

## State Individual Income Taxes: Standard Deductions, Tax Year 2017

State	Percent of AGI	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
<b>FEDERAL</b>		\$6,500	\$6,500	\$12,700	\$9,550
Alabama <sup>1</sup>		\$2,000 – \$2,500	\$2,000 – \$3,750	\$4,000 – \$7,500	\$2,000 – \$4,700
Alaska		NO STATE INCOME TAX			
Arizona		\$5,183	\$5,183	\$10,336	\$10,336
Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
California		\$4,236	\$4,236	\$8,472	\$8,472
Colorado		\$6,500	\$6,500	\$12,700	\$9,550
Connecticut <sup>1</sup>		\$0 – \$15,000	\$0 – \$12,000	\$0 – \$24,000	\$0 – \$19,000
Delaware		\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia		\$5,650	\$5,650	\$10,275	\$7,800
Florida		NO STATE INCOME TAX			
Georgia		\$2,300	\$1,500	\$3,000	\$2,300
Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Idaho		\$6,500	\$6,500	\$12,700	\$9,550
Illinois		None	None	None	None
Indiana		None	None	None	None
Iowa		\$2,000	\$2,000	\$4,920	\$2,000
Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Kentucky		\$2,460	\$2,460	\$2,460	\$2,460
Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Maine <sup>1</sup>		\$11,600 – \$14,700	\$11,600 – \$16,600	\$23,200 – \$28,200	\$17,400 – \$20,500
Maryland <sup>3</sup>	15%	\$1,500 – \$2,000	\$1,500 – \$2,000	\$3,000 – \$4,000	\$3,000 – \$4,000
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		\$6,500	\$6,500	\$12,700	\$9,550
Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Missouri		\$6,500	\$6,500	\$12,700	\$9,550
Montana <sup>3</sup>	20%	\$2,000 – \$4,510	\$2,000 – \$4,510	\$4,000 – \$9,020	\$4,000 – \$9,020
Nebraska		\$6,300	\$6,300	\$12,600	\$9,250
Nevada		NO STATE INCOME TAX			
New Hampshire		None	None	None	None
New Jersey		None	None	None	None
New Mexico		\$6,500	\$6,500	\$12,700	\$9,550
New York		\$8,000	\$8,000	\$16,050	\$16,050
North Carolina		\$8,750	\$8,750	\$17,500	\$14,000
North Dakota		\$6,500	\$6,500	\$12,700	\$9,550
Ohio		None	None	None	None
Oklahoma		\$6,300	\$6,300	\$12,600	\$9,250
Oregon		\$2,175	\$2,175	\$4,350	\$3,500
Pennsylvania		None	None	None	None
Rhode Island		\$8,300	\$8,300	\$16,600	\$12,450
South Carolina		\$6,500	\$6,500	\$12,700	\$9,550
South Dakota		NO STATE INCOME TAX			
Tennessee		None	None	None	None
Texas		NO STATE INCOME TAX			
Utah		\$6,500	\$6,500	\$12,700	\$9,550
Vermont		\$6,500	\$6,500	\$12,700	\$9,550
Virginia		\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE INCOME TAX			
West Virginia		None	None	None	None
Wisconsin <sup>1</sup>		\$0 – \$10,380	\$0 – \$9,130	\$0 – 19,210	\$0 – \$13,400
Wyoming		NO STATE INCOME TAX			

**Notes:**

1. These states tie their deduction to the taxpayer's AGI (i.e., it goes down as income goes up). It completely phases out at higher incomes in Connecticut, Rhode Island, and Wisconsin.
2. Louisiana's figures are the combined personal exemptions/standard deductions which are built into the tax tables.
3. These deductions are a percentage of AGI. The dollar figures listed are the minimum and maximum allowed.

**General Note:** Colorado, Idaho, Maine, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Oklahoma, South Carolina, Utah, Vermont, and the District of Columbia use the federal standard deductions.

