State Individual Income Taxes, 2021 (Tax rates for tax year 2021 -- as of January 1, 2021)

State	Tax Rate	Range	(in percents)	Number of	Income Br	ackets	Pers	sonal Exempti	ons	Standard D	Deduction	Federal Income Tax
State	Low		High	Brackets	Lowest	Highest	Single	Married	Dependents	Single	Married	Deductible
Alabama	2.0	-	5.0	3	\$500 (b) -	\$3,001 (b)	\$1,500	\$3,000	\$500 (e)	\$2,500 (y)	\$7,500 (y)	Yes
Alaska						No S	tate Income Tax					
Arizona (a)	2.59	-	8.00 (aa)	4	\$27,272 (b) -	\$163,633 (b)			\$100 (c)	\$12,400	\$24,800	
Arkansas (a)	2.0	-	5.9 (f)	3	\$4,000 -	\$79,300	\$29 (c)	\$58 (c)	\$29 (c)	\$2,200	\$4,400	
California (a)	1.0		12.3 (g)	9	\$8,932 (b) -	\$599,012 (b)	\$124 (c)	\$248 (c)	\$383 (c)	\$4,601 (a)	\$9,202 (a)	
Colorado	4.55			1	Flat ra	ate	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
Connecticut	3.0	-	6.99	7	\$10,000 (b) -	\$500,000 (b)	\$15,000 (h)	\$24,000 (h)	\$0	(h)	(h)	
Delaware	0.0	-	6.6	7	\$2,000 -	\$60,001	\$110 (c)	\$220 (c)	\$110 (c)	\$3,250	\$6,500	
District Of Columbia	4.0	-	8.95	6	\$10,000 -	\$1,000,000	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
Florida						No S	tate Income Tax			-		-
Georgia	1.0	-	5.75	6	\$750 (i) -	\$7,001 (i)	\$2,700	\$7,400	\$3,000	\$4,600	\$6,000	
Hawaii	1.4	-	11.0	12	\$2,400 (b) -	\$200,000 (b)	\$1,144	\$2,288	\$1,144	\$2,200	\$4,400	
Idaho (a)	1.125	-	6.925	7	\$1,568 (b) -	\$11,760 (b)	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
Illinois (a)	4.95			1	Flat ra	ate	\$2,325	\$4,650	\$2,325			
Indiana	3.23			1	Flat ra	ate	\$1,000	\$2,000	\$2,500 (j)			
lowa (a)	0.33	-	8.53	9	\$1,676 -	\$75,420	\$40 (c)	\$80 (c)	\$40 (c)	\$2,130 (a)	\$5,250 (a)	Yes
Kansas	3.1	-	5.7	3	\$15,000 (b) -	\$30,000 (b)	\$2,250	\$4,500	\$2,250	\$3,000	\$7,500	
Kentucky	5.0			1	Flat ra	ate		None		\$2,690	\$2,690	
Louisiana	2.0	-	6.0	3	\$12,500 (b) -	\$50,001 (b)	\$4,500 (k)	\$9,000 (k)	\$1,000	(k)	(k)	Yes
Maine (a)	5.8	-	7.15	3	\$22,450 (l) -	\$53,150 (I)	\$4,300	\$8,600	\$4,300	\$12,550 (d)	\$25,100 (d)	
Maryland	2.0	-	5.75	8	\$1,000 (m) -	\$250,000 (m)	\$3,200	\$6,400	\$3,200	\$2,300 (z)	\$4,600 (z)	
Massachusetts	5.0			1	Flat ra	ate	\$4,400	\$8,800	\$1,000			
Michigan (a)	4.25			1	Flat ra	ate	\$4,750	\$9,500	\$4,750			
Minnesota (a)	5.35	-	9.85	4	\$27,230 (n) -	\$166,041 (n)	(d)	- (d)	\$4,350	\$12,550 (d)	\$25,100 (d)	
Mississippi	3.0	-	5.0	3	\$5,000 -	\$10,001	\$6,000	\$12,000	\$1,500	\$2,300	\$4,600	
Missouri (a)	1.5	-	5.4	9	\$1,088 -	\$8,704	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	Yes (o)
Montana (a)	1.0	-	6.9	7	\$3,100 -	\$18,800	\$2,580	\$5,160	\$2,580	\$4,830 (z)	\$9,660 (z)	Yes (o)
Nebraska (a)	2.46	-	6.84	4	\$3,340 (b) -	\$32,210 (b)	\$142 (c)	\$284 (c)	\$142 (c)	\$7,100	\$14,200	
Nevada						No S	tate Income Tax					
New Hampshire	State Incor	ne Tax	of 5% on Divide	nds and Inte	rest Income Only							
New Jersey	1.4	-	10.75	7	\$20,000 (p) -	\$1,000,000 (p)	\$1,000	\$2,000	\$1,500			
New Mexico	1.7	-	5.9	5	\$5,500 (q) -	\$210,000 (q)	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
New York (a)	4.0	-	8.82	8	\$8,500 (b) -	\$1,077,550 (b)	\$0	\$0	\$1,000	\$8,000	\$16,050	
North Carolina	5.25			1	Flat ra	ate		None		\$10,750	\$21,500	
North Dakota (a)	1.1	-	2.9	5	\$40,525 (r) -	\$445,000 (r)	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
Ohio (a)	0.0		4.797	6	\$22,150 -	\$221,300	\$2,400 (s)	\$4,800 (s)	\$2,400 (s)			
Oklahoma	0.5	-	5.0	6	\$1,000 (t) -	\$7,200 (t)	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700	
Oregon (a)	4.75	-	9.9	4	\$3,650 (b) -	\$125,000 (b)	\$213 (c)	\$426 (c)	\$213 (c)	\$2,350	\$4,700	Yes (o)
Pennsylvania	3.07			1	Flat ra	ate		None				
Rhode Island (a)	3.75	-	5.99	3	\$66,200 -	\$150,550	\$4,250	\$8,500	\$4,250	\$9,050 (y)	\$18,100 (y)	
South Carolina (a)	0.0	-	7.0	6	\$3,110 -	\$15,560	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
South Dakota						No S	tate Income Tax			-		-
Tennessee						No Sta	te Income Tax (x)					
Texas	1					No S	tate Income Tax					
Utah	4.95			1	Flat ra	ate				(u)	(u)	
Vermont (a)	3.35	-	8.75	4	\$40,350 (v) -	\$204,000 (v)	\$4,250	\$8,500	\$4,250	\$6,150	\$12,300	
Virginia	2.0	-	5.75	4	\$3,000 -	\$17,001	\$930	\$1,860	\$930	\$4,500	\$9,000	
Washington	1					No S	tate Income Tax			•		•
West Virginia	3.0	-	6.5	5	\$10,000 -	\$60,000	\$2,000	\$4,000	\$2,000			
Wisconsin (a)	3.5	-	7.65	4	\$12,120 (w) -	\$266,930 (w)	\$700	\$1,400	\$700	\$11,200 (y)	\$20,730 (y)	
Wyoming	1					No S	tate Income Tax			•		•

SOURCE:

The Federation of Tax Administrators, January 2021.

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

NOTES:

(a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Michigan indexes the personal exemption only. Oregon does not index the income brackets of \$125,000 and over.

(b) For joint returns, taxes are twice the tax on half the couple's income.

(c) The personal exemption takes the form of a tax credit instead of a deduction

(d) These states use the personal exemption/standard deduction amounts provided in the federal Internal Revenue Code.

(e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.

(f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.

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

(h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts and 3% rate are phased out for higher income taxpayers until they are eliminated for households earning over \$78,500.

(i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.

(j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.

(k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

(I) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$44,950 to \$106,350.

(m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.

(n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$39,810 to \$276,200.

(o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$7,050 for all filers in Oregon.

(p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low income ranges.

(q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$315,000.

(r) The income brackets reported for North Dakota are for single individuals. For married couples filling jointly, the same tax rates apply to income brackets ranging from \$67,700 to \$445,000.

(s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers. Business income taxes at a flat 3% rate. (t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200.

(u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).

(v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$67,450 to \$248,350.

(w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$16,160, to \$355,910.

(x) Tennessee Hall Tax Rate on Dividends and Interest has been repealed in 2021.

(y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$207,700; Wisconsin standard deduction phases out for income over \$16,149.

(z) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.

(aa) Proposition 208, approved in November, created an additional bracket on Arizona income above \$250,000 (\$500,000 joint). It is currently being litigated

State Individual Income Taxes, 2020

(1

Tax rates fo	r tax year	2020 as	of January 1	, 2020)

		ate Range vercents)	Number of	Income B	rackets	Pen	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No Stat	e Income Tax							
Arizona (a)	2.59 -	4.50	5	26,500 (b) -	159,000 (b)			100 (c)	
Arkansas (a)	2.0 -	6.6 (f)	6	4,600 -	80,801	26 (c)	52 (c)	26 (c)	
California (a)	1.0	12.3 (g)	9	8,809 (b) -	590,742 (b)	122 (c)	244 (c)	378 (c)	
Colorado	4.63		1	Flat r	ate	(d)	(d)	(d)	
Connecticut	3.0 -	6.99	7	10,000 (b) -	500,000 (b)	15,000 (h)	24,000 (h)	0	
Delaware	0.0 -	6.6	7	2,000 -	60,001	110 (c)	220 (c)	110 (c)	
Florida	No Stat	e Income Tax							
Georgia	1.0 -	5.75	6	750 (i) -	7,001 (i)	2,700	7,400	3,000	
Hawaii	1.4 -	11.0	12	2,400 (b) -	200,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.125 -	6.925	7	1,541 (b) -	11,554 (b)	(d)	(d)	(d)	
Illinois (a)	4.95		1	Flat r	ate	2,275	4,550	2,275	1
Indiana	3.23		1	Flat r	ate	1,000	2,000	2,500 (j)	
lowa (a)	0.33 -	8.53	9	15,666 -	74,970	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1 -	5.7	3	15,000 (b) -	30,000 (b)	2,250	4,500	2,250	1
Kentucky	5.0		1	Flat r	ate			None	
Louisiana	2.0 -	6.0	3	12,500 (b) -	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8 -	7.15	3	22,200 (l) -	52,600 (I)	4,300	8,600	4,300	
Maryland	2.0 -	5.75	8	1,000 (m) -	250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1		1	Flat r		4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat r	ate	4,400	8,800	4,400	
Minnesota (a)	5.35 -	9.85	4	26,960 (n) -	164,401 (n)	(d)			
Mississippi	3.0 -	5.0	3	5,000 -	10,001	6,000	12,000	1,500	
Missouri (a)	1.5 -	5.4	9	1,053 -	8,424	(d)			Yes (o)
Montana (a)	1.0 -	6.9	7	3,100 -	18,400	2,510	5,020	2,510	Yes (o)
Nebraska (a)	2.46	6.84	4	3,290 (b) -	31,750 (b)	140 (c)	280 (c)	140 (c)	
Nevada	No Stat	e Income Tax		-, -, -, -, -, -, -, -, -, -, -, -, -, -					
New Hampshire			6 on Dividenc	is and Interest Incom	e Only				
New Jersey	1.4 -		6	- (q) 000,02		1.000	2,000	1.000	
New Mexico	1.7 -	4.9	4	5,500 (q) -	16,001 (q)	(d)			
New York (a)	4.0 -	8.82	8	8,500 (b) -	1,077,550 (b)	0	0	1,000	
North Carolina	5.25	0.02	1	Flat r		· · · ·			
North Dakota (a)	1.1 -	2.9	5	40,125 (r) -	440,600 (r)	(d)		(d)	
Ohio (a)	0.0	4,797	6	21,750 -	217,400	2,350 (s)	4,700 (s)	2,350 (s)	
Oklahoma	0.5 -	5.0	6	1,000 (t) -	7,200 (t)	1,000	2,000	1,000	
Oregon (a)	4.75 -	9.9	4	3,600 (b) -	125,000 (b)	210 (c)	420 (c)	120 (c)	Yes (o)
Pennsylvania	3.07	7.7	1	Flat r		210 (0)	None	120 (0)	103 (0)
Rhode Island (a)	3.75 -	5.99	3	65.250 -	148,350	4,100	8,200	4,100	
South Carolina (a)	0.0	7.0	6	3.070 -	15,400	(d)			
South Dakota		e Income Tax	0	3,070 -	15,400	(u)	(u)	(u)	
Tennessee			an Dividende	and Interest Income	Only (v)	1 250	2 500	0	
		Income Tax of 1% e Income Tax	I Dividends	and Interest Income	Uniy (x)	1,250	2,500	U	1
Texas	4.95	e income rax	1	Flat r	ata				1
Utah Vermont (a)	4.95 3.35 -	8.75	4	40,350 (v) -	204,000 (v)	4,250	8,500	4,250	
	2.0 -	6.75 5.75	4			4,250		4,250	1
Virginia Washington			4	3,000 -	17,001	930	1,860	930	1
Washington		e Income Tax	5	10.000 -	(0.000	2.000	4 000	2,000	1
West Virginia	3.0 -	6.5			60,000		4,000		1
Wisconsin (a)	4.0 -	7.65	4	11,970 (w) -	263,480 (w)	700	1,400	700	1
Wyoming	No Stat	e Income Tax	1						1
				-					1
District of Columbia	4.0 -	8.95	6	10,000 -	1,000,000	(d)	(d)	(d)	1

SOURCE

The Federation of Tax Administrators, January 2020.

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

NOTES:

(a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Michigan indexes the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.

(b) For joint returns, taxes are twice the tax on half the couple's income.

(c) The personal exemption takes the form of a tax credit instead of a deduction.

(d) These states use the personal exemption/standard deduction amounts provided in the federal Internal Revenue Code.

(e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.

(f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.

(g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million. (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

(i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.

(j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.

(k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

(I) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$44,450 to \$105,200.

(m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.

(n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$39,410 to \$273,470.

(o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,500 for all filers in Oregon. (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low income ranges.

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

(r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$67,050 to \$440,600.

(s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.

(t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200.

(v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$67,450 to \$248,350.

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

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

	T	D-+- D	Al and an						Federal
		Rate Range percents)	Number of	Income	e Brackets	Pers	onal Exemptic	ons	Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No St	ate Income Tax							
Arizona (a)	2.59	- 4.54	5	10,601 (b)	 158,996 (b) 	2,200	4,400	2,200	
Arkansas (a)	0.9	- 6.9 (f)	6	4,299	- 35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	12.3 (g)	9	8,544 (b)	 572,980 (b) 	118 (c)	236 (c)	367 (c)	
Colorado	4.63	.9.	1	Fl	at rate	(d) -			
Connecticut	3.0	- 6.99	7	10,000 (b)	- 500,000 (b)	15,000 (h)	24,000 (h)	0	
Delaware	0.0	- 6.6	7	2,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No St	ate Income Tax							
Georgia	1.0	- 5.75	6	750 (i)	- 7,001 (i)	2,700	7,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)	 200,000 (b) 		2,288	1,144	
Idaho (a)	1.125	- 6.925	7	1,504 (b)	 11,279 (b) 				
Illinois (a)	4.95		1		at rate	2,225	4,450	2,225	
Indiana	3.23		1		at rate	1,000	2,000	2,500 (j)	
lowa (a)	0.33	- 8.53	9	1,598	- 71,910	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1	- 5.7	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	5.0		1		at rate			None	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8	- 7.15	3	21,450 (l)	- 50,750 (l)	4,200	8,400	4,200	
Maryland	2.0	- 5.75	8	1,000 (m)	- 250,000 (m		6,400	3,200	
Massachusetts	5.05		1		at rate	4,400	8,800	1,000	
Michigan (a)	4.25	0.05	1		at rate	4,050	8,100	4,050	
Minnesota (a)	5.35	- 9.85		26,520 (n)	- 163,890 (n)		8,300 (d)	4,150 (d)	
Mississippi	3.0	- 5.0 - 5.4	3	5,000	- 10,001	6,000	12,000	1,500	× ()
Missouri (a)	1.5 1.0	- 5.4	7	1,053 3,000	- 8,424 - 17,900	(d) - 2,440	- (d) 4,880	(d) 2,440	Yes (o)
Montana (a)	2.46	- 6.84	4						Yes (o)
Nebraska (a) Nevada		- 6.84 ate Income Tax	4	3,230 (b)	- 31,160 (b)	137 (c)	274 (c)	137 (c)	
New Hampshire		tate Income Tax of 5%	l on Dividona	s and Interact Inc	omo Only				
New Jersey	1.4	- 10.75	6	20,000 (p)	- 5 million (p)	1.000	2,000	1,500	
New Mexico	1.4	- 4.9	4	5,500 (q)	- 16,001 (g)				
New York (a) (aa)	4.0	- 8.82	8	8,500 (d)	- 1,077,550 (b)	(0) -	- (0)	1.000	
North Carolina	5.25	- 0.02	1		at rate	-	None		
North Dakota (a)	1.10	- 2.9	5	39,450 (r)	- 433,200 (r)	(d) -			
Ohio (a)	0.0	4.997	8	10,850	- 217,400	2,350 (s)	4,700 (s)	2,350 (s)	
Oklahoma	0.5	- 5.0	6	1,000 (t)	- 7,200 (t)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,350 (b)	- 125,000 (b)	206 (c)	412 (c)	206 (c)	Yes (o)
Pennsylvania	3.07		1		at rate		None		
Rhode Island (a)	3.75	- 5.99	3	64.050	- 145.600	4,100	8.200	4.100	
South Carolina (a)	0.0	- 7.0	6	3,030	- 15,160	(d) -	- (d)	(d)	
South Dakota	No St	ate Income Tax							
Tennessee	Sta	te Income Tax of 2%	on Dividends	and Interest Incor	me Only (x)	1,250	2,500	0	
Texas	No St	ate Income Tax	1						
Utah	4.95		1	Fl	at rate				
Vermont (a)	3.35	- 8.75	5	38,700 (v)	 195,450 (v) 	4,150	8,300	4,150	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No St	ate Income Tax							
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	- 7.65	4	11,760 (w)	- 258,950 (w	700	1,400	700	
Wyoming	No St	ate Income Tax							
District of Columbia	4.0	- 8.95	5	10.000	- 1.000.000	(d) -	- (d)	(d)	
Bistrict of Columbia		0.75	5	10,000	.,500,000	(u) -	(u)	(u)	1

SOURCE:

The Federation of Tax Administrators, January 2019.

