(Tax rates for tax year 2015 -- as of January 1, 2015)

		x Rate Fin perce		Number of	Incon	ne Bra	ıckets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		State Inco	ome Tax		(-)		-, (-)	.,	-,	(-)	
Arizona	2.59	-	4.54	5	10,000 (b)		150,001 (b)	2.100	4,200	2,100	
Arkansas (a)	0.9		6.9	6	4,299		35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0		12.3 (f)		7,749 (b)		519,687 (b)	108 (c)	216 (c)	333 (c)	
Colorado	4.63		12.0 (1)	1		lat rat		4,000 (d)	8,000 (d)	4,000 (d)	
Connecticut	3.0		6.7	6	10,000 (b)	-	250,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0		6.6	7	2,000		60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inc	ome Tax		2,000		00,001	110 (0)	220 (0)	110 (0)	
Georgia	1.0	-	6.0	6	750 (h)	_	7.001 (h)	2.700	5.400	3.000	
Hawaii (w)	1.4	-	11.0	12	2,400 (b)		200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.4	7	1,429 (b)	-	10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
Illinois	3.8	-	7.4	1		lat rat		2.000 (d)	4.000 (d)	2.000 (d)	
Indiana	3.3			1		lat rat		1,000	2,000	2,500 (i)	l
lowa (a)	0.36	_	8.98	9	1.539	iai rai	69.255	40 (c)	2,000 80 (c)	2,500 (I) 40 (c)	Yes
Kansas	2.7	-	6.96 4.6 (j)	2		- 5,000 (,	2,250	4,500	2,250	169
	2.7		4.6 (J) 6.0		3.000	5,000 (75.001				
Kentucky				6 3		-		20 (c)	40 (c)	20 (c)	Yes
Louisiana	2.0 0.0	-	6.0 7.95	3	12,500 (b)	-	50,001 (b)	4,500 (k) 3,900	9,000 (k)	1,000	Yes
Maine (a)		-			5,200 (b)	-	20,900 (b)		7,800	3,900	
Maryland	2.0	-	5.75	8	1,000 (I)	-	250,000 (I)	3,200	6,400	3,200	
Massachusetts	5.2			1		lat rat		4,400	8,800	1,000	
Michigan (a)	4.25			1		lat rat		3,950	7,900	3,950	
Minnesota (a)	5.35	-	9.85	4	25,070 (m)	-	154,951 (m)	4,000 (d)	8,000 (d)	4,000 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	-	6.9	7	2,800	-	17,100	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	· ·	6.84	4	3,050 (b)	-	39,460 (b)	130 (c)	260 (c)	130 (c)	
Nevada		State Inco		I							
New Hampshire		me Tax c			erest Income Or	nly					
New Jersey	1.4	-	8.97	6	20,000 (o)	-	500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (p)	-	16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
New York	4.0	-	8.82	8	8,200 (b)	-	1,029,250 (b)	0	. 0	1,000	
North Carolina	5.8	-		1		lat rat			None		
North Dakota (a)	1.22	-	3.22	5	37,450 (q)	-	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
Ohio (a)	0.528		5.333	9	5,200	-	208,000	2,200 (r)	4,400 (r)	1,700 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,350 (b)	-	125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
Pennsylvania	3.07			1		lat rat			140110		
Rhode Island (a)	3.75	-	5.99	3	60,550	-	137,650	3,850	7,700	3,850	l
South Carolina (a)	0.0	-	7.0	6	2,910	-	14,550	4,000 (d)	8,000 (d)	4,000 (d)	l
South Dakota		State Inco									l
Tennessee				ends and Int	erest Income Or	nly		1,250	2,500	0	l
Texas		State Inco	ome Tax								l
Utah	5.0			1		lat rat		(t)	(t)	(t)	l
Vermont (a)	3.55	-	8.95	5	37,450 (u)		411,500 (u)	4,000 (d)	8,000 (d)	4,000 (d)	l
Virginia	2.0	-	5.75	4	3,000	-	17,001	930	1,860	930	l
Washington		State Inco	ome Tax								l
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.4	-	7.65	4	11,090 (v)	-	244,270 (v)	700	1,400	700	
Wyoming	No S	State Inco	ome Tax								l
	1					-					l
District of Columbia (w)	4.0	-	8.95	4	10,000	-	350,000	1,675	3,350	1,675	l

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Maine has suspended indexing for 2014 and 2015.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
 d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.

- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.

 g) Connecticut's personal exemption incorporates a standard deduction. An additional tax redit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

 h) The Georgia income brackets reported are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- i) Kansas tax rates are scheled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

 I) The income brackets reported for Manyland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,650 to \$257,261.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges
- p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- r) Ohio provides an additional tax credit of \$20 per exemption.
 s) The income brackets reported for Oklahoma are for single persons. For married persons filling jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to
- v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from
- (w) Tax rates in the District of Columbia and Hawaii are scheduled to decrease for tax year 2016.

(Tax rates for tax year 2014 -- as of January 1, 2014)

		ate Range ercents)	Number of	Incor	ne Bra	ckets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	5.0	3	500 (b)		3,001 (b)	1,500	3,000	500 (e)	Yes
Alabama Alaska	-		3	500 (a)	-	3,001 (b)	1,500	3,000	500 (e)	res
		Income Tax	5	40.000 (b)		450.004 (1)	0.400	4.000	0.400	
Arizona	2.59 -	4.54		10,000 (b)	-	150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	7.0	6	4,199	- 1	34,600	26 (c)	52 (c)	26 (c)	
California (a)	1.0 -	12.3 (f)	9	7,582 (b)		508,500 (b)	106 (c)	204 (c)	326 (c)	
Colorado	4.63		1		lat rate		3,950 (d)	7,400 (d)	3,950 (d)	
Connecticut	3.0 -	6.7	6	10,000 (b)	-	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	_ 6.6	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		Income Tax								
Georgia	1.0 -	0.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4 -	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6 -	7.4	7	1,409 (b)	-	10,568 (b)	3,950 (d)	7,900 (d)	3,950 (d)	
Illinois	5.0		1		lat rate	·	2,000	4,000	2,000	
Indiana	3.4		1				1,000	2,000	2,500 (j)	
Iowa (a)	0.36 -	0.00	9	1,515	-	68,175	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	4.0 (1)	2		5,000 (2,250	4,500	2,250	
Kentucky	2.0 -	0.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0 -	0.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	0.0	7.55	3	5,200 (b)	-	20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	5.75	8	1,000 (I)	-	250,000 (I)	3,200	6,400	3,200	
Massachusetts (a)	5.2		1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.25		1	F	lat rate	····	3,950	7,900	3,950 (m)	
Minnesota (a)	5.35 -	5.00	4	24,680 (m)	-	152,541 (m)	3,950 (d)	7,900 (d)	3,950 (d)	
Mississippi	3.0 -	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5 -	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0 -	6.9	7	2,700	-	16,400	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	6.84	4	3,000 (b)	-	29,000 (b)	128 (c)	256 (c)	128 (c)	
Nevada		Income Tax								
New Hampshire	State Income T	ax of 5% on Divide	ends and Int	erest Income Or	nly					
New Jersey	1.4 -	8.97	6	20,000 (o)	-	500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (p)	-	16,001 (p)	3,950 (d)	7,900 (d)	3,950 (d)	
New York	4.0	8.82	8	8,200 (b)	-	1,029,250 (b)	0	0	1,000	
North Carolina	5.8 -		1	F	Flat rate	>		None		
North Dakota (a)	1.22 -	3.22	5	36,900 (q)	-	405,100 (q)	3,950 (d)	7,900 (d)	3,950 (d)	
Ohio (a)	0.534	5.392	9	5,000	-	200,000	1,700 (r)	3,400 (r)	1,700 (r)	
Oklahoma	0.5 -	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0 -	9.9	4	3,250 (b)	-	125,000 (b)	191 (c)	382 (c)	191 (c)	Yes (n)
Pennsylvania	3.07		1		Flat rate			None		,
Rhode Island (a)	3.75 -	5.99	3	59,600	-	135,500	3.800	7,600	3,800	
South Carolina (a)	0.0	7.0	6	2,880	-	14,400	3,950 (d)	7,900 (d)	3,950 (d)	
South Dakota		Income Tax	-	_,		,	-, (-)	., (=)	-, (-,	
Tennessee	State Income T	ax of 6% on Divide	ends and Int	erest Income Or	nlv		1,250	2.500	0	
Texas		Income Tax	1		,		,	,		
Utah	5.0		1		Flat rate		(t)	(t)	(t)	l
Vermont (a)	3.55 -	8.95	5	36,900 (u)		405,100 (u)	3,950 (d)	7,900 (d)	3,950 (d)	l
Virginia	2.0 -	5.75	4	3,000	-	17,001	930	1,860	930	l
Washington	-	Income Tax		-,		,		.,		l
West Virginia	3.0	6.5	5	10.000		60,000	2.000	4,000	2,000	l
Wisconsin (a)	4.4	7.65	4	7,500 (v)		225,000 (v)	700	1,400	700	l
Wyoming		Income Tax		., (*)		,(*)		.,		l
,9					_					l
District of Columbia	4.0	8.95	4	10,000		350,000	1,675	3,350	1,675	1

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
 d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

 h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000.
- to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
 j) Kansas tax rates are scheled to decrease on 1/1/2015. New rates will range from 2.7% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

 1) The income brackets reported for Maryland are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000 m) The income brackets reported for Minnesota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from
- \$36,080 to \$254,241.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,100 for all filers in Oregon. o) The New Jersey rates reported are for single individuals. For married couples filling jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$61,700 to \$405,100.
- r) Ohio provides an additional tax credit of \$20 per exemption.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filling jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$61,600
- y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$10,000 to \$300,000.

(Tax rates for tax year 2013 -- as of January 1, 2013)

	Tax Rate		Number	Income I	Brackets	Per	sonal Exemptio	ns	Federal
State	(per		of						Income Tax
	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible?
Alabama	2.0	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State In	ncome Tax		, ,	. , ,				
Arizona	2.59	4.54	5	10,000 (b) -	150,001 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	7.0	6	4,899 -	34,000	23 (c)	46 (c)	23 (c)	
California (a)	1.0	12.3 (f)	9	7,455 (b) -	500,000 (b)	104 (c)	208 (c)	321 (c)	
Colorado	4.63		1	Flat	rate	3,900 (d)	7800 (d)	3900 (d)	
Connecticut	3.0	6.7	6	10,000 (b) -	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	6.75	6	5,000 -	60,001	110 (c)	220 (c)	110 (c)	
District of Columbia	4.0	8.95	4	10,000 -	350,000	1,675	3,350	1,675	
Florida	No State In	rcome Tax							
Georgia	1.0	6.0	6	750 (h) -	7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	11.0	########	2,400 (b) -	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	7.4	7	1,380 (b) -	10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)	
Illinois	5.0		1	Flat	rate	2,000	4,000	2,000	
Indiana	3.4		1	Flat	rate	1,000	2,000	2,500 (i)	l
Iowa (a)	0.36	8.98	9	1,494 -	67,230	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.0	4.90	2	15,000 (b)		2,250	4,500	2,250	
Kentucky	2.0	6.0	6	3,000 -	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	6.0	3	12,500 (b) -	50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes
Maine (a)	0.0	8.0	3	5,200 (b) -	20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	5.8	8	1,000 (k) -	250,000 (k)	3,200	6,400	3,200	
Massachusetts (a)	5.3		1	Flat	rate	4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat	rate	3,763	7,526	3,763 (m)	
Minnesota (a)	5.35	7.85	3	24,270 (I) -	79,730 (I)	3,900 (d)	7,800 (d)	3,900 (d)	
Mississippi	3.0	5.0	3	5,000 -	10,001	6,000	12,000	1,500	
Missouri	1.5	6.0	########	1,000 -	9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	6.9	7	2,700 -	16,400	2,240	4,480	2,240	Yes (m)
Nebraska (a)	2.46	6.84	4	2,400 (b) -	27,001 (b)	126 (c)	252 (c)	126 (c)	
Nevada	No State In								
New Hampshire	State Inco			nds and Interest I	ncome Only				
New Jersey	1.4	8.97	6	20,000 (n) -	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	4.5	4	5,500 (o) -	16,001 (o)	3,900 (d)	7,800 (d)	3,900 (d)	
New York	4.0	0.02	8	8,200 (b) -		0	0	1,000	
North Carolina	6.0	7.75	3	12,750 (p) -	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	3.99	5	36,250 (q) -	398,350 (q)	3,900 (d)	7,800 (d)	3,900 (d)	
Ohio (a)	0.587	5.925	9	5,200 -	208,500	1,650 (r)	3,300 (r)	1,650 (r)	
Oklahoma	0.5	5.25	7	1,000 (s) -	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	9.9	4	3,250 (b) -	125,000 (b)	188 (c)	376 (c)	188 (c)	Yes (m)
Pennsylvania	3.07		1	Flat			None		
Rhode Island (a)	3.75	5.99	3	58,600 -	133,250	3,750	7,500	3,750	
South Carolina (a)	0.0	7.0	6	2,850 -	14,250	3,900 (d)	7,800 (d)	3,900 (d)	
South Dakota		rcome Tax							
Tennessee			6 on Divide	nds and Interest I	ncome Only	1,250	2,500	0	
Texas		rcome Tax							
Utah	5.0		1	Flat		(t)	(t)	(t)	l
Vermont (a)	3.55	8.95	5	35,350 (u)	388,350 (u)	3,900 (d)	7,800 (d)	3,900 (d)	l
Virginia	2.0	5.75	4	3,000 -	17,001	930	1,860	930	l
Washington	No State Ir								l
West Virginia	3.0	6.5	5	10,000 -	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.6	7.75	5	10,750 (v) -	236,600 (v)	700	1,400	700	l
Wyoming	No State In	rcome Tax							l

Footnotes:

- (a) Seventeen states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
 (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
 (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
- (g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted
- gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

 (h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- (i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- (j) The amounts reported for Louisiana are a combined personal exemption standard deduction.
- (k) The income brackets reported for Maryland are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- (I) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging
- (m) The deduction for federal income tax is limited to \$5.000 for individuals and \$10.000 for joint returns in Missouri and Montana and to \$6.100 for all filers in Oregon (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and
- the same high and low income ranges.

 (a) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets
- ranging from \$8,000 to \$24,000.

 (p) The income brackets reported for North Carolina are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.
- (a) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets
- ranging from \$60,650 to \$398,350. (r) Ohio provides an additional tax credit of \$20 per exemption.
- (s) The income brackets reported for Oklahoma are for single persons. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- (t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- (u) Vermont's income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,050 to \$388,350.
- (v) The Wisconsin income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply income brackets ranging from \$14,330 to \$315,460.

