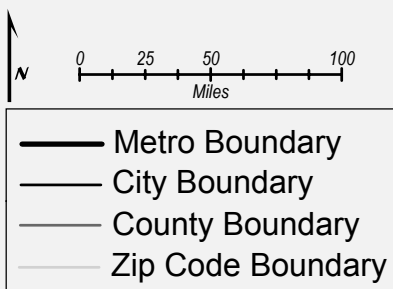
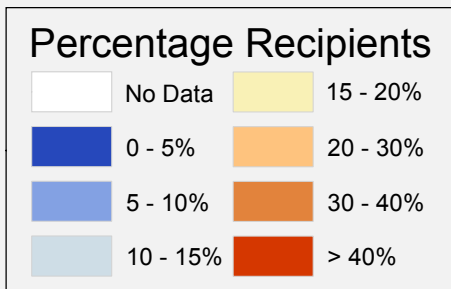
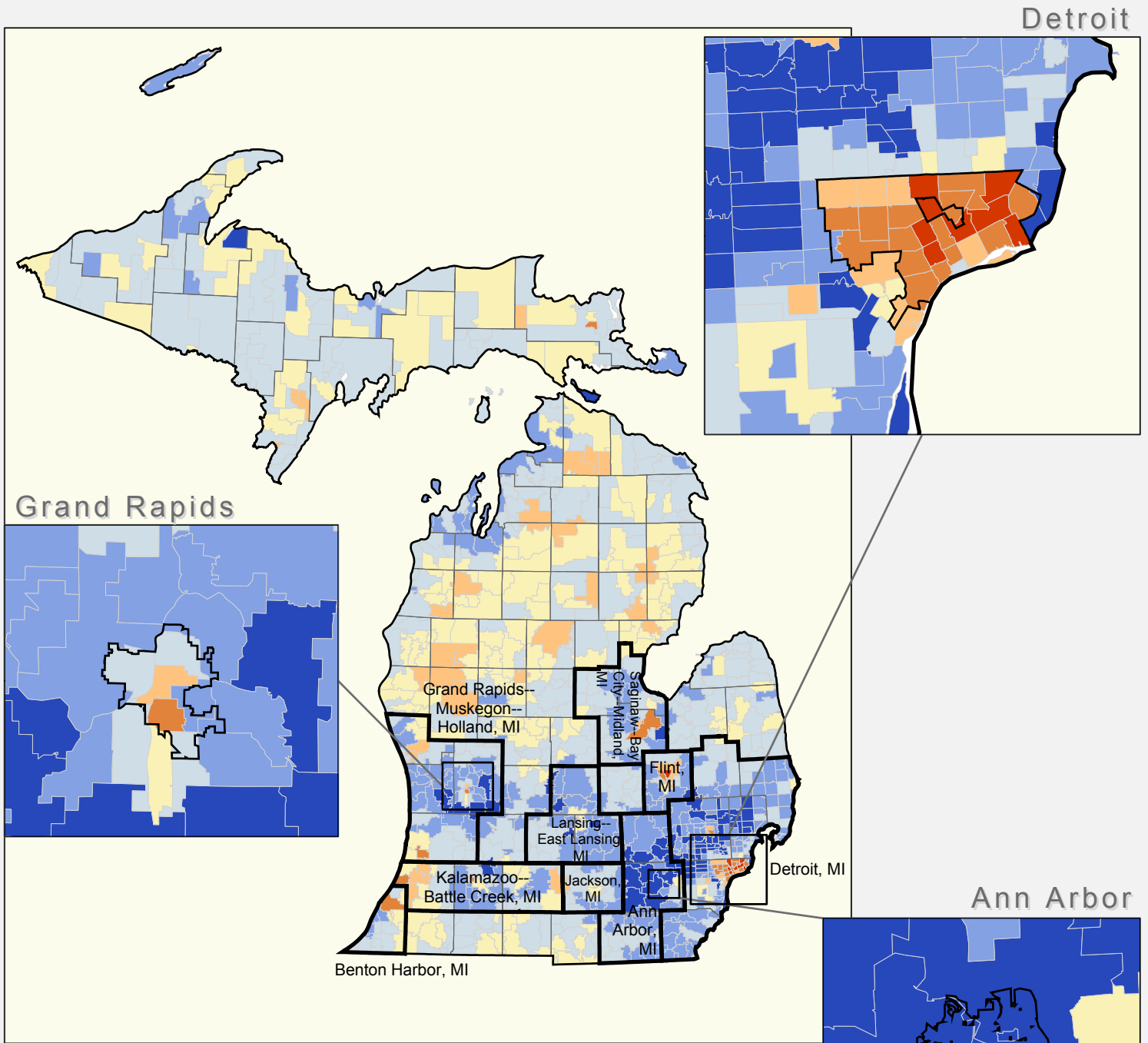


Michigan

EITC Recipients as a Percentage of Total Returns by Zip Code, TY 2001



Percentage Recipients

| Large City | Large Suburb | Small Metro | Rural |
|------------|--------------|-------------|-------|
| 29.3% | 8.4% | 13.5% | 13.6% |