(Tax rates for tax year 2018 -- as of January 1, 2018)

Alabama	ome Tax ductible Yes							Number		ax Rate F		
Alabama			ons	onal Exempti	Pers	ckets	Income Bra	of	•			
Alaska	Yes	ents I	Dependents	Married	Single	Highest	Lowest	Brackets	High		Low	State
Arizona (a) Arkansas (a) 0.9 - 6.9 (f) 6 - 4.299 - 35,100 114 (c) 226 (c) 52 (c) 26 (c) 53 5 (c) 4,150 (d) 4,150 (d		0 (e)	500 (e	3,000	1,500	3,001 (b)	500 (b) -	3	5.0	-	2.0	Alabama
Arizona (a) Arkansas (a) 0.9 - 6.9 (f) 6 - 4.299 - 35,100 114 (c) 226 (c) 52 (c) 26 (c) 53 5 (c) 4,150 (d) 4,150 (d		` '	•	•	·	,	. ,		me Tax	State Inc	No	Alaska
Arkansas (a)		0	2.300	4.300	2.150	152,668 (b)	10.179 (b) -	5		-		Arizona (a)
California (a)									6.9 (f)	-	0.9	
Colorado Connecticut 3.0 - 6.99 7 10,000 (b) - 500,000 (b) 14,500 (f) 24,000 (h) 0 Delaware 0.0 - 6.6 7 2,000 - 60,001 Hawaii 1.0 - 6.0 6 750 (i) - 7,001 (i) 2,700 7,400 3,000 Hawaii 1.4 - 11.0 12 2,400 (b) - 200,000 (b) 1,144 2,288 1,144 Idaho (a) 1.6 - 7.4 7 1,472 (b) - 11,043 (b) 4,150 (d) 8,300 (d) 4,150 (d) Illinois 5.0 1 1					٠,,				. ,	_		` '
Connecticut									(3)			` '
Delaware No State Income Tax State Income State Income Only State Income Tax State Income State Income Only State Income Tax State Income Tax State Income State Income Only State Income Tax State Income Tax State Income State Income Only State Income State Income State Inco				,				7	6.99	_	3.0	
Florida Ceorgia 1.0		-								_		
Georgia		. (.,	- (-	- (-)	- (-7	,	,		me Tax	State Inc	No	
Hawaii		0	3.000	7.400	2.700	7.001 (i)	750 (i) -	6		-		
Idaho (a)							. ,		11.0	_	1.4	
Illinois			,	,	,				-			
Indiana 3.2									• • • •			
Nome (a)												
Kansas 3.1 - 5.7 3 15,000 (b) - 30,000 (b) 2,250 4,500 2,250 (c) Louisiana 2.0 - 6.0 6 3,000 - 75,001 10 (c) 20 (c) 10 (c) Louisiana 2.0 - 6.0 3 12,500 (b) - 50,001 (b) 4,500 (k) 9,000 (k) 1,000 (b) Maine (a) 5.8 - 7.15 3 21,100 (l) - 50,750 (l) 4,150 (d) 8,300 (d) 4,150 (d) Maryland 2.0 - 5.75 8 1,000 (m) - 250,000 (m) 3,200 6,400 3,200 (m) Mischigan (a) 4.25 1 1Flat rate	Yes								8 98	_		
Kentucky 2.0 - 6.0 6 3,000 - 75,001 10 (c) 20 (c) 10 (c) Louisiana 2.0 - 6.0 3 12,500 (b) - 50,001 (b) 4,500 (k) 9,000 (k) 1,000 Maine (a) 5.8 - 7.15 3 21,100 (l) - 50,750 (l) 4,150 (d) 8,300 (d) 4,150 (d) Maryland 2.0 - 5.75 8 1,000 (m) - 250,000 (m) 3,200 6,400 3,200 Massachusetts 5.1 1 Flat rate	100			٠,,	٠,,							
Louisiana 2.0		-	,	,	,	, (. ,	- / (- /					
Maine (a) 5.8 - 7.15 3 21,100 (f) - 50,750 (f) 4,150 (d) 8,300 (d) 4,150 (d) Maryland 2.0 - 5.75 8 1,000 (m) - 250,000 (m) 3,200 6,400 3,200 Massachusetts 5.1 1 Flat rate 4,400 8,800 (d) 4,000 Michigan (a) 4.25 1 Flat rate 4,000 8,000 (d) 4,000 Mississippi 3.0 - 5.0 3 5,000 (n) - 160,020 (n) 4,150 (d) 8,300 (d) 4,000 Mississippi 3.0 - 5.9 10 1,028 (n) - 160,000 (n) 12,000 12,000 12,000 1,500 Mississippi 3.0 - 5.9 10 1,028 (n) - 9,253 2,100 (n) 4,200 (n) 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200	Yes									_		
Maryland 2.0 - 5.75 8 1,000 (m) - 250,000 (m) 3,200 6,400 3,200 Massachusetts 5.1 1 Flat rate 4,400 8,800 1,000 Michigan (a) 4.25 1 Flat rate 4,000 8,000 4,000 Minnesota (a) 5.35 - 9.85 4 25,890 (n) - 160,020 (n) 4,150 (d) 8,300 (d) 4,150 (d) Mississippi 3.0 - 5.0 3 5,000 - 10,001 6,000 12,000 1,500 Mississippi 3.0 - 5.9 10 1,028 - 9,253 2,100 4,200 1,200 Montana (a) 1.0 - 6.9 7 3,000 - 17,900 2,400 4,800 2,400 N Nebraska (a) 2.46 - 6.84 4 3,150 (b) - 30,420 (b) 134 (c) 268 (c) 134 (c) New Hampshire New Hampshire State Income Tax State Income Tax 5,500 (q) - 5,000 (n) <td< td=""><td>163</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	163											
Massachusetts Michigan (a) 5.1 1 Flat rate										_		
Michigan (a)									3.73	-		•
Minnesota (a) 5.35 - 9.85 4 25,890 (n) - 160,020 (n) 4,150 (d) 8,300 (d) 4,150 (d) Mississippi 3.0 - 5.0 3 5,000 - 10,001 6,000 12,000 1,500 Missouri (a) 1.5 - 5.9 10 1,028 - 9,253 2,100 4,200 1,200 Nontana (a) 1.0 - 6.9 7 3,000 - 17,900 2,400 4,800 2,400 Nobraska (a) 2.46 - 6.84 4 3,150 (b) - 30,420 (b) 134 (c) 268 (c) 134 (c) No State Income Tax Not State Income Tax Now Hampshire New Jersey 1.4 - 8.97 6 20,000 (p) - 500,000 (n) 1,000 2,000 1,500 Now Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) Noth Carolina 5.499 - 1 1		-	,	- ,	,							
Mississippi 3.0 - 5.0 3 5,000 - 10,001 6,000 12,000 1,500 Missouri (a) 1.5 - 5.9 10 1,028 - 9,253 2,100 4,200 1,200 Montana (a) 1.0 - 6.9 7 3,000 - 17,900 2,400 4,200 2,400 Montana (a) 2.46 - 6.84 4 3,150 (b) - 30,420 (b) 134 (c) Montana (a) No State Income Tax State Income Tax State Income Tax of 5% on Dividends and Interest Income Only New Hampshire New Jersey 1.4 - 8.97 6 20,000 (p) - 500,000 (n) 1,000 2,000 1,500 New Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) North Carollina 5.499 - 1 1									0.05			
Missouri (a) 1.5 - 5.9 10 1,028 - 9,253 2,100 4,200 1,200 Montana (a) 1.0 - 6.9 7 3,000 - 17,900 2,400 4,800 2,400 Nebraska (a) 2,46 - 6,84 4 3,150 (b) - 30,420 (b) Nevada New Hampshire New Jersey 1.4 - 8.97 6 20,000 (p) - 500,000 (n) New Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) North Carolina 5.499 - 1 1Flat rate										-		* *
Montana (a) 1.0 - 6.9 7 3,000 - 17,900 2,400 4,800 2,400 Nebraska (a) 2.46 - 6.84 4 3,150 (b) - 30,420 (b) 134 (c) 268 (c) 134 (c) Nevada No State Income Tax State Income Only New Jersey 1.4 - 8.97 6 20,000 (p) - 500,000 (n) 1,000 2,000 1,500 New Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) New York (a) 4.0 - 8.82 8 8,500 (b) - 1,077,550 (b) 0 0 1,000 North Carolina S.499 - 1 1 S.499 - 1 1 S.490 North Carolina S.490 - 1,000 North Carolina North Dakota (a) 1.10 - 2.90 5 38,700 (r) - 424,950 (r) 4,150 (d) 8,300 (d) 4,150 (d)	Yes (o)											
Nebraska (a)	res (0) Yes (0)									-		* *
Nevada	es (o)									-	-	
New Hampshire State Income Tax of 5% on Dividends and Interest Income Only New Jersey 1.4 - 8.97 6 20,000 (p) - 500,000 (n) 1,000 2,000 1,500 New Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) North Carolina 5.499 - 1 -		4 (0)	134 (0	200 (C)	134 (0)	30,420 (b)	3,130 (b) -	4		- 		
New Jersey 1.4 - 8.97 6 20,000 (p) - 500,000 (n) 1,000 2,000 1,500 New Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) North Carolina 5.499 - 1 Flat rate North Carolina None North Carolina 38,700 (r) - 424,950 (r) 4,150 (d) 8,300 (d) 4,150 (d)						- O-k	de end laterant lancari	l an Dividen				
New Mexico 1.7 - 4.9 4 5,500 (q) - 16,001 (q) 4,150 (d) 8,300 (d) 4,150 (d) New York (a) 4.0 - 8.82 8 8,500 (b) - 1,077,550 (b) 0 0 0,000 North Carolina 5.499 - 1		_	4.500	0.000	4 000					State inco		•
New York (a) 4.0 - 8.82 8 8,500 (b) - 1,077,550 (b) 0 0 1,000 North Carolina 5.499 - 1 Flat rate										-		•
North Carolina 5.499 - 1Flat rate North Dakota (a) 1.10 - 2.90 5 38,700 (r) - 424,950 (r) 4,150 (d) 8,300 (d) 4,150 (d)										-		
North Dakota (a) 1.10 - 2.90 5 38,700 (r) - 424,950 (r) 4,150 (d) 8,300 (d) 4,150 (d)		U		-	0			-	8.82	-		
		0 (1)			4.450 (1)				0.00	-		
				,						-		
				4,600 (s)								Ohio (a)
Oklahoma 0.5 - 5.0 6 1,000 (t) - 7,200 (t) 1,000 2,000 1,000							,			-		
	Yes (o)	1 (c)	201 (0		201 (c)				9.9	-		
Pennsylvania 3.07 1Flat rateNone		_										
Rhode Island (a) 3.75 - 5.99 3 62,550 - 142,150 4,000 8,000 4,000										-		
South Carolina (a) 0.0 - 7.0 6 2,970 - 14,860 4,150 (d) 8,300 (d) 4,150 (d)		0 (d)	4,150 (d	8,300 (d)	4,150 (d)	14,860	2,970 -	6	-			
South Dakota No State Income Tax		_						l <u>.</u> !				
Tennessee State Income Tax of 3% on Dividends and Interest Income Only (x) 1,250 2,500 0		U	0	2,500	1,250	Only (x)	s and Interest Income	on Dividend			-	
Texas No State Income Tax									me Tax	State Inc		
Utah 5.0 1 Flat rate (u) (u) (u)												
Vermont (a) 3.55 - 8.95 5 37,950 (v) - 416,700 (v) 4,150 (d) 8,300 (d) 4,150 (d)										-		
Virginia 2.0 - 5.75 4 3,000 - 17,001 930 1,860 930		0	930	1,860	930	17,001	3,000 -	4		-	-	•
Washington No State Income Tax										State Inc	-	
West Virginia 3.0 - 6.5 5 10,000 - 60,000 2,000 4,000 2,000										-		
Wisconsin (a) 4.0 - 7.65 4 11,450 (w) - 252,150 (w) 700 1,400 700		0	700	1,400	700	252,150 (w)	11,450 (w) -	4		-		
Wyoming No State Income Tax									me Tax	State Inc	No	Wyoming
							-					
District of Columbia 4.0 - 8.95 5 10,000 - 1,000,000 4,150 (d) 8,300 (d) 4,150 (d)		0 (d)	4,150 (d	8,300 (d)	4,150 (d)	1,000,000	10,000 -	5	8.95	-	4.0	District of Columbia

Footnotes:

- (a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states and the District of Columbia use the personal exemption amounts provided in the federal Internal Revenue Code.
 (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.
- (g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
 (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- (i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (i) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (k) The amounts reported for Louisiana are a combined personal exemption and standard deduction.
- (I) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,900 to \$101,550. (m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,850 to \$266,700.
- (o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income
- (q) The income brackets reported for New Mexico are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- (r) The income brackets reported for North Dakota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$64,650 to \$242,950.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200.
- (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700. (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,270, to \$336,200.
- (x) Tennessee's tax on dividens and interest is being phased out. The rate is reduced 1% each year.

Source:

The Federation of Tax Administrators http://www.taxadmin.org/current-tax-rates

State Individual Income Taxes, 2017 (Tax rates for tax year 2017 -- as of January 1, 2017)

		ate Range percents)	Number of	Incon	ne Bra	ickets	Pers	onal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	iic Die	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		e Income Tax	Ŭ	000 (5)		0,001 (2)	1,000	0,000	000 (0)	
Arizona (a)	2.59	- 4.54	5	10,179 (b)	_	152,668 (b)	2,100	4,200	2,300	
Arkansas (a)		- 6.9 (f)	6	4.299	_	35.100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (g)	9	8,015 (b)		537,498 (b)	111 (c)	222 (c)	344 (c)	
Colorado	4.63	12.0 (g)	1		lat rat		4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	- 7.0	7	10,000 (b)	-	500,000 (b)	14,500 (h)	24,000 (h)	0	
Delaware	0.0	- 6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		e Income Tax		_,		,	(-)	(-)	(4)	
Georgia		- 6.0	6	750 (i)	-	7,001 (i)	2.700	5.400	3.000	
Hawaii	1.4	- 8.3	9	2,400 (b)	-	48,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	- 7.4	7	1,454 (b)	-	10,905 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.8		1		lat rat		2,000	4,000	2,000	
Indiana	3.2		1		lat rat		1,000	2.000	2,500 (j)	
Iowa (a)	0.36	- 8.98	9	1,573	-	70,785	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	- 4.6	2	15	5,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	· - '	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8	- 7.15 (x)	4	21,100 (l)	-	200,000 (I)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	- 5.75	8	1,000 (m)	-	250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1		1		lat rat	e	4,400	8,800	1,000	
Michigan (a)	4.25		1	F	lat rat	e	4,000	8,000	4,000	
Minnesota (a)	5.35	- 9.85	4	25,390 (n)	-	156,911 (n)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0	- 5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	- 6.9	7	2,900	-	17,600	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	- 6.84	4	3,090 (b)	-	29,830 (b)	132 (c)	264 (c)	132 (c)	
Nevada	No State	e Income Tax								
New Hampshire	State	e Income Tax of 5%	6 on Dividen	ds and Interest	Income	e Only				
New Jersey	1.4	- 8.97	6	20,000 (p)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (q)	-	16,001 (o)	4,050 (d)	8,100 (d)	4,050 (d)	
New York (a)	4.0	- 8.82	8	8,500 (b)	-	1,077,550 (b)	0	0	1,000	
North Carolina	5.5	-	1	F	lat rat	e		None		
North Dakota (a)	1.10	- 2.90	5	37,950 (r)	-	413,350 (r)	4,050 (d)	8,100 (d)	4,050 (d)	
Ohio (a)	0.495	4.997	9	5,250	-	208,500	2,250 (s)	4,500 (s)	2,250 (s)	
Oklahoma	0.5	- 5.00	6	1,000 (t)	-	7,200 (t)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,400 (b)	-	125,000 (b)	197 (c)	394 (c)	197 (c)	Yes (o)
Pennsylvania	3.07		1		lat rat			None		
Rhode Island (a)	3.75	- 5.99	3	61,300	-	139,400	3,900	7,800	3,900	
South Carolina (a)	0.0	- 7.0	6	2,930	-	14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota		e Income Tax	ļl							
Tennessee		Income Tax of 69	6 on Dividen	ds and Interest	Incom	e Only	1,250	2,500	0	
Texas		e Income Tax		_						
Utah	5.0	0.05	1		lat rat		(u)	(u)	(u)	
Vermont (a)	0.00	- 8.95	5	37,950 (v)	-	416,700 (v)	4,050 (d)	8,100 (d)	4,050 (d)	
Virginia	2.0	- 5.75	4	3,000	-	17,001	930	1,860	930	
Washington		e Income Tax	_	40.000		00 000	0.000	4.000	0.000	
West Virginia	3.0	- 6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	- 7.65	4	11,230 (w)	-	247,350 (w)	700	1,400	700	
Wyoming	No State	e Income Tax			_					
District of Columbia	4.0	- 8.95	5	10,000		1,000,000	1,675	3,350	1,675	l

Footnotes:

- (a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts,
- Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas ha separate brackets for taxpayers with income under \$75,000 and \$21,000.
- (f) Africansas has beganize triackets for taxpayers with income order 37-0,000 and 02-1,000.

 (g) California imposes an additional 1% axo n taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.

 (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are
- phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
 (i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (f) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,250 to \$200,000.
- (m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,110 to \$261,511.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income ranges.

(o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.

- (q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000. (r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$63,400 to \$416,700.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200.
- (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700. (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filling jointly, the same tax rates apply income brackets ranging from \$14,980, to \$329,810.
- (x) Maine voters approved a 3% surtax in November 2016 that raised Maine's top rate to 10.15%. However, the legislature eliminated the surtax in July 2017 and it never took effect.

