State Individual Income Taxes, 2020

(Tax rates for tax year 2020 as o	of January 1, 2020)

		ite Range ercents)	Number of	Income	Brackets	Pers	onal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b) -	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State	Income Tax							
Arizona (a)	2.59 -	4.50	5	26,500 (b) -	159,000 (b)			100 (c)	
Arkansas (a)	2.0 -	6.6 (f)	6	4,600 -	80,801	26 (c)	52 (c)	26 (c)	
California (a)	1.0	12.3 (g)	9	8,809 (b) -	- 590,742 (b)	122 (c)	244 (c)	378 (c)	
Colorado	4.63		1	Flat	rate	(d) -	- (d)	(d)	
Connecticut	3.0 -	6.99	7	10,000 (b) -	500,000 (b)	15,000 (h)	24,000 (h)	0	
Delaware	0.0 -	6.6	7	2,000 -	60,001	110 (c)	220 (c)	110 (c)	
Florida	No State	Income Tax							
Georgia	1.0 -	5.75	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)	1.125 -	6.925	7	1,541 (b) -	11,554 (b)	(d) -	- (d)	(d)	
Illinois (a)	4.95		1	Flat	rate	2,275	4,550	2,275	
Indiana	3.23		1	Flat		1,000	2,000	2,500 (i)	
lowa (a)	0.33 -	8.53	9	15,666 -		40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1 -	5.7	3	15,000 (b) -	30,000 (b)	2,250	4,500	2,250	
Kentucky	5.0	•	1	Flat		-,			
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	3	22,200 (l) -		4,300 (K)	8,600	4,300	103
Maryland	2.0 -	5.75	8	1,000 (m) -		3,200	6,400	3,200	
Massachusetts	5.1	5.75	1	Flat		4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat		4,400	8,800	4,400	
	5.35 -	9.85	4	26,960 (n) -	- 164,401 (n)			4,400	
Minnesota (a)	3.0 -	5.0	3	5,000 (1)	10,001	6,000 (u) -	12,000	1,500	
Mississippi	1.5 -	5.4	9	1,053					New (e)
Missouri (a)	1.0 -	6.9	7			(d) - 2,510	- (a) 5,020	2,510	Yes (o)
Montana (a)	2.46 -	6.84	4	0,100					Yes (o)
Nebraska (a)			4	3,290 (b) -	- 31,750 (b)	140 (c)	280 (c)	140 (c)	
Nevada		Income Tax	J		0.1				
New Hampshire				s and Interest Incor		1 000	0.000	4 000	
New Jersey	1.4 -	10.75	6	20,000 (p)	o minori (p)	1,000	2,000	1,000	
New Mexico	1.7 -	4.9	4	5,500 (q) -	- 16,001 (q)	(d) -			
New York (a)	4.0 -	8.82	8	8,500 (b) -		0	0	1,000	
North Carolina	5.25		1	Flat			None		
North Dakota (a)	1.1 -	2.9	5	40,125 (r) -	440,600 (r)	(d) -			
Ohio (a)	0.0	4.797	6	21,750 -	217,400	2,350 (s)	4,700 (s)	2,350 (s)	
Oklahoma	0.5 -	5.0	6	1,000 (t) -	- 7,200 (t)	1,000	2,000	1,000	
Oregon (a)	4.75 -	9.9	4	3,600 (b) -	- 125,000 (b)	210 (c)	420 (c)	120 (c)	Yes (o)
Pennsylvania	3.07		1	Flat			None		
Rhode Island (a)	3.75 -	5.99	3	65,250 -	- 148,350	4,100	8,200	4,100	
South Carolina (a)	0.0 -	7.0	6	3,070 -	15,400	(d) -	- (d)	(d)	
South Dakota		Income Tax							
Tennessee			on Dividends	and Interest Incom	e Only (x)	1,250	2,500	0	
Texas		Income Tax	1						
Utah	4.95		1	Flat					
Vermont (a)	3.35 -	8.75	4	40,350 (v) -	204,000 (v)	4,250	8,500	4,250	
Virginia	2.0 -	5.75	4	3,000 -	17,001	930	1,860	930	
Washington	No State	Income Tax	1						
West Virginia	3.0 -	6.5	5	10,000 -	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0 -	7.65	4	11,970 (w) -		700	1,400	700	
Wyoming		Income Tax	1		, , , , , , , , , , , , , , , , , , , ,				
, <u>a</u>			1	-	-				
District of Columbia	4.0 -	8.95	6	10,000 -	1,000,000	(d) -	- (d)	(d)	1

SOURCE:

The Federation of Tax Administrators, January 2020.

http://www.taxadmin.org/current-tax-rates

NOTES:

(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. Michigan indexes 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/standard deduction 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.

(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.

(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 \$44,450 to \$105,200.

(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 \$39,410 to

\$273,470. (a) 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 \$6,500 for all filers in Oregon. (b) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low

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(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 \$67,050 to

()) for income practice protection root of parcels are to single individuals. For married couples lining jointly, the same tax rates apply to income prackets ranging from \$67,050 to \$440,600.

(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.

(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 \$67,450 to \$248,350.

(w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,690, to \$351,310. (x) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year.

State Individual Income Taxes, 2019 (Tax rates for tax year 2019 -- as of January 1, 2019)

		e Range rcents)	Number of	Incom	e Bra	ackets	Р	ersonal Exempt	ions	Federal Income Tax
State	Low	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State	Income Tax								
Arizona (a)	2.59 -	4.54	5	10.601 (b)	-	158,996 (b)	2,200	4,400	2,200	
Arkansas (a)	0.9 -	6.9 (f)	6	4,299	-	35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	12.3 (q)	9	8,544 (b)	-	572,980 (b)	118 (c)	236 (c)	367 (c)	
Colorado	4.63		1	Fl	at ra	te	(d) (d)	(d)	
Connecticut	3.0 -	6.99	7	10,000 (b)	-	500,000 (b)	15,000 (h	24,000 (h)	0	
Delaware	0.0 -	6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida	No State	Income Tax								
Georgia	1.0 -	5.75	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)	1.125 -	6.925	7	1,504 (b)	-	11,279 (b)	(d) (d)	(d)	
Illinois (a)	4.95		1	Fl	at ra	te	2,225	4,450	2,225	
Indiana	3.23		1	Fl	at ra	te	1,000	2,000	2,500 (j)	
lowa (a)	0.33 -	8.53	9	1,598	-	71,910	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1 -	5.7	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	5.0		1	Fl	at ra	te			None	
Louisiana	2.0 -	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)		1,000	Yes
Maine (a)	5.8 -	7.15	3	21,450 (l)	-	50,750 (l)	4,200	8,400	4,200	
Maryland	2.0 -	5.75	8	1,000 (m)	-	250,000 (m)		6,400	3,200	
Massachusetts	5.05		1	Fl			4,400	8,800	1,000	
Michigan (a)	4.25		1	Fl	at ra		4,050	8,100	4,050	
Minnesota (a)	5.35 -	9.85	4	26,520 (n)	-	163,890 (n)	4,150 (d		4,150 (d)	
Mississippi	3.0 -	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri (a)	1.5 -	5.4	9	1,053	-	8,424) (d)		Yes (o)
Montana (a)	1.0 -	6.9	7	3,000	-	17,900	2,440	4,880	2,440	Yes (o)
Nebraska (a)	2.46 -	6.84	4	3,230 (b)	-	31,160 (b)	137 (c)	274 (c)	137 (c)	
Nevada		Income Tax	I							
New Hampshire		Income Tax of 5%			come					
New Jersey	1.4 -	10.75	6	20,000 (p)	-	5 million (p)	1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (q)	-	16,001 (q)	(d) (d)		
New York (a) (aa)	4.0 -	8.82	8	8,500 (b)	-	1,077,550 (b)	, v	0	1,000	
North Carolina	5.25	2.9	1	Fl	at ra			None		
North Dakota (a)	1.10 - 0.0	4.997	8	39,450 (r)	-	433,200 (r)	(a 2,350 (s)) (d)		
Ohio (a)	0.5 -	4.997	6	10,850 1,000 (t)	-	217,400 7,200 (t)	2,350 (s) 1,000	4,700 (s) 2,000	2,350 (s) 1,000	
Oklahoma Oregon (a)	5.0 -	9.9	4	3,350 (b)	-	125,000 (b)	206 (c)		206 (c)	Yes (o)
Pennsylvania	3.07	7.7	1	3,330 (b) Fl			200 (C)	412 (c)		Tes (0)
Rhode Island (a)	3.75 -	5.99	3	64,050	dlid	145,600	4,100	8,200	4,100	
South Carolina (a)	0.0 -	7.0	6	3.030	-	15,160) (d)		
South Dakota		Income Tax	0	3,030		13,100	(u	, (u)	(u)	
Tennessee		icome Tax of 2% (n Dividende	and Interest Inco	ma	Doly (v)	1,250	2,500	0	
Texas		Income Tax			, inc	5111y (X)	1,250	2,500	0	
Utah	4.95	income rux	1	Fl	at ra	to.				
Vermont (a)	3.35 -	8.75	5	38,700 (v)	-	195,450 (v)	4,150	8,300	4,150	
Virginia	2.0 -	5.75	4	3,000	-	17,001	930	1,860	930	
Washington		Income Tax	· ·	0,000		,001	1 ,30	.,000	,50	
West Virginia	3.0 -	6.5	5	10,000	_	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0 -	7.65	4	11,760 (w)		258,950 (w)	700	1,400	700	
Wyoming		Income Tax		,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,100	,	
					-					
District of Columbia	4.0 -	8.95	5	10,000	-	1,000,000	(d) (d)	(d)	

SOURCE

The Federation of Tax Administrators, January 2019. http://www.taxadmin.org/current-tax-rates

(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. Michigan indexes 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/standard deduction amounts provided in the federal Internal Revenue Code. Note, the Tax Cut and Reform Act of 2017 has eliminated personal exemptions from the IRC. CO, ID, NM, ND, SC, and DC have adopted the new exemptions and standard deduction amounts. MN conforms to a previous IRC year, while ME adopts the higher standard deduction but retains the exemption amounts.

(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. The tax rates for lower income taxpayers are scheduled to decrease beginning in tax year 2019.

(g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million. (b) Connecticuty spersonal execution in concerned as a standard deduction. An additional tax meaning the meaning ingrism 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.

(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 \$43,700 to \$103,400.

(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 \$38,770 to

\$273,150 (a) 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 \$6,50 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 10.75%, with 8 brackets and the same high and low (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 \$65,900 to \$433,200.

(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 \$64,600 to \$237,950.

(w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,680, to \$345,270.

(x) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year.

(y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$203,850;
 (z) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.

(aa) New York top tax bracket is scheduled to be repealed for tax year 2020.

State Individual Income Taxes, 2018 (Tax rates for tax year 2018 -- as of January 1, 2018)

	Ta	ax Rate F	Range	Number							Federal
		(in perce	ents)	of	Incom	ne Bra	ackets	Pers	sonal Exempti	ons	Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1.500	3.000	500 (e)	Yes
Alaska		State Inc		-			-, ()	.,	-,		
Arizona (a)	2.59	-	4.54	5	10,179 (b)	-	152,668 (b)	2,150	4,300	2,300	
Arkansas (a)	0.9	_	6.9 (f)	6	4,299		35,100	2,100 26 (c)	52 (c)	2,000 26 (c)	
California (a)	1.0	_	12.3 (g)	9	8,223 (b)	-	551,473 (b)	114 (c)	228 (c)	353 (c)	
Colorado	4.63	-	12.3 (g)	1		- lat rat		4,150 (d)	8,300 (d)	4,150 (d)	
Connecticut	3.0		6.99	7	10,000 (b)	-	500,000 (b)	14,500 (h)	24,000 (h)	4,130 (d) 0	
Delaware	0.0	-	6.6	7	2,000	-	60,000 (b)	14,300 (II) 110 (c)	24,000 (II) 220 (c)	110 (c)	
Florida		- State Inc		· ·	2,000	-	00,001	110 (C)	220 (C)	110 (C)	
Georgia	1.0	State Inc	6.0	6	750 (i)	-	7,001 (i)	2,700	7,400	3,000	
	-	-	11.0	12	. /	-					
Hawaii	1.4	-			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	4.95			1		lat rat		2,000	4,000	2,000	
Indiana	3.23			1		lat rat		1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,598	-	71,910	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1	-	5.7	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
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	Yes
Maine (a)	5.8	-	7.15	3	21,100 (I)	-	50,750 (I)	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	F	lat rat	te	4,400	8,800	1,000	
Michigan (a)	4.25			1	F	lat rat	te	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	
Missouri (a)	1.5	-	5.9	10	1.028	-	9,253	2.100	4,200	1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	3,000	-	17,900	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	-	6.84	4	3,150 (b)	-	30,420 (b)	134 (c)	268 (c)	134 (c)	
Nevada		State Inco			-,				(-)		
New Hampshire				on Dividen	ds and Interest I	ncom	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 (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)	4,100 (d) 0	0,000 (u)	1,000	
North Carolina	5.499	-	0.02	1		lat rat		0	None	1,000	
North Dakota (a)	1.1	-	2.9	5	38,700 (r)	atia	424,950 (r)	4,150 (d)	8,300 (d)	4,150 (d)	
Ohio (a)	0.0	-	4.997	8	10,650	-	213,350	2,300 (s)	4,600 (u)	2,300 (s)	
Oklahoma	0.0		4.997	6		-		1,000	2,000 (5)	1,000	
		-			1,000 (t)	-	7,200 (t)				N== (=)
Oregon (a)	5.0	-	9.9	4	3,450 (b)	-	125,000 (b)	201 (c)	402 (c)	201 (c)	Yes (o)
Pennsylvania	3.07		5.00	1		lat rat		4 000	None		
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)	
South Dakota		State Inc		I							
Tennessee				on Dividend	s and Interest In	come	Only (x)	1,250	2,500	0	
Texas		State Inc	ome Tax								
Utah	5.0			1	F	lat rat		(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	
Washington	No	State Inc	ome Tax								
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	
Wyoming	No	State Inc	ome Tax								
						-					
District of Columbia	4.0	-	8.95	5	10.000	-	1.000.000	4.150 (d)	8.300 (d)	4.150 (d)	
District of Columbia	4.0	-	8.95	5	10,000	-	1,000,000	4,150 (d)	8,300 (d)	4,150 (d)	

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 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 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 \$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)

	Ta	ax Rate F	lange	Number							Federal
		(in perce	•	of	Incon	ne Bra	ckets	Pers	onal Exempti	ons	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	State Inco	ome Tax		. ,		,			. ,	
Arizona (a)	2.59	-	4.54	5	10,179 (b)	-	152,668 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9	-	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		- (3)	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	No	State Inco	ome Tax				-	. ,	. ,		
Georgia	1.0	-	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	3.75			1		lat rat		2,000	4,000	2,000	
Indiana	3.23			1	F	lat rat	e	1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,573	-	70,785	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.6	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)	5.8	-	7.15 (x)	4	21,100 (I)	-	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		4,400	8,800	1,000	
Michigan (a)	4.25			1		lat rat		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		State Inco			-, ()		(/	(-)			
New Hampshire		State Inco	ome Tax of 5%	on Dividen	ds and Interest I	ncome	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		lat rat			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	No	State Inco	ome Tax				-	,			
Tennessee	5	State Inco	me Tax of 6%	6 on Divider	ds and Interest	Incom	e Only	1,250	2,500	0	
Texas	No	State Inco	ome Tax								
Utah	5.0			1	F	lat rat	e	(u)	(u)	(u)	
Vermont (a)	3.55	-	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	No	State Inco	ome Tax								
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 Inco	ome Tax				,				
						-					
District of Columbia	4.0	-	8.95	5	10,000	-	1,000,000	1,675	3,350	1,675	

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.

(1) Arkansas ha separate practers for taxpayers with income under a routine and actions. (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 (i) 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.

(1) 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.

(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 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 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 filing 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.