(Tax rates for tax year 2012 -- as of January 1, 2012)

		x Rate F		Number		_		_			Federal
		in perce		of		ne Bra	ckets		sonal Exempti		Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No S	State Inco	me Tax								
Arizona	2.59	-	4.54	5	10,000 (b)		150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0	6	3,899		32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	-	9.3 (f)	6	7,316 (b)		48,029 (b)	102 (c)	204 (c)	315 (c)	
Colorado	4.63			1	F	lat rat	e	3,700 (d)	7,400 (d)	3700 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b)	-	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.75	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida	No S	State Inco	ome Tax					- (-)	- (-)	- (-)	
Georgia	1.0	-	6.0	6	750 (h)		7,001 (h)	2.700	5.400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)		200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,338 (b)		26,760 (b)	3,700 (d)	7,400 (d)	3,700 (d)	
Illinois	5.0			1		lat rat		2,000	4,000	2,000	
Indiana	3.4			1		lat rat		1,000	2,000	2,500 (j)	l
lowa (a)	0.36	-	8.98	9	1,469	-	66.105	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5		6.45	3	15,000 (b)		30,001 (b)	2,250	4,500	2,250	
Kentucky	2.0		6.0	6	3,000		75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0		6.0	3	12,500 (b)		50,001 (b)	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0		8.5	4	5,100 (b)		20,350 (b)	2,850	5,700	2,850	103
Maryland	2.0	_	5.5	7	1,000		500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3	-	5.5	1		lat rat		4,400	8,800	1,000	
Michigan (a)	4.35			1 1		lat rat		3,600	7,200	4,200 (k)	
	5.35		7.85	3	23.670 (I)	1al 1al	77.731 (I)		7,200 7,400 (d)		
Minnesota (a)	3.0	-	5.0	3	23,670 (I) 5.000	-	10,001	3,700 (d) 6,000	12,000 (d)	3,700 (d) 1,500	
Mississippi	1.5	-	6.0	10	1.000	-	9.001	2.100	4.200	1,200	Yes (m)
Missouri	1.0	-	6.9	7	2,700	-	16,000	2,100	4,200	2,190	Yes (m)
Montana (a)	2.56	-	6.84	4		-					162 (111)
Nebraska (a) Nevada		tate Inco		4	2,400 (b)	-	27,001 (b)	123 (c)	246 (c)	123 (c)	
New Hampshire					erest Income Or	ala e					
		ile rax u	8.97			пу	E00.000 (*)	1 000	2.000	4.500	
New Jersey New Mexico	1.4 1.7	-	4.9	6 4	20,000 (n) 5,500 (o)	-	500,000 (n) 16,001 (o)	1,000 3,700 (d)	2,000 7,400 (d)	1,500 3,700 (d)	
	4.0	-	4.9 8.82	8		-	1,000,000 (b)	3,700 (d) 0	7,400 (d) 0	1,000 (d)	
New York	6.0			3	8,000 (b)	-		1.150	2.300		
North Carolina		-	7.75	5	12,750 (p)	-	60,000 (p)	,	,	1,150	
North Dakota (a)	1.51	-	3.99		35,350 (q)	-	388,350 (q)	3,700 (d)	7,400 (d)	3,700 (d)	
Ohio (a)	0.587		5.925	9 7	5,100	-	204,200	1,650 (r)	3,300 (r)	1,600 (r)	
Oklahoma	0.5	-	5.25		1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	., , ,
Oregon (a)	5.0	-	9.9	4	2,000 (b)	-	125,000 (b)	183 (c)	366 (c)	183 (c)	Yes (m)
Pennsylvania	3.07			1		lat rat			140110		
Rhode Island (a)	3.75	-	5.99	3	57,150	-	129,900	3,650	7,300	3,650	l
South Carolina (a)	0.0		7.0	6	2,800	-	14,000	3,700 (d)	7,400 (d)	3,700 (d)	l
South Dakota		State Inco		1							l
Tennessee				ends and Int	erest Income Or	nly		1,250	2,500	0	l
Texas		State Inco	ome rax		_						
Utah	5.0			1		lat rat		(t)	(t)	(t)	l
Vermont (a)	3.55	-	8.95	5	35,350 (u)		388,350 (u)	3,700 (d)	7,400 (d)	3,700 (d)	l
Virginia	2.0		5.75	4	3,000	-	17,001	930	1,860	930	l
Washington		State Inco									l
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.6	-	7.75	5	10,570 (v)	-	232,660 (v)	700	1,400	700	l
Wyoming	No S	State Inco	ome Tax								l
						-					l
District of Columbia	4.0	-	8.95	4	10,000	-	350,000	1,675	3,350	1,675	l

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
 d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- i) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- k) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2013.

 1) The income brackets reported for Minnesota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$34.590 to \$137.431.
- m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,950 for all filers in Oregon.

 n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- p) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000. q) The income brackets reported for North Dakota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from
- \$59,100 to \$388,350. r) Ohio provides an additional tax credit of \$20 per exemption. 2012 tax rates and brackets reported.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$59,050
- y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$14,090 to \$310,210.

Source: Federation of Tax Administrators, February 2012. http://www.costbasis.com/images/State Income Tax Rates 2012.pdf

State Individual Income Taxes, 2011 (Tax rates for tax year 2011 -- as of January 1, 2011)

		x Rate R		Number	Incom	ne Bra	ckets	Pore	onal Exempti	ons	Federal Income Tax
State	Low	iii perce	High	Brackets	Lowest	ie bia	Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)		0.004 (1)	4.500	0.000	500 ()	
		- 		3	(d) 00c	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska Arizona	2.59	State Inco	4.54	5	40.000 (6)		450 004 (b)	2.100	4.200	2.300	
		-	7.0	6	10,000 (b)	-	150,001 (b)				
Arkansas (a) California (a)	1.0 1.0	-	9.3 (f)	6	3,899	-	32,700 46,767 (b)	23 (c) 99 (c)	46 (c) 198 (c)	23 (c) 99 (c)	
Colorado	4.63	-	9.5 (1)	1	7,124 (b)	lat rate				3650 (d)	
Connecticut	3.0		6.5	3	10,000 (b)	iai iai		3,650 (d)	7300 (d)	3630 (u)	
Delaware	2.2	-	6.95	6	5,000 (b)	-	500,001 (b) 60,001	13,000 (g) 110 (c)	24,000 (g)		
Florida		State Inco		6	5,000	-	60,001	110 (0)	220 (c)	110 (c)	
Georgia	1.0	-	6.0	6	750 (h)	_	7,001 (h)	2.700	5.400	3.000	
Georgia Hawaii	1.0	-	11.0	12		-		1,040		1,040	
	1.4	-	7.8	8	2,400 (b)	-	200,001 (b)		2,080		
Idaho (a) Illinois	5.0		7.8	1	1,315 (b)	- lat rate	26,320 (b)	3,650 (d)	7,300 (d)	3,650 (d)	
		(i)				lat rate		2,000	4,000	2,000	
Indiana	3.4	_	0.00	1 9		lat rate		1,000	2,000	2,500 (j)	V
lowa (a)	0.36	-	8.98	3	1,439 (k)	-	64,756 (k)	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5	-	6.45	6	15,000 (b)	-	30,001 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0		3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0		6.0	3	12,500 (b)	-	50,001 (b)	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0	-	8.5	4	4,949 (b)	-	19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	-	5.5	7	1,000		500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3			1		lat rate		4,400	8,800	1,000	l
Michigan (a)	4.35		7.05	1		lat rate		3,600	7,200	4,200 (m)	
Minnesota (a)	5.35	-	7.85	3	22,770 (n)	-	74,781 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0 2.56	-	6.9 6.84	7	2,600	-	15,601	2,130	4,260	2,130	Yes (o)
Nebraska (a)		- 		4	2,400 (b)	-	27,001 (b)	118 (c)	236 (c)	118 (c)	
Nevada		State Inco	x of 5% on								
New Hampshire		come ra			20,000 (-)		E00 000 (-)	4 000	0.000	4.500	
New Jersey	1.4 1.7	-	8.97 4.9	6 4	20,000 (p)	-	500,000 (p)	1,000 3.650 (d)	2,000	1,500	
New Mexico		-		7	5,500 (q)	-	16,001 (q)		7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	3	8,000 (r)	-	500,001 (r)	0	0	1,000	
North Carolina	6.0 1.84	-	7.75 4.86	5	12,750 (s)	-	60,000 (s)	1,150	2,300	1,150	
North Dakota (a)	0.587	()		9	34,000 (t)	-	373,651 (t)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.587	(u)	5.925 (u) 5.5	7	5,050	-	200,001	1,600 (u)	3,200 (u)	1,600 (u) 1,000	
Oklahoma	5.0	-	5.5 11.0	5	1,000 (v)	-	8,701 (v)	1,000	2,000		V (-)
Oregon (a)		-	11.0		2,000 (b)		250,001 (b)	177 (c)	354 (c)	177 (c)	Yes (o)
Pennsylvania	3.07 3.75		5.99	1 3		lat rate		2.500	None	2.500	
Rhode Island (a)		-		6	55,000	-	125,001	3,500	7,000	3,500	
South Carolina (a)	0.0	- 	7.0	ь	2,740	-	13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Inco									
_			x of 6% on					4050	0500	0	
Tennessee	Dividends		erest Income					1250	2500	0	
_		Only	_								
Texas		State Inco	me Tax		_						
Utah	5.0			1		lat rate		(w)	(w)	(w)	l
Vermont (a)	3.55	-	8.95	5	34,000 (x)		373,651 (x)	3,650 (d)	7,300 (d)	3,650 (d)	l
Virginia	2.0		5.75	4	3,000	-	17,001	930	1,860	930	l
Washington		State Inco									l
West Virginia	3.0	-	6.5	5	9,999	-	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.6		7.75	5	10,070 (y)	-	221,661 (y)	700	1,400	700	1
Wyoming	No S	State Inco	me Tax								l
	l					-					l
District of Columbia	4.0	-	8.5	3	10,000	-	40,001	1,675	3,350	1,675	

Footnotes

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
 b) For joint returns, taxes are twice the tax on half the couple's income.
 c) The personal exemption takes the form of a tax credit instead of a deduction.
- d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI
- over \$100,000.

 f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

 h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from
- \$1,000 to \$10,000. i) Illinois' flat tax rate increased from 3% to 5% effective January 1, 2011.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
 k) 2011 income brackets for lowa.
- I) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- m) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2011.

 n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$33,280 to \$132,220.
- o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,850 for all filers in Oregon.
 p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges
- a) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- r) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$16,000 to \$500,000
- s) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.
 t) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging
- from \$56,850 to \$373,650.
- u) Ohio provides an additional tax credit of \$20 per exemption. 2011 tax rates and brackets reported.
 v) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from
- \$2,000 to \$15,000. w) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction)
- 3. Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$56,800 to \$373,650. y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$13,420 to \$295,550.

Source: Federation of Tax Administrators, February 2011.

http://www.taxadmin.org/fta/rate/ind inc.pdf

		x Rate F in perce		Number of	Incon	ne Bra	ickets	Pers	sonal Exempti	ions	Federal Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	_	3,000 (b)	1,500	3,000	300	*
Alaska		State Inco		Ŭ	000 (5)		0,000 (5)	1,000	0,000	000	
Arizona	2.59	-	4.54	5	10,000 (b)		150,000 (b)	2.100	4,200	2,300	
Arkansas (a)	1.0	-	7.0 (e)	6	3,899 (b)	-	32,600 (b)	2,100 23 (c)	4,200 46 (c)	2,300 23 (c)	
		-				-					
California (a)	1.25	-	9.55 (w)	6	7,300 (b)	- 1-1	47,900 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63			1		lat rat		40.000 (0	None		
Connecticut	3.0	-	6.5	3	10,000 (b)	-	500,001 (b)	13,000 (f)	26,000 (f)	0	
Delaware	2.2	· ·	6.95	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inco		_							
Georgia	1.0	-	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
ldaho (a)	1.6	-	7.8	8	1,320 (h)	-	26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0			1		lat rat		2,000	4,000	2,000	
Indiana	3.4			1	F	lat rat	e	1,000	2,000	1,000	
lowa (a)	0.36	-	8.98	9	1,407	-	63,316	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	-	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	l
Kentucky	2.0	-	6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	l
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	-	8.5	4	4,949 (b)	-	19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	_	6.25	8	1,000	-	1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3		0.20	1		lat rat		4.400	8,800	1,000	
Vichigan (a)	4.35			1		lat rat		3,300	6,600	3,300	
Viichigan (a) Viinnesota (a)	5.35	_	7.85	3	22,770 (j)	iai iai -	74,781 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
				3		-					
Mississippi	3.0	-	5.0		5,000	-	10,000	6,000	12,000	1,500	* 4.5
Missouri	1.5	-	6.0	10	1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	-	6.9	7	2,600	-	15,401	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	-	6.84	4	2,400 (k)	-	27,001 (k)	118 (c)	236 (c)	118 (c)	
Nevada		State Inco									
			is Limited to								
New Hampshire	Dividends		erest Income								
		Only									
New Jersey	1.4	-	10.75	8	20,000 (I)	-	1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (m)	-	16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (x)	-	500,000 (x)	0	0	1,000	
North Carolina	6.0	-	7.75 (n)	3	12,750 (n)	-	60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	-	4.86	5	34,000 (o)		373,650 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	-	6.24	9	5,000	-	200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5	_	5.5 (q)	7	1,000 (q)	-	8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	_	11.0	5	2,000 (b)	-	250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07			1		lat rat		(0)	None		(.,
Rhode Island	3.8	_	9.9 (y)	5	33,500 (y)	-	372,950 (y)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	-	7.0	6	2,740	-	13,701	3,650 (d)	7,300 (d) 7,300 (d)	3,650 (d)	
South Dakota		State Inco	-	b	2,740	-	13,701	3,030 (u)	7,300 (u)	3,030 (u)	
South Dakota											
_			is Limited to								
Tennessee	Dividends		erest Income								
_		Only	_								l
Texas		State Inco	ome Tax								l
Utah	5.0			1		lat rat		(t)	(t)	(t)	l
Vermont (a)	3.55	-	8.95	5	33,950 (u)		372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	l
√irginia	2.0	-	5.75	4	3,000	-	17,000	930	1,860	930	l
Vashington	No S	State Inco	ome Tax								
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	1
Visconsin (a)	4.6	-	7.75	5	10,220 (v)	-	225,001 (v)	700	1,400	700	
Nyoming		State Inco			-, - (-)		-, (-)		,		
,						-					
District of Columbia	4.0		8.5	3	10,000		40,000	1,675	3,350	1,675	ı

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.

 (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC
- (d) These states allow personal exemption or standard deductions as provided in the IRC.

 (e) A special tax table is available for low income taxpayers reducing their tax payments.

 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$61,000.

 (g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging from \$1,000 to \$10,000.

 (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exempt (i) Combined personal exemption and standard deduction.

- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,280 to over \$132,221. A 6.4% AMT rate is also applicable
- (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.

 (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.
- Income brackets from \$20,000 to over \$1 million.

 (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married couples filing separately pay the tax imposed on half the income.

 (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers. For tax years 2009 and 2010, a surcharge that equals 2% of total liability for taxpayers with income over \$60,000 single filer (\$100,000 joint) and 3% of total liability for income over \$150,000 (\$250,000).
- (o) The tax brackets reported are for single individuals. For married taxpavers, the same rates apply to income brackets ranging from \$56,850 to \$373,650. An (a) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$50,000 to \$57,0,000. All additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

 (p) Plus an additional \$20 per exemption tax credit.

 (q) The rate range reported is for single individuals. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000.

 (f) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.

 (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat

- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.

 (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).

 (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.

 (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,620 to \$300,000.

 (w) An additional 1% tax is imposed on taxable income over \$1 million. Tax rates are scheduled to fall by 0.25% after 2011.

 (x) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$16,000 to \$500,000.

