9-Dec-20
State Individual Income Taxes: Standard Deductions, Tax Year 2019

Chata	Damage of ACI	Single	Married Persons Filing	Married Persons	Heads of
State	Percent of AGI	Persons	Separately	Filing Jointly	Household
FEDERAL		\$12,200	\$12,200	\$24,400	\$18,350
Alabama <sup>1</sup>		\$2,000 – \$2,500	\$2,000 – \$3,750	\$4,000 – \$7,500	\$2,000 – \$4,700
Alaska			NO STATE INC	COME TAX	
Arizona		\$12,200	\$12,200	\$24,400	\$18,350
Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
California		\$4,537	\$4,537	\$9,074	\$9,074
Colorado		\$12,200	\$12,200	\$24,400	\$18,350
Connecticut		None	None	None	None
Delaware		\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia		\$12,200	\$12,200	\$24,400	\$18,350
Florida			NO STATE INC	OME TAX	
Georgia		\$4,600	\$3,000	\$6,000	\$4,600
Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Idaho		\$12,200	\$12,200	\$24,400	\$18,350
Illinois		None	None	None	None
Indiana		None	None	None	None
lowa		\$2,080	\$5,120	\$5,120	\$2,080
Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Kentucky		\$2,590	\$2,590	\$2,590	\$2,590
Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Maine <sup>1</sup>		\$0-\$12,200	\$0-\$12,200	\$0-\$24,400	\$0-\$18,350
Maryland <sup>3</sup>	15%	\$1,500 – \$2,250	\$1,500 – \$2,250	\$3,050 – \$4,550	\$3,050 – \$4,550
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		\$12,200	\$12,200	\$24,400	\$18,350
Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Missouri		\$12,200	\$12,200	\$24,400	\$18,350
Montana <sup>3</sup>	20%	\$2,090 – \$4,710	\$2,090 – \$4,710	\$4,180 – \$9,420	\$4,180 – \$9,420
Nebraska		\$6,900	\$6,900	\$13,800	\$10,100
Nevada		NO STATE INCOME TAX			
New Hampshire		\$2,400	\$2,400	\$4,800	\$2,400
New Jersey		None	None	None	None
New Mexico		\$12,200	\$12,200	\$24,400	\$18,350
New York		\$8,000	\$8,000	\$16,050	\$11,200

North Carolina	\$8,750	\$8,750	\$17,500	\$14,000	
North Dakota	\$12,200	\$12,200	\$24,400	\$18,350	
Ohio	None	None	None	None	
Oklahoma	\$6,350	\$6,350	\$12,700	\$9,350	
Oregon	\$2,270	\$2,270	\$4,545	\$3,655	
Pennsylvania	None	None	None	None	
Rhode Island <sup>1</sup>	\$0-\$8,750	\$0-\$8,750	\$0-\$17,500	\$0-\$13,100	
South Carolina	\$12,200	\$12,200	\$24,400	\$18,350	
South Dakota		NO STATE INCOME TAX			
Tennessee	\$1,250	\$1,250	\$2,500	\$1,250	
Texas		NO STATE IN	ICOME TAX		
Utah <sup>4</sup>	None	None	None	None	
Vermont	\$6,150	\$6,150	\$12,300	\$9,200	
Virginia	\$4,500	\$4,500	\$9,000	\$4,500	
Washington		NO STATE INCOME TAX			
West Virginia	None	None	None	None	
Wisconsin <sup>1</sup>	\$0 – \$10,860	\$0 – \$9,550	\$0 – 20,110	\$0 – \$14,030	
Wyoming		NO STATE INCOME TAX			

**Source:** Tax Policy Center State Income Tax Model **Notes:** 

- 1. These states tie their deduction to the taxpayer's AGI (i.e., it goes down as income goes up). It completely phases out at higher incomes in Maine, Rhode Island, and Wisconsin.
- 2. Louisiana's figures are the combined personal exemptions/standard deductions which are built into the tax tables.
- 3. These deductions are a percentage of AGI. The dollar figures listed are the minimum and maximum allowed.
- 4. Utah taxpayers who take the standard deduction on their federal tax returns may claim a credit worth 6% of their federal standard deductions. The credit is phased out at higher incomes.

