
MI	District 11	J. Knollenberg	R	129,916	\$72,752,960	\$376,074,341
MI	District 12	S. Levin	D	125,130	\$70,072,800	\$362,220,068
MI	District 13	L. Rivers	D	120,923	\$67,716,880	\$350,041,854
MI	District 14	J. Conyers	D	105,042	\$58,823,520	\$304,070,330
MI	District 15	B. Collins	D	76,987	\$43,112,720	\$222,858,118
MI	District 16	J. Dingell	D	126,467	\$70,821,520	\$366,090,348
<b>MINNESOTA</b>						
MN	District 1	G. Gutknecht	R	131,140	\$73,438,400	\$379,617,515
MN	District 2	D. Minge	D	137,413	\$76,951,280	\$397,776,282
MN	District 3	J. Ramstad	R	139,540	\$78,142,400	\$403,933,415
MN	District 4	B. Vento	D	112,704	\$63,114,240	\$326,249,904
MN	District 5	M. Sabo	D	84,516	\$47,328,960	\$244,652,691
MN	District 6	B. Luther	D	152,285	\$85,279,600	\$440,827,004
MN	District 7	C. Peterson	D	125,776	\$70,434,560	\$364,090,076
MN	District 8	J. Oberstar	D	122,815	\$68,776,400	\$355,518,721
<b>MISSISSIPPI</b>						
MS	District 1	R. Wicker	R	104,698	\$58,630,880	\$303,074,536
MS	District 2	B. Thompson	D	84,968	\$47,582,080	\$245,961,118
MS	District 3	G.V. Montgomery	D	102,165	\$57,212,400	\$295,742,134
MS	District 4	M. Parker	R	95,119	\$53,266,640	\$275,345,725
MS	District 5	G. Taylor	D	103,613	\$58,023,280	\$299,933,732
<b>MISSOURI</b>						
MO	District 1	B. Clay	D	103,360	\$57,881,600	\$299,201,360
MO	District 2	J. Talent	R	139,320	\$78,019,200	\$403,296,570
MO	District 3	R. Gephardt	D	122,582	\$68,645,920	\$354,844,245
MO	District 4	I. Skelton	D	121,289	\$67,921,840	\$351,101,333
MO	District 5	K. McCarthy	D	109,403	\$61,265,680	\$316,694,334
MO	District 6	P. Danner	D	125,479	\$70,268,240	\$363,230,335
MO	District 7	M. Hancock	R	112,250	\$62,860,000	\$324,935,688
MO	District 8	B. Emerson	R	105,376	\$59,010,560	\$305,037,176
MO	District 9	H. Volkmer	D	127,251	\$71,260,560	\$368,359,832
<b>MONTANA</b>						
MT	Single District	P. Williams	D	173,817	\$97,337,520	\$503,156,761
<b>NEBRASKA</b>						
NE	District 1	D. Bereuter	R	118,784	\$66,519,040	\$343,849,984
NE	District 2	J. Christensen	R	126,081	\$70,605,360	\$364,972,975
NE	District 3	B. Barrett	R	120,948	\$67,730,880	\$350,114,223
<b>NEVADA</b>						
NV	District 1	J. Ensign	R	117,892	\$66,019,520	\$341,267,867
NV	District 2	B. Vucanovich	R	131,332	\$73,545,920	\$380,173,307

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
<b>NEW HAMPSHIRE</b>						
NH	District 1	W. Zeliff	R	126,250	\$70,700,000	\$365,462,188
NH	District 2	C. Bass	R	128,012	\$71,686,720	\$370,562,737
<b>NEW JERSEY</b>						
NJ	District 1	R. Andrews	D	131,473	\$73,624,880	\$380,581,467
NJ	District 2	F. LoBiondo	R	120,682	\$67,581,920	\$349,344,220
NJ	District 3	J. Saxton	R	132,885	\$74,415,600	\$384,668,854
NJ	District 4	C. Smith	R	126,517	\$70,849,520	\$366,235,086
NJ	District 5	M. Roukema	R	135,438	\$75,845,280	\$392,059,151
NJ	District 6	F. Pallone	D	116,615	\$65,304,400	\$337,571,271
NJ	District 7	B. Franks	R	120,660	\$67,569,600	\$349,280,535
NJ	District 8	B. Martini	R	113,815	\$63,736,400	\$329,465,971
NJ	District 9	R. Torricelli	D	103,197	\$57,790,320	\$298,729,516
NJ	District 10	D. Payne	D	107,949	\$60,451,440	\$312,485,368