 (y) Or an alternative flat rate of 6.5%. Rates reported are for a single filer calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$56,700 to \$372,950.

	Т	ax Rate Ra	•	Number of	Incor	ne Br	ackets	Por	sonal Exemption	15	Federal Income Tax
State	Low	(iii perceii	High	Brackets	Lowest	ile Di	Highest	Single		Dependents	Deductible
Alabama	2.0		5.0	3	500 (h)		2 000 (b)	1,500	3,000	1000 (4)	
		State Incon		3	500 (b)	-	3,000 (b)	1,500	3,000	1000 (x)	
Alaska		State incom	-	_	40,000 (1)		450,000 (1)	0.400	4.000	0.400	
Arizona	2.59	-	4.54	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0 (e)	6	3,899	-	32,600	23 (c)	46 (c)	23 (c)	
California (a)	1.25 4.63	-	9.55 (w)	6 1	7,060 (b)	- Flat ra	46,349 (b)	98 (c)	196 (c)	98 (c)	
Colorado	3.0		0.5	3		-iai ia		42.000 (6)	None	- 0	
Connecticut Delaware	2.2		6.5 5.95	6	10,000 (b) 5,000	-	500,000 (b) 60,000	13,000 (f)	24,000 (f) 220 (c)	0	
Florida		State Incon		0	5,000	-	60,000	110 (c)	220 (C)	110 (c)	
Georgia	1.0	- State Incom	6.0	6	750 (g)		7,000 (g)	2,700	5,400	3.000	
Hawaii	1.4	-	11.0	12	2,400 (b)		200,000 (b)	1,040	2,080	1,040	
ldaho (a)	1.6		7.8	8	1,272 (h)		25,441 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0	-	7.0	1		Flat ra		2,000	4,000 (d)	2,000	
Indiana	3.4			1		Flat ra		1,000	2,000	1,000	
lowa (a)	0.36	_	8.98	9	1.407	-iai ia -	63.315	40 (c)	80 (c)	40 (c)	*
. ,	3.5		6.45	3	1,407 15,000 (b)	-	30,000 (b)	2.250	4.500	2.250	
Kansas Kentucky	2.0		6.0	6	3,000 (b)	-	75,000 (b)	2,250 20 (c)	4,500 40 (c)	2,250 20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	5,500 (i)	1,000 (i)	*
Maine (a)	2.0		8.5	4	5,050 (b)	- :	20,150 (y)	2,850	5,700	2,850	
Maryland	2.0		6.25	8	1,000	-	1,000,000	3,200 (z)	6,400	3,200	
Massachusetts (a)	5.3	-	0.23	1		- Flat ra		4,400	8,800	1,000	
Michigan (a)	4.35			i		Flat ra		3,600	7,200	3,600	
Minnesota (a)	5.35	_	7.85	3	22,730 (j)	-	74,650 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0		5.0	3	5,000		10,000	6,000	12,000 (d)	1,500 (u)	
Missouri	1.5		6.0	10	1.000		9.000	2,100	4,200	1,200	* (r)
Montana (a)	1.0		6.9	7	2,600		15,400	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	_	6.84 (aa)	4	2,400 (b)		27,000 (b)	118 (c)	236 (c)	118 (c)	(1)
Nevada		State Incon		4	2,400 (b)		27,000 (b)	110 (0)	230 (0)	110 (0)	
*CVada		come Tax is									
New Hampshire		ds and Inter									
14CW Hamponic	Dividence	Only	cot income								
New Jersey	1.4	-	10.75	8	20,000 (I)	_	1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (m)	-	16,000 (m)		7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (b)		500,000 (b)	0,000 (a)	0	1,000	
North Carolina	6.0	_	7.75	3	12,750 (n)		60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	-	4.86 (o)	5	33,950 (o)		372,950 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	-	6.24	9	5,000	-	200.000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5	-	5.5	7	1,000 (q)	-	8,700 (q)	1,000 (p)	2,000	1,000	
Oregon (a)	5.0	-	11.0	5	3,050 (b)	-	250,000 (b)	176 (bb)	352 (bb)	176 (bb	* (r)
Pennsylvania	3.07			1		Flat ra			None		l '''
Rhode Island	3.75	-	9.9 (s)	5	33,950 (s)	-	372,950 (s)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	-	7.0	6	2,670	-	13,350	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Incon			-,		,	2,222 (0)	., (-)	-, (u)	
		come Tax is									l
Tennessee		ds and Inter									
		Only									
Texas	No	State Incon	ne Tax								
Utah	5.0			1		Flat ra	te	(t)	(t)	(t)	
Vermont (a)	3.55	-	9.4	5	33,950 (u)		372,950 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0	-	5.75	4	3,000	-	17,000	930	1,860	930	l
Washington		State Incon					,		*		l
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	l
Nisconsin (a)	4.6	-	7.75	5	10,220 (v)	-	225,000 (v)	700	1,400	700	l
Wyoming		State Incon			-, - (-)		-, (-)				l
- "						-					
District of Columbia	4.0	_	8.5	3	10.000	_	40.000	1.675	3.350	1.675	l

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only.

 (b) For joint returns, the taxes are twice the tax imposed on half the income
- (c) Tax credits.

- (d) These states allow personal exemption or standard deductions as provided in the IRC.
 (e) A special tax table is available for low income taxpayers reducing their tax payments.
 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.
- Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$38,000 (single) or \$71,000 (married couple (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000
- (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000. (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption. (i) Combined personal exemption and standard deduction.
- (i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,220 to over \$131,970. A 6.4% AMT
- rate is also applicable (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4.800 to over \$54.000.
- (ii) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.

 (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower
- exemption amounts allowed for high income taxpayers.

 (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,750 to \$372,950.

 (p) Plus an additional \$20 per exemption tax credit.

- (p) Plus an additional \$20 per exemption tax credit.

 (q) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$15,000.

 (f) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,850 in Oregon.

 (s) Taxpayers have the option of computing tax liability based on a flat 6.5% of gross income. The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,700 to \$372,950.

 (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,51 in income (\$25,022 for joint returns).

 (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.

 (v) The tax brackets reported are for single individuals. For married taxpayers the same rates apply for income under \$56,700 to over \$372,950.

- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,630 to \$250,000. (w) An additional 1% tax is imposed on taxable income over \$1 million. (x) Dependent exemption is \$500 for income between \$20,000 and \$300 for income over \$100,000. (y) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$10,150 to over \$40,350.
- (22) Lower exemption amounts are allowed for high income taxpayers.

 (aa) Add-on tax applies to income over \$166,800.

 (bb) Tax credits. Amounts are reduced for high income taxpayers.

Source: State tax forms as of March 1, 2009

		x Rate Ra in percen		Number of	Incon	ne Brad	kets	Per	sonal Exempti	ons	Federal Income Tax
State	Low	po. co	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)		3,000 (b)	1,500	3,000	300	*
Alaska		tate Incor		ŭ	000 (2)		0,000 (2)	1,000	0,000	000	
Arizona	2.59	-	4.54	5	10,000 (b)		150,000 (b)	2.100	4,200	2,300	
Arkansas (a)	1.0		7.0 (e)	6	3,699 (b)		31,000 (b)	23 (c)	46 (c)	23 (c)	
California (a)	1.0		9.3 (w)	6	6,827 (b)		44,815 (b)	94 (c)	188 (c)	294 (c)	
Colorado	4.63		3.5 (11)	1		lat rate		J4 (U)	None		
Connecticut	3.0		5.0	2	10,000 (b)	at rate	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2		5.95	6	5,000		60,000	110 (c)	220 (c)	110 (c)	
Florida		tate Incor		Ü	0,000		00,000	110 (0)	220 (0)	110 (0)	
Georgia	1.0	-	6.0	6	750 (g)		7,000 (g)	2.700	5.400	3,000	
Hawaii	1.4		8.25	9	2,400 (b)	_	48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6		7.8	8	1,237 (h)	-	24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
Illinois	3.0		7.0	1		lat rate		2,000	4,000 (d)	2,000	
Indiana	3.4			1		lat rate		1,000	2,000	1,000	
lowa (a)	0.36		8.98	9	1,379	at rate	62,055	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	-	6.45	3	1,379 15,000 (b)		30,000 (b)	2,250	4,500	2,250	1
Kentucky	2.0		6.0	6	3,000 (b)		75,000 (b)	2,250 20 (c)	4,500 40 (c)	2,250 20 (c)	1
Louisiana	2.0		6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	-	8.5	4	4,849 (b)	-	19,450 (b)	2,850	5,700	2,850	
	2.0	-	5.5	7	4,849 (b) 1,000	-	500,000	2,400		2,400	
Maryland	5.3	-	5.5	1		- lat rate			4,800		
Massachusetts (a)	4.35			1		lat rate		4,125 3,300	8,250	1,000 3,300	
Michigan (a)	5.35		7.85	3		iai raie			6,600		
Minnesota (a)		-			21,800 (j)	-	71,591 (j)	3,500 (d)	7,000 (d)	3,500 (d)	
Mississippi	3.0 1.5	-	5.0	3 10	5,000	-	10,000	6,000	12,000	1,500	* (=)
Missouri		-	6.0		1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0 2.56	-	6.9 6.84	7 4	2,500	-	14,900	2,040	4,080	2,040	* (r)
Nebraska (a) Nevada		tate Incor		4	2,400 (k)	-	27,001 (k)	113 (c)	226 (c)	113 (c)	
Nevaua			s Limited to								
New Hemmehire			rest Income								
New Hampshire	Dividends		rest income								
New Jersey	1.4	Only -	8.97	6	20,000 (I)	_	500,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	5.3	4		-		3,500 (d)	7,000 (d)	3,500 (d)	
	4.0	-	6.85	5	5,500 (m)	-	16,000 (m) 20,000 (b)	3,500 (a) 0	7,000 (a) 0	1,000	
New York	6.0	-			8,000 (b)	-		-			
North Carolina (n)	2.1	-	7.75	3	12,750 (n)		60,000 (n)	3,500 (d)	7,000 (d)	3,500 (d)	
North Dakota (a) Ohio (a)	0.618	-	5.54 (o) 6.24	5 9	31,850 (o) 5,000	-	349,701 (o) 200,000	3,500 (d)	7,000 (d)	3,500 (d)	
Onio (a) Oklahoma	0.616	-		7		-		1,450 (p)	2,900 (p)	1,450 (p)	
	5.0	-	5.5 (q) 9.0	3	1,000 (q) 2,900 (b)		8,701 (q) 7,300 (b)	1,000	2,000	1,000 169 (c)	* (=)
Oregon (a)	3.07	-	9.0	1		- lat rate		169 (c)	338 (c) None		* (r)
Pennsylvania			v zatao (a)			iai raie			INORIE		
Rhode Island	25.0% F	-ederai ta:	x rates (s) 7.0	6	2.670		12.250	2 500 (4)	7 000 (4)	2 500 (4)	
South Carolina (a) South Dakota		- 		ь	2,670	-	13,350	3,500 (d)	7,000 (d)	3,500 (d)	
Journ Dakola		tate Incor									1
Tennessee			s Limited to rest Income								1
rennessee	Dividends		rest income								
Texas	N- O	Only	T								
		state Incor	ne rax		_				40	40	
Utah	5.0		0.5	1		lat rate		(t)	(t)	(t)	1
Vermont (a)	3.6	-	9.5	5	32,550 (u)		357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	1
Virginia	2.0	-	5.75	4	3,000	-	17,000	930	1,860	930	ĺ
Washington		state Incor		_	40.000						I
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	1
Wisconsin (a)	4.6	-	6.75	4	9,700 (v)	-	145,460 (v)	700	1,400	700	1
Wyoming	No S	state Incor	me Tax								1
						-					1
District of Columbia	4.0	-	8.5	3	10,000	-	40,000	1,675	3,350	1,675	I

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only.

 (b) For joint returns, the taxes are twice the tax imposed on half the income
- (c) Tax credits
- (d) Thas defauls.

 (d) These states allow personal exemption or standard deductions as provided in the IRC.

 (e) A special tax table is available for low income taxpayers reducing their tax payments.

 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.

- Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.

 (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.

 (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filling tax is charged for each return and a \$15 credit is allowed for each exemption.

- (i) Combined personal exemption and standard deduction.
 (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,860 to over \$126,581. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.

 (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.

 (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower
- exemption amounts allowed for high income taxpayers.

 (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$53,200 to \$349,701. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit
- (g) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. The top tax rate is scheduled to fall to 5.25% for tax years after 2008.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.

 (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is
- phased out above \$12,000 in income (\$24,000 for joint returns).

 (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$54,400 to over \$357,700.

 (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) An additional 1% tax is imposed on taxable income over \$1 million

	T	ax Rate Rate (in percen	•	Number of	Incon	ne Bra	ckets	Pers	sonal Exemptio	ns	Federal Income Tax
State	Low	(p	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	_	3.000 (b)	1.500	3.000	300	*
Alaska		State Incor		ľ	000 (2)		0,000 (5)	1,000	0,000	000	
Arizona	2.59	-	4.54	5	10,000 (b)	_	150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0		7.0 (e)	6	3,599	_	30,100	22 (c)	44 (c)	22 (c)	
California (a)	1.0		9.3 (w)		6,622 (b)	_	43,468 (b)	91 (c)	182 (c)	285 (c)	
Colorado	4.63		0.0 (11)	1		lat rate			None		
Connecticut	3.0	-	5.0	2	10,000 (b)	-	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2	-	5.95	6	5.000	_	60,000	110 (c)	220 (c)	110 (c)	
Florida		State Incor			-,		,	(-)	(0)	(-)	
Georgia	1.0	-	6.0	6	750 (g)	_	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	-	8.25	9	2,400 (b)	_	48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,198 (h)	_	23,964 (h)	3,400 (d)	6,800 (d)	3,400 (d)	
Illinois	3.0		1.0	1		lat rate		2,000	4,000	2,000	
Indiana	3.4			i		lat rate		1.000	2,000	1,000	
lowa (a)	0.36		8.98	9	1.343	-	60.436	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	_	6.45	3	15,000 (b)		30,000 (b)	2,250	4,500	2,250	l
Kentucky	2.0	-	6.0	6	3,000 (b)	-	75,000	20 (c)	40 (c)	2,230 20 (c)	
Louisiana	2.0		6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0		8.5	4	4,550 (b)	-	18,250 (b)	2,850	5,700	2,850	
Maryland	2.0		4.75	4	1,000	-	3.000	2,400	4,800	2,400	
Massachusetts (a)	5.3		4.70	1		lat rate	.,	4.125	8,250	1,000	
Michigan (a)	3.9			1 1		lat rate		3,300	6,600	3,300	
Minnesota (a)	5.35	_	7.85	3	21,310 (j)	-	69,991 (j)	3,400 (d)	6,800 (d)	3,400 (d)	
Mississippi	3.0		5.0	3	5,000	-	10,000	6,000	12,000	1,500 (u)	
Missouri	1.5		6.0	10	1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0		6.9	7	2,300		14,500	1,980	3,960	1,980	* (r)
Nebraska (a)	2.56		6.84	4	2,400 (k)		27,001 (k)	106 (c)	212 (c)	106 (c)	(1)
Nevada		State Incor			2,400 (11)		27,001 (10)	100 (0)	212 (0)	100 (0)	
recedua			s Limited to								
New Hampshire			rest Income								
14CW Hampshire	Divident	Only	rest income								
New Jersey	1.4	-	8.97	6	20,000 (I)		500,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	_	5.3	4	5,500 (n)	-	16,000 (m)	3,400 (d)	6,800 (d)	3,400 (d)	
New York	4.0		6.85	5	8,000 (h)		20,000 (h)	0,400 (u)	0,000 (u)	1,000	
North Carolina (n)	6.0	_	8.0	4	12,750 (n)		120,000 (n)	3,400 (d)	6,800 (d)	3,400 (d)	
North Dakota (a)	2.1		5.54 (o)	5	30,650 (o)		336,550 (o)	3,400 (d)	6,800 (d)	3,400 (d)	
Ohio (a)	0.649		6.555	9	5,000	-	200,000	1,400 (d)	2,800 (p)	1,400 (u)	
Oklahoma	0.5	_	5.65 (q)	7	1,000 (b)	_	10,000 (b)	1,000	2,000 (p)	1,000	* (q)
Oregon (a)	5.0		9.0	3	2,750 (b)	-	6,851 (b)	159 (c)	318 (c)	159 (c)	* (r)
Pennsylvania	3.07		5.0	1		lat rate			None		(1)
Rhode Island		Federal ta	v rates (s)			iai rai			140110		
South Carolina (a)	2.5	- cuciai la	7.0	6	2,570	-	12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota		State Incor		Ŭ	2,070		12,000	0,400 (u)	0,000 (u)	0,400 (d)	
Godin Bakota			s Limited to								
Tennessee			rest Income								
1611163366	Divident	Only	rest income								
Texas	No	State Incor	ne Tav								
Utah (a)	2.3	-	6.98 (t)	6	1000 (b)		5,501 (b)	2,550 (d)	5,100 (d)	2,550 (d)	* (t)
Vermont (a)	3.6	-	9.5	5	30,650 (u)	-	336,551 (u)	3,400 (d)	6,800 (d)	3,400 (d)	(1)
Virginia	2.0		5.75	4	3,000 (u)		17,000	900	1,800	900 (u)	l
Washington		State Incor		,	3,000	-	17,000	300	1,000	300	
West Virginia	3.0		6.5	5	10,000		60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	6.75	4	9,160 (v)	-	137,411 (v)	700	1,400	700	
Wyoming		State Incor		*	9,100 (V)	-	137,411 (V)	700	1,400	700	
vv yorining	INU	Clate IIICUI	iic rax			_					l
Dietrict of Columbia	4.5		8.7	3	10,000	-	40,000	2,400	4,800	2,400	l
District of Columbia	4.5	-	0.7	ა	10,000	-	40,000	∠,400	4,000	2,400	L