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

NO LED. indexes the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.

(b) For joint returns, taxes are twice the tax on half the couple's income.

(c) The personal exemption takes the form of a tax credit instead of a deduction.

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

(e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.

nsas has separate brackets for taxpayers with income under \$75,000 and \$21,000. The tax rates for lower income taxpayers are scheduled to decrease beginning in tax year 2019. (f) Arka

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

(b) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amount: are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000. (i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.

(j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.

(k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

(1) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$43,700 to \$103,400.

(m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.

(n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$38,770 to \$273,150.

(o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,50 for all filers in Oregon. (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low income ranges.

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

(r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$65,900 to \$433,200. (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.

(t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200. (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).

(v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$64,600 to \$237,950.

(w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,680, to \$345,270. (x) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year.

(y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$203,850; Wisconsin standard deduciton phases out for income over \$15,660. (z) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.

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

State Individual Income Taxes, 2018

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

	Т	ax Rate R	2000	Number							Federal
		(in perce		of	Incon	ne Bra	ackets	Pers	sonal Exempti	ons	Income Tax
State	Low	<u> p = = = = = = = = = = = = = = = = = </u>	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)		3,001 (b)	1,500	3.000	500 (e)	Yes
Alaska	-	State Inco	me Tax	-			-, ()	.,	-,	(-)	
Arizona (a)	2.59	-	4.54	5	10,179 (b)		152,668 (b)	2,150	4,300	2,300	
Arkansas (a)	0.9	-	6.9 (f)	6	4.299		35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	-	12.3 (g)	9	8,223 (b)		551,473 (b)	114 (c)	228 (c)	353 (c)	
Colorado	4.63		- (3)	1		lat rat		4,150 (d)	8,300 (d)	4,150 (d)	
Connecticut	3.0	-	6.99	7	10,000 (b)	-	500,000 (b)	14,500 (h)	24,000 (h)	0	
Delaware	0.0	-	6.6	7	2,000		60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inco		-	_,				(-)		
Georgia	1.0	-	6.0	6	750 (i)		7,001 (i)	2,700	7.400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)		200,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	-	7.4	7	1,472 (b)		11,043 (b)	4,150 (d)	8,300 (d)	4,150 (d)	
Illinois	4.95			1	,	lat rat	,	2,000	4,000	2,000	
Indiana	3.23			1		lat rat		1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,598	-	71,910	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1	-	5.7	3	15,000 (b)		30,000 (b)	2.250	4.500	2,250	100
Kentucky	2.0	-	6.0	6	3,000		75,001	10 (c)	20 (c)	10 (c)	
Louisiana	2.0		6.0	3	12,500 (b)		50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8		7.15	3	21,100 (I)		50,750 (I)	4,150 (d)	8,300 (d)	4,150 (d)	105
Maryland	2.0		5.75	8	1,000 (m)		250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1		0.10	1		lat rat		4,400	8,800	1,000	
Michigan (a)	4.25			1		lat rat		4,000	8,000	4,000	
Minnesota (a)	5.35	_	9.85	4	25,890 (n)	-	160,020 (n)	4,150 (d)	8,300 (d)	4,150 (d)	
Mississippi	3.0	_	5.0	3	5.000	-	10.001	6,000	12.000	1.500	
Missouri (a)	1.5	_	5.9	10	1,028		9,253	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0		6.9	7	3,000		17,900	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	_	6.84	4	3,150 (b)	-	30,420 (b)	134 (c)	268 (c)	134 (c)	103 (0)
Nevada	-	State Inco		4	3,130 (b)		30,420 (b)	134 (0)	200 (0)	134 (0)	
New Hampshire				on Dividen	ds and Interest Ir	ocome	Only				
New Jersey	1.4	-	8.97	6	20,000 (p)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (q)		16,001 (q)	4,150 (d)	8,300 (d)	4,150 (d)	
New York (a)	4.0	-	8.82	8	8,500 (b)	-	1,077,550 (b)	4,100 (d) 0	0,000 (0)	1,000	
North Carolina	5.499		0.02	1		lat rat			None	1,000	
North Dakota (a)	1.1	_	2.9	5	38,700 (r)	-	424,950 (r)	4,150 (d)	8,300 (d)	4,150 (d)	
Ohio (a)	0.0		4.997	8	10,650		213,350	2,300 (s)	4,600 (s)	2,300 (s)	
Oklahoma	0.5		5.0	6	1,000 (t)		7,200 (t)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,450 (b)	-	125,000 (b)	201 (c)	402 (c)	201 (c)	Yes (o)
Pennsylvania	3.07		0.0	1		lat rat		201 (0)		201 (0)	103 (0)
Rhode Island (a)	3.75		5.99	3	62.550	-	142.150	4.000	8.000	4.000	
South Carolina (a)	0.0		7.0	6	2,970		14,860	4,150 (d)	8,300 (d)	4,150 (d)	
South Dakota		State Inco		Ū	2,010		14,000	4,100 (u)	0,000 (u)	4,100 (u)	
Tennessee				on Dividend	s and Interest Inc	ome	Only (x)	1,250	2,500	0	
Texas		State Incon		on Dividenda	s and milerest mil	Joine		1,200	2,500	0	
Utah	5.0	otate mou		1	F	lat rat	0	(u)	(u)	(u)	
Vermont (a)	3.55	_	8.95	5	37,950 (v)	-	416,700 (v)	4,150 (d)	8,300 (d)	4,150 (d)	
Virginia	2.0	_	5.75	4	3,000		17,001	930	1,860	930	
Washington	-	State Inco		-	3,000	-	17,001	330	1,000	350	
0	3.0	State mou	6.5	5	10,000		60,000	2,000	4,000	2,000	
West Virginia Wisconsin (a)	4.0	-	7.65	4	11,450 (w)	-	252,150 (w)	700	1,400	700	
Wyoming	-	- State Inco		*	11,450 (W)	-	232,130 (W)	700	1,400	700	
, s.imig	110										
District of Columbia	4.0	-	8.95	5	10,000	-	1,000,000	4,150 (d)	8,300 (d)	4,150 (d)	

Footnotes:

(a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions,

Assachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. (b) For joint returns, taxes are twice the tax on half the couple's income.

(c) The personal exemption takes the form of a tax credit instead of a deduction

(d) These states and the District of Columbia use the personal exemption amounts provided in the federal Internal Revenue Code. (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000. (f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.

(g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million. (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

(i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000. (j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.

(k) The amounts reported for Louisiana are a combined personal exemption and standard deduction.

(I) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,900 to \$101,550. (m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.

(n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,850 to \$266,700.

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

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

(r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$64,650 to \$242,950. (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.

(t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200. (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).

(v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700. (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,270, to \$336,200. (x) Tennessee's tax on dividens and interest is being phased out. The rate is reduced 1% each year.

Source:

The Federation of Tax Administrators

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

State Individual Income Taxes, 2017

(Tax rates	for tax	year 2017	as (of January	1, 2017)

		Rate Rate Ra		Number of	Incom	ne Bra	ckets	Per	sonal Exempti	ons	Federal Income Tax
State	Low	. po. co.	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No St	ate Inco		-	(-)		-, (-)	.,	-,	(-)	
Arizona (a)	2.59	-	4.54	5	10,179 (b)		152,668 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9		6.9 (f)	6	4,299		35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0		12.3 (g)	9	8,015 (b)		537,498 (b)	111 (c)	222 (c)	344 (c)	
Colorado	4.63		12.0 (g)	1		lat rat		4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0		7.0	7	10,000 (b)	-	500,000 (b)	14,500 (h)	24,000 (h)	4,000 (u) 0	
Delaware	0.0	_	6.6	7	2,000		60,001	110 (c)	224,000 (II) 220 (c)	110 (c)	
Florida		ate Inco		'	2,000		00,001	110 (0)	220 (0)	110 (0)	
Georgia	1.0	ale moo	6.0	6	750 (i)		7,001 (i)	2,700	5,400	3,000	
Hawaii	1.4	-	8.3	9	2,400 (b)	-	48,000 (b)	1,144	2,288	1,144	
	1.6		7.4	9 7	1,454 (b)		10,905 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Idaho (a) Illinois	3.75		7.4	1		- lat rat		2,000	4,000 (u)	2,000	
Indiana	3.23			1		lat rat		1,000	2,000	2,500 (j)	
	0.36		8.98	9		alial	-				¥
lowa (a)	2.7	-	8.98 4.6	9 2	1,573		70,785	40 (c)	80 (c)	40 (c)	Yes
Kansas		-				5,000 (2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8	-	7.15 (x)	4	21,100 (l)	-	200,000 (I)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	-	5.75	8	1,000 (m)	-	250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1			1		lat rat	-	4,400	8,800	1,000	
Michigan (a)	4.25			1		lat rat	-	4,000	8,000	4,000	
Minnesota (a)	5.35	-	9.85	4	25,390 (n)	-	156,911 (n)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	2,900	-	17,600	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	-	6.84	4	3,090 (b)	-	29,830 (b)	132 (c)	264 (c)	132 (c)	
Nevada	No Sta	ate Incor	ne Tax								
New Hampshire	St	tate Inco			ds and Interest Ir	ncome	Only				
New Jersey	1.4	-	8.97	6	20,000 (p)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (q)	-	16,001 (o)	4,050 (d)	8,100 (d)	4,050 (d)	
New York (a)	4.0	-	8.82	8	8,500 (b)	-	1,077,550 (b)	0	0	1,000	
North Carolina	5.5	-		1	F	lat rat	e		None		
North Dakota (a)	1.10		2.90	5	37,950 (r)	-	413,350 (r)	4,050 (d)	8,100 (d)	4,050 (d)	
Ohio (a)	0.495		4.997	9	5,250	-	208,500	2,250 (s)	4,500 (s)	2,250 (s)	
Oklahoma	0.5		5.00	6	1,000 (t)	-	7,200 (t)	1,000	2,000	1,000	
Oregon (a)	5.0		9.9	4	3,400 (b)	-	125,000 (b)	197 (c)	394 (c)	197 (c)	Yes (o)
Pennsylvania	3.07			1	F	lat rat	e		None		. ,
Rhode Island (a)	3.75	-	5.99	3	61,300	-	139,400	3,900	7,800	3,900	
South Carolina (a)	0.0	-	7.0	6	2,930	-	14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota	No St	ate Inco	me Tax	-				,	-, (-)	/	
Tennessee				6 on Dividen	ds and Interest Ir	ncome	Only	1,250	2,500	0	
Texas		ate Inco					2 ,	.,	_,		
Utah	5.0	2		1	F	lat rat	e	(u)	(u)	(u)	
Vermont (a)	3.55	-	8.95	5	37,950 (v)	-	416,700 (v)	4,050 (d)	8,100 (d)	4,050 (d)	
Virginia	2.0	-	5.75	4	3,000	-	17,001	930	1,860	930	
Washington		ate Inco			0,000		,	000	1,000		
West Virginia	3.0	-	6.5	5	10,000		60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0		7.65	4	11,230 (w)	-	247,350 (w)	700	1,400	700	
Wyoming	-	ate Inco		7	11,200 (W)	-	277,000 (W)	700	1,400	700	
District of Columbia	4.0		8.95	5	10,000	1	1,000,000	1,675	3,350	1,675	

Footnotes:

(a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.

(b) For joint returns, taxes are twice the tax on half the couple's income.

(c) The personal exemption takes the form of a tax credit instead of a deduction

(d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.

(e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.

(f) Arkansas ha separate brackets for taxpavers with income under \$75,000 and \$21,000.

(b) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million. (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out (i) The Georgia income taxpayers until they are eliminated for households earning over \$71,000. (ii) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.

(j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.

(k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

() The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,250 to \$200,000.

(m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.

(n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,110 to \$261,511.

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

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

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

(r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$63,400 to \$416,700.

(s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.

(t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200. (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).

(v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700. (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$14,980, to \$329,810.

(x) Maine voters approved a 3% surtax in November 2016 that raised Maine's top rate to 10.15%. However, the legislature eliminated the surtax in July 2017 and it never took effect.

Source:

The Federation of Tax Administrators http://www.taxadmin.org/current-tax-rates 31-Dec-16

State Individual Income Taxes, 2016

(Tax rates fo	r tax vea	r 2016	as of Jan	uary 1, 2016)