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

Percent of AGI	Ctata	Damagnt of ACI	Single	Married Persons Filing	Married Persons	Heads of
Alabama   S2,000 - \$2,500   \$2,000 - \$3,750   \$4,000 - \$7,500   \$2,000 - \$4,700	State	Percent of AGI	Persons	Separately	Filing Jointly	Household
Alaska	FEDERAL		\$12,000	\$12,000	\$24,000	\$18,000
Arizona	Alabama <sup>1</sup>		\$2,000 – \$2,500	\$2,000 – \$3,750	\$4,000 – \$7,500	\$2,000 – \$4,700
Arkansas         \$2,200         \$2,200         \$4,400         \$2,200           California         \$4,401         \$4,401         \$8,802         \$8,802           Colorado         \$12,000         \$12,000         \$24,000         \$18,000           Connecticut         None         None         None         None           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$12,000         \$12,000         \$24,000         \$18,000           Florida         NO STATE INCOME TAX           Georgia         \$4,600         \$3,000         \$6,000         \$4,600           Hawaii         \$2,200         \$24,000         \$18,000           Ildaho         \$12,000         \$12,000         \$24,000         \$18,000           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,030         \$5,000         \$5,000         \$2,030           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,530         \$2,530         \$2,530         \$2,530         \$2,530	Alaska			NO STATE INC	COME TAX	
California         \$4,401         \$4,401         \$8,802         \$8,802           Colorado         \$12,000         \$12,000         \$24,000         \$18,000           Connecticut         None         None         None         None           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$12,000         \$12,000         \$24,000         \$18,000           Florida         NOSTATE INCOMETAX           Georgia         \$4,600         \$3,000         \$6,000         \$4,600           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$12,000         \$12,000         \$24,000         \$18,000           Illinois         None         None         None         None           Indiana         None         None         None         None           Indiana         None         None         None         None           Kansas         \$3,000         \$3,750         \$5,500         \$2,030           Kansas         \$3,000         \$3,500         \$5,500         \$2,530           Kentucky         \$2,530         \$2,530         \$2,530         \$2,530 <t< td=""><td>Arizona</td><td></td><td>\$5,312</td><td>\$5,312</td><td>\$10,613</td><td>\$10,613</td></t<>	Arizona		\$5,312	\$5,312	\$10,613	\$10,613
Colorado         \$12,000         \$12,000         \$24,000         \$18,000           Connecticut         None         None         None         None         None           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$12,000         \$12,000         \$24,000         \$18,000           Florida         Rogergia         \$4,600         \$3,000         \$6,000         \$4,600           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$12,000         \$12,000         \$24,000         \$18,000           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,030         \$5,000         \$5,000         \$2,030           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,530         \$2,530         \$2,530         \$2,530           Louisiana 2         \$4,500         \$4,500         \$9,000         \$9,000           Maryland 3         15%         \$15,000         \$0,524,000         \$0,518,000	Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
Connecticut         None         None         None         None           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$12,000         \$12,000         \$24,000         \$18,000           Florida         NO STATE INCOME TAX         Secreja         \$4,600         \$3,000         \$6,000         \$4,600           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212         Idaho         \$112,000         \$12,000         \$24,000         \$18,000           Ildiaho         \$12,000         \$12,000         \$24,000         \$18,000         Illinois         None         None<	California		\$4,401	\$4,401	\$8,802	\$8,802
Delaware	Colorado		\$12,000	\$12,000	\$24,000	\$18,000
District of Columbia   \$12,000   \$12,000   \$24,000   \$18,000	Connecticut		None	None	None	None
Florida	Delaware		\$3,250	\$3,250	\$6,500	\$3,250
Georgia         \$4,600         \$3,000         \$6,000         \$4,600           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$12,000         \$12,000         \$24,000         \$18,000           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,030         \$5,000         \$5,000         \$2,030           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,530         \$2,530         \$2,530         \$2,530           Louisiana²         \$4,500         \$4,500         \$9,000         \$9,000           Maine¹         \$0-\$12,000         \$0-\$12,000         \$0-\$24,000         \$0-\$18,000           Maryland³         15%         \$1,500 - \$2,250         \$1,500 - \$2,250         \$3,000 - \$4,500           Massachusetts         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Missouri         \$2,300	District of Columbia		\$12,000	\$12,000	\$24,000	\$18,000
Hawaii	Florida			NO STATE INC	COME TAX	
Idaho	Georgia		\$4,600	\$3,000	\$6,000	\$4,600
None	Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Indiana         None         None         None         None           Iowa         \$2,030         \$5,000         \$5,000         \$2,030           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,530         \$2,530         \$2,530         \$2,530           Louisiana²         \$4,500         \$4,500         \$9,000         \$9,000           Maine¹         \$0-\$12,000         \$0-\$12,000         \$0-\$24,000         \$0-\$18,000           Maryland³         \$15%         \$1,500 - \$2,250         \$1,500 - \$2,250         \$3,000 - \$4,500         \$3,000 - \$4,500           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None         None           Minesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississispi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         Nostate incometa         None	Idaho		\$12,000	\$12,000	\$24,000	\$18,000
Section   Sect	Illinois		None	None	None	None
Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,530         \$2,530         \$2,530         \$2,530           Louisiana²         \$4,500         \$4,500         \$9,000         \$9,000           Maine¹         \$0-\$12,000         \$0-\$12,000         \$0-\$24,000         \$0-\$18,000           Maryland³         15%         \$1,500 - \$2,250         \$1,500 - \$2,250         \$3,000 - \$4,500           Massachusetts         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Missouri         \$2,300         \$2,300         \$4,600         \$3,400           Montana³         20%         \$2,030 - \$4,580         \$2,000         \$24,000         \$18,000           Nebraska         \$6,750         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nevada         NO STATE INCOME TAX         No STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None         None	Indiana		None	None	None	None
Kentucky         \$2,530         \$2,530         \$2,530         \$2,530           Louisiana 2         \$4,500         \$4,500         \$9,000         \$9,000           Maine 1         \$0.512,000         \$0.512,000         \$0.524,000         \$0.518,000           Maryland 3         15%         \$1,500 - \$2,250         \$1,500 - \$2,250         \$3,000 - \$4,500         \$3,000 - \$4,500           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minesota         \$6,500         \$6,500         \$13,000         \$9,550           Missisippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana 3         20%         \$2,030 - \$4,580         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None         None           New Mexico	lowa		\$2,030	\$5,000	\$5,000	\$2,030
Louisiana 2         \$4,500         \$4,500         \$9,000         \$9,000           Maine 1         \$0-\$12,000         \$0-\$12,000         \$0-\$24,000         \$0-\$18,000           Maryland 3         15%         \$1,500 – \$2,250         \$1,500 – \$2,250         \$3,000 – \$4,500         \$3,000 – \$4,500           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Mortana 3         20%         \$2,030 – \$4,580         \$2,030 – \$4,580         \$4,060 – \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Maine <sup>1</sup> \$0-\$12,000         \$0-\$12,000         \$0-\$24,000         \$0-\$18,000           Maryland <sup>3</sup> 15%         \$1,500 - \$2,250         \$1,500 - \$2,250         \$3,000 - \$4,500         \$3,000 - \$4,500           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississisppi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana <sup>3</sup> 20%         \$2,030 - \$4,580         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000			\$2,530	\$2,530	\$2,530	\$2,530
Maine <sup>1</sup> \$0-\$12,000         \$0-\$12,000         \$0-\$24,000         \$0-\$18,000           Maryland <sup>3</sup> 15%         \$1,500 - \$2,250         \$1,500 - \$2,250         \$3,000 - \$4,500         \$3,000 - \$4,500           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississisppi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana <sup>3</sup> 20%         \$2,030 - \$4,580         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana³         20%         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000			\$0-\$12,000	\$0-\$12,000	\$0-\$24,000	\$0-\$18,000
Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana³         20%         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Maryland <sup>3</sup>	15%	\$1,500 – \$2,250	\$1,500 – \$2,250	\$3,000 – \$4,500	\$3,000 – \$4,500
Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana³         20%         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000			None	None	None	None
Minnesota         \$6,500         \$6,500         \$13,000         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana³         20%         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Michigan		None	None	None	None
Missouri         \$12,000         \$12,000         \$24,000         \$18,000           Montana 3         20%         \$2,030 - \$4,580         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Minnesota		\$6,500	\$6,500	\$13,000	\$9,550
Montana <sup>3</sup> 20%         \$2,030 - \$4,580         \$2,030 - \$4,580         \$4,060 - \$9,160         \$4,060 - \$9,160           Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Missouri		\$12,000	\$12,000	\$24,000	\$18,000
Nebraska         \$6,750         \$6,750         \$13,500         \$9,900           Nevada         NO STATE INCOME TAX           New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Montana <sup>3</sup>	20%	\$2,030 – \$4,580	\$2,030 – \$4,580	\$4,060 – \$9,160	\$4,060 – \$9,160
New Hampshire         \$2,400         \$2,400         \$4,800         \$2,400           New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000			\$6,750	\$6,750	\$13,500	\$9,900
New Jersey         None         None         None         None           New Mexico         \$12,000         \$12,000         \$24,000         \$18,000	Nevada		NO STATE INCOME TAX			
New Mexico \$12,000 \$12,000 \$24,000 \$18,000	New Hampshire		\$2,400	\$2,400	\$4,800	\$2,400
	New Jersey		None	None	None	None
New York \$8,000 \$8,000 \$16,050 \$11,200			\$12,000	\$12,000	\$24,000	\$18,000
	New York		\$8,000	\$8,000	\$16,050	\$11,200