Source:

The Federation of Tax Administrators

http://www.taxadmin.org/current-tax-rates

State Individual Income Taxes, 2016

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

	Т	ax Rate R	•	Number		• P=	akata	D	onal Evenant		Federal
State	Low	(in perce	nts) High	of Brackets	Incom Lowest	e Bra	CKETS Highest	Single	sonal Exempti Married	Dependents	Income Tax Deductible
State	LOW		riigii	Diackets	Lowest		riignest	Siligle	Warneu	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No	State Inco	ome Tax								
Arizona	2.59	-	4.54	5	10,163 (b)	-	152,434 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9	-	6.9	6	4,299	-	35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	-	12.3 (f)	9	7,850 (b)	-	526,443 (b)	109 (c)	218 (c)	337 (c)	
Colorado	4.63		- ()	1		lat rate		4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	-	6.99	7	10,000 (b)	-	500,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0	-	6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inco			_,		,		()		
Georgia	1.0	-	6.0	6	750 (h)	-	7.001 (h)	2,700	5,400	3.000	
Hawaii (w)	1.4	-	8.25	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	3.75					lat rate		2.000	4.000	2.000	
Indiana	3.3			1		lat rate		1,000	2,000	2,500 (i)	
lowa (a)	0.36	-	8.98	9	1,554	-	69,930	40 (c)	2,000 80 (c)	2,300 (l) 40 (c)	Yes
Kansas	2.7	-	4.6 (j)	2		- ,000 (I		2,250	4,500	2,250	165
Kentucky	2.0	-	4.0 (j) 6.0	6	3,000	,000 (1	75,001	2,230 20 (c)	4,300 40 (c)	2,230 20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (j)	9,000 (i)	1.000	Yes
	5.8	-	7.15	3	,	-	,			,	res
Maine (a)	2.0	-		8	21,050 (b)	-	37,500 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland		-	5.75		1,000 (k)		250,000 (k)	3,200	6,400	3,200	
Massachusetts	5.1			1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.25		0.05	1		lat rate		3,950	7,900	3,950	
Minnesota (a)	5.35	-	9.85	4	25,180 (I)	-	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)
Nebraska (a)	2.46	-	6.84	4	3,050 (b)	-	29,460 (b)	131 (c)	262 (c)	131 (c)	
Nevada	No	State Inco	me Tax								
New Hampshire					e Tax of 5% on [Divide					
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	5.75	-		1	F	lat rate	e		None		
North Dakota (a)	1.1	-	2.9	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		lat rate	e		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		State Inco						/ (-/	-, (-)	, (-)	
Tennessee				on Dividen	ds and Interest I	ncome	Only	1,250	2,500	0	
Texas		State Inco					,	,	,	-	
Utah	5.0				F	lat 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		State Inco			0,000		17,001	000	1,000	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	11,090 (u)	2	244,270 (u)	2,000	1,400	700	
Wyoming		- State Inco		'	11,030 (u)	-	244,270 (u)	100	1,400	700	
wyoning						_					
District of Columbia (w)	4.0		8.95	4	10,000	-	350,000	1,775	3,350	1,775	
District of Columbia (w)	4.0	-	0.90	4	10,000	-	350,000	1,775	3,300	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 (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 \$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 (q) 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

State Individual Income Taxes, 2015

(Tax rates for tax	year 2015 as o	f January 1, 2015)
(14) 1400 101 14	Joan 2010 400	, 2010)

	Ta	x Rate R	ange	Number							Federal
		in perce		of	Incon	ne Bra	ckets	Pers	sonal Exempti	ons	Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		- State Inco		5	500 (b)		3,001 (b)	1,500	3,000	300 (e)	163
Arizona	2.59	-	4.54	5	10,000 (b)		150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	0.9	_	6.9	6	4,299	-	35,100	2,100 26 (c)	52 (c)	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		12.0 (1)	1		lat rate		4,000 (d)	8,000 (d)	4,000 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b)	-	250,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0	-	6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inco			_,			(-)	(-)		
Georgia	1.0	-	6.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.4	7	1,429 (b)	-	10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
Illinois	3.75			1		lat rate		2,000	4,000	2,000	
Indiana	3.3			1		lat rate		1,000	2,000	2,500 (i)	
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	5.15			1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.25			1	F	lat rate		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 Inco	me Tax				,				
New Hampshire	State Incor	ne Tax o	f 5% on Divide	ends and Int	erest Income Or	ly					
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	5.75	-		1	F	lat rate			None		
North Dakota (a)	1.22	-	3.22	5	37,450 (q)	-	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
Ohio (a)	0.528		5.333	9	5,200	-	208,000	2,200 (r)	4,400 (r)	1,700 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,350 (b)	-	125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
Pennsylvania	3.07			1	F	lat rate			None		
Rhode Island (a)	3.75	-	5.99	3	60,550	-	137,650	3,850	7,700	3,850	
South Carolina (a)	0.0	-	7.0	6	2,910	-	14,550	4,000 (d)	8,000 (d)	4,000 (d)	
South Dakota	No S	State Inco	me Tax								
Tennessee	State Incor	ne Tax o	f 6% on Divide	ends and Int	erest Income Or	ly		1,250	2,500	0	
Texas	No S	State Inco	me Tax								
Utah	5.0			1	F	lat rate		(t)	(t)	(t)	
Vermont (a)	3.55	-	8.95	5	37,450 (u)		411,500 (u)	4,000 (d)	8,000 (d)	4,000 (d)	
Virginia	2.0	-	5.75	4	3,000	-	17,001	930	1,860	930	
Washington	No S	State Inco	me Tax								
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.4	-	7.65	4	11,090 (v)	-	244,270 (v)	700	1,400	700	
Wyoming	No S	State Inco	me Tax								
						-					
District of Columbia (w)	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. 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.
 ii) Kansas tax rates are scheled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.

x) 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 filing jointly, the same tax rates apply to income brackets ranging from \$36,650 to \$257,261.

n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon. o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.

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

q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.

r) Ohio provides an additional tax credit of \$20 per exemption.

s) The income brackets reported for Oklahoma are for single persons. For married persons 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 \$62,600 to \$411,500

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 \$14,790 to \$325,700.

(w) Tax rates in the District of Columbia and Hawaii are scheduled to decrease for tax year 2016.

Source: Federation of Tax Administrators, February 2015. http://www.taxadmin.org/fta/rate/ind_inc.pdf

28-May-14

State Individual Income Taxes, 2014

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

		Rate Range	Number						Federal
	(in	percents)	of	Income E	rackets	Pers	sonal Exempti	ons	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 Stat	te Income 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	Flat		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		te Income Tax	Ŭ	0,000	00,001		220 (0)		
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	- 7.4	1	Flat		2,000	4,000	2,000	
Indiana	3.4		1	1 1au	ale	1,000	2,000	2,500 (j)	
lowa (a)	0.36	- 8.98	9	1.515 -	68,175	40 (c)	2,000 80 (c)	2,300 (j) 40 (c)	Yes
Kansas	2.7	- 4.8 (j)	2	1,515 15,00		2,250	4,500	2,250	163
	2.0	- 6.0	6	3.000 -					
Kentucky Louisiana	2.0	- 6.0	3	12,500 (b) -	75,001 50,001 (b)	20 (c) 4,500 (k)	40 (c) 9,000 (k)	20 (c) 1,000	Yes
	0.0	- 7.95	3			3,900 (K)	9,000 (K) 7,800	3,900	res
Maine (a)	2.0	- 5.75	8	5,200 (b) - 1,000 (l) -	20,900 (b)	3,200	6,400	3,900	
Maryland		- 5.75			250,000 (I)				
Massachusetts (a)	5.2		1	Flat		4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat		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 -	10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000 -	9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	- 6.9	7	2,700 -	16,400	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	- 6.84	4	3,000 (b) -	29,000 (b)	128 (c)	256 (c)	128 (c)	
Nevada		te Income Tax	1 1						
New Hampshire		Tax of 5% on Divid							
New Jersey	1.4	- 8.97	6	20,000 (o) -	500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (p) -	16,001 (p)	3,950 (d)	7,900 (d)	3,950 (d)	
New York	4.0	- 8.82	8	8,200 (b) -	1,029,250 (b)	0	0	1,000	
North Carolina	5.8	-	1	Flat			None		
North Dakota (a)	1.22	- 3.22	5	36,900 (q) -	405,100 (q)	3,950 (d)	7,900 (d)	3,950 (d)	
Ohio (a)	0.534	5.392	9	5,000 -	200,000	1,700 (r)	3,400 (r)	1,700 (r)	
Oklahoma	0.5	- 5.25	7	1,000 (s) -	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,250 (b) -	125,000 (b)	191 (c)	382 (c)	191 (c)	Yes (n)
Pennsylvania	3.07		1	Flat	ate		None		
Rhode Island (a)	3.75	- 5.99	3	59,600 -	135,500	3,800	7,600	3,800	
South Carolina (a)	0.0	- 7.0	6	2,880 -	14,400	3,950 (d)	7,900 (d)	3,950 (d)	
South Dakota	No Stat	te Income Tax							
Tennessee	State Income	Tax of 6% on Divid	ends and Int	erest Income Only		1,250	2,500	0	
Texas	No Stat	te Income Tax	1						
Utah	5.0		1	Flat	ate	(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	
Washington	No Stat	te Income Tax					-		
West Virginia	3.0	- 6.5	5	10,000 -	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.4	- 7.65	4	7,500 (v) -	225,000 (v)	700	1,400	700	
Wyoming		te Income 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.

 a) of print or an even prior 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) Connectcut'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.
 ii) Kansas tax rates are scheled to decrease on 1/1/2015. New rates will range from 2.7% to 4.6%.

x). 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.

in 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 joint returns in Missouri and Montana, and to \$6,100 for all filers in Oregon. o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.

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

a) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$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 to \$405,100.

y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$10,000 to \$300,000.

Source: Federation of Tax Administrators, February 2014. http://www.taxadmin.org/fta/rate/ind inc.pdf

State Individual Income Taxes, 2013 (Tax rates for tax year 2013 -- as of January 1, 2013)

	Tax Rate Ran	nge Number						Federal
State	(percent)	of	Income I	Brackets	Per	sonal Exemptio	ns	Income Tax
		High Brackets	Lowest	Highest	Single	Married	Dependents	Deductible?
Alabama	2.0 -	5.0 3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Incom	ne Tax						
Arizona	2.59 - 4	1.54 5	10,000 (b) -	150,001 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0 -	7.0 6	4,899 -	34,000	23 (c)	46 (c)	23 (c)	
California (a)	1.0 - 1	L2.3 (f) 9	7,455 (b) -	500,000 (b)	104 (c)	208 (c)	321 (c)	
Colorado	4.63	1	Flat	rate	3,900 (d)	7800 (d)	3900 (d)	
Connecticut	3.0 -	6.7 6	10,000 (b) -	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2 - 6	5.75 6	5,000 -	60,001	110 (c)	220 (c)	110 (c)	
District of Columbia	4.0 - 8	3.95 4	10,000 -	350,000	1,675	3,350	1,675	
Florida	No State Incom	ne Tax						
Georgia	1.0 -	6.0 6	750 (h) -	7,001 (h)	2,700	5,400	3,000	
Hawaii		1.0 ########	2,400 (b) -	200,001 (b)	1,040	2,080	1,040	
Idaho (a)		7.4 7	1,380 (b) -	10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)	
Illinois	5.0	1	Flat	rate	2,000	4,000	2,000	
Indiana	3.4	1	Flat	rate	1,000	2,000	2,500 (i)	
Iowa (a)		3.98 9	1,494 -	67,230	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.0 - 4	1.90 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		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		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	Flat		3,763	7,526	3,763 (m)	
Minnesota (a)		7.85 3	24,270 (l) -	79,730 (I)	3,900 (d)	7,800 (d)	3,900 (d)	
Mississippi		5.0 3	5,000 -	10,001	6,000	12,000	1,500	
Missouri		6.0 ########	1,000 -	9,001	2,100	4,200	1,200	Yes (m)
Montana (a)		6.9 7	2,700 -	16,400	2,240	4,480	2,240	Yes (m)
Nebraska (a)		5.84 4	2,400 (b) -	27,001 (b)	126 (c)	252 (c)	126 (c)	
Nevada	No State Incom		I					
New Hampshire		Tax of 5% on Divider						
New Jersey	-	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		3.82 8	8,200 (b) -		0	0	1,000	
North Carolina		7.75 3	12,750 (p) -	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)		3.99 5 925 9	36,250 (q) -	398,350 (q)	3,900 (d)	7,800 (d)	3,900 (d)	
Ohio (a) Oklahoma		925 9 5.25 7	5,200 - 1.000 (s) -	208,500	1,650 (r)	3,300 (r)	1,650 (r)	
		9.9 4	, (.)	8,701 (s)	1,000	2,000	1,000	Vac (m)
Oregon (a)	3.07	9.9 4	3,250 (b) - Flat	125,000 (b)	188 (c)	376 (c)	188 (c)	Yes (m)
Pennsylvania		5.99 3	58.600 -	133.250	3.750	7.500	3.750	
Rhode Island (a)		7.0 6	2,850 -	14,250	-,	7,800 (d)	3,900 (d)	
South Carolina (a) South Dakota	No State Incom		2,850 -	14,230	3,900 (d)	7,800 (u)	3,500 (u)	
Tennessee		Tax of 6% on Divider	 ads and Interest	ncome Only	1,250	2,500	0	
Texas	No State Incom			neome omy	1,230	2,500	0	
Utah	5.0	1	Flat	rate	(t)	(t)	(t)	
Vermont (a)		3.95 5	35,350 (u)	388,350 (u)	3,900 (d)	7,800 (d)	3,900 (d)	
Virginia		5.75 4	3,000 -	17,001	930 (u)	1,860 (u)	930 (u)	
Washington	No State Incom		3,000	17,001	550	1,000	550	
West Virginia		6.5 5	10,000 -	60,000	2,000	4,000	2,000	
Wisconsin (a)		7.75 5	10,750 (v) -	236,600 (v)	700	1,400	2,000	
Wyoming	No State Incom		10,750 (0)	230,000 (V)	,00	1,400	,00	

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.

 (e) In Alabama, the per-dependent 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.

(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

(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

(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

(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.

Source: Federation of Tax Administrators, January 2013. http://www.taxadmin.org/fta/rate/ind_inc.pdf

28-May-14

State Individual Income Taxes, 2012

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

		ax Rate R		Number		_					Federal
		in perce		of	Incom	e 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	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	FI	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	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	-	7.8	8	1,338 (b)	-	26,760 (b)	3,700 (d)	7,400 (d)	3,700 (d)	
Illinois	5.0			1	Fl	lat rat		2,000	4,000	2,000	
Indiana	3.4			1	Fl			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	
Kentucky	2.0		6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0		6.0	3	12,500 (b)	-	50,001 (b)	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0	-	8.5	4	5,100 (b)		20,350 (b)	2,850	5,700	2,850	105
Maryland	2.0		5.5	7	1,000		500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3		0.0	1	Fl	lat rat		4,400	8,800	1,000	
Michigan (a)	4.35			1	Fl			3,600	7,200	4,200 (k)	
Minnesota (a)	5.35	_	7.85	3	23,670 (I)	alia	77,731 (I)	3,700 (d)	7,400 (d)	3,700 (d)	
Mississippi	3.0		5.0	3	5,000	2	10,001	6,000	12,000 (u)	1,500 (u)	
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	2,100	4,380	2,190	Yes (m)
Nebraska (a)	2.56		6.84	4	2,400 (b)	2	27,001 (b)	123 (c)	4,300 246 (c)	123 (c)	163 (11)
Nevada		- State Inco		-7	2,400 (b)		27,001 (b)	120 (0)	240 (0)	125 (0)	
New Hampshire				I ande and Int	erest Income Onl	by .					
New Jersev	1.4		8.97		20,000 (n)	'y	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (n)	2	16,001 (o)	3,700 (d)	7,400 (d)	3,700 (d)	
New York	4.0	-	8.82	8	8,000 (b)	2	1,000,000 (b)	3,700 (u) 0	7,400 (u) 0	1,000 (u)	
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 (p)	2	388,350 (q)	3,700 (d)	2,300 7,400 (d)	3,700 (d)	
	0.587	-	5.925	9	5.100	-	204,200	1,650 (r)		1,600 (r)	
Ohio (a) Oklahoma	0.567		5.925	9 7	1,000 (s)	-	8,701 (s)	1,000 (1)	3,300 (r) 2,000	1,000 (1)	
	5.0		5.25 9.9	4	2,000 (s)	-	125,000 (b)	183 (c)	2,000 366 (c)	1,000 183 (c)	Yes (m)
Oregon (a)	3.07	-	9.9	1	2,000 (b) Fl			165 (C)	None	163 (C)	res (III)
Pennsylvania	3.07		F 00	3				2.650	None 7,300	2.650	
Rhode Island (a)	0.0	-	5.99 7.0	6	57,150	-	129,900	3,650		3,650	
South Carolina (a) South Dakota		- State Inco		0	2,800	-	14,000	3,700 (d)	7,400 (d)	3,700 (d)	
								1.050	0.500	0	
Tennessee				ends and inte	erest Income On	iy		1,250	2,500	0	
Texas		State Inco	me rax		-			(1)	(1)	(1)	
Utah	5.0 3.55		8.95	1 5	Fl	iat rat		(t)	(t)	(t)	
Vermont (a)		-			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		State Inco			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)	4.6	-	7.75	5	10,570 (v)	-	232,660 (v)	700	1,400	700	
Wyoming	NoS	State Inco	me lax								
District of Oslaw 11	10		0.05		10.000	-	250.000	1.675	2 250	1.675	
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.

Indiana includes an additional exemption of \$1,500 for each dependent child.
 The amounts reported for Louisiana are a combined personal exemption-standard deduction.

k, Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2013. 1) The income brackets reported for Minnesota are for single individuals. For married couples filing 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 to \$388,350.

y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$14,090 to \$310,210.