(nte)	of	Incom	e Brad	kote	Dore	sonal Exempti	one	Income Tax
Low	in perce	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
2.0		5.0	2	500 (b)		2 001 /b)	1 500	3 000	500 (a)	Yes
	- Noto Inor		3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	res
			5	10 162 (b)		150 404 (b)	2 100	4 200	2 200	
	-				-	,			,	
	-				-		· · ·	()	()	
	-	12.3 (1)	-							
		0.00					,			
	-									
	-			2,000	-	60,001	110 (C)	220 (C)	110 (C)	
	state Inco		0	750 (1)		7 004 (b)	0 700	5 400	0.000	
	-		-	()		, ()	,	- /	- ,	
	-		-	,			'	,	,	
	-	7.4					,	,	,	
							1	1		
3.3			-				1,000	2,000	2,500 (i)	
0.36	-		-	1,554	-	69,930	40 (c)	80 (c)	40 (c)	Yes
	-				,000 (t		2,250	4,500	2,250	
	-			3,000	-	75,001	20 (c)	40 (c)	20 (c)	
2.0	-	6.0		12,500 (b)	-	50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes
5.8	-	7.15	3	21,050 (b)	-	37,500 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
2.0	-	5.75	8	1,000 (k)	-	250,000 (k)	3,200	6,400	3,200	
5.1			1	F	lat rate		4,400	8,800	1,000	
4.25			1	F	lat rate		3,950	7,900	3,950	
5.35	-	9.85	4	25,180 (I)	-	155,651 (l)	4,050 (d)	8,100 (d)	4,050 (d)	
3.0	-	5.0	3	5.000	-	10.001	6.000	12.000	1,500	
1.5	-	6.0	10	1.000	-	9.001	2,100	4,200	1,200	Yes (m)
1.0	-	6.9	7	2,300	-					Yes (m)
	-		4	/	-					,
No S	tate Inco	me Tax		-, (-)		-, (-)	- (-)	- (-)	- (-)	
			State Incom	e Tax of 5% on I	Divider	nds and Interest	Income Only			
14	-	8 97			-			2 000	1 500	
	-		-	,	-	,			,	
	_			,	_		,	,	,	
	_	0.02	-				0	-	1,000	
		2.0			arraid		4.050 (d)		4.050 (d)	
	-		-		-			,		
			-		-					
	-		-		-	,				
	-	9.9		,		,	195 (C)	()	195 (C)	Yes (m)
		5.00	-		lat rate					
	-				-				- /	
	-		6	2,920	-	14,600	4,050 (d)	8,100 (d)	4,050 (d)	
						a 1				
			6 on Divider	ids and Interest I	ncome	Only	1,250	2,500	0	
	state Inco	ome lax		_			<i>(</i>)			
		a						. ,		
	-		-		-					
	-		4	3,000	-	17,001	930	1,860	930	
	state Inco									
3.0	-	6.5		10,000	-		2,000	4,000	2,000	
4.0	-	7.65	4	11,090 (u)	-	244,270 (u)	700	1,400	700	
No S	State Inco	ome Tax								
4.0		8.95	4	10,000	-	350.000	1,775	3,350	1,775	
	2.59 0.9 1.0 4.63 3.0 0.0 1.4 1.6 3.75 3.3 0.36 2.7 2.0 2.0 2.0 5.8 2.0 5.35 3.0 1.5 3.0 1.0 2.46 No S 1.0 1.4 1.6 3.75 3.3 0.36 2.7 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0	No State Inco 2.59 - 0.9 - 1.0 - 4.63 3.0 - No State Inco 1.4 - 1.6 - 3.75 3.3 - 0.36 - 2.7 - 2.0 - 2.0 - 2.0 - 5.8 - 2.0 - 5.35 - 3.0 - 5.35 - 1.0 - 2.46 - No State Inco 5.75 - 1.1 - 0.495 - 0.5 - 5.0 - 5.75 - 1.1 - 0.495 - 0.5 - 5.0 - 3.75 - 1.1 - 0.495 - 0.5 - 5.0 - No State Inco State Inco No State Inco No State Inco S.55 - 2.0 - No State Inco 5.0 - No State Inco 5.0 - 3.75 - 0.0 - No State Inco 5.0 - 3.75 - 0.0 - No State Inco 5.0 - 3.75 - 0.0 - No State Inco 5.0 - 3.07 - No State Inco No State Inco	No State Income Tax 2.59 - 4.54 0.9 - 6.9 1.0 - 12.3 (f) 4.63 3.0 - 6.99 0.0 - 6.6 No State Income Tax 1.0 - 6.0 1.4 - 8.25 1.6 - 7.4 3.75 3.3 0.36 - 8.98 2.7 - 4.6 (j) 2.0 - 6.0 2.0 - 6.0 2.0 - 6.0 2.0 - 6.0 2.0 - 6.0 2.0 - 6.0 2.0 - 6.0 5.8 - 7.15 2.0 - 5.75 5.1 4.25 5.35 - 9.85 3.0 - 5.0 1.5 - 6.0 1.5 - 5.00 1.5 - 5.00 5.75 - 1.1 1.1 - 2.9 0.495 4.997 0.5 - 5.00 5.0 - 9.9 3.07 3.75 - 5.99 0.0 - 7.0 No State Income Tax State Income Tax 5.0 3.55 - 8.95 2.0 - 5.75 No State Income Tax 3.0 - 5.75 No State Income Tax 3.0 - 5.75 No State Income Tax 3.0 - 6.5 4.0 - 7.65 No State Income Tax	No State Income Tax 4.54 5 2.59 - 4.54 5 0.9 - 6.9 6 1.0 - 12.3 (f) 9 4.63 1 13.0 - 6.99 7 0.0 - 6.6 7 7 0.0 - 6.0 6 1.4 - 8.25 9 1.6 7.4 7 3.75 1 3.3 1 0.36 8.98 9 2.7 - 4.6 (j) 2 2.0 - 6.0 3 3.3 1 1 3.20 - 5.75 8 5.1 1 4.25 1 1.5 6.0 10 1.0 6.84 4 No State Income Tax 5.75 1 1.1 2.9 5 1.4 $ 8.97$ 9	No State Income Tax 10,163 (b) 2.59 - 4.54 5 10,163 (b) 0.9 - 6.9 6 4,299 1.0 - 12.3 (f) 9 7,850 (b) 4.63 1 F 7,850 (b) 3.0 - 6.99 7 10,000 (b) 0.0 - 6.6 7 2,000 No State Income Tax 1 F 3.3 1 F 3.75 1 F 1,452 (b) 1.554 1 F 3.3 1 F 1.554 1 1.554 1 F 2.0 - 6.0 3 12,500 (b) 2.0 1554 1 F 2.0 - 6.0 3 12,000 (b) 5.8 - 1,000 (k) F 5.1 1 F 3 21,050 (b) 1 F 3.0 - 5.0 3	No State Income Tax 10, 163 (b) 2.59 - 4.54 5 10, 163 (b) - 0.9 - 6.9 6 4,299 - 1.0 - 12.3 (f) 9 7,850 (b) - 4.63 1 Flat rate 7 10,000 (b) - 0.0 - 6.6 7 2,000 - No State Income Tax 1 Flat rate - Flat rate 1.6 - 7.4 7 1,452 (b) - 3.75 1 Flat rate Flat rate - 3.3 1 Flat rate - Flat rate 0.36 - 8.98 9 1,554 - 2.7 - 4.6 (j) 2 15,000 (b) - 2.0 - 5.75 8 1,000 (k) - 5.1 1 Flat rate Flat rate 5.35 Flat rate	No State Income Tax 10,163 (b) 152,434 (b) 2.59 - 4.54 5 10,163 (b) - 152,434 (b) 1.0 - 12.3 (f) 9 7,850 (b) - 526,443 (b) 4.63 1	No State Income Tax 1 1 1 1 2.59 . 4.54 5 10,163 (b) . 152,434 (b) 2,100 0.9 - 6.9 6 4,229 . 35,100 26 (c) 1.0 - 12.3 (f) 9 7,850 (b) . 526,443 (b) 109 (c) 4.63 - 6.6 7 2,000 - 60,001 111 (c) No State Income Tax - 6 750 (h) - 7,001 (h) 2,700 1.4 - 8.25 9 2,400 (b) - 4,050 (d) 3.75 - 1 Flat rate 10,000 (b) 2,000 3.3 1 Flat rate 10,000 (b) 2,000 2,000 3.3 1 Flat rate 10,000 (b) 2,250 2,000 2.0 - 6.0 3,000 - 75,001 (b) 4,500 (b) 2.0 - 6.0 3,200 (b)	No State Income Tax 2.59 -4.54 5 10,163 (b) -152,434 (b) 2,100 4,200 0.9 -6.9 6 4,299 -35,100 109 (c) 218 (c) 1.0 -12.3 (f) 9 7,850 (b) -526,443 (b) 109 (c) 218 (c) 3.0 -6.9 7 10,000 (b) -500,000 (b) 14.50 (d) 2400 (g) No State Income Tax 6 750 (h) -7,001 (h) 2,700 5,400 1.4 -8.25 9 2,400 (b) -48,000 (b) 1144 2,288 1.6 -7,4 7 1,452 (b) - 10,890 (b) 2,000 4,000 3.75 1 Flat rate 1,000 2,000 4,000 1,000 2,000 2.0 -6.0 6 3,000 - 75,001 20 (c) 40 (c) 80 (c) 2.7 -4.66 (j) 2 12,050 (b) - 3,250 (c) 2,250 (c) 40 (c) 80 (c) 2.0	No State Income Tax Control Contro Control Control

Footnotes:

Note, revised, June 7, 2016

(a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. (b) For joint returns, taxes are twice the tax on half the couple's income.

(c) The personal exemption takes the form of a tax credit instead of a deduction

(d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.

(e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000. (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.

(g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.

(h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000. (i) In Indiana, includes an additional exemption of \$1,500 for each dependent child.

(j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

(k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to

(I) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,820 to (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.

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

(o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to (p) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,900 to (q) Ohio provides an additional tax credit of \$20 per exemption.

(r) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to (s) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).

(t) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500. (u) The Wisconsin income brackets reported are for single individuals. For married taxpayers filling jointly, the same tax rates apply income brackets ranging from \$14,820, to

Source: Federation of Tax Administrators, December 2016.

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

State Individual Income Taxes, 2015 (Tax rates for tax year 2015 -- as of January 1, 2015)

		ax Rate I (in perce	•	Number of	Incon	ne Bra	ckets	Pore	sonal Exempti	ons	Federal Income Tax
State	Low	(in perce	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (b)		3,001 (b)	1,500	3.000	500 (e)	Yes
Alaska		State Inc	ome Tax	Ũ	000 (0)		0,001 (0)	1,000	0,000	000 (0)	100
Arizona	2.59	-	4.54	5	10,000 (b)		150,001 (b)	2.100	4.200	2,100	
Arkansas (a)	0.9		6.9	6	4,299		35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0		12.3 (f)	9	7,749 (b)		519,687 (b)	108 (c)	216 (c)	333 (c)	
Colorado	4.63		12.0 (1)	1		lat rat		4,000 (d)	8,000 (d)	4,000 (d)	
Connecticut	3.0		6.7	6	10,000 (b)	-	250,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0		6.6	7	2,000		60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inc	ome Tax		2,000		00,001		220 (0)		
Georgia	1.0	-	6.0	6	750 (h)		7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4		11.0	12	2,400 (b)	-	200,001 (b)	1,040	2.080	1.040	
Idaho (a)	1.6		7.4	7	1,429 (b)		10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
Illinois	3.75		7.4	1		lat rat		2,000	4.000	2,000 (u)	
Indiana	3.3			1		lat rat	-	1,000	2,000	2,500 (i)	
lowa (a)	0.36		8.98	9	1,539	-	69,255	40 (c)	2,000 80 (c)	2,300 (I) 40 (c)	Yes
Kansas	2.7		4.6 (j)	2		- 5,000 (2.250	4.500	2,250	163
Kentucky	2.0		4.0 (j) 6.0	6	3,000	,000 (75,001	2,230 20 (c)	4,300 40 (c)	2,230 20 (c)	
Louisiana	2.0		6.0	3	12,500 (b)		50,001 (b)	4,500 (k)	9,000 (k)	1.000	Yes
Maine (a)	0.0		7.95	3	5,200 (b)	-	20,900 (b)	3,900 (K)	7,800 (K)	3,900	Tes
()	2.0	-	5.75	8	1,000 (l)	-	250,000 (l)	3,200	6,400	3,200	
Maryland Massachusetts	5.15	•	5.75	1		- lat rat		4,400	8,800	1,000	
	4.25			1		lat rat		3,950	7,900	3,950	
Michigan (a)	4.25		9.85	4	25,070 (m)	alial	154,951 (m)	4,000 (d)	7,900 8,000 (d)	3,950 4,000 (d)	
Minnesota (a)	3.0		5.0	3	5,000	-	10,001	4,000 (u) 6,000	12,000 (u)	1,500 (u)	
Mississippi Missouri	1.5		6.0	10	1,000		9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	-	6.9	7	2,800	-	17.100	2,100	4,200	2.280	Yes (n)
Nebraska (a)	2.46		6.84	4	3,050 (b)	-	39,460 (b)	130 (c)	4,560 260 (c)	2,280 130 (c)	res (II)
Nevada			ome Tax	4	3,050 (D)	-	39,400 (D)	130 (C)	200 (C)	130 (C)	
New Hampshire				ndo ond Inte	erest Income On	b.					
New Jersey	1.4	ile lax (8.97	6	20,000 (o)	iy _	500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (p)	-	16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
New York	4.0		8.82	8	8,200 (b)	-	1,029,250 (b)	4,000 (u) 0	0,000 (0)	1,000 (u)	
North Carolina	5.75		0.02	0		- lat rat		0	None		
North Dakota (a)	1.22		3.22	5	37,450 (q)	aliat	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
Ohio (a)	0.528	-	5.333	9	5,200 (q)		208,000	2,200 (r)	4,400 (r)	1,700 (r)	
Oklahoma	0.5		5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000 (1)	
Oregon (a)	5.0		9.9	4	3,350 (b)		125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
Pennsylvania	3.07	-	5.5	1		lat rat		134 (0)	None		163 (1)
Rhode Island (a)	3.75		5.99	3	60,550	-	137.650	3.850	7.700	3.850	
South Carolina (a)	0.0		7.0	6	2,910	-	14,550	4,000 (d)	8,000 (d)	4,000 (d)	
South Dakota			ome Tax	0	2,510	-	14,550	4,000 (u)	0,000 (u)	4,000 (u)	
Tennessee				ands and Inte	erest Income On	hv.		1,250	2,500	0	
Texas			ome Tax		Off	.,		1,200	2,000	0	
Utah	5.0			1	E	lat rat	o	(t)	(t)	(t)	
Vermont (a)	3.55		8.95	5	37,450 (u)	ard	411,500 (u)	4,000 (d)	(l) 8,000 (d)	4,000 (d)	
Virginia	2.0		5.75	4	3,000		17,001	4,000 (u) 930	1.860	4,000 (u) 930	
Washington		- State Inc	ome Tax		3,000	-	17,001	550	1,000	330	
West Virginia	3.0		6.5	5	10,000		60,000	2,000	4,000	2,000	
0	4.4		7.65	5 4	11,090 (v)		244,270 (v)	2,000	4,000	2,000	
Wisconsin (a)		- State Inc	ome Tax		11,030 (V)	-	244,270 (V)	100	1,400	700	
Wyoming	110 3	state inc	Und Tax								
District of Columbia (w)	4.0		8.95	4	10.000	-	350.000	1 675	3,350	1 675	
District of Columbia (w)	4.0	-	8.95	4	10,000	-	350,000	1,675	3,350	1,675	

Footnotes

a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Maine has suspended indexing for 2014 and 2015.

b) For joint returns, taxes are twice the tax on half the couple's income.

c) The personal exemption takes the form of a tax credit instead of a deduction. d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.

e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.

f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.

g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.

i) Indiana includes an additional exemption of \$1,500 for each dependent child.

j) Kansas tax rates are scheled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.

k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

)) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300.000.

m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36.650 to \$257.261.

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

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

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

 of Dhio provides an additional tax credit of \$20 per exemption.
 s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15.000.

t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction). u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to

\$411.500.

v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$14,790 to \$325,700.

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

Source: Federation of Tax Administrators, February 2015.