North Carolina	\$8,750	\$8,750	\$17,500	\$14,000
North Dakota	\$12,000	\$12,000	\$24,000	\$18,000
Ohio	None	None	None	None
Oklahoma	\$6,350	\$6,350	\$12,700	\$9,350
Oregon	\$2,215	\$2,215	\$4,435	\$3,570
Pennsylvania	None	None	None	None
Rhode Island <sup>1</sup>	\$0-\$8,525	\$0-\$8,525	\$0-\$17,050	\$0-\$12,800
South Carolina	\$12,000	\$12,000	\$24,000	\$18,000
South Dakota		NO STATE INCOME TAX		
Tennessee	\$1,250	\$1,250	\$2,500	\$1,250
Texas		NO STATE II	NCOME TAX	
Utah <sup>4</sup>	None	None	None	None
Vermont	\$6,000	\$1,000	\$12,000	\$9,000
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE INCOME TAX		
West Virginia	None	None	None	None
Wisconsin <sup>1</sup>	\$0 – \$10,580	\$0 – \$9,300	\$0 – 19,580	\$0 – \$13,660
Wyoming		NO STATE INCOME TAX		

**Source:** Tax Policy Center State Income Tax Model **Notes:** 

- 1. These states tie their deduction to the taxpayer's AGI (i.e., it goes down as income goes up). It completely phases out at higher incomes in Maine, Rhode Island, and Wisconsin.
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- 3. These deductions are a percentage of AGI. The dollar figures listed are the minimum and maximum allowed.
- 4. Utah taxpayers who take the standard deduction on their federal tax returns may claim a credit worth 6% of their federal standard deductions. The credit is phased out at higher incomes.

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

Persons	Stata	Percent of AGI	Single	Married Persons Filing	Married Persons	Heads of
Section   Sect	State	Percent of AGI	Persons	Separately	Filing Jointly	Household
Alaska	FEDERAL		\$6,500	\$6,500	\$12,700	\$9,550
Arizona         \$5,183         \$5,183         \$10,336         \$10,336           Arkansas         \$2,200         \$2,200         \$4,400         \$2,200           California         \$4,236         \$4,236         \$8,472         \$8,472           Colorado         \$6,500         \$6,500         \$12,700         \$9,550           Connecticut I         \$0 - \$15,000         \$0 - \$12,000         \$0 - \$24,000         \$0 - \$19,000           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$5,650         \$5,650         \$10,275         \$7,800           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,230         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Indiana         None         None         None         None           Kentucky         \$2,460         \$2,460         \$2,460	Alabama <sup>1</sup>		\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Arkansas         \$2,200         \$2,200         \$4,400         \$2,200           California         \$4,236         \$4,236         \$8,472         \$8,472           Colorado         \$6,500         \$6,500         \$12,700         \$9,550           Connecticut <sup>1</sup> \$0 - \$15,000         \$0 - \$12,000         \$0 - \$24,000         \$0 - \$19,000           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$5,650         \$5,650         \$10,275         \$7,800           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$3,500         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,000         \$2,000         \$4,920         \$2,000           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460           Louisiana <sup>2</sup> \$4,500         \$4,500         \$9,000 <td>Alaska</td> <td></td> <td></td> <td>NO STATE IN</td> <td>COME TAX</td> <td></td>	Alaska			NO STATE IN	COME TAX	
California         \$4,236         \$4,236         \$8,472         \$8,472           Colorado         \$6,500         \$6,500         \$12,700         \$9,550           Connecticut¹         \$0 - \$15,000         \$0 - \$12,000         \$0 - \$24,000         \$0 - \$19,000           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$5,650         \$5,650         \$10,275         \$7,800           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Indiana         None         None         None         None           Kentucky         \$2,000         \$2,000         \$4,920         \$2,000           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460           Louisiana²         \$4,500         \$4,500         \$9,000 </td <td>Arizona</td> <td></td> <td>\$5,183</td> <td>\$5,183</td> <td>\$10,336</td> <td>\$10,336</td>	Arizona		\$5,183	\$5,183	\$10,336	\$10,336
Colorado         \$6,500         \$6,500         \$12,700         \$9,550           Connecticut 1         \$0 - \$15,000         \$0 - \$12,000         \$0 - \$24,000         \$0 - \$19,000           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$5,650         \$10,275         \$7,800           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,000         \$2,000         \$4,920         \$2,000           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,260         \$4,500         \$4,500	Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
Connecticut 1         \$0 - \$15,000         \$0 - \$12,000         \$0 - \$24,000         \$0 - \$19,000           Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$5,650         \$5,650         \$10,275         \$7,800           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,000         \$2,000         \$4,920         \$2,000           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460           Louisiana 2         \$4,500         \$4,500         \$3,000         \$3,000         \$3,000         \$3,000           Maryland 3         \$15%         \$1,500         \$2,200         \$3,000         \$4,000         \$4,000	California		\$4,236	\$4,236	\$8,472	\$8,472
Delaware         \$3,250         \$3,250         \$6,500         \$3,250           District of Columbia         \$5,650         \$5,650         \$10,275         \$7,800           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Indiana         None         None         None         None           Idadiona         None         None         None         None           Indiana         None         None         None         None           Indiana         None         None         None         None           Kansas         \$2,000         \$2,000         \$4,920         \$2,000           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460         \$2,460	Colorado		\$6,500	\$6,500	\$12,700	\$9,550
District of Columbia   \$5,650   \$5,650   \$10,275   \$7,800	Connecticut 1		\$0 - \$15,000	\$0 – \$12,000	\$0 - \$24,000	\$0 – \$19,000
Florida	Delaware		\$3,250	\$3,250	\$6,500	\$3,250