Source: Federation of Tax Administrators, February 2012.

http://www.costbasis.com/images/State Income Tax Rates 2012.pdf

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

		x Rate F		Number of	Incon	ne Bra	ckets	Per	sonal Exemption	ons	Federal Income Tax
State	Low	in perce	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (1)		3.001 (b)	4 500	3.000	500 ()	
Alabama Alaska		- State Inco		3	500 (b)	-	3,001 (D)	1,500	3,000	500 (e)	Yes
	2.59		4.54	-	40.000 (h)		450.004 (b)	0.400	4 000	0.000	
Arizona		-	4.54	5 6	10,000 (b) 3.899	-	150,001 (b)	2,100 23 (c)	4,200 46 (c)	2,300 23 (c)	
Arkansas (a)	1.0	-	9.3 (f)	6		-	32,700				
California (a) Colorado	1.0 4.63	-	9.3 (1)	0	7,124 (b)	- lat rate	46,767 (b)	99 (c) 3.650 (d)	198 (c) 7300 (d)	99 (c)	
Connecticut	4.63		6.5	3	10.000 (b)	- at rate	500.001 (b)	13,000 (d)	24,000 (g)	3650 (d) 0	
Delaware	2.2	-	6.95	6	5.000 (B)	-	60.001 (b)	13,000 (g) 110 (c)			
Florida		- State Inco		0	5,000	-	60,001	110 (C)	220 (c)	110 (c)	
Georgia	1.0	biate mou	6.0	6	750 (h)	-	7.001 (h)	2,700	5.400	3.000	
Hawaii	1.4	-	11.0	12	2.400 (b)	2	200,001 (b)	1.040	2.080	1.040	
Idaho (a)	1.4	-	7.8	8	2,400 (b) 1.315 (b)	-	26.320 (b)	3.650 (d)	2,080 7.300 (d)	3.650 (d)	
Illinois	5.0	- (i)	1.0	° 1		- lat rate		2,000	4.000	2.000	
Indiana	3.4	(1)		1		lat rate		1.000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1.439 (k)	-	64.756 (k)	40 (c)	2,000 80 (c)	2,300 (j) 40 (c)	Yes
Kansas	3.5	-	6.45	3	15.000 (b)	-	30.001 (b)	2,250	4.500	2.250	res
Kentuckv	2.0	-	6.0	6	3.000 (b)		75.001	2,250 20 (c)	4,500 40 (c)	2,250 20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	2	50.001 (b)	4.500 (l)	9.000 (1)	1.000	Yes
Maine (a)	2.0	-	8.5	4	4,949 (b)		19,750 (b)	2,850	5,700	2,850	res
Maryland	2.0	-	5.5	7	1,000	-	500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3	-	5.5	1		- lat rate		4,400	8,800	1,000	
Michigan (a)	4.35			1		lat rate		3,600	7,200	4,200 (m)	
Minnesota (a)	5.35		7.85	3	22,770 (n)	-	74,781 (n)	3,650 (d)	7,200 7,300 (d)	3,650 (d)	1
Mississippi	3.0	-	5.0	3	5,000		10,001	6,000	12,000 (0)	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	2	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)	165(0)
Nevada		- State Inco		-4	2,400 (b)	-	27,001 (b)	110 (0)	230 (0)	110 (0)	
New Hampshire			x of 5% on								
New Jersey	1.4	-	8.97	6	20,000 (p)	-	500,000 (p)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (q)	-	16,001 (q)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	_	8.97	7	8,000 (r)		500,001 (r)	0,000 (0)	0,000 (0)	1,000	
North Carolina	6.0		7.75	3	12,750 (s)		60,000 (s)	1,150	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)	1,000 (u)	2,000	1,000 (u)	
Oregon (a)	5.0		11.0	5	2,000 (b)		250,001 (b)	177 (c)	354 (c)	177 (c)	Yes (o)
Pennsylvania	3.07		11.0	1		lat rate			None		103 (0)
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		Ŭ	2,140		10,701	0,000 (u)	7,000 (0)	0,000 (u)	
oodan Dakota			x of 6% on								
Tennessee			erest Income					1250	2500	0	
Termessee	Dividenda	Only	i cot income					1200	2000	0	
Texas	Nos	State Inco	me Tax								
Utah	5.0	nato moc		1	F	lat rate		(w)	(w)	(w)	
Vermont (a)	3.55		8.95	5	34,000 (x)	aride	373,651 (x)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0		5.75	4	3,000 (X)		17,001	930	1,860	930	
Washington		- State Inco			0,000	-	17,001	5555	1,000	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)	2	221,661 (y)	700	1,400	700	
Wyoming		- State Inco		Ŭ	10,010 (0)	-	221,001 (y)	100	1,400	700	
						-					
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 Iowa.

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 n) The income bracke \$33,280 to \$132,220.

o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,850 for all filers in Oregon.
p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.

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

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.

subjock. 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.

 v) 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).

W 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

State Individual Income Taxes, 2010

		av Data D		I Maria I and				1			Federal
		ax Rate Ra (in percer		Number of	Incon	no Br	ackets	Bor	sonal Exempt	ione	Federal Income Tax
State	Low	(in percer	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Olute	2011			Druckets	2011001		inghoot	Giligio	married	Dopondonito	Deddetible
Alabama	2.0	-	5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	*
Alaska	No S	State Incor	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	3,899 (b)	-	32,600 (b)	23 (c)	46 (c)	23 (c)	
California (a)	1.25	-	9.55 (w)	6	7,300 (b)	-	47,900 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63			1	F	lat ra	te		None		
Connecticut	3.0	-	6.5	3	10,000 (b)	-	500,001 (b)	13,000 (f)	26,000 (f)	0	
Delaware	2.2	-	6.95	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		State Incor									
Georgia	1.0	-	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
ldaho (a)	1.6	-	7.8	8	1,320 (h)	-	26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0			1		lat ra		2,000	4,000	2,000	
Indiana	3.4			1		lat ra		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	
Kentucky	2.0	-	6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	-	8.5	4	4,949 (b)	-	19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	-	6.25	8	1,000	-	1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3			1		lat ra		4,400	8,800	1,000	
Michigan (a)	4.35			1		lat ra		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		State Incor									
			s Limited to								
New Hampshire	Dividend	s and Inter Only	rest Income								
New Jersey	1.4	-	10.75	8	20,000 (I)		1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (m)	-	16,000 (m)		7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (m)	-	500,000 (m)	0 3,030 (u)	7,300 (u) 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 (p)	
Oregon (a)	5.0	_	11.0	5	2,000 (b)	_	250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07		11.0	1		lat ra		110 (0)	None		(1)
Rhode Island	3.8	-	9.9 (y)	5	33,500 (y)	-	372,950 (y)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	-	7.0	6	2,740	-	13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Incor		Ŭ	2,7.10		10,101	0,000 (0)	1,000 (u)	0,000 (u)	
			s Limited to								
Tennessee			rest Income								
1011100000	Diridona	Only									
Texas	No S	State Incor	me Tax								
Utah	5.0			1	F	lat ra	te	(t)	(t)	(t)	
Vermont (a)	3.55	-	8.95	5	33,950 (u)	-	372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	-	5.75	4	3,000	-	17,000	930	1,860	930	
Washington		State Incor									
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	7.75	5	10,220 (v)	-	225,001 (v)	700	1,400	700	
Wyoming		State Incor			== (.)				,		
,						-					
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.

(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 util they are eliminated for households earning over \$61,000.
(g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging from \$1,000 to \$10,000.
(h) For joint returms, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.
(i) Combined personal exemption and standard deduction.
(j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,280 to over \$132,221. A 6.4% AMT rate is also applicable.

rate is also applicable

(i) 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. (i) 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 \$4,800 to over \$24,000. Married

couples filling 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).

Source since the standard state of the standard state of the standard state of the state s

(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.
 (g) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
 (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
 (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.
 (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,620 to \$300,000.
 (w) An additional 1% tax is imposed on taxable income over \$1 million. Tax rates are scheduled to fall by 0.25% after 2011.
 (x) The tax brackets reported are for single individuals. For married taxpayers, filing jointly, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
 (w) An additional 1% tax is imposed on taxable income over \$1 million. Tax rates are scheduled to fall by 0.25% after 2011.
 (x) The tax brackets reported are for single individuals. For married taxpayers, filing jointly, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
 (y) Or an alternative flat rate of 6.5%. Rates reported are for a single filer calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
 (y) Or an alternative flat rate of 6.5%. Rates reported are for a single filer calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayer

Source: Federation of Tax Administrators, February 2010. http://www.taxadmin.org/fta/rate/ind_inc.pdf

State Individual Income Taxes, 2009

	Tax F	Rate Range	Number							Federal
		percents)	of	Incom	ne Brad	ckets	Pers	onal Exempti	ons	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	1000 (x)	*
Alaska	-	e Income Tax	Ŭ	000 (b)		0,000 (b)	1,000	0,000	1000 (x)	
Arizona	2.59	- 4.54	5	10,000 (b)	_	150,000 (b)	2.100	4.200	2,100	
Arkansas (a)	1.0	- 7.0 (e)	6	3,899	_	32,600	23 (c)	46 (c)	23 (c)	
California (a)	-	- 9.55 (w)	6	7,060 (b)	-	46,349 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63	0.00 (11)	1		lat rate			None		
Connecticut	3.0	- 6.5	3	10,000 (b)	-	500,000 (b)	13,000 (f)	24,000 (f)	0	
Delaware	2.2	- 5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida		e Income Tax	Ŭ	0,000		00,000		220 (0)		
Georgia	1.0	- 6.0	6	750 (a)	-	7.000 (a)	2.700	5.400	3.000	
Hawaii	-	- 11.0	12	2,400 (b)	-	200,000 (b)	1.040	2.080	1.040	
Idaho (a)		- 7.8	8	1,272 (h)	-	25,441 (h)	3,650 (d)	7,300 (d)	3,650 (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	1.407	-	63.315	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	5,500 (i)	1,000 (i)	*
Maine (a)	2.0	- 8.5	4	5,050 (y)	-	20,150 (y)	2,850	5,700	2,850	
Maryland	2.0	- 6.25	8	1,000	-	1,000,000	3,200 (z)	6,400	3,200	
Massachusetts (a)	5.3		1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.35		1	F	lat rate		3,600	7,200	3,600	
Minnesota (a)	5.35	- 7.85	3	22,730 (j)	-	74,650 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	- 5.0	3	5,000	-	10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,600	-	15,400	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	- 6.84 (aa)	4	2,400 (b)	-	27,000 (b)	118 (c)	236 (c)	118 (c)	
Nevada	No Stat	e Income Tax								
	State Income	e Tax is Limited to								
New Hampshire	Dividends an	nd Interest 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		- 8.97	7	8,000 (b)	-	500,000 (b)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (n)	-	60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	- 4.86 (o)	5	33,950 (o)	-	372,950 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.010	- 6.24	9	5,000	-	200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.0	- 5.5	7	1,000 (q)	-	8,700 (q)	1,000	2,000	1,000	
Oregon (a)	0.0	- 11.0	5	3,050 (b)	-	250,000 (b)	176 (bb)	352 (bb	176 (bb) * (r)
Pennsylvania	3.07		1		lat rate			None		
Rhode Island	3.75	- 9.9 (s)	5	33,950 (s)	-	372,950 (s)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	- 7.0	6	2,670	-	13,350	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		e Income Tax								
_		e Tax is Limited to								
Tennessee		nd Interest Income								
_		Only								
Texas		e Income Tax		_						
Utah	5.0		1		lat rate		(t)	(t)	(t)	
Vermont (a)	3.55	- 9.4	5	33,950 (u)		372,950 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0	- 5.75	4	3,000	-	17,000	930	1,860	930	
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)	4.6	- 7.75	5	10,220 (v)	-	225,000 (v)	700	1,400	700	
Wyoming	No State	e Income Tax								
District of Columnities	10	- 8.5	3	10.000	-	10.000	4.675	2.250	4.675	
District of Columbia	4.0	- 8.5	3	10,000	-	40,000	1,675	3,350	1,675	L

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

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

(c) Tax credits.

 (d) These states allow personal exemption or standard deductions as provided in the IRC.
 (e) A special tax table is available for low income taxpayers reducing their tax payments.
 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$38,000 (single) or \$71,000 (married couple

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

(1) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,220 to over \$131,970. A 6.4% AMT rate is also applicable. (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.

(ii) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply to income under 40,000 to over \$24,000. (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 \$24,000.

(ii) 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 \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.

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

(b) Plus an additional \$20 per exemption tax credit.
(c) Plus an additional \$20 per exemption tax credit.
(c) Plus an additional \$20 per exemption tax credit.
(c) Plus an additional \$20 per exemption tax credit.
(c) Plus to trackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$15,000.
(c) Deduction is limited to \$5,850 in Oregon.
(c) 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 \$6,700 to \$372,950.
(c) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,511 in income (\$25,022 for joint returns).
(u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.
(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income 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 under \$56,700 to over \$372,950.
(v) 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 to income under \$10,150 to over \$40,350.
(z) Lower exemption amounts are allowed for high income taxpayers.

(a) The average reprint reprint and the angle matrix and the matrix average reprint and the average reprint avera

Source: State tax forms as of March 1, 2009

7-May-08

State Individual Income Taxes, 2008

	Tax Rat	te Range	Number							Federal
	(in pe	rcents)	of	Income	e Brack	ets	Pers	onal Exempti	ons	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	No State I	ncome 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	Fla	at 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 I	ncome 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	
ldaho (a)	1.6 -	7.8	8	1,237 (h)	-	24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
Illinois	3.0		1		at rate		2,000	4,000	2,000	
Indiana	3.4		1		at rate		1,000	2,000	1,000	
lowa (a)	0.36 -	8.98	9	1,379	-	62,055	40 (c)	80 (c)	40 (c)	*
Kansas	3.5 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0 -	6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0 -	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0 -	8.5	4	4,849 (b)	-	19,450 (b)	2,850	5,700	2,850	
Maryland	2.0 -	5.5	7	1,000		500,000	2,400	4,800	2,400	
Massachusetts (a)	5.3		1		at rate		4,125	8,250	1,000	
Michigan (a)	4.35		1		at 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		ncome Tax								
		Fax is Limited to								
New Hampshire		Interest Income								
N		nly		00.000 (1)		500 000 (I)	4 000	0.000	4 500	
New Jersey	1.4	8.97	6 4	20,000 (I)		500,000 (I)	1,000	2,000	1,500	
New Mexico	1.7 - 4.0 -	5.3 6.85	4 5	5,500 (m)	-	16,000 (m)	3,500 (d)	7,000 (d) 0	3,500 (d)	
New York	6.0 -	7.75	3	8,000 (b)	-	20,000 (b)	-	-	1,000	
North Carolina (n)	2.1 -	5.54 (o)		12,750 (n)	-	60,000 (n)	3,500 (d)	7,000 (d)	3,500 (d)	
North Dakota (a) Ohio (a)	0.618 -	6.24 (0)	9	31,850 (o) 5,000		349,701 (o) 200,000	3,500 (d) 1,450 (p)	7,000 (d) 2,900 (p)	3,500 (d) 1,450 (p)	
Oklahoma	0.018 -	5.5 (q)	9 7	1,000 (q)	-	8,701 (q)	1,450 (p) 1,000	2,900 (p) 2,000	1,450 (p) 1,000	
Oregon (a)	5.0 -	9.0	3	2,900 (b)	-	7,300 (b)	169 (c)	2,000 338 (c)	169 (c)	* (r)
Pennsylvania	3.07	0.0	1		at rate		100 (0)	None	100 (0)	(1)
Rhode Island		al tax rates (s)		1 12	at fate					
South Carolina (a)	0.0 -	7.0	6	2,670	-	13,350	3,500 (d)	7,000 (d)	3,500 (d)	
South Dakota		ncome Tax	Ŭ	2,010		10,000	0,000 (u)	7,000 (u)	0,000 (u)	
		Fax is Limited to								
Tennessee		Interest Income								
		nly								
Texas	No State I	ncome Tax								
Utah	5.0		1	Fla	at rate		(t)	(t)	(t)	
Vermont (a)	3.6 -	9.5	5	32,550 (u)		357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0 -	5.75	4	3,000	-	17,000	930	1,860	930	
Washington	No State I	ncome Tax								
West Virginia	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6 -	6.75	4	9,700 (v)	-	145,460 (v)	700	1,400	700	
Wyoming	No State I	ncome Tax								
					-					
District of Columbia	4.0 -	8.5	3	10,000	-	40,000	1,675	3,350	1,675	1

(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.

(b) For joint returns, the taxes are twice the tax imposed on half the income.
(c) Tax credits.
(d) These states allow personal exemption or standard deductions as provided in the IRC.
(e) A special tax table is available for low income taxpayers reducing their tax payments.
(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.
(g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.
(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. (I) 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

(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.

(c) Plus an additional \$20 per exemption ta credit. (c) Plus an additional \$20 per exemption tax credit. (c) Plus an additional \$20 per exemption tax credit. (c) Plus are targe 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. (c) Peduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.

(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/temized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
(u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$54,400 to over \$357,700.
(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
(w) An additional 1% tax is imposed on taxable income over \$1 million.