State Individual Income Taxes, 2014 (Tax rates for tax year 2014 -- as of January 1, 2014)

		x Rate F in perce		Number of	Income	Brackets	Per	sonal Exempti	ons	Federal Income Tax
State	Low		High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (1)	0.001 (h)	1 500	0.000	500 (-)	Yes
Alabama Alaska		- tate Inco		3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	res
		ate inco		5	10.000 (h)	450.004 (b)	2 4 0 0	4 200	2 400	
Arizona	2.59		4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0	6	4,199	- 34,600	26 (c)	52 (c)	26 (c)	
California (a)	1.0	-	12.3 (f)	9	7,582 (b)	- 508,500 (b)	106 (c)	204 (c)	326 (c)	
Colorado	4.63			1		t rate	3,950 (d)	7,400 (d)	3,950 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b)	- 250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.6	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida		tate Inco								
Georgia	1.0	-	6.0	6	750 (h)	- 7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
ldaho (a)	1.6	-	7.4	7	1,409 (b)	- 10,568 (b)	3,950 (d)	7,900 (d)	3,950 (d)	
Illinois	5.0			1	Fla	t rate	2,000	4,000	2,000	
Indiana	3.4			1			1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,515	- 68,175	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.8 (j)	2	15,0	00 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	0.0	-	7.95	3	5,200 (b)	- 20,900 (b)	3,900	7.800	3,900	
Maryland	2.0	-	5.75	8	1,000 (I)	- 250,000 (l)	3,200	6,400	3,200	
Massachusetts (a)	5.2		0.10	1		t rate	4,400	8,800	1,000	
Michigan (a)	4.25			1		t rate	3,950	7,900	3,950 (m)	
Minnesota (a)	5.35		9.85	4	24,680 (m)	- 152,541 (m)	3,950 (d)	7,900 (d)	3,950 (d)	
Mississippi	3.0		5.0	3	5,000	- 10,001	6,000	12,000 (u)	1,500	
Missouri	1.5		6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	-	6.9	7	2,700	- 16.400	2,280	4,200	2,280	Yes (n)
Nebraska (a)	2.46		6.84	4	3,000 (b)	- 29,000 (b)	128 (c)	4,560 256 (c)	128 (c)	res (II)
Nevada		tate Inco		4	3,000 (b)	- 29,000 (b)	120 (0)	250 (0)	120 (0)	
New Hampshire				بلما ممط امل	erest Income Only					
	5tate mcon 1.4	ne rax o	8.97			E00.000 (a)	1,000	2 000	1 500	
New Jersey				6	20,000 (o)	- 500,000 (o)		2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (p)	- 16,001 (p)	3,950 (d)	7,900 (d)	3,950 (d)	
New York	4.0	-	8.82	8	8,200 (b)	- 1,029,250 (b)	0	0	1,000	
North Carolina	5.8	-		1		t rate		None		
North Dakota (a)	1.22	-	3.22	5	36,900 (q)	- 405,100 (q)	3,950 (d)	7,900 (d)	3,950 (d)	
Ohio (a)	0.534		5.392	9	5,000	- 200,000	1,700 (r)	3,400 (r)	1,700 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s)	- 8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,250 (b)	- 125,000 (b)	191 (c)	382 (c)	191 (c)	Yes (n)
Pennsylvania	3.07			1		t rate		None		
Rhode Island (a)	3.75	-	5.99	3	59,600	- 135,500	3,800	7,600	3,800	
South Carolina (a)	0.0	-	7.0	6	2,880	- 14,400	3,950 (d)	7,900 (d)	3,950 (d)	
South Dakota	No S	tate Inco	ome Tax							
Tennessee	State Incom	ne Tax o	f 6% on Divide	nds and Inte	erest Income Only		1,250	2,500	0	
Texas	No S	tate Inco	ome Tax							
Utah	5.0			1	Fla	t rate	(t)	(t)	(t)	
Vermont (a)	3.55	-	8.95	5	36,900 (u)	405,100 (u)	3,950 (d)	7,900 (d)	3,950 (d)	1
Virginia	2.0	-	5.75	4	3,000	- 17,001	930	1,860	930	1
Washington	No S	tate Inco	ome Tax							1
West Virginia	3.0	-	6.5	5	10,000	- 60,000	2,000	4,000	2,000	1
Wisconsin (a)	4.4		7.65	4	7,500 (v)	- 225,000 (v)	700	1,400	700	1
Wyoming		tate Inco			.,	(1)		.,		
District of Columbia	4.0		0.05		10.000	-	4.075	2.250	4.075	
District of Columbia	4.0	-	8.95	4	10,000	- 350,000	1,675	3,350	1,675	

Footnotes:

a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote b) For joint returns, taxes are twice the tax on half the couple's income.

c) The personal exemption takes the form of a tax credit instead of a deduction.

d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.

e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000. f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.

g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.

i) Indiana includes an additional exemption of \$1,500 for each dependent child.

j) Kansas tax rates are scheled to decrease on 1/1/2015. New rates will range from 2.7% to 4.6%.

k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

1) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.

n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,100 for all filers in Oregon. o) The New Jersey rates reported are for single individuals. For married couples filling jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.

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

q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$61,700 to \$405,100.

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

s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.

Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction). u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$61,600 to \$405,100

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

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

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

					•					
State	Tax R		•	Number of	Income I	Brackets	Per	sonal Exemptio	ns	Federal
State	Low	ercen	High	Brackets	Lowest	Highest	Single	Married	Dependents	Income Tax Deductible?
Alabama	2.0		5.0	3	500 (b)	2.001 //->	1 500	2.000	F00 (-)	Vec
Alabama Alaska	2.0 No State	-		3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Arizona	2.59	emcc	4.54	5	10,000 (b) -	150,001 (b)	2.100	4.200	2.300	
Arkansas (a)	1.0	-	7.0	6	4,899 -	34,000	2,100 23 (c)	4,200 46 (c)	2,300 23 (c)	
California (a)	1.0	-	12.3 (f)	9	7,455 (b) -	500,000 (b)	104 (c)	208 (c)	321 (c)	
Colorado	4.63		12.5 (1)	1	Flat		3,900 (d)	7800 (d)	3900 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b) -	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.75	6	5.000 -	60.001	110 (c)	220 (c)	110 (c)	
District of Columbia	4.0	-	8.95	4	10,000 -	350,000	1,675	3,350	1,675	
Florida	No State	e Inco			,		_,	-,	-,	
Georgia	1.0	-	6.0	6	750 (h) -	7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b) -	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.4	7	1,380 (b) -	10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)	
Illinois	5.0			1	Flat		2,000	4,000	2,000	
Indiana	3.4			1	Flat	rate	1,000	2,000	2,500 (i)	
lowa (a)	0.36	-	8.98	9	1,494 -	67,230	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.0	-	4.90	2	15,000 (b)	-	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000 -	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b) -	50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes
Maine (a)	0.0	-	8.0	3	5,200 (b) -	20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	-	5.8	8	1,000 (k) -	250,000 (k)	3,200	6,400	3,200	
Massachusetts (a)	5.3			1	Flat	rate	4,400	8,800	1,000	
Michigan (a)	4.25			1	Flat	rate	3,763	7,526	3,763 (m)	
Minnesota (a)	5.35	-	7.85	3	24,270 (I) -	79,730 (I)	3,900 (d)	7,800 (d)	3,900 (d)	
Mississippi	3.0	-	5.0	3	5,000 -	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000 -	9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	-	6.9	7	2,700 -	16,400	2,240	4,480	2,240	Yes (m)
Nebraska (a)	2.46	-	6.84	4	2,400 (b) -	27,001 (b)	126 (c)	252 (c)	126 (c)	
Nevada	No State									
New Hampshire		ncom			ds and Interest I					
New Jersey	1.4	-	8.97	6	20,000 (n) -	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (o) -	16,001 (o)	3,900 (d)	7,800 (d)	3,900 (d)	
New York	4.0	-	8.82	8		1,029,250 (b)	0	0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (p) -	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	-	3.99	5	36,250 (q) -	398,350 (q)	3,900 (d)	7,800 (d)	3,900 (d)	
Ohio (a)	0.587		5.925	9	5,200 -	208,500	1,650 (r)	3,300 (r)	1,650 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s) -	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,250 (b) -	125,000 (b)	188 (c)	376 (c)	188 (c)	Yes (m)
Pennsylvania	3.07			1	Flat			None	0.750	
Rhode Island (a)	3.75	-	5.99	3	58,600 -	133,250	3,750	7,500	3,750	
South Carolina (a) South Dakota	0.0 No State	-	7.0	ь	2,850 -	14,250	3,900 (d)	7,800 (d)	3,900 (d)	
				(on Dividor	ds and Interest I	ncomo Onlu	1,250	2,500	0	
Tennessee	No State			on Divider	lus anu miterest n	Income Only	1,250	2,500	0	
Texas Utah	5.0		INC TOX	1	Flat	rate	(t)	(t)	(t)	
Vermont (a)	3.55	_	8.95	5	35,350 (u)	388,350 (u)	3,900 (d)	7,800 (d)	(L) 3,900 (d)	
Virginia	2.0	-	8.95 5.75	4	3,000 -	17,001	930 (u)	1,860 (u)	930 (u)	
Washington	No State			4	5,000 -	17,001	550	1,000	550	
West Virginia	3.0		6.5	5	10,000 -	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	7.75	5	10,750 (v) -	236,600 (v)	700	1,400	2,000	
Wyoming	No State	e Inco	-	, j		_30,000 (V)	,	2,100	,	
,										

Footnotes:

(a) Seventeen states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income

brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 (b) For joint returns, taxes are twice the tax on half the couple's income.(c) The personal exemption takes the form of a tax credit instead of a deduction.

(d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code. (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100.000.

(f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million

(g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

(h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.

 (i) Indiana includes an additional exemption of \$1,500 for each dependent child.
 (j) The amounts reported for Louisiana are a combined personal exemption standard deduction.
 (k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.

(I) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging

from \$35,480 to \$140,961 (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana and to \$6,100 for all filers in

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

the same high and low income ranges. (o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets

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

ranging from \$21,250 to \$100,000. (q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets

ranging from \$60.650 to \$398.350. (r) Ohio provides an additional tax credit of \$20 per exemption

(s) The income brackets reported for Oklahoma are for single persons. For married couples filing jointly, the same tax rates apply to income brackets ranging

from \$2,000 to \$15,000.

(t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).

(u) Vermont's income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,050 to \$388,350.

(v) The Wisconsin income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply income brackets ranging from \$14,330 to \$315,460.

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

State Individual Income Taxes, 2012 (Tax rates for tax year 2012 -- as of January 1, 2012)

		<pre>c Rate Rail n percent</pre>	•	Number of	Incon	ne Bra	ckets	Pers	onal Exempti	ons	Federal Income Tax
State	Low	ii porooin	High	Brackets	Lowest	10 2.4	Highest	Single	Married	Dependents	Deductible
Alabama	2.0		5.0	3	500 (h.)		0.001 (1)	4 500	0.000	500 (-)	Yes
Alabama Alaska		-		3	500 (b)		3,001 (b)	1,500	3,000	500 (e)	res
		tate Incom		5	10.000 (h)		450.004 (b)	2 400	4 200	2 4 0 0	
Arizona	2.59		4.54	5	10,000 (b)	-	150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0	6	3,899	-	32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	-	9.3 (f)	6	7,316 (b)		48,029 (b)	102 (c)	204 (c)	315 (c)	
Colorado	4.63			1		lat rat	-	3,700 (d)	7,400 (d)	3700 (d)	
Connecticut	3.0	-	6.7	6	10,000 (b)	-	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.75	6	5,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		tate Incom									
Georgia	1.0	-	6.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,338 (b)	-	26,760 (b)	3,700 (d)	7,400 (d)	3,700 (d)	
Illinois	5.0			1	F	lat rat	e	2,000	4,000	2,000	
Indiana	3.4			1	F	lat rat	e	1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,469	-	66,105	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5	-	6.45	3	15,000 (b)	-	30,001 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000		75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0		8.5	4	5,100 (b)	-	20,350 (b)	2,850	5,700	2,850	
Maryland	2.0	-	5.5	7	1,000		500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3			1		lat rat		4,400	8,800	1,000	
Michigan (a)	4.35			1		lat rat	-	3,600	7,200	4,200 (k)	
Minnesota (a)	5.35		7.85	3	23,670 (I)	-	77,731 (l)	3,700 (d)	7,400 (d)	3,700 (d)	
Mississippi	3.0		5.0	3	5,000		10,001	6,000	12,000 (d)	1,500	
Missouri	1.5		6.0	10	1.000		9.001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	-	6.9	7	2,700	-	16,000	2,190	4,200	2,190	Yes (m)
Nebraska (a)	2.56		6.84	4	2,400 (b)		27,001 (b)	123 (c)	246 (c)	123 (c)	163 (11)
()		- tate Incom		4	2,400 (b)	-	27,001 (b)	123 (0)	240 (0)	123 (0)	
Nevada				المرام مارم		h.,					
New Hampshire	1.4	le lax ol s	8.97	6	erest Income On	iy	E00.000 (m)	1,000	2 000	1 500	
New Jersey	1.4			4	20,000 (n)		500,000 (n)		2,000	1,500	
New Mexico		-	4.9		5,500 (o)	-	16,001 (o)	3,700 (d)	7,400 (d)	3,700 (d)	
New York	4.0	-	8.82	8	8,000 (b)		1,000,000 (b)	0	0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (p)	-	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	-	3.99	5	35,350 (q)	-	388,350 (q)	3,700 (d)	7,400 (d)	3,700 (d)	
Ohio (a)	0.587		5.925	9	5,100	-	204,200	1,650 (r)	3,300 (r)	1,600 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	2,000 (b)		125,000 (b)	183 (c)	366 (c)	183 (c)	Yes (m)
Pennsylvania	3.07			1		lat rat	-		110110		
Rhode Island (a)	3.75	-	5.99	3	57,150		129,900	3,650	7,300	3,650	
South Carolina (a)	0.0	-	7.0	6	2,800		14,000	3,700 (d)	7,400 (d)	3,700 (d)	
South Dakota		tate Incom									
Tennessee	State Incom	ne Tax of 6	6% on Divide	ends and Inte	erest Income On	ly		1,250	2,500	0	
Texas	No St	tate Incom	e Tax								
Utah	5.0			1	F	lat rat	e	(t)	(t)	(t)	
Vermont (a)	3.55		8.95	5	35,350 (u)		388,350 (u)	3,700 (d)	7,400 (d)	3,700 (d)	
Virginia	2.0	-	5.75	4	3,000		17,001	930	1,860	930	
Washington		tate Incom							,		
West Virginia	3.0	-	6.5	5	10,000		60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6		7.75	5	10,570 (v)		232,660 (v)	700	1,400	700	
Wyoming	-	tate Incom		Ŭ			_02,000 (*)		.,		
Tryoning	110 31	ale moom									
	4.0		8.95	4	10,000	-	350,000	1,675	3,350	1,675	

Footnotes:

a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote b) For joint returns, taxes are twice the tax on half the couple's income.

c) The personal exemption takes the form of a tax credit instead of a deduction.

d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.

e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.

f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.

g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.

h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.

i) Indiana includes an additional exemption of \$1,500 for each dependent child.

j) The amounts reported for Louisiana area a combined personal exemption-standard deduction. k) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2013.

1) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$34.590 to \$137.431.

m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for ioint returns in Missouri and Montana. and to \$5,950 for all filers in Oregon. n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.

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

p) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.

q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,100 to \$388,350.

r) Ohio provides an additional tax credit of \$20 per exemption. 2012 tax rates and brackets reported.

s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.

 Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
 v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$59,050 to \$388.350.

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

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

State Individual Income Taxes, 201 (Tax rates for tax year 2011 -- as of January 1, 2011)

		x Rate R in percer		Number of	Income E	Brackets	Pers	onal Exempti	ons	Federal Income Tax
State	Low		High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No St	tate Inco	me Tax			, ,				
Arizona	2.59	-	4.54	5	10,000 (b) -	150,001 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	-	7.0	6	3,899 -	32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	-	9.3 (f)	6	7,124 (b) -	46,767 (b)	99 (c)	198 (c)	99 (c)	
Colorado	4.63			1	Flat	rate	3,650 (d)	7300 (d)	3650 (d)	
Connecticut	3.0	-	6.5	3	10,000 (b) -	500,001 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.95	6	5,000 -	60,001	110 (c)	220 (c)	110 (c)	
Florida		tate Inco								
Georgia	1.0	-	6.0	6	750 (h) -	7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b) -		1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,315 (b) -	26,320 (b)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	5.0	(i)		1	Flat		2,000	4,000	2,000	
Indiana	3.4			1	Flat		1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,439 (k) -	64,756 (k)	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5	-	6.45	3	15,000 (b) -	30,001 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000 -	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b) -	50,001 (b)	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0	-	8.5	4	4,949 (b) -	19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	-	5.5	7	1,000 -	500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3			1	Flat		4,400	8,800	1,000	
Michigan (a)	4.35 5.35	-	7.05	1	Flat 22 770 (n) -		3,600	7,200	4,200 (m)	
Minnesota (a)	3.0	-	7.85		LL, / / O (//)	74,781 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi Missouri	3.0	-	5.0 6.0	3 10	5,000 - 1,000 -	10,001 9,001	6,000 2,100	12,000 4,200	1,500 1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	2,600 -	15,601	2,130	4,200	2,130	Yes (0)
Nebraska (a)	2.56	-	6.84	4	2,400 (b) -	27,001 (b)	2,130 118 (c)	4,200 236 (c)	2,130 118 (c)	res (0)
Nevada		tate Inco		4	2,400 (b)	27,001 (0)	110 (0)	230 (0)	110 (0)	
New Hampshire			x of 5% on							
New Jersey	1.4	-	8.97	6	20,000 (p) -	500,000 (p)	1.000	2.000	1,500	
New Mexico	1.7	_	4.9	4	5,500 (q) -	16,001 (q)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	_	8.97	7	8,000 (r) -	500,001 (r)	0,000 (0)	7,000 (u) 0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (s) -	60,000 (s)	1.150	2.300	1,150	
North Dakota (a)	1.84	-	4.86	5	34,000 (t) -	373,651 (t)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.587	(u)	5.925 (u)	9	5,050 -	200,001	1,600 (u)	3,200 (u)	1,600 (u)	
Oklahoma	0.5	-	5.5	7	1,000 (v) -	8,701 (v)	1,000	2,000	1,000	
Oregon (a)	5.0	-	11.0	5	2,000 (b) -	250,001 (b)	177 (c)	354 (c)	177 (c)	Yes (o)
Pennsylvania	3.07			1	Flat			None		
Rhode Island (a)	3.75	-	5.99	3	55,000 -	125,001	3,500	7,000	3,500	
South Carolina (a)	0.0	-	7.0	6	2,740 -	13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota	No St	tate Inco	me Tax							
	State Inc	come Tax	x of 6% on							
Tennessee	Dividends	and Inte	erest Income				1250	2500	0	
		Only								
Texas	No St	tate Inco	me Tax							
Utah	5.0			1	Flat	rate	(w)	(w)	(w)	
Vermont (a)	3.55	-	8.95	5	34,000 (x)	373,651 (x)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	-	5.75	4	3,000 -	17,001	930	1,860	930	
Washington		tate Inco								
West Virginia	3.0	-	6.5	5	9,999 -	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	7.75	5	10,070 (y) -	221,661 (y)	700	1,400	700	
Wyoming	No St	tate Inco	me Tax							
					-					
District of Columbia	4.0	-	8.5	3	10,000 -	40,001	1,675	3,350	1,675	1

Footnotes:

a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote. b) For joint returns, taxes are twice the tax on half the couple's income

 b) For joint returns, taxes are twice ine tax on nain the couple's income.
 c) The personal exemption takes the form of a tax credit instead of a deduction.
 d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
 e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI or \$100.000

\$100,000. 1) Califormia imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million. g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000. h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to

\$10,000.

i) Illinois' flat tax rate increased from 3% to 5% effective January 1, 2011.

i) Indiana includes an additional exemption of \$1,500 for each dependent child.
 k) 2011 income brackets for Iowa.
 ii) The amounts reported for Louisiana are a combined personal exemption-standard deduction.

m) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2011. n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$33,280 to \$132,220.

o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,850 for all filers in Oregon.

