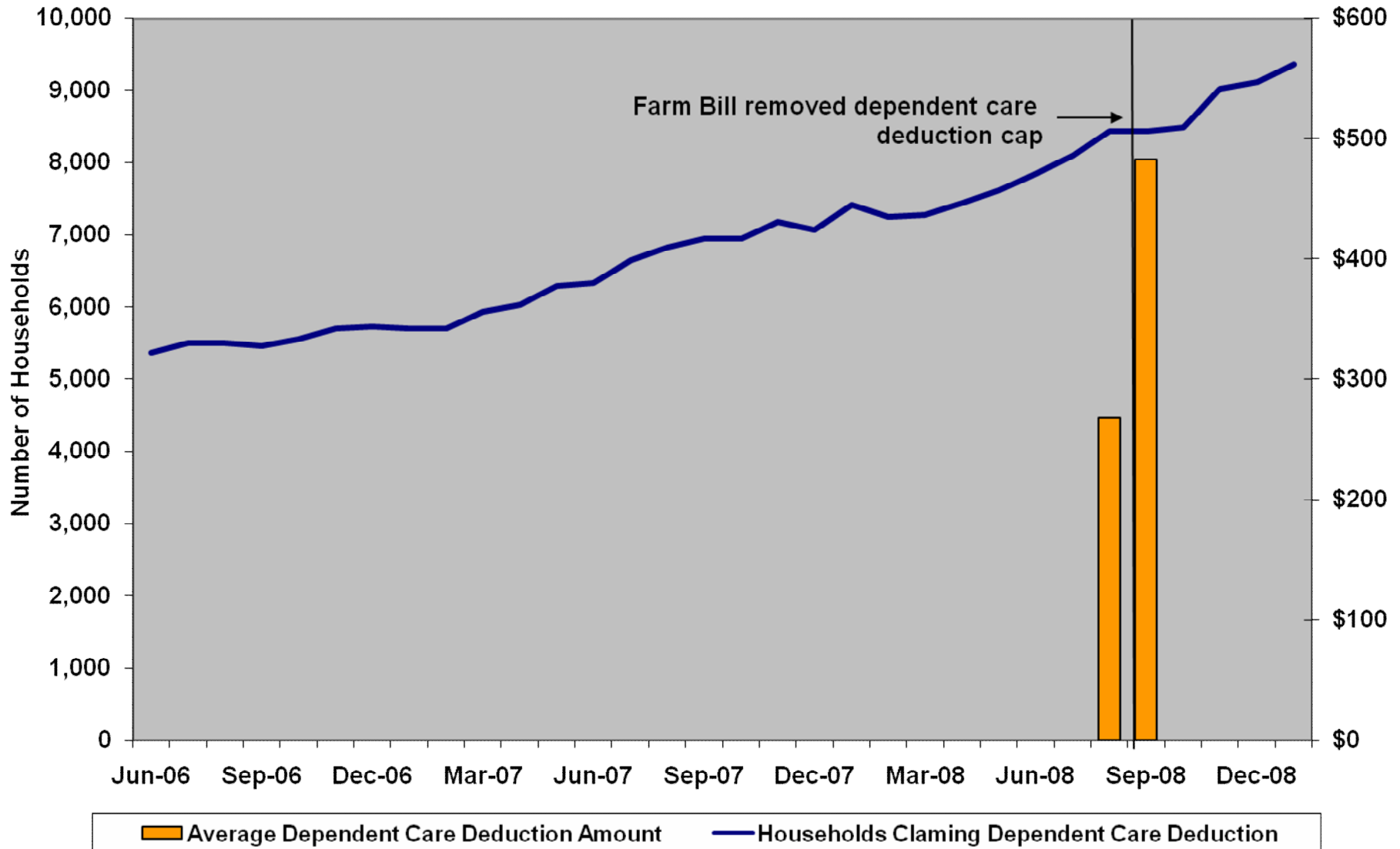


Impact of Removing the Dependent Care Deduction Cap: Massachusetts



Month	Households	Individuals	Av Dependent Care Amount	Month	Households	Individuals	Av Dependent Care Amount
June 2006	5,370	16,565	\$251	October 2007	6,957	21,539	\$261
July 2006	5,505	16,985	\$253	November-07	7,183	22,228	\$265
August 2006	5,506	17,055	\$255	December-07	7,076	21,890	\$261
September 2006	5,468	17,008	\$252	January-08	7,419	22,897	\$259
October 2006	5,566	17,308	\$252	February-08	7,245	22,380	\$257
November 2006	5,708	17,757	\$251	March-08	7,281	22,466	\$256
December 2006	5,733	17,831	\$249	April-08	7,439	22,955	\$256
January 2007	5,712	17,797	\$246	May-08	7,626	23,514	\$256
February 2007	5,708	17,742	\$247	June-08	7,846	24,203	\$262
March 2007	5,939	18,410	\$242	July-08	8,093	24,960	\$267
April 2007	6,043	18,849	\$251	August-08	8,437	26,015	\$268
May 2007	6,294	19,562	\$258	September-08	8,433	26,094	\$483
June 2007	6,332	19,705	\$260	October-08	8,495	26,254	\$471
July 2007	6,653	20,682	\$268	November-08	9,028	27,838	\$472
August 2007	6,827	21,229	\$269	December-08	9,116	28,049	\$475
September 2007	6,946	21,578	\$271	January-09	9,365	28,792	\$476