9-Nov-07

State Individual Income Taxes, 2007

		ate Range ercents)	Number of	Incom	ne Bra	ckets	Por	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	ic bru	Highest	Single	Married	Dependents	Deductible
						Ť	•			
Alabama	2.0 -	5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	*
Alaska		Income Tax								
Arizona	2.59 -	4.54	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0 -	7.0 (e)	6	3,599	-	30,100	22 (c)	44 (c)	22 (c)	
California (a)	1.0 -	9.3 (w)	6	6,622 (b)	-	43,468 (b)	91 (c)	182 (c)	285 (c)	
Colorado	4.63		1		lat rate			None		
Connecticut	3.0 -	0.0	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		Income Tax								
Georgia	1.0 -	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4 -	0.20	9	2,400 (b)	-	48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6 -	7.8	8	1,198 (h)	-	23,964 (h)	3,400 (d)	6,800 (d)	3,400 (d)	
Illinois	3.0		1		lat rate		2,000	4,000	2,000	
Indiana	3.4		1		lat rate		1,000	2,000	1,000	
lowa (a)	0.36 -	0.00	9	1,343	-	60,436	40 (c)	80 (c)	40 (c)	*
Kansas	3.5 -		3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0 -		6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0 -	0.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0 -	0.0	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		lat rate		4,125	8,250	1,000	
Michigan (a)	3.9	7.05	1		lat rate		3,300	6,600	3,300	
Minnesota (a)	5.35 -	7.85	3	21,310 (j)	-	69,991 (j)	3,400 (d)	6,800 (d)	3,400 (d)	
Mississippi	3.0 -		3	5,000	-	10,000	6,000	12,000	1,500	+ (-)
Missouri	1.0	0.0	10 7	1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0 - 2.56 -	6.84	4	2,300	-	14,500	1,980	3,960	1,980	* (r)
Nebraska (a) Nevada			4	2,400 (k)	-	27,001 (k)	106 (c)	212 (c)	106 (c)	
Nevada		Income Tax Tax is Limited to								
New Hampshire		d Interest Income								
New Hampshire		Only								
New Jersey	1.4 -		6	20,000 (I)		500,000 (I)	1,000	2,000	1,500	
New Mexico	1.4 -		4	5,500 (m)	2	16,000 (n)	3,400 (d)	2,000 6,800 (d)	3,400 (d)	
New York	4.0 -		5	8,000 (b)	-	20,000 (h)	3,400 (u) 0	0,800 (u) 0	1,000	
North Carolina (n)	6.0 -	8.0	4	12,750 (n)	-	120,000 (b)	3,400 (d)	6,800 (d)	3,400 (d)	
North Dakota (a)	2.1 -		5	30,650 (o)		336,550 (o)	3,400 (d)	6,800 (d)	3,400 (d)	
Ohio (a)	0.649 -		9	5,000	-	200,000	1,400 (p)	2,800 (p)	1,400 (u)	
Oklahoma	0.5 -		7	1,000 (b)	_	10,000 (b)	1,000	2,000 (p)	1,000	* (q)
Oregon (a)	5.0 -	9.0	3	2,750 (b)	-	6,851 (b)	159 (c)	2,000 318 (c)	159 (c)	* (r)
Pennsylvania	3.07	0.0	1		lat rate		100 (0)	None	100 (0)	(1)
Rhode Island		eral tax rates (s)			iarian					
South Carolina (a)	2.5 -	7.0	6	2,570	-	12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota		Income Tax	Ű	2,010		12,000	0,100 (u)	0,000 (u)	0,100 (u)	
ooddin Dallola		Tax is Limited to								
Tennessee		d Interest Income								
1011100000		Only								
Texas		Income Tax								
Utah (a)	2.3 -	6.98 (t)	6	1000 (b)	-	5,501 (b)	2,550 (d)	5,100 (d)	2,550 (d)	* (t)
Vermont (a)	3.6 -	9.5	5	30,650 (u)		336,551 (u)	3,400 (d)	6,800 (d)	3,400 (d)	(-/
Virginia	2.0 -	5.75	4	3,000	-	17,000	900	1,800	900	
Washington		Income Tax		0,000		,000		1,000	000	
West Virginia	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6 -	6.75	4	9,160 (v)	-	137,411 (v)	700	1,400	700	
Wyoming		Income Tax		-, (•)				.,		
,					-					
	4.5 -	8.7	3	10,000		40,000	2,400	4,800	2,400	1

(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.

(i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT rate is also applicable.

(k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$50,001.

(ii) 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 taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
(o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
(o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
(p) Plus an additional \$20 per exemption tax credit.
(a) The rate range raped redit is for single network reducting federal income tax. For married persone filing lightly, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An additional \$20 per exemption is allowed for joint returns or unmarried head of households.

(p) Prios an additional sco per exemption tax text.
(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 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.

(1) 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.

Income with limited beductions. (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$51,200 to over \$336,551. (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,210. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over. (w) An additional 1% tax is imposed on taxable income over \$1 million.

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

State	Taxable	Marginal	Taxable	Marginal	Taxable	Marginal	Taxable	Marginal
Alabama	\$0-\$500 \$501- \$3,000	20 40	\$0-\$500 \$501- \$3,000	20 40	\$0-\$500 \$505- \$2,000	20 40	\$0-\$1,000 \$1,001- \$6,000	2.0 4.0
Alaska	\$1,000 NO STATE I	20 40 50 NCOME TAX	\$3,000 NO STATE	2:0 4:0 5:0 NOCREE TAX 2:87 3:20 3:74 4:72 5:04	\$3,000 NO STATE I	20 40 50 NCOME TAX	\$6,000 61,000 85-820,000 \$20,005 \$50,000 \$50,005 \$50,005	2.0 4.0 5.0
	NO STATE SI-510 000 \$10,001- \$25,000 \$25,001- \$50,000	2.87 3.20 3.74 4.72	NO STATE SI-200,001- S20,001- S20,000 S20,001- S20,000	2.87	80.000 NO STATE I \$10,000 \$10,001 \$25,000 \$25,001	2.87 3.20 3.74 4.72	\$0-\$20,000 \$20,001-	2.87
Arizona	\$25,000 \$25,001- \$50,000	274 472	\$50,000 \$50,001- \$100,000	374 472	\$10,001- \$25,000 \$25,001-	274 472	\$50,000 \$50,001- \$100,000	2.87 3.20 3.74 4.72 5.04
	200,000 2012(7,489) 21,500- 27,000- 27,000- 270,500- 2016(2,179) 2016(2,179) 2016(2,179) 2016(2,179)	504 10	\$0-\$2,499 \$3,500-	\$04 10	225,001- 20120,489 21,500- 27,000- 27,000- 210,499 210,500- 2015,500-	504 10	\$0-\$2,499 \$3,500-	5.04
Arkansas	\$5,999 \$7,000-	10 25 35 45 60 70	30 327,000 31,500- 35,806 37,000- 39,300 39,300 39,300 39,300 39,300 39,300 39,300 30,4000 30,4000 30,400 30,4000 30,40000000000	10 25 15 45 40 70	\$5,999 \$7,000-	10 25 35 45 60 70	\$0527,009 \$1,505 \$4,609 \$7,005 \$10,609 \$10,505 \$10,505 \$10,505 \$12,505 \$22,555 \$22,555 \$47,582 \$47,582 \$47,582	1.0 2.5 3.5 4.5 6.0 7.0
	\$10,500-	60 70	\$10,500-	6.0 7.0	\$10,500-	60 70	\$10,500-	6.0 7.0
	\$6,320- \$14,679	10 20	\$12,645- \$29,959	10 20 40 60 80 83 462% d	\$6,320- \$14,879	10 20	\$12,639- \$29,658	1.0 2.0 4.0 8.0 9.3 4.02%
California *	\$6,320- \$14,979 \$14,980- \$23,641 \$23,642- \$23,642-	20 40 60 80	\$29,900- \$38,619	40 60 80	\$6,200- \$14,979 \$14,980- \$23,641 \$23,642-	20 40 60 80	\$29,959- \$47,292	6.0 8.0
Colorado ²	Al Brackets	80 9.3 4.62% of Federal	Al Rockets	9-3 4-62% of Federal	Al Bracket	9.3 4.62% of Federal	All Brackets	9.3 4.62% / Federal
Canada		30 50	\$0-\$16,000	10 50	\$0-	30 50	\$0-\$20,000	2.0 5.0
Connectors	\$2-\$10,000 \$10,001+ \$2,005- \$5,000 \$5,000 \$10,001- \$20,000 \$10,001- \$20,000		\$0-\$16,000 \$15,001+ \$25,2000 \$2,001- \$5,000 \$5,000- \$10,000 \$10,000		\$752,000 \$2,001- \$2,001- \$5,001- \$10,000 \$10,001- \$20,000 \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$20,000- \$2,000-		\$0-\$20,000 \$20,00+ \$2-\$2,000 \$2,80+ \$5,80+ \$5,80+ \$50,000 \$10,00+ \$20,000 \$0,00+	5.0
Determone	\$5,000 \$5,000	00 22 39 48	\$5,000 \$5,000	00 22 39 48 52 555 595	\$5,000 \$5,001-	00 22 39 48	\$5,000 \$5,000	0.0 2.2 3.9 4.8 5.2 5.55 5.95
Langer	\$10,000 \$10,001-	52 555 595	\$10,000 \$10,001-	52 555	\$10,000 \$10,001-	52 555 595	\$10,000 \$10,001-	5.2 5.55
Datist of O		595 45 70		5.95 4.5 7.0		595 45 70		5.95 4.5 7.0
District of C Florida	\$10,001- \$40,000	7.0 8.7 NCOME TAX	\$10,001- \$40,000		\$10,000 \$10,001-	7.0 8.7 NODINE TAX	\$10,001- \$40,000	7.0 0.7 NODBE TAX
Handa	NO STATE I SP-5750 S755		NO STATE 90-97-000 91-005		NO STATE I SO SCOL	10	NO STATE I ST 31:001 S1:001- S1:001- S1:001- S1:001- S1:001- S5:001- S5:001- S4:001- S4:001- S4:001- S1:000- S1:000- S1:000- S1:000- S1:000-	
Georgia	\$751- \$2,250 \$2,255- \$3,750 \$3,755-	10 20 30 40 50 60	37-57,000 \$1,001 \$3,000 \$3,001 \$5,000 \$2,001 \$2,001 \$4,000 \$10,001 \$12,000 \$12,000	10 20 30 40 50 60	\$20- \$1,50 \$1,50 \$2,50 \$2,50 \$2,50 \$2,50 \$2,00- \$4,000 \$4,00- \$4,000 \$4,00- \$1,000- \$1,000- \$1,000-	10 20 30 40 50 60	\$3,000 \$3,001-	1.0 2.0 3.0 4.0 5.0 6.0
	\$3,755-	50 60	\$5,000 \$5,001-	50 60	\$2,500	50 60	\$5,000 \$5,001-	5.0 6.0
	\$3,75- \$2,00- \$4,00- \$4,00- \$4,00- \$8,000 \$8,00- \$12,000	14 22 65 64 68 72 76 79	\$3,001- \$6,000	14 32 65 64 68 72 76 79	\$2,001- \$4,000	14 52 64 68 72 78 825 16 41 61 61 74	\$4,001- \$8,000	1.4 3.2 5.5 6.4 6.0 7.2 7.6 7.9
Havai	\$4,001- \$8,000	64	\$6,001- \$12,000	64	\$4,001- \$8,000	64	\$8,001- \$16,000	6.4
	\$12,000	72 76 76	\$18,000	7.2	\$12,000	72 76 10	\$24,000	7.2
	\$16,000	8.25	\$24,000	8.25	\$16,000	825	\$32,000	8.25
	\$12,001- \$16,000 \$2,310- \$2,310- \$2,310- \$2,310- \$2,310- \$3,605 \$4,605 \$4,605	825 18 28 41 61 61 71	\$18,001- \$24,000 \$2,319- \$4,524 \$4,525 \$4,522 \$4,52	825 16 26 41 51 61 7.1 7.4	\$10,000 \$12,001- \$16,000 \$2,905- \$2,217 \$2,218- \$3,465 \$3,465 \$4,035 \$4,035	26	\$24,000 \$24,005 \$22,000 \$2,216 \$4,824 \$4,825\$4,825 \$4,825 \$4,825\$4,825 \$4,825 \$4,825\$4,825 \$4,825 \$4,825\$4,825 \$4,825\$4,825 \$4,825 \$4,825\$4,825 \$4,825 \$4,825\$4,825 \$4,825\$4,825 \$4,825 \$4,825\$4,825	825 1.6 2.6 4.1 5.1 6.1 7.1 7.4
klaho	\$2,318- \$3,405 \$3,477-	5.1 6.1	54,822- 56,922 56,922-	6.1 6.1	\$2,318- \$3,466 \$3,477-	£1 £1	\$4,825- \$4,822 \$6,822-	5.1 6.1
	\$4,635 \$4,636-	2.1 7.4 7.8	\$8,270 \$8,271-	2.1 2.4 2.9	\$4,635 \$4,636-	2.1 7.4 7.8	\$8,270 \$8,271-	7.1 7.4 7.9
		2.8 30% of Federal Adjusted Gross		2.8 2.0% of Federal Adjusted Gross	Al Bracket	2.8 3.0% of Federal Adjusted Gross	Al Brackets	7.8 3.0% of Federal Adjuste Grass
mercia*	Al Brackets	Adjusted Gross 3.4% of	Al Brackets	Adjusted Gross broms		Adjusted Gross 3.4% of		Adjuste Gross 2.4% of Adjuste
indiana ⁶	Al Brackete	Adjusted	Al Brackets	Gross 3.4% of Adjusted	Al Bracket	Pagarana Consta	Al Brackets	
	Al Mitchail \$157,289 \$1,000- \$2,599 \$2,600- \$5,199 \$5,200- \$11,009 \$11,700- \$11,700- \$11,700- \$11,700- \$11,700- \$11,700- \$11,700- \$11,700- \$12,900- \$12,900- \$1,200- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,100- \$1,000-	0.36 0.72	30-37,289 31,305- 32,598 32,605- 35,198 35,205- 31,089 311,700- 311,700- 311,700- 311,700-	0.36 0.72	\$751,287 \$1,300 \$2,589 \$2,600 \$5,189 \$5,200 \$11,699 \$11,700 \$11,700 \$19,499	0.36 0.72	A 9/25/269 51-30- 52.509 52.509 52.509 55.200- 55.109 55.200- 511.609 511.700- 519.409	0.36 0.72
her."	\$2,600- \$5,199	0.36 0.72 2.43 6.50 6.12 6.48 6.80 7.52 8.88	\$2,600- \$5,139	0.36 0.72 2.43 4.50 6.12 6.48 6.80 7.52 8.98	\$2,600- \$5,199	0.36 0.72 2.43 6.50 6.12 6.48 6.80 7.52 8.88	\$2,600- \$5,199	0.36 0.72 2.43 6.52 6.46 6.80 7.92 8.96