- (a) 14 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only.

 (b) For joint returns, the taxes are twice the tax imposed on half the income
- (c) Tax credits
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions
- (e) A special tax table is available for low income taxpavers reducing their tax payments.
- (g) A special tax later is a valuable to few income taxpayers reducing their tax payments.

 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.

 (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000;
- and the income brackets range from \$1,000 to \$10,000 for joint filers.

 (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.

 (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT rate is also applicable (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$50,001.
- (h) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income times \$4,000 to over \$50,001.

 (m) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.

 (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married
- (iii) The tax brackets reported are for single individuals. For married couples limit glority, the same rates apply for income under \$6,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.

 (ii) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.

 (iii) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

 (ip) Plus an additional \$20 per exemption tax credit.

- (d) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging
- (q) The late large reported in single persons in the declaring feeter income tax. or infinitely persons limit golding, the same taxes approximately persons to the second of the second
- (t) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of
- (f) One half of the federal income taxes are deductible. I axpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5. income with limited deductions.

 (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$51,200 to over \$336,551.

 (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,210. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

 (w) An additional 1% tax is imposed on taxable income over \$1 million.

			State (Tax rates for ta	Individual Income 1 x year 2005 as of	axes January 1, 2006)			
State	Single	Persons Marginal	Heads of	Household Marginal	Married Person Taxable	Filing Separately Marginal	Married Person Taxable	Marginal
Alabama	\$0-\$500 \$501- \$3,000	20 40 50	\$0-\$500 \$501- \$3,000	2.0 4.0 5.0 NOOME TAX	\$0-\$500 \$501- \$3,000	2.0 4.0 5.0 NOOME TAX	\$0.\$1,000 \$1,001 \$6,000	2.0 4.0 5.0
Alaska	NO STATE I			NOOME TAX 2.87	NO STATE		NO STATE	NOOME TAX 2.87
Arizona	\$0-\$10,000 \$10,001- \$25,000 \$25,001- \$50,000	2.87 2.20 2.34 4.72 5.04	\$20,000 \$20,000 \$60,000 \$60,000	2.87 3.20 3.74 4.72 5.04	\$10,000 \$10,001 \$25,000 \$25,001	2.67 3.20 3.74 4.72 5.06	\$20,000- \$50,000 \$60,000- \$100,000	2.87 3.20 3.74 4.72 5.04
Artenana	\$3,500 \$6,999	1.0 2.5 2.5 4.5 6.0 7.0	\$3,500 \$6,999	1.0 2.5 3.5	\$3,500 \$4,999	1.0 2.5 3.5	\$3,500 \$6,999	1.0 2.5 3.5
	\$3,500 \$3,500 \$4,999 \$7,000 \$10,499 \$10,500 \$6,319 \$6,220	45 60 7.0	\$10,499 \$10,500-	45 60 7.0	\$10,489 \$10,500- \$10,600-	45 60 7.0	\$10,499 \$10,500- \$1,617219	4.5 6.0 7.0
California *	\$6,000 \$14,000 \$14,000 \$20,641 \$20,640	1.0 2.0 4.0 6.0 8.0 9.3	30-31/899 33:500 56:899 37:000 373:000 373:500 30-32/846 312:865 320:980 320:980 320:980 320:980 320:980 320:980	1.0 2.5 3.5 4.5 6.0 7.0 1.0 2.0 4.0 8.0	\$1,500 \$1,500 \$1,999 \$7,000 \$10,499 \$10,500 \$10,500 \$14,500 \$14,500 \$14,500 \$23,641 \$23,642	1.0 2.5 2.5 4.5 6.0 7.0 1.0 2.0 4.0 6.0 8.0	30-31-699 33-500 56-999 37-000 311-690 311-600 311-600 321-688 329-688 329-689 347-282 347-282	10 25 35 45 40 70 10 20 40 80 80 83
Colorado *	\$23,642- \$23,642- All Brackets	8.0 9.3 4.60% of	\$38,620 \$38,620 Alignackets	9.3	\$23,642- Al Bracket	9.3	\$47,262 \$47,263 Ali Brackets	8.0 9.3 4.60% of
Connecticut	50.540.000	Federal 3.0 5.0	50 540 000	Federal 3.0 5.0	\$0- \$10,000	Federal 2.0 5.0	50 500 000	Federal 3.0 5.0
	\$10,001+ \$0.92,000 \$2,000 \$5,000 \$5,000 \$10,001 \$10,001	0.0 2.2 3.9	\$16,005 \$0,007 \$2,007 \$5,000 \$5,007 \$10,000 \$10,005 \$20,000	00 22 39	\$0 \$10,000 \$0,000 \$2,000 \$2,000 \$5,000 \$5,000 \$10,000 \$10,000	0.0 2.2 3.9	\$20,001 \$0.92,000 \$2,001 \$5,000 \$5,001 \$10,000 \$10,001 \$20,000	0.0 2.2 3.9
Delaware	\$10,000 \$10,000 \$10,001 \$20,000	0.0 2.2 2.9 4.8 5.2 5.55 5.96	\$10,000 \$10,000 \$10,005 \$20,000	00 22 39 48 62 62 636	\$10,000 \$10,000 \$10,001 \$20,000	0.0 2.2 2.9 4.8 5.2 5.95	\$10,001 \$10,000 \$10,001 \$20,000	00 22 39 48 52 506
Dietrics of C	\$0-\$10,000 \$10,001- \$40,000 NO STATE I	5.95 4.5 7.0	\$0-\$10,000 \$10,000 \$40,000 NO STATE	45 7.0	\$0- \$10,000 \$10,001- NO STATE	5.95 4.5 7.0	\$0\$70,000 \$10,000- \$40,000 NO STATE	4.5 7.0
Florida		NCOME TAX	NO STATE	NOOME TAX		NOOME TAX	NO STATE	NOOME TAX
Georgia	\$255- \$2250 \$2250 \$2250 \$2250- \$2200- \$2000- \$4000- \$4000- \$4000- \$2000- \$2000- \$2000- \$2000- \$2000- \$2000- \$2000- \$2000- \$2001- \$2000-	1.0 2.0 3.0 4.0 5.0 6.0	\$1,001 \$1,000 \$2,000 \$2,001 \$6,000	1.0 2.0 3.0 4.0 5.0	\$1,500 \$1,500 \$1,501 \$2,500 \$2,501	1.0 2.0 3.0 4.0 5.0 6.0	\$1,001- \$1,000 \$3,000 \$3,001- \$6,000 \$5,001-	1.0 2.0 3.0 4.0 5.0
	\$3,751- \$0-\$2,000 \$2,001-	6.0 1.4 3.2	\$6,001- \$0-\$3,000 \$3,001-	60 14 32	\$2,501- \$0-\$2,000 \$2,001-	6.0 1.4 3.2	\$6,001- \$0-\$4,000 \$4,001-	6.0 1.4 3.2
Hanai	\$4,000 \$4,001 \$8,000	5.5 6.4 6.8	\$6,000 \$6,001- \$12,000	6.6 6.4 6.8	\$4,000 \$4,001 \$8,000	6.6 6.8	\$8,000 \$8,001- \$16,000	6.6 6.8
	\$12,000 \$12,001 \$16,000	7.2 7.6 7.9	\$18,000 \$18,001 \$26,000	7.2 7.6 7.9	\$12,000 \$12,001 \$16,000	7.2 7.6 7.9	\$6,001 \$6,001 \$8,000 \$16,000 \$16,000 \$26,000 \$26,000 \$20,000	7.2 7.6 7.9
	\$0-\$1,159 \$1,160- \$2,317	1.4 2.2 5.5 6.4 6.8 7.2 7.6 7.9 8.35 1.6 4.1 6.1 7.1	\$1,000 \$1,000 \$1,000 \$1,000 \$12,000 \$12,000 \$14,000 \$14,000 \$2,000 \$4,00	14 22 55 64 68 72 78 79 825 16 28 41 51 61 7.1	\$2,000 \$2,000 \$4,000 \$4,000 \$1,000 \$2,001 \$2,001 \$2,001 \$2,100 \$2,100 \$2,100 \$2,100 \$2,100 \$2,100 \$2,001 \$2	1.4 22 5.5 6.4 6.8 7.2 7.6 7.9 6.25 1.6 2.6 4.1 6.1 7.1	\$0-\$2,319 \$2,319 \$4,634	1.4 3.2 5.5 6.4 6.8 7.2 7.6 7.9 8.25 1.6 3.6 4.1 5.1 7.1
ldaho	\$2,318- \$3,466 \$3,477- \$4,616	6.1 6.1 7.1	\$4,635 \$6,632 \$6,633 \$9,170	6.1 6.1 7.1	\$2,218- \$3,466 \$3,477- \$4,695	6.1 6.1 7.1	\$0-\$2,316 \$2,316 \$4,636 \$4,636 \$6,932 \$6,935 \$6,270 \$6,271	6.1 6.1 7.1
		7.4 7.8 2.0% or Federal Adjusted Gross	\$9,271-	7.4 7.8 3.0% or Federal Adjusted Gross		7.4 7.8 3.0% oz Federal Adjusted Gross		7.4 7.8 3.0% or Federal Adjusted Gross
Hirois *	All Brackets	Adjusted Gross 3.4% or	Altitrackets	Adjusted Gross 2.4% of	All Brackets	Adjusted Gross 3.4% or	Alikrackets	Adjusted Gross 3.4% of
Indiana*	Al Brackets \$0-\$1,200 \$1,300	Adjusted	Aliktockets \$0-\$1,269 \$1,000	Adjusted	Al Bracket \$0-\$1,269 \$1,300	Aqueses	Alikrackets \$0-\$1,269 \$1,300	Aquene
	\$2,599 \$2,600- \$5,199	0.72 2.43 4.50 6.12	\$2,599 \$2,600 \$5,199	0.72 2.43 4.50 6.12	\$2,599 \$2,600- \$5,199	0.72 2.43 4.50 6.12	\$2,599 \$2,600 \$5,199	0.72 2.43 4.50
	\$5,200- \$11,699 \$11,700- \$10	6.48 6.90 7.92	\$0.51,269 \$1,300 \$2,599 \$2,600 \$5,199 \$5,200 \$11,600 \$11,600 \$11,600	6.48 6.80 7.82	\$1,000 \$2,500 \$2,500 \$3,600 \$5,100 \$5,100 \$11,000 \$11,700 \$19,400	6.48 6.60 7.62	\$5,200- \$11,699 \$11,700- \$40	6.48 6.80 7.82
Kansas	\$0'\$10,000 \$15,001 \$30 nm	0.36 0.72 2.45 4.50 6.12 6.66 6.80 7.30 8.99 2.50 6.25 6.45	\$15,005- \$20 mm	0.36 0.72 2.40 4.90 6.10 6.80 7.32 8.99 1.90 6.25 6.46	\$15,000 \$15,000	0.36 0.72 2.45 4.50 6.12 6.66 6.80 7.50 8.90 2.50 6.25 6.45	\$0400000 \$30,005- \$65.000	0.36 0.72 2.45 4.50 6.12 6.46 6.80 7.32 8.96 3.50 6.25 6.46
	\$1,000 \$2,000 \$2,000 \$5,100 \$5,100 \$1,600 \$11,700 \$16,600 \$15,000 \$1,000	6.45 2.0 3.0	\$15,001- \$20,000 \$2,001- \$4,000 \$4,001- \$5,000 \$5,001-	6.45 2.0 3.0	\$3,001- \$3,001- \$4,000	6.45 2.0 3.0	\$3,001 \$4,000	2.0 3.0
Kemucky	\$4,005- \$5,000 \$5,005-	20 20 40 50 58 60	\$4,001- \$6,000 \$6,001-	20 30 40 50 58 60	\$15,000 \$15,001- \$1,001- \$1,000 \$4,000 \$4,000- \$5,000-	2.0 2.0 4.0 5.0 5.8 6.0	\$1,005 \$2,000 \$2,000 \$6,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$2,000 \$2,000 \$4,000 \$6,000 \$6,000 \$6,000 \$2,000 \$6	20 30 40 50 58 60
Louisiana	\$12,501- \$12,501- \$25,000	20 40 60	\$0-\$12,500 \$12,501 \$15,000	20 40 60	\$12,500	2.0 4.0 6.0	\$0-\$25,000 \$25,001- \$50,000	20 40 60
Maine ⁷	\$05000es \$4,550 \$8,099	20 45 70 85	\$0.9538ea \$6,850 \$13,649 \$13,650	20 45 70 85	\$0'50000 \$4,550 \$8,099 \$8,100	20 45 70 85	\$03975es \$9,150 \$18,249	20 45 70 85
Maryland	\$5\$0543 \$4,550 \$8,099 \$8,100 \$0.51,000 \$1,000 \$2,000 \$2,000	20 30 40 435	\$13,650- \$0-\$1,000 \$1,001- \$2,000 \$2,001-	85 20 30	\$8,100 \$0,51,000 \$1,000 \$2,000 \$2,000	85 20 20	\$0,150 \$1,240 \$18,240 \$18,250 \$0,51,000 \$1,001 \$2,000 \$2,001 \$2,001 \$2,001	8.5 2.0 3.0
Maryland	Patrick	4.0 4.75 12.0	Park	20 30 40 475	\$2,000 \$2,001 Factor	2.0 2.0 4.0 4.75	\$2,000 \$2,001 \$2,000	20 30 40 475
	(ST Cap Gains)	5.3	(ST Cap Gains)	5.3	(SIT Cap Gains)	6.9	(ST Cap Gains)	5.3
Masschus	Part A Income (litt and Dk)	5.3	Part A Income (litt and DN)	5.3	Part A Income (list and Dk)	6.9	Part A liscome (int and DN)	5.3
Mchigan*	All Drackets	5.3 3.ML or Taxable	Alfanyian	5.3 3.9% of Taxobin	All Bracket	5.3 3.9% or Taxable	Alikrackets	5.3 1.9% d Taxabis
Mirnesota *	\$0-\$20,510 \$20,511- \$67,360	5.35 7.05 7.65	\$0.535,350 \$25,255- \$101,450 \$0.55,500 \$6,001-	536 7.05 7.86	\$0- \$14,590 \$14,591- \$505,500- \$10,000 \$1,001- \$2,000 \$2,001- \$3,000- \$4,000 \$4,000 \$4,000 \$6	5.35 7.05 7.65	\$0.529,560 \$29,565 \$119,100 \$5,500 \$1,000 \$0,500 \$1,000 \$2,000 \$2,000 \$3,000 \$4,000 \$4,000 \$4,000 \$5	5.36 7.05 7.65
Mesissippi	\$0-\$2,000	3.0 4.0 5.0	\$5-\$4,550 \$6,001- \$10,000	3.0 4.0 5.0	\$5°\$5,000 \$5,001 \$10,000	2.0 4.0 5.0	\$5%5,000 \$6,001 \$10,000	3.0 4.0 5.0
	\$5,007- \$10,000 \$5547,600 \$1,000- \$2,000 \$3,000- \$4,000 \$4000- \$5,000 \$5,000- \$5,000-	50 1.5 2.0 2.5 3.0 3.5 4.0 4.5 5.0 5.5 6.0	\$5,001- \$10,000 \$1,001- \$2,000 \$2,001- \$3,001- \$4,000 \$4,000 \$5,001- \$5,001-	5.0 1.5 2.0 2.5 3.0 3.5 4.0 4.5 5.0 5.5	\$5'\$1'(00) \$1,001- \$2,000	50 1.5 2.0 2.5 3.0 4.0 4.5 5.0 5.5 6.0	\$5-\$1,000 \$1,001 \$2,000	15 20 25 30 35 40 45 50 55
Mesouri	\$3,000 \$3,000 \$3,001	2.0 2.5 4.0	\$2,001 \$3,000 \$3,001	3.0 3.5 4.0	\$2,005 \$3,000 \$3,005	2.0 2.5 4.0	\$2,001 \$3,000 \$3,001	3.0 3.5 4.0
	\$4001- \$5,000 \$5,001-	4.5 5.0 5.5	\$4001- \$5,000 \$5,001-	45 50 55	\$4001- \$5,000 \$5,001-	4.5 5.0 5.5	\$4001- \$5,000 \$5,001-	45 50 55
	\$0-\$2,299 \$2,300- \$4,099	1.0 2.0	\$0\$2,269 \$2,300 \$4,099		\$0-\$2,399 \$2,300- \$4,099	1.0 2.0	\$0.52,289 \$2,300 \$4,099	
