

3-Mar-10

State Individual Income Taxes, 2010

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
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)	23 (c)	46 (c)	23 (c)	
California (a)	1.25	- 9.55 (w)	6	7,300 (b)	- 47,900 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63		1	----Flat rate----		-----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	No State Income Tax								
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	
Idaho (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	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	1,000	
Iowa (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	
Kentucky	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
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		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.35		1	----Flat rate----		3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	22,770 (j)	- 74,781 (j)	3,650 (d)	7,300 (d)	3,650 (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	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	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 10.75	8	20,000 (l)	- 1,000,000 (l)	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)	

Footnotes at end of table.

State Individual Income Taxes, 2010--continued

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
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	-----Flat rate-----		-----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)	3,650 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	33,950 (u)	- 372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 7.75	5	10,220 (v)	- 225,001 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

(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 \$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.

State Individual Income Taxes, 2010--continued

- (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 \$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.
- (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 taxpayers, the same rates apply to income brackets ranging from \$56,850 to \$373,650. An 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.
- (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 \$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.

Source: Federation of Tax Administrators, February 2010.

http://www.taxadmin.org/fta/rate/ind_inc.pdf

3-Mar-10

State Individual Income Taxes, 2009

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	1000 (x)	*
Alaska	No State Income Tax								
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	- 9.55 (w)	6	7,060 (b)	- 46,349 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63		1	-----Flat rate-----		-----None-----			
Connecticut	3.0	- 6.5	3	10,000 (b)	- 500,000 (b)	13,000 (f)	24,000 (f)	0	
Delaware	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
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)	- 200,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,272 (h)	- 25,441 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0		1	-----Flat rate-----		2,000	4,000	2,000	
Indiana	3.4		1	-----Flat rate-----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,407	- 63,315	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	6	3,000	- 75,000	20 (c)	40 (c)	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 (y)	- 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		1	-----Flat rate-----		4,400	8,800	1,000	
Michigan (a)	4.35		1	-----Flat rate-----		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	1,500	
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)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 10.75	8	20,000 (l)	- 1,000,000 (l)	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)	

Footnotes at end of table.

Page 1 of 3

State Individual Income Taxes, 2009--continued

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
New York	4.0	- 8.97	7	8,000 (b)	- 500,000 (b)	0	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	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 rate-----		-----None-----			
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	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
Vermont (a)	3.55	- 9.4	5	33,950 (u)	- 372,950 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 7.75	5	10,220 (v)	- 225,000 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

(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 filing jointly).

State Individual Income Taxes, 2009--continued

- (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.
- (j) 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.
- (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.
- (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.
- (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.
- (r) 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 \$12,511 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 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 \$100,000 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.
- (z) 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.

State Individual Income Taxes, 2008

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
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		1	----Flat 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	No State Income Tax								
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		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,379	- 62,055	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	6	3,000	- 75,000	20 (c)	40 (c)	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	4,849 (b)	- 19,450 (b)	2,850	5,700	2,850	
Maryland	2.0	- 5.5	7	1,000	- 500,000	2,400	4,800	2,400	
Massachusetts (a)	5.3		1	----Flat rate----		4,125	8,250	1,000	
Michigan (a)	4.35		1	----Flat rate----		3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	21,800 (j)	- 71,591 (j)	3,500 (d)	7,000 (d)	3,500 (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	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,500	- 14,900	2,040	4,080	2,040	* (r)
Nebraska (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	113 (c)	226 (c)	113 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (l)	- 500,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 5.3	4	5,500 (m)	- 16,000 (m)	3,500 (d)	7,000 (d)	3,500 (d)	

Footnotes at end of table.

State Individual Income Taxes, 2008--continued

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
New York	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
North Carolina (n)	6.0	- 7.75	3	12,750 (n)	- 60,000 (n)	3,500 (d)	7,000 (d)	3,500 (d)	
North Dakota (a)	2.1	- 5.54 (o)	5	31,850 (o)	- 349,701 (o)	3,500 (d)	7,000 (d)	3,500 (d)	
Ohio (a)	0.618	- 6.24	9	5,000	- 200,000	1,450 (p)	2,900 (p)	1,450 (p)	
Oklahoma	0.5	- 5.5 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.0	3	2,900 (b)	- 7,300 (b)	169 (c)	338 (c)	169 (c)	* (r)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island	25.0% Federal tax rates (s)				---	---	---		
South Carolina (a)	0.0	- 7.0	6	2,670	- 13,350	3,500 (d)	7,000 (d)	3,500 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(t)	(t)	(t)	
Vermont (a)	3.6	- 9.5	5	32,550 (u)	- 357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 6.75	4	9,700 (v)	- 145,460 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

(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 \$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.

State Individual Income Taxes, 2008--continued

- (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 \$31,860 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.
- (q) 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.

Source: Federation of Tax Administrators, March 2008
http://www.taxadmin.org/fta/rate/ind_inc.html

State Individual Income Taxes, 2007

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
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	6,622 (b)	- 43,468 (b)	91 (c)	182 (c)	285 (c)	
Colorado	4.63		1	----Flat 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	No State Income Tax								
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	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	1,000	
Iowa (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	
Kentucky	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	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		1	----Flat rate----		4,125	8,250	1,000	
Michigan (a)	3.9		1	----Flat 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	
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)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (l)	- 500,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 5.3	4	5,500 (m)	- 16,000 (m)	3,400 (d)	6,800 (d)	3,400 (d)	

Footnotes at end of table.