**Source:** State tax forms

## State Individual Income Taxes: Standard Deductions, Tax Year 2016

State	Percent of AGI	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
<b>FEDERAL</b>		\$6,300	\$6,300	\$12,600	\$9,250
Alabama <sup>1</sup>		\$2,000 – \$2,500	\$2,000 – \$3,750	\$4,000 – \$7,500	\$2,000 – \$4,700
Alaska		NO STATE INCOME TAX			
Arizona		\$5,099	\$5,099	\$10,189	\$10,189
Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
California		\$4,129	\$4,129	\$8,258	\$8,258
Colorado		\$6,300	\$6,300	\$12,600	\$9,250
Connecticut <sup>1</sup>		\$0 – \$15,000	\$0 – \$12,000	\$0 – \$24,000	\$0 – \$19,000
Delaware		\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia		\$5,200	\$5,200	\$8,350	\$6,500
Florida		NO STATE INCOME TAX			
Georgia		\$2,300	\$1,500	\$3,000	\$2,300
Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Idaho		\$6,300	\$6,300	\$12,600	\$9,250
Illinois		None	None	None	None
Indiana		None	None	None	None
Iowa		\$1,970	\$1,970	\$4,860	\$4,860
Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Kentucky		\$2,460	\$2,460	\$2,460	\$2,460
Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Maine <sup>1</sup>		\$11,600 – \$14,700	\$11,600 – \$16,600	\$23,200 – \$28,200	\$17,400 – \$20,500
Maryland <sup>3</sup>	15%	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		\$6,300	\$6,300	\$12,600	\$9,250
Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Missouri		\$6,300	\$6,300	\$12,600	\$9,250
Montana <sup>3</sup>	20%	\$1,980-\$4,460	\$1,980-\$4,460	\$3,960-\$8,920	\$3,960-\$8,920
Nebraska		\$6,300	\$6,300	\$12,600	\$9,250
Nevada		NO STATE INCOME TAX			
New Hampshire		None	None	None	None
New Jersey		None	None	None	None
New Mexico		\$6,300	\$6,300	\$12,600	\$9,250
New York		\$7,950	\$7,950	\$15,950	\$11,150
North Carolina		\$8,750	\$8,750	\$17,500	\$14,000
North Dakota		\$6,300	\$6,300	\$12,600	\$9,250
Ohio		None	None	None	None
Oklahoma		\$6,300	\$6,300	\$12,600	\$9,250
Oregon		\$2,145	\$2,145	\$4,295	\$3,455
Pennsylvania		None	None	None	None
Rhode Island		\$8,300	\$8,300	\$16,600	\$12,450
South Carolina		\$6,300	\$6,300	\$12,600	\$9,250
South Dakota		NO STATE INCOME TAX			
Tennessee		None	None	None	None
Texas		NO STATE INCOME TAX			
Utah		\$6,300	\$6,300	\$12,600	\$9,250
Vermont		\$6,300	\$6,300	\$12,600	\$9,250
Virginia		\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE INCOME TAX			
West Virginia		None	None	None	None
Wisconsin <sup>1</sup>		\$0-\$10,270	\$0-\$9,030	\$0-\$19,010	\$0-\$13,260
Wyoming		NO STATE INCOME TAX			

**Notes:**

1. These states tie their deduction to the taxpayer's AGI (i.e., it goes down as income goes up). It completely phases out at higher incomes in Connecticut, Rhode Island, and Wisconsin.
2. Louisiana's figures are the combined personal exemptions/standard deductions which are built into the tax tables.
3. These deductions are a percentage of AGI. The dollar figures listed are the minimum and maximum allowed.

**General Note:** Colorado, Idaho, Maine, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Oklahoma, South Carolina, Utah, Vermont, and the District of Columbia use the federal standard deductions.

**Source:** State tax forms

7-Feb-17

**State Individual Income Taxes: Standard Deductions, 2015**

State	Percent of AGI	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
<b>FEDERAL</b>		\$6,300	\$6,300	\$12,600	\$9,250
Alabama <sup>1</sup>		\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Alaska		NO STATE INCOME TAX			
Arizona		\$5,091	\$5,091	\$10,173	\$10,173
Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
California		\$4,044	\$4,044	\$8,088	\$8,088
Colorado		\$6,300	\$6,300	\$12,600	\$9,250
Connecticut <sup>1</sup>		\$0 - \$14,500	\$2,000 - \$12,000	\$0 - \$24,000	\$0 - \$19,000
Delaware		\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia		\$5,200	\$5,200	\$8,350	\$6,500
Florida		NO STATE INCOME TAX			
Georgia		\$2,300	\$1,500	\$3,000	\$2,300
Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Idaho		\$6,300	\$6,300	\$12,600	\$9,250
Illinois		None	None	None	None
Indiana		None	None	None	None
Iowa		\$1,950	\$1,950	\$4,810	\$4,810
Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Kentucky		\$2,440	\$2,440	\$2,440	\$2,440
Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Maine		\$6,300	\$6,300	\$12,600	\$9,250
Maryland <sup>3</sup>	15%	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		\$6,300	\$6,300	\$12,600	\$9,250
Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Missouri		\$6,300	\$6,300	\$12,600	\$9,250
Montana <sup>3</sup>	20%	\$1,940-\$4,370	\$1,940-\$4,370	\$3,880-\$8,740	\$3,880-\$8,740
Nebraska		\$6,300	\$6,300	\$12,600	\$9,250
Nevada		NO STATE INCOME TAX			
New Hampshire		None	None	None	None
New Jersey		None	None	None	None
New Mexico		\$6,300	\$6,300	\$12,600	\$9,250
New York		\$7,900	\$7,900	\$15,850	\$11,100
North Carolina		\$7,500	\$7,500	\$1,500	\$1,200
North Dakota		\$6,300	\$6,300	\$12,600	\$9,250
Ohio		None	None	None	None
Oklahoma		\$6,300	\$6,300	\$12,600	\$9,250
Oregon		\$2,145	\$2,145	\$4,295	\$3,455
Pennsylvania		None	None	None	None
Rhode Island <sup>1</sup>		\$0-\$8,275	\$0-\$8,275	\$0-\$16,550	\$0-\$12,400
South Carolina		\$6,300	\$6,300	\$12,600	\$9,250
South Dakota		NO STATE INCOME TAX			
Tennessee		None	None	None	None
Texas		NO STATE INCOME TAX			
Utah		\$6,300	\$6,300	\$12,600	\$9,250
Vermont		\$6,300	\$6,300	\$12,600	\$9,250
Virginia		\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE INCOME TAX			
West Virginia		None	None	None	None
Wisconsin <sup>1</sup>		\$0-\$10,250	\$0-\$8,770	\$0-18,460	\$0-\$13,240
Wyoming		NO STATE INCOME TAX			

**Notes:**

1. These states tie their deduction to the taxpayer's AGI. It completely phases out at higher incomes in Connecticut, Rhode Island, and Wisconsin.
2. Louisiana's figures are the combined personal exemptions/standard deductions which are built into the tax tables.
3. These deductions are a percentage of AGI. The dollar figures listed are the minimum and maximum allowed.