NJ	District 11	R. Frelinghuysen	R	131,205	\$73,474,800	\$379,805,674
NJ	District 12	R. Zimmer	R	132,994	\$74,476,640	\$384,984,382
NJ	District 13	R. Menendez	D	101,130	\$56,632,800	\$292,746,068
<b>NEW MEXICO</b>						
NM	District 1	S. Schiff	R	105,265	\$58,948,400	\$304,715,859
NM	District 2	J. Skeen	R	104,330	\$58,424,800	\$302,009,268
NM	District 3	B. Richardson	D	108,183	\$60,582,480	\$313,162,739
<b>NEW YORK</b>						
NY	District 1	M. Forbes	R	135,183	\$75,702,480	\$391,320,989
NY	District 2	R. Lazio	R	129,745	\$72,657,200	\$375,579,339
NY	District 3	P. King	R	119,573	\$66,960,880	\$346,133,942
NY	District 4	D. Frisa	R	120,051	\$67,228,560	\$347,517,632
NY	District 5	G. Ackerman	D	110,619	\$61,946,640	\$320,214,350
NY	District 6	F. Flake	D	121,036	\$67,780,160	\$350,368,961
NY	District 7	T. Manton	D	87,200	\$48,832,000	\$252,422,200
NY	District 8	J. Nadler	D	67,101	\$37,576,560	\$194,240,620
NY	District 9	C. Schumer	D	96,236	\$53,892,160	\$278,579,161
NY	District 10	E. Towns	D	94,448	\$52,890,880	\$273,403,348
NY	District 11	M. Owens	D	114,764	\$64,267,840	\$332,213,089
NY	District 12	N. Velazquez	D	90,416	\$50,632,960	\$261,731,716
NY	District 13	S. Molinari	R	111,675	\$62,538,000	\$323,271,206
NY	District 14	C. Maloney	D	55,139	\$30,877,840	\$159,613,620
NY	District 15	C. Rangel	D	72,898	\$40,822,880	\$211,021,486
NY	District 16	J. Serrano	D	86,064	\$48,195,840	\$249,133,764
NY	District 17	E. Engel	D	98,573	\$55,200,880	\$285,344,192
NY	District 18	N. Lowey	D	102,831	\$57,585,360	\$297,670,037
NY	District 19	S. Kelly	R	125,966	\$70,540,960	\$364,640,079
NY	District 20	B. Gilman	R	132,789	\$74,361,840	\$384,390,958
NY	District 21	M. McNulty	D	109,583	\$61,366,480	\$317,215,389

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
NY	District 22	G. Solomon	R	130,121	\$72,867,760	\$376,667,765
NY	District 23	S. Boehlert	R	118,598	\$66,414,880	\$343,311,561
NY	District 24	J. McHugh	R	125,618	\$70,346,080	\$363,632,706
NY	District 25	J. Walsh	R	122,940	\$68,846,400	\$355,880,565
NY	District 26	M. Hinchey	D	111,672	\$62,536,320	\$323,262,522
NY	District 27	B. Paxon	R	131,959	\$73,897,040	\$381,988,315
NY	District 28	L. Slaughter	D	113,064	\$63,315,840	\$327,292,014
NY	District 29	J. LaFalce	D	114,793	\$64,284,080	\$332,297,037
NY	District 30	J. Quinn	R	109,410	\$61,269,600	\$316,714,598
NY	District 31	A. Houghton	R	121,460	\$68,017,600	\$351,596,335
<b>NORTH CAROLINA</b>						
NC	District 1	E. Clayton	D	96,554	\$54,070,240	\$279,499,692
NC	District 2	D Funderburk	R	109,460	\$61,297,600	\$316,859,335
NC	District 3	W. Jones	R	112,308	\$62,892,480	\$325,103,583
NC	District 4	F. Heineman	R	109,887	\$61,536,720	\$318,095,393
NC	District 5	R. Burr	R	104,722	\$58,644,320	\$303,144,010
NC	District 6	H. Coble	R	112,001	\$62,720,560	\$324,214,895
NC	District 7	C. Rose	D	109,228	\$61,167,680	\$316,187,753
NC	District 8	B. Hefner	D	122,080	\$68,364,800	\$353,391,080
NC	District 9	S. Myrick	R	119,541	\$66,942,960	\$346,041,310
NC	District 10	C. Ballenger	R	116,159	\$65,049,040	\$336,251,265
NC	District 11	C. Taylor	R	98,439	\$55,125,840	\$284,956,295