The Federation of Tax Administrators http://www.taxadmin.org/current-tax-rates

(Tax rates for tax year 2016 -- as of January 1, 2016)

State Alabama Alaska Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	2.0 No St 2.59 0.9 1.0 4.63 3.0 0.0	- ate Inco	High 5.0	of Brackets 3 5 6 9	500 (b) 10,163 (b) 4,299	-	Highest 3,001 (b)	Single 1,500	Married 3,000	Dependents 500 (e)	Income Tax Deductible
Alaska Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	No St 2.59 0.9 1.0 4.63 3.0 0.0 No St	-	me Tax 4.54 6.9 12.3 (f)	5 6 9	10,163 (b) 4,299	-	3,001 (b)	1,500	3.000	E00 (a)	
Alaska Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	No St 2.59 0.9 1.0 4.63 3.0 0.0 No St	-	me Tax 4.54 6.9 12.3 (f)	5 6 9	10,163 (b) 4,299	-	3,001 (b)	1,500			Yes
Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	2.59 0.9 1.0 4.63 3.0 0.0 No St	-	4.54 6.9 12.3 (f)	6	4,299				-,	300 (e)	165
Arkansas (a) California (a) Colorado Connecticut Delaware Florida	0.9 1.0 4.63 3.0 0.0 No St	-	6.9 12.3 (f)	6	4,299		152,434 (b)	2,100	4,200	2,300	
California (a) Colorado Connecticut Delaware Florida	1.0 4.63 3.0 0.0 No St	-	12.3 (f)	9	,	-	35.100				
Colorado Connecticut Delaware Florida	4.63 3.0 0.0 No St	- - -	,,			-	,	26 (c)	52 (c)	26 (c)	
Connecticut Delaware Florida	3.0 0.0 No St	-	7.0		7,850 (b)	-	526,443 (b)	109 (c)	218 (c)	337 (c)	
Delaware Florida	0.0 No St	-	7.0			at rate		4,050 (d)	8,100 (d)	4,050 (d)	
Florida	No St	-		7	10,000 (b)	-	500,000 (b)	14,500 (g)	24,000 (g)	0	
			_ 6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
	1.0	ate Inco									
Georgia		-	6.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	-	8.3	9	2,400 (b)	-	48,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	-	7.4	7	1,452 (b)	-	10,890 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.8			1	Fla	at rate		2,000	4,000	2,000	
Indiana	3.3			1	Fla	at rate		1,000	2,000	2,500 (i)	
Iowa (a)	0.36	-	8.98	9	1,554	-	69,930	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.6 (j)	2	15,	000 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	- '	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (j)	9,000 (i)	1,000	Yes
Maine (a)	5.8	-	7.15	3	21,050 (b)	-	37,500 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	_	5.75	8	1,000 (k)	_	250,000 (k)	3,200	6,400	3,200	
Massachusetts	5.1		00	1	Fla	at rate		4,400	8,800	1,000	
Michigan (a)	4.25			1	Fla			3,950	7,900	3,950	
Minnesota (a)	5.35	_	9.85	4	25.180 (l)	-	155,651 (I)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0		5.0	3	5,000	_	10,001	6,000	12,000	1,500	
Missouri	1.5		6.0	10	1,000		9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	-	6.9	7	2,300	-	17,100	2,330	4,660	2,330	Yes (m)
` '	2.46	-	6.84	4	3,050 (b)	-		2,330 131 (c)			162 (111)
Nebraska (a)		- ate Incor		4	3,050 (b)	-	29,460 (b)	131 (0)	262 (c)	131 (c)	
Nevada	NO Sta	ate incor	me rax	Otete le com	- T	St:	de I leste 6	l O-1-			
New Hampshire	4.4		0.07		e Tax of 5% on D	iviaer			0.000	4.500	
New Jersey	1.4	-	8.97	6	20,000 (n)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (o)	-	16,001 (o)	4,050 (d)	8,100 (d)	4,050 (d)	
New York	4.0	-	8.82	8	8,450 (b)		1,070,350 (b)	0	0	1,000	
North Carolina	5.8	-		1	Fla	at rate			None		
North Dakota (a)	1.10	-	2.90	5	37,650 (p)	-	413,350 (p)	4,050 (d)	8,100 (d)	4,050 (d)	
Ohio (a)	0.495		4.997	9	5,200	-	208,500	2,200 (q)	4,400 (q)	1,700 (q)	
Oklahoma	0.5	-	5.00	6	1,000 (r)	-	7,200 (r)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,350 (b)	-	125,000 (b)	195 (c)	390 (c)	195 (c)	Yes (m)
Pennsylvania	3.07			1	Fla	at rate			None		
Rhode Island (a)	3.75	-	5.99	3	60,850	-	138,300	3,900	7,800	3,900	
South Carolina (a)	0.0	-	7.0	6	2,920	-	14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota	No St	ate Inco	me Tax								
Tennessee	Sta	ate Incor	me Tax of 6	% on Dividen	ds and Interest In	ncome	Only	1,250	2,500	0	
Texas	No St	ate Inco	me Tax				•				
Utah	5.0			1	Fla	at rate		(s)	(s)	(s)	
Vermont (a)	3.55	-	8.95	5	37,450 (t)	-	411,500 (t)	4,050 (d)	8,100 (d)	4,050 (d)	
Virginia	2.0	-	5.75	4	3,000	_	17,001	930	1,860	930	
Washington		ate Inco			-,-50		,		.,500	500	
West Virginia	3.0	-	6.5	5	10,000	_	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	_	7.65	4	11,090 (u)	_	244,270 (u)	700	1,400	700	
Wyoming		ate Inco			11,000 (d)		_ +,/ (u)	, 00	1,400	, 00	
vv yourning	140 01					_					
District of Columbia (w)	4.0	_	8.95	4	10,000	_	350,000	1,775	3,350	1,775	

Footnotes:

Note, revised, June 7, 2016

- (a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions.
- (b) For joint returns, taxes are twice the tax on half the couple's income.(c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.
- (h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (i) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to (l) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,820 to
- (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and
- (o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to (p) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,900 to
- (g) Ohio provides an additional tax credit of \$20 per exemption.
- (r) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to
- (s) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (t) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- (u) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$14,820, to

Source: Federation of Tax Administrators, December 2016. http://www.taxadmin.org/current-tax-rates

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

		ax Rate (in perce	•	Number of	Incon	ne Bra	ckets	Pare	sonal Exempti	ons	Federal Income Tax
State	Low	(iii pere	High	Brackets	Lowest	ne bra	Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)		3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		State Inc	ome Tax	3	300 (b)	-	3,001 (b)	1,500	3,000	300 (e)	163
Arizona	2.59	Jiaie IIIo	4.54	5	10,000 (b)		150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	0.9	-	6.9	6	4,299		35,100	2,100 26 (c)	4,200 52 (c)	2,100 26 (c)	
California (a)	1.0	-	12.3 (f)	9	7,749 (b)		519,687 (b)	108 (c)	216 (c)	333 (c)	
Colorado	4.63	_	12.5 (1)	1		lat rat		4,000 (d)	8,000 (d)	4,000 (d)	
Connecticut	3.0		6.7	6	10,000 (b)	iai iai	250,000 (b)	14,500 (d)	24,000 (d)	4,000 (u)	
Delaware	0.0	-	6.6	7	2,000	-	60,001	14,500 (g) 110 (c)	24,000 (g) 220 (c)	110 (c)	
Florida		- Stata Ina	ome Tax	'	2,000	-	60,001	110 (0)	220 (C)	110 (C)	
	1.0	state inc	6.0	6	750 (h)		7 004 (b)	2.700	F 400	2.000	
Georgia			11.0	12	,	- :	7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	-		7	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.4		1,429 (b)		10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
Illinois	3.8			1		lat rat		2,000	4,000	2,000	
Indiana	3.3			1		lat rat		1,000	2,000	2,500 (i)	l .,
lowa (a)	0.36	-	8.98	9	1,539	. .	69,255	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.6 (j)	2		5,000 (2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	0.0	-	7.95	3	5,200 (b)	-	20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	-	5.75	8	1,000 (I)	-	250,000 (I)	3,200	6,400	3,200	
Massachusetts	5.2			1	F	lat rat	9	4,400	8,800	1,000	
Michigan (a)	4.25			1	F	lat rat	9	3,950	7,900	3,950	
Minnesota (a)	5.35	-	9.85	4	25,070 (m)	-	154,951 (m)	4,000 (d)	8,000 (d)	4,000 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	-	6.9	7	2,800	-	17,100	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	-	6.84	4	3,050 (b)	-	39,460 (b)	130 (c)	260 (c)	130 (c)	, ,
Nevada	No S	State Inc	ome Tax		.,		, , , ,		(-,	(-,	
New Hampshire				ends and Int	erest Income Or	ılv					
New Jersey	1.4	-	8.97	6	20,000 (o)	´ -	500,000 (o)	1.000	2.000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (p)	_	16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
New York	4.0	-	8.82	8	8,200 (b)	_	1,029,250 (b)	0	0	1,000	
North Carolina	5.8	_	0.02	1		lat rat			None		
North Dakota (a)	1.22	_	3.22	5	37,450 (q)	-	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
Ohio (a)	0.528		5.333	9	5,200	_	208,000	2,200 (r)	4,400 (r)	1,700 (r)	
Oklahoma	0.5		5.25	7	1,000 (s)	_	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0		9.9	4	3,350 (b)	_	125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
Pennsylvania	3.07		3.3	1		lat rat		134 (0)	None		163 (11)
Rhode Island (a)	3.75		5.99	3	60,550	- Ial Ial	137,650	3,850	7,700	3,850	
. ,	0.0	-	7.0	6	2,910	-	14,550	4,000 (d)			
South Carolina (a) South Dakota		-	ome Tax	ь	2,910	-	14,550	4,000 (d)	8,000 (d)	4,000 (d)	
				and a sold lat				4.050	0.500	0	
Tennessee				ends and int	erest Income Or	nıy		1,250	2,500	U	
Texas		state inc	ome Tax			-1	_	(1)	(1)	(1)	
Utah	5.0		0.05	1		lat rat		(t)	(t)	(t)	1
Vermont (a)	3.55	-	8.95	5	37,450 (u)		411,500 (u)	4,000 (d)	8,000 (d)	4,000 (d)	1
Virginia	2.0		5.75	4	3,000	-	17,001	930	1,860	930	
Washington		state Inc	ome Tax								1
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	ĺ
Wisconsin (a)	4.4	- · ·	7.65	4	11,090 (v)	-	244,270 (v)	700	1,400	700	ĺ
Wyoming	No S	State Inc	ome Tax								1
						-					1
District of Columbia (w) 4.0	-	8.95	4	10,000	-	350,000	1,675	3,350	1,675	

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Maine has suspended indexing for 2014 and 2015.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
 d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
 g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross
- income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
 h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- j) Kansas tax rates are scheled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction
- 1) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- m) The income brackets reported for Minnesota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$36,650 to \$257,261.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon
- o) The New Jersey rates reported are for single individuals. For married couples filling jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000. q) The income brackets reported for North Dakota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from
- \$62,600 to \$411,500.
- r) Ohio provides an additional tax credit of \$20 per exemption.
 s) The income brackets reported for Oklahoma are for single persons. For married persons filling jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to
- v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from
- (w) Tax rates in the District of Columbia and Hawaii are scheduled to decrease for tax year 2016.

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

		x Rate F		Number				_			Federal
		in perce		of		ne Bra			sonal Exempti		Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No S	State Inco	me Tax								
Arizona	2.59	-	4.54	5	10,000 (b)	-	150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0	6	4,199	-	34,600	26 (c)	52 (c)	26 (c)	
California (a)	1.0	-	12.3 (f)	9	7,582 (b)	-	508,500 (b)	106 (c)	204 (c)	326 (c)	
Colorado	4.63			1		lat rate		3,950 (d)	7,400 (d)	3,950 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b)	-	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.6	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida	No S	State Inco	me Tax				•				
Georgia	1.0	-	6.0	6	750 (h)	-	7,001 (h)	2.700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.4	7	1,409 (b)	-	10,568 (b)	3,950 (d)	7,900 (d)	3,950 (d)	
Illinois	5.0			1		lat rate		2,000	4,000	2,000	
Indiana	3.4			1				1,000	2,000	2,500 (j)	l
lowa (a)	0.36	-	8.98	9	1,515		68.175	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.8 (j)	2		5,000 (2,250	4,500	2,250	
Kentucky	2.0		6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0		6.0	3	12,500 (b)	_	50.001 (b)	4,500 (k)	9.000 (k)	1.000	Yes
Maine (a)	0.0		7.95	3	5,200 (b)		20,900 (b)	3,900 (k)	7,800	3,900	103
Maryland	2.0		5.75	8	1,000 (I)	_	250,000 (I)	3,200	6,400	3,200	
Massachusetts (a)	5.2		3.73	1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.25			1		lat rate		3,950	7,900	3,950 (m)	
Minnesota (a)	5.35		9.85	4	24,680 (m)	-	152,541 (m)	3,950 (d)	7,900 (d)	3,950 (d)	
Mississippi	3.0	_	5.0	3	5.000 (111)		10.001	6,000	12,000	1,500	
Missouri	1.5		6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0		6.9	7	2,700	-	16,400	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	-	6.84	4	3,000 (b)		29,000 (b)	128 (c)	256 (c)	128 (c)	163 (11)
Nevada		tate Inco		4	3,000 (b)	-	29,000 (b)	120 (0)	250 (0)	120 (C)	
New Hampshire				ande and Int	erest Income Or	alv					
New Jersev	1.4	iie rax u	8.97	6	20,000 (o)	iiy -	500,000 (o)	1.000	2.000	1.500	
New Mexico	1.7		4.9	4	5,500 (p)	_	16,001 (p)	3,950 (d)	7,900 (d)	3,950 (d)	
New York	4.0	-	8.82	8	8,200 (b)	-	1,029,250 (b)	3,950 (u)	7,900 (d)	1,000	
North Carolina	5.8		0.02	1		lat rate		U	None	1,000	
North Dakota (a)	1.22	-	3.22	5	36.900 (g)	iai iai	405,100 (q)	3,950 (d)		3,950 (d)	
	0.534	-	5.392	9	5,000 (q)	-	200,000	3,950 (d) 1,700 (r)	7,900 (d) 3,400 (r)		
Ohio (a)	0.534		5.392	7		-				1,700 (r)	
Oklahoma	5.0	-	9.9	4	1,000 (s) 3,250 (b)		8,701 (s) 125,000 (b)	1,000	2,000	1,000	V== (=)
Oregon (a)		-	9.9					191 (c)	382 (c)	191 (c)	Yes (n)
Pennsylvania	3.07 3.75		F 00	1 3		lat rate		2 000	140110		
Rhode Island (a)		-	5.99	6	59,600	-	135,500	3,800	7,600	3,800	
South Carolina (a) South Dakota	0.0	-	7.0	ь	2,880	-	14,400	3,950 (d)	7,900 (d)	3,950 (d)	
		State Inco		l da d lad				4.050	0.500	0	
Tennessee				enas ana int	erest Income Or	ııy		1,250	2,500	U	
Texas	5.0	State Inco	ome rax			lat rate		(1)	(1)	(1)	
Utah			0.05	1		iai raie		(t)	(t)	(t)	
Vermont (a)	3.55	-	8.95	5	36,900 (u)		405,100 (u)	3,950 (d)	7,900 (d)	3,950 (d)	
Virginia	2.0		5.75	4	3,000	-	17,001	930	1,860	930	l
Washington		State Inco		_							l
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.4		7.65	4	7,500 (v)	-	225,000 (v)	700	1,400	700	l
Wyoming	No S	State Inco	ome Tax				l				l
	1					-					l
District of Columbia	4.0	-	8.95	4	10,000	-	350,000	1,675	3,350	1,675	

Footnotes:

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

 g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
 j) Kansas tax rates are scheled to decrease on 1/1/2015. New rates will range from 2.7% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

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

Source: Federation of Tax Administrators, February 2014.

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

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

State		e Range cent)	Number of	Income	Brackets	Per	rsonal Exemptio	ns	Federal Income Tax
	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible?
Alabama	2.0	- 5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	-	ncome Tax	1	(-)	0,000 (0)	-,	-,	(-)	
Arizona	2.59	- 4.54	5	10,000 (b) -	150,001 (b)	2.100	4.200	2.300	
Arkansas (a)		- 7.0	6	4,899 -	34,000	23 (c)	46 (c)	23 (c)	
California (a)	1.0	- 12.3 (f)	9	7,455 (b) -	500,000 (b)	104 (c)	208 (c)	321 (c)	
Colorado	4.63	(-)	1	Flat		3,900 (d)	7800 (d)	3900 (d)	
Connecticut	3.0	- 6.7	6	10,000 (b) -	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	- 6.75	6	5,000 -	60,001	110 (c)	220 (c)	110 (c)	
District of Columbia	4.0	- 8.95	4	10,000 -	350,000	1,675	3,350	1,675	
Florida	No State I	ncome Tax		.,	,	,	-,	,	
Georgia	1.0	- 6.0	6	750 (h) -	7.001 (h)	2.700	5.400	3.000	
Hawaii	1.4	- 11.0	########		200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.4	7	1,380 (b) -	10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)	
Illinois	5.0		1		rate	2,000	4,000	2,000	l
Indiana	3.4		1		rate	1.000	2.000	2,500 (i)	
Iowa (a)	0.36	- 8.98	9	1.494 -	67,230	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.0	- 4.90	2	15,000 (b)		2,250	4,500	2,250	
Kentucky		- 6.0	6	3,000 -	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b) -	50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes
Maine (a)	0.0	- 8.0	3	5,200 (b) -	20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	- 5.8	8	1,000 (k) -	250,000 (k)	3,200	6,400	3,200	
Massachusetts (a)	5.3		1	Flat		4,400	8,800	1,000	
Michigan (a)	4.25		1		rate	3,763	7,526	3,763 (m)	
Minnesota (a)	5.35	- 7.85	3	24,270 (I) -	79,730 (I)	3,900 (d)	7,800 (d)	3,900 (d)	
Mississippi	3.0	- 5.0	3	5,000 -	10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	#######		9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	- 6.9	7	2,700 -	16,400	2,240	4,480	2,240	Yes (m)
Nebraska (a)	2.46	- 6.84	4	2,400 (b) -	27,001 (b)	126 (c)	252 (c)	126 (c)	,
Nevada	No State I	ncome Tax		,	,		- 1-7		
New Hampshire			6 on Divide	nds and Interest I	Income Only				
New Jersev	1.4	- 8.97	6	20,000 (n) -	500,000 (n)	1.000	2.000	1.500	
New Mexico		- 4.9	4	5,500 (o) -	16,001 (o)	3,900 (d)	7,800 (d)	3,900 (d)	
New York	4.0	- 8.82	8		1,029,250 (b)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (p) -	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	- 3.99	5	36,250 (q) -	398,350 (q)	3,900 (d)	7,800 (d)	3,900 (d)	
Ohio (a)	0.587	5.925	9	5,200 -	208,500	1,650 (r)	3,300 (r)	1,650 (r)	
Oklahoma	0.5	- 5.25	7	1,000 (s) -	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,250 (b) -	125,000 (b)	188 (c)	376 (c)	188 (c)	Yes (m)
Pennsylvania	3.07		1	Flat			None		
Rhode Island (a)	3.75	- 5.99	3	58,600 -	133,250	3,750	7,500	3,750	l
South Carolina (a)	0.0	- 7.0	6	2,850 -	14,250	3,900 (d)	7,800 (d)	3,900 (d)	l
South Dakota	No State I	ncome Tax		1	l				l
Tennessee	State Inco	me Tax of 69	on Divide	nds and Interest I	Income Only	1,250	2,500	0	l
Texas	No State I	ncome Tax		1					l
Utah	5.0		1	Flat	rate	(t)	(t)	(t)	l
Vermont (a)	3.55	- 8.95	5	35,350 (u)	388,350 (u)	3,900 (d)	7,800 (d)	3,900 (d)	l
Virginia	2.0	- 5.75	4	3,000 -	17,001	930	1,860	930	l
Washington	No State I	ncome Tax		1	l				l
West Virginia	3.0	- 6.5	5	10,000 -	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.6	- 7.75	5	10,750 (v) -	236,600 (v)	700	1,400	700	l
Wyoming	No State I	ncome Tax							l

Footnotes:

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

 (h) The Georgia income brackets reported are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- (i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- (i) The amounts reported for Louisiana are a combined personal exemption standard deduction.
- (k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- (I) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$35,480 to \$140,961. (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana and to \$6,100 for all filers in
- Oregon. (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and
- the same high and low income ranges.
 (o) The income brackets reported for New Mexico are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000. (p) The income brackets reported for North Carolina are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets
- ranging from \$21,250 to \$100,000.