State Individual Income Taxes, 2007--continued

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
New York	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	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 (p)	2,800 (p)	1,400 (p)	
Oklahoma	0.5	- 5.65 (q)	7	1,000 (b)	- 10,000 (b)	1,000	2,000	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		1	-----Flat rate-----		-----None-----			
Rhode Island	25.0% Federal tax rates (s)			---		---			
South Carolina (a)	2.5	- 7.0	6	2,570	- 12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
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)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	900	1,800	900	
Washington	No State Income Tax								
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	No State Income Tax								
District of Columbia	4.5	- 8.7	3	10,000	- 40,000	2,400	4,800	2,400	

(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 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.

State Individual Income Taxes, 2007--continued

- (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.
- (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 \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
- (o) 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.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) 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 \$15,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (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 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.

Source: Federation of Tax Administrators, January 1, 2007
http://www.taxadmin.org/fta/rate/ind_inc.html

State Individual Income Taxes
(Tax rates for tax year 2006 -- as of January 1, 2006)

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
State	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)
Alabama	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	2.0 4.0 5.0
Alaska	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Arizona	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04
Arkansas	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0
California ¹	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,820-\$41,476 \$41,477+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$12,644 \$12,645-\$29,959 \$29,960-\$38,619 \$38,620-\$47,796 \$47,797-\$56,456 \$56,457+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,820-\$41,476 \$41,477+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$12,638 \$12,639-\$29,958 \$29,959-\$47,282 \$47,283-\$65,638 \$65,639-\$82,952 \$82,953+	1.0 2.0 4.0 6.0 8.0 9.3
Colorado ²	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income
Connecticut ³	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$16,000 \$16,001+	3.0 5.0	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$20,000 \$20,001+	3.0 5.0
Delaware	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95
District of Columbia	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7
Florida	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Georgia	\$0-\$750 \$751-\$2,250 \$2,251-\$3,750 \$3,751-\$5,250 \$5,251-\$7,000 \$7,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$500 \$501-\$1,500 \$1,501-\$2,500 \$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 4.0 5.0 6.0

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
Hawaii	\$0-\$2,000	1.4	\$0-\$3,000	1.4	\$0-\$2,000	1.4	\$0-\$4,000	1.4
	\$2,001-\$4,000	3.2	\$3,001-\$6,000	3.2	\$2,001-\$4,000	3.2	\$4,001-\$8,000	3.2
	\$4,001-\$8,000	5.5	\$6,001-\$12,000	5.5	\$4,001-\$8,000	5.5	\$8,001-\$16,000	5.5
	\$8,001-\$12,000	6.4	\$12,001-\$18,000	6.4	\$8,001-\$12,000	6.4	\$16,001-\$24,000	6.4
	\$12,001-\$16,000	6.8	\$18,001-\$24,000	6.8	\$12,001-\$16,000	6.8	\$24,001-\$32,000	6.8
	\$16,001-\$20,000	7.2	\$24,001-\$30,000	7.2	\$16,001-\$20,000	7.2	\$32,001-\$40,000	7.2
	\$20,001-\$30,000	7.6	\$30,001-\$45,000	7.6	\$20,001-\$30,000	7.6	\$40,001-\$60,000	7.6
	\$30,001-\$40,000	7.9	\$45,001-\$60,000	7.9	\$30,001-\$40,000	7.9	\$60,001-\$80,000	7.9
\$40,001+	8.25	\$60,001+	8.25	\$40,001+	8.25	\$80,001+	8.25	
Idaho	\$0-\$1,159	1.6	\$0-\$2,318	1.6	\$0-\$1,159	1.6	\$0-\$2,318	1.6
	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6
	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1
	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1
	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1
	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1
	\$8,693-\$23,177	7.4	\$17,385-\$46,354	7.4	\$8,693-\$23,177	7.4	\$17,385-\$46,354	7.4
	\$23,178+	7.8	\$46,355+	7.8	\$23,178+	7.8	\$46,355+	7.8
Illinois ⁴	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications
Indiana ⁵	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income
Iowa ⁶	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36
	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72
	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43
	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50
	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12
	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48
	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80
	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92
\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98	
Kansas	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$30,000	3.50
	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$30,001-\$60,000	6.25
	\$30,001+	6.45	\$30,001+	6.45	\$30,001+	6.45	\$60,001+	6.45
Kentucky	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0
	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0
	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8
	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0
Louisiana	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$25,000	2.0
	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$25,001-\$50,000	4.0
	\$25,001+	6.0	\$25,001+	6.0	\$25,001+	6.0	\$50,001+	6.0
Maine ⁷	\$0-\$4,549	2.0	\$0-\$6,849	2.0	\$0-\$4,549	2.0	\$0-\$9,149	2.0
	\$4,550-\$9,099	4.5	\$6,850-\$13,649	4.5	\$4,550-\$9,099	4.5	\$9,150-\$18,249	4.5
	\$9,100-\$18,249	7.0	\$13,650-\$27,399	7.0	\$9,100-\$18,249	7.0	\$18,250-\$36,549	7.0
	\$18,250+	8.5	\$27,400+	8.5	\$18,250+	8.5	\$36,550+	8.5