NC	District 12	M. Watt	D	103,299	\$57,847,440	\$299,024,780
<b>NORTH DAKOTA</b>						
ND	Single District	E. Pomeroy	D	143,817	\$80,537,520	\$416,314,261
<b>OHIO</b>						
OH	District 1	S. Chabot	R	109,905	\$61,546,800	\$318,147,499
OH	District 2	R. Portman	R	135,699	\$75,991,440	\$392,814,680
OH	District 3	T. Hall	D	112,778	\$63,155,680	\$326,464,116
OH	District 4	M. Oxley	R	128,690	\$72,066,400	\$372,525,378
OH	District 5	P. Gillmor	R	140,327	\$78,583,120	\$406,211,583
OH	District 6	F. Cremeans	R	108,952	\$61,013,120	\$315,388,802
OH	District 7	D. Hobson	R	125,077	\$70,043,120	\$362,066,646
OH	District 8	J. Boehner	R	134,512	\$75,326,720	\$389,378,612
OH	District 9	M. Kaptur	D	119,605	\$66,978,800	\$346,226,574
OH	District 10	M. Hoke	R	112,416	\$62,952,960	\$325,416,216
OH	District 11	L. Stokes	D	96,039	\$53,781,840	\$278,008,895
OH	District 12	J. Kasich	R	121,438	\$68,005,280	\$351,532,651
OH	District 13	S. Brown	D	136,823	\$76,620,880	\$396,068,379
OH	District 14	T. Sawyer	D	110,941	\$62,126,960	\$321,146,460
OH	District 15	D. Pryce	R	110,933	\$62,122,480	\$321,123,302
OH	District 16	R. Regula	R	122,852	\$68,797,120	\$355,625,827
OH	District 17	J. Traficant	D	110,379	\$61,812,240	\$319,519,610
OH	District 18	B. Ney	R	115,297	\$64,566,320	\$333,755,991
OH	District 19	S. LaTourette	R	120,794	\$67,644,640	\$349,668,432



**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
<b>OKLAHOMA</b>						
OK	District 1	S. Largent	R	111,381	\$62,373,360	\$322,420,150
OK	District 2	T. Coburn	R	105,530	\$59,096,800	\$305,482,968
OK	District 3	B. Brewster	D	96,490	\$54,034,400	\$279,314,428
OK	District 4	J.C. Watts	R	115,166	\$64,492,960	\$333,376,779
OK	District 5	E. Istook	R	112,486	\$62,992,160	\$325,618,849
OK	District 6	F. Lucas	R	105,560	\$59,113,600	\$305,569,810
<b>OREGON</b>						
OR	District 1	E. Furse	D	127,047	\$71,146,320	\$367,769,303
OR	District 2	W. Cooley	R	118,125	\$66,150,000	\$341,942,344
OR	District 3	R. Wyden	D	113,746	\$63,697,760	\$329,266,234
OR	District 4	P. DeFazio	D	114,544	\$64,144,640	\$331,576,244
OR	District 5	J. Bunn	R	123,540	\$69,182,400	\$357,617,415
<b>PENNSYLVANIA</b>						
PA	District 1	T. Foglietta	D	88,848	\$49,754,880	\$257,192,748
PA	District 2	C. Fattah	D	85,821	\$48,059,760	\$248,430,340
PA	District 3	R. Borski	D	106,807	\$59,811,920	\$309,179,563
PA	District 4	R. Klink	D	111,621	\$62,507,760	\$323,114,890
PA	District 5	W. Clinger	R	108,707	\$60,875,920	\$314,679,588
PA	District 6	T. Holden	D	112,535	\$63,019,600	\$325,760,691
PA	District 7	C. Weldon	R	115,823	\$64,860,880	\$335,278,629
PA	District 8	J. Greenwood	R	135,796	\$76,045,760	\$393,095,471
PA	District 9	B. Shuster	R	115,463	\$64,659,280	\$334,236,519
PA	District 10	J. McDade	R	114,727	\$64,247,120	\$332,105,983
PA	District 11	P. Kanjorski	D	105,331	\$58,985,360	\$304,906,912
PA	District 12	J. Murtha	D	106,002	\$59,361,120	\$306,849,290
PA	District 13	J. Fox	R	120,212	\$67,318,720	\$347,983,687
PA	District 14	W. Coyne	D	87,209	\$48,837,040	\$252,448,253
PA	District 15	P. McHale	D	116,209	\$65,077,040	\$336,396,003
PA	District 16	R. Walker	R	131,402	\$73,585,120	\$380,375,940