Mortana **	\$2,005 \$2,300 \$4,099 \$4,100 \$6,200 \$8,299	1.0 2.0 2.0 4.0 5.0 6.0 6.9	\$0,507 \$2,300 \$4,000 \$4,000 \$6,100 \$6,200 \$6,200	1.0 2.0 3.0 4.0 6.0 6.0	\$2,300 \$4,009 \$4,009 \$4,100 \$4,100 \$4,200 \$8,200	1.0 2.0 2.0 4.0 6.0 6.0	\$4,100 \$6,199 \$6,200	10 20 30 40 60 60
Nebraska	\$0-\$27koo \$2,401- \$17,600 \$17,601-	256 357 512	\$0.500 \$3.801 \$25,000 \$25,000	256 357 5.12	\$0-92000 \$2,001- \$15,500 \$15,501-	2.56 2.57 5.12	\$2,000 \$4,000 \$4,000 \$4,000 \$6,000 \$6,000 \$6,000 \$4,001 \$4,001 \$4,001	256 357 5.12 6.84
Nevada	\$17.604						\$31,005	5.12
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Nine Hamps Nine Jossey Nine Mexico Nine York ⁴⁰	MO STATE I AS Brackets \$20,001 \$26,000 \$26,000 \$40,001 \$40,001 \$5,600 \$11,000 \$11,000 \$25,000	5.56 5.6% of tractio insense and dividends only 1.40 1.75 2.50 5.525 6.37 8.69 1.7 2.2 4.7	NO STATE All Brackets \$20,001-\$50,000 \$40,000 \$30,000 \$30,000 \$30,000 \$40,000 \$40,000 \$40,000 \$40,000	NOOME TAX 5.0% of totable interest and dividends only 1.40 1.75 2.46 3.50 5.505 6.37 8.97 1.7 3.2 4.7	NO STATE All Bracket \$20,000 \$20,000 \$26,000 \$40,000 \$40,000 \$4,000 \$4,000 \$4,000 \$4,000 \$4,000	5.00 5.0% of tauble insense and dividends only 1.40 1.75 2.50 5.105 6.17 8.07 1.7 2.2 4.7	NO SERVE All Struckers 20 000- 50 000-	NOOME TAX 5.0% of texable interest and dividends only 1.40 1.76 2.45 3.50 5.505 4.37 1.7 3.2 4.7
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Nine Mesico Nine Mesico Nine Vark ¹⁰ North Caroli	MO STATE I All Brocketts \$20,001 \$20,001 \$20,001 \$20,001 \$40,001 \$40,001 \$50,001 \$50,001 \$51,001 \$51,001 \$51,001 \$51,000 \$51,001 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000 \$51,000	***COMS*** TAX** \$6.0% of hundre 1.40 1.50 5.00 of hundre 1.50 5.00 of hundre 1.70 5.00 of hundre 1.71 6.00 of hundre 7.75 6.00 of hundre 7.75 8.55	MO STATE All Stockets \$2,005- \$20,005	SCORE TAX 5.0% of Studble interest and distance, and continues are sent to the continues are se	MC SEATS All Brackets \$20,000 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,001 \$20,000 \$20,001 \$20,000 \$20,001 \$20,000 \$20,001 \$20,000 \$20,001 \$20,000 \$20,001 \$20,001 \$20,001	8.500 6.500 1.500 6.500	NO SERVE All Struckers 20 000- 50 000-	NOOME TAX EVPs of traceles interest and dividends only 1.40 1.56 2.46 2.46 2.46 2.47 2.2 4.7 2.2 4.7 2.2 4.00 4.00 4.00 4.00 5.36 6.37 7.7 2.30 6.00 7.76 8.36 8.36 8.36 8.36 8.37 9.32 4.00 9.36 8.36
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Indiana * kum * Kuma * Kumaa Kumaa Kumaa Kumaa Kumaa Maryland Maryland Maryland Maryland Maryland	### Discount ### Di	40 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	## Second	4.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	### DESCRIPTION OF THE PROPERTY OF THE PROPERT	400 400 400 400 400 400 400 400 400 400	\$6,000-00-00-00-00-00-00-00-00-00-00-00-00	40 40 40 40 40 40 40 40 40 40 40 40 40 4
Indiana * kum * Kuma * Kumaa Kumaa Kumaa Kumaa Kumaa Maryland Maryland Maryland Maryland Maryland	### Discount ### Di	40 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	### 100 mm 100 m	4.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	\$1000-00-00-00-00-00-00-00-00-00-00-00-00	400 400 400 400 400 400 400 400 400 400	10-12, 201 10-12, 204 14-14 14-14 14-17-12 16-17-12 16-17-12 16-17-12 16-17-13	40 40 40 40 40 40 40 40 40 40 40 40 40 4
Indiana * kum * Kuma * Kumaa Kumaa Kumaa Kumaa Kumaa Maryland Maryland Maryland Maryland Maryland	2012-1-201 2012-1-201	825 44 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	### 100 mm 100 m	#25 114 41 41 41 41 41 41 41 41 41 41 41 41	100 1	8.25 1.6 2.6 2.6 2.6 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7	10-12, 201 10-12, 204 14-14 14-14 14-17-12 16-17-12 16-17-12 16-17-12 16-17-13	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Indiana * kum * Kuma * Kumaa Kumaa Kumaa Kumaa Kumaa Maryland Maryland Maryland Maryland Maryland	2012-1-201 2012-1-201	825 44 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	### 100 mm 100 m	#25 114 41 41 41 41 41 41 41 41 41 41 41 41	100 1	8.25 1.6 2.6 2.6 2.6 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7	10-12, 201 10-12, 204 14-14 14-14 14-17-12 16-17-12 16-17-12 16-17-12 16-17-13	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Indones * Item * Konnas Kontasa Kontasa Kontasa Maryland Maryland Maryland Maryland Maryland	2012-1-201 2012-1-201	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	### 100 mm 100 m	14 14 14 14 14 14 14 14 14 14 14 14 14 1	100 1	1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 &	10-12, 201 10-12, 204 14-14 14-14 14-17-12 16-17-12 16-17-12 16-17-12 16-17-13	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Indones * Item * Konnas Kontasa Kontasa Kontasa Maryland Maryland Maryland Maryland Maryland	All Bracketts All Bracketts B212-1284 B21	Federal Adjustment of the Control of	All Brachest All Brachest BON TABLE BON T	Federal Adjusted Global Colors	Al Bracker Al Bracker \$12,706 \$12,706 \$12,706 \$12,706 \$12,706 \$11,421 \$11,42	Federal Adjusted Gross G	Alliancium Alliancium \$1,270 \$2,530 \$2,530 \$6,677 \$11,02 \$11,02 \$11,02 \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$2,000 \$1,000	Federal Appared Giosas J. 1979 2
Indones * Item * Konnas Kontasa Kontasa Kontasa Maryland Maryland Maryland Maryland Maryland	All Bracketts All Bracketts B212-1284 B21	Federal Adjustment of the Control of	All Brachest All Brachest BON TABLE BON T	Federal Adjusted Global Colors	Al Bracker Al Bracker \$12,706 \$12,706 \$12,706 \$12,706 \$12,706 \$11,421 \$11,42	Federal Adjusted Gross G	Alliancium Alliancium \$1,270 \$2,530 \$2,530 \$6,677 \$11,02 \$11,02 \$11,02 \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$2,000 \$1,000	Federal Appared Giosas J. 1979 2
Indones * Item * Konnas Kontasa Kontasa Kontasa Maryland Maryland Maryland Maryland Maryland	All Brockers \$23-75-8 \$23-58 \$23-58 \$23-58 \$40-77 \$11,425 \$11,	Federal Adjustment of the Control of	All Brackett 19-31, 200 19-31, 20	Federal Adjusted Global Colors	All Brackett \$1,295 \$2,388 \$4,388 \$4,388 \$4,388 \$4,388 \$4,388 \$4,388 \$4,388 \$4,388 \$4,000 \$4,	Federal Adjusted Gross G	All@molem \$1,270 \$2,530 \$2,530 \$6,677 \$11,621 \$11,622 \$10,025 \$3,000 \$3,000 \$3,000	Federal Appared Giosas J. 1979 2
Manyland Manuschus Michigan * Microson *	\$1,700- \$1,520- \$1,520- \$1,520- \$1,520- \$1,520- \$1,620- \$1,000	255. U Agents of	\$1.70 \$2.08 \$2.08 \$6.00 \$1.00	Afficial Aff	\$1.270-51.250-51	Adjusted 0.36 0.72 2.43 4.50 6.10 6.00 6.00 6.00 6.00 6.00 6.00 6.0	\$1,270 \$2,538 \$2,538 \$6,679 \$6,679 \$11,622 \$11,625 \$10,056	1, 25% at Adjunction A
Manyland Manuschus Michigan * Microson *	25 1 500 1 5	8.50 2.50 6.55 6.65 2.0 4.0 5.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6	\$1,005 \$2,005 \$4,005 \$4,005 \$4,005 \$5,005 \$5,005 \$1,505 \$2,505 \$1,505 \$1,205 \$1	### 150 6.25 6.25 2.0 2.0 4.0 5.0 6.8 4.0 2.0 4.0 4.0 2.0 4.0 5.0 6.8 4.0 2.0 4.0 6.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8	\$15,000 \$15,000 \$15,000 \$4,000 \$4,000 \$5,000 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500	8.98 3.90 6.25 6.45 2.0 4.0 6.0 6.0 6.0 6.0 2.0 4.0 4.0 6.0 2.0	\$30,001	0.30 0.72 0.72 0.72 0.74 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.6
Manyland Manuschus Michigan * Microson *	25 1 500 1 5	8.50 2.50 6.55 6.65 2.0 4.0 5.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6	\$1,005 \$2,005 \$4,005 \$4,005 \$4,005 \$5,005 \$5,005 \$1,505 \$2,505 \$1,505 \$1,205 \$1	### 150 6.25 6.25 2.0 2.0 4.0 5.0 6.8 4.0 2.0 4.0 4.0 2.0 4.0 5.0 6.8 4.0 2.0 4.0 6.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8	\$15,000 \$15,000 \$15,000 \$4,000 \$4,000 \$5,000 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500	8.98 3.90 6.25 6.45 2.0 4.0 6.0 6.0 6.0 6.0 2.0 4.0 4.0 6.0 2.0	\$30,001	\$46 20 30 40 50 58 60 20 40 60 20 45 7.0
Maryland Manachus Michigan * Mineactus *	25 1 500 1 5	8.50 2.50 6.55 6.65 2.0 4.0 5.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6	\$1,005 \$2,005 \$4,005 \$4,005 \$4,005 \$5,005 \$5,005 \$1,505 \$2,505 \$1,505 \$1,205 \$1	### 150 6.25 6.25 2.0 2.0 4.0 5.0 6.8 4.0 2.0 4.0 4.0 2.0 4.0 5.0 6.8 4.0 2.0 4.0 6.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8	\$15,000 \$15,000 \$15,000 \$4,000 \$4,000 \$5,000 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500	8.98 3.90 6.25 6.45 2.0 4.0 6.0 6.0 6.0 6.0 2.0 4.0 4.0 6.0 2.0	\$30,001	20 20 10 40 50 58 40 20 40 40 40 45 70 85
Manyland Manuschus Michigan * Microson *	25 1 500 1 5	150 625 825 100 100 100 100 100 100 100 100 100 10	\$1,005 \$2,005 \$4,005 \$4,005 \$4,005 \$5,005 \$5,005 \$1,505 \$2,505 \$1,505 \$1,205 \$1	20 20 20 40 50 58 60 20 40 40 40 45 70 85	\$15,000 \$15,000 \$15,000 \$4,000 \$4,000 \$5,000 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500 \$12,500	239 625 645 20 40 50 50 58 60 20 40 40 20 40	\$30,001	\$46 20 30 40 50 58 60 20 40 60 20 45 7.0
Maryland Manachus Michigan * Mineactus *	\$0.51,000 \$1,000 \$2,000 \$2,000 \$2,000 knone (ST Cap Gains) Part A knone (Rt and DA)	20 40 40 20 45 70 85 20 20 20 20 20 20 20 20 45 70 85 20 20 45 70 85 20 40 40 40 40 40 40 40 40 40 40 40 40 40	\$3,001 \$4,000 \$4,000 \$5,000 \$2,001 \$23,000 \$23,000 \$13,240 \$13,240 \$13,000 \$13,000 \$2,000 \$2,000	20 30 40 50 58 60 20 40 60 20 70 85	\$1,005 \$4,000 \$4,000 \$5,000 \$5,000 \$12,500 \$12,500 \$12,500 \$4,600 \$4,600 \$4,600	2.0 2.0 4.0 5.0 5.8 6.0 2.0 4.0 6.0	\$2,001 \$4,000 \$4,001 \$5,000 \$5,001 \$25,000 \$25,000 \$17,000 \$17,700 \$0,510,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	20 40 60 20 45 70 85
Maryland Manachus Michigan * Mineactus *	\$0.51,000 \$1,000 \$2,000 \$2,000 \$2,000 knone (ST Cap Gains) Part A knone (Rt and DA)	20 40 40 20 45 70 85 20 20 20 20 20 20 20 20 45 70 85 20 20 45 70 85 20 40 40 40 40 40 40 40 40 40 40 40 40 40	\$0,650 \$13,260 \$13,250 \$0,51,000 \$1,001 \$2,000 \$2,000	20 40 60 20 45 7.0 85	\$12,500 \$12,501 \$55,004 \$4,650 \$8,849	2.0 4.0 6.0 2.0	\$4,001- \$5,000 \$5,001- \$0-\$25,000- \$25,000- \$50,000 \$17,999 \$17,790- \$17,700- \$1,001-	20 40 60 20 45 70 85
Maryland Manachus Michigan * Mineactus *	\$0.51,000 \$1,000 \$2,000 \$2,000 \$2,000 knone (ST Cap Gains) Part A knone (Rt and DA)	20 40 40 20 45 70 85 20 20 20 20 20 20 20 20 45 70 85 20 20 45 70 85 20 40 40 40 40 40 40 40 40 40 40 40 40 40	\$0,650 \$13,260 \$13,250 \$0,51,000 \$1,001 \$2,000 \$2,000	4.5 7.0 8.5	\$12,500 \$12,501 \$55,004 \$4,650 \$8,849	2.0 4.0 6.0 2.0	\$0-\$29,000 \$25,000 \$61,000 \$0-\$2 fee \$8,900 \$17,000 \$17,700 \$0-\$1,000 \$1,001	20 40 60 20 45 70 85
Maryland Manachus Michigan * Mineactus *	\$0.51,000 \$1,000 \$2,000 \$2,000 \$2,000 knone (ST Cap Gains) Part A knone (Rt and DA)	45 7.0 85 20 20 40 4.0 4.75 120	\$0,650 \$13,260 \$13,250 \$0,51,000 \$1,001 \$2,000 \$2,000	4.5 7.0 8.5	\$0'\$0'0es \$4.650 \$8,849 \$8,850		\$0.58 8m \$8,900 \$17,000 \$17,700 \$0.51,000 \$1,001	4.5 7.0 8.5