a condi	\$5,200- \$11,699 \$11,700	648	\$5,200- \$11,089 \$11 700	6.40 6.00	\$5,200- \$11,899 \$11,700	6.63	\$5,200- \$11,699 \$11,700	6.48 6.80
	\$11,00- \$19,699 \$(0,00)	7.92 8.99	\$11,700- \$19,499 \$10,680	7.92 8.98	411,700- \$19,499	7.92	\$11,700- \$19,499 \$10,000	7.92
Kansas	\$0'\$15'000 \$15,001- \$30,000	250 625 645	\$0-\$75,000 \$15,001- \$30,000	150 625 645	\$15,000 \$0 \$15,000 \$15,001-	350 625 645	\$0*\$90'000 \$30,001- \$60,000	3.50 6.25 6.45
	\$7\$2,000 \$27\$2,000 \$3,007- \$4,000 \$4,005- \$5,000	20 55	\$20,000 \$25\$27500 \$1,001- \$4,000 \$4,001- \$5,000- \$5,001-\$5,001-	2.0 3.0	\$1,055 \$1,005 \$4,005	20 55	\$40,000 \$25(1)(30 \$1,001 \$4,000 \$4,001 \$5,000 \$5,001 \$5,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,001 \$6,0000\$6,0000\$6,0000\$6,0000\$6,0000\$6,0000\$6,0000\$6,00	2.0 3.0
Kentucky	\$4,000 \$4,005- \$5,000	20 30 40 50 58 60	\$4,000 \$4,001- \$5,000	20 30 40 50 58 60	\$4,000 \$4,001- \$5,000	20 20 40 50 58 60	\$4,000 \$4,001- \$5,000	20 30 40 50 58 60
	\$0.00-	58 60	\$5,001- \$1,000 \$1,000 //0/	5.8 6.0	\$5,001- \$5,001-	58 60	\$5,001- \$1,002,700	5.8 6.0
Louisiana	\$12,501- \$25,000	20 40 60 20 45 70 85	\$12,521- \$12,521- \$25,000 \$25,6254ar \$6,855-	20 40 40 20 45 70 85	\$12,500 \$12,501-	20 40 60 20 45 70 85	\$25,001- \$50,000 \$50400 fear \$8,150-	20 60 20 65 7.0 85
Maine ²	\$12,501- \$25,000 \$7560549 \$4,550- \$9,099 \$9,100-	20 45	25,2500 51,855-	20 45	\$7.50- \$4,550-	20 45	\$59,00 fear \$8,150-	2.0 4.5
titare	\$8,100- 90,100-	7.0 8.5	\$6,850- \$13,669 \$13,650- 30-57,000	7.0 #5	\$8,100- \$9,100-	7.0 8.5	58,555 518,249 518,250 51,005 51,005 52,000 52,005 52,000 52,005 64/00 bicome	7.0 8.5
Maryland	\$8,100- \$7-\$1,000 \$2,000- \$2,0	20 30 40	\$1,001- \$2,000 \$2,000 \$2,001- \$2,001- \$2,001- \$2,001- \$2,001- \$2,001- \$2,001- \$2,001- \$2,000-	20 30 40 475 120	\$1,001- \$2,000	20 30 40	\$1,001- \$2,000	2.0 3.0 4.0 4.75 12.0
	\$2,001- F3/07P	475 12.0	\$2,001- PM/92	40 475	\$2,001- F3x039	40 475 12.0	\$2,001- P3/09	4.0 4.75
	(SIT Cap Gains)		(ST Cap Gains)		(ST Cap Gains)		(ST Cap Gains)	
Manachus	Pat A	53	Part A	53	Part A	53	PatA	5.3
	Part A Income (Int and Div)	53	Part A Income (Int and Div)	53	Part.A Income (Int and Div)	53	Part A Income (Int and Die)	5.3
	Al Brackets	53 29% 0	All Convints	53 195.0	Al Bracket	53 29% of Textbin		53
	\$0-\$20,310 \$00,611	5.35	\$0-\$25,250 \$15,255	5.35	307 \$14,990 \$54,991- \$50,001- \$50,001- \$10,000- \$1,001- \$2,000- \$1,005- \$2,005- \$3,000- \$4,	535	10 83257380 \$22,885 \$115,100 \$25,801 \$5,001 \$5,000 \$1,001 \$2,000 \$2,001 \$3,000 \$3,001 \$4,000 \$5,0000 \$5,0000 \$5,0000 \$5,0000000000000000000000000000000	5.35
Minnesota *	\$67,360	5.35 7.05 7.85 3.0	\$101,450	5.25 7.05 7.85 3.0	\$14,991-	5.35 7.05 7.85	\$118,100	5.35 7.05 7.85 2.0
Masiasippi	\$5,001- \$10,000	40	\$5,001- \$10,000	40	\$5,001- \$10,000	40	\$5,001- \$10,000	4.0
	\$1,000-	50 15 20 25 25 30 35 40 45	\$1,001-	40 50 20 25 10 15 40 45	\$0°\$1,000 \$1,001-	40 50 25 25 30 35 40 45	\$1,001- \$1,001-	40 50 15 20 25 20 25 40 45
	\$2,001- \$3,000	25 30	\$2,001- \$3,000	25 10	\$2,001- \$2,000	25 30	\$2,001- \$3,000	2.5
Masouri	\$3,001-	40 45	\$3,001- \$4,000	40	\$3,001- \$4,000	40 45	\$3,001- \$4,000	4.0 4.5
								5.0
	\$6001- \$5,000 \$5,005-	50 55	\$4005- \$5,000 \$5,005-	55	\$5,000	50 55	\$5,000	5.5
	20 222.3% 200,511 37,360 37,560 36,000 36,000 20,0000 20,0000 20,000000 20,00000000	50 55 60	A 80.000 Size 207	50 55 60 10	\$5,000 \$5,001- \$0-\$2/289 \$2,200-	50 55 60 10	\$5,000 \$5,001- \$0-\$2/299 \$2,300-	50 55 60 1.0
Martana "	\$4001- \$5,000 \$5,001- \$05\$27,009 \$2,000- \$4,009 \$4,100-	50 55 60	\$400- \$5,001 \$5,001- \$5,202- \$4,030 \$4,030 \$4,030	10 55 60 10 20 10 40	\$5,000 \$5,001- \$0;\$2',299 \$2,200- \$4,099 \$4,100-	50 55 60 10 20 20 40	\$5,000 \$5,001- \$0\$\$2'299 \$2,300- \$4,059 \$4,050-	5.5 6.0 1.0 2.0 3.0 4.0
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Nevada	\$0 \$27.565 \$2,005 \$4,009 \$4,100 \$6,205 \$3,209 \$2,405 \$17,500 \$10,500\$1000\$1000\$100\$1000\$1000\$100\$1000\$10	50 55 60 20 50 60 60 60 60 60 50 50 50 50 517 512 512 644	22 52/200 23 200- 54 200- 54 200- 54 200- 54 200- 54 200- 53 200- 53 200- 53 200- 53 200- 53 200- 53 200- 53 200- 53 200- 53 200- 500- 500-500- 500-500- 500-500- 500-500-	6.9 2.56 3.57 5.12 6.34 NDOME TAX	\$2 52 786 \$2,000 \$4,009 \$4,100 \$4,100 \$4,100 \$4,100 \$2,000 \$2,000 \$2,000 \$2,000 \$2,000 \$2,000 \$15,500 \$15,500 \$15,500 \$15,500 \$15,500 \$15,500 \$15,500 \$15,500 \$15,500 \$15,000\$100 \$15,000\$1000\$1000\$1000\$1000\$1000\$1000\$10	10 20 20 60 60 60 256 357 512 614 NOOSE TAX	50 52/30 51 200- 54 000 54 100- 54 100- 54 200- 54 200- 500- 500- 500- 500- 500- 500- 500-	1.0 2.0 3.0 6.0 6.0 6.9 2.56 3.57 5.12 6.94 NDONE TAX
Natrana " Natranka Nawada Naw Hampa	\$0 \$27000 \$2,000 \$4,000 \$4,100 \$4,100 \$4,200 \$4,200 \$0,200 \$2,400 \$2,400 \$17,500 \$17,500 \$17,501 ND \$17,410 ND \$17,410 ND \$17,410	50 55 60 10 20 30 40 50 60 60	22 2000 22 300- 54 009 54 100- 54 109 54 200- 53 309 20 20 40 20 40 20 20 20 40 20 40 20 20 20 20 20 20 20 20 20 20 20 20 20	49 256 357 512	23 52 789 52 300- 54 089 54 190- 54 190- 54 200- 54 200- 54 200- 54 200- 54 500- 54 500- 50	10 20 30 40 50 60 69 256 257 512	50 52,200 51 200 54,000 54,100 54,100 54,200 54,200 54,200 54,000 54,000 531,000 531,000 531,000 531,000 531,000	1.0 2.0 3.0 6.0 6.0 6.9 2.56 2.57 5.12
Nevada	\$0 \$27000 \$2,000 \$4,000 \$4,100 \$4,100 \$4,200 \$4,200 \$0,200 \$2,400 \$2,400 \$17,500 \$17,500 \$17,501 ND \$17,410 ND \$17,410 ND \$17,410	50 55 60 10 20 20 50 60 60 60 60 60 60 60 60 60 60 60 60 60	22 2000 22 300- 54 009 54 100- 54 109 54 200- 53 309 20 20 40 20 40 20 20 20 40 20 40 20 20 20 20 20 20 20 20 20 20 20 20 20	6.9 2.56 3.57 5.12 6.34 NCOME TAX 5.0% of taxable interest and dividends only	23 52 789 52 300- 54 089 54 190- 54 190- 54 200- 54 200- 54 200- 54 200- 54 500- 54 500- 50	10 20 30 40 50 60 256 317 512 64 NDOME TAK 5.0% of taxable interest and dialents only	50 52,200 51 200 54,000 54,100 54,100 54,200 54,200 54,200 54,000 54,000 531,000 531,000 531,000 531,000 531,000	1.0 2.0 3.0 6.0 6.9 2.56 3.57 5.12 6.04 MODEL TAX 5.0% of taxable interest and divide only
Nevada	\$0 \$27000 \$2,000 \$4,000 \$4,100 \$4,100 \$4,200 \$4,200 \$0,200 \$2,400 \$2,400 \$17,500 \$17,500 \$17,501 ND \$17,410 ND \$17,410 ND \$17,410	50 55 60 10 20 20 50 60 60 60 60 60 60 60 60 60 60 60 60 60	22 2000 22 300- 54 009 54 100- 54 109 54 200- 53 309 20 20 40 20 40 20 20 20 40 20 40 20 20 20 20 20 20 20 20 20 20 20 20 20	6.9 2.56 3.57 5.12 6.34 NCOME TAX 5.0% of taxable interest and dividends only	23 52 789 52 300- 54 089 54 190- 54 190- 54 200- 54 200- 54 200- 54 200- 54 500- 54 500- 50	10 20 30 40 50 60 256 317 512 64 NDOME TAK 5.0% of taxable interest and dialents only	50 52,200 51 200 54,000 54,100 54,100 54,200 54,200 54,200 54,000 54,000 531,000 531,000 531,000 531,000 531,000	1.0 2.0 3.0 6.0 6.9 2.56 3.57 5.12 6.04 MODEL TAX 5.0% of taxable interest and divide only
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Nevada	33 22:00 32,000 34,000 34,000 34,000 35,000 35,2	50 55 65 10 20 60 50 60 60 60 60 60 60 60 60 60 60 60 60 60	32 32/304 32 330- 34,080 34,080 34,080 34,080 32,080 33,800 32,080 33,800 32,080 34	4.9 2.55 3.57 4.84 4.84 4.84 10.068E TAX 1.60 1.75 2.45 3.50 6.32 4.37 4.37	32 32/36 32,300 34,030 34,030 34,530 34,530 35,520 35,520 35,520 35,520 35,520 35,520 35,500 35,000 35,0	10 20 30 40 60 60 256 257 512 526 526 526 526 526 526 526 526 525 525	Colored C	1.0 2.0 3.0 4.0 5.0 6.0 6.0 2.56 3.512 5.12 5.152 6.34 WICOBE TAX 5.0% of taxabin internet and dvide only 1.75 2.85 3.50 5.525 6.37 8.97
New Jamps New Jamps	33 22:00 32,000 34,000 34,000 34,000 35,000 35,2	E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E	32 32/304 32 330- 34,080 34,080 34,080 34,080 32,080 33,800 32,080 33,800 32,080 34	4.0 2.26 1.57 5.12 4.84 MCC46 TAX 5.0% of mandate 2.0% of manual and deleteds only 1.0% 1.0% 1.55 4.53 5.555 4.537 1.7 1.2 4.7 4.7 4.7 5.3	32 32/36 32,300 34,030 34,030 34,530 34,530 35,520 35,520 35,520 35,520 35,520 35,520 35,500 35,000 35,0	10 20 30 40 60 60 256 257 512 526 526 526 526 526 526 526 526 525 525	Colored C	1.0 2.0 3.0 4.0 5.0 6.0 6.0 2.56 3.512 5.12 5.152 6.34 WICOBE TAX 5.0% of taxabin internet and dvide only 1.75 2.85 3.50 5.525 6.37 8.97
New Jamps New Jamps	33 22:00 32,000 34,000 34,000 34,000 35,000 35,2	E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E	32 32/304 32 330- 34,080 34,080 34,080 34,080 32,080 33,800 32,080 33,800 32,080 34	4.0 2.26 1.57 5.12 4.84 MCC64: TAX 5.0% of manable returned and deleteds only 1.05 1.05 1.55 4.53 1.50 5.555 4.537 1.7 1.2 4.7 5.3	32 32/36 32,300 34,003 34,003 34,003 34,003 35,000 35,0	10 20 30 40 60 60 256 257 512 526 526 526 637 140 157 526 637 637	Colored C	1.0 2.0 3.0 4.0 5.0 6.0 6.0 2.56 3.512 5.12 5.152 6.34 WICOBE TAX 5.0% of taxabin internet and dvide only 1.75 2.85 3.50 5.525 6.37 8.97
New Jamps New Jamps	33 22:00 32,000 34,000 34,000 34,000 35,000 35,2	E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E0 E	32 32/304 32 330- 34,080 34,080 34,080 34,080 32,080 33,800 32,080 33,800 32,080 34	4.0 2.26 1.57 5.12 4.84 MCC64: TAX 5.0% of manable returned and deleteds only 1.05 1.05 1.55 4.53 1.50 5.555 4.537 1.7 1.2 4.7 5.3	32 32/36 32,300 34,003 34,003 34,003 34,003 35,000 35,0	10 20 30 40 60 60 256 257 512 526 526 526 637 140 157 526 637 637	Colored C	1.0 2.0 3.0 4.0 5.0 6.0 6.0 2.56 3.512 5.12 5.152 6.34 WICOBE TAX 5.0% of taxabin internet and dvide only 1.75 2.85 3.50 5.525 6.37 8.97
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New Jamps New Jamps	352/39/ 22.000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.00000 24.00000	6 6 6 3 10 3 10 3 10 3 10 3 10 3 10 3 10 3 10 3 10 3 10 3 10 10 170	30 20 30 20 44 20 44 20 45 20 45 20 45 20 46 20 46 20 47 20 40 <	49 1.54 1.54 1.54 4.54 1.54 4.54 1.54 5.56 7.56 7.50 7.56 7.51 2.66 1.52 2.63 1.75 2.65 2.63 2.63 3.2 2.7 3.2 2.7 3.2 2.7 4.60 6.56 5.66 6.66 7.70 1.60 1.60 1.25 2.70 1.26 2.66 5.64 2.70 1.26 3.20 7.70 1.20 1.26 3.20 7.70 3.25 2.66 3.26 2.54 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20	32 32/36 32,300 34,003 34,003 34,003 34,003 35,000 35,0	13 13 13 14 15 15 15 15 15 15 15 15 15 15	Colored C	123 234 235 235 235 235 235 235 235 235
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New Jamps New Jamps	352/39/ 22.000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.0000 24.00000 24.00000	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	30 20 30 20 44 20 44 20 45 20 45 20 45 20 46 20 46 20 47 20 40 <	69 2.52 3.25 3	32 32/36 32,300 34,003 34,003 34,003 34,003 35,000 35,0	14 14 15 15 15 15 15 15 15 15 15 15	Colored C	100 100 100 100 100 100 100 100
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State Individual Income Taxes (Tax rates for tax year 2005 -- as of January 1, 2005)