PA	District 17	G. Gekas	R	121,411	\$67,990,160	\$351,454,492
PA	District 18	M. Doyle	D	100,642	\$56,359,520	\$291,333,430
PA	District 19	W. Goodling	R	120,968	\$67,742,080	\$350,172,118
PA	District 20	F. Mascara	D	104,146	\$58,321,760	\$301,476,634
PA	District 21	P. English	R	113,128	\$63,351,680	\$327,477,278
<b>RHODE ISLAND</b>						
RI	District 1	P. Kennedy	D	94,175	\$52,738,000	\$272,613,081
RI	District 2	J. Reed	D	98,348	\$55,074,880	\$284,692,873
<b>SOUTH CAROLINA</b>						
SC	District 1	M. Sanford	R	125,873	\$70,488,880	\$364,370,867
SC	District 2	F. Spence	R	123,075	\$68,922,000	\$356,271,356
SC	District 3	L. Graham	R	119,370	\$66,847,200	\$345,546,308
SC	District 4	B. Inglis	R	120,170	\$67,295,200	\$347,862,108
SC	District 5	J. Spratt	D	123,159	\$68,969,040	\$356,514,515
SC	District 6	J. Clyburn	D	107,212	\$60,038,720	\$310,351,937

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
<b>SOUTH DAKOTA</b>						
SD	Single District	T. Johnson	D	156,070	\$87,399,200	\$451,783,633
<b>TENNESSEE</b>						
TN	District 1	J. Quillen	R	95,264	\$53,347,840	\$275,765,464
TN	District 2	J. Duncan	R	100,301	\$56,168,560	\$290,346,320
TN	District 3	Z. Wamp	R	102,979	\$57,668,240	\$298,098,460
TN	District 4	V. Hilleary	R	103,305	\$57,850,800	\$299,042,149
TN	District 5	B. Clement	D	98,887	\$55,376,720	\$286,253,143
TN	District 6	B. Gordon	D	123,572	\$69,200,320	\$357,710,047
TN	District 7	E. Bryant	R	122,627	\$68,671,120	\$354,974,508
TN	District 8	J. Tanner	D	107,556	\$60,231,360	\$311,347,731
TN	District 9	H. Ford	D	92,859	\$52,001,040	\$268,803,590
<b>TEXAS</b>						
TX	District 1	J. Chapman	D	109,825	\$61,502,000	\$317,915,919
TX	District 2	C. Wilson	D	111,673	\$62,536,880	\$323,265,417
TX	District 3	S. Johnson	R	137,856	\$77,199,360	\$399,058,656
TX	District 4	R. Hall	D	125,497	\$70,278,320	\$363,282,441
TX	District 5	J. Bryant	D	109,521	\$61,331,760	\$317,035,915
TX	District 6	J. Barton	R	144,181	\$80,741,360	\$417,367,950
TX	District 7	B. Archer	R	141,271	\$79,111,760	\$408,944,227
TX	District 8	J. Fields	R	140,953	\$78,933,680	\$408,023,697
TX	District 9	S. Stockman	R	120,229	\$67,328,240	\$348,032,898
TX	District 10	L. Dogget	D	108,022	\$60,492,320	\$312,696,685
TX	District 11	C. Edwards	D	115,215	\$64,520,400	\$333,518,621
TX	District 12	P. Geren	D	121,810	\$68,213,600	\$352,609,498
TX	District 13	W. Thornberry	R	111,293	\$62,324,080	\$322,165,412
TX	District 14	G. Laughlin	R	118,107	\$66,139,920	\$341,890,238
TX	District 15	E. de la Garza	D	101,446	\$56,809,760	\$293,660,809
TX	District 16	R. Coleman	D	114,942	\$64,367,520	\$332,728,355
TX	District 17	C. Stenholm	D	114,473	\$64,104,880	\$331,370,717
TX	District 18	S. Lee	D	96,391	\$53,978,960	\$279,027,847
TX	District 19	L. Combest	R	130,662	\$73,170,720	\$378,233,825
TX	District 20	H. Gonzalez	D	107,900	\$60,424,000	\$312,343,525
TX	District 21	L. Smith	R	126,067	\$70,597,520	\$364,932,448
TX	District 22	T. DeLay	R	143,153	\$80,165,680	\$414,392,147
TX	District 23	H. Bonilla	R	118,630	\$66,432,800	\$343,404,193
TX	District 24	M. Frost	D	133,340	\$74,670,400	\$385,985,965