 (q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets
- ranging from \$60,650 to \$398,350.
- (r) Ohio provides an additional tax credit of \$20 per exemption.
- (s) The income brackets reported for Oklahoma are for single persons. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- (t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
 (u) Vermont's income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,050 to \$388,350.
- (v) The Wisconsin income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply income brackets ranging from \$14.330 to \$315.460.

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

		x Rate F		Number				_			Federal
		in perce		of	Incon	ne Bra			sonal Exempti		Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No S	State Inco	ome Tax		, ,		,			,	
Arizona	2.59	-	4.54	5	10,000 (b)	-	150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0	6	3.899	-	32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	-	9.3 (f)	6	7,316 (b)		48,029 (b)	102 (c)	204 (c)	315 (c)	
Colorado	4.63		**	1	F	lat rat	e	3,700 (d)	7,400 (d)	3700 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b)	-	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.75	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida	No S	State Inco	ome Tax		.,			- (-)	- (-)	- (-)	
Georgia	1.0	-	6.0	6	750 (h)	-	7,001 (h)	2.700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,338 (b)	-	26,760 (b)	3,700 (d)	7,400 (d)	3,700 (d)	
Illinois	5.0			1		lat rat		2,000	4,000	2,000	
Indiana	3.4			1 1		lat rat		1,000	2,000	2,500 (j)	
lowa (a)	0.36	_	8.98	9	1.469	-	66,105	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5		6.45	3	15,000 (b)		30,001 (b)	2,250	4,500	2,250	103
Kansas Kentucky	2.0	-	6.0	6	3,000 (b)	-	75,001 (b)	2,250 20 (c)	4,500 40 (c)	2,230 20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (I)	9.000 (I)	1.000	Yes
	2.0	-	8.5	4	5,100 (b)	-		4,500 (I) 2,850	5,700	2,850	res
Maine (a)	2.0	-	5.5	7		-	20,350 (b)				
Maryland		-	5.5	1 1	1,000	-	500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3 4.35					lat rat		4,400	8,800	1,000	
vlichigan (a)	4.35 5.35		7.85	3		at ra		3,600	7,200	4,200 (k)	
Minnesota (a)		-			23,670 (I)		77,731 (I)	3,700 (d)	7,400 (d)	3,700 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	-	6.9	7	2,700	-	16,000	2,190	4,380	2,190	Yes (m)
Nebraska (a)	2.56	· ·	6.84	4	2,400 (b)	-	27,001 (b)	123 (c)	246 (c)	123 (c)	
Nevada		State Inco		I I							
New Hampshire		me Tax c			erest Income Or	ıly	====			. =	
New Jersey	1.4	-	8.97	6	20,000 (n)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (o)	-	16,001 (o)	3,700 (d)	7,400 (d)	3,700 (d)	
New York	4.0	-	8.82	8	8,000 (b)	-	1,000,000 (b)	0	0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (p)	-	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	-	3.99	5	35,350 (q)	-	388,350 (q)	3,700 (d)	7,400 (d)	3,700 (d)	
Ohio (a)	0.587		5.925	9	5,100	-	204,200	1,650 (r)	3,300 (r)	1,600 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	2,000 (b)	-	125,000 (b)	183 (c)	366 (c)	183 (c)	Yes (m)
Pennsylvania	3.07			1		lat rat			None		
Rhode Island (a)	3.75	-	5.99	3	57,150	-	129,900	3,650	7,300	3,650	
South Carolina (a)	0.0	-	7.0	6	2,800	-	14,000	3,700 (d)	7,400 (d)	3,700 (d)	
South Dakota	No S	State Inco	ome Tax								
Tennessee	State Incor	me Tax o	of 6% on Divide	ends and Inte	erest Income Or	ıly		1,250	2,500	0	
Texas	No S	State Inco	ome Tax								
Utah	5.0			1	F	lat rat	e	(t)	(t)	(t)	
Vermont (a)	3.55	-	8.95	5	35,350 (u)		388,350 (u)	3,700 (d)	7,400 (d)	3,700 (d)	
Virginia	2.0	-	5.75	4	3,000	-	17,001	930	1,860	930	
Washington	No S	State Inco	ome Tax				l				
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	7.75	5	10,570 (v)	-	232,660 (v)	700	1,400	700	
Wyoming	No S	State Inco	ome Tax				/]		•		
, ,						-					
District of Columbia	4.0	_	8.95	4	10,000		350,000	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
 d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.

 g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross
- income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- k) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2013.

 I) The income brackets reported for Minnesota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$34,590 to \$137,431.
- m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,950 for all filers in Oregon.

 n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.

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

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

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

State Alabama Alaska Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	2.0 No S 2.59 1.0 1.0 4.63 3.0 2.2	in perce	5.0 me Tax 4.54 7.0 9.3 (f)	of Brackets 3 5 6 6	500 (b) 10,000 (b)	<u>.</u>	Highest 3,001 (b	Single	sonal Exempt Married	Dependents	Income Tax Deductible
Alabama Alaska Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	No S 2.59 1.0 1.0 4.63 3.0 2.2 No S	State Inco	me Tax 4.54 7.0 9.3 (f)	3 5 6	10,000 (b)	-	3 001 /b				
Alaska Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	No S 2.59 1.0 1.0 4.63 3.0 2.2 No S	State Inco	me Tax 4.54 7.0 9.3 (f)	5	10,000 (b)	-	3 001 /h				
Arizona Arkansas (a) California (a) Colorado Connecticut Delaware Florida	2.59 1.0 1.0 4.63 3.0 2.2 No S	State Inco	4.54 7.0 9.3 (f)	6			3,001 (0	1,500	3,000	500 (e)	Yes
Arkansas (a) California (a) Colorado Connecticut Delaware Florida	1.0 1.0 4.63 3.0 2.2 No S	-	7.0 9.3 (f)	6							
California (a) Colorado Connecticut Delaware Florida	1.0 4.63 3.0 2.2 No S	-	9.3 (f)			-	150,001 (b		4,200	2,300	
Colorado Connecticut Delaware Florida	4.63 3.0 2.2 No S	-		6	3,899	-	32,700	23 (c)	46 (c)	23 (c)	
Connecticut Delaware Florida	3.0 2.2 No S	-			7,124 (b)	-	46,767 (b		198 (c)	99 (c)	
Delaware Florida	2.2 No S	-		1		lat rate		3,650 (d)	7300 (d)		
Florida	No S	-	6.5	3	10,000 (b)	-	500,001 (b		24,000 (g)	0	
			6.95	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
	1.0	State Inco									
Georgia		-	6.0	6	750 (h)	-	7,001 (h		5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b		2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,315 (b)	-	26,320 (b		7,300 (d)	3,650 (d)	
Illinois	5.0	(i)		1		lat rate		2,000	4,000	2,000	
Indiana	3.4			1		lat rate		1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,439 (k)	-	64,756 (k		80 (c)	40 (c)	Yes
Kansas	3.5	-	6.45	3	15,000 (b)	-	30,001 (b		4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0	-	8.5	4	4,949 (b)	-	19,750 (b	2,850	5,700	2,850	
Maryland	2.0	-	5.5	7	1,000	-	500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3			1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.35			1	F	lat rate	9	3,600	7,200	4,200 (m)	_
Minnesota (a)	5.35	-	7.85	3	22,770 (n)	-	74,781 (n	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	2,600	-	15,601	2,130	4,260	2,130	Yes (o)
Nebraska (a)	2.56	-	6.84	4	2,400 (b)	-	27,001 (b	118 (c)	236 (c)	118 (c)	
Nevada		State Inco									
New Hampshire		come Ta	x of 5% on								
New Jersey	1.4	-	8.97	6	20,000 (p)	-	500,000 (p		2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (q)	-	16,001 (q		7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (r)	-	500,001 (r	0	0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (s)	-	60,000 (s		2,300	1,150	
North Dakota (a)	1.84	-	4.86	5	34,000 (t)	-	373,651 (t)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.587	(u)	5.925 (u)	9	5,050	-	200,001	1,600 (u)	3,200 (u)	1,600 (u)	
Oklahoma	0.5	-	5.5	7	1,000 (v)	-	8,701 (v		2,000	1,000	
Oregon (a)	5.0	-	11.0	5	2,000 (b)	-	250,001 (b	177 (c)	354 (c)	177 (c)	Yes (o)
Pennsylvania	3.07			1		lat rate			None		
Rhode Island (a)	3.75	-	5.99	3	55,000	-	125,001	3,500	7,000	3,500	
South Carolina (a)	0.0	· •	7.0	6	2,740	-	13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Inco									
_			x of 6% on							_	
Tennessee	Dividends		rest Income					1250	2500	0	
		Only	_								
Texas		State Inco	me rax		_					()	
Utah	5.0		0.05	1		lat rate		(w)	(w)	(w)	
Vermont (a)	3.55	-	8.95	5	34,000 (x)		373,651 (x	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	toto lo	5.75	4	3,000	-	17,001	930	1,860	930	
Washington		State Inco		ا ۔	0.000		00.000	2.000	4.000	0.000	
West Virginia	3.0	-	6.5	5	9,999	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6		7.75	5	10,070 (y)	-	221,661 (y	700	1,400	700	
Wyoming	No S	State Inco	me rax								
District of Columbia	4.0		8.5	3	10,000	-	40,001	1.675	3,350	1,675	

Footnotes:

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

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

 n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$33,280 to \$132,220.
- o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,850 for all filers in Oregon.
 p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- sentering and now income ranges.
 q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000. r) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$16,000 to
- \$500,000.
- s) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000. t) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging
- from \$56.850 to \$373.650. u) Ohio provides an additional tax credit of \$20 per exemption. 2011 tax rates and brackets reported.
 v) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from
- \$2,000 to \$15,000.
- w) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction). Wy Outmin provides a fax desire equal to 0 or or the recent personal exemption annotate (an applicable standard deduction).
 3. Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$56,800 to \$373,650.
- y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$13,420 to \$295,550.

Source: Federation of Tax Administrators, February 2011.

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

	Т	ax Rate R (in percer		Number of	Incom	ie Bra	nckets	Per	sonal Exempti	ons	Federal Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)	_	3,000 (b)	1.500	3.000	300	*
Alaska	-	State Inco		J	000 (b)		0,000 (b)	1,000	0,000	500	
Arizona	2.59	-	4.54	5	10,000 (b)		150.000 (b)	2.100	4.200	2.300	
		-		6	- 1 1 - 1	-	,	,	,	,	
Arkansas (a)	1.0		7.0 (e)		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 3.0		6.5	1 3		lat rat			None	0	
Connecticut	2.2			6	10,000 (b)	-	500,001 (b)	13,000 (f)	26,000 (f)		
Delaware			6.95	ь	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inco		6	750 (-)		7 000 (-)	0.700	F 400	0.000	
Georgia	1.0	-	6.0		750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
ldaho (a)	1.6	-	7.8	8	1,320 (h)		26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0			1		lat rat		2,000	4,000	2,000	
Indiana	3.4			1		lat rat		1,000	2,000	1,000	
lowa (a)	0.36	-	8.98	9	1,407	-	63,316	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	-	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	l
Kentucky	2.0	-	6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	l
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	-	8.5	4	4,949 (b)	-	19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	-	6.25	8	1,000	-	1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3			1	F	lat rat	e	4,400	8,800	1,000	
Michigan (a)	4.35			1	F	lat rat	e	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 Inco	me Tax		, , ,		, , ,	- (-)	(-,		
	State Inc	come Tax i	s Limited to								
New Hampshire			rest Income								
		Only									
New Jersey	1.4		10.75	8	20,000 (I)		1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (m)	-	16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	_	8.97	7	8,000 (x)		500,000 (x)	0	0	1,000	
North Carolina	6.0		7.75 (n)	3	12,750 (n)		60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	_	4.86	5	34,000 (o)		373,650 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618		6.24	9	5,000		200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5		5.5 (q)	7	1,000 (q)		8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0		11.0	5	2,000 (d)		250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07	-	11.0	1		at rat		176 (0)	None		(1)
	3.07		0.0 (4)	5		iai rai		2 050 (4)			
Rhode Island		-	9.9 (y) 7.0		33,500 (y)	-	372,950 (y)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	- 0		6	2,740	-	13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Inco									
_			s Limited to								
Tennessee	Dividend		rest Income								
		Only	_								
Texas		State Inco	me Tax								
Utah	5.0			1		lat rat		(t)	(t)	(t)	l
Vermont (a)	3.55	-	8.95	5	33,950 (u)		372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	l
Virginia	2.0	-	5.75	4	3,000	-	17,000	930	1,860	930	l
Washington		State Inco									l
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	l
Wisconsin (a)	4.6	-	7.75	5	10,220 (v)	-	225,001 (v)	700	1,400	700	l
Wyoming	No	State Inco	me Tax								l
-						-					l
District of Columbia	4.0	_	8.5	3	10,000	-	40.000	1.675	3.350	1,675	I

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

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

- (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 ran ging 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.
 (ii) 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.

- (g) The tax brackets reported are for single individuals. For married couples filling jointly, the same rates apply for income under \$3,3,200 to over \$1,32,221. A 6,4% AW rate is also applicable.

 (k) The tax brackets reported are for single individuals. For married couples filling 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 filling jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$2,000 to over \$1 million.

 (m) The tax brackets reported are for single individuals. For married couples filling 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).
- (c) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets rang ing 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 Or egon.

- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Or egon.

 (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 ex emption 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 to 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 filler calculated based on a tax of 25% of federal li ability 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

]	Tax Rate Rate Rate (in percent)	•	Number of	Incom	ne Rr	rkets	Dore	sonal Exemption	ne	Federal Income Tax
State	Low	(iii percei	High	Brackets	Lowest	ie Di	Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)		3,000 (b)	1,500	3,000	1000 (x)	*
Alaska		State Incor		3	300 (b)		3,000 (b)	1,500	3,000	1000 (x)	
Arizona	2.59	Julia il ilicoi	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	2,100 23 (c)	46 (c)	2,100 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	-	9.55 (W)	1		lat rat		96 (C)	None	90 (C)	
Connecticut	3.0		6.5	3	10,000 (b)	- Iai	500,000 (b)	13,000 (f)	24,000 (f)	0	
Delaware	2.2	-	5.95	6	5,000		60,000 (b)	110 (c)	24,000 (f) 220 (c)	110 (c)	
Florida		State Incor		0	5,000	-	60,000	110 (0)	220 (0)	110 (0)	
Georgia	1.0	Julie IIICOI	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	-	7.0	1		lat ra		2,000	4,000 (d)	2,000 (u)	
Indiana	3.4			1 1		lat ra	-	1,000	2,000	1,000	
	0.36		8.98	9	1,407	iai iai	63,315	40 (c)	2,000 80 (c)		*
lowa (a) Kansas	3.5		6.45	3	1,407 15,000 (b)	:	30,000 (b)	2,250	4,500	40 (c) 2,250	
Kentucky	2.0		6.0	6	3,000 (b)	-	75,000 (b)	2,250 20 (c)	4,500 40 (c)	2,250 20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	5,500 (i)	1,000 (i)	*
	2.0	-	8.5	4		-		4,500 (I) 2,850		2,850	
Maine (a)	2.0	-	6.25	8	5,050 (y) 1,000	:	20,150 (y) 1,000,000	2,850 3,200 (z)	5,700 6,400	3,200	
Maryland	5.3	-	0.23	1		lat ra		4.400	8.800	1.000	
Massachusetts (a)	4.35			1		lat ra		,	7,200	3,600	
Michigan (a) Minnesota (a)	5.35	_	7.85	3		iai rai	-	3,600			
	3.0	-	5.0	3	22,730 (j) 5.000	-	74,650 (j) 10,000	3,650 (d) 6,000	7,300 (d) 12,000	3,650 (d) 1,500	
Mississippi Missouri	1.5	-	6.0	10	1.000	-	9.000	2.100			* (=)
	1.0	-	6.9	7	2,600	:	15,400	2,110	4,200 4,220	1,200	* (r)
Montana (a)	2.56	-	6.84 (aa)	4	2,400 (b)	-	27,000 (b)		236 (c)	2,110 118 (c)	* (r)
Nebraska (a) Nevada		State Incor		4	2,400 (b)	-	21,000 (b)	118 (c)	230 (C)	110 (C)	
inevada		come Tax i									
New Hampshire		ids and Inte									
New nampshire	Dividen	Only	rest income								
New Jersev	1.4	Offity	10.75	8	20,000 (I)		1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (n)	-	16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (h)	-	500,000 (h)	3,030 (u)	7,300 (u) 0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (n)	-	60,000 (b)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	-	4.86 (o)	5	33,950 (n)	-	372,950 (o)	3,650 (d)	7,300 (d) 7,300 (d)	3,650 (d)	
Ohio (a)	0.618	-	6.24	9	5,000	-	200,000	1,550 (a)	7,300 (d) 3,100 (p)	1,550 (a)	
Oklahoma	0.618	-	5.5	7	1,000 (q)	-	8,700 (q)	1,000 (p)	2.000 (p)	1,000 (p)	
Oregon (a)	5.0		11.0	5	3,050 (d)	-	250,000 (b)	176 (bb)	352 (bb)	1,000 176 (bb)	* (r)
Pennsylvania	3.07	-	11.0	1	,	lat ra		176 (00,	None	176 (00)	(1)
Rhode Island	3.75		9.9 (s)	5	33,950 (s)	iai iai	372,950 (s)	3,650 (d)	7,300 (d)	3,650 (d)	
	0.0	-	7.0	6	2,670	-	13,350	3,650 (d)	7,300 (d) 7,300 (d)	3,650 (d)	
South Carolina (a) South Dakota		State Incor		0	2,070	-	13,330	3,030 (u)	7,300 (u)	3,030 (u)	
Soulii Dakola		come Tax i									
T		ids and Inte									
Tennessee	Dividen	Only	rest income								
Tauca	No	State Incor	no Toy								
Texas Utah	5.0	State Incor	ile rax	1	-	lat rat	_	(t)	(t)	(4)	
	3.55		9.4	5		iai rai				(t)	
Vermont (a)	2.0	-	9.4 5.75	4	33,950 (u) 3,000		372,950 (u) 17,000	3,500 (d) 930	7,000 (d) 1,860	3,400 (d) 930	
Virginia		State Incor		4	3,000	-	17,000	930	1,000	930	
Washington	3.0	otate incor	ne rax 6.5	_	40.000		60,000	2 000	4.000	2 000	
West Virginia		-	6.5 7.75	5 5	10,000	-	60,000	2,000 700	4,000	2,000 700	
Wisconsin (a)	4.6	Ctoto Inco-		5	10,220 (v)	-	225,000 (v)	700	1,400	700	
Wyoming	INO	State Incor	ne rax				l				
District of Columnitie	4.0		0.5		40.000	-	40.000	4.075	2.250	1.075	
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) Takes states allow personal exemption or standard deductions as provided in the IRC.
 (e) A special tax table is available for low income taxpayers reducing their tax payments.
 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$38,000 (single) or \$71,000 (married couple
- (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.