Georgia         \$2,300         \$1,500         \$3,000         \$2,300           Hawaii         \$2,200         \$2,200         \$4,400         \$3,212           Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,000         \$2,000         \$4,920         \$2,000           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460           Louisiana 2         \$4,500         \$4,500         \$9,000         \$9,000           Maine 1         \$11,600 - \$14,700         \$11,600 - \$16,600         \$23,200 - \$28,200         \$17,400 - \$20,500           Maryland 3         15%         \$1,500 - \$2,000         \$1,500 - \$2,000         \$3,000 - \$4,000         \$3,000 - \$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None         None           Michigan         None         None         None	District of Columbia		\$5,650			\$7,800
Hawaii	Florida			NO STATE IN	COME TAX	
Idaho         \$6,500         \$6,500         \$12,700         \$9,550           Illinois         None         None         None         None           Indiana         None         None         None         None           Iowa         \$2,000         \$2,000         \$4,920         \$2,000           Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460           Louisiana²         \$4,500         \$4,500         \$9,000         \$9,000           Maine¹         \$11,600 - \$14,700         \$11,600 - \$16,600         \$23,200 - \$28,200         \$17,400 - \$20,500           Maryland³         15%         \$1,500 - \$2,000         \$1,500 - \$2,000         \$3,000 - \$4,000         \$3,000 - \$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississispipi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700	Georgia		\$2,300	\$1,500	\$3,000	\$2,300
Illinois	Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
None	Idaho		\$6,500	\$6,500	\$12,700	\$9,550
Section   Sect	Illinois				None	
Kansas         \$3,000         \$3,750         \$7,500         \$5,500           Kentucky         \$2,460         \$2,460         \$2,460         \$2,460           Louisiana²         \$4,500         \$4,500         \$9,000         \$9,000           Maine¹         \$11,600 - \$14,700         \$11,600 - \$16,600         \$23,200 - \$28,200         \$17,400 - \$20,500           Maryland³         15%         \$1,500 - \$2,000         \$1,500 - \$2,000         \$3,000 - \$4,000         \$3,000 - \$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Mississisppi         \$6,500         \$6,500         \$12,700         \$9,550           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana³         20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         None         None         None         None           None         None         None         None	Indiana		None	None	None	None
Kentucky         \$2,460         \$2,000         \$2,000         \$2,000         \$2,000         \$1,500 – \$2,000         \$1,500 – \$2,000         \$1,500 – \$2,000         \$3,000 – \$4,000         \$4,000 – \$4,000         \$4,000 – \$4,000         \$4	lowa					
Louisiana <sup>2</sup> \$4,500         \$4,500         \$9,000         \$9,000           Maine <sup>1</sup> \$11,600 - \$14,700         \$11,600 - \$16,600         \$23,200 - \$28,200         \$17,400 - \$20,500           Maryland <sup>3</sup> 15%         \$1,500 - \$2,000         \$1,500 - \$2,000         \$3,000 - \$4,000         \$3,000 - \$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None         None           Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississisippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana <sup>3</sup> 20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None         None	Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Maine <sup>1</sup> \$11,600 - \$14,700         \$11,600 - \$16,600         \$23,200 - \$28,200         \$17,400 - \$20,500           Maryland <sup>3</sup> 15%         \$1,500 - \$2,000         \$1,500 - \$2,000         \$3,000 - \$4,000         \$3,000 - \$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississispi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana <sup>3</sup> 20%         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None         None           None         None         None         None         None	Kentucky		\$2,460	\$2,460	\$2,460	\$2,460
Maine <sup>1</sup> \$11,600 - \$14,700         \$11,600 - \$16,600         \$23,200 - \$28,200         \$17,400 - \$20,500           Maryland <sup>3</sup> 15%         \$1,500 - \$2,000         \$1,500 - \$2,000         \$3,000 - \$4,000         \$3,000 - \$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississispi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana <sup>3</sup> 20%         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None         None           None         None         None         None         None	Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Massachusetts         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana 3         20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Maine <sup>1</sup>		\$11,600 - \$14,700	\$11,600 – \$16,600	\$23,200 - \$28,200	\$17,400 – \$20,500
Massachusetts         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana 3         20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Maryland <sup>3</sup>	15%	\$1,500 - \$2,000	\$1,500 – \$2,000	\$3,000 - \$4,000	\$3,000 - \$4,000
Minnesota         \$6,500         \$6,500         \$12,700         \$9,550           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana 3         20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Massachusetts		None	None	None	None
Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana 3         20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Michigan		None	None	None	None
Missouri         \$6,500         \$6,500         \$12,700         \$9,550           Montana 3         20%         \$2,000 – \$4,510         \$2,000 – \$4,510         \$4,000 – \$9,020         \$4,000 – \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Minnesota		\$6,500	\$6,500	\$12,700	\$9,550
Montana <sup>3</sup> 20%         \$2,000 - \$4,510         \$2,000 - \$4,510         \$4,000 - \$9,020         \$4,000 - \$9,020           Nebraska         \$6,300         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None         None           New Jersey         None         None         None         None	Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Nebraska         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Missouri		\$6,500	\$6,500	\$12,700	\$9,550
Nebraska         \$6,300         \$12,600         \$9,250           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None	Montana <sup>3</sup>	20%	\$2,000 – \$4,510	\$2,000 - \$4,510	\$4,000 - \$9,020	\$4,000 - \$9,020
New Hampshire         None         None         None         None           New Jersey         None         None         None         None	Nebraska		\$6,300	\$6,300	\$12,600	\$9,250
New Jersey None None None None	Nevada		NO STATE INCOME TAX			
	New Hampshire		None	None	None	None
New Mexico \$6.500 \$6.500 \$12.700 \$0.550	New Jersey		None	None	None	None
	New Mexico		\$6,500	\$6,500	\$12,700	\$9,550