**General Note:** Colorado, Idaho, Maine, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Oklahoma, South Carolina, Utah, and Vermont follow the federal standard deductions

**Source:** Wisconsin Legislative Fiscal Bureau, "Individual Income Tax Provisions in the States," January 2017

[http://docs.legis.wisconsin.gov/misc/lfb/informational\\_papers/january\\_2017/0004\\_individual\\_income\\_tax\\_provisions\\_in\\_the\\_states\\_informati\\_onal\\_paper\\_4.pdf](http://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2017/0004_individual_income_tax_provisions_in_the_states_informati_onal_paper_4.pdf)

## State Individual Income Taxes: Standard Deductions, 2012

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly
<b>FEDERAL</b>	\$5,950	\$5,950	\$11,900
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500
Alaska	NO STATE INCOME TAX		
Arizona	\$4,833	\$4,833	\$9,665
Arkansas	\$2,000	\$2,000	\$4,000
California	\$3,841	\$3,841	\$7,682
Colorado	\$5,950	\$5,950	\$11,900
Connecticut	None	None	None
Delaware	\$3,250	\$3,250	\$6,500
District of Columbia	\$4,000	\$2,000	\$4,000
Florida	NO STATE INCOME TAX		
Georgia	\$2,300	\$1,500	\$3,000
Hawaii	\$2,000	\$2,000	\$4,000
Idaho	\$5,950	\$5,950	\$11,900
Illinois	None	None	None
Indiana	None	None	None
Iowa	\$1,860	\$1,860	\$4,590
Kansas	\$3,000	\$3,000	\$6,000
Kentucky	\$2,290	\$2,290	\$2,290
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000
Maine	\$5,950	\$5,950	\$11,900
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts	None	None	None
Michigan	None	None	None
Minnesota	\$5,950	\$5,950	\$11,900
Mississippi	\$2,300	\$2,300	\$4,600
Missouri	\$5,950	\$5,950	\$11,900
Montana <sup>4</sup>	\$1,860-\$4,200	\$1,860-\$4,200	\$3,720-\$8,400
Nebraska	\$5,950	\$5,950	\$11,900
Nevada	NO STATE INCOME TAX		
New Hampshire	None	None	None
New Jersey	None	None	None
New Mexico	\$5,950	\$5,950	\$11,900
New York	\$7,500	\$7,500	\$15,000
North Carolina	\$3,000	\$3,000	\$6,000
North Dakota	\$5,950	\$5,950	\$11,900
Ohio	None	None	None
Oklahoma	\$5,950	\$5,950	\$11,900
Oregon	\$1,980	\$1,980	\$3,960
Pennsylvania	None	None	None
Rhode Island	\$7,800	\$7,800	\$15,600
South Carolina	\$5,950	\$5,950	\$11,900
South Dakota	NO STATE INCOME TAX		
Tennessee	None	None	None
Texas	NO STATE INCOME TAX		
Utah	\$5,950	\$5,950	\$11,900
Vermont	\$5,950	\$5,950	\$11,900
Virginia	\$3,000	\$3,000	\$6,000
Washington	NO STATE INCOME TAX		
West Virginia	None	None	None

Wisconsin <sup>5</sup>	\$0-\$9,760	\$0-\$8,350	\$0-17,580
Wyoming	NO STATE INCOME TAX		

**Notes:**

1. (Alabama) The standard deduction is reduced to the minimum value of the range shown depending on income

Married Filing Separately:

Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of Household, and Single:

Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are n

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following am

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ran

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

<i>Filing Status</i>	<i>Maximum income for the full standard deduction</i>	<i>Maximum income for any standard deduction</i>
Single	\$14,000	\$95,500
Married Filing Separately	\$9,380	\$51,500
Married Filing Jointly	\$19,000	\$108,673
Head of Household	\$14,000	\$95,500

General Note: Colorado, Idaho, Minnesota, Missouri, New Mexico, North Dakota, Oklahoma, South Carolina, Utah follow the federal standard deductions

Source: *State Tax Forms*

<b>Heads of Household</b>
\$8,700
\$2,000 - \$4,700
\$9,665
\$2,000
\$7,682
\$8,700
None
\$3,250
\$4,000
\$2,300
\$2,920
\$8,700
None
None
\$4,590
\$4,500
\$2,290
\$9,000
\$8,700
\$3,000-\$4,000
None
None
\$8,700
\$3,400
\$8,700
\$3,720-\$8,400
\$8,700
None
None
\$8,700
\$10,500
\$4,400
\$8,700
None
\$8,700
\$3,185
None
\$11,700
\$8,700
None
\$8,700
\$8,700
\$3,000
None

\$0-\$12,610

:

not available.

counts:

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## State Individual Income Taxes: Standard Deductions, 2011