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

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

 (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,750 to \$372,950.
- (p) Plus an additional \$20 per exemption tax credit.

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

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

 (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
- (f) Tax Credits are equal to 6% or lederal standardinerinized deductions (who state taxes part) and 17.0% or rederal personal exemption amounts. The stacks 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

		ax Rate R		Number	la	Dr -	-l-ata	B	aanal Evan		Federal
State	Low	(in perce	nts) High	of Brackets	Lowest	ne Bra	CKets Highest	Single	sonal Exempti Married	Dependents	Income Ta
- Clair				Didoloto				g			Douadin
Alabama	2.0	-	5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	*
Alaska	No	State Inco	me 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	F	lat rate)		None		
Connecticut	3.0	-	5.0	2	10,000 (b)	-	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2	-	5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida	No	State Inco	me 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	
daho (a)	1.6	-	7.8	8	1,237 (h)	_	24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
Ilinois	3.0			1		lat rate		2,000	4,000	2,000	
ndiana	3.4			1		lat rate		1,000	2,000	1,000	
owa (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 (b)		75,000 (b)	2,230 20 (c)	4,500 40 (c)	2,230 20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
	2.0		8.5	4	4,849 (b)	-	19,450 (b)	2,850	5,700	2,850	
Maine (a)	2.0	-	5.5	7	1,000	-	,				
Maryland		•	5.5			-	500,000	2,400	4,800	2,400	
Massachusetts (a)	5.3			1		lat rate		4,125	8,250	1,000	
Michigan (a)	4.35		7.05	1		lat 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		State Inco									
			is Limited to								
New Hampshire	Dividend		rest Income								
		Only									
New Jersey	1.4	-	8.97	6	20,000 (I)	-	500,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	5.3	4	5,500 (m)	-	16,000 (m)	3,500 (d)	7,000 (d)	3,500 (d)	
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		lat rate			None		. ,
Rhode Island		Federal ta	ax 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		State Inco		o l	2,070		10,000	0,000 (u)	7,000 (d)	0,000 (u)	
oodiii Dakota			is Limited to								
Tennessee			rest Income								
rennessee	Dividend	Only	rest income								
Texas	No	State Inco	m a Tau								
	5.0	State Inco	me rax	1	-	lat rate		(4)	(4)	(4)	
Jtah			0.5			idi idi		(t)	(t)	(t)	
/ermont (a)	3.6	-	9.5	5	32,550 (u)		357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
/irginia	2.0	- · ·	5.75	4	3,000	-	17,000	930	1,860	930	l
Washington		State Inco		_							1
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 Inco	me Tax								
						-					
District of Columbia	4.0	-	8.5	3	10,000	-	40,000	1,675	3,350	1,675	i

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only. (b) For joint returns, the taxes are twice the tax imposed on half the income
- (c) Tax credits.
- (d) 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.

- (b) A special tax faulte is available to five informer backgreate reducing trien tax payments.

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

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

 (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 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
- hased 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 to 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.

		x Rate R in perce		Number of	Incon	ne Brad	rkots	Dore	sonal Exempti	ons	Federal Income Tax
State	Low	iii perce	High	Brackets	Lowest	ie bi at	Highest	Single	Married	Dependents	Deductible
				_	"						
Alabama	2.0	-	5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	_
Alaska		State Inco		_							
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		lat rate			None		
Connecticut	3.0	-	5.0	2	10,000 (b)	-	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2		5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida		State Inco									
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	
ldaho (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		lat rate		2,000	4,000	2,000	
Indiana	3.4			1		lat rate		1,000	2,000	1,000	
lowa (a)	0.36	-	8.98	9	1,343	-	60,436	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	-	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	1
Louisiana	2.0	-	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	-	8.5	4	4,550 (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	F	lat rate		4,125	8,250	1,000	
Michigan (a)	3.9			1	F	lat rate		3,300	6,600	3,300	
Minnesota (a)	5.35	-	7.85	3	21,310 (j)	-	69,991 (j)	3,400 (d)	6,800 (d)	3,400 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,000	6,000	12,000	1,500	
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 S	State Inco	me Tax								
	State Inco	ome Tax	is Limited to								
New Hampshire	Dividends	s and Inte	erest Income								
·		Only									
New Jersey	1.4	- 1	8.97	6	20,000 (I)	-	500,000 (I)	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)	
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		lat rate			None	. ,	()
Rhode Island		Federal ta	ax 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		State Inco		-	_,		,	-, (-)	-, (-)	-, (-)	
			is Limited to								
Tennessee			rest Income								
1011100000		Only									
Texas	No S	State Inco	me 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 (u)	_	17,000	900	1,800 (u)	900	
Washington		State Inco		7	0,000		17,000	500	1,000	500	
West Virginia	3.0	-	6.5	5	10.000		60.000	2.000	4.000	2.000	
	4.6		6.75	4	9,160 (v)		137,411 (v)	700	1,400	700	
Wisconsin (a)		- Stata Inco		4	9,10U (V)	-	131,411 (V)	100	1,400	700	1
Wyoming	INO S	State Inco	ille lax								
District of Calum-1-1-	4.5		0.7		10.000	-	40.000	2.400	4 000	2.400	
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.
- (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 filling jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT (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.
- (f) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.

 (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married
- (iii) The tax brackets reported are for single individuals. For married couples limit plinity, the same rates apply for income specific and the same rates apply for income trackets 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.
 (0) 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.

- (p) Flus an additional \$20 per exemption I as 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 filling jointly, the same rates apply for income under \$51,200 to over \$336,551
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,210. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