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
Maryland	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0
	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0
	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0
	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75
Massachusetts ⁸	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0
	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3
	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3
	Part C Income	5.3	Part C Income	5.3	Part C Income	5.3	Part C Income	5.3
Michigan ⁹	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income
Minnesota ¹⁰	\$0-\$20,510	5.35	\$0-\$25,250	5.35	\$0-\$14,990	5.35	\$0-\$29,980	5.35
	\$20,511-\$67,360	7.05	\$25,251-\$101,450	7.05	\$14,991-\$59,550	7.05	\$29,981-\$119,100	7.05
	\$67,361+	7.85	\$101,451+	7.85	\$59,551+	7.85	\$119,111+	7.85
Mississippi	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0
	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0
	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0
Missouri	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5
	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0
	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5
	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0
	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5
	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0
	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5
\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	
Montana ¹¹	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0
	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0
	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0
	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0
	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0
	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0
	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9
Nebraska	\$0-\$2,400	2.56	\$0-\$3,800	2.56	\$0-\$2,000	2.56	\$0-\$4,000	2.56
	\$2,401-\$17,500	3.57	\$3,801-\$25,000	3.57	\$2,001-\$15,500	3.57	\$4,001-\$31,000	3.57
	\$17,501-\$27,000	5.12	\$25,001-\$35,000	5.12	\$15,501-\$25,000	5.12	\$31,001-\$50,000	5.12
	\$27,001+	6.84	\$35,001+	6.84	\$25,001+	6.84	\$50,001+	6.84
Nevada	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
New Hampshire	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
New Jersey	\$0-\$20,000	1.40	\$0-\$20,000	1.40	\$0-\$20,000	1.40	\$0-\$20,000	1.40
	\$20,001-\$35,000	1.75	\$20,001-\$50,000	1.75	\$20,001-\$35,000	1.75	\$20,001-\$50,000	1.75
	\$35,001-\$40,000	3.50	\$50,001-\$70,000	2.45	\$35,001-\$40,000	3.50	\$50,001-\$70,000	2.45
	\$40,001-\$75,000	5.525	\$70,001-\$80,000	3.50	\$40,001-\$75,000	5.525	\$70,001-\$80,000	3.50
	\$75,001-\$500,000	6.37	\$80,001-\$150,000	5.525	\$40,001-\$75,000	5.525	\$80,001-\$150,000	5.525
	\$500,001+	8.97	\$150,001-\$500,000	6.37	\$75,001-\$500,000	6.37	\$150,001-\$500,000	6.37
				8.97	\$500,001+	8.97	\$500,001+	8.97
New Mexico ¹²	\$0-\$5,500	1.7	\$0-\$8,000	1.7	\$0-\$4,000	1.7	\$0-\$8,000	1.7
	\$5,501-\$11,000	3.2	\$8,001-\$16,000	3.2	\$4,001-\$8,000	3.2	\$8,001-\$16,000	3.2
	\$11,001-\$16,000	4.7	\$16,001-\$24,000	4.7	\$8,001-\$12,000	4.7	\$16,001-\$24,000	4.7
	\$16,001+	5.3	\$24,001+	5.3	\$12,001+	5.3	\$24,001+	5.3
New York ¹³	\$0-\$8,000	4.00	\$0-\$11,000	4.00	\$0-\$8,000	4.00	\$0-\$16,000	4.00
	\$8,001-\$11,000	4.50	\$11,001-\$15,000	4.50	\$8,001-\$11,000	4.50	\$16,001-\$22,000	4.50
	\$11,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
	\$13,001-\$20,000	5.90	\$17,001-\$30,000	5.90	\$13,001-\$20,000	5.90	\$26,001-\$40,000	5.90
	\$20,001-\$100,000	6.85	\$30,001-\$125,000	6.85	\$20,001-\$100,000	6.85	\$40,001-\$150,000	6.85
	\$100,001-\$500,000	7.25	\$125,001-\$500,000	7.25	\$100,001-\$500,000	7.25	\$150,001-\$500,000	7.25
	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70
North Carolina	\$0-\$12,750	6.00	\$0-\$17,000	6.00	\$0-\$10,625	6.0	\$0-\$21,250	6.00
	\$12,751-\$60,000	7.00	\$17,001-\$80,000	7.00	\$10,626-\$50,000	7.0	\$21,251-\$100,000	7.00
	\$60,001-\$120,000	7.75	\$80,001-\$160,000	7.75	\$50,001-\$100,000	7.75	\$100,001-\$200,000	7.75
	\$120,001+	8.25	\$160,001+	8.25	\$100,001+	8.25	\$200,001+	8.25
North Dakota	\$0-\$29,700	2.10	\$0-\$39,800	2.10	\$0-\$24,800	2.10	\$0-\$49,600	2.10
	\$29,701-\$71,950	3.92	\$39,801-\$102,800	3.92	\$24,801-\$59,975	3.92	\$49,601-\$119,950	3.92
	\$71,951-\$150,150	4.34	\$102,801-\$166,450	4.34	\$59,976-\$91,400	4.34	\$119,951-\$182,800	4.34
	\$150,151-\$326,450	5.04	\$166,451-\$326,450	5.04	\$91,401-\$163,225	5.04	\$182,801-\$326,450	5.04
	\$326,451+	5.54	\$326,451+	5.54	\$163,226+	5.54	\$326,451+	5.54
Ohio	\$0-\$5,000	0.681	\$0-\$5,000	0.681	\$0-\$5,000	0.681	\$0-\$5,000	0.681
	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361
	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722
	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403
	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083
	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764
	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444
	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320
\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870	
Oklahoma ¹⁴	\$0-\$1,000	0.5	\$0-\$2,000	0.5	\$0-\$1,000	0.5	\$0-\$2,000	0.5
	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0
	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0
	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0
	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0
	\$7,201-\$8,700	5.0	\$12,201-\$15,000	5.0	\$7,201-\$8,700	5.0	\$12,201-\$15,000	5.0
	\$8,701-\$10,500	6.0	\$15,000-\$21,000	6.0	\$8,701-\$10,500	6.0	\$15,000-\$21,000	6.0
	\$10,501+	6.25	\$21,001+	6.25	\$10,501+	6.25	\$21,001+	6.25
Oregon	\$0-\$2,650	5.0	\$0-\$5,300	5.0	\$0-\$2,650	5.0	\$0-\$2,650	5.0
	\$2,651-\$6,650	7.0	\$5,301-\$13,300	7.0	\$2,651-\$6,650	7.0	\$2,651-\$6,650	7.0
	\$6,651+	9.0	\$13,301+	9.0	\$6,651+	9.0	\$6,651+	9.0
Pennsylvania	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
Rhode Island	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA
South Carolina	\$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+	2.5 3.0 4.0 5.0 6.0 7.0	\$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+	2.5 3.0 4.0 5.0 6.0 7.0	\$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+	2.5 3.0 4.0 5.0 6.0 7.0	\$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+	2.5 3.0 4.0 5.0 6.0 7.0
South Dakota	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Tennessee	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only
Texas	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Utah	\$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+	2.3 3.3 4.2 5.2 6.0 7.0	\$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+	2.3 3.3 4.2 5.2 6.0 7.0	\$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+	2.3 3.3 4.2 5.2 6.0 7.0	\$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+	2.3 3.3 4.2 5.2 6.0 7.0
Vermont	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates
Virginia	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75
Washington	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
West Virginia ¹⁵	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	3.0 4.0 4.5 6.0 6.5	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	3.0 4.0 4.5 6.0 6.5	\$0-\$5,000 \$5,001-\$12,500 \$12,501-\$20,000 \$20,001-\$30,000 \$30,001+	3.0 4.0 4.5 6.0 6.5	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	3.0 4.0 4.5 6.0 6.5
Wisconsin ¹⁶	\$0-\$9,160 \$9,161-\$18,320 \$18,321-\$137,410 \$137,411+	4.60 6.15 6.50 6.75	\$0-\$9,160 \$9,161-\$18,320 \$18,321-\$137,410 \$137,411+	4.60 6.15 6.50 6.75	\$0-\$6,110 \$6,111-\$12,210 \$12,211-\$91,600 \$91,601+	4.60 6.15 6.50 6.75	\$0-\$12,210 \$12,211-\$24,430 \$24,431-\$183,210 \$183,211+	4.60 6.15 6.50 6.75
Wyoming	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	