	Single i	Persons	Neads of	Housebald	Married Persons	Filing Separately	Married Person	a Filing Jointly
State	Taxable Income \$0-\$500	Marginal Rate (%)	Taxable	Marginal Rate (%)	Taxable	Marginal Rate (N)	Taxable	Marginal Rate (%)
Alabama	\$0-\$500 \$501- \$3,000	20 40	\$0-\$500 \$501- \$3,000	2:0 4:0 5:0 NOCIME TAX	\$0-\$500 \$501- \$3,000	20 40 50 MCOME TAX	\$0-\$1,000 \$1,001- \$6,000	2.0 4.0
Alatka	NO STATE I	NCOME TAX	NO STATE	NCOME TAX	NO STATE I	NOOME TAX	NO STATE I	ADDINE TAX
Arizona	\$7.\$10,000 \$10,001- \$25,000 \$25,001- \$50,000	2.87 3.20 3.74 4.72 5.04	\$20,001- \$50,000 \$50,001- \$100,000	2.87 3.20 3.74 4.72 5.04	82- \$10,000 \$10,001- \$25,000 \$25,001-	2.87 3.20 3.76 4.72 5.04	\$20,001-	2.87 3.20 3.74 4.72 5.04
	\$25,001- \$50,000		\$50,001- \$100,000	472	\$25,000 \$25,001-	4.72	\$50,000 \$50,001- \$100,000	4.72
	\$1,000 \$1,400- \$1,709 \$1,000- \$10,299 \$10,299	10 25 25 45 60 70	\$13,000 \$2,000 \$1,000 \$1,000 \$1,000 \$10,000 \$10,000 \$10,000	10 25 15 45 60 70	8733.389 81,800- 56,709 84,800- 50,200 510,200- 54,550- 54,550- 54,550- 54,550- 54,870- 54,970- 54,	10 25 25 45 60 70	50 52 209 53,400 54,800 510,300 510,300 510,300 510,300 510,300 510,300 510,400 510,400 510,400 510,400 510,400 510,400 510,400 510,400 510,400 510,400 510,400 510,50	10 25 25 45 60 70
Arkansas	\$6,800- \$10,299	45	\$6,800- \$10,299	45 60	\$6,800- \$10,299	45 60	\$6,800- \$10,299	45
	\$10,200 \$10,300- \$2565,519 \$14,579 \$14,579 \$14,579 \$14,579 \$14,579 \$14,579 \$14,579 \$14,579 \$14,570 \$15,570 \$15,570 \$15,570 \$15,570 \$14,5700\$100\$1000\$100\$100\$100\$100\$100\$100\$100	2.0	\$10,200 \$10,300 \$15,322,664 \$12,265 \$29,959 \$29,960 \$38,600 \$38,600 \$38,600 \$38,600 \$38,600	7.0	\$10,005 \$2,50,519	7.0	\$10,000- \$0-\$12,000 \$0-\$12,000	7.0
California 1	\$14,579 \$14,980-	10 20 40 60 80	\$12,965- \$29,959 \$29,960-	10 20 40 60 80	\$14,879 \$14,880-	10 20 40 60 80	\$29,958 \$29,958	1.0 2.0 4.0 8.0 8.0
	\$23,641 \$23,642-	60 60 93	\$38,619 \$38,620-	60 80 93	\$23,641 \$23,642	80 93	\$47,282 \$47,283-	8.0 9.3
Colorado ²	Al Brackets	9.3 6.62% of Federal	Al Brackets	9-3 4.62% d Federal	Al Brackets	9.3 4.62% of Federal	Al Brackets	9.3 4.62% d Federal
Connecticut	\$0-\$10,000 \$10,001+ \$2,000 \$2,000 \$2,000 \$10,000 \$10,000 \$20,000 \$23,000 \$23,000 \$23,000 \$23,000 \$24,000 \$20,000	30 50	\$0-\$16,000 \$19,001- \$29,001 \$2,001- \$2,001- \$10,000 \$20,001 \$20,000 \$23,005- \$20,000 \$23,005- \$20,000 \$23,005- \$20,000	10 50	20- 510,000 22,00- 52,00- 510,000 510,001- 520,000 510,001- 510,000 510,001- 510,000 510,001- 510,000	20 50	\$0-\$20,000 \$20,00+ \$5-\$2,000 \$2,001- \$5,001 \$10,000 \$10,000- \$20,000 \$10,000- \$20,000 \$10,000- \$20,000	2.0 5.0
	\$3-\$2,000 \$2,001-		\$2-\$2,000 \$2,001-		\$0-52,000 \$2,001-		\$0-\$2,000 \$2,001-	0.0 2.2
Delaware	\$5,001- \$10,000	29 48	\$5,001- \$10,000	19 48	\$5,001- \$10,000	48	\$5,001- \$10,000	29 48
	\$10,001- \$20,000	535 536	\$10,001- \$20,000	5.55 5.95	\$10,001- \$20,000	52 555 595	\$10,001- \$20,000	5.55 5.95
District of C	\$3-\$10,000	00 22 39 48 52 535 545 50 75	\$0-\$10,000 \$10,001-	00 22 19 48 52 555 595 595 50 75	\$0- \$10,000	00 222 39 48 52 535 535 535 535 535 50 75	\$0-\$10,000 \$10,001-	0.0 2.2 3.9 4.8 5.2 5.95 5.95 5.95 5.95
Florida	ND STATE I SO-5750	9.0 NCOME TAX	NO STATE		NO STATE I SO SCOL	9.0 NOOME TAX	ND STATE I	9.0 NOOME TAX
	\$0-\$750 \$751- \$2.050	10 20	NO STATE 512/000 51,001 51,001 51,001 51,001 51,001 51,001 51,001 51,001 51,000 51,001 511,000 511,001 511,000	10 20	\$5-\$500 \$505- \$1.500	10 20	No STATE	1.0 2.0
Georgia	\$755- \$2,260 \$2,255- \$3,780 \$3,785- \$4,000 \$4,005- \$4,005- \$4,005- \$4,005- \$4,005- \$4,005- \$42,000 \$4,005-\$4,005-\$	10 20 40 60 14 22 55 64 68 72 76 79	\$3,001- \$5,000	10 20 40 50 60 14 12 55 64 64 72 76 79	\$255- \$1,500 \$1,525- \$2,500 \$2,525- \$2,525- \$2,525- \$4,000 \$4,005- \$1,000 \$4,005- \$1,2000 \$1,005- \$1,2000 \$1,005- \$1,2000 \$1,2000 \$1,200- \$1,2000\$1,2000\$1,200	10 20 40 40 40 40 40 40 40 40 40 40 40 40 40	\$3,001- \$5,000	1.0 2.0 3.0 6.0 6.0 1.4 2.2 5.5 6.4 6.4 6.3 7.2 7.6 7.9
	\$0-\$2,000 \$2,005	60	\$2-\$2,000 \$3,005	40 14	\$0-\$27,000 \$2,005-	60 14	\$0-\$4,000 \$4,000	6.0 1.4
	\$4,000 \$4,001-	55 64	\$6,000 \$6,001-	12 55 64	\$4,000 \$4,001-	22 55 64	\$8,000 \$8,001-	3.2 5.5
Hanai	\$8,000 \$8,001- \$12,000	68 72	\$12,000 \$12,001- \$19,000	68 72	\$8,000 \$8,001- \$12,000	68 72	\$16,000 \$16,001- \$36,000	6.8 7.2
	\$12,001- \$16,000	24 29	\$18,001- \$24,000	7.6 7.9	\$12,001- \$16,000	26 29	\$24,001- \$32,000	7.0
	\$14,000 \$1,129- \$2,217 \$2,217 \$3,286 \$3,386 \$3,387- \$4,514 \$4,515	825 14 41 51 61 7,1 7,4 7,8 20% 07	\$2,258-	1.3 825 16 36 41 61 61 7.1 7.1 7.4 28 30% of Enterni	\$1,129-	625 16 36 4.1 5.1 6.1 7.1 7.4 7.8 20%-07	\$2,258-	1.6
klaho	\$2,250- \$2,258- \$3,365	4.1 5.1	87-82,244 \$2,258- \$4,514 \$4,515- \$4,772 \$4,772 \$4,773- \$4,030 \$4,020- \$4,020-	4.1 5.1	\$2,250- \$2,250- \$3,360	4.1 5.1	\$4,515 \$4,515- \$6,772	4.1 5.1
	\$3,367- \$4,514	61 71	\$6,773- \$6,030	6.5 7.5	\$3,387- \$4,514	6.1 7.1	\$4,773- \$8,030	6.1 7.1
	\$4,515-	7.4 7.8 30%-07	\$8,021-	7.4 7.8 3.0% of	\$4,515-	7.4 7.8 30%-07	\$8,001-	7.4 7.8 3.0% of
Binois*	Al Brackets	Adjusted	Al Brackets	Adjuated	Al Brackets	Adjusted	Al Brackets	Federal Adjusted
Inderes 5	Al Brackets	2.4% of	Al Brackets	2.4% of	Al Bracket	24% of	Al Brackets	0.25 1.6 3.6 4.1 5.1 6.1 7.1 7.4 7.8 2.0% of Federal Adjusted Grass 5.4% of 6.1 5.1 7.4 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6
esalită.	\$2-\$1,289 \$1-\$1,289 \$1-\$35.	Adjusted 0.36	30-97,289 51 125.	Aquand 0.36	\$0-\$1,250 \$1-\$1,250 \$1-\$10.	Adjusted 0.36	\$0-\$7,200 \$1-\$7,200 \$1-\$75,	Aquasia
	\$2,538 \$2,538	0.36 0.72 2.43 4.53 6.44 6.60 7.32 8.88 2.50 6.25 6.45 6.45 6.45 6.45 6.45	\$2,538 \$2,538	0.72 2.43	\$2,538 \$2,539	036 072 243 450 642 648 680 732 888 350 625 645 645	\$2,538 \$2,538	0.72
koan ⁴	\$5,075 \$5,077-	6.12 6.48	\$5,076 \$5,077-	4.50 6.12 6.48	\$5,076 \$5,077-	6.12 6.43	\$5,076 \$5,077-	6.12 6.48
	\$11,621 \$11,622- \$19,005	6.80 7.92	\$11,421 \$11,422- \$19,035	6.00 7.92	411,422- \$11,422- \$19,005	6.80 7.92	411,421 \$11,422- \$19,005	6.80 7.92
Kansas	\$0°\$15,000 \$15,001-	8.99 3.50	\$0'\$15,000 \$15,001-	1.98 1.50	\$0- \$15,000	\$99 350	\$6°\$360000 \$30,001-	3.98
	\$20,000 \$7527000	645 645	\$20,000 \$2%20,000	425 645 30	\$15,001- \$7\$27000		\$60,000 \$6%27,000	6.45 0.45
Karn-w	84-31.269 81.275- 82.588 82.588 82.578- 82.578- 81.421 81.422 81.422 81.423 81.422 81.423	20 30 40 50 58 60	10/31/248 \$1,278- \$2,584 \$2,584 \$2,584 \$2,574 \$2,574 \$2,574 \$11,425- \$10,00- \$1,000	Ağusted Observer 0.36 0.372 2.43 4.50 0.61 0.50 0.22 0.46 0.25 0.46 0.20 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	Karaka Karakaa Karakaa Karakaa Karakaa Karakaa Karakaa Karakaa Karakaa Karakaaa Karakaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa	20 30 40 50 58 60	1,275 1,275 1,275 1,275 1,275 1,275 1,275 1,147 1,1425 1,1455	0.36 0.72 2.43 4.50 6.12 6.48 6.40 7.32 6.25 6.45 2.0 3.0 4.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5
Politically	\$4,001- \$5,000 \$5,001-	50 58	\$4,001- \$5,000 \$5,001-	50 58	\$4,001- \$5,000 \$5,001-	50 58	\$4,001- \$5,000 \$5,001-	5.0 5.8
Louisiana	\$2-512,500	20	\$0-\$12,500 \$12,521- \$25,000	2.0	\$0- \$12,500	20	\$5-825,000	2.0
Constants	\$12,501- \$25,000 \$256,000	60 60	\$25,000 \$254004w	40 40	\$12,501- \$25403wr	60	\$25,00% \$50,000 \$59,000	6.0
Maine ²	\$4,450- \$8,949	20 40 20 45 70 85	\$6,655- \$13,249	45 7.0	\$4,450- \$8,949	20 40 40 45 70 45	\$8,900- \$17,099	4.5
	225,000 255,000 54,400 58,849 58,849 59,000 51,000 52,000 52,000 52,000 52,000	85 20	201000 202000 201000 201000 201000 20000 2000 2000 2000 2000 2000 2000 2000 2000 20000	20 40 20 45 70 85 20 10 40 475 720	\$1,000 \$4,453 \$1,963 \$1,065 \$1,005 \$1,005 \$1,005 \$2,005 \$2,005 \$2,005	8.5 2.0	50/01/34 58,900- 517,000 517,700- 51,001- 52,000 52,001- 52,001- 52,001- 52,001-	20 40 20 45 70 85 20 20 20 20 20 40 40 475 120
Maryland	\$2,000 \$2,000-	20 30 40 475 12.0	\$2,000 \$2,001	10	\$2,000 \$2,001-	20 30 40 475 12.0	\$2,000 \$2,001-	4.0
	Parce Income	475	Party	10	Parton Income	12.0	Partix	12.0
	(ST Cap Gains)	53	Income (SIT Cap Gaine)	63	Income (ST Cap Gains)	53	(ST Cap Gaine)	53
Manachura	Part A Income (Int and Div)	63	Part A Income (Int and Div)	53	Part.A Income (Int and Div)	53	Part A Income (Int and Div)	53
	(Int and Div)		(Int and Div)		(Int.and Div)		(Int and Div)	53 53 1960
Michigan *		5.3 Safe of Taxable	All Constants	5.3 19% of Taxable	Al Brackets	5.3 2.9% of Taxable	Al Brackets 50-829(070 \$29(07)- \$115(510	Taxabie
Minnesgia "	Al Erackets \$19,821- \$65,320 \$35,85,000 \$5,005- \$10,000	5.35 7.05 7.85	\$0-\$24,680 \$24,481-	5.25 7.05 7.85	\$0- \$14,540	535 705 745	\$0-\$29,070 \$29,075-	5.35 7.05 7.85
	\$0-\$5,000	7.85	30-35,000	7.85	\$0-\$5,000	7.85	\$0-\$5,000	7.85
Masiasippi	\$10,000	40 50	\$10,000	4.0 5.0	\$5,001- \$10,000	40 50	\$10,000	4.0 5.0
	\$1,001- \$2,000	50 15 20 25 30 40 45 50 50 55 50	\$1,001- \$2,000	15 20	\$1,001- \$2,000	10 11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$1,001- \$2,000	50 15 20 25 30 40 45 50 55 60
	\$2,001- \$3,000	30 35	\$2,001- \$3,000	10 15	\$2,001- \$3,000	30 35	\$2,001- \$3,000	2.0 2.5
Manour	\$3,001- \$4,000 \$4015-	40 45	\$3,001- \$4,000 \$4005-	40 45	\$3,001- \$4,000 \$4001-	40 45	\$3,001- \$4,000 \$4015-	4.0
	\$5,000 \$5,001-	50 55 60	\$5,000 \$5,001-	50 55 60	\$5,000 \$5,001-	50 55 60	\$5,000 \$5,001-	50 55 60
	2007 2007 2007 2007 2007 2007 2007 2007	60 10 20 20 20 60 60 60 60 60 60 60 60 60 6	No. No. <td>40 50 15 25 30 35 40 45 55 55 40 40 40 40 40 40 40 40 40 40 40 40 40</td> <td>85- 844.541 872.500 874.541 850.55- 850.500 874.541 80.05- 80.</td> <td>10 20</td> <td>30000000000000000000000000000000000000</td> <td>60 10 20 30 40 60 60 69 256 357 512 634 NDORE TAX 505 of trauble</td>	40 50 15 25 30 35 40 45 55 55 40 40 40 40 40 40 40 40 40 40 40 40 40	85- 844.541 872.500 874.541 850.55- 850.500 874.541 80.05- 80.	10 20	30000000000000000000000000000000000000	60 10 20 30 40 60 60 69 256 357 512 634 NDORE TAX 505 of trauble
Mantana "	\$4,100-	20 40	\$4,100-	10 40	\$4,100-	40	\$4,100-	20 40
	\$6,200- \$8,299	60	\$6,200- \$8,299	40 69	\$6,200- \$8,399	60	\$6,200- \$8,399	6.0
Nebraska	\$3-\$2,400 \$2,405-	2.56 3.57	\$0-\$0,000 \$3,801-	2.56 3.57	\$0-52,000 \$2,001-	2.56 3.57	\$0-\$4,000 \$4,001-	2.56 3.57
	\$17,001- NO STATE I	5.12 6.84	\$24,001- NO STATE	5.12 6.04	\$15,001- NO STATE I	5.12 6.84	\$30,001- NO STATE I	5.12 6.84
Petrolada	ND SIAIL	SO% of taxable		5.0% of taxable interest and dividends		60 10 20 30 40 50 60 60 60 60 60 60 60 60 60 6	NOSTATE	5.0% of taxable
New Hamps	Al Brackets	interest and dividends only	Al Brackets	only	Al Bracket	interest and dividends only		only
			\$20,001-	140 175 245	\$20,000 \$20,001-	1.40 1.75	\$20,005- \$50,000 \$50,005- \$70,000 \$70,005- \$80,000	1.40
		1.40 1.75		1.50	\$25,000 \$25,001-	2.50	\$50,001- \$70,000	
New Jamey		1.40 1.75 3.50 5.525 6.17	\$50,001- \$70,000 \$70,005	\$.525		6.12		5.525
New Jersey		140 175 350 637 897	87-800,005- \$20,005- \$20,005- \$70,005- \$20,005- \$80,000 \$27-97,050	140 175 245 350 5535 4.27 897	\$40,000 \$40,001-	1.40 1.75 2.50 5.525 6.32 8.87	\$70,001- \$80,000	1.40 1.75 2.45 3.50 5.525 6.37 8.97
New January New Minico			\$20,001- \$70,000 \$70,001- \$80,000 \$2,001- \$7,001- \$14,000	5525 6.27 8.97 1.7 1.2 4.7	\$40,000 \$40,001- \$40,000 \$40,001- \$40,000		\$70,005- \$80,000 \$0-\$8,000 \$8,005- \$16,000	5.525 6.37 9.97 1.7 3.2 4.7
New Jarony New Missico	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,		\$20,001- \$70,000 \$20,000 \$2,001- \$2,001- \$2,001- \$3,000 \$3,001- \$3,001- \$3,001- \$3,001- \$3,001- \$3,001- \$3,001- \$3,001- \$3,001- \$2,001-\$2,	17 32 47 53	\$40,000 \$40,001- \$4,001- \$4,001- \$4,001- \$4,001- \$4,001- \$5,001000 \$4,001-	17 32 47 53	\$70,00- \$80,000 \$8,00- \$16,000 \$16,000 \$15,000 \$15,000- \$15,000 \$15,000 \$15,000	1.00 5.025 6.37 9.97 1.7 3.2 4.7 5.3 4.00
New Jarney New Mexico	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,		\$20,021- \$20,000 \$20,000- \$80,000 \$2,001- \$2,001- \$14,000 \$14,001- \$25,000- \$11,021- \$15,000- \$11,021- \$15,000-	17 32 47 53	\$40,000 \$60,001- \$4,001- \$4,001- \$4,000 \$4,001- \$5,000 \$4,001- \$1,000 \$1,001- \$1,001-	17 32 47 53	\$70,05- \$80,000 \$9,80,000 \$94,000 \$94,005 \$94,005 \$95,005 \$95,005 \$22,000 \$22,005	5525 6.27 8.97 1.7 3.2 4.7 5.3 4.00 4.50 5.25
New Jersey New Mexico New York ¹³	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,		\$20,005- \$70,005- \$70,005- \$80,000 \$0.47/000 \$7,005- \$14,005- \$14,005- \$15,005 \$14,005- \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$15,005 \$17,00	17 32 47 53	\$40,000 \$40,001- \$4,001- \$4,001- \$4,001- \$4,001- \$11,000- \$11,001- \$11,000- \$11,001- \$11,000- \$11,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$13,000- \$14,000-	17 32 47 53	\$70,00- \$80,000 \$9-98,000 \$94,000 \$94,000 \$94,000 \$94,000 \$95,000 \$22,000 \$22,000 \$22,000 \$24,000 \$24,000	5525 6.37 9.97 1.7 3.2 4.7 5.3 4.00 4.50 5.50 6.65 5.50 6.65 7.25
Nine Jerrey Nine Mexico Nine York ¹⁰	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 12 47 53 400 400 400 400 535 530 685 735 735 735	\$50,005- \$70,000 \$27,005- \$30,000 \$7,007- \$7,000 \$14,0	17 12 47 53 400 450 555 550 645 755 725	\$40,000 \$40,001- \$4,005- \$4,005- \$5,000 \$2,005- \$11,000 \$11,001- \$13,000 \$12,005- \$13,000 \$12,	17 32 47 53 400 450 535 536 685 536 685 735 735 735	\$70,00- \$80,000 \$9-98(,000 \$98,00- \$95,000 \$96,00- \$95,000 \$95,00- \$22,000 \$22,000 \$22,000 \$22,000 \$22,000- \$24,00-\$20,00-\$20,000\$}	1.7 1.2 4.7 5.3 4.00 4.00 4.00 5.25 5.90 6.85 7.25 7.25