New York	\$8,000	\$8,000	\$16,050	\$16,050	
North Carolina	\$8,750	\$8,750	\$17,500	\$14,000	
North Dakota	\$6,500	\$6,500	\$12,700	\$9,550	
Ohio	None	None	None	None	
Oklahoma	\$6,300	\$6,300	\$12,600	\$9,250	
Oregon	\$2,175	\$2,175	\$4,350	\$3,500	
Pennsylvania	None	None	None	None	
Rhode Island	\$8,300	\$8,300	\$16,600	\$12,450	
South Carolina	\$6,500	\$6,500	\$12,700	\$9,550	
South Dakota		NO STATE INCOME TAX			
Tennessee	None	None	None	None	
Texas		NO STATE IN	ICOME TAX		
Utah	\$6,500	\$6,500	\$12,700	\$9,550	
Vermont	\$6,500	\$6,500	\$12,700	\$9,550	
Virginia	\$3,000	\$3,000	\$6,000	\$3,000	
Washington		NO STATE INCOME TAX			
West Virginia	None	None	None	None	
Wisconsin <sup>1</sup>	\$0 – \$10,380	\$0 - \$9,130	\$0 – 19,210	\$0 - \$13,400	
Wyoming		NO STATE IN	ICOME TAX		

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

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

Ctata	Downsent of ACI	Single	Married Persons	Married Persons	Heads of
State	Percent of AGI	Persons	Filing Separately	Filing Jointly	Household
FEDERAL		\$6,300	\$6,300	\$12,600	\$9,250
Alabama <sup>1</sup>		\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Alaska			NO STATE IN	COME TAX	
Arizona		\$5,099	\$5,099	\$10,189	\$10,189
Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
California		\$4,129	\$4,129	\$8,258	\$8,258
Colorado		\$6,300	\$6,300	\$12,600	\$9,250
Connecticut 1		\$0 - \$15,000	\$0 - \$12,000	\$0 - \$24,000	\$0 - \$19,000
Delaware		\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia		\$5,200	\$5,200	\$8,350	\$6,500
Florida			NO STATE IN	COME TAX	
Georgia		\$2,300	\$1,500	\$3,000	\$2,300
Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Idaho		\$6,300	\$6,300	\$12,600	\$9,250
Illinois		None	None	None	None
Indiana		None	None	None	None
lowa		\$1,970	\$1,970	\$4,860	\$4,860
Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Kentucky		\$2,460	\$2,460	\$2,460	\$2,460
Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Maine <sup>1</sup>		\$11,600 - \$14,700	\$11,600 – \$16,600	\$23,200 - \$28,200	\$17,400 - \$20,500
Maryland <sup>3</sup>	15%	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		\$6,300	\$6,300	\$12,600	\$9,250
Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Missouri		\$6,300	\$6,300	\$12,600	\$9,250
Montana <sup>3</sup>	20%	\$1,980-\$4,460	\$1,980-\$4,460	\$3,960-\$8,920	\$3,960-\$8,920
Nebraska		\$6,300	\$6,300	\$12,600	\$9,250
Nevada		NO STATE INCOME TAX			
New Hampshire		None	None	None	None
New Jersey		None	None	None	None

New Mexico	\$6,300	\$6,300	\$12,600	\$9,250
New York	\$7,950	\$7,950	\$15,950	\$11,150
North Carolina	\$8,750	\$8,750	\$17,500	\$14,000
North Dakota	\$6,300	\$6,300	\$12,600	\$9,250
Ohio	None	None	None	None
Oklahoma	\$6,300	\$6,300	\$12,600	\$9,250
Oregon	\$2,145	\$2,145	\$4,295	\$3,455
Pennsylvania	None	None	None	None
Rhode Island	\$8,300	\$8,300	\$16,600	\$12,450
South Carolina	\$6,300	\$6,300	\$12,600	\$9,250
South Dakota		NO STATE IN	NCOME TAX	
Tennessee	None	None	None	None
Texas		NO STATE IN	NCOME TAX	
Utah	\$6,300	\$6,300	\$12,600	\$9,250
Vermont	\$6,300	\$6,300	\$12,600	\$9,250
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE INCOME TAX		
West Virginia	None	None	None	None
Wisconsin <sup>1</sup>	\$0-\$10,270	\$0-\$9,030	\$0-19,010	\$0-\$13,260
Wyoming		NO STATE INCOME TAX		

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

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

Ctata	Develop of ACI	Single	Married Persons	Married Persons	Heads of
State	Percent of AGI	Persons	Filing Separately	Filing Jointly	Household
FEDERAL		\$6,300	\$6,300	\$12,600	\$9,250
Alabama <sup>1</sup>		\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Alaska			NO STATE I	NCOME TAX	
Arizona		\$5,091	\$5,091	\$10,173	\$10,173
Arkansas		\$2,200	\$2,200	\$4,400	\$2,200
California		\$4,044	\$4,044	\$8,088	\$8,088
Colorado		\$6,300	\$6,300	\$12,600	\$9,250
Connecticut 1		\$0 - \$14,500	\$2,000 - \$12,000	\$0 - \$24,000	\$0 - \$19,000
Delaware		\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia		\$5,200	\$5,200	\$8,350	\$6,500
Florida			NO STATE I	NCOME TAX	
Georgia		\$2,300	\$1,500	\$3,000	\$2,300
Hawaii		\$2,200	\$2,200	\$4,400	\$3,212
Idaho		\$6,300	\$6,300	\$12,600	\$9,250
Illinois		None	None	None	None
Indiana		None	None	None	None
Iowa		\$1,950	\$1,950	\$4,810	\$4,810
Kansas		\$3,000	\$3,750	\$7,500	\$5,500
Kentucky		\$2,440	\$2,440	\$2,440	\$2,440
Louisiana <sup>2</sup>		\$4,500	\$4,500	\$9,000	\$9,000
Maine		\$6,300	\$6,300	\$12,600	\$9,250
Maryland <sup>3</sup>	15%	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		\$6,300	\$6,300	\$12,600	\$9,250
Mississippi		\$2,300	\$2,300	\$4,600	\$3,400
Missouri		\$6,300	\$6,300	\$12,600	\$9,250
Montana <sup>3</sup>	20%	\$1,940-\$4,370	\$1,940-\$4,370	\$3,880-\$8,740	\$3,880-\$8,740
Nebraska		\$6,300	\$6,300	\$12,600	\$9,250
Nevada		NO STATE INCOME TAX			
New Hampshire		None	None	None	None

New Jersey	None	None	None	None
New Mexico	\$6,300	\$6,300	\$12,600	\$9,250
New York	\$7,900	\$7,900	\$15,850	\$11,100
North Carolina	\$7,500	\$7,500	\$1,500	\$1,200
North Dakota	\$6,300	\$6,300	\$12,600	\$9,250
Ohio	None	None	None	None
Oklahoma	\$6,300	\$6,300	\$12,600	\$9,250
Oregon	\$2,145	\$2,145	\$4,295	\$3,455
Pennsylvania	None	None	None	None
Rhode Island <sup>1</sup>	\$0-\$8,275	\$0-\$8,275	\$0-\$16,550	\$0-\$12,400
South Carolina	\$6,300	\$6,300	\$12,600	\$9,250
South Dakota		NO STATE	INCOME TAX	
Tennessee	None	None	None	None
Texas		NO STATE	INCOME TAX	
Utah	\$6,300	\$6,300	\$12,600	\$9,250
Vermont	\$6,300	\$6,300	\$12,600	\$9,250
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE INCOME TAX		
West Virginia	None	None	None	None
Wisconsin <sup>1</sup>	\$0-\$10,250	\$0-\$8,770	\$0-18,460	\$0-\$13,240
Wyoming		NO STATE	INCOME TAX	

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

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

Source: Wisconsin Legislative Fiscal Bureau, "Individual Income Tax Provisions in the States," January 2017 http://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2017/0004\_individual\_income\_tax\_provisions\_in\_the\_states\_information al\_paper\_4.pdf