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

\$8,000 to \$24,000

r) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$16,000 to \$500,000. s) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.

1) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$56,850 to \$373,650. u) Ohio provides an additional tax credit of \$20 per exemption. 2011 tax rates and brackets reported.

v) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,0 to \$15.000.

w) Utab provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction). x) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$56,800 to

\$373.650. \$37,500. y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$13,420 to \$295,550.

Source: Federation of Tax Administrators, February 2011. //www.taxadmin.org/fta/rate/ind_inc.pd

State Individual Income Taxes, 2010

	Ta	ax Rate Range	Number						Federal
		(in percents)	of	Income	Brackets	Pers	onal Exempti	ions	Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1.500	3.000	300	
Alaska		State Income Tax	3	500 (b)	- 3,000 (b)	1,500	3,000	300	
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2.100	4,200	2,300	
Arkansas (a)	2.59	- 4.54 - 7.0 (e)			- 32,600 (b)	2,100 23 (c)	4,200 46 (c)		
California (a)	1.25	- 9.55 (w		3,899 (b) 7,300 (b)	- 32,000 (b)	23 (C) 98 (C)	46 (C) 196 (C)	23 (c) 98 (c)	
Colorado	4.63	- 9.55 (W	1	Flat		90 (C)	None	90 (C)	
Connecticut	3.0	- 6.5	3	10,000 (b)	- 500,001 (b)	13,000 (f)	26,000 (f)	0	
Delaware	2.2	- 6.95	6	5,000	,	110 (c)	20,000 (r) 220 (c)	110 (c)	
Florida		State Income Tax	Ŭ	0,000	00,001	110 (0)	220 (0)	110 (0)	
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)		1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,320 (h)		3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0	1.0	1		rate	2,000	4.000	2,000	
Indiana	3.4		1		rate	1,000	2,000	1,000	
lowa (a)	0.36	- 8.98	9	1,407		40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)		2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000		20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	•
Maine (a)	2.0	- 8.5	4	4,949 (b)	- 19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	- 6.25	8		- 1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3		1	Flat	rate	4,400	8,800	1,000	
Michigan (a)	4.35		1	Flat	rate	3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	22,770 (j)	- 74,781 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,600	- 15,401	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	118 (c)	236 (c)	118 (c)	
Nevada	No S	State Income Tax							
	State Inc	ome Tax is Limited to							
New Hampshire	Dividend	s and Interest Income							
		Only							
New Jersey	1.4	- 10.75	8	20,000 (I)	- 1,000,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (m)		3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	- 8.97	7	8,000 (x)	000,000 (л)	0	0	1,000	
North Carolina	6.0	- 7.75 (n)		12,750 (n)	00,000 (11)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	- 4.86	5	34,000 (o)	010,000 (0)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	- 6.24	9	5,000	- 200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5	- 5.5 (q)		1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	- 11.0	5	2,000 (0)	- 250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07		1	Flat			None		
Rhode Island	3.8	- 9.9 (y)		33,500 (y)	012,000 ())	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	- 7.0	6	2,740	- 13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Income Tax							
T		ome Tax is Limited to							
Tennessee	Dividend	s and Interest Income							
Texas	No	Only State Income Tex							
Utah	5.0	State Income Tax	1	Flat	rata	(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	33,950 (u)	372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	- 8.95	5 4	33,950 (u) 3,000	- 17,000	3,650 (d) 930	1,860 (d)	3,650 (d) 930	1
Washington		State Income Tax	4	3,000	- 17,000	930	1,000	930	
West Virginia	3.0	- 6.5	5	10.000	- 60.000	2.000	4.000	2.000	1
Wisconsin (a)	4.6	- 7.75	5	10,000 (v)	- 225,001 (v)	700	1,400	700	1
Wyoming		State Income Tax	Ŭ	.0,220 (*)	220,001 (V)	100	1,400	100	1
, sinning	1.0 0				_				1
District of Columbia	4.0	- 8.5	3	10.000	- 40.000	1,675	3.350	1.675	1
		2.0		-,	,	.,	-,	.,	L

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

(c) Tax credits.

(a) Tace states allow personal exemption or standard deductions as provided in the IRC.
 (e) A special tax table is available for low income taxpayers reducing their tax payments.
 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers util they are eliminated for households earning over \$61,000.

Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$61,000. (g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging from \$1,000 to \$10,000. (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption. (i) Combined personal exemption and standard deduction. (i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,280 to over \$132,221. A 6.4% AMT rate is also applicable. (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000. (b) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.

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

(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married couples filing separately pay the tax imposed on half the income. (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower

(n) Ine tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lowe exemption amounts allowed for high income taxpayers. For tax years 2009 and 2010, a surcharge that equals 2% of total liability for taxpayers with income over \$60,000 single filer (\$100,000 joint) and 3% of total liability for income over \$150,000 (\$250,000).
(o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,850 to \$373,650. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
(p) The tax and ditional \$20 per exemption tax credit.
(q) The rate range reported is for single individuals. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000.
(r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.

(f) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missoun and wontana, and to \$5,000 in Oregon.
 (g) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
 (i) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
 (u) The tax brackets reported are for single individuals. For married ouples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.

(u) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,620 to \$372,950. (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,620 to \$300,000. (w) An additional 1% tax is imposed on taxable income over \$1 million. Tax rates are scheduled to fall by 0.25% after 2011. (x) The tax brackets reported are for single individuals. For married taxpayers filling jointly, the same rates apply to income brackets ranging from \$16,000 to \$500,000. (y) Or an alternative flat rate of 6.5%. Rates reported are for a single filler calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayers filling jointly, the same rates apply to income brackets ranging from \$56,700 to \$372,950.

Source: Federation of Tax Administrators, February 2010.

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

State Individual Income Taxes, 2009

		e Range rcents)	Number of	Income	e Brack	ets	Pers	onal Exemption	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	Diaon	Highest	Single	Married	Dependents	Deductible
Alahama	2.0 -	5.0	3	500 (1)		0.000 (h)	4 500	0.000	1000 (.)	
Alabama			3	500 (b)	-	3,000 (b)	1,500	3,000	1000 (x)	-
Alaska		ncome Tax								
Arizona	2.59 -	4.54	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0 -	7.0 (e)	6	3,899	-	32,600	23 (c)	46 (c)	23 (c)	
California (a)	1.25 -	9.55 (w)	6	7,060 (b)	-	46,349 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63		1		at rate			None		
Connecticut	3.0 -	6.5	3	10,000 (b)	-	500,000 (b)	13,000 (f)	24,000 (f)	0	
Delaware	2.2 -	5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida		ncome Tax								
Georgia	1.0 -	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4 -	11.0	12	2,400 (b)	-	200,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6 -	7.8	8	1,272 (h)	-	25,441 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0		1		at rate		2,000	4,000	2,000	
Indiana	3.4		1		at rate		1,000	2,000	1,000	
lowa (a)	0.36 -	8.98	9	1,407	-	63,315	40 (c)	80 (c)	40 (c)	*
Kansas	3.5 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0 -	6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0 -	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	5,500 (i)	1,000 (i)	*
Maine (a)	2.0 -	8.5	4	5,050 (y)	-	20,150 (y)	2,850	5,700	2,850	
Maryland	2.0 -	6.25	8	1,000	- 1	,000,000	3,200 (z)	6,400	3,200	
Massachusetts (a)	5.3		1		at rate		4,400	8,800	1,000	
Michigan (a)	4.35		1	Fla	at rate		3,600	7,200	3,600	
Minnesota (a)	5.35 -	7.85	3	22,730 (j)	-	74,650 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0 -	5.0	3	5,000	-	10,000	6,000	12,000	1,500	
Missouri	1.5 -	6.0	10	1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0 -	6.9	7	2,600	-	15,400	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56 -	6.84 (aa)	4	2,400 (b)	-	27,000 (b)	118 (c)	236 (c)	118 (c)	
Nevada	No State I	ncome Tax								
	State Income 1	Tax is Limited to								
New Hampshire	Dividends and	Interest Income								
	0	nly								
New Jersey	1.4 -	10.75	8	20,000 (I)	- 1	,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (m)	-	16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0 -	8.97	7	8,000 (b)	-	500,000 (b)	0	0	1,000	
North Carolina	6.0 -	7.75	3	12,750 (n)	-	60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84 -	4.86 (o)	5	33,950 (o)	-	372,950 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618 -	6.24	9	5,000	-	200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5 -	5.5	7	1,000 (q)	-	8,700 (q)	1,000	2,000	1,000	
Oregon (a)	5.0 -	11.0	5	3,050 (b)	-	250,000 (b)	176 (bb)	352 (bb)	176 (bb)	* (r)
Pennsylvania	3.07		1	Fla	at rate			None		
Rhode Island	3.75 -	9.9 (s)	5	33,950 (s)	-	372,950 (s)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0 -	7.0	6	2,670	-	13,350	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota	No State I	ncome Tax								
	State Income 1	Tax is Limited to								
Tennessee	Dividends and	Interest Income								
	0	nly								
Texas	No State I	ncome Tax								
Utah	5.0		1	Fla	at rate		(t)	(t)	(t)	
Vermont (a)	3.55 -	9.4	5	33,950 (u)		372,950 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0 -	5.75	4	3,000	-	17,000	930	1,860	930	
Washington	No State I	ncome Tax				-				
West Virginia	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6 -	7.75	5	10,220 (v)	-	225,000 (v)	700	1,400	700	
Wyoming		ncome Tax	-	-/ - (/				,		
					-					
		8.5	3			40.000	1,675	3,350	1,675	

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

(c) Tax credits.

 (c) A special tax table is available for low income taxpayers reducing their tax payments.
 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.

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

(k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000. (i) The tax brackets reported are for single individuals. For married couples filling jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.

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

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

(p) Plus an additional \$20 per exemption tax credit.
(q) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$15,000.
(r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,850 in Oregon.
(s) Taxpayers have the option of computing tax liability based on a flat 6.5% of gross income. The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,700 to \$472,950.
(t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,512,11 in income (\$25,022 for joint returns).
(u) The tax brackets reported are for single individuals. For married couples filing jointy, the same rates apply for income under \$56,700 to over \$372,950.
(u) The tax brackets reported are for single individuals. For married couples filing jointy, the same rates apply for income under \$56,700 to over \$372,950.
(u) The tax brackets reported are for single individuals. For married couples filing jointy, the same rates apply to income under \$56,700 to over \$372,950.

(ii) The tax brackets reported are for single individuals. For married cappages limitg jointly, the same rates apply to income brackets ranging from \$13,630 to \$250,000.
 (iv) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,630 to \$250,000.
 (iv) Dependent exemption is \$500 for income between \$20,000 and \$100,000 and \$300 for income over \$100,000.
 (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$10,150 to over \$40,350.
 (z) Lower exemption amounts are allowed for high income taxpayers.

(a) Add-on tax applies to income over \$166,800.
 (bb) Tax credits. Amounts are reduced for high income taxpayers.

Source: State tax forms as of March 1, 2009

7-May-08

State Individual Income Taxes, 2008

		Rate Range percents)	Number of	Incon	ne Bra	ckets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	*
Alaska		te Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	- 7.0 (e)	6	3,699 (b)	-	31,000 (b)	23 (c)	46 (c)	23 (c)	
California (a)	1.0	- 9.3 (w)	6	6,827 (b)	-	44,815 (b)	94 (c)	188 (c)	294 (c)	
Colorado	4.63		1		lat rate			None		
Connecticut	3.0	- 5.0	2	10,000 (b)	-	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2	- 5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida		te Income Tax		750 ()		7 000 ()		=		
Georgia	1.0	- 6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 8.25	9	2,400 (b)	-	48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,237 (h)	-	24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
Illinois	3.0 3.4		1		lat rate		2,000	4,000	2,000	
Indiana		- 8.98	9				1,000	2,000	1,000	+
lowa (a)	0.36	0.00		1,379	-	62,055	40 (c)	80 (c)	40 (c)	
Kansas	3.5 2.0	- 6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky		0.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	+
Louisiana	2.0 2.0	0.0	3 4	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
Maine (a)		0.0	4	4,849 (b)	-	19,450 (b)	2,850	5,700	2,850	
Maryland	2.0	- 5.5		1,000	-	500,000	2,400	4,800	2,400	
Massachusetts (a)	5.3 4.35		1		lat rate		4,125	8,250	1,000	
Michigan (a)	4.35	- 7.85	3		nat rate		3,300	6,600	3,300	
Minnesota (a)	5.35 3.0	- 7.85	3	21,800 (j) 5,000	-	71,591 (j) 10,000	3,500 (d)	7,000 (d) 12,000	3,500 (d)	
Mississippi	3.0 1.5		10		-		6,000		1,500	* (*)
Missouri	1.5	- 6.0 - 6.9	7	1,000	-	9,000	2,100	4,200	1,200	* (r) * (r)
Montana (a) Nebraska (a)	2.56	- 6.84	4	2,500	-	14,900	2,040	4,080	2,040 113 (c)	* (r)
Nebraska (a) Nevada		te Income Tax	4	2,400 (k)	-	27,001 (k)	113 (c)	226 (c)	113 (C)	
Nevada		e Tax is Limited to								
New Hampshire		nd Interest Income								
New Hampshire	Dividends a	Only								
New Jersey	1.4	- 8.97	6	20,000 (I)	_	500,000 (I)	1,000	2.000	1,500	
New Mexico	1.7	- 5.3	4	5,500 (n)		16,000 (n)	3,500 (d)	7,000 (d)	3,500 (d)	
New York	4.0	- 6.85	5	8,000 (h)	-	20,000 (h)	0,500 (u)	7,000 (u) 0	1,000	
North Carolina (n)	6.0	- 7.75	3	12,750 (n)		60,000 (b)	3,500 (d)	7,000 (d)	3,500 (d)	
North Dakota (a)	2.1	- 5.54 (o)	5	31,850 (n)		349,701 (o)	3,500 (d)	7,000 (d)	3,500 (d)	
Ohio (a)	0.618	- 6.24	9	5,000		200,000	1,450 (p)	2,900 (p)	1,450 (p)	
Oklahoma	0.5	- 5.5 (q)	7	1,000 (q)		8,701 (q)	1,000	2,000 (p)	1,000	
Oregon (a)	5.0	- 9.0	3	2,900 (b)	-	7,300 (b)	169 (c)	338 (c)	169 (c)	* (r)
Pennsylvania	3.07	0.0	1		lat rate			None		(.)
Rhode Island		deral tax rates (s)			iai raic					
South Carolina (a)	0.0	- 7.0	6	2.670	-	13,350	3,500 (d)	7,000 (d)	3,500 (d)	
South Dakota		te Income Tax	-	_,		,	e,eee (-)	.,(.)	-, (-)	
		e Tax is Limited to								
Tennessee	Dividends a	nd Interest Income								
		Only								
Texas	No Stat	te Income Tax								
Utah	5.0		1	F	lat rate		(t)	(t)	(t)	
Vermont (a)	3.6	- 9.5	5	32,550 (u)		357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0	- 5.75	4	3,000	-	17,000	930	1,860	930	
Washington	No Stat	te Income Tax								
West Virginia	3.0	- 6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 6.75	4	9,700 (v)	-	145,460 (v)	700	1,400	700	
Wyoming	No Sta	te Income Tax				,				
					-					
District of Columbia	4.0	- 8.5	3	10,000	-	40,000	1,675	3,350	1,675	

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

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

(d) These states allow personal exemption or standard deductions as provided in the IRC.