Notes:

1. (California) An additional 1% tax is imposed on taxable income in excess of \$1 million.

2. (Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax.

3. (Connecticut) Resident estates and trusts are subject to a 5% income tax rate on all of their income. A state alternative minimum tax is imposed on resident individuals, trusts, and estates that are subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident individuals, trusts, and estates
4. (Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations.
5. (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents.
6. (Iowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate.
7. (Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed.
8. (Massachusetts) Part A income represents either interest and dividends or short-term capital gains.
Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings, and certain other items of income.
Part C income represents gains from the sale of long-term capital assets.
9. (Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base.
10. (Minnesota) A 6.4% alternative minimum tax is imposed.
11. (Montana) Minimum tax of \$1.
12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales.
13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit.
14. (Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:
Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over
Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over
15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed.
16. (Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes:

Arizona, California, Idaho, Louisiana, New Mexico, and Wisconsin are community property states in which one-half of the community income is generally taxable to each spouse.

Arkansas, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually.

Source: CCH Tax Research NetWork

State Individual Income Taxes
(Tax rates for tax year 2005 -- as of January 1, 2005)

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
State	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)
Alabama	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	2.0 4.0 5.0
Alaska	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Arizona	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04
Arkansas	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$17,100-\$28,499 \$28,500+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$17,100-\$28,499 \$28,500+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$17,100-\$28,499 \$28,500+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$17,100-\$28,499 \$28,500+	1.0 2.5 3.5 4.5 6.0 7.0
California ¹	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,820-\$41,476 \$41,477+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$12,644 \$12,645-\$29,959 \$29,960-\$38,619 \$38,620-\$47,796 \$47,797-\$56,456 \$56,457+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,820-\$41,476 \$41,477+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$12,638 \$12,639-\$29,958 \$29,959-\$47,282 \$47,283-\$65,638 \$65,639-\$82,952 \$82,953+	1.0 2.0 4.0 6.0 8.0 9.3
Colorado ²	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income
Connecticut ³	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$16,000 \$16,001+	3.0 5.0	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$20,000 \$20,001+	3.0 5.0
Delaware	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95
District of Columbia	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0
Florida	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Georgia	\$0-\$750 \$751-\$2,250 \$2,251-\$3,750 \$3,751-\$5,250 \$5,251-\$7,000 \$7,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$500 \$501-\$1,500 \$1,501-\$2,500 \$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 4.0 5.0 6.0