State	Single	Married Persons	Married Persons	Heads of
FEDERAL	Persons	Filing Separately	Filing Jointly	Household
FEDERAL	\$5,950	\$5,950	\$11,900	\$8,700
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Alaska			NCOME TAX	
Arizona	\$4,833	\$4,833	\$9,665	\$9,665
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,841	\$3,841	\$7,682	\$7,682
Colorado	\$5,950	\$5,950	\$11,900	\$8,700
Connecticut	None	None	None	None
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$4,000	\$2,000	\$4,000	\$4,000
Florida			NCOME TAX	
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Idaho	\$5,950	\$5,950	\$11,900	\$8,700
Illinois	None	None	None	None
Indiana	None	None	None	None
lowa	\$1,860	\$1,860	\$4,590	\$4,590
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$2,290	\$2,290	\$2,290	\$2,290
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,950	\$5,950	\$11,900	\$8,700
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,950	\$5,950	\$11,900	\$8,700
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,950	\$5,950	\$11,900	\$8,700
Montana <sup>4</sup>	\$1,860-\$4,200	\$1,860-\$4,200	\$3,720-\$8,400	\$3,720-\$8,400
Nebraska	\$5,950	\$5,950	\$11,900 NCOME TAX	\$8,700
Nevada	NI NI			N.
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,950	\$5,950	\$11,900	\$8,700
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,950	\$5,950	\$11,900	\$8,700
Ohio	None	None	None	None
Oklahoma	\$5,950	\$5,950	\$11,900	\$8,700
Oregon	\$1,980	\$1,980	\$3,960	\$3,185
Pennsylvania	None	None	None	None
Rhode Island	\$7,800	\$7,800	\$15,600	\$11,700
South Carolina	\$5,950	\$5,950	\$11,900	\$8,700
South Dakota			NCOME TAX	
Tennessee	None	None	None	None
Texas			NCOME TAX	
Utah	\$5,950	\$5,950	\$11,900	\$8,700
Vermont	\$5,950	\$5,950	\$11,900	\$8,700
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington		NO STATE I	NCOME TAX	
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$0-\$9,760	\$0-\$8,350	\$0-17,580	\$0-\$12,610
Wyoming		NO STATE I	NCOME TAX	

Notes:

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

### Maried Filing Seperately:

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

Married Filing Jointly, Head of Household, and Single:

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

### Heads of Household and Married Persons Filing Jointly:

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

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

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

- 4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- 5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

State	Single	Married Persons	Married Persons	Heads of
FEDERAL	<b>Persons</b> \$5,800	Filing Separately \$5,800	Filing Jointly \$11,600	Household \$8,500
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500 NCOME TAX	\$2,000 - \$4,700
Alaska	¢4.700			<b>CO 400</b>
Arizona	\$4,703	\$4,703	\$9,406	\$9,406
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,769	\$3,769	\$7,538	\$7,538
Colorado	\$5,800	\$5,800	\$11,600	\$8,500
Connecticut	None	None	None	None
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$4,000	\$2,000	\$4,000	\$4,000
Florida			NCOME TAX	
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Idaho	\$5,800	\$5,800	\$11,600	\$8,500
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,810	\$1,810	\$4,460	\$4,460
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$2,240	\$2,240	\$2,240	\$2,240
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,800	\$4,825	\$9,650	\$8,500
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,800	\$5,800	\$11,600	\$8,500
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,800	\$5,800	\$11,600	\$8,500
Montana <sup>4</sup>	\$1,770-\$3,990	\$1,770-\$3,990	\$3,540-\$7,980	\$3,540-\$7,980
Nebraska	\$5,800	\$5,800	\$11,600	\$8,500
Nevada	ψ3,000		NCOME TAX	ψ0,300
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,800	\$5,800	\$11,600	\$8,500
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,800	\$5,800	\$11,600	\$8,500
Ohio	None	None	None	None
Oklahoma	\$5,800	\$5,800	\$11,600	\$8,500
Oregon	\$1,980	\$1,980	\$3,960	\$3,185
Pennsylvania	None	None	None	None
Rhode Island	\$7,500	\$7,500	\$15,000	\$11,250
South Carolina	\$5,800	\$5,800	\$13,600	\$8,500
South Dakota	\$3,800		NCOME TAX	φ0,300
Tennessee	None	None		Mono
	None		None NCOME TAX	None
Texas Utah	\$5,800	\$5,800	\$11,600	\$8,500
	\$5,800	\$5,800		\$8,500
Vermont		<u> </u>	\$11,600	
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington	N.I.		NCOME TAX	Ma
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$0-\$9,410	\$0-\$8,050	\$0-16,940	\$0-\$12,150
Wyoming		NO STATE I	NCOME TAX	

Notes:

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

### Maried Filing Seperately:

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

Married Filing Jointly, Head of Household, and Single:

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

### Heads of Household and Married Persons Filing Jointly:

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

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

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

- 4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- 5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

State	Single	Married Persons	Married Persons	Heads of
FEDERAL	<b>Persons</b> \$5,700	Filing Separately \$5,700	Filing Jointly \$11,400	Household \$8,400
	. ,			
Alabama 1	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500 NCOME TAX	\$2,000 - \$4,700
Alaska	04.077			<b>CO OF 4</b>
Arizona	\$4,677	\$4,677	\$9,354	\$9,354
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,670	\$3,670	\$7,340	\$7,340
Colorado	\$5,700	\$5,700	\$11,400	\$8,400
Connecticut	None	None	None	None
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$4,000	\$2,000	\$4,000	\$4,000
Florida			NCOME TAX	
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Idaho	\$5,700	\$5,700	\$11,400	\$8,400
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,810	\$1,810	\$4,460	\$4,460
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$2,210	\$2,210	\$2,210	\$2,210
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,700	\$4,775	\$9,550	\$8,400
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,700	\$5,700	\$11,400	\$8,400
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,700	\$5,700	\$11,400	\$8,400
Montana <sup>4</sup>	\$1,770-\$3,990	\$1,770-\$3,990	\$3,540-\$7,980	\$3,540-\$7,980
Nebraska	\$5,700	\$5,700	\$11,400	\$8,400
Nevada	\$3,700		NCOME TAX	Ψ0, <del>4</del> 00
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,700	\$5,700	\$11,400	\$8,400
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,700	\$5,700	\$11,400	\$8,400
Ohio		None	None	None
Oklahoma	None \$5,700	\$5,700	\$11,400	\$8,400
	\$1,950	\$1,950	\$3,900	\$3,140
Oregon	None		None	
Pennsylvania	\$5,700	None \$4,775	\$9,550	None
Rhode Island				\$8,400
South Carolina	\$5,700	\$5,700	\$11,400	\$8,400
South Dakota	N.		NCOME TAX	N
Tennessee	None	None	None NCOME TAX	None
Texas	Ø5 700		NCOME TAX	Φ0.400
Utah	\$5,700	\$5,700	\$11,400	\$8,400
Vermont	\$5,700	\$5,700	\$11,400	\$8,400
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington			NCOME TAX	
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$0-\$9,300	\$0-\$7,960	\$0-16,750	\$0-\$12,010
Wyoming		NO STATE I	NCOME TAX	

Notes:

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

### Maried Filing Seperately:

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

Married Filing Jointly, Head of Household, and Single:

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

### Heads of Household and Married Persons Filing Jointly:

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

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

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

- 4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- 5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