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

			State (Tax rates for ta	i Individual Income 1 x year 2005 ax of	January 1, 2006)			
State	Single Taxable	Persons Marginal	Heads of Taxable	Household Marginal	Married Persons Taxable	Filing Separately Marginal	Married Person Taxable	ns Filing Jointly Marginal
Alabama	\$0-\$500 \$501- \$3,000	20 40 50	\$0-\$500 \$501- \$3,000	20 40 50	\$0-\$500 \$501- \$3,000	Rate (N) 20 40 50	\$0.\$1,000 \$1,001 \$6,000	2:0 4:0 5:0
Alaska	NO STATE		NO STATE		NO STATE	NOOME TAX	NO STATE	
Arizona	\$10,001- \$25,000 \$25,001- \$50,000	2.87 3.20 3.74 4.72 5.04	\$20,001 \$20,001 \$50,000 \$50,001	2.97 3.20 3.74 4.72 5.04	\$10,000 \$10,001 \$25,000 \$25,001 \$3,500 \$3,500 \$3,500 \$10,600 \$10,600	320 374 472 614	\$0,000,000 \$00,000 \$00,000 \$00,000 \$0,000 \$0,500 \$1,500 \$2,500 \$2,000 \$7,000 \$10,500	2.97 3.20 3.74 4.72 5.04
	\$50,000 \$0-\$3,600 \$3,500 \$4,999 \$7,000 \$10,499 \$90,500		\$100,000 \$0.52,469 \$3,500- \$6,999 \$7,000- \$10,469 \$10,500-		\$0-\$3,600 \$3,500		\$150,000 \$2,500	
Arkansas	\$7,000- \$10,499 \$10,690	1.0 2.5 2.5 4.5 6.0 7.0	\$7,000- \$10,499 \$11,500-	10 25 35 45 60	\$7,000- \$10,499 \$10,500-	10 25 25 45 60 70	\$7,000- \$10,499 \$10,500-	10 25 35 45 40 7.0
	\$0.56,219 \$6,225 \$4,579 \$14,579 \$14,660 \$23,642 \$23,642	7.0 1.0 2.0	\$13,600- \$0.\$52,646 \$12,645- \$29,969 \$29,960- \$38,619 \$38,620-	7.0	\$0.500- \$0.50.219 \$6.320- \$14,579 \$14,580- \$23,641- \$20,642-	7.0 1.0 9.0	\$10,500 \$0.\$12,600 \$12,600 \$20,960 \$21,960 \$47,282 \$47,283	7.0 1.0 2.0
California 1	\$14,999 \$14,980- \$23,641	1.0 2.0 4.0 6.0 8.0	\$29,969 \$29,960- \$38,619	10 20 40 60 80	\$14,999 \$14,980- \$23,641	1.0 2.0 4.0 6.0 8.0	\$29,968 \$29,969- \$47,282	1.0 2.0 4.0 6.0 8.0
Colorado ²	Al Brackets	9.3 4.60% of Federal	Al Brackets	9:3 4:62% of Federal	Al Brackets	9.3 4.62% of Federal	Al Brackets	9:3 4:63% of Federal
Connecticut	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$16,000 \$16,001+	30 50	\$0- \$10,000	30 50	\$0-\$20,000 \$20,001+	30 50
	\$2,001- \$5,000	0.0 2.2 2.9 4.8 5.2 5.55	\$2,001- \$6,000	00 22 39	\$2,005- \$5,000	00 22 28	\$2,001- \$6,000	00 22 39 48 52 556
Delaware	\$5,001- \$10,000 \$10,001-	4.8 5.2 5.55	\$5,001 \$10,000 \$10,001	00 22 39 48 52 556	\$5,005- \$10,000 \$10,001-	0.0 2.2 2.9 4.8 6.2 6.56	\$10,000 \$10,000 \$10,001	48 52 556
Diamics of C	\$9.510,000 \$10,001- \$9.527,000 \$2,001- \$5,000 \$5,001- \$10,000 \$90,001- \$90,000 \$5,000- \$90,000 \$90,000- \$90,000 \$90,000- \$90,000	6.96 4.6 7.0 9.7	\$0.516,000 \$18,001+ \$0.52,000 \$2,000 \$5,000 \$10,000 \$10,000 \$30,000 \$30,000 \$30,000 \$30,000	5.95 4.5 7.0 8.7	\$0,000 \$70,000 \$2,000 \$2,000 \$5,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000	535 4.5 7.0	\$0.500,000 \$20,001 \$2,000 \$2,001 \$5,000 \$5,000 \$10,001 \$10,000 \$10,000 \$10,000 \$10,000	5.95 4.5 7.0 8.7
Florida	NO STATE	NCOM: IAX	NO STATE	NECONIE TAX	NO STATE	NOOME TAX	\$40,000 NO STATE	NECONAL TAX
Garania	\$751- \$2,250 \$2,251- \$3,750 \$3,751-	1.0 2.0 3.0 4.0 5.0	\$1,001 \$1,000 \$3,000 \$3,001 \$6,000 \$6,001	10 20 30 40 50	\$505- \$1,500 \$1,500 \$1,505- \$2,500 \$3,505-	10 20 20 40 60	NO STATE \$0.51,000 \$1,000 \$2,000 \$2,000 \$6,000 \$6,000	10 20 30 40 50
	\$3,750 \$3,751				\$2,500 \$2,501	60 60	\$5,000 \$5,001	40 50 60
	\$0,000 \$4,000 \$4,000 \$4,000 \$8,000 \$12,000 \$12,000	1.4 3.2 6.5 6.4 6.8 7.2 7.6 7.9	\$2,001 \$4,000	1.4 3.2 5.5 6.4 6.8 7.2 7.6 7.9	\$2,005 \$4,000	1.4 3.2 5.5	\$0.94,000 \$4,000 \$6,000 \$4,000 \$14,000 \$34,000 \$24,000 \$20,000	1.4 3.2 5.5
Hawai	\$8,000 \$8,001	6.6 6.8 7.2	\$12,000 \$12,001	64 68 72	\$8,000 \$8,005	1.4 9.2 6.5 6.4 6.8 7.2 7.6 7.9	\$96,000 \$96,001	1.4 32 55 64 68 72 76 79
	\$12,000 \$12,001 \$16,000	7.6 7.9 8.25	\$0.53,000 \$6,000 \$6,000 \$12,000 \$12,000 \$13,000 \$18,000	7.6 7.9 8.25	\$12,000 \$12,001 \$16,000	7.6 7.9 8.25	\$24,000 \$24,001- \$32,000	7.6 7.9 8.25
	\$1,160 \$2,317 \$2,318 \$3,466 \$3,477 \$4,625 \$4,626	1.6 3.6 4.1	\$2,000 \$2,219 \$4,636 \$4,636 \$4,620 \$6,820 \$6,820 \$6,920 \$6,920	16 36 41 51	\$2,005- \$4,005- \$4,005- \$10,000 \$8,005- \$22,001- \$60,000 \$22,011- \$60,000 \$23,117- \$3,466- \$3,407- \$4,626- \$4,626-	825 1.6 2.6 4.1 5.1 6.1 7.1 7.4 7.8 2.0% or Federal Adjumed Gross	\$2,319- \$4,634 \$4,632 \$6,632 \$6,632- \$6,270 \$6,270	16 26 41
Maho	\$3,466 \$3,477-	1.6 2.6 4.1 6.1 6.1 7.1 7.4 7.6 2.0% or Federal Adjusted Gloss	\$6,932 \$6,933	6.1 6.1 7.1 7.4	\$3,496 \$3,477-	6.1 2.1	\$6,832 \$6,833	1.6 2.6 4.1 6.1 7.1 7.4 7.6 3.0% or Federal Adjusted Gress
		7.4 7.8 3.0% or		7.4 7.8 3.0% of		7.4 7.8 20% or		7.4 7.8 3.0% or
Minois *	All Brackets	Adjusted Gross	Al Brackets	7.8 3.0% or Federal Adjusted Gross	All Brackets	Adjusted Gross	Al Brackets	
Indiana ⁶	Al Brackets \$0-\$1,000	3.4% of Adjusted	Al Brackets \$0-\$1,299	Adjusted	Al Bracket SIP\$1,289	S.ets.or Adjumed	Al Brackets \$0\$1,289	3.4% of Adjusted
	\$0-\$1,200 \$1,300 \$2,500 \$2,600 \$5,200 \$11,600 \$11,700 \$19,400	2.6% of Adjusted 0.36 0.72 2.43 4.50 6.12 6.68 6.90 7.92	\$0-\$1,000 \$1,000 \$2,500 \$2,000 \$5,100 \$5,000 \$11,000 \$11,700 \$10,400	ASJusted 0.26 0.72 2.43 4.50 6.12 6.48 6.80 7.92	\$0-91,289 \$1,300- \$2,509 \$2,600- \$1,99 \$5,200- \$11,609 \$11,700- \$19,469	2.49Lcr Adjusted 0.36 0.72 2.43 4.50 6.12 6.48 6.80 7.82	\$0.51,269 \$1,000 \$2,509 \$2,600 \$1,109 \$5,200 \$11,609 \$17,700 \$79,609 \$0,500,000 \$30,000 \$40,000	2,4% of Aljumad 0,36 0,72 2,43 4,50 6,12 6,60 7,92
lows *	\$5,199 \$5,200- \$11,699	6.12 6.48 6.49	\$5,199 \$5,200- \$11,699	6.12 6.48 6.49	\$5,199 \$5,200- \$11,699	6.12 6.48 6.60	\$5,199 \$5,200- \$11,699	6.12 6.48 6.40
	\$11,700- \$19,499 \$0*\$15,000	7.62 8.98	\$11,700- \$19,499 \$0'\$75,000	7.92 8.98	\$11,700- \$19,499 \$0-	7 82 8 98	\$11,700- \$19,499 \$0-\$30,000	7.92 8.98
Kansas	\$0°\$15,000 \$15,001 \$30,000	2.50 6.25 6.45	\$0\$15,000 \$15,001- \$30,000	150 150 625 645	\$15,000 \$15,001 \$15,001	9.98 2.50 6.25 6.45		8.98 3.50 6.25 6.45
Kertucky	\$3,005 \$4,000 \$4,005 \$6,000	20 20 40 50 58 60	\$0.5001- \$4.000 \$4.001- \$6.000	20 30 40 50 58 60	\$3,005- \$4,000 \$4,005- \$5,000	20 20 40 50 58 60	\$0-\$1,000 \$3,001- \$4,000 \$4,001- \$5,000	20 30 40 50 58 60
	\$5,000 \$5,001	5.0 5.8 6.0	\$5,000 \$5,001	50 58 60		50 58 60	\$5,000 \$6,001	5.0 5.8 6.0
Louisiana	\$5,007- \$5,\$12,500 \$12,501- \$25,000 \$5,000 \$4,550 \$8,009 \$8,100-	2.0 4.0 6.0	\$0.503-500 \$12,501- \$25,000 \$07,605- \$6,850- \$13,660 \$13,660-	2:0 4:0 6:0	\$0 \$12,500 \$12,501 \$0,500 \$4,550 \$8,000 \$8,100	20 40 60	\$25,001- \$50,000	20 40 60
Make ²	\$4,550- \$8,099	20 45 70	\$6,850- \$13,669	20 45 70	\$4,550- \$8,099	2.0 4.5 7.0	\$9,150- \$18,249	20 45 70
	\$0.51,000 \$1,001	8.5 2.0	\$13,650- \$0-\$1,000 \$1,001-	8.5 2.0	\$9,100- \$0-\$1,000 \$1,001-	8.5 2.0	\$0.525,000 \$25,001 \$0,100 \$0,100 \$11,001 \$11,000 \$1,000 \$2,000 \$2,000 \$2,000 \$1,000 \$2,000 \$2,000 \$1	8.5 2.0
sayara	\$0-\$1,000 \$1,005 \$2,000 \$2,005 PMITX	2.0 2.0 4.0 4.75	\$0.\$1,000 \$1,001 \$2,000 \$2,001 Part X	20 20 30 40 475 12.0	\$0-\$1,000 \$1,000 \$2,000 \$2,000 PMTX	85 20 20 40 475 120	\$2,000 \$2,001- FMTX	20 30 40 475 52.0
	Income (ST Cap Gains)	5.3	Income (ST Cap Gains)	53	(ST Cap Gains)	63	(ST Cap Gains)	53
Massachus	Part A Income (list and Disj	63	Part A Income (litt and Dis)	53	Part A Income (list and Div)	63	Part A Income (list and DN)	53
	(litt and Disj	5.3 3.9% of Taxable	(int and Div)	53 19% of Taxobie	(let and Div)	5.3 3.9% of Taxable	(int and Div)	5.3 2.9% of Taxobin
Michigan *	Al Brackets \$0-920,510 \$20,511- \$67,360		Al Bracket 90-925,350 925,251- \$101,450		Al Brackes 50- \$14,990 \$14,991-		Al Brackets \$0-\$29,980 \$29,981- \$119,100	
Mirresota *	\$67,360 \$0-\$5,000 \$5,001- \$10,000	5.36 7.05 7.86	\$101,450 \$6,001 \$10,000	5.26 7.06 7.85	\$14,991- \$0-\$5,000 \$5,001- \$10,000	5.35 7.05 7.85	\$119,100	5.25 7.05 7.85
Masissippi	\$5,001- \$10,000	20 40 50 15 20 25 20 25 40 45 50 65	\$5,001- \$10,000	20 40 50 15 20 25 20 35 40 45 50 55	\$5,005- \$10,000	20 40 50 15 20 21 20 21 20 21 40 45 60 65	\$0.55,000 \$5,001 \$1,000 \$1,000 \$2,000 \$2,000 \$3,000 \$4,000 \$4,000 \$5,000 \$5,000 \$5,000 \$5,000	20 40 50 15 20 25 30 35 40 45 50 55
	\$1,001 \$2,000 \$2,000 \$3,000 \$3,000 \$4,000 \$4000 \$5,000 \$5,000	2.0 2.5	\$1,001 \$2,000 \$2,000 \$2,001 \$3,001 \$4,000 \$4,000 \$6,000 \$5,001	20 25	\$1,005- \$2,000 \$2,000- \$3,000- \$4,000 \$4,000 \$4,000 \$6,000	20 25	\$1,001- \$2,000 \$2,001-	20 25
Mesouri	\$3,000 \$3,001 \$4,000	3.5 4.0 4.5	\$3,000 \$3,001 \$4,000	3.5 4.0 4.5	\$3,000 \$3,005- \$4,000	25 40 45	\$3,000 \$3,001 \$4,000	3.5 4.0 4.5
	\$4001- \$5,000 \$5,001-		\$4,000 \$6,000		\$6,000 \$5,000		\$4001- \$5,000 \$5,001-	50 55
	\$2,300 \$4,099 \$4,100 \$6,199 \$6,200 \$8,399	1.0 2.0 3.0 4.0 6.0 6.0	\$2,300 \$4,000 \$4,100 \$6,100 \$6,200 \$6,200	10 20 30 40 50 60	\$2,300- \$4,099 \$4,100- \$4,199 \$4,200- \$8,299	10 20 20 40 60 60	\$2,300- \$4,000 \$4,100- \$6,100- \$6,200- \$6,200-	10 20 30
Mortana **	\$4,100- \$6,199 \$6,200-	4.0 5.0	\$4,100- \$6,199 \$6,200-	40 50	\$4,100- \$6,199 \$6,200-	40 50	\$4,100- \$6,199 \$6,200-	10 20 30 40 50 60
	\$8,399 \$0-92,600 \$2,605 \$17,600 \$17,601	6.9 2.56		69 256		6.9 2.56	\$0,399 \$4,001- \$4,001- \$21,000 \$31,001-	6.9 2.56
Nebraska	\$17,500 \$17,501	2.56 3.57 5.12 6.54	\$3,801- \$25,000 \$25,001-	2.56 3.57 5.12 6.84	\$2,001- \$15,500 \$15,501-	2.56 2.57 5.12 6.84		2.56 2.57 5.12 6.84
Neuda Neu Marce	NO STATE	SON of twattle	NO STATE	S.0% of taxable interest and dividends.	NO STATE	SON of taxable interest and dividends	NO STATE	5.0% of taxable interest and dividends
				only		only		
	\$20,001	5.0% of taxable interest and dividends only 1.40		1.60	\$20,000	1.40	\$20,001-	1.60
New Jersey	\$20,001- \$26,000 \$26,001- \$40,000	only		140 175 245 350 5505	\$20,000 \$20,001- \$36,000 \$36,001-	1.40 1.75 9.50 6.526	\$20,001 \$60,000 \$60,001 \$70,000	1.40 1.75 2.45 3.50 5.525
New Jersey	\$20,001- \$36,000 \$36,001- \$40,000 \$40,001- \$75,000	1.40 1.35 2.50 5.005 6.37 8.97	\$20,001- \$50,000 \$60,001- \$70,000 \$70,001-	140 175 245 350 5525 427 897	\$20,000 \$20,001 \$36,000 \$36,001 \$40,000 \$60,001	1.60 1.75 2.50 5.525 6.37 8.97	\$20,001- \$50,000 \$60,001- \$70,000 \$70,001- \$60,000	1.60 1.75 2.65 3.50 5.525 6.27 8.97
New Jersey New Mexico	\$20,001 \$26,000 \$26,001 \$40,000 \$40,001 \$75,000 \$25,505 \$11,000 \$11,001	1.40 1.35 2.50 5.005 6.37 8.97	\$20,001- \$30,000 \$30,001- \$70,000 \$70,001- \$80,000 \$6,001- \$6,000 \$4,000	17 32 47	\$20,000 \$20,001- \$26,000 \$26,001- \$40,001- \$40,001- \$4,001- \$4,001- \$4,000- \$4,000- \$4,000-	17 32 47	\$20,001- \$20,000 \$60,001- \$70,000 \$70,001- \$80,000 \$5,001- \$10,000 \$10,000	140 175 246 150 5525 637 17 22 47
New Mexico	\$20,001- \$26,000 \$26,001- \$40,000 \$40,001- \$75,000 \$255,500- \$11,001- \$250,000 \$250,	1.40 1.35 2.50 5.325 6.37 8.87 1.7 2.2 4.7 5.3	\$20,001- \$30,000 \$30,001- \$70,000 \$70,001- \$80,000 \$6,001- \$6,000 \$4,000	17 32 47 53	\$20,000 \$20,001 \$35,001 \$40,001 \$40,000 \$40,001 \$5,001 \$4,005 \$4,	17 22 47 63	\$20,001- \$20,001- \$20,001- \$30,001- \$30,001- \$40,000- \$14,001- \$14	140 175 245 350 5535 637 897 17 32 47 53 400 450 606