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
Hawaii	\$0-\$2,000	1.4	\$0-\$3,000	1.4	\$0-\$2,000	1.4	\$0-\$4,000	1.4
	\$2,001-\$4,000	3.2	\$3,001-\$6,000	3.2	\$2,001-\$4,000	3.2	\$4,001-\$8,000	3.2
	\$4,001-\$8,000	5.5	\$6,001-\$12,000	5.5	\$4,001-\$8,000	5.5	\$8,001-\$16,000	5.5
	\$8,001-\$12,000	6.4	\$12,001-\$18,000	6.4	\$8,001-\$12,000	6.4	\$16,001-\$24,000	6.4
	\$12,001-\$16,000	6.8	\$18,001-\$24,000	6.8	\$12,001-\$16,000	6.8	\$24,001-\$32,000	6.8
	\$16,001-\$20,000	7.2	\$24,001-\$30,000	7.2	\$16,001-\$20,000	7.2	\$32,001-\$40,000	7.2
	\$20,001-\$30,000	7.6	\$30,001-\$45,000	7.6	\$20,001-\$30,000	7.6	\$40,001-\$60,000	7.6
	\$30,001-\$40,000	7.9	\$45,001-\$60,000	7.9	\$30,001-\$40,000	7.9	\$60,001-\$80,000	7.9
\$40,001+	8.25	\$60,001+	8.25	\$40,001+	8.25	\$80,001+	8.25	
Idaho	\$0-\$1,128	1.6	\$0-\$2,257	1.6	\$0-\$1,128	1.6	\$0-\$2,257	1.6
	\$1,129-\$2,257	3.6	\$2,258-\$4,514	3.6	\$1,129-\$2,257	3.6	\$2,258-\$4,514	3.6
	\$2,258-\$3,386	4.1	\$4,515-\$6,772	4.1	\$2,258-\$3,386	4.1	\$4,515-\$6,772	4.1
	\$3,387-\$4,514	5.1	\$6,773-\$9,030	5.1	\$3,387-\$4,514	5.1	\$6,773-\$9,030	5.1
	\$4,515-\$5,643	6.1	\$9,031-\$11,287	6.1	\$4,515-\$5,643	6.1	\$9,031-\$11,287	6.1
	\$5,644-\$8,465	7.1	\$11,288-\$16,932	7.1	\$5,644-\$8,465	7.1	\$11,288-\$16,932	7.1
	\$8,466-\$22,576	7.4	\$16,933-\$45,152	7.4	\$8,466-\$22,576	7.4	\$16,933-\$45,152	7.4
	\$22,577+	7.8	\$45,153+	7.8	\$22,577+	7.8	\$45,153+	7.8
Illinois ⁴	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications
Indiana ⁵	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income
Iowa ⁶	\$0-\$1,269	0.36	\$0-\$1,269	0.36	\$0-\$1,269	0.36	\$0-\$1,269	0.36
	\$1,270-\$2,538	0.72	\$1,270-\$2,538	0.72	\$1,270-\$2,538	0.72	\$1,270-\$2,538	0.72
	\$2,539-\$5,076	2.43	\$2,539-\$5,076	2.43	\$2,539-\$5,076	2.43	\$2,539-\$5,076	2.43
	\$5,077-\$11,421	4.50	\$5,077-\$11,421	4.50	\$5,077-\$11,421	4.50	\$5,077-\$11,421	4.50
	\$11,422-\$19,035	6.12	\$11,422-\$19,035	6.12	\$11,422-\$19,035	6.12	\$11,422-\$19,035	6.12
	\$19,036-\$25,380	6.48	\$19,036-\$25,380	6.48	\$19,036-\$25,380	6.48	\$19,036-\$25,380	6.48
	\$25,381-\$38,070	6.80	\$25,381-\$38,070	6.80	\$25,381-\$38,070	6.80	\$25,381-\$38,070	6.80
	\$38,071-\$57,105	7.92	\$38,071-\$57,105	7.92	\$38,071-\$57,105	7.92	\$38,071-\$57,105	7.92
\$57,106+	8.98	\$57,106+	8.98	\$57,106+	8.98	\$57,106+	8.98	
Kansas	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$30,000	3.50
	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$30,001-\$60,000	6.25
	\$30,001+	6.45	\$30,001+	6.45	\$30,001+	6.45	\$60,001+	6.45
Kentucky	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0
	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0
	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8
	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0
Louisiana	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$25,000	2.0
	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$25,001-\$50,000	4.0
	\$25,001+	6.0	\$25,001+	6.0	\$25,001+	6.0	\$50,001+	6.0
Maine ⁷	\$0-\$4,449	2.0	\$0-\$6,649	2.0	\$0-\$4,449	2.0	\$0-\$8,899	2.0
	\$4,450-\$8,849	4.5	\$6,650-\$13,249	4.5	\$4,450-\$8,849	4.5	\$8,900-\$17,699	4.5
	\$8,850-\$17,699	7.0	\$13,250-\$26,599	7.0	\$8,850-\$17,699	7.0	\$17,700-\$35,449	7.0
	\$17,700+	8.5	\$26,600+	8.5	\$17,700+	8.5	\$35,450+	8.5