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly
<b>FEDERAL</b>	\$5,800	\$5,800	\$11,600
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500
Alaska	NO STATE INCOME TAX		
Arizona	\$4,703	\$4,703	\$9,406
Arkansas	\$2,000	\$2,000	\$4,000
California	\$3,769	\$3,769	\$7,538
Colorado	\$5,800	\$5,800	\$11,600
Connecticut	None	None	None
Delaware	\$3,250	\$3,250	\$6,500
District of Columbia	\$4,000	\$2,000	\$4,000
Florida	NO STATE INCOME TAX		
Georgia	\$2,300	\$1,500	\$3,000
Hawaii	\$2,000	\$2,000	\$4,000
Idaho	\$5,800	\$5,800	\$11,600
Illinois	None	None	None
Indiana	None	None	None
Iowa	\$1,810	\$1,810	\$4,460
Kansas	\$3,000	\$3,000	\$6,000
Kentucky	\$2,240	\$2,240	\$2,240
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000
Maine	\$5,800	\$4,825	\$9,650
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts	None	None	None
Michigan	None	None	None
Minnesota	\$5,800	\$5,800	\$11,600
Mississippi	\$2,300	\$2,300	\$4,600
Missouri	\$5,800	\$5,800	\$11,600
Montana <sup>4</sup>	\$1,770-\$3,990	\$1,770-\$3,990	\$3,540-\$7,980
Nebraska	\$5,800	\$5,800	\$11,600
Nevada	NO STATE INCOME TAX		
New Hampshire	None	None	None
New Jersey	None	None	None
New Mexico	\$5,800	\$5,800	\$11,600
New York	\$7,500	\$7,500	\$15,000
North Carolina	\$3,000	\$3,000	\$6,000
North Dakota	\$5,800	\$5,800	\$11,600
Ohio	None	None	None
Oklahoma	\$5,800	\$5,800	\$11,600
Oregon	\$1,980	\$1,980	\$3,960
Pennsylvania	None	None	None
Rhode Island	\$7,500	\$7,500	\$15,000
South Carolina	\$5,800	\$5,800	\$11,600
South Dakota	NO STATE INCOME TAX		
Tennessee	None	None	None
Texas	NO STATE INCOME TAX		
Utah	\$5,800	\$5,800	\$11,600
Vermont	\$5,800	\$5,800	\$11,600
Virginia	\$3,000	\$3,000	\$6,000
Washington	NO STATE INCOME TAX		
West Virginia	None	None	None



Wisconsin <sup>5</sup>	\$0-\$9,410	\$0-\$8,050	\$0-16,940
Wyoming	NO STATE INCOME TAX		

**Notes:**

1. (Alabama) The standard deduction is reduced to the minimum value of the range shown depending on income

Married Filing Separately:

Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of Household, and Single:

Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are n

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following am

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ran

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

<i>Filing Status</i>	<i>Maximum income for the full standard deduction</i>	<i>Maximum income for any standard deduction</i>
Single	\$13,500	\$92,000
Married Filing Separately	\$9,040	\$49,500
Married Filing Jointly	\$19,000	\$104,691
Head of Household	\$13,500	\$92,000

General Note: Colorado, Idaho, Minnesota, Missouri, New Mexico, North Dakota, Oklahoma, South Carolina, Utah follow the federal standard deductions

Source: *State Tax Forms*

Heads of Household
\$8,500
\$2,000 - \$4,700
\$9,406
\$2,000
\$7,538
\$8,500
None
\$3,250
\$4,000
\$2,300
\$2,920
\$8,500
None
None
\$4,460
\$4,500
\$2,240
\$9,000
\$8,500
\$3,000-\$4,000
None
None
\$8,500
\$3,400
\$8,500
\$3,540-\$7,980
\$8,500
None
None
\$8,500
\$10,500
\$4,400
\$8,500
None
\$8,500
\$3,185
None
\$11,250
\$8,500
None
\$8,500
\$8,500
\$3,000
None

\$0-\$12,150

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not available.

counts:

ges

ah, and Vermont

## State Individual Income Taxes: Standard Deductions, 2010

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly
<b>FEDERAL</b>	\$5,700	\$5,700	\$11,400
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500
Alaska	NO STATE INCOME TAX		
Arizona	\$4,677	\$4,677	\$9,354
Arkansas	\$2,000	\$2,000	\$4,000
California	\$3,670	\$3,670	\$7,340
Colorado	\$5,700	\$5,700	\$11,400
Connecticut	None	None	None
Delaware	\$3,250	\$3,250	\$6,500
District of Columbia	\$4,000	\$2,000	\$4,000
Florida	NO STATE INCOME TAX		
Georgia	\$2,300	\$1,500	\$3,000
Hawaii	\$2,000	\$2,000	\$4,000
Idaho	\$5,700	\$5,700	\$11,400
Illinois	None	None	None
Indiana	None	None	None
Iowa	\$1,810	\$1,810	\$4,460
Kansas	\$3,000	\$3,000	\$6,000
Kentucky	\$2,210	\$2,210	\$2,210
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000
Maine	\$5,700	\$4,775	\$9,550
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts	None	None	None
Michigan	None	None	None
Minnesota	\$5,700	\$5,700	\$11,400
Mississippi	\$2,300	\$2,300	\$4,600
Missouri	\$5,700	\$5,700	\$11,400
Montana <sup>4</sup>	\$1,770-\$3,990	\$1,770-\$3,990	\$3,540-\$7,980
Nebraska	\$5,700	\$5,700	\$11,400
Nevada	NO STATE INCOME TAX		
New Hampshire	None	None	None
New Jersey	None	None	None
New Mexico	\$5,700	\$5,700	\$11,400
New York	\$7,500	\$7,500	\$15,000
North Carolina	\$3,000	\$3,000	\$6,000
North Dakota	\$5,700	\$5,700	\$11,400
Ohio	None	None	None
Oklahoma	\$5,700	\$5,700	\$11,400
Oregon	\$1,950	\$1,950	\$3,900
Pennsylvania	None	None	None
Rhode Island	\$5,700	\$4,775	\$9,550
South Carolina	\$5,700	\$5,700	\$11,400
South Dakota	NO STATE INCOME TAX		
Tennessee	None	None	None
Texas	NO STATE INCOME TAX		
Utah	\$5,700	\$5,700	\$11,400
Vermont	\$5,700	\$5,700	\$11,400
Virginia	\$3,000	\$3,000	\$6,000
Washington	NO STATE INCOME TAX		
West Virginia	None	None	None