New Mexico New York ¹⁰	\$20,001 \$20,000 \$25,000 \$40,000 \$40,001 \$75,000 \$11,000	1.40 1.35 2.50 5.325 6.37 8.87 1.7 2.2 4.7 5.3	\$20,001- \$30,000 \$30,001- \$70,000 \$70,001- \$80,000 \$6,001- \$6,000 \$4,000	17 32 47 53	\$20,000 \$20,001 \$26,000 \$26,000 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$40,001 \$41,000 \$41,001 \$41,00	17 22 47 63	\$30,001- \$50,001- \$50,001- \$70,001- \$70,001- \$60,001- \$60,001- \$10	1.60 1.75 2.65 1.50 5.535 6.27 1.7 1.2 4.7 5.3 4.00 4.50 5.25 5.30 6.45 5.30 6.45 5.30 6.45 5.30 6.45 5.30 6.40 7.76
New Mexico New York **	\$20,001 \$20,000 \$50,001 \$40,000 \$90,001 \$25,000 \$11,001 \$40,000 \$11,001 \$40,000 \$11,001 \$40,000 \$11,001 \$40,000 \$11,001 \$40,000 \$10,001 \$40,001 \$40,001 \$40,001 \$40,001	1.40 1.25 2.00 5.005 6.37 8.87 1.7 2.2 4.7 5.3 4.00 6.55 5.30 6.65 7.35 7.70	\$2,0,00- \$20,00- \$20,00- \$20,00- \$20,00- \$20,00- \$20,00- \$30,00- \$30,00- \$30,00- \$40,0	17 32 47 53 400 450 525 530 645 7.25 7.70	\$8,005- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000	17 32 47 63 400 450 625 690 685 725 770	\$2,001- \$20,000- \$20,000- \$20,000- \$10,	4.00 4.50 5.26 5.90 6.86 7.26 7.70
New Mexica New Mexica New York **	\$0-\$12,750 \$12,751- \$60,000	1.40 1.55 2.00 5.005 6.07 8.07 1.7 2.2 4.7 5.3 4.00 6.05 5.00 6.05 5.00 6.05 7.05 7.05 7.00 7.75 8.05	20 001- 50 001	17 12 47 52 400 450 525 590 685 725 770 400 770	\$0-98,000 \$8,000- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000 \$10,625 \$10,625 \$10,625	17 22 47 63 450 635 636 636 725 726 726 726 727 826	\$0°\$21,250 \$21,251- \$100,000	4.00 4.50 5.25 5.90 6.85 7.25 7.70 6.00 7.00 7.00
New January New Work ¹⁹ New York ¹⁹ North Canoli North Calon	\$0-\$12,750 \$12,751- \$60,000	1.40 1.55 2.00 5.005 6.07 8.07 1.7 2.2 4.7 5.3 4.00 6.05 5.00 6.05 5.00 6.05 7.05 7.05 7.00 7.75 8.05	20 001- 50 001	17 12 47 52 400 450 525 590 685 725 770 400 770	\$0-98,000 \$8,000- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000 \$10,625 \$10,625 \$10,625	17 22 47 63 450 635 636 636 725 726 726 726 727 826	\$0°\$21,250 \$21,251- \$100,000	4.00 4.50 5.25 5.90 6.85 7.25 7.70 6.00 7.00 7.75
New Janusy New Minica New York ** Hinth Candi Hinth Clarker	\$0-\$12,750 \$12,751- \$60,000	1.00 1.15 2.00 6.07 6.07 6.07 6.07 6.07 6.07 6.07 6	20 001- 50 001	17 12 47 53 400 450 535 646 725 770 400 700 775 825 210 392 434 504 504 505 505 500 646 725 725 725 725 726 726 726 726 726 726 727 727 728 729 720 720 720 720 720 720 720 720 720 720	\$0-98,000 \$8,000- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000 \$10,625 \$10,625 \$10,625	17 22 47 43 450 450 625 636 725 60 725 60 725 825 825 825 825 825 825 825 825 825 8	\$0°\$21,250 \$21,251- \$100,000	400 450 525 590 685 7.25 7.70 7.00 7.75 8.25 2.10 3.92 4.34 5.04 5.54
New Jackey New Mexica New York ** North Caroli North Christe	\$0-\$12,750 \$12,751- \$60,000	1.00 1.15 2.00 6.07 6.07 6.07 6.07 6.07 6.07 6.07 6	20 001- 50 001	17 12 47 53 400 450 535 646 725 770 400 700 775 825 210 392 434 504 504 505 505 500 646 725 725 725 725 726 726 726 726 726 726 727 727 728 729 720 720 720 720 720 720 720 720 720 720	\$0-98,000 \$8,000- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000 \$10,625 \$10,625 \$10,625	17 22 47 43 450 450 625 636 725 60 725 60 725 825 825 825 825 825 825 825 825 825 8	\$0°\$21,250 \$21,251- \$100,000	400 450 525 590 685 7.25 7.70 7.00 7.75 8.25 2.10 3.92 4.34 5.04 5.54
New Mexico New Mexico New York ** North Canoli North Canoli Coho	\$0-\$12,750 \$12,751- \$60,000	1.00 1.15 2.00 6.07 6.07 6.07 6.07 6.07 6.07 6.07 6	20 001- 50 001	17 12 47 53 400 450 535 646 725 770 400 700 775 825 210 392 434 504 504 505 505 500 646 725 725 725 725 726 726 726 726 726 726 727 727 728 729 720 720 720 720 720 720 720 720 720 720	\$0-98,000 \$8,000- \$11,000 \$11,001- \$12,000 \$13,001- \$20,000 \$10,625 \$10,625 \$10,625	17 22 47 43 450 450 625 636 725 60 725 60 725 825 825 825 825 825 825 825 825 825 8	\$0°\$21,250 \$21,251- \$100,000	400 450 525 590 685 7.25 7.70 7.00 7.75 8.25 2.10 3.92 4.34 5.04 5.54
New Array Naw Mesica New York ** North Caroli North Caroli Colon C	\$0.512,700 \$12,751 \$60,000 \$60,001 \$20,751 \$20,751 \$100,150 \$7,561 \$100,150 \$2,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$2,000 \$10,	140 150 150 150 150 150 150 150 150 150 15	\$20,000-1 \$20,00	1.77 3.22 4.77 5.30 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4	20-98(,000- \$8,000- \$11,000- \$11,000- \$13,001- \$20,000- \$00,005- \$00,005- \$00,005- \$00,000- \$00,	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$0.521,526 \$10,251 \$100,000 \$100,001 \$44,451 \$119,650 \$119,651 \$120,000 \$2,000 \$1,000	400 450 5.26 486 486 7.70 7.00 7.00 7.00 7.00 1.00 1.00 1.00
New Minico New Visit ** New Visit ** North Castal North Castal	\$0.933.760 \$0.000 \$60.000 \$25.775 \$7.560 \$7.560 \$7.560 \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.0	14.0 14.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15	\$20,000-1 \$20,00	1.77 3.22 4.77 5.30 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4	\$0.980,000- \$1,000- \$11,000- \$11,000- \$10,001- \$10,000- \$10,001- \$20,000- \$10,000- \$	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$0.521,526 \$10,251 \$100,000 \$100,001 \$44,451 \$119,650 \$119,651 \$120,000 \$2,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$2,000 \$2,000 \$1,000	400 450 5.26 486 486 7.70 7.00 7.00 7.00 7.00 1.00 1.00 1.00
New Minico New Visit ** North Castal North Castal Chia	\$0.751.700 \$0.700 \$0.000 \$0.001 \$0.00	14.0 14.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15	Profession State of the Control of t	1.77 3.22 4.77 5.30 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4	19-14 000 19-14	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$2,257 350 550 550 550 550 550 550 550 550 550	400 450 5.25 446 446 7.70 7.70 7.70 7.70 7.70 8.25 8.26 4.84 4.84 5.54 9.64 9.64 9.64 9.64 9.64 9.64 9.64 9.6
New Medical New York ** North Carel North Carel Otto Chianna**	\$0.751.700 \$0.700 \$0.000 \$0.001 \$0.00	14.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	Profession State of the Control of t	17 12 12 12 12 12 12 12 12 12 12 12 12 12	19-14 000 19-14	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$2,257 350 550 550 550 550 550 550 550 550 550	400 400
New Vote ** New York ** North Carell North Carell College Child Control Child Carell Child Carel	\$2.515.50 \$2.255.50 \$40.000 \$40.000 \$20.000 \$20.000 \$21.650 \$21.650 \$21.650 \$20.000 \$2	1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	Profession State of the Control of t	17 12 12 12 12 12 12 12 12 12 12 12 12 12	19-income \$40.00- \$40.00- \$41.	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$20,000 \$20,000 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$100,	400 date
New Mexico New York ** New York ** North Contil North Contil Onto Onto Ontopon Persons Justs	\$2.515.50 \$2.255.50 \$40.000 \$40.000 \$20.000 \$20.000 \$21.650 \$21.650 \$21.650 \$20.000 \$2	1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	Profession State of the Control of t	17 12 12 12 12 12 12 12 12 12 12 12 12 12	19-income \$40.00- \$40.00- \$41.	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$20,000 \$20,000 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$100,	400 date
New Ministr New Ministr New York T Hotel Carell North Carell Otto Children Children Person Julea Elbada kilon	\$2.515.50 \$2.255.50 \$40.000 \$40.000 \$20.000 \$20.000 \$21.650 \$21.650 \$21.650 \$20.000 \$2	1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	### Description Production	17 12 12 12 12 12 12 12 12 12 12 12 12 12	10 million	17 12 12 12 12 12 12 12 12 12 12 12 12 12	10-12 - 200	400 0 400 0
New Mexico New Visit ** New Mark New Carlo New Carlo North Carlo Colo Colo Chia Colo Colo Colo Colo Colo Colo Colo Col	\$2.515.50 \$2.255.50 \$40.000 \$40.000 \$20.000 \$20.000 \$21.650 \$21.650 \$21.650 \$20.000 \$2	1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	### Description Production	17 12 12 12 12 12 12 12 12 12 12 12 12 12	10 million	17 12 12 12 12 12 12 12 12 12 12 12 12 12	10-12 - 200	400 data data data data data data data da
New Minist New Minist New Minist New Minist New Minist New Minist New Case New Case Ongo Chadrons Perceptus Shade Scient S	\$2.515.50 \$2.255.50 \$40.000 \$40.000 \$20.000 \$20.000 \$21.650 \$21.650 \$21.650 \$20.000 \$2	1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	### Description Production	17 12 12 12 12 12 12 12 12 12 12 12 12 12	10 million	17 12 12 12 12 12 12 12 12 12 12 12 12 12	10-12 - 200	400 data data data data data data data da
New Ministry New Ministry New Ministry North Carell North Carell Cole Cole Cole Cole Cole Cole South Carell	\$20,000 \$2	14.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	### Description	17 12 12 12 12 12 12 12 12 12 12 12 12 12	100 millions 100 mi	17 12 12 12 12 12 12 12 12 12 12 12 12 12	\$20,000 \$20,000 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$100,	400
Chiahoma ** Cregon Percephos Rhode lobe South-Carol South-Carol Terrolesses	\$20,000 \$2	100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	### Description	17 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	100 millions 100 mi	17 12 12 12 12 12 12 12 12 12 12 12 12 12	POTAL TATO STATE AND TATA STATE STAT	400 0 400 0
Cleanura Cregon Preception Rhode Islan South Carel South Carel Terressee	\$20,000 \$2	1	### Description	1	100 millions 100 mi	12 12 12 12 12 12 12 12 12 12 12 12 12 1	POTAL TATO STATE AND TATA STATE STAT	4.00 4.
Chiahoma ** Cregon Percephos Rhode lobe South-Carol South-Carol Terrolesses	DO 14.7 PM 15.7 PM 15.	100 (100 m) (1	### Description	1	De selection De sel	12 12 12 12 12 12 12 12 12 12 12 12 12 1	DOTAL AND STATE OF THE STATE OF	4.00 4.
Cleanura Cregon Preception Rhode Islan South Carel South Carel Terressee	DO 14.7 PM 15.7 PM 15.	100 (100 m) (1	100 100	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	De selection De sel	12 12 12 12 12 12 12 12 12 12 12 12 12 1	DOTAL AND STATE OF THE STATE OF	460 550
Chahona ¹ Cregon Percepters Shode kilen South Carel Terressale Teast Ush	DO 14.7 PM 15.7 PM 15.	100 (100 m) (1	100 100	1	De selection De sel	12 12 12 12 12 12 12 12 12 12 12 12 12 1	DOTAL AND STATE OF THE STATE OF	400 400 400 400 400 400 400 400 400 400
Chlahore a ^{**} Cregon Pernephen Bhode biles South Carel South Carel Tenness Vene	100 14 / 17 / 18 / 18 / 18 / 18 / 18 / 18 / 18	100	1	2	10 10 10 10 10 10 10 10	17 12 12 12 12 12 12 12 12 12 12 12 12 12	### Decided Company of the Company o	460 550
Chahona ¹ Cregon Percepters Shode kilen South Carel Terressale Teast Ush	DO 14.7 miles 100 100 100 100 100 100 100 100 100 10	1	10 April 10	1	10 10 10 10 10 10 10 10	1	Decision Proceedings Decision Decisi	400 400 400 400 400 400 400 400 400 400
Chahona ¹ Cregon Percepters Shode kilen South Carel Terressale Teast Ush	DO 14.7 miles 100 100 100 100 100 100 100 100 100 10	1	10 April 10	1	10 10 10 10 10 10 10 10	1	Decision Proceedings Decision Decisi	400 400 400 400 400 400 400 400 400 400
Childran and Child	DO 14.7 miles 100 100 100 100 100 100 100 100 100 10	1	10 April 10	1	10 10 10 10 10 10 10 10	1	Decision Proceedings Decision Decisi	400 400 400 400 400 400 400 400 400 400
Chahona ¹ Cregon Percepters Shode kilen South Carel Terressale Teast Ush	100 14 / 17 / 18 / 18 / 18 / 18 / 18 / 18 / 18	1	1	1	10 10 10 10 10 10 10 10	1	### Decided Company of the Company o	400 400 400 400 400 400 400 400 400 400
Childran and Child	DO 14.7 miles 100 100 100 100 100 100 100 100 100 10	1	10 April 10	1	10 10 10 10 10 10 10 10	1	Decision Proceedings Decision Decisi	400 400 400 400 400 400 400 400 400 400