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
Maryland	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0
	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0
	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0
	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75
Massachusetts ⁸	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0
	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3
	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3
	Part C Income	5.3	Part C Income	5.3	Part C Income	5.3	Part C Income	5.3
Michigan ⁹	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income
Minnesota ¹⁰	\$0-\$19,890	5.35	\$0-\$24,490	5.35	\$0-\$14,540	5.35	\$0-\$29,070	5.35
	\$19,891-\$65,330	7.05	\$24,491-\$98,390	7.05	\$14,541-\$57,760	7.05	\$29,071-\$115,510	7.05
	\$65,331+	7.85	\$98,391+	7.85	\$57,761+	7.85	\$115,511+	7.85
Mississippi	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0
	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0
	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0
Missouri	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5
	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0
	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5
	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0
	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5
	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0
	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5
\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	
Montana ¹¹	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0
	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0
	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0
	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0
	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0
	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0
	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9
Nebraska	\$0-\$2,400	2.56	\$0-\$3,800	2.56	\$0-\$2,000	2.56	\$0-\$4,000	2.56
	\$2,401-\$17,000	3.57	\$3,801-\$24,000	3.57	\$2,001-\$15,000	3.57	\$4,001-\$30,000	3.57
	\$17,001-\$26,500	5.12	\$24,001-\$35,000	5.12	\$15,001-\$23,375	5.12	\$30,001-\$46,750	5.12
	\$26,501+	6.84	\$35,001+	6.84	\$23,376+	6.84	\$46,751+	6.84
Nevada	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
New Hampshire	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
New Jersey	\$0-\$20,000	1.40	\$0-\$20,000	1.40	\$0-\$20,000	1.40	\$0-\$20,000	1.40
	\$20,001-\$35,000	1.75	\$20,001-\$50,000	1.75	\$20,001-\$35,000	1.75	\$20,001-\$50,000	1.75
	\$35,001-\$40,000	3.50	\$50,001-\$70,000	2.45	\$35,001-\$40,000	3.50	\$50,001-\$70,000	2.45
	\$40,001-\$75,000	5.525	\$70,001-\$80,000	3.50	\$40,001-\$75,000	5.525	\$70,001-\$80,000	3.50
	\$75,001-\$500,000	6.37	\$80,001-\$150,000	5.525	\$40,001-\$75,000	5.525	\$80,001-\$150,000	5.525
	\$500,001+	8.97	\$150,001-\$500,000	6.37	\$75,001-\$500,000	6.37	\$150,001-\$500,000	6.37
				8.97	\$500,001+	8.97	\$500,001+	8.97
New Mexico ¹²	\$0-\$5,500	1.7	\$0-\$7,000	1.7	\$0-\$4,000	1.7	\$0-\$8,000	1.7
	\$5,501-\$11,000	3.2	\$7,001-\$14,000	3.2	\$4,001-\$8,000	3.2	\$8,001-\$16,000	3.2
	\$11,001-\$16,000	4.7	\$14,001-\$20,000	4.7	\$8,001-\$12,000	4.7	\$16,001-\$24,000	4.7
	\$16,001+	5.3	\$20,001+	5.3	\$12,001+	5.3	\$24,001+	5.3
New York ¹³	\$0-\$8,000	4.00	\$0-\$11,000	4.00	\$0-\$8,000	4.00	\$0-\$16,000	4.00
	\$8,001-\$11,000	4.50	\$11,001-\$15,000	4.50	\$8,001-\$11,000	4.50	\$16,001-\$22,000	4.50
	\$11,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
	\$13,001-\$20,000	5.90	\$17,001-\$30,000	5.90	\$13,001-\$20,000	5.90	\$26,001-\$40,000	5.90
	\$20,001-\$100,000	6.85	\$30,001-\$125,000	6.85	\$20,001-\$100,000	6.85	\$40,001-\$150,000	6.85
	\$100,001-\$500,000	7.25	\$125,001-\$500,000	7.25	\$100,001-\$500,000	7.25	\$150,001-\$500,000	7.25
	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70
North Carolina	\$0-\$12,750	6.00	\$0-\$17,000	6.00	\$0-\$10,625	6.0	\$0-\$21,250	6.00
	\$12,751-\$60,000	7.00	\$17,001-\$80,000	7.00	\$10,626-\$50,000	7.0	\$21,251-\$100,000	7.00
	\$60,001-\$120,000	7.75	\$80,001-\$160,000	7.75	\$50,001-\$100,000	7.75	\$100,001-\$200,000	7.75
	\$120,001+	8.25	\$160,001+	8.25	\$100,001+	8.25	\$200,001+	8.25
North Dakota	\$0-\$29,700	2.10	\$0-\$39,800	2.10	\$0-\$24,800	2.10	\$0-\$49,600	2.10
	\$29,701-\$71,950	3.92	\$39,801-\$102,800	3.92	\$24,801-\$59,975	3.92	\$49,601-\$119,950	3.92
	\$71,951-\$150,150	4.34	\$102,801-\$166,450	4.34	\$59,976-\$91,400	4.34	\$119,951-\$182,800	4.34
	\$150,151-\$326,450	5.04	\$166,451-\$326,450	5.04	\$91,401-\$163,225	5.04	\$182,801-\$326,450	5.04
	\$326,451+	5.54	\$326,451+	5.54	\$163,226+	5.54	\$326,451+	5.54
Ohio	\$0-\$5,000	0.712	\$0-\$5,000	0.712	\$0-\$5,000	0.712	\$0-\$5,000	0.712
	\$5,001-\$10,000	1.424	\$5,001-\$10,000	1.424	\$5,001-\$10,000	1.424	\$5,001-\$10,000	1.424
	\$10,001-\$15,000	2.847	\$10,001-\$15,000	2.847	\$10,001-\$15,000	2.847	\$10,001-\$15,000	2.847
	\$15,001-\$20,000	3.559	\$15,001-\$20,000	3.559	\$15,001-\$20,000	3.559	\$15,001-\$20,000	3.559
	\$20,001-\$40,000	4.270	\$20,001-\$40,000	4.270	\$20,001-\$40,000	4.270	\$20,001-\$40,000	4.270
	\$40,001-\$80,000	4.983	\$40,001-\$80,000	4.983	\$40,001-\$80,000	4.983	\$40,001-\$80,000	4.983
	\$80,001-\$100,000	5.693	\$80,001-\$100,000	5.693	\$80,001-\$100,000	5.693	\$80,001-\$100,000	5.693
	\$100,001-\$200,000	6.610	\$100,001-\$200,000	6.610	\$100,001-\$200,000	6.610	\$100,001-\$200,000	6.610
\$200,001+	7.185	\$200,001+	7.185	\$200,001+	7.185	\$200,001+	7.185	
Oklahoma ¹⁴	\$0-\$1,000	0.5	\$0-\$2,000	0.5	\$0-\$1,000	0.5	\$0-\$2,000	0.5
	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0
	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0
	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0
	\$4,901-\$6,200	4.0	\$9,801-\$12,200	4.0	\$4,901-\$6,200	4.0	\$9,801-\$12,200	4.0
	\$6,201-\$7,700	5.0	\$12,201-\$15,000	5.0	\$6,201-\$7,700	5.0	\$12,201-\$15,000	5.0
	\$7,701-\$10,000	6.0	\$15,000-\$21,000	6.0	\$7,701-\$10,000	6.0	\$15,000-\$21,000	6.0
	\$10,001+	6.25	\$21,001+	6.25	\$10,001+	6.25	\$21,001+	6.25
Oregon	\$0-\$2,650	5.0	\$0-\$5,300	5.0	\$0-\$2,650	5.0	\$0-\$5,300	5.0
	\$2,651-\$6,650	7.0	\$5,301-\$13,300	7.0	\$2,651-\$6,650	7.0	\$5,301-\$13,300	7.0
	\$6,651+	9.0	\$13,301+	9.0	\$6,651+	9.0	\$13,301+	9.0
Pennsylvania	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
Rhode Island	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA
South Carolina	\$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+	2.5 3.0 4.0 5.0 6.0 7.0	\$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+	2.5 3.0 4.0 5.0 6.0 7.0	\$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+	2.5 3.0 4.0 5.0 6.0 7.0	\$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+	2.5 3.0 4.0 5.0 6.0 7.0
South Dakota	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Tennessee	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only
Texas	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Utah	\$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+	2.3 3.3 4.2 5.2 6.0 7.0	\$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+	2.3 3.3 4.2 5.2 6.0 7.0	\$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+	2.3 3.3 4.2 5.2 6.0 7.0	\$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+	2.3 3.3 4.2 5.2 6.0 7.0
Vermont	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates
Virginia	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75	\$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.0 3.0 5.0 5.75
Washington	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
West Virginia ¹⁵	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	3.0 4.0 4.5 6.0 6.5	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	3.0 4.0 4.5 6.0 6.5	\$0-\$5,000 \$5,001-\$12,500 \$12,501-\$20,000 \$20,001-\$30,000 \$30,001+	3.0 4.0 4.5 6.0 6.5	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	3.0 4.0 4.5 6.0 6.5
Wisconsin ¹⁶	\$0-\$8,840 \$8,841-\$17,680 \$17,681-\$132,580 \$132,581+	4.60 6.15 6.50 6.75	\$0-\$8,840 \$8,841-\$17,680 \$17,681-\$132,580 \$132,581+	4.60 6.15 6.50 6.75	\$0-\$5,890 \$5,891-\$11,780 \$11,781-\$88,390 \$88,391+	4.60 6.15 6.50 6.75	\$0-\$11,780 \$11,781-\$23,570 \$23,571-\$176,770 \$176,771+	4.60 6.15 6.50 6.75
Wyoming	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	