Wisconsin <sup>5</sup>	\$0-\$9,300	\$0-\$7,960	\$0-16,750
Wyoming	NO STATE INCOME TAX		

**Notes:**

1. (Alabama) The standard deduction is reduced to the minimum value of the range shown depending on income

Married Filing Separately:

Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of Household, and Single:

Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are n

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following am

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ran

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

<i>Filing Status</i>	<i>Maximum income for the full standard deduction</i>	<i>Maximum income for any standard deduction</i>
Single	\$13,500	\$91,000
Married Filing Separately	\$8,940	\$49,000
Married Filing Jointly	\$19,000	\$103,510
Head of Household	\$13,500	\$91,000

General Note: Colorado, Idaho, Minnesota, Missouri, New Mexico, North Dakota, Oklahoma, South Carolina, Utah follow the federal standard deductions

Source: State Tax Forms

Heads of Household
\$8,400
\$2,000 - \$4,700
\$9,354
\$2,000
\$7,340
\$8,400
None
\$3,250
\$4,000
\$2,300
\$2,920
\$8,400
None
None
\$4,460
\$4,500
\$2,210
\$9,000
\$8,400
\$3,000-\$4,000
None
None
\$8,400
\$3,400
\$8,400
\$3,540-\$7,980
\$8,400
None
None
\$8,400
\$10,500
\$4,400
\$8,400
None
\$8,400
\$3,140
None
\$8,400
\$8,400
None
\$8,400
\$8,400
\$3,000
None

\$0-\$12,010

:

not available.

counts:

ges

ah, and Vermont

## State Individual Income Taxes: Standard Deductions, 2009

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly
<b>FEDERAL</b>	\$5,700	\$5,700	\$11,400
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500
Alaska	NO STATE INCOME TAX		
Arizona	\$4,677	\$4,677	\$9,354
Arkansas	\$2,000	\$2,000	\$4,000
California	\$3,637	\$3,637	\$7,274
Colorado	\$5,700	\$5,700	\$11,400
Connecticut	None	None	None
Delaware	\$3,250	\$3,250	\$6,500
District of Columbia	\$4,000	\$2,000	\$4,000
Florida	NO STATE INCOME TAX		
Georgia	\$2,300	\$1,500	\$3,000
Hawaii	\$2,000	\$2,000	\$4,000
Idaho	\$5,700	\$5,700	\$11,400
Illinois	None	None	None
Indiana	None	None	None
Iowa	\$1,780	\$1,780	\$4,390
Kansas	\$3,000	\$3,000	\$6,000
Kentucky	\$2,190	\$2,190	\$2,190
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000
Maine	\$5,700	\$4,750	\$9,500
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts	None	None	None
Michigan	None	None	None
Minnesota	\$5,700	\$5,700	\$11,400
Mississippi	\$2,300	\$2,300	\$4,600
Missouri	\$5,700	\$5,700	\$11,400
Montana <sup>4</sup>	\$1,750-\$3,950	\$1,750-\$3,950	\$3,500-\$7,900
Nebraska	\$5,700	\$5,700	\$11,400
Nevada	NO STATE INCOME TAX		
New Hampshire	None	None	None
New Jersey	None	None	None
New Mexico	\$5,700	\$5,700	\$11,400
New York	\$7,500	\$7,500	\$15,000
North Carolina	\$3,000	\$3,000	\$6,000
North Dakota	\$5,700	\$5,700	\$11,400
Ohio	None	None	None
Oklahoma	\$4,250	\$4,250	\$8,500
Oregon	\$1,945	\$1,945	\$3,895
Pennsylvania	None	None	None
Rhode Island	\$5,700	\$4,750	\$9,500
South Carolina	\$5,700	\$5,700	\$11,400
South Dakota	NO STATE INCOME TAX		
Tennessee	None	None	None
Texas	NO STATE INCOME TAX		
Utah	\$5,700	\$5,700	\$11,400
Vermont	\$5,700	\$5,700	\$11,400
Virginia	\$3,000	\$3,000	\$6,000
Washington	NO STATE INCOME TAX		
West Virginia	None	None	None



Wisconsin <sup>5</sup>	\$0-\$9,440	\$0-\$8,080	\$0-17,010
Wyoming	NO STATE INCOME TAX		

**Notes:**

1. (Alabama) The standard deduction is reduced to the minimum value of the range shown depending on income

Married Filing Separately:

Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of Household, and Single:

Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are n

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following am

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ran

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

<i>Filing Status</i>	<i>Maximum income for the full standard deduction</i>	<i>Maximum income for any standard deduction</i>
Single	\$13,500	\$92,500
Married Filing Separately	\$9,070	\$49,500
Married Filing Jointly	\$19,000	\$105,105
Head of Household	\$13,500	\$92,500

General Note: Colorado, Idaho, Minnesota, Missouri, New Mexico, North Dakota, South Carolina, Utah, and Verr follow the federal standard deductions