| Column | C

			State (Tax rates for ta	Individual Income 1 x year 2005 as of	laxes January 1, 2005)			
State	Single Taxable	Marginal Own (%)	Heads of Taxable	Marginal Pass (%)	Married Persons Taxable	Marginal	Married Person	Marginal
Alabama	\$0-\$500 \$501- \$3,000	20 40 50	\$0-\$500 \$501- \$3,000	20 40 50	\$0.5500 \$501- \$3,000	20 40 50	\$0-\$1,000 \$1,001- \$6,000	2:0 4:0 5:0
Alaska	NO STATE	NCOME TXX	NO STATE	NOOME TAX	NO STATE	SO NOOME TAX	NO STATE	
Arizona	\$10,001 \$10,001 \$25,000 \$25,001	2.67 3.20 3.74 4.72 5.04	\$20,001- \$60,000 \$60,001- \$100,000	2.87 3.20 3.74 4.72 5.04	\$10,000 \$10,001 \$25,000 \$25,001 \$2,000 \$4,790 \$4,000 \$10,200 \$10,200 \$10,200 \$10,200 \$10,200 \$10,200 \$10,000 \$	2.87 3.20 3.74 4.72 6.04	\$20,001- \$60,000 \$60,001- \$100,000	2.97 3.20 3.74 4.72 5.04
	\$50,000	6.72 5.06	\$100,000 \$0-\$1,000		\$25,001-		\$100,000	
Arkansas	\$50,000 \$0-\$3,000 \$3,400 \$6,799 \$6,800 \$10,299 \$10,200	1.0 2.5 2.5 4.5 6.0 7.0	\$10,000 \$2,200 \$2,400 \$6,700 \$10,200 \$50,200 \$50,200 \$22,665 \$29,660 \$20,600 \$	10 25 35 45 60 70	\$6,799 \$6,800- \$10,299	10 25 25 45 60	30-50-309 \$2,400- \$6,709 \$6,800- \$13,200- \$10,500- \$12,600- \$20,660- \$20,660- \$47,262-	1.0 2.5 2.5 4.5 6.0 7.0
	\$10,300- \$5\$6319	7.0 1.0	\$10,300- \$6\$12,644	7.0 1.0	\$10,300-	7.0	\$10,300- \$6\$(0),636	7.0 1.0
California ¹	\$0.5637mg \$6.307mg \$14,500 \$14,500 \$23,641 \$23,640	1.0 2.0 4.0 6.0 8.0	\$12,665- \$29,969 \$29,960-	10 20 40 60 80	\$14,979 \$14,980	1.0 2.0 4.0 6.0 8.0	\$12,009- \$29,968 \$29,969-	1.0 2.0 4.0 6.0 8.0
		8.0 9.3 4.67% of		8.0 9.3 4.63% of Federal	\$20,642-	80 93 4805.0		8.0 9.3 4.60% of
Colorado ^a	Al Brackets	9.3 4.60% of Federal	Al Brackets		Al Bracket \$0-	9.3 4.63% of Federal	Al Brackets	Federal 3.0
Connecticut	\$0.910,001+ \$0.92,000 \$2,000 \$5,000 \$5,000 \$10,000 \$10,000	2.0 5.0 0.0	\$0.5%,000 \$18,001+ \$0.200+ \$2,001- \$3,001- \$3,000- \$3,000- \$3,000- \$0,000- \$0,000- \$3,	30 50 00	\$0,000 \$70,000 \$2,006 \$2,006 \$5,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000	20 50 00	\$0.500,000 \$20,001 \$2,000 \$2,001 \$5,000 \$5,000 \$10,000 \$10,000 \$10,000 \$10,000	30 50
Delaware	\$5,000 \$5,001	0.0 2.2 2.9 4.8 5.2 5.55	\$5,000 \$5,001	00 22 39 48 52 556	\$5,000 \$5,000	00 22 29 48 62 636	\$5,000 \$5,001	00 22 29 48 52 556
	\$10,000 \$10,001 \$20,000	5.2 5.55	\$10,000 \$10,001- \$20,000	52 556	\$10,000 \$10,001- \$20,000	52 555	\$10,000 \$10,001- \$20,000	52 556
District of G	\$20,000 \$0-\$10,000 \$10,001- \$30,000	5.95 5.0 7.5	\$0-\$10,000	5.95 5.0 7.5	\$0- \$10,000	50 75	\$0.\$10,000 \$10,001-	5.95 5.0 7.5
Florida	NO STATE	NCOME TAX		NCOME TAX	NO STATE	NCOME TAX	NO STATE	NCOME TAX
Country	\$0-\$760 \$751- \$2,250 \$2,251- \$3,750 \$3,751-	1.0 2.0 3.0 4.0 5.0	\$1,005 \$1,005 \$2,000 \$3,005 \$6,000 \$6,005	10 20 30 40 50	\$505- \$1,500 \$1,505- \$2,500 \$3,505-	10 20 30 40 60	NO STATE \$0.51,000 \$1,000 \$2,000 \$2,000 \$6,000 \$6,000	1.0 2.0 3.0 4.0 5.0
Georgia	\$3,750 \$3,751	4.0 5.0	\$5,000 \$5,000	40 50	\$2,500 \$2,500	60 60	\$5,000 \$5,000	40 50
	\$2,007 \$4,000 \$4,000 \$8,000 \$8,000 \$12,000 \$12,000	6.0 1.4 3.2 5.5 6.6 6.8 7.2 7.6 7.9	\$3,001 \$4,000	14 32	\$2,000 \$4,000 \$4,000 \$6,000 \$8,000 \$12,000 \$12,000 \$12,000	1.4 3.2	\$0,000 \$4,000 \$6,000 \$6,000 \$16,000 \$16,000 \$26,000 \$26,000	14 32
Havai	\$4,000 \$8,000 \$8,000	6.6	\$6,001- \$12,000 \$12,001-	1.4 3.2 5.5 6.4 6.9 7.2 7.9	\$4,000 \$8,000 \$8,000	1.4 3.2 5.5 6.4 6.8 7.2 7.6 7.9	\$96,001 \$96,000 \$96,001	1.4 32 55 64 68 72 76 79
	\$12,000 \$12,001 \$16,000	7.6 7.9	\$3,001- \$6,000 \$6,001- \$12,000 \$12,001- \$18,000 \$18,001- \$38,000	7.9 7.9	\$12,000 \$12,001 \$16,000	74 78 78	\$24,000 \$24,001- \$32,000	7.9 7.9
	\$1,129	8.25 1.6 3.6	\$2,000 \$2,258 \$4,514 \$4,515 \$6,772 \$6,772 \$6,000	8.25 1.6 3.6	\$1,129-	8.25 1.6 2.6	\$2,258-	8.25 1.6 2.6 4.1 5.1 6.1 7.4 7.6 2.070.07 Federal Adjusted Gross
Idaho	\$1,129 \$2,267 \$2,268 \$3,386 \$3,386 \$3,387 \$4,514 \$4,515	1.6 2.6 4.1 5.1 6.1 7.1 7.4	\$4,515- \$6,772	1.6 2.6 4.1 6.1 6.1 7.1 7.4	\$1,129- \$2,267 \$2,267 \$3,366- \$3,367- \$4,514 \$4,515-	1.6 2.6 4.1 6.1 7.1 7.4	\$2,258- \$4,514 \$4,515- \$6,772 \$6,773- \$6,000 \$6,001-	41 51
	\$3,367- \$4,514 \$4,515-	7.1 7.4	\$6,773- \$9,030 \$9,031-	7.1 7.4	\$3,367- \$4,514 \$4,515-	7.5 7.4	\$4,773- \$9,030 \$9,031-	7.1 7.4
March 5	All Brackets	Scots or Federal Adjusted Gross	Al Brackets	7.8 3.0% or Federal Adjusted Gross	All Brackets	7.8 3.0% or Federal Adjusted Gross	Al Brackets	20% of Federal
Indiana ⁴	Al Brackets 50-51,569 51 935	Adjusted 0.36	Al Brackets 50-\$1,269 51 120.	Adjusted 0.36	Al Bracket 50-51,369 51-235.	Adjusted 0.36	Al Stockets 50-51,269 51 935	Adjusted 0.36
	\$1,270 \$2,538 \$2,539 \$5,076 \$5,077 \$11,421 \$11,422 \$19,036	Ağurad 0.36 0.72 2.40 4.50 6.12 6.60 7.50	\$1,275- \$1,276- \$2,538- \$1,076- \$1,077- \$11,421- \$11,422- \$10,005- \$0,001- \$10,005-	AGusted 0.26 0.72 2.43 4.50 6.12 6.48 6.80 7.92	\$1,200 \$1,200 \$1,530 \$1,530 \$1,530 \$1,530 \$1,621 \$11,622 \$19,035 \$2 \$1,600 \$15,000	Agumd 0.36 0.72 2.43 4.50 6.12 6.48 6.80 7.82	\$1,275- \$2,538 \$2,538 \$2,539- \$6,670- \$11,421 \$11,422 \$19,035 \$0,520,000 \$30,001- \$40,000 \$15,	3,4% of ASpaned 0,36 0,72 2,43 4,50 6,12 6,48 6,80 7,92
loss *	\$5,077- \$11,421	6.12 6.48 6.90	\$6,077- \$11,421	6.12 6.48 6.80	\$5,077- \$11,421	6.12 6.48 6.80	\$5,077- \$11,421	6.12 6.48 6.90
	\$11,422- \$19,035 \$0*\$15,000	7.52 8.58	\$11,422- \$19,035 \$0555,744	7.92 8.98	\$11,422- \$19,035	7.82 8.88	\$11,422- \$19,035 \$05303+++	7.92 8.98
Kareas	\$15,001- \$30,000	2.50 6.25 6.45	\$15,001- \$30,000	150 150 625 645	\$15,000 \$15,001	2.50 6.25 6.45	\$30,001- \$60,000	150 625 646
	\$3,005- \$4,000 \$4,005- \$5,000	2.0 3.0		20 30	\$3,005- \$4,000 \$4,005- \$5,000	20 30 40	\$3,001- \$4,000	2.0 3.0 4.0
Rettucky		2.0 2.0 4.0 5.0 5.8 6.0	\$4,000 \$4,000 \$4,000 \$5,000 \$5,000	20 30 40 50 58 60		20 30 40 50 58	\$3,001- \$4,000 \$4,001- \$5,000 \$5,001-	20 20 40 50 58 60
Louisiana	\$0.\$12.500 \$12,501 \$25,000 \$2,450 \$4,450 \$8,860 \$8,860	2.0 4.0	\$5,001- \$0.\$52,500 \$12,501- \$25,000 \$07,000- \$6,650- \$13,269 \$13,260-	20 40	\$12,500 \$12,501 \$12,501 \$4,60 \$8,860 \$8,860	20 40	\$0.525,000 \$25,001 \$0,000 \$17,000 \$17,000 \$17,000 \$1,001 \$2,000 \$2,000 \$2,000 \$1,001 \$	20 40
	\$25,000 \$25,000 \$4,650	60 20 45 70	\$05,000 \$05,000 \$6,650	20 45 70	\$72,001- \$74,00- \$4,400-	60 20 45 70	\$00,000 \$00,000 \$6,900	20 45 7.0
Maine ⁷	\$8,849 \$8,850	7.0 8.5	\$13,269 \$13,250-	7.0 8.5	\$8,949 \$8,950-		\$17,699 \$17,700-	7.0 8.5
Maryland	\$0-\$1,000 \$1,005- \$2,000 \$2,005- PMCK	2.0 2.0 4.0 4.75	\$0.51,000 \$1,000 \$2,000 \$2,000 \$2,000 Par'X Income (ST Cap Gains)	20 20 30 40 476	\$0,950- \$0,91,000 \$1,001- \$2,000- \$2,001- Path X Income (ST Cap Gains)	20 20 40 475 120	\$1,001- \$2,000	20 20 20 40 475 12.0
	Park Income	4.75 12.0	Part X Income	476 12.0	Parx Income	4.75 12.0	FaitX Iscome	476 12.0
	(ST Cap (Sine)	5.3	(ST Cap Gains)	53	(ST Cap Gains)	5.3	(ST Cap Gains)	53
Massachus	Part A Income (list and DM)	6.9	Part A Income (list and	63	Part A Income (list and DN)	63	Part A Recome (its and DN)	5.3
Michigan *	Disj All Brackets	5.3 3.9% of Taxable	Disj.	53 39% of Taxable	Divj All Bracket	5.3 3.9% of Taxable	Dis) Al Brackets	5.3 3.9% of Taxable
tachgai.*	\$0-\$19,890 \$19,891 \$65,300	5.35 7.05 7.85	\$0-\$38,690 \$36,491- \$98,390	5.35 7.05 7.85	\$14,560 \$14,561	535 735 785	\$0-\$29,000 \$29,071- \$115,510	5.26 7.06 7.86
tamesota -	\$65,000 \$5,001 \$10,000		\$98,390 \$0*\$\$,000		\$14,541- 50-35,000	785	\$115,510 \$0-\$3,000	7.85
Masiasippi	\$10,000 \$10,000	20 40 50 15 20 25 20 25 40 45 50 55	\$0°\$5,000 \$6,001 \$10,000	30 40 50 15 20 25 30 35 40 45 50 65	\$0,000 \$1,000 \$1,000 \$2,000 \$2,000 \$3,000 \$3,000 \$4,000 \$6,000 \$4,000 \$6	20 40 50 11 20 21 20 21 40 45 50 51	\$0.55,000 \$5,001 \$1,000 \$1,000 \$2,000 \$2,000 \$3,000 \$4,000 \$4,000 \$5,000 \$5,000 \$5,000 \$5,000	30 40 50 15 20 25 30 35 40 45 50 55
	\$1,001 \$2,000 \$2,000 \$3,000 \$3,000 \$4,000 \$4000 \$5,000 \$5,000	2.0 2.5	\$1,001 \$2,000 \$2,000 \$3,001 \$3,001 \$4,000 \$4,000 \$4,000	20 25	\$1,005- \$2,000 \$2,005-	2.0 2.5	\$1,001- \$2,000 \$2,001-	2.0 2.5
Masouri	\$3,000 \$3,001- \$4,000	3.5 4.0	\$3,000 \$3,001- \$4,000	35 40	\$3,000 \$3,005- \$4,000	35 40	\$3,000 \$3,001 \$4,000	35 40
	\$4001- \$5,000 \$5,000	45 50 55		45 50 55	\$4001- \$5,000 \$5,000-	45 50 55	\$4001- \$5,000 \$5,001-	45 50 55
	\$2,300 \$4,099 \$4,100 \$6,199 \$6,200 \$8,399	1.0 2.0	\$2,300 \$4,000 \$4,100 \$6,100 \$6,200 \$6,200	10 20	\$2,000 \$4,000 \$4,100 \$6,100 \$6,100 \$6,200 \$6,200	10 20	\$2,300- \$4,000 \$4,100- \$6,100 \$6,200- \$6,200-	10 20
Montana ***	\$4,100- \$6,199	1.0 2.0 3.0 4.0 5.0 6.0	\$4,100- \$6,199	1.0 2.0 3.0 4.0 5.0 6.0	\$4,100- \$6,199	10 20 30 40 60	\$4,100- \$6,199	10 20 30 40 50 60
	\$8,200 \$8,399		\$6,200- \$6,299	60 69	\$6,200- \$8,299		\$6,200- \$6,200	60 69
Nebraska	\$0-\$2,400 \$2,401- \$17,000 \$17,001-	2.56 3.57 5.12 6.69	\$3,801- \$24,000 \$34,001-	256 357 512 694	\$0-\$2,000 \$2,001- \$15,000 \$15,001-	256 357 512 684	\$0.500 \$4,001 \$30,000 \$30,001	2.56 3.57 5.12 6.94
Nesada	NO STATE	NCOME TAX	NO STATE	NOOME TAX	NO STATE	NOOME TAX	NO STATE	NOOME TAX
New Hamps	All Brackets	5.0% of taxable interest and dividends only	Al Brackets	5.0% of taxable interest and dividends only	All Brackets	5:0% of tauble interest and dividends only	Al Brackets	5.0% of taxable interest and dividends only
	\$20,001 \$26,000 \$26,001 \$40,000 \$40,001	1.40 1.35	\$20,001- \$50,000	1.60 1.75 2.65 3.50 5.525 6.37 8.97	\$20,000 \$20,001-	1.40 1.75	\$20,001- \$50,000	1.40 1.75 2.45
New Jersey	\$40,000 \$40,000	1.40 1.75 2.50 6.006 6.37 8.97	\$70,000 \$70,001	3.50 5.525 6.37	\$35,001 \$40,000	1.60 1.75 2.50 6.526 6.37 8.97	\$70,000 \$70,001	3.50 5.525 6.37
	\$75,000 \$0*\$5,500 \$5,501	1.7	\$20,001- \$20,000 \$20,001- \$70,000 \$70,001- \$80,000 \$7,001- \$14,000 \$14,000		\$40,001- \$0-\$4,000 \$4,001-	887 12	\$80,000 \$0*\$8,000 \$6,001	8.97 1.7
New Mexics	\$5,500 \$5,505 \$11,000 \$11,001	1.7 3.2 4.7 5.3	\$14,000 \$14,001	17 32 47 53	\$0,000 \$0,001 \$36,000 \$6,001 \$40,000 \$40,001 \$5,001 \$6,001 \$6,001	17 32 47 53	\$2,005- \$2,000- \$2,005- \$7,005- \$7,005- \$8,005- \$8,005- \$1,005- \$2,005	1.60 1.75 2.65 2.50 5.535 6.37 8.97 1.7 2.2 4.7 5.3
Ţ	\$8,005- \$11,000 \$11,001- \$12,000 \$12,001- \$20,000	4.00 4.50 5.25	\$11,001- \$15,000 \$15,001- \$17,000 \$17,001- \$20,000	4.00 4.50 5.25	\$8,000- \$11,000 \$11,001- \$13,000 \$13,001- \$20,000	4.00 4.50 5.25	\$16,001- \$22,000	400 450 525 590 485 725 7,70
New York **	\$13,000 \$13,000 \$13,001	4.00 4.50 5.25 5.90 6.95 7.25 7.30	\$17,001 \$17,000 \$17,001	400 450 525 590 485 725 7.70	\$13,001 \$13,000 \$13,001	400 450 525 530 685 725 720	\$26,000 \$26,001	5.90 6.95 7.25
		7.30 6.00		2.70 6.00		720 60	\$40,000 \$0*\$21,250 \$0* 96*	2.70 6.00
North Caroli	\$12,751- \$60,000 \$60,001- \$5\$28700 \$29,701-	6.00 7.00 7.35 8.25	\$17,001- \$80,000 \$80,001- \$5\$36,801-	6.00 7.00 7.76 8.25	\$10,626- \$50,000	60 70 725 825	\$40,000 \$0,927,250 \$21,251- \$100,000 \$100,001- \$0,940,000 \$49,601-	£00 7,00 7,76 8,25 2,10 3,92 4,34 5,04
North Dakot	\$29,701- \$71,960	8.25 2.10 3.92 4.36 5.06	\$39,901- \$102,800	8.25 2.10 3.92 4.34 5.04	\$24,900 \$24,901	825 230 382 434 504	\$49,601- \$119,650	210 392 434
	\$29,701- \$21,960 \$21,961- \$150,150		\$102,801- \$166,450	5.54	\$59,675 \$59,676-	5.54	\$119,861- \$182,800	5.54
	\$100,000 \$5,001 \$10,000 \$10,001 \$15,000 \$15,001 \$20,000	0.712 1.424 2.647 2.559 4.270 4.962 5.663 6.610	\$102,801 \$102,801 \$106,650 \$5,005 \$10,000 \$10,001 \$15,005 \$10,005 \$20,005 \$40,000	0.712 1.624 2.847 3.559 4.270 4.983 5.660 6.610	\$10,025 \$10,000 \$24,000 \$24,000 \$24,000 \$25,000 \$25,000 \$10,000 \$10,000 \$10,000 \$10,000 \$20,00	0.712 1.424 2.847 2.559 4.270 4.982 5.993 6.810	\$119,850 \$119,851 \$119,851 \$12,800 \$5,007 \$10,000 \$10,001 \$15,001 \$20,000 \$20,001 \$40,000	0.712 1.624 2.847 3.559 4.270 4.992 5.693 6.610
Otto	\$15,000 \$15,000	3.559 4.270 4.983	\$15,000 \$15,000	3,559 4,270 4,983	\$15,000 \$15,000	3,559 4,270 4,983	\$15,000 \$15,000	3,559 4,270 4,983
		5.693	\$20,000 \$20,001-		\$20,000 \$20,001- \$40,000	5.893 6.610	\$20,000 \$20,001- \$40,000	5.693 6.610 7.165
	\$20,000 \$20,001- \$40,000							05 1.0 2.0
	\$40,000			05 10		7.185 0.5 1.0	\$2,001- 55,000	
Olishoma *	\$40,000	7.165 0.5 1.0 2.0 2.0		05 10 20 30 40		0.5 1.0 2.0	\$2,001- \$5,000 \$5,001- \$7,500	
Oliahama ⁴	\$40,000	7.165 0.5 1.0 2.0 2.0				0.5 1.0 2.0 3.0 4.0 6.0 6.0 6.25	\$2,001 \$5,000 \$5,001 \$7,500 \$7,501 \$9,800 \$9,801	
Oklahoma *	\$40,000 \$1,000 \$2,500 \$2,500 \$3,760 \$3,760 \$4,900 \$4,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$4,900 \$6,900 \$4,900 \$		\$2,007- \$5,000- \$5,007- \$7,500- \$7,500- \$7,500- \$8,800- \$8,800- \$0,901- \$1,300	65 10 20 30 40 50 60 625 50	\$1,000- \$2,500- \$2,500- \$3,790 \$3,790- \$4,900- \$6,900-	7:46 0.5 10 20 20 30 60 60 60 625 50 70 60	\$2,001- \$5,001- \$7,500- \$7,500- \$8,800- \$6,801- \$5,301- \$1,300- \$1,300- \$1,300-	20 30 40 50 60 625 50 70
Olahoma * Oregon Penneykani	\$40,000 \$1,000 \$2,500 \$2,500 \$3,760 \$3,760 \$4,900 \$4,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$4,900 \$6,900 \$4,900 \$	7.95 0.5 1.0 2.0 2.0 4.0 5.0 6.0 6.0 6.25 5.0 7.0 9.0 2.0va.07	\$2,007- \$5,000- \$5,007- \$7,500- \$7,500- \$7,500- \$8,800- \$8,800- \$0,901- \$1,300	40 50 60 625 50 70 80 3075 0 Taxabia	\$1,000- \$2,500- \$2,500- \$3,790 \$3,790- \$4,900- \$6,900-	0.5 1.0 2.0 3.0 4.0 6.0 6.0 6.0 7.0 9.0 2017 to 0 Taxable	\$2,001 - \$5,000 \$5,000 \$5,000 \$5,000 \$7,500 \$7,500 \$9,800 \$9,800 \$5,000 \$6,200 \$10,900	40 50 60 625 50 70 80 1076 of Tooptie
Pennsylvani	\$40,000 \$1,000 \$2,500 \$2,500 \$3,760 \$3,760 \$4,900 \$4,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$3,900 \$4,900 \$6,900 \$4,900 \$	7.95 0.5 1.0 2.0 2.0 4.0 5.0 6.0 6.0 6.25 5.0 7.0 9.0 2.0va.07	\$2,007- \$5,000- \$5,007- \$7,500- \$7,500- \$7,500- \$8,800- \$8,800- \$0,901- \$1,300	40 50 60 625 50 70 80 3075 0 Taxabia	\$1,000- \$2,500- \$2,500- \$3,790 \$3,790- \$4,900- \$6,900-	0.5 1.0 2.0 3.0 4.0 6.0 6.0 6.0 7.0 9.0 2017 to 0 Taxable	\$2,001- \$5,000 \$5,001- \$7,500 \$7,501- \$6,800 \$5,801- \$7,300 \$1,30	40 50 60 625 50 70 80 1076 of Tooptie
Olishoma ¹ Cregon Pennsylvari Rhode Islam	\$40,000 \$1,000 \$1,000 \$2,000 \$3,760 \$3,760 \$3,760 \$4,90	7.95 0.5 1.0 2.0 2.0 4.0 5.0 6.0 6.0 6.25 5.0 7.0 9.0 2.0va.07	\$2,007- \$5,000- \$5,007- \$7,500- \$7,500- \$7,500- \$8,800- \$8,800- \$0,901- \$1,300	40 50 60 625 50 70 80 3075 0 Taxabia	\$1,005- \$2,500- \$2,500- \$3,760- \$3,760- \$4,000- \$5,400- \$5,400- \$6,400	0.5 1.0 2.0 3.0 4.0 6.0 6.0 6.0 7.0 9.0 2017 to 0 Taxable	All Brackets All Brackets (as described by the federal	40 50 60 625 50 70 80 1076 of Tooptie
Pennsylvani	\$40,000 \$1,000 \$1,000 \$2,000 \$3,760 \$3,760 \$3,760 \$4,90	7 1465 0.5 1.0 2.0 2.0 2.0 4.0 6.0 6.0 6.0 7.0 6.0 2.1 w of Tabable 25% of the Federal Income Tar Robes that were in the series	22:001- 52:001- 55:000- 27:500- 27:500- 58:000- 57:500- 58:000- 57:0000- 57:000- 57:000- 57:000- 57:000- 57:000- 57:000- 57:000- 57:00	40 50 60 625 50 70 80 207% of Taxable 2016 of the Pederal Iscome Tax Pates that were in effect	\$1,005- \$2,500- \$2,500- \$3,760- \$3,760- \$4,000- \$5,400- \$5,400- \$6,400	0.5 10 20 20 40 50 60 60 605 50 70 90 2011 Solution Taxoble 2011 of the Federal Income tax ware tax wa	All Brackets All Brackets (as described by the federal	40 50 60 626 50 7.0 80 3076 of the Taxable Income Tax Rates that were in effect
Pennsylvani	\$40,000 \$1,000 \$1,000 \$2,000 \$3,760 \$3,760 \$3,760 \$4,90	7 1465 0.5 1.0 2.0 2.0 2.0 4.0 6.0 6.0 6.0 7.0 6.0 2.1 w of Tabable 25% of the Federal Income Tar Robes that were in the series	22:001- 52:001- 55:000- 27:500- 27:500- 58:000- 57:500- 58:000- 57:0000- 57:000- 57:000- 57:000- 57:000- 57:000- 57:000- 57:000- 57:00	40 50 60 625 50 70 80 207% of Taxable 2016 of the Pederal Iscome Tax Pates that were in effect	\$1,005- \$2,500- \$2,500- \$3,760- \$3,760- \$4,000- \$5,400- \$5,400- \$6,400	0.5 10 20 20 40 50 60 60 605 50 70 90 2011 Solution Taxoble 2011 of the Federal Income tax ware tax wa	All Brackets All Brackets (as described by the federal	40 50 60 626 50 7.0 80 3076 of the Taxable Income Tax Rates that were in effect
Pennsylvani Rhode Islan	460,000 51,000- 51,000- 52,500- 52,500- 54,000- 54,000- 52,560- 54,000- 52,560- 54,000- 52,560- 54,650- 54,650- 54,650- 55,560- 55,560- 55,560- 57,560- 57,560- 57,560-	7 1455 0.5 1.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2	## # # # # # # # # # # # # # # # # # #	20 40 40 40 40 40 40 40 40 40 40 40 40 40	4 - 11.00- 11.00- 12.500- 12.500- 13.700- 14.000- 14.000- 15.200- 15.200- 16.600- 1	0.5 10 20 40 40 60 60 60 60 60 60 70 80 80 80 80 80 80 80 80 80 80 80 80 80	Al Brackets Al Brackets (as described by the federal solutions) (3.52)- (5.00) (5.00) (7.50) (7.50) (7.50) (7.50)	40 50 60 625 50 70 80 107% of Taxobie
Pennsylvani Rhode Islan South Carol South Daka Tennessee	\$40,000 \$1,000 \$	7 1955 0.5 0.5 0.5 0.5 0.6 0.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	### 2000- \$2,000- \$2,000- \$2,000- \$3,000- \$3,000- \$3,000- \$4,0	40 50 60 625 50 70 80 207% of Taxable 2016 of the Pederal Iscome Tax Pates that were in effect	## \$1.000- \$1.	0.5 1.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2	All Brackets All Brackets (as describes) (by the federal \$2.526-55,000-\$2.550-\$1.550-\$	20 40 60 60 60 60 60 60 60 60 60 60 60 60 60
Pennsylvani Rhode lalan South Canal South Daka	\$40,000 \$1,000 \$	7 196 0.5 1.0 0.5 1.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	### 2000- \$2,000- \$2,000- \$2,000- \$3,000- \$3,000- \$3,000- \$4,0	20 40 40 40 40 40 40 40 40 40 40 40 40 40	## \$1.000- \$1.	05 10 20 20 20 20 20 20 20 20 20 20 20 20 20	All Brackets All Brackets (as describes) (by the federal \$2.526-55,000-\$2.550-\$1.550-\$	2.0
Pennsylvaria Rhode lates South Carol South Dakid Tennessee	\$40,000 \$1,000 \$	7 196 0.5 1.0 0.5 1.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	### 2000- \$2,000- \$2,000- \$2,000- \$3,000- \$3,000- \$3,000- \$4,0	20 40 40 40 40 40 40 40 40 40 40 40 40 40	## \$1.000- \$1.	05 10 20 20 20 20 20 20 20 20 20 20 20 20 20	All Brackets All Brackets (as describes) (by the federal \$2.526-55,000-\$2.550-\$1.550-\$	2.0
Pennsylvasi Rhode Islan South Carol South Carol Tennessee	\$40,000 \$40,000 \$10,00	7 166 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5	### ##################################	40 60 60 60 60 60 60 60 60 60 60 60 60 60	## 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	GS 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Al Brackets Al Brackets (in monitored (in mo	50 50 50 50 50 50 70 70 70 70 70 70 70 70 70 70 70 70 70
Pennsylvasi Rhode Islan South Carol South Carol Tennessee	\$40,000 \$40,000 \$10,00	7 166 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5	### ##################################	40 60 60 60 60 60 60 60 60 60 60 60 60 60	## 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	GS 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Al Brackets Al Brackets (in monitored (in mo	50 50 50 50 50 50 70 70 70 70 70 70 70 70 70 70 70 70 70
Pennsylvini Rhode lates South Cand South Cand Tennsesse Teans Utah	\$40,000 \$40,000 \$10,00	7 166 0 10 10 10 10 10 10 10 10 10 10 10 10 10	### ##################################	40 40 40 40 40 40 40 40 40 40 40 40 40 4	## 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.5 1.0	Al Brackets Al Brackets (in monitored (in mo	40 50 60 60 60 60 60 60 60 60 60 60 60 60 60
Pennsylvasi Rhode Islan South Carol South Carol Tennessee	\$40.000 \$2.0000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000	7 166 0 10 10 10 10 10 10 10 10 10 10 10 10 10	## A STATE OF THE PROPERTY OF	20	## # # # # # # # # # # # # # # # # # #	0.5 0.5	All Encions of the Control of the Co	40
Pennsylves Rhode Islan South Carel South Carel Torrespon Tenns Ulab Vernore Vergicia Washington	\$40.000 \$2.0000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000	7 166 0 10 10 10 10 10 10 10 10 10 10 10 10 10	### A STATE OF THE PROPERTY OF	20	Proceedings	0.5 0.5	All Encions of the Control of the Co	40 50 60 60 60 60 70 70 70 70 70 70 70 70 70 70 70 70 70
Pennsylvasi Rhade lates South Cand South Cand Tennesse Tennesse Utah	\$40,000 \$0.000 \$0	7 166 0 10 10 10 10 10 10 10 10 10 10 10 10 10	December	20	Principles 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0.5 0.5	All Brackets Br	40 50 60 60 60 60 70 70 70 70 70 70 70 70 70 70 70 70 70
Pennsylvan Rhode Islan South Canal South Canal South Canal South Canal Vennsore Vennsore Vennsore Washington Washington	\$40,000 \$0.000 \$0	2 - 16 - 16 - 16 - 16 - 16 - 16 - 16 - 1	December	40 40 40 40 40 40 40 40 40 40 40 40 40 4	Principles 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0.5 0.5	All Brackets Br	40 60 60 60 60 60 60 60 60 60 60 60 60 60
Perceiphoss Ritode Intian South Carel South Date Torrespone Trees Usub Vermore Vergicia Washington	\$40.000 \$2.0000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000 \$2.000	7 166 0 10 10 10 10 10 10 10 10 10 10 10 10 10	### A STATE OF THE PROPERTY OF	20	Proceedings	0.5 0.5	All Encions of the Control of the Co	40 50 60 60 70 70 70 70 70 70 70 70 70 70 70 70 70