Notes:

- (California) An additional 1% tax is imposed on taxable income in excess of \$1 million.
- (Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax.

3. (Connecticut) Resident estates and trusts are subject to a 5% income tax rate on all of their income. A state alternative minimum tax is imposed on resident individuals, trusts, and estates that are subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident individuals, trusts, and estates
4. (Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations.
5. (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents.
6. (Iowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate.
7. (Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed.
8. (Massachusetts) Part A income represents either interest and dividends or short-term capital gains.
Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings, and certain other items of income.
Part C income represents gains from the sale of long-term capital assets.
9. (Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base.
10. (Minnesota) A 6.4% alternative minimum tax is imposed.
11. (Montana) Minimum tax of \$1.
12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales.
13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit.
14. (Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:
Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over
Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over
15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed.
16. (Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes:

Arizona, California, Idaho, Louisiana, New Mexico, and Wisconsin are community property states in which one-half of the community income is generally taxable to each spouse.

Arkansas, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually.

Source: CCH Tax Research NetWork

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

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Federal Tax
	Low	High		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 Tax								
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	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	- 9.30	6	5,962 (b)	- 39,133 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	----Flat rate----		-----None-----			
CONNECTICUT	3.00	- 5.00	2	10,000 (b)	- 10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.00	- 6.00	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
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	----Flat rate----		2,000	4,000	2,000	
INDIANA	3.40		1	----Flat 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	----Flat rate----		3,300	6,600	1,000	
MICHIGAN (a)	4.0 (y)		1	----Flat 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 Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.40	- 6.37	6	20,000 (l)	- 75,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.70	- 6.80	5	5,500 (m)	- 26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
NEW YORK	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	-----Flat 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 Tax										
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.										
TEXAS	No State Income Tax										
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 Tax										
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 Tax										
DIST. OF COLUMBIA	5.00	-	9.50 (x)	3	10,000	-	30,000	1,370	2,740	1,370	

Source: The Federation of Tax Administrators from various sources.

- (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.
- (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 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 charge 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 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 \$4,000 to over \$46,750.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (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 \$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 taxpayers, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
- (o) 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 2005.
- (p) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$47,450 to \$311,950. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit.
- (r) 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.