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

(g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000. (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption. (i) Combined personal exemption and standard deduction.

(i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,860 to over \$126,581. A 6.4% AMT rate is also applicable.

(i) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000. (i) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000. (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married

(n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower

exemption amounts allowed for high income taxpayers. (a) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$53,200 to \$349,701. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

(q) Plus an additional \$20 per exemption tax credit. (q) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. The top tax rate is scheduled to fall to 5.25% for tax years after 2008.

rate is scheduled to fail to 5.25% for fax years after 2008. (f) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon. (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income. (i) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is

(u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates papy for income under \$54,400 to over \$357,700.

(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
 (w) An additional 1% tax is imposed on taxable income over \$1 million.

9-Nov-07

State Individual Income Taxes, 2007

	Tax Rat (in per	•	Number of	Incor	ne Brad	kets	Porc	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	_ 5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	*
Alaska		ncome Tax								
Arizona	2.59 -	4.54	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0 -	7.0 (e)	6	3,599	-	30,100	22 (c)	44 (c)	22 (c)	
California (a)	1.0 -	9.3 (w)	6	6,622 (b)	-	43,468 (b)	91 (c)	182 (c)	285 (c)	
Colorado	4.63		1		lat rate			None		
Connecticut	3.0 -	5.0	2	10,000 (b)	-	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2 -	5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Ir		6	750 (a)		7 000 (%)	2 700	E 400	3.000	
Georgia	1.0	6.0	9	750 (g)	2	7,000 (g)	2,700	5,400	- /	
Hawaii	1.4 - 1.6 -	8.25 7.8	9 8	2,400 (b)	1	48,000 (b)	1,040	2,080	1,040	
Idaho (a) Illinois	3.0	7.0	0 1	1,198 (h)	- lat rate	23,964 (h)	3,400 (d) 2,000	6,800 (d) 4,000	3,400 (d) 2,000	
Indiana	3.4		1		lat rate		1.000	2,000	1.000	
lowa (a)	0.36 -	8.98	9	1,343	-	60,436	40 (c)	2,000 80 (c)	40 (c)	*
Kansas	3.5 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0 -	6.0	6	3,000 (b)	-	75,000	2,230 20 (c)	4,300 40 (c)	2,230 20 (c)	
Louisiana	2.0 -	6.0	3	12,500 (b)		25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0 -	8.5	4	4,550 (b)	-	18,250 (b)	2,850	5,700	2,850	
Maryland	2.0 -	4.75	4	1,000	-	3,000	2,400	4,800	2,400	
Massachusetts (a)	5.3		1		lat rate		4,125	8,250	1,000	
Michigan (a)	3.9		1		lat rate		3,300	6,600	3,300	
Minnesota (a)	5.35 -	7.85	3	21,310 (j)	-	69,991 (j)	3,400 (d)	6,800 (d)	3,400 (d)	
Mississippi	3.0 -	5.0	3	5,000	-	10,000	6,000	12,000	1,500	
Missouri	1.5 -	6.0	10	1,000	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0 -	6.9	7	2,300	-	14,500	1,980	3,960	1,980	* (r)
Nebraska (a)	2.56 -	6.84	4	2,400 (k)	-	27,001 (k)	106 (c)	212 (c)	106 (c)	.,
Nevada	No State Ir	ncome Tax								
	State Income T	ax is Limited to								
New Hampshire	Dividends and I	nterest Income								
	Or									
New Jersey	1.4 -	8.97	6	20,000 (l)	-	500,000 (I)	1,000	2,000	1,500	
New Mexico	1.7 -	5.3	4	5,500 (m)	-	16,000 (m)	3,400 (d)	6,800 (d)	3,400 (d)	
New York	4.0 -	6.85	5	8,000 (b)	-	20,000 (b)	0	0	1,000	
North Carolina (n)	6.0 -	8.0	4	12,750 (n)	-	120,000 (n)	3,400 (d)	6,800 (d)	3,400 (d)	
North Dakota (a)	2.1 -	5.54 (o)	5	30,650 (o)	-	336,550 (o)	3,400 (d)	6,800 (d)	3,400 (d)	
Ohio (a)	0.649 -	6.555	9	5,000	-	200,000	1,400 (p)	2,800 (p)	1,400 (p)	
Oklahoma	0.5 -	5.65 (q)	7	1,000 (b)	-	10,000 (b)	1,000	2,000	1,000	* (q)
Oregon (a)	5.0 -	9.0	3	2,750 (b)	-	6,851 (b)	159 (c)	318 (c)	159 (c)	* (r)
Pennsylvania	3.07		1	F	lat rate			None		
Rhode Island South Carolina (a)	25.0% Federa 2.5 -	7.0	6	2,570		12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota		ncome Tax	0	2,570	-	12,000	3,400 (u)	0,800 (u)	3,400 (u)	
South Dakota	State Income T									
Tennessee	Dividends and									
Termessee	Or									
Texas	No State Ir									
Utah (a)	2.3 -	6.98 (t)	6	1000 (b)	-	5,501 (b)	2,550 (d)	5,100 (d)	2,550 (d)	* (t)
Vermont (a)	3.6 -	9.5	5	30,650 (u)		336,551 (u)	3,400 (d)	6,800 (d)	3,400 (d)	
Virginia	2.0 -	5.75	4	3,000	-	17,000	900	1,800	900	
Washington	No State Ir	ncome Tax								
West Virginia	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6 -	6.75	4	9,160 (v)		137,411 (v)	700	1,400	700	
Wyoming	No State Ir	ncome Tax				. ,				
					-					
District of Columbia	4.5 -	8.7	3	10,000	-	40,000	2,400	4,800	2,400	I

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

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

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

(f) A special tax table is available for low income taxpayers reducing their tax payments.
(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.

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

(i) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.
 (i) Combined personal exemption and standard deduction.
 (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT

(k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$50,001.
 (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to

(m) The tax brackets from \$20,000 to over \$500,000. (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married

(n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.

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

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

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

(c) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of income with limited deductions.