Nine Jamay Nine Mexico Nine York ¹⁰ North Cancil	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 12 47 53 400 400 400 400 535 530 685 735 735 735	25.085- 27.080 27.085- 27.0	17 12 47 53 400 450 555 550 645 755 725	\$40,000 \$46,001 \$4,001 \$4,001 \$5,001 \$4,001 \$11,000 \$11,001 \$11,000 \$11,001 \$11,000 \$11,001 \$11,000 \$11,001 \$11,000 \$11,001 \$11,000 \$11,001 \$11,000\$100\$1000\$10	17 32 47 53 400 450 535 536 685 536 685 735 735 735	\$70,08- \$80,000 \$9.580,000 \$9.600- \$96,000- \$96,000- \$92,000- \$23,000- \$24,000- \$24,000	1.7 1.2 4.7 5.3 4.00 4.00 4.00 5.25 5.90 6.85 7.25 7.70
Nine Jamay Nine Mexico Nine York ¹⁰ North Caroli	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 32 47 53 400 450 535 530 685 735 735 735 735 735 735 835	20.085- 270.000 270.005- 200.001 28.0000 28.0000 28.0000 28.0000 28.0000 28.0000 28.0000 28.0000 28.0000 28.0000 28.0000	17 12 47 53 400 450 530 646 725 720 720 700 700 725 825	\$40,000 \$40,001 \$2,945,000 \$4,001 \$4,001 \$4,001 \$5,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$2,000 \$4,0000\$4,000\$4,000\$4,0000\$4,0000\$4,0000\$4,0000\$4,0000\$4,0000\$4,00	17 32 47 53 400 450 525 530 685 725 725 725 725 725 825	570,00- 500,000 50,007 51,007 51,007 51,007 52,007 53,007 54,0	1.7 1.2 4.7 5.3 4.60 4.50 5.95 5.96 6.85 7.76 6.00 7.06 7.06 7.06 8.25
New Annay New Mexico New York ¹⁰ North Caroli North Caroli	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 32 47 53 400 450 535 530 685 735 735 735 735 735 735 835	30-47/000 32/007- 54.000 54.000 54.000 511.007- 511.007- 511.007- 511.007- 511.007- 517.007- 517.007- 517.007- 500.000 517.007- 500.000 500.007- 500.000 510.007- 500.000 510.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100 51	17 12 47 53 400 450 530 646 725 720 720 700 700 725 825	\$40,000 \$40,001 \$9,94,000 \$0,005 \$0,005 \$0,005 \$0,005 \$0,005 \$11,000 \$11,007 \$11,000 \$11,007 \$11,000 \$11,007 \$11,000 \$11,007 \$11,000 \$11,007 \$11,000 \$11,007 \$	17 32 47 53 400 450 525 530 685 725 725 725 725 725 825	53000- 54000 54000 54000 54000 54000 54000 52000 52000 52000 52000 52000 52000 52000 52000 52000 530000 53000 53000 53000 53000 530000 500000 500000 500000 500000 500000 500000 500000 500000 5000000 5000000 500000000	1.7 1.2 4.7 5.3 4.60 4.50 5.95 5.96 6.85 7.76 6.00 7.06 7.06 7.06 8.25
New York 19	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 32 47 480 480 555 560 665 725 720 700 700 700 700 700 700 700 700 700	30-47/000 32/007- 54.000 54.000 54.000 511.007- 511.007- 511.007- 511.007- 511.007- 517.007- 517.007- 517.007- 500.000 517.007- 500.000 500.007- 500.000 510.007- 500.000 510.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100 51	17 17 13 47 53 400 400 525 530 646 725 720 700 700 700 700 700 700 700	\$40,000 \$40,007 \$4,087 \$4,087 \$4,087 \$4,087 \$4,087 \$4,087 \$4,087 \$4,087 \$4,000 \$5,000\$5,0	17 32 47 53 400 450 525 530 685 725 725 725 725 725 825	201000- 540,000 54,001- 54,001- 54,001- 54,001- 54,001- 54,001- 54,001- 540,	1.7 3.2 4.7 5.3 4.00 4.50 5.35 5.35 5.35 5.35 5.35 5.35 5.35 7.25 7.25 7.25 7.25 7.00 7.00 7.00 7.05 2.55
New York ¹⁰ North Caroli North Dakes	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 32 47 480 480 555 560 665 725 720 700 700 700 700 700 700 700 700 700	30-47/000 32/007- 54.000 54.000 54.000 511.007- 511.007- 511.007- 511.007- 511.007- 517.007- 517.007- 517.007- 500.000 517.007- 500.000 500.007- 500.000 510.007- 500.000 510.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100 51	17 17 13 47 53 400 400 525 530 646 725 720 700 700 700 700 700 700 700	\$40,000 \$40,007- \$4,007- \$4,007- \$4,007- \$4,007- \$4,007- \$41,007- \$11,007- \$11,007- \$11,007- \$11,007- \$10,007-\$10,007-\$10,007-\$10,007-\$10,007-\$10,007-\$10,00	17 32 47 53 400 450 525 530 685 725 725 725 725 725 825	230,000- 340,000 341,000- 341,000- 340,000	1.7 3.2 4.7 5.3 4.00 4.50 5.35 5.35 5.35 5.35 5.35 5.35 5.35 7.25 7.25 7.25 7.25 7.00 7.00 7.00 7.05 2.55
New York 19	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 32 47 480 480 555 560 665 725 720 700 700 700 700 700 700 700 700 700	30-47/000 32/007- 54.000 54.000 54.000 511.007- 511.007- 511.007- 511.007- 511.007- 517.007- 517.007- 517.007- 500.000 517.007- 500.000 500.007- 500.000 510.007- 500.000 510.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 5100.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100.007- 500.000 5100 51	17 17 13 47 53 400 400 525 530 646 725 720 700 700 700 700 700 700 700	\$40,000 \$40,001 \$6,260 \$6,260 \$6,260 \$6,260 \$6,260 \$1,100 \$1,200 \$1,200 \$1,200 \$1,200 \$1,200 \$1,200 \$1,200 \$2,000 \$2,000\$	17 32 47 53 400 450 525 530 685 725 725 725 725 725 825	30,000- 30,	1.7 1.2 4.7 5.3 4.60 4.50 5.95 5.96 6.85 7.76 6.00 7.06 7.06 7.06 8.25
New York ¹⁰ North Caroli North Dakes	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 32 47 480 480 555 560 665 725 720 700 700 700 700 700 700 700 700 700	91-97,000 91,000 92,000 94,	17 12 13 13 13 13 14 14 15 15 15 15 15 15 15 15 15 15	346.001 346	17 32 47 53 400 450 525 530 685 725 725 725 725 725 825	9-94,000 94,0	1.7 3.2 4.7 5.3 4.00 4.50 5.35 5.35 5.35 5.35 5.35 5.35 5.35 7.25 7.25 7.25 7.25 7.00 7.00 7.00 7.05 2.55
New York ¹⁰ North Caroli North Dakes	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 52 47 53 400 400 645 500 645 700 700 700 700 700 700 700 700 700 70	91-97,000 91,000 92,000 94,	17 12 13 40 40 40 40 40 40 40 40 40 40	246,001 246	17 53 47 53 400 640 540 540 540 540 540 70 70 70 70 70 70 70 70 70 70 70 70 70	9-94,000 94,0	1.7 3.2 4.3 4.5 4.5 4.5 4.5 5.5 5.5 5.5 4.5 4.5 4.5
New York ¹⁰ North Caroli North Dakes	220,001- 235,000 235,001- \$40,000 \$40,000 \$40,000 \$275,000 \$24,5,500 \$24,5,500 \$25,5000 \$25,	17 52 47 53 400 400 645 500 645 700 700 700 700 700 700 700 700 700 70	91-97,000 91,000 92,000 94,	17 12 13 40 40 40 40 40 40 40 40 40 40	244,001 244,001 244,001 244,000 240,000 240	12 32 42 53 40 55 50 50 50 50 50 50 50 50 50 50 50 50	9-94,000 94,0	17 17 17 13 13 13 13 13 13 13 13 13 14 14 14 14 14 14 14 14 14 14
New York ¹⁰ North Caroli North Dakes	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 52 47 53 400 400 645 500 645 700 700 700 700 700 700 700 700 700 70	Berley (BB) Berley (BB) Berle	17 12 13 40 40 40 40 40 40 40 40 40 40	Constraints Constrain	12 32 42 53 40 55 50 50 50 50 50 50 50 50 50 50 50 50	In weak (Law)	17 17 17 13 13 13 13 13 13 13 13 14 14 15 15 15 15 15 15 15 15 15 15
New York ⁴⁴ North Caroli North Caroli Criso Oklahoma ¹	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 52 47 53 400 400 645 500 645 700 700 700 700 700 700 700 700 700 70	Berley (BB) Berley (BB) Berle	17 12 13 40 40 40 40 40 40 40 40 40 40	Katologia	12 32 42 53 40 55 50 50 50 50 50 50 50 50 50 50 50 50	In weak (Law)	17 17 17 13 13 13 13 13 13 13 14 15 15 15 15 15 15 15 15 15 15
New York ¹⁰ North Caroli North Dakes	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 52 47 53 400 400 645 500 645 700 700 700 700 700 700 700 700 700 70	Berley (BB) Berley (BB) Berle	17 12 13 40 40 40 40 40 40 40 40 40 40	Add Dot 1	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	In weak (Law)	17 17 17 13 13 13 13 13 13 13 14 15 15 15 15 15 15 15 15 15 15
New York ⁴⁴ North Caroli North Caroli Criso Oklahoma ¹	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 23 24 24 25 25 25 25 25 25 25 25 25 25	Berley (BB) Berley (BB) Berle	17 17 17 17 17 17 17 17 17 17	Additional A	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	In weak (Law)	17 17 17 17 17 17 17 17 17 10 10 10 10 10 10 10 10 10 10
New York ¹⁰ North Candel North Candel Otto Otto Otto Otto	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 23 24 24 25 25 25 25 25 25 25 25 25 25	Berley (BB) Berley (BB) Berle	17 17 17 17 17 17 17 17 17 17	Addition Addition	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	In weak (Law)	17 17 17 17 17 17 17 17 17 10 10 10 10 10 10 10 10 10 10
New York ¹⁰ North Candel North Candel Otto Otto Otto Otto	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 23 24 24 25 25 25 25 25 25 25 25 25 25	Berley (BB) Berley (BB) Berle	17 17 17 17 17 17 17 17 17 17	2000 2000 2000 2000 2000 2000 2000 200	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	In weak (Law)	17 17 17 17 17 17 17 17 17 10 10 10 10 10 10 10 10 10 10
New York ¹⁰ North Candel North Candel Otto Otto Otto Otto	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 32 40 40 40 40 40 40 40 40 40 40 40 40 40	вер (20)	1 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 4 60 4 60 4 60 4 60 4 60 4 60 4 60 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7	S4,900 S4,501- S527,800 S2,651- S1,650 Al Brackets (Ja Brackets (Ja Brackets) (Ja	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	не в 86.00 на воло во	1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
New York ¹⁰ North Candel North Candel Otto Otto Otto Otto	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 32 40 40 40 40 40 40 40 40 40 40 40 40 40	вер (20)	1 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 4 60 4 60 4 60 4 60 4 60 4 60 4 60 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7	S4,900 S4,501- S527,800 S2,651- S1,650 Al Brackets (Ja Brackets (Ja Brackets) (Ja	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	не в 86.00 на в	1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
New York ¹⁰ North Candel North Candel Otto Otto Otto Otto	A 14 14 14 14 14 14 14 14 14 14 14 14 14	17 32 40 40 40 40 40 40 40 40 40 40 40 40 40	вер (19)	1 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 4 60 4 60 4 60 4 60 4 60 4 60 4 60 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7	S4,900 S4,501- S527,800 S2,651- S1,650 Al Brackets (Ja Brackets (Ja Brackets) (Ja	17 12 13 13 14 15 10 10 10 10 10 10 10 10 10 10	не в 86.00 на в	1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Naw York ** North Carel North Carel North Carel Otio Otio Otio Otio Otio Otio Otio Rock billio South Carel South Carel South Carel South Carel South Carel		17 13 14 15 15 15 15 15 15 15 15 15 15	B 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3 2 3 3 2 4 2 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4	4,000 54,000 50,005 50,005 50,005 50,005 10,005	17 37 37 40 40 40 40 40 40 40 40 40 40	не в Кол на	13 13 14 14 14 14 14 14 14 14 14 14
New York ¹⁰ North Candel North Candel Otto Otto Otto Otto	A Construction of the cons	7 7	B 2000 B	3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4	4,000 4,001 5,005 5,005 4,005 5,005 4,005 4,005 4,005 5,	17 37 37 40 40 40 40 40 40 40 40 40 40	не в вол на соор на соор н	12 12 12 12 12 12 12 12 12 12
Naw York ** North Carel North Carel North Carel Otio Otio Otio Otio Otio Otio Otio Rock billio South Carel South Carel South Carel South Carel South Carel	A Construction of the cons	1 7 1 7 1 8 1 8 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	B 2000 B	3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3	4,000 4,001 5,005 5,005 4,005 5,005 4,005 4,005 4,005 5,	17 17 17 13 14 14 14 14 14 14 14 14 14 14	не в вол на соор на соор н	13 14 15 15 15 15 15 15 15 15 15 15
Naw York ** North Carel North Carel North Carel Otio Otio Otio Otio Otio Otio Otio Rock billio South Carel South Carel South Carel South Carel South Carel	A Construction of the cons	1 7 1 7 1 8 1 8 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	B 2000 B	3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3	4,000 4,001 5,005 5,005 4,005 5,005 4,005 4,005 4,005 5,	17 17 17 13 14 14 14 14 14 14 14 14 14 14	не в вол на соор на соор н	13 14 15 15 15 15 15 15 15 15 15 15
Naw York ** North Carel North Carel North Carel Otio Otio Otio Otio Otio Otio Otio Rock billio South Carel South Carel South Carel South Carel South Carel	A Construction of the cons	1 7 1 7 1 8 1 8 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	B 2000 B	3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3	4,000 4,001 5,005 5,005 4,005 5,005 4,005 4,005 4,005 5,	17 17 17 13 14 14 14 14 14 14 14 14 14 14	не в вол на соор на соор н	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Ana Var ² Non Cara Non Cara Non Dana Osion Osion Osion Data base Sant Cara Sant	A Construction of the cons	1 7 1 7 1 8 1 8 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	B 2000 B	3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3	4,000 4,001 5,005 5,005 4,005 5,005 4,005 4,005 4,005 5,	17 37 37 48 49 49 49 49 49 49 49 49 49 49	не в вол на соор на соор н	13 14 15 15 15 15 15 15 15 15 15 15
Naw York ** North Carel North Carel North Carel Otio Otio Otio Otio Otio Otio Otio Rock billio South Carel South Carel South Carel South Carel South Carel	A Construction of the cons	1 7 1 7 1 8 1 8 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	B 2000 B	3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3	4,000 4,001 5,005 5,005 4,005 5,005 4,005 4,005 4,005 5,	17 37 37 48 49 49 49 49 49 49 49 49 49 49	не в вол на соор на соор н	13 14 15 15 15 15 15 15 15 15 15 15
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Ana Var ² Non Cara Non Cara Non Dana Osion Osion Osion Data base Sant Cara Sant					14,00 14	1 2 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		3) 3) 1) 1) 1)
Ana Var ² Non Cara Non Cara Non Dana Osion Osion Osion Data base Sant Cara Sant					14,00 14	1 2 3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3		3 3 1 1 1 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 3 1
Ana Var ² Non Cara Non Cara Non Dana Osion Osion Osion Data base Sant Cara Sant					14,00 14	1 2 3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3		1) 1) 1) 1) 1) 1) 1) 1) 1) 1)
Ana Var ² Non Cara Non Cara Non Dana Osion Osion Osion Data base Sant Cara Sant				3 3 4 4 4 4 4 4 4 4 4 4 4 4 4	L 400- L 400-	1 2 3 3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4		
Ana Var ² Non Cara Non Cara Non Dana Ose Ose Ose Ose Ose Ose Ose Ose Ose Ose					14,00 14	1 2 3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