The Control Section of Associated Section (1997) (Section 1997) (S

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

	Tax	Rates	# ofIncome Brackets				Ре	Federal Tax		
State	Low	High	Brackets	Low		High	Single	Married	Child	Ded.
ALABAMA	0.00	5.00		F00 (h)		0.000 (h)	4.500	0.000	200	
ALASKA	2.00 -	5.00	3	500 (b)	-	3,000 (b)	1,500	3,000	300	ı î
ARIZONA	No State Incom		_							
	2.07	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 CONNECTICUT	4.63		1	Flat	rate		Non			
	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 Incom									
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			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 (B)	-	8,000 (b)	2,250 20 (c)		2,250 20 (c)	1
LOUISIANA	2.00 -	6.00	3	12,500 (b)	-	25,000 (b)	4,500 (i)	40 (c)		*
MAINE (a)	2.00 -	6.00 8.50	4		-			9,000 (i)	1,000 (i)	l -
MARYLAND				4,250 (b)	-	16,950 (b)	4,700	7,850	1,000	
MASSACHUSETTS	2.00 -	4.75	4	1,000	-	3,000	2,400	4,800	2,400	
MICHIGAN (a)	5.30		1	Flat			3,300	6,600	1,000	
	4.0 (y)		1	Flat			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 Incom	e Tax								
NEW HAMPSHIRE	State Income Tax Dividends and Int Only.									
NEW JERSEY	1.40 -	6.37	6	20,000 (I)	_	75,000 (I)	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	3.00	1	Flat	roto			None		(3)
RHODE ISLAND		ov liability (t)	'	i idi	i iaie					
SOUTH CAROLINA (a)	25.0% Federal t	7.00	6	0.400		12.300	0.400 (4)	0.000 (4)	0.400 (4)	
	2.50 -	7.00	ь	2,400	-	12,300	3,100 (d)	6,200 (d)	3,100 (d)	
SOUTH DAKOTA TENNESSEE	No State Income State Income Tax Dividends and Inc	is Limited to								
	Only.									l
TEXAS	No State Incom	e Tax								1
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)	1
VIRGINIA	2.00 -	5.75	4	3,000	_	17,000	800	1,600	800	l
WASHINGTON	No State Incom		1 1	-,===						1
WEST VIRGINIA	3.00 -	6.50	5	10,000	_	60.000	2,000	4,000	2,000	1
WISCONSIN	4.60 -	6.75	4	8,610 (w)	-	129,150 (w)	700	1,400	400	1
WYOMING	No State Incom		7	0,010 (W)	-	.23,130 (W)	700	1,400	400	
	140 State Incom	ax			_					1
DIST. OF COLUMBIA	5.00 -	9.50 (x)	3	10,000	-	30,000	1,370	2,740	1,370	l
Source: The Federation of				10,000	-	30,000	1,370	2,740	1,370	

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

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

- personal exemption amounts only.
 (b) For joint returns, the taxes are twice the tax imposed on half the income.
 (c) tax credits.
 (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.
 (ii) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for incomeunder \$2,000 to over \$112,910.
 (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for incomeunder \$4,000 to over \$40,000. Married households filing separately py the tax imposed on half the income. Tax rate is scheduled to decrease in tax year 2005.
 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for incomeunder \$8,000 to over \$40,000. Married households filing separately py 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. Lowe

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

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

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

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

 (0) 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)

	Tax Rates		# of	Income Br	ackets	Pe	Federal Tax		
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
		5.00		500 (1)	0.000 (1)	4.500			
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	
ALASKA	No State Income		_						
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	6.50 (e)		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 ra		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								
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.25	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	1.60	7.80	8	1,087 (h)	21,730 (h)	3,000 (d)	6,000 (d)	3,000 (d)	
ILLINOIS	3.00		1	Flat ra		2,000	4,000	2,000	
INDIANA	3.40		1	Flat ra		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 (b)	8,000 (b)	2,230 20 (c)	4,300 40 (c)	2,230 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 (1)	7,850	1,000 (i)	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000 (b)	2,400	4,800	2,400	
MASSACHUSETTS		4.73	1	Flat ra					
	5.00					4,400	8,800	1,000	
MICHIGAN (a)	4.00 (j)	7.05	1	Flat ra		3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85		18,710 (k)	61,461 (k)	3,000 (d)	6,000 (d)	3,000 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	* / >
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*
NEBRASKA (a)	2.56	6.84	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income	Tax							
NEW HAMPSHIRE	State Income Tax i	is Limited to Divid	lends and Ir	nterest Income Only.					
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEYICO	4.70	0.00	-	F F00 (-)	05.000 (-)	2 200 (4)	0.000 (-1)	2 000 (4)	
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 ra	te		None		
RHODE ISLAND	25.0% Federal ta	x 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 i	is Limited to Divid	lends and Ir	nterest Income Only.					
TEXAS	No State Income		londo dina ii	itoroot inoonio Only.					
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)	4,500 (d) 6000 (d)	2,250 (d) 3000 (d)	(u)
VIRGINIA	2.00	9.50 5.75	4	3,000	17,000	800 (a)	1,600	800 (a)	
			4	3,000	17,000	000	1,000	000	
WASHINGTON	No State Income		_	40.000	00.000	0.000	4.000	0.000	
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) Fur joint returns, the taxes are wine 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 equ all 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 i ncome 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) For join 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.

 (ii) Tax rates scheduled to decrease to 3.9% for tax years after 2003.

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

 (iv) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$2,7,350 to over \$108,661.

 (iii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$46,750.

 (iv) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$108,000.

 (iv) 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.

 (iv) 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.

 (iv) The tax brackets reported are for single individuals. For married tax payers, the same rates apply to income brackets reported are for single individuals. For married tax payers, the same rates apply to income brackets reported are for single individuals. For married tax payers, the same rates apply to income brackets reported are for single individuals. For married tax payers, the same rates apply to income brackets reported are for single individuals. For married payers are rates apply to income brackets reported are for single individuals. For married payers are rates apply to income brackets reported are for single individuals. For married payers are rates apply to income brackets reported are for single indivi

- (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 ALABAMA ALASKA ARIZONA ARKANSAS CALIFORNIA (a) COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IIDAHO IILLINOIS IINDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINCHIGAN (a) MINCHIGAN (a) MINCHIGAN (a) MINSISSISPPI	2.00 No State Income Tax 2.87 1.00 1.00 4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	5.00 5.04 7.00 (e) 9.30 4.50 5.95 6.00 8.30 7.80	3 5 6 6 1 2 7 6 8 8 8 8	500 (b) 10,000 (b) 2,999 5,748 (b)Flat rate 10,000 (b) 5,000 750 (g) 2,000 (b)	High 3,000 (b) 150,000 (b) 25,000 37,725 (b) 10,000 (b) 60,000 7,000 (g)	1,500 2,100 20 (c) 79 (c)None 12,750 (f) 110 (c)	3,000 4,200 40 (c) 158 (c) 24,000 (f) 220 (c)	Child 300 2,300 20 (c) 247 (c) 0 110 (c)	Ded.
ALASKA ARIZONA ARKANSAS CALIFORNIA (a) COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IDAHO ILLINOIS IINDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHAN (a) MINNESOTA (a) MINNESOTA (a) MINNESOTA (a) MINSISSISPPI	No State Income Tax 2.87 1.00 1.00 4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	5.04 7.00 (e) 9.30 4.50 5.95 6.00 8.30 7.80	5 6 6 1 2 7 6	10,000 (b) 2,999 5,748 (b)Flat rate 10,000 (b) 5,000	150,000 (b) 25,000 37,725 (b) 10,000 (b) 60,000	2,100 20 (c) 79 (c) None 12,750 (f)	4,200 40 (c) 158 (c) 24,000 (f)	2,300 20 (c) 247 (c)	·
ALASKA ARIZONA ARKANSAS CALIFORNIA (a) COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IDAHO ILLINOIS IINDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHAN (a) MINNESOTA (a) MINNESOTA (a) MINNESOTA (a) MINSISSISPPI	No State Income Tax 2.87 1.00 1.00 4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	5.04 7.00 (e) 9.30 4.50 5.95 6.00 8.30 7.80	5 6 6 1 2 7 6	10,000 (b) 2,999 5,748 (b)Flat rate 10,000 (b) 5,000	150,000 (b) 25,000 37,725 (b) 10,000 (b) 60,000	2,100 20 (c) 79 (c) None 12,750 (f)	4,200 40 (c) 158 (c) 24,000 (f)	2,300 20 (c) 247 (c)	
ARIZONA ARKANSAS CALIFORNIA (a) COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IDAHO ILLINOIS IIDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESOTA (a) MINNESOTA (a) MINNESSISSIPPI	2.87 1.00 1.00 4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	5.04 7.00 (e) 9.30 4.50 5.95 6.00 8.30 7.80	6 6 1 2 7 6	2,999 5,748 (b)Flat rate 10,000 (b) 5,000 750 (g)	25,000 37,725 (b) 10,000 (b) 60,000	20 (c) 79 (c) None 12,750 (f)	40 (c) 158 (c) 24,000 (f)	20 (c) 247 (c)	
ARKANSAS CALIFORNIA (a) COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IIDAHO IILLINOIS INDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESOTA (a) MINSISSISPPI	1.00 1.00 4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	7.00 (e) 9.30 4.50 5.95 6.00 8.30 7.80	6 6 1 2 7 6	2,999 5,748 (b)Flat rate 10,000 (b) 5,000 750 (g)	25,000 37,725 (b) 10,000 (b) 60,000	20 (c) 79 (c) None 12,750 (f)	40 (c) 158 (c) 24,000 (f)	20 (c) 247 (c)	
CALIFORNIA (a) COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IIDAHO IILLINOIS IINDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICIGAN (a) MINNESOTA (a) MINNESOTA (a) MISSISSIPPI	1.00 4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	9.30 4.50 5.95 6.00 8.30 7.80	6 1 2 7 6 8	5,748 (b)Flat rate 10,000 (b) 5,000 750 (g)	37,725 (b) 10,000 (b) 60,000	79 (c) None 12,750 (f)	158 (c) 24,000 (f)	247 (c) 0	
COLORADO CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IDAHO ILLINOIS IINDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESOTA (a) MINSISSISPPI	4.63 3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	4.50 5.95 6.00 8.30 7.80	1 2 7 6 8	Flat rate 10,000 (b) 5,000 750 (g)	10,000 (b) 60,000	None 12,750 (f)	24,000 (f)	0	
CONNECTICUT DELAWARE FLORIDA GEORGIA HAWAII (h) IDAHO ILLINOIS IINDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MANIE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINSISSISPPI	3.00 2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	5.95 6.00 8.30 7.80	2 7 6 8	10,000 (b) 5,000 750 (g)	10,000 (b) 60,000	12,750 (f)			
DELAWARE FLORIDA GEORGIA HAWAII (h) IDAHO IILLINOIS INDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESSSIPPI	2.20 No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	5.95 6.00 8.30 7.80	7 6 8	5,000 750 (g)	60,000				
FLORIDA GEORGIA HAWAII (h) IDAHO IILLINOIS IIIDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICIAN (a) MINNESOTA (a) MINNESSISSIPPI	No State Income Tax 1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	6.00 8.30 7.80	6	750 (g)		110 (c)	220 (C)	110 (C)	
GEORGIA HAWAII (h) IDAHO ILLINOIS IIDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHAN (a) MINNESOTA (a) MINNESOTA (a) MISSISSIPPI	1.00 1.40 0.60 3.00 3.40 0.36 3.50 2.00	8.30 7.80	8		7,000 (c)				l
HAWAII (h) IDAHO ILLINOIS IIDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHAN (a) MINIESOTA (a) MINIESOSTA (a) MISSISSIPPI	1.40 0.60 3.00 3.40 0.36 3.50 2.00	8.30 7.80	8			2,700	5,400	2,700	1
IDAHO ILLINOIS INDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESOSTA (a) MISSISSIPPI	0.60 3.00 3.40 0.36 3.50 2.00	7.80		2 000 (b)	7,000 (g)	2,700	5,400	2,700	1
ILLINOIS INDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESOTA (a) MISSISSIPPI	3.00 3.40 0.36 3.50 2.00		8	2,000 (0)	40,000 (b)	1,040	2,080	1,040	1
INDIANA IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MINNESOTA (a)	3.40 0.36 3.50 2.00	0.00		1,000 (h)	20,000 (h)	2,900 (d)	5,800 (d)	2,900 (d)	1
IOWA (a) KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	0.36 3.50 2.00	0.00	1	Flat rate		2,000	4,000	2,000	1
KANSAS KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	3.50 2.00	0.00	1	Flat rate	·	1,000	2,000	1,000	1
KENTUCKY LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	2.00	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	
LOUISIANA MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI		6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
MAINE (a) (k) MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
MARYLAND (aa) MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI		6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	•
MASSACHUSETTS MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	2.00	8.50	4	4,150 (b)	16,500 (b)	2,850	5,700	2,850	1
MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	1
MICHIGAN (a) MINNESOTA (a) MISSISSIPPI	5.30		1	Flat rate		4,400	8,800	1,000	1
MINNESOTA (a) MISSISSIPPI	4.10 (j)		1	Flat rate	·	3,000	6,000	3,000	1
MISSISSIPPI	5.35	7.85	3	18,710 (k)	61,461 (k)	2,900 (d)	5,800 (d)	2,900 (d)	1
	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	1
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	
NEBRASKA (a)	2.51	6.68	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	1
NEVADA	No State Income Tax	0.00		2,100 (i)	20,000 (i)	54 (6)	100 (0)	01 (0)	
									1
	State Income Tax is Limite		1	•					1
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	1
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)	1
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)	(P)
* *	****		-		,				1
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		1
RHODE ISLAND	25.0% Federal tax liab								1
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 Limite	ed to Dividends	and Interest In	come Only.					
TEXAS	No State Income Tax								
JTAH	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 liab	oility (t)							1
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	(V)	'	2,200	,200	, , , ,	.,		
-									
DIST. OF COLUMBIA									

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.

- 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 filling separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 to fp. pint fillers.

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

 (i) Combined personal exemption and standard deduction.

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

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

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

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

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

- (v) 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)

	Tax Rates		# ofIncome Brackets			Pe	ersonal Exemption	1	Federal Tax	
State	Low High		Brackets	Low		High	Single	Married	Child	Ded.
ALABAMA	2.0 -	5.0	3	500 (b)		3,000 (b)	1,500	3,000	300	
ALASKA	No State Inco		3	300 (b)	•	3,000 (b)	1,500	3,000	300	
ARIZONA	2.87 -	5.04	5	10,000 (b)		150,000 (b)	2,100	4,200	2,300	
ARKANSAS	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)	20 (c) 227 (c)	
COLORADO	4.63	4.63	1	Fla	at rate	00,702 (0)	72 (0)	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 Inco			.,		,				
GEORGIA	1.0 -	6.0	6	750 (g)		7,000 (g)	2,700	5,400	2,700	
	4.50	0.50								
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)	t rate	20,000 (i)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.0	3.00	1		at rate		2,000	4,000	2,000	
INDIANA	3.40	3.40	1		it rate	50.000	1,000	2,000	1,000	
IOWA (a)	0.36 -	8.98	9	1,162	-	52,290	40 (c)	80 (c)	40 (c)	
KANSAS	0.0	6.45	3 5	15,000 (b)		30,000 (b)	2,250	4,500	2,250	
KENTUCKY LOUISIANA	2.0 -	6.0 6.0	3	3,000 10,000 (b)	-	8,000 50,000 (b)	20 (c) 4,500 (j)	40 (c) 9,000 (j)	20 (c) 1,000 (j)	
MAINE (a) (k)	2.0 -	8.5	4	4,150 (b)	•	16,500 (b)	4,500 (j) 2,850	5,700 (j)	2,850	
	2.0 -	4.8	4	1,000	•	3,000	2,100	4,200	2,100	
MARYLAND (aa) MASSACHUSETTS	5.6	5.60	1	1,000 Fla	at rate	3,000	4,400	8,800	1,000	
MICHIGAN (a)	4.2 (1)	4.20	1	Fla			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 (d)	1,500 (d)	
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	(u) *
NEBRASKA (a)	2.51 -	6.68	4	2,400 (n)		26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Inco		-	2,400 (11)		20,500 (11)	31 (c)	102 (0)	31 (c)	
	State Income Tax is Lim	ited to Dividends								
NEW HAMPSHIRE	and Interest Inco									
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		0,000 (b)	None	201 (0)	102 (0)	(0)
RHODE ISLAND	25.5% Federal tax		· ·				140116			
SOUTH CAROLINA (a)	2.5 -	7.0	6	2,310		11,550	2,900 (d)	5,800 (d)	2,900 (d)	
	No State Inco		Ü	2,010		11,000	2,000 (a)	0,000 (0)	2,000 (0)	
SOUTH DAKOTA	State Income Tax is Lim									
TENNESSEE	and Interest Inco									
TEXAS	No State Inco	me 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 Inco	me 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 Inco									
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) Far joint returns, the taxes are twice the tax imposed on half the income.

 (c) tax credits.

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

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

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

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

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

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

 (f) Combined personal exemption and standard deduction.

 (g) Combined personal exemption and standard deduction.

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

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

 (g) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for incomeunder \$4,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.

 (g) (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

- (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.

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

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

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

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

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

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

	Tax Ra	tes	# of	Income E	Brackets	Standar	d Deduction	Persona	I Exemption	Federal Tax
State	Low	High	Brackets	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 1		3	500	3,000	2,000	4000	1,500	300	
ARIZONA	2.87	5.04	5	10,000	150,000	3,600	7200	2,100	2,300	
ARKANSAS	1.00	7.00	6	3,000	25,000	2000	4000	2,100	2,300 20 (c)	
CALIFORNIA (a)	1.00	9.30	6			2642	5284	72	20 (c) 227 (c)	
COLORADO			ь	5,131	33,673	2642	5284	//2	227 (C)	
CONNECTICUT	5% of federal taxable in	4.50	2	10,000	40.000			\$ 12,000 (e)	0	
DELAWARE	3.00 0.00	6.40	7	2,000	10,000 30,000	3250	4000	\$ 12,000 (e) 100 (c)	100 (c)	
FLORIDA	No State Income 1		,	2,000	30,000	3250	4000	100 (c)	100 (c)	
GEORGIA	1.00	6.00	6	750	7,000	2,300	3000	2,700	2,700	
	1.00	0.00	0	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 1	Гах								
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									
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 inc	ome 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 1	Гах								
TENNESSEE	6.00	6.00								
TEXAS	No State Income 1									
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	
VERMONT	25% of federal inco									
VIRGINIA	2.00	0.06	4	3,000	17,000	3000	5000	800	800	
WASHINGTON	No State Income 1	Гах		,						
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)			2,000	2,000	
WISCONSIN	4.77	6.77	3	7,500 (j)	15,000 (j)	5,200 (k)	8,900 (k)	0	50	
WYOMING	No State Income 1				-,]	,			
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 equilibrium 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 \$5,000 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.
 (ii) Tax rate scheduled to decrease to 4,0% for tax year 2003.
 (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
 (ii) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$46,750.
 (iii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$108,661.
 (iii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000.
 (iii) 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.
 (iii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$150,000.
 (iii) The tax brackets reported are for single individual

- (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.