Maryland Manachus Michigan * Mineactus *	\$0.51,000 \$1,000 \$2,000 \$2,000 \$2,000 knone (ST Cap Gains) Part A knone (Rt and DA)	85 20 20 40 475 120 53	\$0.\$1,000 \$1,001- \$2,000 \$2,001-		\$8,850-	7.0	\$17,700- \$0-\$1,000 \$1,001-	
Mirreson *	Income (ST Cap Gales) Part A Income (Ist and DA) All Brackets	120 53 53	\$2,000 \$2,001 \$2,001 FairX Income (ST Cap	3.0 4.0 4.75	\$0-\$1,000	2.0		2.0
Minnesora *	Income (ST Cap Gales) Part A Income (Ist and DA) All Brackets	53 53	Income (ST Cap Great		\$0-\$1,000 \$1,005 \$2,000 \$2,005	2.0 2.0 4.0 4.75	\$2,000 \$2,001-	2.0 3.0 4.0 4.75
Minnesora *	Part A Income (list and Div)	5.3		12.0	Income (SIT Cap Gains)	120	income (ST Cap Gains)	12.0
Mirreson *	All Brackets			53 53	Part A	63 63	Part A	63 63
Mirreson *		5.3 3.9% or Taxable	Part A Income (int and DN)	53 395.0 Taobie	Part A Income (litt and Dk)	5.3 5.3 3.9% or Taxable	Part A Income (list and Dis)	5.3 5.3 1.9% or Taxabia
Minneson * Maninsppi Minnouri Minnouri Minnouri		Taxable 5.35	Al Stockets \$0.524,460 \$24,495- \$98,390	Taxable 5.36 7.05	Al Bracket SO	Taxable 5.35 7.05	Ali@rackets \$0-\$29,070	
Mesouri Mesouri Mesouri	\$0-\$19,890 \$19,891 \$66,300 \$55\$3700 \$5,001 \$10,000	5.36 7.06 7.86	\$99,390 \$03,000 \$5,001 \$13,000	7.86	\$0- \$14,540 \$14,541- \$5527000 \$5,001- \$10,000	7.86	\$0.529,070 \$28,071- \$115,520 \$0.52,500 \$5,001- \$10,000	5.36 7.05 7.85
Missouri Mortana *** Nebraska	\$5,001- \$10,000 \$55\$17000	4.0 5.0	\$5,001- \$10,000 \$0\$1000	3.0 4.0 5.0	\$5,001 \$10,000 \$69\$17,000	3.0 4.0 5.0	\$5,001 \$10,000 \$0\$17,000	3.0 4.0 5.0
Missouri Mantana ** Nishraska	\$1,007 \$2,000 \$2,000 \$3,000 \$3,000 \$4,000 \$4,000 \$4,000 \$4,000 \$5,000	20 40 15 20 25 20 25 40 45 40 45	\$0\$21000 \$1,001- \$2,000 \$2,001- \$3,000 \$3,001- \$4,000 \$4,000- \$4,000 \$5,001-	1.5 2.0 2.5 3.0 3.5 4.0 4.5 5.0 5.5	\$5\$97000 \$1,000 \$2,000 \$2,000 \$3,000 \$4,000 \$4,000 \$4,000 \$5,000	1.5 2.0 2.5 3.0 3.5 4.0 4.5 5.0 5.5	\$0.51 5cc \$1,001- \$2,000 \$2,000 \$3,000 \$3,000 \$4,000 \$4,000 \$5,000 \$5,000	15 20 25 30 35 40 45 50 55
Manana *** Nisbraska	\$3,000 \$3,005 \$4,000	2.5 4.0 4.5	\$3,000 \$3,001- \$4,000	3.5 4.0 4.5	\$3,000 \$3,001 \$4,000	2.5 4.0 4.5	\$3,000 \$3,001- \$4,000	3.5 4.0 4.5
Montana ** Nebraska	\$5,000 \$5,000	5.0 5.5 6.0	\$6,000 \$6,001	5.0 5.5 6.0	\$5,000 \$5,001	5.0 5.5 6.0	\$6,000 \$6,001	50 55 60
Nebrasia	\$2,000 \$4,000 \$4,100 \$4,100 \$6,100 \$8,200 \$3,200 \$2,607 \$17,000 \$17,001	1.0 2.0 2.0 4.0 5.0 6.0	\$2,300 \$4,099	1.0 2.0 3.0 4.0 5.0 6.0	\$2,300 \$4,000	1.0 2.0 2.0 4.0 6.0	\$2,300 \$4,000 \$4,000 \$4,100 \$6,100 \$6,200 \$6,200 \$3,300 \$4,001 \$30,000 \$30,000	1.0 2.0 3.0 4.0 5.0 6.0
Nebraska	\$4,100 \$4,200 \$4,200	6.0 6.0	\$2,300 \$4,000 \$4,100 \$6,100 \$6,200 \$1,200 \$3,200	40 50 60	\$2,300- \$4,000 \$4,100- \$6,100 \$6,200- \$8,200 \$5,527,000	6.0 6.0	\$6,199 \$6,200 \$9,300	4.0 5.0 6.0
	\$5-\$22000 \$2,405- \$17,000	6.9 2.56 3.57 5.12 6.86	\$0.\$3300 \$3,801- \$26,000 \$26,005-	256 257 552 686	\$8-\$2000 \$2,001- \$15,000 \$15,001-	6.9 2.56 3.57 5.12 6.86	\$0.630au \$4,001-	2.56 3.57 5.12 6.84
Nevada	\$17,001- NO STATE II	5.12 6.81 ICOME TAX	SSI, OCT-	5.12 6.84 NOOME TAX	\$15,001- NO STATE I	6.64 NOOME TAX	S30,001- NO STATE I	6.84 6.84 NOOME TAX
New Hamps	Al Brackets	5.0% of taxable interest and dividends	All@rackets	5.0% of taxable interest and dividends	All Brackets	5.0% of taxable interest and dividends	Alikradus	5.0% of taxable interest and dividend
	\$20,001- \$35,000 \$36,001- \$40,000 \$40,001- \$75,000	1.40 1.75 2.50	\$20,005- \$60,000 \$60,005- \$70,000 \$70,000- \$60,000	1.40 1.75	\$20,000 \$20,001 \$26,000 \$26,001 \$40,000 \$40,001	1.40 1.75 2.50	\$20,000- \$60,000	1.40 1.75
New Jersey	\$36,001- \$40,000 \$40,001-	2.50 5.526 6.37 8.67	\$50,001 \$70,000 \$70,001	1.60 1.75 2.46 3.50 5.525	\$36,000 \$36,001- \$40,000	3.50 5.525 6.37 8.97	\$25,000- \$20,000- \$20,000 \$70,000- \$80,000 \$20,000- \$80,000- \$16,000- \$16,000-	3.50 5.525
	\$75,000 \$0-\$3,500 \$5,501-	8.67 1.7	\$80,000 \$7,001 \$14,000 \$14,005	6.37 8.97 1.7	\$40,001- \$0-\$4,000 \$4,001-	8.97 1.7 3.2 4.7	\$80,000 \$0-\$8,000 \$8,001-	8.97 1.7
New Mexico	\$5,501 \$11,000 \$11,001	17 32 47 53	\$14,000 \$14,005	17 32 47 53	\$0-\$4,000 \$4,000 \$8,000 \$8,000-	5.3	\$16,000 \$16,001	1.40 1.75 2.45 3.50 5.525 4.37 1.7 1.2 4.7 5.3 4.50 5.25 5.3 4.50 5.25 5.3 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6.6 6
Name and Add	\$11,001- \$8,001- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000	4.00 4.50 6.26 6.36 7.26 7.30	\$11,005- \$11,005- \$15,000- \$15,005- \$17,000 \$17,000- \$30,000	4.00 4.50 6.25 6.90 6.85 7.25 7.70	\$8,005 \$8,005 \$11,000 \$11,001 \$13,000 \$13,001 \$20,000	4.00 4.50 5.25 5.90 6.85 7.25 7.30	\$14,005- \$14,005- \$22,000 \$22,000- \$26,000- \$40,000-	4.50 6.25 6.90
rese filt.	\$13,000 \$13,001 \$20,000	6.85 7.25 7.30	\$17,000 \$17,005- \$30,000	6.86 7.26 7.30	\$13,000 \$13,001 \$20,000	6.85 7.25 7.30	\$26,000 \$26,004 \$40,000	6.86 7.26 7.30
North Caroli	\$0-\$12,750 \$12,751- \$60,000 \$60,001-	6.00 7.00 7.35 8.25	\$0.\$17,000 \$17,000 \$80,000 \$80,000	6.00 7.00 7.75 8.25	\$0- \$10,626 \$10,626- \$50,000	6.0 7.0 7.35 8.25	\$0.521,250 \$21,251- \$100,000	6.00 7.00 7.75 8.25
	\$60,001- \$0\$29,700 \$29,701-	8.25 2.10	\$80,001- \$0\$39,900 \$39,901-	8.25 2.10	\$50,000 \$00 \$04,900	8.25 2.10	\$100,001- \$0-\$49,600 \$49,601-	8.25 2.10
North Dakot	\$09256730 \$29,701- \$71,960 \$71,961- \$150,150	2.10 2.92 4.36 5.06 5.54	\$00,000 \$102,000 \$102,000 \$102,001	2.10 3.92 4.36 5.04 5.54	\$24,800 \$24,801 \$56,805 \$59,905	2.10 3.92 4.56 5.06 5.56	\$0.931,550 \$12,255- \$100,000 \$100,001- \$48,605- \$119,651- \$119,651- \$119,651- \$12,200 \$50\$2,700- \$10,000 \$110,000 \$110,000 \$20,000- \$20,000 \$4	2.10 3.92 4.36 5.06 5.54
	\$150,000 \$10,000 \$10,000 \$10,001 \$15,001 \$20,000 \$20,001 \$40,000	0.712	\$166,450 \$6,901 \$1,001 \$13,001 \$13,001 \$15,000 \$15,000 \$20,000 \$20,000	0.712 1.604	\$5,001 \$5,001 \$10,000 \$10,001 \$15,000 \$15,001 \$20,000 \$40,001	0.712 1.424	\$5,001- \$10,000	0.712 1.424
Otio	\$10,001- \$15,000 \$15,001-	0.712 1.626 2.867 3.559 6.270 6.983 6.863 6.860 7.185	\$10,001- \$15,000 \$15,001-	0.712 1.424 2.847 3.559 4.270 4.963 5.660 7.195	\$10,001- \$15,000 \$15,001-	0.712 1.424 2.847 3.559 4.270 4.983 6.860 7.185	\$15,001- \$15,000 \$15,001-	0.712 1.424 2.847 3.559 4.270 4.963 6.853 6.810 7.185
	\$20,000 \$20,001 \$40,000	6.610 7 105	\$20,000 \$20,005- \$40,000	4.983 5.893 6.610 7.165	\$20,000 \$20,001 \$40,000	5.693 6.610 7.495	\$20,000 \$20,004- \$40,000	5.693 6.610 7.465
	\$1,001-		\$2,001-		\$1,005		\$2,001- \$6,000 \$6,001- \$7,500 \$7,501- \$9,800 \$8,801-	
Oldshoma *	\$2,501- \$3,750 \$3,751- \$4,900 \$4,901-	0.5 1.0 2.0 2.0 4.0 5.0 6.0 6.05	\$5,001- \$7,500 \$7,501- \$9,800 \$9,801-	0.5 10 20 3.0 4.0 5.0 6.0 6.0 7.0	\$2,505 \$3,750 \$3,755 \$4,900 \$4,905	0.5 1.0 2.0 2.0 4.0 6.0 6.0 6.0 7.0	\$5,001- \$7,500 \$7,501-	05 10 20 30 40 50 60 60 70
	\$4,900 \$4,905 \$0.92465*	60 626	\$9,800 \$9,801- \$0.95.5***	60 626	\$4,900 \$4,905	6.0 6.25	\$9,800 \$9,801 \$0.55.35**	40 425
Owgon	\$0.92,650 \$2,651 \$6,650		\$6,301- \$13,300		30-92 And \$2,665- \$4,660 All Brackets All Brackets (as Clearmine dispersion of by the federal		\$0-\$5,300 \$5,301 \$13,300	5.0 7.0 9.0
Pennsylvani	All Brackets All Brackets (as described by the federal spans 52,535-55,060 \$2,565-57,5	Tauble 25% of the Federal Income Tax Ranes that were in effect	All Brackets All Brackets (as desemined by the federal social security \$2,521-55,060 \$5,061-37,500 \$7,501-58,061-38,061-3	Taxable 20% of the Federal Income Tax Ranes that were in effect Income/dead	All Brackets All	Taxable 25% of the Federal Income Tax Rates that were in effect immediatel	All Brackets All Brackets (as determined by the federal	Taxable 25% of th
Rhode Islan	Brackets (as determined	Federal Income Tax Rates	Brackets (as determined	Federal Income Tax Rates	Brackets (as determine	Federal Income Tax Rates	Brackets (as determined	200 Servicos Taxable 25% of the Federal Income Tax Rate that were in effect income to the Federal Income that were in effect income the Income that the Income
	by the federal 5092537	that were in effect immediated	by the federal groups by	that were in effect inner dead	d by the federal screens are	fut were in effect immediated	by the federal \$0.92 has	that were in effect immedia
South Caroli	\$2,531- \$5,060 \$5,061-	2.5 2.0 4.0 5.0 6.0	\$2,531- \$5,060 \$5,061-	25 30 40 50 60	\$0,000 \$2,535 \$5,000 \$5,005 \$7,560 \$7,560	2.5 3.0 4.0 5.0 6.0	90 92 330 92 92 330 92 92 1 95 960 95 961 97 980 97 981	2.5 3.0 4.0 5.0 6.0 7.0
South Daker			\$7,590 \$7,591- NO STATE	60 7.0 NOOSE TAX	\$7,590 \$7,590	6.0 7.0	\$7,590 \$7,591- NO STATE II	6.0 7.0
Tennessee	All Brackets	60% on dividends and interest only	Al Brackets	6.0% on dividends are interest only	Al Brackets	6:0% on dividends and interest only	All Brackets	6.0% on dividends a interest only
Texas	NO STATE II 30-3863 3864- \$1,726 \$1,725- \$1,568 \$2,569- Al Brackets (as	COME TAX	NO STATE 30-51-726 51-727- 51-850 53-851- 55-176- 55-177- All Brackets (M	NOOME TAX	NO STATE II	NCOME TAX	NO STATE 1 80-91,726 \$1,722- \$3,450 \$3,451- \$5,170 All Brackets (as	NOOME TAX
Utah	\$1,726 \$1,727- \$2,588	23 33 42 52 60	\$3,450 \$3,451 \$6.176	23 33 42 52 60	\$1,726 \$1,727- \$1,000	2.9 2.3 4.2 5.2 6.0 7.0	\$3,450 \$3,451 \$6,176	23 23 42 52 60
	\$2,589- All		\$6,177- All		NO STATE II \$5 SML \$864- \$1,726 \$1,725 \$1,725 \$2,588 \$2,589- Al Backets (as	6.0 7.0 26% of the	\$6,177- All	
Vennore	Brackets (as described	24% of the Federal Income Tay Passes	Brackets (as Amoniced	34% of the Federal Income Tay Passe	Brackets (as describe	24% of the Federal Income Tay Pates	Brackets (as descriped	Sets of the Federal Income Tay Pare
Virginia	\$3,001- \$5,000 \$5,001-	2.0 3.0 5.0	\$3,001- \$6,000 \$6,001-	20 30 50	\$3,001 \$5,000 \$5,001	20 20 50	\$3,001- \$5,000 \$5,001-	2.0 3.0 5.0
Washington		SCOME TAX	NO STATE	NCOME TAX	NO STATE I	NCOME TAX	NO STATE I	MODBE TAX
West Wight	NO STATE I	2.0	\$0-\$10,000 \$10,005- \$25,000 \$25,005- \$40,000	30 40 45 60 65	\$0-\$5,000 \$5,001 \$12,500 \$12,501 \$20,000	2.0 4.0 4.5 6.0 6.5	\$0.\$10,000 \$10,000- \$25,000 \$25,000- \$40,000	20 40 45 60 65
	NO STATE I	4.0 4.5	\$40,000	460 6.5 6.5 6.5 6.50 6.75	\$20,000 \$0.95,990 \$5,991 \$11,780 \$11,781 \$80,990	6.5 4.60 6.15 6.50 6.75	\$40,000 \$0.611,780 \$11,781 \$23,570 \$23,571	4.5 4.60
Weconsin *	ND STATE # \$0-\$10,000 \$10,001 - \$25,000 \$25,001 - \$40,000 \$0-\$40,000 \$3,945 - \$17,680 \$17,681 -	2.0 4.5 6.0 6.5 4.60 6.15 6.20 6.75	\$0.58,940 \$8,841- \$17,690 \$17,681-	6.15	For The	6.15	\$23,570 503,575	460 6.5 6.50 6.75