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

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

				ne Tax	
ies for t	iax yes	r 2000	- 35	of Jan	uar

			(Tax rates for tax	year 2006 - as of	Taxes January 1, 2006)			
200	Single I Taxable	Persons	Heads of I	icushald Marginal	Married Persons Taxable	Filing Separately Marginal	Married Person Taxable	ne Filling Jolesty Marginal
Alabama	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	Rate (%) 2.0 4.0 5.0
Alaska	NO STATE I	NCOME TAX	NO STATE I	NCOME TAX		INCOME TAX	NO STATE I	NCOME TAX
Arizona	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$10,000	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000	2.87 3.20 3.74 4.72 5.04	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$100,000 \$100,001-\$400,000	2.97 3.20 3.74 4.72 5.04
			\$300,001+		\$100001V		60.60.000	
Arkansas	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$28,199 \$29,200+	1.0 2.5 3.5 4.5 4.0 7.0	\$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199	1.0 2.5 2.5 4.5 6.0 7.0	\$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199	10 25 25 45 60 70	\$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199	1.0 2.5 3.5 4.5 6.0 7.0
	\$29,200+ \$0-\$6,319 \$6,220-\$14,979		\$28,200+ \$0-\$12,644 \$12,645-\$28,859 \$28,960-\$38,619 \$38,620-\$47,796 \$47,797-\$56,456				\$29,200+ \$0-\$12,638 \$12,639-\$29,668 \$29,569-\$47,282 \$47,283-\$66,639 \$66,639-\$82,662	
California*	\$0-\$6.319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,640-\$22,841 \$22,820-\$41,476 \$41,477+	10 20 40 80 93	\$28,960-\$38,819 \$38,820-\$47,796 \$47,797-\$56,456	1.0 2.0 4.0 8.0 9.3	\$0.56.219 \$6,220.\$14,979 \$14,980.522,641 \$225,620.522,611 \$222,620.522,819 \$222,620.541,676 \$41,677+	1.0 2.0 4.0 8.0 8.0	\$29,969-\$47,292 \$47,283-\$65,638 \$65,639-\$82,962	1.0 2.0 4.0 8.0 8.0
Colorado ²	All Brackets	4.62% of Federal Taxable Income	All Brackets	4.62% of Federal Taxable Income	Al Brackets	4.62% of Federal Taxable income	Al Brackets	4.62% of Federal Taxable income
Connecticut*	\$0-\$10,000 \$10,001+	20 50	\$0-\$16,000 \$16,001+ \$0-\$2,000	20 50	\$0-\$10,000 \$10,001+	20 50	\$0-\$20,000 \$20,001+	20 50
Delaware	\$0-\$2,000 \$2,001-\$5,000 \$6,001-\$10,000 \$10,001-\$20,000	0.0 2.2 3.9 4.8 5.2 5.55	\$15,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000	0.0 2.2 2.9 4.8 5.2 5.55	\$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000	0.0 2.2 3.9 4.8 5.2 5.55	\$240,001+ \$2,001 \$5,000 \$2,001 \$5,000 \$10,001 \$20,000 \$20,001 \$20,000 \$20,001 \$20,000 \$20,001 \$20,000	0.0 2.2 3.9 4.8 5.2 5.55 5.95
	\$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$20,000 \$25,001-\$60,000 \$60,001+		\$2,001-\$6,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+ \$0.\$10,000		\$10,0014 \$2,001-\$20,000 \$2,001-\$10,000 \$10,001-\$20,000 \$20,001-\$20,000 \$20,001-\$20,000 \$20,001+ \$0,001+ \$0-\$10,000		\$20,001-\$25,000 \$25,001-\$60,000 \$60,001+ \$0-\$10,000	5.2 5.55 5.95
District of Columbia	\$40,001+ \$60,001+ \$0.510,000 \$10,001.540,000 \$40,001+ NO STATE I \$0.5750	45 7.0 8.7	\$0-\$10.000 \$10.001-\$40,000 \$40,001+ ND STATE I	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+ ND STATE	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+ NO STATE I	45 7.0 8.7
Florida		10 20	ND STATE \$0-\$1,000 \$1,001-\$3,000	1.0 2.0	ND STATE \$0-\$500 \$501-\$1,500	1.0 2.0	NO STATE I \$0-\$1,000 \$1,001-\$3,000	1.0 2.0
Georgia	\$751-52,250 \$2,251-\$3,750 \$3,751-\$5,250 \$5,251-\$7,000 \$7,001+	10 20 30 40 50 60	\$3,001-\$5,000 \$6,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 2.0 4.0 5.0 6.0	\$0-\$500 \$501-\$1,500 \$1,501-\$2,500 \$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$70,000 \$10,001+	1.0 2.0 2.0 4.0 5.0 6.0
	\$0-\$2,000 \$2,001-\$4,000		\$0-\$3,000 \$3,001-\$6,000 \$6,001-\$12,000 \$12,001-\$18,000 \$18,001-\$24,000		\$0-\$2,000 \$2,001-\$4,000		\$0-54,000 \$4,001-\$8,000	
Havai	\$0-\$2,000 \$2,001-\$4,000 \$4,001-\$4,000 \$12,001-\$12,000 \$12,001-\$10,000 \$16,001-\$20,000 \$20,001-\$20,000 \$20,001-\$40,000 \$30,001-\$40,000	14 32 55 64 68 72 76 79	\$12,001-\$18,000 \$18,001-\$24,000 \$24,001-\$30,000	14 32 65 64 68 72 76 79	\$0-\$2,000 \$2,001-\$4,000 \$4,001-\$8,000 \$2,001-\$12,000 \$12,001-\$12,000 \$12,001-\$10,000 \$16,001-\$20,000 \$20,001-\$40,000 \$20,001-\$40,000	1.4 3.2 5.5 6.4 6.8 7.2 7.6 7.9	\$0-\$4,000 \$4,001-\$8,000 \$8,001-\$16,000 \$16,001-\$24,000 \$24,001-\$22,000 \$24,001-\$22,000 \$22,001-\$40,000 \$40,001-\$40,000 \$40,001-\$40,000 \$40,001-\$40,000	1.4 3.2 5.5 6.4 6.8 7.2 7.6 7.9
	\$20,001-\$30,000 \$30,001-\$40,000 \$40,001+		\$18,001-\$24,000 \$24,001-\$30,000 \$30,001-\$45,000 \$45,001-\$46,000 \$46,001+		\$20,001-\$30,000 \$30,001-\$40,000 \$40,001+		\$40,001-\$60,000 \$60,001-\$80,000 \$80,001+	
	\$40,001+ \$0-\$1,159 \$1,160-\$2,317 \$2,319-\$2,666 \$3,477-\$4,635 \$4,439-\$5,763 \$5,786-\$6,600 \$6,680-\$22,177 \$22,178+	1.6 2.6 4.1 5.1 6.1 7.1 7.4	\$0-\$2,319 \$2,319-\$4,634 \$4,635-\$6,932	1.6 2.6 4.1 6.1 6.1 7.1 7.4	\$40,001+ \$2-\$1,159 \$1,160-\$2,317 \$2,319-\$3,466 \$3,477-\$4,626 \$4,606-\$5,782 \$5,786-\$8,682 \$5,786-\$8,682 \$8,680-\$22,177 \$22,178+	1.6 2.6 4.1 6.1 7.1 7.4	\$0-\$2,318 \$2,319-\$4,634 \$4,635-\$6,832	1.6 2.6 4.1 6.1 7.1 7.4
idaho	\$2,477-\$4,405 \$4,406-\$5,793 \$5,784-\$8,492 \$9,493,523 177	6.1 7.1 7.4	\$0-\$2.319 \$2.319-\$4,634 \$4,635-\$6,922 \$6,923-\$6,927 \$9,271-\$11,586 \$11,587-\$17,384 \$17,385-\$48,354 \$17,385-\$48,354	6.1 7.1 7.4	\$4,636-\$5,793 \$4,636-\$5,793 \$5,764-\$8,692 \$9,603,633,177	6.1 7.1 7.4	\$2.319-54.634 \$4.635-56.922 \$4.933-58.270 \$9.271-\$11,586 \$11,582-\$57,384 \$17,385-\$40,354 \$17,385-\$40,354	6.1 6.1 7.1 7.4
	S23,178+	7.8 3.0% of Federal Adjusted Gross Income, with	Pre, Aller	7.8 3.0% of Federal		7.8 3.0% of Federal Adjusted Gross Income, with	Al Brackets	7.8 3.0% of Federal Adjusted Gross Income, with
Hinois*		Adjusted tarbes Income, with modifications 3.4% of Adjusted	All Brackets	Adjusted Gross Income, with modifications 3.4% of Adjusted	Al Brackets	income, with modifications 3.4% of Animar		Adjusted Gross Income, with modifications 3.4% of Adjusted
indiana*	All Brackets \$0-\$1,299 \$1,900-\$2,598		All Brackets \$0-\$1,299 \$1,900,\$1,000	Gross income 0.36 0.72	Al Brackers \$2-\$1,299 \$1,200,52,599	2.4% 27 Adjusted Gross Income 0.36 0.72 2.43 4.50	Al Brackets \$0-\$1,299 \$1.305,\$2.599	
lows*	\$0-\$1,299 \$1,300-\$2,599 \$2,600-\$5,199 \$5,200-\$11,699 \$11,700-\$25,999 \$18,500-\$25,999 \$28,500-\$28,999 \$28,500-\$28,999 \$58,500+	0.36 0.72 2.43 4.50 6.42 6.48 6.80 7.52 8.98	\$0-\$1,299 \$1,300-\$2,599 \$2,200-\$5,199 \$11,700-\$11,699 \$11,700-\$18,499 \$11,700-\$25,999 \$11,700-\$25,999 \$10,200-\$25,999 \$26,000-\$38,999 \$58,500-	0.36 0.72 2.43 4.50 6.12 6.48 6.80 7.52 8.98	\$245.200 \$1,300-\$2,599 \$2,400-\$5,199 \$5,200-\$11,699 \$19,500-\$25,699 \$10,500-\$25,699 \$20,000-\$38,699 \$20,000-\$58,699 \$56,500+	2.43 4.50 6.12	\$0-\$1,209 \$1,00-\$2,599 \$2,600-\$5,199 \$5,200-\$11,699 \$11,700-\$25,999 \$11,700-\$25,999 \$11,700-\$25,999 \$26,000-\$28,999 \$26,000-\$28,999 \$26,000-\$28,999 \$56,500-	0.36 0.72 2.45 4.50 6.12 6.48 6.80 7.52 8.98
	\$18,500-\$25,899 \$28,000-\$38,899 \$38,000-\$58,499	6.48 6.80 7.82	\$18,500-\$25,899 \$26,000-\$38,899 \$38,000-\$58,499	6.48 6.90 7.92	\$19,500-\$25,999 \$29,000-\$38,999 \$29,000-\$58,499	4.50 6.12 6.48 6.80 7.52 8.58	\$19,500-\$25,999 \$26,000-\$38,999 \$29,000-\$58,499	6.48 6.90 7.92
Kansas	\$58,500+ \$0-\$15,000 \$15,001-\$30,000	8.99 3.50 6.25 6.45	\$58,500+ \$0-\$15,000 \$15,001-\$30,000	8.98 3.50 6.25 6.45	\$58,500+ \$0-\$15,000 \$15,001-\$30,000	8.98 3.50 6.25 6.45	\$58,500+ \$0-\$30,000 \$30,001-\$60,000	8.98 3.50 6.25 6.45
		x49 20 30			#80,001+ \$0-\$3,000 \$3,001-\$4,000 \$4,000.\$7			
Kentucky	\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	2.0 3.0 4.0 5.0 5.8 6.0	\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	20 30 40 50 58 60	\$0-\$3,000 \$2,001-\$4,000 \$4,001-\$5,000 \$5,001-\$25,000 \$8,001-\$75,000 \$75,001+	2.0 2.0 4.0 5.0 5.8 6.0	\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	20 20 40 50 53 60
Louisiana	\$0-\$12,500 \$12,501-\$25,000	2.0 4.0 6.0	\$0-\$12,500 \$12,501-\$25,000	2.0 4.0 6.0	\$0-\$12,500 \$12,501-\$25,000 \$25,001+	2.0 4.0 6.0	\$0-\$25,000 \$25,001-\$50,000 \$50,001+	2.0 4.0 6.0
Maine?	\$0-\$4,549 \$4,550-\$9,099 \$9,105-19,249	2.0 4.5 7.0 8.5	\$0-\$6,849 \$6,850-\$13,649 \$13,650,517,269	2.0 4.5 7.0 8.5	\$3-\$4,549 \$4,553-\$8,099 \$9,100-18,349 \$18,250+	2.0 4.5 7.0 8.5	\$3-\$9,148 \$9,152-\$18,248 \$18,253-\$36,549 \$36,550+	2.0 4.5 7.0 8.5
	\$0-\$4,549 \$4,550-\$8,099 \$18,250+ \$18,250+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$2,000 \$2,001+	70 85 20 30 40 475	\$0-\$6,849 \$6,850-\$13,649 \$13,850-\$27,399 \$27,400+ \$0-\$1,000 \$1,001-\$2,000 \$2,011-\$2,000 \$3,001+	7.0 8.5 2.0 2.0 4.0 4.0	\$18,100-18,269 \$18,250+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001+	2.0 2.0 4.0 4.75	\$36,550+ \$0-\$1,000 \$1,001-\$2-000	20 20 40 475
Maryland		40 425	\$2,001-\$3,000 \$3,001+	4.0 4.75		4.0 4.75	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001+ \$3,001+	40 475
	Part A Income (ST Cap Gains) Part A Income (Int and Div)	63	Part A Income (ST Cap Gains) Part A Income (Int and Div)	63	Part A income (ST Cap Gains) Part A income (int and Div)	63	Part A Income (ST Cap Gains) Part A Income (Int and Div)	63
Massachusetts*	(int and Div) Part B income	63	(Int and Div) Part & Income	6.3	(int and Div) Pat B income	6.3	(int and Div) Part B income	63
				5.3	Pat C Income	5.3	Part C Income	ស
Michigan [®]	Part C Income	5.3 3.9% of Taxable	Part C Income					3.9% of Taxable
Michigan ⁴	Part C Income	3.9% of Taxable	All Descriptions	3.9% of Taxable Income	AI RISCHITS	2.9% of Taxable	AI Brackets	3.9% of Taxable Income 5.25 7.05
Michigan ⁴ Minnesota ⁴⁴ Mississippi	Part C Income All Brackets \$0-\$20,510 \$20,511,547,360 \$67,361+ \$0-\$5,000 \$6,001-\$10,000	3.9% of Taxable Income 6.35 7.05 7.85	All Brackets \$0-\$25,250 \$25,251-\$101,450 \$101,451+ \$0-\$5,000 \$5,001-\$10,000	2.9% of Taxable Income 5.35 7.05 7.65	Al Brackers \$0-\$14,990 \$14,991-\$59,550 \$59,551+ \$0-\$50,000 \$5,500,550,000	2.9% of Taxable Income 5.35 7.05 7.65	Al Brackets 50-529,980 529,981-5118,100 5118,111+ 50-55,000 55 (00,551.00)	5.25 7.05 7.85
Michigan ⁴ Microsatta ¹⁶ Mississippi	Part C Income All Brackets \$0-\$20,510 \$20,511,547,360 \$67,361+ \$0-\$5,000 \$6,001-\$10,000	3.9% of Taxable Income 5.35 7.05 7.85 3.0 4.0 5.0	All Brackets \$0-\$25,250 \$25,251-\$101,450 \$101,451+ \$0-\$5,000 \$5,001-\$10,000	2.9% of Taxable Income 5.35 7.05 7.65 7.65 2.0 4.0 5.0	Al Brackers \$0-\$14,990 \$14,991-\$59,550 \$59,551+ \$0-\$50,000 \$5,500,550,000	2.9% of Taxable Income 5.35 7.05 7.65 7.65 2.0 4.0 5.0	Al Brackets 50-529,980 529,981-5118,100 5118,111+ 50-55,000 55 (00,551.00)	5.35 7.05 7.45 2.0 4.0 5.0
Michigan ⁴ Minneaza ⁴⁴ Missiospi Missiosri	Part C Income All Brackets \$0-\$20,510 \$20,511,547,360 \$67,361+ \$0-\$5,000 \$6,001-\$10,000	3.9% of Taxable Income 5.35 7.05 7.85 3.0 4.0 5.0	All Brackets \$0-\$25,250 \$25,251-\$101,450 \$101,451+ \$0-\$5,000 \$5,001-\$10,000	2.9% of Taxable Income 5.35 7.05 7.65 7.65 2.0 4.0 5.0	Al Brackers \$0-\$14,990 \$14,991-\$59,550 \$59,551+ \$0-\$50,000 \$5,500,550,000	2.9% of Taxable Income 5.35 7.05 7.65 7.65 2.0 4.0 5.0	Al Brackets 50-529,980 529,981-5118,100 5118,111+ 50-55,000 55 (00,551.00)	5.35 7.05 7.45 2.0 4.0 5.0
Mittigan ^a Microsom ^{as} Missionipi Missouri	Part C Income Al Brackets \$6-\$20,510 \$20,511 467,360 \$21,381+ \$6,00+510,000 \$15,001+ \$5,00+510,000 \$15,001+ \$2,00+54,000 \$3,00+54,000 \$5,00+64,000 \$5,00+64,000 \$5,00+64,000 \$5,00+64,000 \$5,00+64,000 \$5,00+64,000	3.9% of Taxable Income 5.35 7.05 7.85 3.0 4.0 5.0	All Brackets \$0-\$25,250 \$25,251-\$101,450 \$101,451+ \$0-\$5,000 \$5,001-\$10,000	2.9% of Taxable Income 5.35 7.05 7.65 7.65 2.0 4.0 5.0	Al Banckers \$0-\$14.000 \$10.01+500.550 \$50.551+ \$0-\$5.000 \$10.00+42.000 \$20.07-\$42.000 \$20.07-\$42.000 \$20.07-\$42.000 \$20.07-\$42.000 \$50.07-\$6.000 \$50.07-\$6.000 \$7,00-\$6.0000 \$7,00-\$6.0000 \$7,00-\$6.0000 \$7,00-\$6.0000 \$7,0000 \$7,000000 \$7,0000000 \$7,000000000000000000000000000000	2.9% of Taxable Income 5.35 7.05 7.65 7.65 2.0 4.0 5.0	Al Brackets 50-529,980 529,981-5118,100 5118,111+ 50-55,000 55 (00,551.00)	5.35 7.05 7.45 2.0 4.0 5.0
Michigan ^a Microsom ¹⁰ Ministippi Missouri	Part C income Al Brackets \$6-\$20,510 \$20,511 467,360 \$21,381+ \$6,00+510,000 \$15,001+ \$5,00+510,000 \$15,001+ \$2,00+54,000 \$5,00+54,000 \$5,00+54,000 \$5,00+54,000 \$5,00+54,000 \$5,00+54,000 \$5,00+54,000	1.9% of Tauabie Income 5.54 7.66 7.86 4.0 5.0 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Al Brackets \$0-825.250 \$25.251-819.450 \$10.451+ \$0-85.000 \$10.05-810.000 \$20.05-810.000 \$20.05-810.000 \$20.05-810.000 \$40.05-810.000 \$40.05-810.000 \$40.05-810.000 \$40.05-810.000 \$40.05-810.000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-810.00000 \$20.05-810.0000 \$20.05-810.0000 \$20.05-8100000000	1956 of Tauable hoome 6.35 7.66 7.66 7.65 0 10 20 20 20 25 30 35 40 40 40 40 55 50 55 60	Al Banckers \$0-\$14.000 \$10.01+500.550 \$50.551+ \$0-\$5.000 \$10.00+42.000 \$20.07-\$42.000 \$20.07-\$42.000 \$20.07-\$42.000 \$20.07-\$42.000 \$50.07-\$6.000 \$50.07-\$6.000 \$7,00-\$6.0000 \$7,00-\$6.0000 \$7,00-\$6.0000 \$7,00-\$6.0000 \$7,0000 \$7,000000 \$7,0000000 \$7,000000000000000000000000000000	1956 of Tauble hoome 5.55 7.65 7.65 7.65 7.65 7.65 7.65 7.65	Al Binciam \$0-225,080 \$20,081-\$118,110 \$118,111- \$0-35,000 \$50,00-\$50,000 \$2,00-\$2,000 \$2,00-\$2,000 \$2,00-\$4,000 \$6,00-\$6,000 \$6,000 \$6,000 \$6,0000 \$6,0000 \$6,0000 \$6,00	200 202 7.25 20 40 40 20 22 20 24 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 20 20 20 20 20 20 20 20 20
Minipas ^a Minisaippi Minisaippi Minisain	Part C Income Al Brackett 19-580-510 280-511-500 380-381+ 19-550-50 19-55-00 10-55-0	1.9% of Tauabie Income 5.54 7.66 7.86 4.0 5.0 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	All Brackets 10-587, 320 352, 321, 419, 400 315, 421, 419, 400 315, 421, 419, 400 315, 421, 410, 410 30, 55, 400 310, 401, 410, 400 310, 400, 410, 400 340, 45, 400 340, 45, 400 340, 45, 400 340, 45, 400 340, 400 350, 400	1956 of Tauable hoome 6.35 7.66 7.66 7.65 0 10 20 20 20 25 30 35 40 40 40 40 55 50 55 60	At Bascium 50-514,980 514,981-520,550 520,551+ 80-550,000 510,007+ 90-51,000 510,007+ 90-51,000 510,007+ 50,007-52,000 54,007-54,0	1956 of Tauble hoome 5.55 7.65 7.65 7.65 7.65 7.65 7.65 7.65	Al Bascient 20-280-807-5178-000 5178-1174- 20-260-000 510-00-510-000 510-00-510-000 510-00-510-000 510-00-510-000 540-00-550-000 540-00-500 540-00	200 202 7.25 20 40 40 20 22 20 24 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 25 20 20 20 20 20 20 20 20 20 20