Source: *State Tax Forms*

Heads of Household
\$8,350
\$2,000 - \$4,700
\$9,354
\$2,000
\$7,274
\$8,350
None
\$3,250
\$4,000
\$2,300
\$2,920
\$8,350
None
None
\$4,390
\$4,500
\$2,190
\$9,000
\$8,350
\$3,000-\$4,000
None
None
\$8,350
\$3,400
\$8,350
\$3,500-\$7,900
\$8,350
None
None
\$8,350
\$10,500
\$4,400
\$8,350
None
\$6,375
\$3,135
None
\$8,350
\$8,350
None
\$8,350
\$8,350
\$3,000
None

\$0-\$12,190

:

not available.

counts:

ges

mont

## State Individual Income Taxes: Standard Deductions, 2008

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly
<b>FEDERAL</b>	\$5,450	\$5,450	\$10,900
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500
Alaska	NO STATE INCOME TAX		
Arizona	\$4,521	\$4,521	\$9,042
Arkansas	\$2,000	\$2,000	\$4,000
California	\$3,692	\$3,692	\$7,384
Colorado	\$5,450	\$5,450	\$10,900
Connecticut	None	None	None
Delaware	\$3,250	\$3,250	\$6,500
District of Columbia	\$4,000	\$2,000	\$4,000
Florida	NO STATE INCOME TAX		
Georgia	\$2,300	\$1,500	\$3,000
Hawaii	\$2,000	\$2,000	\$4,000
Idaho	\$5,450	\$5,450	\$10,900
Illinois	None	None	None
Indiana	None	None	None
Iowa	\$1,750	\$1,750	\$4,310
Kansas	\$3,000	\$3,000	\$6,000
Kentucky	\$2,100	\$2,100	\$2,100
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000
Maine	\$5,450	\$4,550	\$9,100
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts	None	None	None
Michigan	None	None	None
Minnesota	\$5,450	\$5,450	\$10,900
Mississippi	\$2,300	\$2,300	\$4,600
Missouri	\$5,450	\$5,450	\$10,900
Montana <sup>4</sup>	\$1,780-\$4,010	\$1,780-\$4,010	\$3,560-\$8,020
Nebraska	\$5,450	\$5,450	\$10,900
Nevada	NO STATE INCOME TAX		
New Hampshire	None	None	None
New Jersey	None	None	None
New Mexico	\$5,450	\$5,450	\$10,900
New York	\$7,500	\$7,500	\$15,000
North Carolina	\$3,000	\$3,000	\$6,000
North Dakota	\$5,450	\$5,450	\$10,900
Ohio	None	None	None
Oklahoma	\$3,250	\$3,250	\$6,500
Oregon	\$1,865	\$1,865	\$3,735
Pennsylvania	None	None	None
Rhode Island	\$5,450	\$4,450	\$9,100
South Carolina	\$5,450	\$5,450	\$10,900
South Dakota	NO STATE INCOME TAX		
Tennessee	None	None	None
Texas	NO STATE INCOME TAX		
Utah	\$5,450	\$5,450	\$10,900
Vermont	\$5,450	\$5,450	\$10,900
Virginia	\$3,000	\$3,000	\$6,000
Washington	NO STATE INCOME TAX		
West Virginia	None	None	None

Wisconsin <sup>5</sup>	\$0-\$8,960	\$0-\$7,660	\$0-16,140
Wyoming	NO STATE INCOME TAX		

**Notes:**

1. (Alabama) The standard deduction is reduced to the minimum value of the range shown depending on income

Married Filing Separately:

Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of Household, and Single:

Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are n

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following am

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ran

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

<i>Filing Status</i>	<i>Maximum income for the full standard deduction</i>	<i>Maximum income for any standard deduction</i>
Single	\$13,000	\$87,500
Married Filing Separately	\$8,610	\$47,500
Married Filing Jointly	\$18,000	\$99,736
Head of Household	\$13,000	\$87,500

General Note: Colorado, Idaho, Minnesota, Missouri, New Mexico, North Dakota, South Carolina, Utah, and Verr follow the federal standard deductions

Source: *State Tax Forms*

Heads of Household
\$8,000
\$2,000 - \$4,700
\$9,042
\$2,000
\$7,384
\$8,000
None
\$3,250
\$4,000
\$2,300
\$2,920
\$8,000
None
None
\$4,310
\$4,500
\$2,100
\$9,000
\$8,000
\$3,000-\$4,000
None
None
\$8,000
\$3,400
\$8,000
\$3,560-\$8,020
\$8,000
None
None
\$8,000
\$10,500
\$4,400
\$8,000
None
\$4,875
\$3,005
None
\$8,000
\$8,000
None
\$8,000
\$8,000
\$3,000
None

\$0-\$11,570

:

not available.

counts:

ges

mont

## State Individual Income Taxes: Standard Deductions, 2007

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly
<b>FEDERAL</b>	\$5,350	\$5,350	\$10,700
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500
Alaska	NO STATE INCOME TAX		
Arizona	\$4,373	\$4,373	\$8,745
Arkansas	\$2,000	\$2,000	\$4,000
California	\$3,516	\$3,516	\$7,032
Colorado	\$5,350	\$5,350	\$10,700
Connecticut	None	None	None
Delaware	\$3,250	\$3,250	\$6,500
District of Columbia	\$2,500	\$1,250	\$2,500
Florida	NO STATE INCOME TAX		
Georgia	\$2,300	\$1,500	\$3,000
Hawaii	\$2,000	\$2,000	\$4,000
Idaho	\$5,350	\$5,350	\$10,700
Illinois	None	None	None
Indiana	None	None	None
Iowa	\$1,700	\$1,700	\$4,200
Kansas	\$3,000	\$3,000	\$6,000
Kentucky	\$2,050	\$2,050	\$2,050
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000
Maine	\$5,350	\$4,450	\$8,900
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts	None	None	None
Michigan	None	None	None
Minnesota	\$5,350	\$5,350	\$10,700
Mississippi	\$2,300	\$2,300	\$4,600
Missouri	\$5,350	\$5,350	\$10,700
Montana <sup>4</sup>	\$1,690-\$3,810	\$1,690-\$3,810	\$3,380-\$7,620
Nebraska	\$5,350	\$5,350	\$10,700
Nevada	NO STATE INCOME TAX		
New Hampshire	None	None	None
New Jersey	None	None	None
New Mexico	\$5,350	\$5,350	\$10,700
New York	\$7,500	\$7,500	\$15,000
North Carolina	\$3,000	\$3,000	\$6,000
North Dakota	\$5,350	\$5,350	\$10,700
Ohio	None	None	None
Oklahoma	\$2,750	\$2,750	\$5,500
Oregon	\$1,825	\$1,825	\$3,650
Pennsylvania	None	None	None
Rhode Island	\$5,350	\$4,450	\$8,900
South Carolina	\$5,350	\$5,350	\$10,700
South Dakota	NO STATE INCOME TAX		



Tennessee	None	None	None
Texas	NO STATE INCOME TAX		
Utah	\$5,350	\$5,350	\$10,700
Vermont	\$5,350	\$5,350	\$10,700
Virginia	\$3,000	\$3,000	\$6,000
Washington	NO STATE INCOME TAX		
West Virginia	None	None	None
Wisconsin <sup>5</sup>	\$0-\$8,790	\$0-\$7,520	\$0-15,830
Wyoming	NO STATE INCOME TAX		

**Notes:**

1. (Alabama) The standard deduction is reduced to the minimum value of the range shown depending on income

Married Filing Separately:

Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of Household, and Single:

Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are n

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following am

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ran

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

<i>Filing Status</i>	<i>Maximum income for the full standard deduction</i>	<i>Maximum income for any standard deduction</i>
Single	\$12,500	\$86,000
Married Filing Separately	\$8,440	\$46,500
Married Filing Jointly	\$18,000	\$97,818
Head of Household	\$12,500	\$86,000

General Note: Colorado, Idaho, Minnesota, Missouri, New Mexico, North Dakota, South Carolina, Utah, and Verr follow the federal standard deductions

Source: State Tax Forms

Heads of Household
\$7,850
\$2,000 - \$4,700
\$8,745
\$2,000
\$7,032
\$7,850
None
\$3,250
\$2,500
\$2,300
\$2,920
\$7,850
None
None
\$4,200
\$4,500
\$2,050
\$9,000
\$7,850
\$3,000-\$4,000
None
None
\$7,850
\$3,400
\$7,850
\$3,380-\$7,620
\$7,850
None
None
\$7,850
\$10,500
\$4,400
\$7,850
None
\$4,125
\$2,940
None
\$7,850
\$7,850

None
\$7,850
\$7,850
\$3,000
None
\$0-\$15830

:

not available.

counts:

ges

mont

## State Individual Income Taxes: Standard Deductions, 2006

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
<b>FEDERAL</b>	<b>\$5,150</b>	<b>\$5,150</b>	<b>\$10,300</b>	<b>\$7,550</b>
Alabama <sup>1</sup>	\$2,000 max	\$2,000 max	\$4,000 max	\$2,000 max
Alaska	NO STATE INCOME TAX			
Arizona	\$4,125	\$4,125	\$8,250	\$8,250
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,254	\$3,254	\$6,508	\$6,508
Colorado	\$5,150	\$5,150	\$10,300	\$7,550
Connecticut	\$5,150	\$5,150	\$10,300	\$7,550
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$2,500	\$1,250	\$2,500	\$2,500
Florida	NO STATE INCOME TAX			
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$1,500	\$950	\$1,900	\$1,650
Idaho	\$5,150	\$5,150	\$10,300	\$7,550
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,650	\$1,650	\$4,060	\$4,060
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$1,970	\$1,970	\$1,970	\$1,970
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,150	\$4,300	\$8,600	\$7,550
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,150	\$5,150	\$10,300	\$7,550
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,150	\$5,150	\$10,300	\$7,550
Montana <sup>4</sup>	\$1,580-\$3,560	\$1,580-\$3,560	\$3,160-\$7,120	\$3,160-\$7,120
Nebraska	\$5,130	\$4,290	\$8,580	\$7,550
Nevada	NO STATE INCOME TAX			
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,150	\$5,150	\$10,300	\$7,550
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,150	\$5,150	\$10,300	\$7,550
Ohio	None	None	None	None
Oklahoma	\$2,000	\$2,000	\$3,000	\$3,000
Oregon	\$1,770	\$1,770	\$3,545	\$2,855
Pennsylvania	None	None	None	None
Rhode Island	\$5,000	\$4,150	\$8,300	\$7,300
South Carolina	\$5,150	\$5,150	\$10,300	\$7,550
South Dakota	NO STATE INCOME TAX			
Tennessee	None	None	None	None

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
Texas	NO STATE INCOME TAX			
Utah	\$5,150	\$5,150	\$10,300	\$7,550
Vermont	\$5,150	\$5,150	\$10,300	\$7,550
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington	NO STATE INCOME TAX			
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$8,460-\$0	\$7,240-\$0	\$15,240-\$0	\$10,930-\$0
Wyoming	NO STATE INCOME TAX			