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State Individual Income Taxes for tax year 2004 -- as of January 1, 2004)

	Tax Rat	es	# of	Income	Brack	ets	Pe	rsonal Exemption	n	Federal Tax
State	Low	High	Brackets	Low		High	Single	Married	Child	Ded.
ALABAMA	2.00 -	5.00	3	500 (b)		3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income T		٦	300 (b)		3,000 (b)	1,500	3,000	300	
ARIZONA	2.87 -	5.04	5	10,000 (b)	_	150,000 (b)	2,100	4,200	2.300	
ARKANSAS (a)	1.00 -	7.00 (e)	6	3,999	-	27,500	2,100 20 (c)	4,200 40 (c)	2,300 20 (c)	
CALIFORNIA (a)	1.00 -	9.30	6		-	39,133 (b)	80 (c)	160 (c)		
COLORADO	4.63	9.30	1	5,962 (b) Fla	-		80 (c) None		251 (c)	
CONNECTICUT	3.00 -	5.00	2	10,000 (b)	i iaie-	10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20 -	5.95	6	5,000		60,000	12,300 (I) 110 (c)	24,000 (r) 220 (c)	110 (c)	
FLORIDA	No State Income T		Ů	3,000	-	00,000	110 (c)	220 (0)	110 (c)	
GEORGIA	1.00 -	6.00	6	750 (-)		7 000 (-)	0.700	5 400	2,700	
				750 (g)	-	7,000 (g)	2,700	5,400		
HAWAII	1.40 -	8.25	9	2,000 (b)	-	40,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.60 -	7.80	8	1,104 (h)	-	22,074 (h)	3,100 (d)	6,200 (d)	3,100 (d)	
ILLINOIS	3.00		1	Fla	t rate-		2,000	4,000	2,000	
INDIANA	3.40		1	Fla	t rate-		1,000	2,000	1,000	
IOWA (a)	0.36 -	8.98	9	1,211	-	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00 -	6.00	5	3,000	-	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00 -	6.00	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.00 -	8.50	4	4,250 (b)	-	16,950 (b)	4,700	7,850	1,000	
MARYLAND	2.00 -	4.75	4	1,000	-	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30		1	Fla	t rate-		3,300	6,600	1,000	
MICHIGAN (a)	4.0 (y)		1	Fla	t rate-		3,100	6,200	3,100	
MINNESOTA (a)	5.35 -	7.85	3	19,440 (j)	-	63,860 (j)	3,100 (d)	6,200 (d)	3,100 (d)	
MISSISSIPPI	3.00 -	5.00	3	5,000	-	10,000	6,000	12,000	1,500	
MISSOURI	1.50 -	6.00	10	1,000	-	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00 -	11.00	10	2,199	-	76,199	1,740	3,480	1,740	*
NEBRASKA (a)	2.56 -	6.84	4	2,400 (k)	-	26,500 (k)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income T	ax								
NEW HAMPSHIRE	State Income Tax is Dividends and Intere Only.									
NEW JERSEY	1.40 -	6.37	6	20,000 (I)	_	75,000 (I)	1,000	2,000	1,500	
NEW MEXICO										
NEW YORK	1.70 -	6.80	5	5,500 (m)	-	26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
	4.00 -	7.70	7	8,000 (n)	-	500,000 (n)	0	0	1,000	
NORTH CAROLINA (o)	6.00 -	8.25	4	12,750 (o)	-	120,000 (o)	3,100 (d)	6,200 (d)	3,100 (d)	
NORTH DAKOTA	2.10 -	5.54 (p)	5	28,400 (p)	-	311,950 (p)	3,100 (d)	6,200 (d)	3,100 (d)	
OHIO (a)	0.743 -	7.50	9	5,000	-	200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50 -	6.75 (r)	8	1,000 (b)	-	10,000 (b)	1,000	2,000	1,000	* (r)
OREGON (a)	5.00 -	9.00	3	2,600 (b)	-	6,500 (b)	151 (c)	302 (c)	151 (c)	* (s)
PENNSYLVANIA	3.07		1	Fla	t rate-			None		
RHODE ISLAND	25.0% Federal tax	liability (t)								
SOUTH CAROLINA (a)	2.50 -	7.00	6	2,400	-	12,300	3,100 (d)	6,200 (d)	3,100 (d)	
SOUTH DAKOTA	No State Income T State Income Tax is									
TENNESSEE	Dividends and Intere Only.									
TEXAS	No State Income T									
UTAH	2.30 -	7.00	6	863 (b)	-	4,313 (b)	2,325 (d)	4,650 (d)	2,325 (d)	* (u)
VERMONT (a)	3.6 -	9.50	5	29,050 (v)		319,100 (v)	3100 (d)	6200 (d)	3100 (d)	
VIRGINIA	2.00 -	5.75	4	3,000	-	17,000	800	1,600	800	
WASHINGTON	No State Income T									
WEST VIRGINIA	3.00 -	6.50	5	10,000	-	60,000	2,000	4,000	2,000	
WISCONSIN	4.60 -	6.75	4	8,610 (w)	-	129,150 (w)	700	1,400	400	
WYOMING	No State Income T	ax								
	1				-					
DIST. OF COLUMBIA	5.00 - f Tax Administrators f	9.50 (x)	3	10,000	-	30,000	1,370	2,740	1,370	

(a) 14 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the

personal exemption amounts only.
(b) For joint returns, the taxes are twice the tax imposed on half the income.

- personal exemption amounts only.

 (b) For joint returns, the taxes are twice the tax imposed on half the income.

 (c) tax credits.

 (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

 (e) plus a 3% surtax. A special tax table is available for low income taxpayers reducing their tax payments.

 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$54,500.

 (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets ranging from \$500 to \$10,000 for joint filers.

 (i) Combined personal exemption and standard deduction.

 (i) Combined personal exemption and standard deduction.

 (ii) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$28,420 to over \$112,910.

 (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$40,000. Married households filing separately by the tax imposed on half the income. A rar are its scheduled to decrease in tax year 2005.

 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$40,000. Married households filing separately pay the tax imposed on half the income. Tax rate is scheduled to decrease in tax year 2005.

 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply to income under \$8,000 to over \$40,000. Married households filing separately pay the tax imposed on half the income. Tax rate is scheduled to decrease in

- (a) Plus an additional \$20 per exemption tax credit.

 (f) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.

 (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.

 (t) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.

 (u) One half of the federal income taxes are deductible.

 (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$46,700 to over \$307,050.

 (w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,480 to \$172,200. An additional \$250 exemption is revivided for each taxpayer or source as a \$6 for over.
- provided for each taxpayer or spouse age 65 or over.

 (x) Tax rate decreases are scheduled for tax years 2005.

 (y) Tax rate is scheduled to decrease to 3.9% after June, 2004

State Individual Income Taxes (Tax rates for tax year 2003 -- as of January 1, 2003)

	Tax Rates		# of	Income Bra	ackets	Pe	Federal Tax		
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	
ALASKA	No State Income		3	300 (b)	3,000 (b)	1,300	3,000	300	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	6.50 (e)	6	2,999	25.000 (b)	2,100 20 (c)	4,200 40 (c)	2,300 20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,834 (b)	38,921 (b)	20 (c) 80 (c)	160 (c)	20 (c) 251 (c)	
COLORADO	4.63	9.50	1	5,654 (b)		None		251 (0)	
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000 (B)	12,500 (I) 110 (c)	24,000 (I) 220 (c)	110 (c)	
FLORIDA	No State Income		'	5,000	60,000	110 (0)	220 (0)	110 (0)	
GEORGIA				750 ()	7.000 ()	0.700	= 400		
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.25	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	1.60	7.80	8	1,087 (h)	21,730 (h)	3,000 (d)	6,000 (d)	3,000 (d)	
ILLINOIS	3.00		1	Flat ra	te	2,000	4,000	2,000	
INDIANA	3.40		1	Flat ra	te	1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	1
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
MAINE (a) (k)	2.00	8.50	4	4,200 (b)	16,700 (b)	4,700	7,850	1,000	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.00	4.73	1	Flat ra		4,400	8,800	1,000	
MICHIGAN (a)				Flat ra					
	4.00 (j)	7.05	1			3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	3,000 (d)	6,000 (d)	3,000 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*
NEBRASKA (a)	2.56	6.84	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income	Tax							
NEW HAMPSHIRE	State Income Tax	is Limited to Divid	dends and Ir	iterest Income Only.					
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1.000	2.000	1.500	
						,	,	,	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	3,000 (d)	6,000 (d)	3,000 (d)	
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	3,000 (d)	6,000 (d)	3,000 (d)	
NORTH DAKOTA	2.10	5.54 (p)	5	27,050 (p)	297,350 (p)	3,000 (d)	6,000 (d)	3,000 (d)	(p)
OHIO (a)	0.743	7.50 (q)	9	5,000	200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50	7.00 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80	3.00	1	Flat ra		143 (0)	None	145 (0)	(3)
RHODE ISLAND	25.0% Federal ta	vy liability (t)	'	i iai ia		_	INOITE		
SOUTH CAROLINA (a)	25.0% Federal ta 2.50	7.00	6	2,400	12,000	3,000 (d)	6,000 (d)	3,000 (d)	
SOUTH CAROLINA (a)	No State Income		0	2,400	12,000	3,000 (u)	6,000 (d)	3,000 (d)	
TENNESSEE			lands and le	nterest Income Only.					
TEXAS	No State Income		iciius and II	norest income only.					
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	* (u)
			5						(u)
VERMONT	3.60	9.50		27,950	307,050	3000 (d)	6000 (d)	3000 (d)	
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800	
WASHINGTON	No State Income								
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	6.75 (w)	4	8,280	124,200	700	1,400	400	1
WYOMING	No State Income	Tax							
DIST. OF COLUMBIA	4.50	8.70 (x)	3	10,000	40,000	1,370	2,740	1,370	

Source: The Federation of Tax Administrators from various sources

- (a) Eight states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Arkansas, Michigan, Nebraska and Ohio indexes the personal exemption amounts only.

 (b) For joint returns, the taxes are twice the tax imposed on half the income.

 (c) tax credits.

 (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

- (u) I make states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

 (e) A special tax table is available for low income taxpayers reducing their tax payments.