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 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)

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Federal Tax
	Low	High		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 Tax								
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	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,834 (b)	38,921 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	----Flat rate----		-----None-----			
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	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
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 rate----		2,000	4,000	2,000	
INDIANA	3.40		1	----Flat 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	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		1	----Flat rate----		4,400	8,800	1,000	
MICHIGAN (a)	4.00 (j)		1	----Flat rate----		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 (l)	26,500 (l)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest 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		1	-----Flat rate-----		-----None-----			
RHODE ISLAND	25.0% Federal tax liability (t)				---	---	---	---	
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	3,000 (d)	6,000 (d)	3,000 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	* (u)
VERMONT	3.60	9.50	5	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 Tax								
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	
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.

(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 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 charge for each return and a \$15 credit is allowed for each exemption.

(i) Combined personal exemption and standard deduction.

(j) 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.

(l) 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.

(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.

(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 \$100,000. Married households filing separately pay the tax imposed on half the income.

(o) 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 2003.

(p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

(q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2002, the 2003 rates will not be determined until July, 2003.

(r) 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.

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 \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

(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)

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Federal Tax
	Low	High		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 Tax								
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 rate----		-----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 Income Tax								
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----		2,000	4,000	2,000	
INDIANA	3.40		1	----Flat 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	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 rate----		4,400	8,800	1,000	
MICHIGAN (a)	4.10 (j)		1	----Flat rate----		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 (l)	26,500 (l)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest 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)	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)	5	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	200,000	1,150 (q)	2,300 (q)	1,150 (q)	
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 rate-----		-----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 Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income 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 Income 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 Income Tax								
DIST. OF COLUMBIA	4.50	9.3 (w)	3	10,000	40,000	1,370	2,740	1,370	
	2.62	6.89							

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.
- (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.
- (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) Combined personal exemption and standard deduction.
- (j) 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.
- (l) 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.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (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 \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) 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 2003.
- (p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001.
- (r) 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

- (r) 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 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.

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

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Federal Tax Ded.
	Low	High		Low	High	Single	Married	Child	
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	- 5.04	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.0	- 7.0 (e)	6	2,999	- 25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0	- 9.30	6	5,454 (b)	- 35,792 (b)	72 (c)	142 (c)	227 (c)	
COLORADO	4.63	4.63	1	----Flat rate----		-----None-----			
CONNECTICUT	3.0	- 4.50	2	10,000 (b)	- 10,000 (b)	12,000 (f)	24,000 (f)	0	
DELAWARE	2.20	- 5.95	7	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
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	----Flat rate----		2,000	4,000	2,000	
INDIANA	3.40	3.40	1	----Flat 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	----Flat rate----		4,400	8,800	1,000	
MICHIGAN (a)	4.2 (l)	4.20	1	----Flat 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 Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
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		2.80	1	-----Flat rate-----			None-----			
RHODE ISLAND	25.5% Federal tax liability (v)						---	---	---		
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 Income Tax										
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.										
TEXAS	No State Income Tax										
UTAH	2.3	-	7.0	6	750 (b)	-	3,750 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (w)
VERMONT	24.0% Federal tax liability (x)						---	---	---		
VIRGINIA	2.0	-	5.75	4	3,000	-	17,000	800	1,600	800	
WASHINGTON	No State Income Tax										
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 Income Tax										
DIST. OF COLUMBIA	5.0	-	9.0 (z)	3	10,000	-	30,000	1,370	2,740	1,370	

(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.

(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.

(h) For tax years beginning after 2001, the tax rates range from 1.4% to 8.25% for the same tax brackets.

(i) 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.

(j) Combined personal exemption and standard deduction.

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

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

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

(n) 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.

(o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.

(p) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.

(q) 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.

(r) Taxpayers have the option of paying 14% of the adjusted federal income tax liability, without a deduction of federal taxes. And additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

(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.

returns of unmarried head of households.

- (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 schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (u) 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.
- (w) 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.
- (z) 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.

Source: The Federation of Tax Administrators from various sources.

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

State	---Tax Rates---		# of Brackets	--Income Brackets--		--- Standard Deduction-- -		---Personal Exemption---		Federal Tax
	Low	High		Low	High	Single	Joint	Single	Child	Ded.
ALABAMA	2.00	0.05	3	500	3,000	2,000	4000	1,500	300	*
ALASKA	No State Income Tax									
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		20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,131	33,673	2642	5284	72	227 (c)	
COLORADO	5% of federal taxable income									
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 Tax									
GEORGIA	1.00	6.00	6	750	7,000	2,300	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 rate----				1,650	1,650	
INDIANA	3.40	3.40	1	----Flat rate----				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 MEXICO	1.70	8.20	7	\$ 5,500 (t)	\$ 65,000 (t)	4,300	7200	2,750	2,750	
NEW YORK	4.00	6.85	5	8,000	20,000	7500	13000		1,000	
NORTH CAROLINA	6.00	7.75	3	12,750	60,000	3,000	5000	2,750 (r)	2,750 (r)	

NORTH DAKOTA	14% of federal income tax liability									*
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 income 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								
TEXAS	No State Income Tax									
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	*
VERMONT	25% of federal income tax liability									
VIRGINIA	2.00	0.06	4	3,000	17,000	3000	5000	800	800	
WASHINGTON	No State Income Tax									
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 Tax									
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	

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.

(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.

(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) Combined personal exemption and standard deduction.

(j) 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.

(l) 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.

(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.

(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 \$100,000. Married households filing separately pay the tax imposed on half the income.

(o) 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 2003.

(p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

(n) Plus an additional \$20 per exemption tax credit Rate reported are for tax year 2001 the 2002 rates will not be determined until July 2001

- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001.
- (r) 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 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.