**Notes:**

- (Alabama) The standard deduction is equal to 20% of adjusted gross income, but not to exceed the listed maximums
- (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available
- (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately :

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly :

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

- (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- (Wisconsin) The standard deductions are as follows:

Single Persons :

If income is \$12,199 or less, the standard deduction equals \$8,460

If income is between \$12,200 and 82,700, the standard deduction equals \$8,460 less 12% of the amount over \$12,200

If income is over \$82,700, the standard deduction equals \$0

Married Persons Filing Separately :

If income is \$8,129 or less, the standard deduction equals \$7,240

If income is between \$8,130 and 44,736, the standard deduction equals \$7,240 less 19.778% of the amount over \$8,130

If income is over \$44,736, the standard deduction equals \$0

Married Persons Filing Jointly :

If income is \$17,119 or less, the standard deduction equals \$15,240

If income is between \$17,120 and 94,175, the standard deduction equals \$15,240 less 19.778% of the amount over \$17,120

If income is over \$94,175, the standard deduction equals \$0

Heads of Household :

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
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If income is \$12,199 or less, the standard deduction equals \$10,930

If income is between \$12,200 and \$35,690, the standard deduction equals \$10,930 less 22.515% of the amount over \$12,200

If income is between \$35,691 and \$82,700, the standard deduction equals \$8,460 less 12% of the amount over \$12,200

If income is over \$82,700, the standard deduction equals \$0

General Note: Colorado, Connecticut, Idaho, Minnesota, Missouri, New Mexico, North Dakota, South Carolina, Utah, and Vermont follow the federal standard deductions

Source: CCH Tax Research NetWork

## State Individual Income Taxes: Standard Deductions, 2003

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
<b>FEDERAL</b>	<b>\$4,750</b>	<b>\$4,750</b>	<b>\$9,500</b>	<b>\$7,000</b>
Alabama <sup>1</sup>	\$2,000 max	\$2,000 max	\$4,000 max	\$2,000 max
Alaska	NO STATE INCOME TAX			
Arizona	\$4,050	\$4,050	\$8,100	\$8,100
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,070	\$3,070	\$6,140	\$6,140
Colorado	\$4,750	\$4,750	\$9,500	\$7,000
Connecticut	\$4,750	\$4,750	\$9,500	\$7,000
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$2,000	\$1,000	\$2,000	\$2,000
Florida	NO STATE INCOME TAX			
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$1,500	\$950	\$1,900	\$1,650
Idaho	\$4,750	\$4,750	\$9,500	\$7,000
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,550	\$1,550	\$3,830	\$3,830
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$1,830	\$1,830	\$1,830	\$1,830
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$4,750	\$3,975	\$7,950	\$7,000
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$4,750	\$4,750	\$9,500	\$7,000
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$4,750	\$4,750	\$9,500	\$7,000
Montana <sup>4</sup>	\$1,480-\$3,330	\$1,480-\$3,330	\$2,960-\$6,660	\$2,960-\$6,660
Nebraska	\$4,750	\$3,975	\$7,950	\$7,000
Nevada	NO STATE INCOME TAX			
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$4,750	\$4,750	\$9,500	\$7,000
New York	\$7,500	\$6,500	\$14,600	\$10,500
North Carolina	\$3,000	\$2,750	\$5,500	\$4,400
North Dakota	\$4,750	\$4,750	\$9,500	\$7,000
Ohio	None	None	None	None
Oklahoma <sup>5</sup>	\$1,000-\$2,000	\$500-\$1,000	\$1,000-\$2,000	\$1,000-\$2,000
Oregon	\$1,670	\$1,670	\$3,345	\$2,695
Pennsylvania	None	None	None	None
Rhode Island	\$4,750	\$3,975	\$7,950	\$7,000
South Carolina	\$4,750	\$4,750	\$9,500	\$7,000
South Dakota	NO STATE INCOME TAX			
Tennessee	None	None	None	None

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
Texas	NO STATE INCOME TAX			
Utah	\$4,750	\$4,750	\$9,500	\$7,000
Vermont	\$4,750	\$4,750	\$9,500	\$7,000
Virginia	\$3,000	\$2,500	\$5,000	\$3,000
Washington	NO STATE INCOME TAX			
West Virginia	None	None	None	None
Wisconsin <sup>6</sup>	\$7,790-\$0	\$6,660-\$0	\$14,030-\$0	\$10,060-\$0
Wyoming	NO STATE INCOME TAX			

**Notes:**

1. (Alabama) The standard deduction is equal to 20% of adjusted gross income, but not to exceed the listed maximums
2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available
3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

*Single Persons and Married Persons Filing Separately :*

If the figure is less than \$1,500, the standard deduction equals \$1,500

If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure

If the figure is over \$2,000, the standard deduction equals \$2,000

*Heads of Household and Married Persons Filing Jointly :*

If the figure is less than \$3,000, the standard deduction is \$3,000

If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure

If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
5. (Oklahoma) The standard deduction is equal to 15% of adjusted gross income, but must fall within the listed ranges
6. (Wisconsin) The standard deductions range in value based on income. They are phased out when income exceeds \$76,500 (single, married filing separately, and head of household) or \$86,696 (married filing jointly)

General Note: Colorado, Connecticut, Idaho, Minnesota, Missouri, New Mexico, North Dakota, South Carolina, Utah, and Vermont follow the federal standard deductions

Source: Wisconsin Legislative Fiscal Bureau, Informational Paper 4 (<http://www.legis.state.wi.us/lfb/Informationalpapers/4.pdf>)