 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$54,500.

 (g) The tax brackets reported are for single individuals. For married households filling separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.

- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$5.00 to \$5,000; and the income brackets ranging from \$5.00 to \$5,000; ipin filers.

 (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.

 (i) Tax rate scheduled to decrease to 3.9% for tax years after 2003.

 (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.

 (i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.

 (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$109,000.

 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$100,000.

 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$3,000 to over \$100,000.

 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$3,000 to over \$100,000.

 (n) The tax brackets reported are for single individuals. For married tax pear 2003.

 (n) The tax brackets reported are for single individuals. For married tax year 2003.

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 (n) Rule seported are for single individuals. For married tax year 2003.

 (n) Rule seported are for single individuals. For married tax year 2003.

 (n) Plus an additional \$200 personal exemption is allowed for joint returns or unmarried head of households.

 (n) Plus an additional \$200 personal exemption is allowed for joint returns or unmarried head of households
- (x) Tax rate decreases are scheduled for tax years 2004.

State Individual Income Taxes (Tax rates for tax year 2002 -- as of January 1, 2002)

	Tax	Rates	# of	Income Bra	ickets	Pe	Federal Tax		
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
ALABAMA	0.00	F.00	3	500 (1)	0.000 (1)	4.500	0.000	300	
ALASKA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	-
	No State Incom		-	40.000 (1)	450.000 (1)	0.400	4.000	0.000	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	7.00 (e)	6	2,999	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,748 (b)	37,725 (b)	79 (c)	158 (c)	247 (c)	
COLORADO	4.63		1	Flat rati		None			
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,750 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Incom								
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.30	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	0.60	7.80	8	1,000 (h)	20,000 (h)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.00		1	Flat rate	9	2,000	4,000	2,000	
INDIANA	3.40		1	Flat rate	9	1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
MAINE (a) (k)	2.00	8.50	4	4,150 (b)	16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30		1	Flat rat	· ·	4,400	8,800	1,000	
MICHIGAN (a)	4.10 (i)		1	Flat rat		3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*
NEBRASKA (a)	2.51	6.68	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Incom		-	2,400 (1)	20,300 (1)	34 (C)	100 (0)	34 (C)	
	No State Incom	ie rax							
NEW HAMPSHIRE	State Income Tax is	Limited to Dividends	and Interest	ncome Only.					
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	2,900 (d)	5,800 (d)	2,900 (d)	
NORTH DAKOTA	2.10	5.54 (p)		27,050 (p)	297,350 (p)	2,900 (d)	5,800 (d)	2,900 (d)	(p)
OHIO (a)	0.74	7.50 (q)	9	5,000 (p)	200,000	1,150 (q)	2,300 (q)	1,150 (q)	(P)
			-						
OKLAHOMA	0.50	6.65 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80		1	Flat rat	9		None		
RHODE ISLAND	25.0% Federal	tax liability (t)							
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Incom	е Тах							
TENNESSEE	State Income Tax is	Limited to Dividends	and Interest	ncome Only.					
TEXAS	No State Incom	ie Tax							
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (u)
VERMONT	24.0% Federal	tax liability (t)							
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800	
WASHINGTON	No State Incom	ie Tax			·				
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	6.75 (v)	4	8,280	124,200	700	1,400	400	
WYOMING	No State Incom			-,			.,		
DIST. OF COLUMBIA	4.50	93 (w)	3	10,000	40,000	1,370	2,740	1,370	
	2.62	6.89				.10.0	-11.10	.,,,,,	•

Source: The Federation of Tax Administrators from various sources

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
 (b) For joint returns, the taxes are twice the tax imposed on half the income.
 (c) tax credits.

 (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

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 (e) A special tax table is available for low income taxpayers reducing their tax payments.

 (f) Cambined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.

 (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 to fp. joint filers.

 (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.

 (i) Cambined personal exemption and standard deduction.

 (ii) Tax rate scheduled to decrease to 4.0% for tax year 2003.

 (iv) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.

 (ii) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.

 (iv) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000.

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 (o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$100,000. Married households.

 (o) The tax brackets reported are for single individuals. For

State Individual Income Taxes (Tax rates for tax year 2001 -- as of January 1, 2001)

	Tax Rates		# ofIncome Brackets			Personal Exemption			Federal Tax	
State	Low	High	Brackets	Low		High	Single	Married	Child	Ded.
AL ADAMA	2.0	5.0		500 (h)		2 000 (h)	4.500	2.000	200	
ALABAMA	2.0 - No State Inc	5.0 nme Tax	3	500 (b)	•	3,000 (b)	1,500	3,000	300	
ALASKA ARIZONA	2.87 -	5.04	5	10,000 (b)		150,000 (b)	2,100	4,200	2,300	
	1.0 -	7.0 (e)	6	2,999	•	25,000 (b)				
ARKANSAS				· ·	•		20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0 -	9.30	6	5,454 (b)	- t rate	35,792 (b)	72 (c)	142 (c)	227 (c)	
COLORADO	4.63	4.63			it rate	40.000 #1	40.000 //	0.4.000 (7)		
CONNECTICUT	3.0 -	4.50	2	10,000 (b)		10,000 (b)	12,000 (f)	24,000 (f)	0	
DELAWARE	2.20 - No State Inc	5.95	7	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA				750 ()		7000 ()	0.700	F 400	0.700	
GEORGIA	1.0 -	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.50 -	8.50	8	2,000 (b)	-	40,000 (b)	1,040	2,080	1,040	
IDAHO	2.0 -	8.20	8	1,000 (i)	-	20,000 (i)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.0	3.00	1	Fla	t rate		2,000	4,000	2,000	
INDIANA	3.40	3.40	1	Fla	t rate		1,000	2,000	1,000	
IOWA (a)	0.36 -	8.98	9	1,162		52,290	40 (c)	80 (c)	40 (c)	*
KANSAS	3.5 -	6.45	3	15,000 (b)		30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0 -	6.0	5	3,000		8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0 -	6.0	3	10,000 (b)		50,000 (b)	4,500 (j)	9,000 (j)	1,000 (j)	
MAINE (a) (k)	2.0 -	8.5	4	4,150 (b)		16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.0 -	4.8	4	1,000		3,000	2,100	4,200	2,100	
MASSACHUSETTS	5.6	5.60	1	Fla	t rate		4,400	8,800	1,000	
MICHIGAN (a)	4.2 (I)	4.20	1	Fla	t rate		2,800	5,600	2,800	
MINNESOTA (a)	5.35 -	7.85	3	17,570 (m)		57,710 (m)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.0 -	5.0	3	5,000		10,000	6,000	12,000	1,500	
MISSOURI	1.5 -	6.0	10	1,000		9,000	2,100	4,200	2,100	* (u)
MONTANA (a)	2.0 -	11.0	10	2,100		73,000	1,610	3,220	1,610	*
NEBRASKA (a)	2.51 -	6.68	4	2,400 (n)		26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Inc			2,400 (1)		20,000 (1)	01 (0)	102 (0)	0. (0)	
	State Income Tax is Li									
NEW HAMPSHIRE	and Interest Inc									
NEW JERSEY	1.4 -	6.37	6	20,000 (o)	-	75,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1.7 -	8.2	7	5,500 (p)		65,000 (p)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.0 -	6.85	5	8,000 (b)		20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.0 -	7.75	3	12,750 (q)		60,000 (q)	2,500 (q)	5,000 (q)	2,500 (q)	
NORTH DAKOTA	2.67 -	12.0 (r)	8	3,000		50,000	2,900 (d)	5,800 (d)	2,900 (d)	* (r)
OHIO (a)	0.69 -	6.98 (s)	9	5,000		200,000	1,050 (s)	2,100 (s)	1,050 (s)	
OKLAHOMA	0.50 -	6.75 (t)	8	1,000	-	10,000	1,000	2,000	1,000	* (t)
OREGON (a)	5.0 -	9.0	3	2,350 (b)	-	5,850 (b)	132 (c)	264 (c)	132 (c)	* (u)
PENNSYLVANIA	2.8 25.5% Federal to	2.80	1	Flat late			None			
RHODE ISLAND										
SOUTH CAROLINA (a)	2.5 -	7.0	6	2,310	-	11,550	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Inc	ome Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.									
TEXAS	No State Inc.	•								
UTAH	No State Inc	ome lax 7.0	6	750 (b)		3,750 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (w)
VERMONT	24.0% Federal to			730 (D)	•	3,730 (D)	2,170 (d)	4,300 (d)	2,170 (d)	(w)
VIRGINIA			4	3 000		17 000	900	1.600	900	
	2.0 - No State Inc	5.75 nme Tax	4	3,000	-	17,000	800	1,600	800	
WASHINGTON				40.000				4.000		
WEST VIRGINIA	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
WISCONSIN	4.6 -	6.75 (y)	4	1,500	-	112,500	700	1,400	400	
WYOMING	No State Inc									
DIST. OF COLUMBIA	5.0 -	9.0 (z)	3	10,000	-	30,000	1,370	2,740	1,370	

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 (b) For joint returns, the taxes are twice the tax imposed on half the income.

 (c) tax credits.

 (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

 (e) A special tax table is available for low income taxpayers reducing their tax payments.

 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.

 (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.

 (f) For tax years beginning after 2001, the tax rates range from 1.4% to 8,25% for the same tax brackets.

 (f) For joint returns, the tax is wice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.

 (g) Combined personal exemption and standard deduction.

 (k) Income levels in each tax tracket will income for tax years 2002 and beyond.

 (i) Tax rate scheduled to decrease to 4.1% for tax year 2002.

 (ii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$25,680 to over \$102,030.

 (iii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$25,680 to over \$100,000. Married households filing separately pay the tax imposed on half the income.

 (g) The tax brackets reported are for single individuals. For marr

- (s) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2000, the 2001 rates will not be determined until July, 2001.

 (t) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedulies, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.

 (v) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$3,000 in Oregon.

 (v) Tax rate scheduled to decrease to 25% of Federal tax liability for tax years 2002.

 (v) One half of the federal income taxes are deductible.

 (x) If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1999, the taxpayer will be entitled to a credit of 106% of the excess tax.

 (y) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,000 to \$150,000.

 (2) Tax rate decreases are scheduled for tax years 2002 and 2003.

 (aa) The top tax rate is scheduled to decline to 4.75% for tax years beginning after 2001.

State Individual Income Taxes (Tax rates for tax year 2000 -- as of December 31, 1999)

	Tax R	ates	# of	Income	Brackets	Standar	rd Deduction	Personal Exemption		Federal Tax
State	Low High		Brackets	Low	Low High		Single Joint		Single Child	
ALABAMA	2.00	0.05	3	500	3,000	2,000	4000	1,500	300	
ALASKA	No State Income		3	300	3,000	2,000	4000	1,500	300	
ARIZONA	2.87	5.04	5	10,000	150,000	3,600	7200	2,100	2,300	
ARKANSAS	1.00	7.00	6	3,000	25,000	2000	4000	2,100	2,300 20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,131	33,673	2642	5284	72	20 (c) 227 (c)	
COLORADO	5% of federal taxable			3,131	35,073	2042	3204	12	227 (0)	
CONNECTICUT	3.00	4.50	2	10,000	10,000			\$ 12,000 (e)	0	
DELAWARE	0.00	6.40	7	2,000	30,000	3250	4000	100 (c)	100 (c)	
FLORIDA	No State Income			2,000	30,000	3230	4000	100 (c)	100 (c)	
GEORGIA	1.00	6.00	6	750	7,000	2,300	3000	2,700	2,700	
	1.00	0.00		730	7,000	2,500	3000	2,700	2,700	
HAWAII (h)	1.60	8.75	9	2,000	40,000	1,500	1900	1,040	1,040	
IDAHO	2.00	8.20	8	1,000	20,000	4,300	7350	2,750	2,750	
ILLINOIS	3.00	3.00	1	Flat				1,650	1,650	
INDIANA	3.40	3.40	1	Flat				1,000	1,000	
IOWA (a)	0.36	8.98	9	1,148	51,120	1460	3590	40 (c)	40 (c)	
KANSAS	3.50	6.45	3	15,000	30,000	3,000	6000	2,250	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	1500	1500	20 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000	50,000			4500 (m)	1,000	•
MAINE (a) (k)	2.00	8.50	4	4,150	16,500	4,300	7200	2,750	2,750	
MARYLAND (aa)	2.00	4.85	4	1,000	3,000	2,000	4000	1,850	1,850	
MASSACHUSETTS	5.95/12.00		1	Flat	rate			4,400	1,000	
MICHIGAN (a)	4.40	4.40	1	Flat	rate			2,800	2,800	
MINNESOTA (a)	5.50	8.00	3	\$ 17,250 (o)	\$ 56,680 (o)	4,300	7200	2,750	2,750	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	2,300	4600	6,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	4,300	7200	2,100	1,200	•
MONTANA (a)	2.00	11.00	10	2,000	70,400	\$ 3,020 (p)	\$ 6,040 (p)	1,610	1,610	•
NEBRASKA (a)	2.51	6.68	4	2,400	26,500	4300	7200	89 (c) (q)	89 (c) (q)	
NEVADA	No State Income	Tax								
NEW HAMPSHIRE	5.00							2400		
NEW JERSEY	1.40	6.37	6	20,000	75,000			1,000	1,500	
NEW MENIOO			_							
NEW MEXICO	1.70	8.20	7	\$ 5,500 (t)	\$ 65,000 (t)	4,300	7200	2,750	2,750	
NEW YORK	4.00 6.00	6.85 7.75	5	8,000	20,000	7500	13000	0.750()	1,000	
NORTH CAROLINA NORTH DAKOTA			3	12,750	60,000	3,000	5000	2,750 (r)	2,750 (r)	
	14% of federal income			5000	000.000			4.050 ()	1050 ()	
OHIO (a)	0.72	7.23	9	5,000	200,000			1,050 (g)	1050 (g)	
OKLAHOMA	0.50	6.75	8	1,000	10,000	\$ 2,000 (s)	\$ 2,000 (s)	1,000	1,000	•
OREGON (a)	5.00	9.00	3	2,300	5,800	1800	3000	132 (c)	132 (c)	•
PENNSYLVANIA	2.80	2.80	1	Flat	rate					
RHODE ISLAND	26.5% of federal in	come tax liability								
SOUTH CAROLINA (a)	2.50	7.00	6	2,310	11,550	4,300	7200	2,750	2,750	
SOUTH DAKOTA	No State Income	Tax								
TENNESSEE	6.00	6.00	I					Ī		
TEXAS	No State Income	Tax	I					Ī		
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	
VERMONT	25% of federal inc	ome tax liability	I					Ī		
VIRGINIA	2.00	0.06	4	3,000	17,000	3000	5000	800	800	
WASHINGTON	No State Income	Tax	l							
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)			2,000	2,000	
WISCONSIN	4.77	6.77	3	7,500 (j)	15,000 (j)	5,200 (k)	8,900 (k)	0	50	
WYOMING	No State Income									
	1		I					Ī		
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	

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 (g) The tax brackets range from \$1,000 to \$10,000 for joint filers.

 (h) For joint teurns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.

 (i) Combined personal exemption and standard deduction.

 (ii) Tax rate scheduled to decrease to 4,0% for tax year 2003.

 (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.

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 (iv) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$100,000. Married households fi

- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

 (w) Tax rate decreases are scheduled for tax years 2003.