State	Single	Married Persons	Married Persons	Heads of
FEDERAL	Persons	Filing Separately	Filing Jointly	Household
FEDERAL	\$5,700	\$5,700	\$11,400	\$8,350
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Alaska		NO STATE INCOME TAX		
Arizona	\$4,677	\$4,677	\$9,354	\$9,354
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,637	\$3,637	\$7,274	\$7,274
Colorado	\$5,700	\$5,700	\$11,400	\$8,350
Connecticut	None	None	None	None
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$4,000	\$2,000	\$4,000	\$4,000
Florida		NO STATE I	NCOME TAX	
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Idaho	\$5,700	\$5,700	\$11,400	\$8,350
Illinois	None	None	None	None
Indiana	None	None	None	None
lowa	\$1,780	\$1,780	\$4,390	\$4,390
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$2,190	\$2,190	\$2,190	\$2,190
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,700	\$4,750	\$9,500	\$8,350
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,700	\$5,700	\$11,400	\$8,350
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,700	\$5,700	\$11,400	\$8,350
Montana <sup>4</sup>	\$1,750-\$3,950	\$1,750-\$3,950	\$3,500-\$7,900	\$3,500-\$7,900
Nebraska	\$5,700	\$5,700	\$11,400	\$8,350
Nevada	\$5,700		NCOME TAX	ψ0,330
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,700	\$5,700	\$11,400	\$8,350
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,700	\$5,700	\$11,400	\$8,350
Ohio	None	None	None	Ψο,330 None
Oklahoma	\$4,250	\$4,250	\$8,500	\$6,375
Oregon	\$1,945	\$1,945	\$3,895	\$3,135
Pennsylvania	None	None	None	None
Rhode Island	\$5,700	\$4,750	\$9,500	\$8,350
South Carolina	\$5,700	\$5,700	\$11,400	\$8,350
South Dakota	φυ, ευυ		NCOME TAX	φο,οου
	None	None		None
Tennessee	None		None NCOME TAX	None
Texas Utah	\$5,700	\$5,700	\$11,400	\$8,350
Vermont	\$5,700	\$5,700	\$11,400 \$11,400	\$8,350
			\$11,400	· ·
Virginia	\$3,000	\$3,000	NCOME TAX	\$3,000
Washington	NI			Ne :
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$0-\$9,440	\$0-\$8,080	\$0-17,010	\$0-\$12,190
Wyoming		NOSTATET	NCOME TAX	

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

Maried Filing Seperately:

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

Married Filing Jointly, Head of Household, and Single:

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

Heads of Household and Married Persons Filing Jointly:

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

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

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

- 4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- 5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

State	Single	Married Persons	Married Persons	Heads of
FEDERAL	<b>Persons</b> \$5,450	Filing Separately \$5,450	Filing Jointly \$10,900	Household \$8,000
				\$2,000 - \$4,700
Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500 NCOME TAX	\$2,000 - \$4,700
Alaska	¢4.504			<b>CO 040</b>
Arizona	\$4,521	\$4,521	\$9,042	\$9,042
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,692	\$3,692	\$7,384	\$7,384
Colorado	\$5,450	\$5,450	\$10,900	\$8,000
Connecticut	None	None	None	None
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$4,000	\$2,000	\$4,000	\$4,000
Florida			NCOME TAX	
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Idaho	\$5,450	\$5,450	\$10,900	\$8,000
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,750	\$1,750	\$4,310	\$4,310
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$2,100	\$2,100	\$2,100	\$2,100
Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,450	\$4,550	\$9,100	\$8,000
Maryland <sup>3</sup>	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,450	\$5,450	\$10,900	\$8,000
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,450	\$5,450	\$10,900	\$8,000
Montana <sup>4</sup>	\$1,780-\$4,010	\$1,780-\$4,010	\$3,560-\$8,020	\$3,560-\$8,020
Nebraska	\$5,450	\$5,450	\$10,900	\$8,000
Nevada	ψ5,430		NCOME TAX	Ψ0,000
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,450	\$5,450	\$10,900	\$8,000
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,450	\$5,450	\$10,900	\$8,000
Ohio	None	None	None	None
Oklahoma	\$3,250	\$3,250	\$6,500	\$4,875
	\$1,865	\$1,865	\$3,735	\$3,005
Oregon				
Pennsylvania	None \$5,450	None \$4,450	None \$9,100	None
Rhode Island				\$8,000
South Carolina	\$5,450	\$5,450	\$10,900	\$8,000
South Dakota	A.I		NCOME TAX	A I
Tennessee	None	None	None NCOME TAX	None
Texas	Ø5 450		NCOME TAX	Ф0.000
Utah	\$5,450	\$5,450	\$10,900	\$8,000
Vermont	\$5,450	\$5,450	\$10,900	\$8,000
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington			NCOME TAX	
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$0-\$8,960	\$0-\$7,660	\$0-16,140	\$0-\$11,570
Wyoming		NO STATE I	NCOME TAX	

Notes:

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

### Maried Filing Seperately:

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

Married Filing Jointly, Head of Household, and Single:

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

### Heads of Household and Married Persons Filing Jointly:

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

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

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

- 4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- 5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