TX	District 25	K. Bentsen	D	129,278	\$72,395,680	\$374,227,491
TX	District 26	R. Armey	R	132,712	\$74,318,720	\$384,168,062
TX	District 27	S. Ortiz	D	110,352	\$61,797,120	\$319,441,452
TX	District 28	F. Tejeda	D	114,359	\$64,041,040	\$331,040,715
TX	District 29	G. Green	D	118,470	\$66,343,200	\$342,941,033
TX	District 30	E. Johnson	D	106,689	\$59,745,840	\$308,837,983
<b>UTAH</b>						
UT	District 1	J. Hansen	R	188,257	\$105,423,920	\$544,956,951

**VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT**

State	Congressional District	Name of Member	Party	Number of Children in Families Eligible for \$500 Tax Credit	Tax Relief Per District in 1996 (Including Retroactive to October 1995)	Seven Year Total (Including Retroactive to October 1995)
UT	District 2	E. Waldholtz	R	173,704	\$97,274,240	\$502,829,654
UT	District 3	B. Orton	D	182,102	\$101,977,120	\$527,139,765
<b>VERMONT</b>						
VT	Single District	B. Sanders	I	124,330	\$69,624,800	\$359,904,268
<b>VIRGINIA</b>						
VA	District 1	H. Bateman	R	127,062	\$71,154,720	\$367,812,725
VA	District 2	O. Pickett	D	125,300	\$70,168,000	\$362,712,175
VA	District 3	R. Scott	D	96,735	\$54,171,600	\$280,023,641
VA	District 4	N. Sisisky	D	122,407	\$68,547,920	\$354,337,663
VA	District 5	L. Payne	D	105,742	\$59,215,520	\$306,096,655
VA	District 6	B. Goodlatte	R	104,819	\$58,698,640	\$303,424,800
VA	District 7	T. Bliley	R	127,941	\$71,646,960	\$370,357,210
VA	District 8	J. Moran	D	100,060	\$56,033,600	\$289,648,685
VA	District 9	R. Boucher	D	98,406	\$55,107,360	\$284,860,769
VA	District 10	F. Wolf	R	140,525	\$78,694,000	\$406,784,744
VA	District 11	T. Davis	R	133,708	\$74,876,480	\$387,051,233
<b>WASHINGTON</b>						
WA	District 1	R. White	R	128,938	\$72,205,280	\$373,243,276
WA	District 2	J. Metcalf	R	124,859	\$69,921,040	\$361,435,590
WA	District 3	L. Smith	R	122,258	\$68,464,480	\$353,906,346
WA	District 4	R. Hastings	R	119,034	\$66,659,040	\$344,573,672
WA	District 5	G. Nethercutt	R	112,770	\$63,151,200	\$326,440,958
WA	District 6	N. Dicks	D	110,063	\$61,635,280	\$318,604,869
WA	District 7	J. McDermott	D	75,747	\$42,418,320	\$219,268,628
WA	District 8	J. Dunn	R	138,841	\$77,750,960	\$401,909,985
WA	District 9	R. Tate	R	120,777	\$67,635,120	\$349,619,221
<b>WEST VIRGINIA</b>						
WV	District 1	A. Mollohan	D	108,787	\$60,920,720	\$314,911,168
WV	District 2	R. Wise	D	113,085	\$63,327,600	\$327,352,804
WV	District 3	N. Rahall	D	102,162	\$57,210,720	\$295,733,450
<b>WISCONSIN</b>						
WI	District 1	M. Neumann	R	122,991	\$68,874,960	\$356,028,197
WI	District 2	S. Klug	R	116,526	\$65,254,560	\$337,313,639
WI	District 3	S. Gunderson	R	121,436	\$68,004,160	\$351,526,861
WI	District 4	G. Kleczka	D	114,365	\$64,044,400	\$331,058,084
WI	District 5	T. Barrett	D	93,267	\$52,229,520	\$269,984,648
WI	District 6	T. Petri	R	125,885	\$70,495,600	\$364,405,604
WI	District 7	D. Obey	D	123,881	\$69,373,360	\$358,604,525
WI	District 8	T. Roth	R	125,731	\$70,409,360	\$363,959,812
WI	District 9	J. Sensenbrenner	R	138,220	\$77,403,200	\$400,112,345
<b>WYOMING</b>						
WY	Single District	B. Cubin	R	114,046	\$63,865,760	\$330,134,659