 Image: Data into the second second

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

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

Source: The Federation of Tax Administrators from various sources.

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

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

bersonal exemption amounts only.
(b) For joint returns, the taxes are twice the tax imposed on half the income.
(c) bay a voredits.
(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 couples filing jointly, the same rates apply for income under \$28,420 to over \$112,910.
(k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$28,000 to over \$46,750.
(i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$40,000.
(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to veer \$40,000.
(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to veer \$40,000.
(m) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$20,000.
(m) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,400.
(h) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,500 to \$200,00

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

State Low High Bingle Married Child I ALABAMA 2.00 5.00 3 500 (b) 3.000 (c) 1.500 3.000 300 ALASKA No State Income Tax 5.00 10.000 (b) 1.500 3.000 2.200 4.200 2.200 2.000 4.00 (c) 2.00 (c) 4.00 (c) 1.00 (c) 2.00 (c) 4.00 (c) 1.00 (c) 2.00 (c) 1.00 (c) 2.00 (c) 1.00 (c) 1.00 (c) 2.00 (c) 1.00 (c) 2.00 (c) 1.00 (c) 2.00 (c) 1.00 (c)		Tax Rates	s	# of	Income Bra	ickets	Pe	rsonal Exemptio	n	Federal Tax
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ARKANSAS 1.00 6.50 6 2.999 25.000 2.00 4.00 2.20 2.20 2.20 2.20 2.20 2.20 0.20 2.20 0.533 0.00 2.200 0.00 0.000 0.000 0.000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.000 0.1000 0.	ALASKA	No State Income Ta	х							
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COLORADO 4.33 1 Flat rate		1.00	6.50 (e)	6		25,000	20 (c)	40 (c)		
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) 2.20 (c) 110 (c) 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 (h) 40.000 (h) 1.000 2.000 1.000 2.000 1.000 2.000 1.000 2.000 1.000 2.000 1.000 1.000 2.000 4.000 2.000 4.000 2.000 1.000 1.000 1.000 2.000 4.000 2.000 4.000 2.000 1.000 1.000 2.000 4.000 8.000 2.250 4.500 (h) 1.000 1.0000 1.0000 2.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 <		1.00	9.30	6	5,834 (b)	38,921 (b)	80 (c)	160 (c)	251 (c)	
DELAWARE 2.20 5.95 7 5.000 60.000 110 (c) 220 (c) 110 (c) FLORIDA No State income Tax -<	COLORADO	4.63				e	None			
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GEORGIA 1.00 6.00 6 750 (g) 7.00 (g) 2.700 5.400 2.700 HAWAII (h) 1.40 8.25 8 2.000 (b) 40,000 (b) 1.040 2.000 1.040 IDAHO 1.60 7.80 8 1.087 (h) 21,730 (h) 3.000 (d) 6.000 (d) 3.000 (d) ILINOIS 3.00 1 Flat rate 1.000 2.000 1.000 INDIANA 3.40 1 Flat rate 1.000 2.000 4.0 (c) 20 (c) INDIANA 3.50 6.45 3 15.000 (b) 50.000 22 (c) 40 (c) 20 (c) KENTUCKY 2.00 6.00 3 10.000 (b) 50.00 24.00 4.800 2.400 MARSACHUSETTS 5.00 1 Flat rate 3.000 6.000 3.000 (d) 6.000 1.000 3.000 (d) 6.000 (d) 3.000 (d) 6.000 (d) 3.000 (d) 6.000 (d) 3.000 (d) 6.000 (d) 3.000 (d)	DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
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IDAHO 1.60 7.80 8 1.087 (h) 21,730 (h) 3.00 (d) 6,000 (d) 3,000 (d) ILLINOIS 3.00 1	HAWAII (b)	1.40	8 25	8	2.000 (b)	40,000 (b)	1 040	2 080	1 040	
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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 (b) 3,000 (d) 6,000 (d) 3,000 (d) 3,000 (d) 3,000 (d)	NEW MEXICO	1 70	9.20	7	5 500 (n)	65.000 (n)	3 000 (d)	6 000 (d)	3 000 (d)	
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) OHO (a) 0.743 7.50 (a) 9 5,000 200,000 1,200 (a) 2,400 (a) 1,200 (a) OKLAHOMA 0.50 7.00 (r) 8 1,000 10,000 1,000 2,000 1,000 OREGON (a) 5.00 9.00 3 2,500 (b) 6,250 (b) 145 (c) 290 (c) 145 (c) PENNSYLVANIA 2.80 1 Flat rate None										
NORTH DAKOTA 2.10 5.54 (p) 5 27,050 (p) 297,350 (p) 3,000 (d) 6,000 (d) 3,000 (d) 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 OREGON (a) 5.00 9.00 3 2,500 (b) 6,250 (b) 145 (c) 290 (c) 145 (c) PENNSYLVANIA 2.80 1 Flat rate SOUTH CAROLINA (a) 2.50 7.00 6 2,400 12,000 3,000 (d) 6,000 (d) 3,000 (d) 3,000 (d) 6,000 (d) 3,000 (d) 5,000 (d) 3,000 (d) 6,000 (d) 3,000 (d) 5,000 (d) 3,000 (d) 6,000 (d) 3,000 (d) 6,000 (d) 3,000 (d) 5,000 (d) 3,000 (d) 3,000 (d) 3,000									-	
OHIO (a) 0.743 7.50 (a) 9 5,000 200,000 1,200 (a) 2,400 (a) 1,200 (a) OKLAHOMA 0.50 7.00 (r) 8 1,000 10,000 1,000 2,000 1,000 OREGON (a) 5.00 9.00 3 2,500 (b) 6,250 (b) 145 (c) 290 (c) 145 (c) PENNSYLVANIA 2.80 1										(p)
OKLAHOMA 0.50 7.00 (r) 8 1,000 10,000 2,000 1,000 OREGON (a) 5.00 9.00 3 2,500 (b) 6,250 (b) 145 (c) 290 (c) 145 (c) PENNSYLVANIA 2.80 1 Flat rate None None RHODE ISLAND 25.0% Federal tax liability (t) SOUTH CARCUINA (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										(9)
OREGON (a) 5.00 9.00 3 2,500 (b) 6,250 (b) 145 (c) 290 (c) 145 (c) PENNSYLVANIA 2.80 1										
PENNSYLVANIA 2.80 1							-	2,000		* (r)
RHODE ISLAND 25.0% Federal tax liability (t)			9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
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 Image: Compare the state income Tax Image: Compare				1	Flat rat	e		None		
SOUTH DAKOTA No State Income Tax TENNESSEE State Income Tax is Limited to Dividends and Interest Income Only.										
TENNESSEE State Income Tax is Limited to Dividends and Interest Income Only.	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 Ta:	x							
	TENNESSEE	State Income Tax is Li	mited to Divid	dends and Ir	terest Income Only.					
TEXAS No State Income Tax	TEXAS	No State Income Ta:	x							
	UTAH			6	863 (b)	4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	* (u)
VERMONT 3.60 9.50 5 27,950 307,050 3000 (d) 6000 (d) 3000 (d)			9.50							
VIRGINIA 2.00 5.75 4 3.000 17.000 800 1.600 800	VIRGINIA									
WASHINGTON No State Income Tax										
MEST VIRGINIA 3.00 6.50 5 10,000 60,000 2,000 4,000 2,000				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				1	-,			.,		
DIST. OF COLUMBIA 4.50 8.70 (x) 3 10,000 40,000 1,370 2,740 1,370	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 (a) Light states have statutely provide the automatic adjustment of tax that Ohio indexes the personal exemption amounts only.
 (b) For joint returns, the taxes are twice the tax imposed on half the income

Ohio indexes the personal exemption amounts only.
(b) For joint returms, 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 \$454, 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) Combined personal exemption and standard deduction.
(i) Tax rate schedule to decrease to 3.9% for tax years after 2003.
(k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
(f) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$24,000 to over \$100,000. Married households filing separately put the tax imposed on half the income.
(o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$24,000 to over \$100,000. Married households filing separately put the tax imposed on half the income.
(o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000. to over \$100,000. Married households filing separately put the tax imposed on half the income.
(o) The t

(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)

	Tax Rate	s	# of	Income Bra	ckets	Pe	rsonal Exemptio	n	Federal Tax
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	
ALASKA	No State Income Ta		5	300 (b)	3,000 (b)	1,300	3,000	500	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	7.00 (e)	6	2,999	25,000	2,100 20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,748 (b)	37,725 (b)	79 (c)	158 (c)	247 (c)	
COLORADO	4.63		1	Flat rate		None		(-)	
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,750 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax	(,				
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	4.40	0.20							
IDAHO	1.40	8.30 7.80	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
ILLINOIS	3.00	7.80	8	1,000 (h)	20,000 (h)	2,900 (d) 2.000	5,800 (d) 4,000	2,900 (d) 2,000	
INDIANA	3.40		1	Flat rate		,			
						1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
MAINE (a) (k)	2.00	8.50	4	4,150 (b)	16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30		1	Flat rate		4,400	8,800	1,000	
MICHIGAN (a)	4.10 (j)		1	Flat rate		3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	•
NEBRASKA (a)	2.51	6.68	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax	(
NEW HAMPSHIRE	State Income Tax is Limi	ted to Dividends	and Interest I	ncome Only.					
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	2,900 (d)	5,800 (d)	2,900 (d)	
NORTH DAKOTA	2.10	5.54 (p)	5	27,050 (p)	297,350 (p)	2,900 (d)	5,800 (d)	2,900 (d)	(p)
OHIO (a)	0.743	7.50 (q)	9	5,000	200,000	1,150 (q)	2,300 (q)	1,150 (q)	
OKLAHOMA	0.50	6.65 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80		1	Flat rate	B		None		
RHODE ISLAND	25.0% Federal tax lia	ability (t)							
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Income Tax	¢							
TENNESSEE	State Income Tax is Limi	ted to Dividends	and Interest I	ncome Only.					
TEXAS	No State Income Tax								
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (u)
VERMONT	24.0% Federal tax lia								
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			0,200	121,200		1,100		
DIST. OF COLUMBIA	4.50	9.30 (w)	3	10,000	40,000	1,370	2,740	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.

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 filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income trackets range from \$1,000 to \$10,000 for joint filers. (f) Combined personal exemption and standard deduction. (f) Tax rate schedule 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. (f) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,000 to over \$100,000 for tax. (f) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000. Married households filing separately put tha tax imposed on half the income. (f) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$100,000. Married households filing separately put tha tax imposed on half the income. (f) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$100,000. Married households filing separately put tha tax imposed on half the income. (g) The tax brackets reported are for single individuals. For married couples f

(v) Contain the Learning prior to the detail income taxes are deductible. (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 Rate	06	# of	Income	Brack	nte	P(ersonal Exemption		Federal Tax
04-4-		High		Low	Diack	High			Child	
State	Low	nign	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 Incor									
ARIZONA	2.87 -	5.04	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.0 -	7.0 (e)	6	2,999	-	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0 -	9.30	6	5,454 (b)	-	35,792 (b)	72 (c)	142 (c)	227 (c)	
COLORADO	4.63	4.63	1	Fla	at rate	-		None	-	
CONNECTICUT	3.0 -	4.50	2	10,000 (b)	-	10,000 (b)	12,000 (f)	24,000 (f)	0	
DELAWARE	2.20 -	5.95	7	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Incor									
GEORGIA	1.0 -	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.50 -	8.50	8	2,000 (b)	-	40,000 (b)	1,040	2,080	1,040	
IDAHO	2.0 -	8.20	8	1,000 (i)	-	20,000 (i)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.0	3.00	1	Fla	at rate	-	2,000	4,000	2,000	
INDIANA	3.40	3.40	1	Fla	at rate	-	1,000	2,000	1,000	
IOWA (a)	0.36 -	8.98	9	1,162		52,290	40 (c)	80 (c)	40 (c)	· ·
KANSAS	3.5 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0 -	6.0	5	3,000	-	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0 -	6.0	3	10,000 (b)		50,000 (b)	4,500 (j)	9,000 (j)	1,000 (j)	•
MAINE (a) (k)	2.0 -	8.5	4	4,150 (b)	-	16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.0 -	4.8	4	1,000	-	3,000	2,100	4,200	2,100	
MASSACHUSETTS	5.6	5.60	1	Fla	at rate	-	4,400	8,800	1,000	
MICHIGAN (a)	4.2 (I)	4.20	1	Fla	at rate	-	2,800	5,600	2,800	
MINNESOTA (a)	5.35 -	7.85	3	17,570 (m)	-	57,710 (m)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.0 -	5.0	3	5,000	-	10,000	6,000	12,000	1,500	
MISSOURI	1.5 -	6.0	10	1,000	-	9,000	2,100	4,200	2,100	* (u)
MONTANA (a)	2.0 -	11.0	10	2,100	-	73,000	1,610	3,220	1,610	· ·
NEBRASKA (a)	2.51 -	6.68	4	2,400 (n)	-	26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Incor	ne Tax								
NEW HAMPSHIRE	State Income Tax is Lim and Interest Inco	ited to Dividends me Only								
NEW JERSEY	1.4 -	6.37	6	20,000 (o)		75,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1.7 -	8.2	7	5,500 (p)	-	65,000 (p)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.0 -	6.85	5	8,000 (b)	-	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.0 -	7.75	3	12,750 (q)	-	60,000 (q)	2,500 (q)	5,000 (q)	2,500 (q)	
NORTH DAKOTA	2.67 -	12.0 (r)	8	3,000	-	50,000	2,900 (d)	5,800 (d)	2,900 (d)	* (r)
OHIO (a)	0.691 -	6.98 (s)	9	5,000	-	200,000	1,050 (s)	2,100 (s)	1,050 (s)	
OKLAHOMA	0.50 -	6.75 (t)	8	1,000	-	10,000	1,000	2,000	1,000	* (t)
OREGON (a)	5.0 -	9.0	3	2,350 (b)	-	5,850 (b)	132 (c)	264 (c)	132 (c)	* (u)
PENNSYLVANIA	2.8	2.80	1	Flat rate			None			
RHODE ISLAND	25.5% Federal tax	liability (v)								
SOUTH CAROLINA (a)	2.5 -	7.0	6	2,310	-	11,550	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Incor	ne Tax								
TENNESSEE	State Income Tax is Lim and Interest Inco									
TEXAS	No State Incor	ne 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			.,					,	
VIRGINIA	2.0 -	5.75	4	3,000		17,000	800	1,600	800	
WASHINGTON	No State Incor	ne 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 Incor									
DIST. OF COLUMBIA	5.0 -	9.0 (z)	3	10,000		30,000	1,370	2,740	1,370	

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

Indexes the personal exemption anouns uny. (b) For joint returns, the taxes are kvice 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 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. (i) For tax verse beginning after 2001, the tax rates range from 1.4% to 8.25% for the same tax brackets. (i) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption. (j) Combined personal exemption and standard deduction. (k) Income levels in each tax bracket will income for tax years 2002 and beyond. (ii) Tax rate scheduled to decrease to 4.1% for tax years 2002. (m) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$25,680 to over \$102,030. (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 \$100,000. Narried households filing separately pay the tax imposed on half the income. (g) 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. Narried households filing separately pay the tax imposed on half the income. (g) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply

(a) 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.
(b) 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.
(c) Deduction is limited to \$1000 for joint returns and \$5,000 for individuals in Missouri and to \$3,000 in Oregon.
(v) Tax rate scheduled to decrease to 25% of Federal tax liability for tax years 2002.
(w) One half of the federal income taxes are deductable.
(c) Hormont 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.
(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,000 to \$150,000.
(2) Tax rate decludefold to decrease to 4.75% for tax years beginning after 2001.

Source: The Federation of Tax Administrators from various sources

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

	Tax Rate	s	# of	Income	Brackets	Standar	d Deduction	Persona	al 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	
ALABAMA	2.00 No State Income Ta		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	5,131	33,673	2000	4000 5284	72	20 (c) 227 (c)	
COLORADO			0	5,131	33,073	2042	5264	12	227 (C)	
CONNECTICUT	5% of federal taxable inc 3.00	4.50	2	10,000	10,000			\$ 12,000 (e)	0	
DELAWARE	0.00	6.40	7	2,000	30,000	3250	4000		100 (c)	
FLORIDA	No State Income Ta			2,000	30,000	3250	4000	100 (c)	100 (C)	
GEORGIA		6.00		750	7.000	0.000	3000	0.700	0.700	
GEORGIA	1.00	0.00	6	750	7,000	2,300	3000	2,700	2,700	
HAWAII (h)	1.60	8.75	9	2,000	40,000	1,500	1900	1,040	1,040	
IDAHO	2.00	8.20	8	1,000	20,000	4,300	7350	2,750	2,750	
ILLINOIS	3.00	3.00	1	Flat	rate			1,650	1,650	
INDIANA	3.40	3.40	1	Flat	rate			1,000	1,000	
IOWA (a)	0.36	8.98	9	1,148	51,120	1460	3590	40 (c)	40 (c)	•
KANSAS	3.50	6.45	3	15,000	30,000	3,000	6000	2,250	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	1500	1500	20 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000	50,000			4500 (m)	1,000	•
MAINE (a) (k)	2.00	8.50	4	4,150	16,500	4,300	7200	2,750	2,750	
MARYLAND (aa)	2.00	4.85	4	1,000	3,000	2,000	4000	1,850	1,850	
MASSACHUSETTS	5.95/12.00		1	Flat	rate			4,400	1,000	
MICHIGAN (a)	4.40	4.40	1	Flat	rate			2,800	2,800	
MINNESOTA (a)	5.50	8.00	3	\$ 17,250 (o)	\$ 56,680 (o)	4,300	7200	2,750	2,750	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	2,300	4600	6,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	4,300	7200	2,100	1,200	•
MONTANA (a)	2.00	11.00	10	2,000	70,400	\$ 3,020 (p)	\$ 6,040 (p)	1,610	1,610	•
NEBRASKA (a)	2.51	6.68	4	2,400	26,500	4300	7200	89 (c) (q)	89 (c) (q)	
NEVADA	No State Income Ta	x								
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 ta	ix liability								•
OHIO (a)	0.716	7.228	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		rate	1		1		
RHODE ISLAND	26.5% of federal inco	me tax liability				1		1		
SOUTH CAROLINA (a)	2.50	7.00	6	2,310	11,550	4,300	7200	2,750	2,750	
SOUTH DAKOTA	No State Income Ta	x								
TENNESSEE	6.00	6.00				1		1		
TEXAS	No State Income Ta		1			1		1		
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	
VERMONT	25% of federal incom	e tax liability								
VIRGINIA	2.00	0.0575	4	3,000	17,000	3000	5000	800	800	
WASHINGTON	No State Income Ta					1				
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)	1		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 Ta						.,,			
						1				
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	
-								-	1	

Source: The Federation of Tax Administrators from various sources

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

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

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

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(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 range from \$1,000 to \$10,000 for joint filers.
(h) For joint returns, the tax is twice the tax year 2003.
(ii) Tor tax the scheduled to decrease to 4,0% for tax year 2003.
(ii) 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 ver \$40,00 to tax year 2003.
(ii) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to ver \$108,661.
(iii) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to ver \$100,000. Married households filing separately put that imposed on half the income.
(o) The tax brackets reported are for single individuals. For married tax year 2003.
(p) Rates reported are for single individuals. For married tax year 2003.
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