FEDERAL	24.4	Single	Married Persons	Married Persons	Heads of
Alabama	State	_			Household
Alaska	FEDERAL	\$5,350	\$5,350	\$10,700	\$7,850
Arizona	Alabama <sup>1</sup>	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Arkansas	Alaska		NO STATE I	NCOME TAX	
California	Arizona	\$4,373	\$4,373	\$8,745	\$8,745
Colorado         \$5,350         \$5,350         \$10,700         \$7,850           Connecticut         None         None         None         None           Delaware         \$3,250         \$8,550         \$3,250           District of Columbia         \$2,500         \$1,250         \$2,500           Florida         NO STATE INCOME TAX           Georgia         \$2,300         \$1,500         \$3,000           Hawaii         \$2,000         \$2,000         \$4,000         \$2,920           Idaho         \$5,350         \$5,550         \$10,700         \$7,850           Illinois         None         None         None         None           Illinois         \$1,500         \$2,050         \$2,050	Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
Delaware	California	\$3,516	\$3,516	\$7,032	\$7,032
Delaware	Colorado	\$5,350	\$5,350	\$10,700	\$7,850
District of Columbia   \$2,500   \$1,250   \$2,500   \$2,500	Connecticut	None	None	None	None
Florida	Delaware	\$3,250	\$3,250	\$6,500	\$3,250
Georgia	District of Columbia	\$2,500	\$1,250	\$2,500	\$2,500
Hawaii	Florida		NO STATE I	NCOME TAX	
Idaho	Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Illinois	Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Indiana	Idaho	\$5,350	\$5,350	\$10,700	\$7,850
Iowa	Illinois	None	None	None	None
Kansas         \$3,000         \$6,000         \$4,500           Kentucky         \$2,050         \$2,050         \$2,050         \$2,050           Louisiana 2         \$4,500         \$4,500         \$9,000         \$9,000           Maine         \$5,350         \$4,450         \$8,900         \$7,850           Maryland 3         \$1,500-\$2,000         \$1,500-\$2,000         \$3,000-\$4,000         \$3,000-\$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None         None           Minsissippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nevada         NO STATE INCOME TAX         Noew Hampshire         None         None         None           New Jersey         None         None         None         None         None           New Wexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500	Indiana	None	None	None	None
Kentucky         \$2,050         \$2,050         \$2,050         \$2,050           Louisiana²         \$4,500         \$4,500         \$9,000         \$9,000           Maine         \$5,350         \$4,450         \$8,900         \$7,850           Maryland³         \$1,500-\$2,000         \$1,500-\$2,000         \$3,000-\$4,000         \$3,000-\$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None         None           Minnesota         \$5,350         \$5,350         \$10,700         \$7,850           Mississispipi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana⁴         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX         None         None           New Hampshire         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850	Iowa	\$1,700	\$1,700	\$4,200	\$4,200
Louisiana   S4,500	Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Maine         \$5,350         \$4,450         \$8,900         \$7,850           Maryland 3         \$1,500-\$2,000         \$1,500-\$2,000         \$3,000-\$4,000         \$3,000-\$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$5,350         \$5,350         \$10,700         \$7,850           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NOSTATE INCOME TAX           New Hampshire         None         None         None           New Hersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,00	Kentucky	\$2,050	\$2,050	\$2,050	\$2,050
Maine         \$5,350         \$4,450         \$8,900         \$7,850           Maryland 3         \$1,500-\$2,000         \$1,500-\$2,000         \$3,000-\$4,000         \$3,000-\$4,000           Massachusetts         None         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$5,350         \$5,350         \$10,700         \$7,850           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NOSTATE INCOME TAX           New Hampshire         None         None         None           New Hersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,00	Louisiana <sup>2</sup>	\$4,500	\$4,500	\$9,000	\$9,000
Maryland 3         \$1,500-\$2,000         \$1,500-\$2,000         \$3,000-\$4,000           Massachusetts         None         None         None           Michigan         None         None         None           Minnesota         \$5,350         \$5,350         \$10,700         \$7,850           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$10,700         \$7,850           North Carolina         \$3,000         \$6,000         \$4,400           North Carolina         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None<		\$5,350	\$4,450	\$8,900	\$7,850
Massachusetts         None         None         None         None           Michigan         None         None         None         None           Minnesota         \$5,350         \$5,350         \$10,700         \$7,850           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None         None           New Jersey         None         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$5,350         \$10,700         \$7,850           North Carolina         \$3,000         \$6,000         \$4,400           North Carolina         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Ohi	Maryland <sup>3</sup>		\$1,500-\$2,000		
Minnesota         \$5,350         \$5,350         \$10,700         \$7,850           Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None         None           New Jersey         None         None         None         None           New York         \$7,500         \$5,350         \$10,700         \$7,850           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Ohio         None         None         None         None           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None		None	None		None
Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None	Michigan	None	None	None	None
Mississippi         \$2,300         \$2,300         \$4,600         \$3,400           Missouri         \$5,350         \$5,350         \$10,700         \$7,850           Montana 4         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NOSTATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None	Minnesota	\$5,350	\$5,350	\$10,700	\$7,850
Montana         \$1,690-\$3,810         \$1,690-\$3,810         \$3,380-\$7,620         \$3,380-\$7,620           Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$5,350         \$10,700         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850      <	Mississippi				
Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None	Missouri	\$5,350	\$5,350	\$10,700	\$7,850
Nebraska         \$5,350         \$5,350         \$10,700         \$7,850           Nevada         NO STATE INCOME TAX           New Hampshire         None         None         None           New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None	Montana <sup>4</sup>	\$1,690-\$3,810	\$1,690-\$3,810	· ·	
New Hampshire         None         None         None         None           New Jersey         None         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None         None           Texas         NO STATE INCOME TAX         \$7,850		\$5,350	\$5,350	\$10,700	\$7,850
New Jersey         None         None         None           New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         None         None         None         None           Texas         None         None         None         None           Texas         NO STATE INCOME TAX         Utah         \$5,350         \$10,700         \$7,850	Nevada		NO STATE I	NCOME TAX	
New Mexico         \$5,350         \$5,350         \$10,700         \$7,850           New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         None         None         None         None           Texas         None         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	New Hampshire	None	None	None	None
New York         \$7,500         \$7,500         \$15,000         \$10,500           North Carolina         \$3,000         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	New Jersey	None	None	None	None
North Carolina         \$3,000         \$6,000         \$4,400           North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	New Mexico	\$5,350	\$5,350	\$10,700	\$7,850
North Dakota         \$5,350         \$5,350         \$10,700         \$7,850           Ohio         None         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	New York	\$7,500	\$7,500	\$15,000	\$10,500
Ohio         None         None         None           Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
Oklahoma         \$2,750         \$2,750         \$5,500         \$4,125           Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	North Dakota	\$5,350	\$5,350	\$10,700	\$7,850
Oregon         \$1,825         \$1,825         \$3,650         \$2,940           Pennsylvania         None         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	Ohio	None	None	None	None
Pennsylvania         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	Oklahoma	\$2,750	\$2,750	\$5,500	\$4,125
Pennsylvania         None         None         None           Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850	Oregon	· ·	. ,	· ·	
Rhode Island         \$5,350         \$4,450         \$8,900         \$7,850           South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$5,350         \$10,700         \$7,850				· · · · · · · · · · · · · · · · · · ·	
South Carolina         \$5,350         \$5,350         \$10,700         \$7,850           South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$10,700         \$7,850	Rhode Island	\$5,350	\$4,450	\$8,900	\$7,850
South Dakota         NO STATE INCOME TAX           Tennessee         None         None         None           Texas         NO STATE INCOME TAX           Utah         \$5,350         \$10,700         \$7,850	South Carolina		\$5,350		. ,
Texas         NO STATE INCOME TAX           Utah         \$5,350         \$10,700         \$7,850	South Dakota				
Utah \$5,350 \$5,350 \$10,700 \$7,850	Tennessee	None	None	None	None
	Texas				
	Utah	\$5,350	\$5,350	\$10,700	\$7,850
	Vermont				·

Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington	NO STATE INCOME TAX			
West Virginia	None	None	None	None
Wisconsin <sup>5</sup>	\$0-\$8,790	\$0-\$7,520	\$0-15,830	\$0-\$15830
Wyoming	NO STATE INCOME TAX			

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

Maried Filing Seperately:

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

Married Filing Jointly, Head of House Hold, and Single:

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

### Heads of Household and Married Persons Filing Jointly:

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

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

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

- 4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- 5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

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

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

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

### Single Persons and Married Persons Filing Separately:

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

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

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

#### Heads of Household and Married Persons Filing Jointly:

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

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

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

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

### Single Persons:

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

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

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

### Married Persons Filing Separately:

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

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

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

#### Married Persons Filing Jointly:

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

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

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

### Heads of Household:

If income is \$12,199 or less, the standard deduction equals \$10,930

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

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

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

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

Source: CCH Tax Research NetWork

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

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

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

#### Single Persons and Married Persons Filing Separately:

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

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

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

### Heads of Household and Married Persons Filing Jointly:

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

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

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

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

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

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