Monigan* Moneaum* Missouri Moneau*	Part C Income All Brackets All Brackets Sol-Stol Scholl Sol-Stol Scholl Sol-Stol Scholl Sol-Stol Sol-Stol<	3.95.07 Tanabie 0xcome 5.35 0xcome 5.36 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.87 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.87 7.86 7.88 7.86 7.89 7.86 7.80 7.86 7.85 7.86 7.86 7.86 7.86 7.86 7.86 7.86 7.87 7.86 7.88 7.86 7.89 7.86 7.80 7.86 7.80 7.86 7.80 7.86 7.80 7.86 <	All Bancketti 10-585-285 2552,251-3151,460 5157,452+ 10-58,000 5157,452+ 10-58,000 510,452+ 10-58,000 510,00-58,000 54,00-54,000 55,00-54,000 56,000 56,000	3.9% of Taxable Income 5.35 5.26 7.265 7.2	Al Basckern 30-31-4, 400 51-581-450,550 520,551-4 30-350,000 520,051-4 30-350,000 520,00-450,000 520,00-450,000 540,00-450,000 550	3 9% of Tasabi hoome 535 7266 7266 7266 7266 7266 7266 726 50 50 50 50 50 50 50 50 50 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 50	Al Boxkers 10-220,881-5178,500 5178,111+ 50-55,000 5178,111+ 50-55,000 51,00+24,000 51,00+24,000 51,00+24,000 54,000 54,00	6.34 726 726 13 20 20 20 20 20 20 20 20 20 20 20 20 20
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	Single I	Persons	Heads of I	lousehold	Taxes January 1, 2005) Married Perzons	Filing Separately	Married Person	e Filling Jointly
State	Taxable Income Soution	Marginal Rate (%)	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)	Taxable Income	Marginal Rate (%)
Alabama	\$0-\$600 \$601-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	2.0 4.0 5.0
Alabka	\$0-\$10,000 \$10,001-\$25,000	2.87 3.20	\$0-\$20,000 \$20,001-\$50,000	2.87 3.20	\$0-\$10,000 \$10,001-\$25,000	2.87 3.20	\$0-\$20,000 \$20,001-\$50,000	2.87 3.20
Arizona	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$100,000 \$200,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04
	\$0-\$3,399 \$3,400-\$6,799	10 25	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$17,100-\$28,499 \$17,100-\$28,499	1.0 2.5	\$0-\$3,399 \$3,400-\$6,799	1.0		1.0 2.5
Arkansas	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$10,300-\$17,099 \$10,300-\$17,099 \$10,500-\$17,099	10 25 35 45 60 70	\$10,300-\$10,299 \$10,300-\$17,099 \$17,100-\$28,499	1.0 2.5 2.5 4.5 6.0 7.0	\$0.\$3,399 \$3,400-\$6,799 \$6,800-\$10,299 \$10,300-\$17,099 \$17,100-\$28,489 \$19,5014	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,399 \$3,400-\$4,799 \$6,800-\$13,299 \$10,300-\$17,099 \$17,100-\$28,499 \$19,5004	1.0 2.5 3.5 4.5 6.0 7.0
					\$29,500+ \$0-\$6,219 \$6,205,514,979		\$28,500+ \$0-\$12,638 \$12,639,539,658	
California*	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,842-\$32,819	10 20 40 80 83	\$0-\$12,644 \$12,645-\$29,959 \$29,960-\$38,619 \$38,620-\$47,796 \$47,797-\$56,456	1.0 2.0 4.0 8.0 9.3	\$0-\$6.319 \$6.320-\$14,979 \$14,980-\$23,641 \$23,642-\$22,819 \$32,820-\$41,476 \$41,477,4	1.0 2.0 4.0 8.0 9.3	\$0-\$12,638 \$12,638-\$29,568 \$29,568-\$47,282 \$47,283-\$66,638 \$66,639-\$82,562	1.0 2.0 4.0 8.0 9.3
	341,477+		354,457+		-		and that	
Colorado*	All Brackets \$0-\$10,000 \$10,001+	4.62% of Federal Taxable income 2.0 5.0	All Brackets \$0-\$16,000 \$16,001+	4.62% of Federal Taxable Income 2.0 5.0	Al Brackets \$0-\$10,000 \$10,001+	4.62% of Federal Taxable Income 3.0 5.0	Al Brackets \$0-\$20,000 \$20,001+	6.62% of Feder Taxable Income 3.0 5.0
Corrector	\$10,001+ \$0-\$2,000		\$16,001+ \$0-\$2,000					
Delaware	\$0-52,000 \$2,007-55,000 \$50,001-510,000 \$10,001-520,000 \$250,001-520,000 \$255,001-560,000 \$60,001+	00 22 19 48 52 555 535	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$20,000 \$25,001-\$40,000 \$40,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$205,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$56,000 \$25,001+\$60,000	0.0 2.2 3.9 4.8 5.2 5.55 5.95
	\$20.001-\$25.000 \$25.001-\$60.000 \$60.001+	52 555 595	\$20,001-\$25,000 \$25,001-\$40,000 \$40,001+	5.2 5.55 5.95	\$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	5.2 5.55 5.95	\$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	5.2 5.55 5.95
District of Columbia	\$0-\$10,000 \$10,001-\$30,000 \$30,001+ NO STATE I	50 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5	\$0-\$10,000 \$10,001-\$30,000	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0
Florida	NO STATE I	NCOME TAX	NO STATE I	NOOME TAX	\$0-\$10,000 \$10,001-\$30,000 \$30,001+ ND STATE	NCOME TAX		NCOME TAX
Georgia	\$0-\$750 \$751-\$2,250 \$2,251-\$3,750 \$3,751-\$5,250 \$6,251-\$7,000 \$7,001+	10 20 30 40 60	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 2.0 4.0 5.0 6.0	\$0-\$500 \$501-\$1,500 \$1,501-\$2,500 \$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 5.0 6.0
	\$3,751-\$5,250 \$5,251-\$7,000 \$7,001+	40 50 60	\$5,001-\$7,000 \$7,001-\$10,000 \$10,001+		\$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	4.0 5.0 6.0	\$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	4.0 6.0
	50-52,000 52,007-54,000 54,007-512,000 512,007-512,000 512,007-512,000 514,001-512,000 514,001-520,000 520,001-540,000 530,001-540,000	14 32 55	8163019 50-53.000 53.001-54.000 54.001-512.000 518.001-512.000 518.001-538.000 538.001-538.000 538.001-546.000 546.001+	14 22 66 68 72 76 79	\$5,001+ \$2,001-\$4,000 \$4,001-\$4,000 \$4,001-\$41,000 \$12,001-\$12,000 \$12,001-\$16,000 \$16,001-\$20,000 \$20,001-\$20,000 \$20,001+	1.4 2.2 5.5	210,0014 20-54,000 54,001-548,000 54,001-516,000 54,001-524,000 524,001-524,000 524,001-540,000 540,001-540,000 540,001+	1.4 3.2 5.5
Hawaii	\$8,001-\$12,000 \$12,001-\$16,000	64 68	\$12,001-\$18,000 \$18,001-\$24,000	6.4	\$8,001-\$12,000 \$12,001-\$16,000	6.4 6.8	\$16,001-\$24,000 \$24,001-\$22,000	6.4
	\$16,001-\$20,000 \$20,001-\$30,000 \$30,001-\$40,000	14 32 65 64 68 72 76 79	\$30,001-\$45,000 \$30,001-\$45,000 \$45,001-\$60,000	7.2 7.6 7.9	\$20,001-\$20,000 \$20,001-\$20,000 \$20,001-\$40,000	14 32 55 64 68 72 76 79 825	\$40,001-\$60,000 \$60,001-\$60,000	1.4 3.2 5.5 6.4 6.8 7.2 7.6 7.9 8.25
	\$40,001+ \$0-\$1,128 \$1,400,50,077	6.21	\$60,001+ \$0-\$2,257 \$0.000 \$4.044	835	\$40,001+ \$0-\$1,128		\$80,001+ \$0-\$2,257 \$3.005 \$4.044	
Idaho	\$0-\$1,128 \$1,129-\$2,257 \$2,255-\$3,386 \$3,387-\$4,514 \$4,515-\$5,643	41 61	\$4,515-\$6,772 \$6,773-\$9,030	1.6 2.6 4.1 5.1 6.1 7.1 7.4	\$2,258-\$3,386 \$3,387-\$4,514	4.1 6.1	\$0-\$2,257 \$2,258-\$4,514 \$4,515-\$6,772 \$6,773-\$8,030 \$9,031-\$11,287	4.1 5.1
	\$4,515-\$5,643 \$5,644-\$2,665 \$8,466-\$22,576	146 245 45 45 45 45 45 45 75 75 74 76	\$0-52,357 \$2,250-54,514 \$4,515-56,772 \$6,773-59,030 \$9,031-511,287 \$11,280-516,802 \$16,833-545,152 \$16,833-545,152 \$16,833-545,152	6.1 7.1 7.4	\$3-\$1,128 \$1,128-\$2,257 \$2,258-\$3,386 \$3,387-\$4,514 \$4,515-\$5,643 \$5,644-\$8,465 \$2,646-\$22,576 \$20,277_4	18 26 41 61 61 71 74 74	\$9,031-\$11,297 \$11,299-\$16,932 \$16,933-\$45,152 \$45,153+	1.6 3.6 4.1 5.1 6.1 7.1 7.4
	#22,577*		#10,752*	7.8 3.0% of Faderal Adjusted Gross Income, with modifications	\$22,577+ Al Blackets		#50,132+	7.8 3.0% of Federal Adjumed Gross Income, with
mnois*	AT MERCHAN	3.0% of Federal Adjusted Gross Income, alth modifications	~1830365	Income, with modifications		3.0% of Federal Adjusted Gross Income, with modifications	AT MISCARS	modifications
indiana ⁶	All Brackets \$0-\$1,289	3.4% of Adjusted Gross Income 0.36	All Brackets \$0-\$1,289	a.em of Adjusted Gross Income 0.36	Al Brackets \$0-\$1,209	Arts of Adjusted Gross Income 0.36	Al Brackets \$0-\$1,269	3.4% of Adjuster Gross Income 0.36
	\$0-\$1,269 \$1,270-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421 \$11,422-\$18,056 \$18,036-\$25,380 \$25,381-\$38,070 \$38,071-\$67,105 \$47,306	0.36 0.72 2.43 4.50 6.12 6.48 6.80 7.92 8.99	\$0-\$1.269 \$1,270-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421 \$11,422-\$18,005 \$16,036-\$25,380 \$25,381-\$28,070 \$26,071-\$67,005 \$26,071-\$67,005	0.36 0.72 2.43 4.50 6.12 6.48 6.60 7.92 7.92	\$0-\$1,269 \$1,275-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421 \$11,422-\$19,035 \$19,036-\$25,380 \$25,381-\$28,070 \$28,071-\$57,105 \$57,106+ \$5,510 \$557,106+	0.32 0.72 2.43 4.50 6.12 6.48 6.90 7.92 0.68	\$0-\$1.368 \$1,270-\$2,538 \$2,538-\$5,076 \$5,077-\$11,421 \$11,422-\$19,035 \$19,038-\$25,380 \$25,381-\$28,070 \$25,381-\$28,070 \$25,381-\$28,070 \$25,381-\$28,070 \$25,381-\$28,070 \$25,381-\$28,070 \$25,381-\$28,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,381-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,380-\$20,000 \$25,0000 \$25,0000\$ \$25,000 \$25,000 \$25,0000\$ \$25,0000\$ \$25,0000\$ \$25,000\$	0.36 0.72 2.43 4.50 6.48 6.90 7.92 2.60
iowa*	\$11,422-\$18,035 \$18,036-\$25,380 \$15,381,414,414	6.12 6.43 6.90	\$11,422-\$18,035 \$18,036-\$25,380 \$15,041,414,415	6.12 6.48 6.90	\$11,422-\$19,035 \$19,036-\$25,380 \$25,584,546,047	6.12 6.48	\$11,422-\$19,005 \$19,006-\$25,380 \$25,581,525	6.12 6.48 6.90
				7.92	\$38,071-\$57,105 \$57,106+		\$28,071-\$57,105 \$57,106+	7.92
Kansas	\$0-\$15,000 \$15,001-\$30,000 \$30,001+	150 625 645	\$0-\$15,000 \$15,001-\$30,000 \$30,001+	2.50 6.25 6.45	\$15,001-\$30,000	2.50 6.25 6.45	\$0-\$20,000 \$20,001-\$60,000 \$60,001+	2.50 6.25 6.45
	\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000		\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000		\$0-\$3,000 \$3,001-\$4,000		\$0-\$3,000 \$3,001-\$4,000	
Kentucky	\$4,001-\$5,000 \$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	20 20 40 50 53	\$8,001-\$75,000	2.0 2.0 4.0 5.0 5.0	\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	20 20 40 50 58 60	\$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	2.0 2.0 6.0 5.0 5.8
Louisian	\$75,001+ \$0-\$12,500 \$12,501-\$25,000 \$25,001+	40 20 40 40	\$75,001+ \$0-\$12,500 \$12,501-\$25,000 \$25,001+ \$0-\$60-\$13,249 \$13,350-\$26,599 \$13,250-\$26,599 \$13,250-\$26,599	6.0 2.0 4.0 6.0	\$75,001+ \$0-\$12,500 \$12,501-\$25,000 \$25,501+ \$0-\$4,849 \$4,450-\$8,849 \$4,450-\$8,849 \$4,450-\$8,849 \$4,450-\$17,099 \$17,700+	60 20 40 60		6.0 2.0 4.0 6.0
Louisana	\$25,001+ \$0-\$4,649	40 20	\$25,001+	2.0	\$25,001+	2.0	\$0-\$25,000 \$25,001-\$50,000 \$50,001+ \$0-\$8,899	2.0
Maine ⁷	\$25,001+ \$0-\$4,469 \$4,450-\$8,849 \$8,850-17,699 \$17,700+	20 45 70 85	\$6,650-\$13,249 \$13,250-\$26,599 \$26,600+	4.5 7.0 8.5	\$4,450-\$8,849 \$8,850-17,699 \$17,700+	4.5 7.0 8.5	\$0.58,899 \$8,900-\$17,699 \$17,700-\$25,649 \$25,450+	4.5 7.0 8.5
Marviand	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001+	20 30 40 475	\$25,600+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001+	2.0 2.0 4.0 4.75	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001+	20 30 40 435	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001+	2.0 2.0 4.0 4.75
	\$2,001-\$3,000 \$3,001+ Part & bronze	40 475 120	\$2,001-\$3,000 \$3,001+ Dat & Income	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Part & Income	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Dart & Income	4.0 4.75 12.0
	Part A Income (ST Cap Gains)	63	Part A Income (ST Cap Gains)	6.3	Pat A Income (ST Cap Gaint)	63	Part A Income (ST Cap Gaint)	63
Massachusets*	Part A income (int and Div) Part B income	51 51	Part A Income (Int and Div) Part B Income	63	Part A income (int and Div) Part & income	63	Part A income (int and Div) Part B income	63
	Part & income Part C income	63	Part & Income Part C Income	6.3	Part & income Part C income	6.3	Part B income Part C income	63 63
Michigan*	All Brackets	3.9% of Taxable Income	Al Backets	3.9% of Taxable Income	Al Brackets	3.9% of Taxable Income	Al Brackets	3.9% of Taxable Income
Moneszta**	\$0-\$18,890 \$18,891-\$65,230 \$65,231+	5.35 7.05 7.85	\$0-\$24,490 \$24,491-\$98,290 \$98,291+	5.35 7.05 7.85	\$0-\$14,540 \$14,541-\$57,780 \$57,781+	5.35 7.05 7.85	\$0-\$29,070 \$29,071-\$115,510 \$115,511+	5.35 7.05 7.85
Masiasippi	\$0-\$5,000 \$5,001-\$10,000 \$10,001+	10 40 50	\$0-\$5,000 \$5,001-\$10,000 \$10;001+	2.0 4.0 5.0	\$0-\$5,000 \$5,001-\$10,000 \$10,001+	3.0 4.0 5.0	\$0-\$5,000 \$5,001-\$10,000 \$10,001+	3.0 4.0 5.0
	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4001-\$5,000		\$0-\$1,000 \$1.001-\$2.000		\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$2,000 \$2,001-\$4,000 \$4001-\$5,000		\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$2,000 \$2,001-\$3,000 \$4001-\$5,000 \$4001-\$5,000	
	\$2,001-\$3,000 \$3,001-\$4,000	25	\$2,001-\$3,000	25	\$2,001-\$3,000 \$3,001-\$4,000	25	\$2,001-\$3,000 \$3,001-\$4,000	25
			\$4001-\$5.000		\$4001-\$5,000			
Missouri	\$4001-\$5,000 \$5,001-\$6,000 \$6,001-\$7,000 \$7,005-\$6,000	15 40 45 50	\$4001-\$5,000 \$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$7,000	4.0 4.5 5.0	\$4001-\$5,000 \$5,001-\$6,000 \$6,001-\$7,000 \$7,005-\$8,000	25 40 45 50	\$4001-\$5,000 \$5,001-\$4,000 \$6,001-\$7,000 \$7,005-\$8,000	35 40 45 50
Missouri	\$6,001-\$8,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$9,001+	15 20 25 20 35 40 45 55 50 50	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$6,001-\$4,000 \$6,001-\$4,000 \$6,001-\$4,000 \$7,001-\$4,000 \$8,001-\$4,000 \$9,001+	15 20 25 20 25 40 45 50 55 60	\$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$9,001+	15 20 25 20 25 40 45 50 55 60	\$8,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$8,001-\$8,000 \$9,001+	15 20 25 20 25 40 50 55 60
Missouri	\$6,001-\$8,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$9,001+	4.0	\$4001-\$5,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$7,000 \$8,001-\$8,000 \$9,001+ \$0-\$2,299 \$2,300-\$4,099 \$2,300-\$6,199	6.0	\$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$9,001+	6.0	\$8,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$8,001-\$8,000 \$9,001+	6.0
Morana"	\$6,001-\$8,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$9,001+	4.0	\$4001-\$5,000 \$5,001-\$6,000 \$7,001-\$6,000 \$7,001-\$6,000 \$7,001-\$6,000 \$0,001+ \$0,022,299 \$2,300-\$6,099 \$4,100-\$6,199 \$4,100-\$6,199 \$5,205-\$3,399 \$5,400-\$10,799	6.0	\$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$9,001+	6.0	\$8,001-\$7,000 \$7,001-\$8,000 \$8,001-\$8,000 \$8,001-\$8,000 \$9,001+	6.0
Morana"	32,005-30,000 37,005-30,000 38,005-58,000 38,005-58,000 39,005+ 30,52,289 52,300-54,099 54,100-54,099 54,100-54,099 54,100-54,099 54,100-54,099 54,000-51,899 51,300-5 51,500-51,899 51,300-5 51,500-51,899 51,300-5 51,500-51,899 51,300-5 51,500-51,899 51,300-5 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,899 51,500-51,990 51,500-51,990 51,500-51,9	4.0 1.0 2.0 4.0 5.0 6.0 6.0	\$0-\$2,399 \$2,300-\$4,099 \$4,100-\$6,199 \$6,200-\$10,799 \$8,400-\$10,799 \$10,800-\$11,899 \$11,900+ \$12,900+	60 10 20 40 60 60 69 256	\$5,007-58,000 \$7,007-58,000 \$8,007-58,000 \$8,007-58,000 \$2,007+ \$5,22,269 \$2,300-54,199 \$4,100-54,199 \$4,100-54,199 \$4,000-54,289 \$10,800-54,289\$10,800-54,289 \$10,800-54,289\$10,800 \$10,800-54,289\$10,800 \$10,800-54,289\$10,800 \$10,800-54,2800\$\$10,800 \$10,800-54,2800\$\$10,800\$\$1000\$\$10,800\$\$1000\$\$10,800\$\$1000\$	60 20 20 40 60 69 65	41.00-361.000 \$7.007-\$8.000 \$8.007-\$8.000 \$8.007+ \$0.52.209 \$2.30054.009 \$2.30054.009 \$2.30054.009 \$2.30054.009 \$1.300+	8.0 2.0 2.0 5.0 6.0 6.9 2.56
Monana'' Nebraska	35,007-58,000 57,007-58,000 57,007-58,000 59,007+ 50-52,299 52,300-54,099 54,200-54,099 54,200-54,099 54,200-513,099 513,000-913,099 513,000-9	4.0	\$0-\$2,299 \$2,300-\$4,099 \$4,100-\$6,199 \$6,200-\$8,399 \$8,400-\$10,799 \$10,800-\$13,899 \$11,800-\$13,899	6.0	\$5,007-58,000 \$6,007-57,000 \$7,007-58,000 \$9,007+ \$0.52,209 \$2,200-54,099 \$4,100-58,199 \$5,200-54,299 \$5,200-54,299 \$5,200-51,209 \$5,200-53,289 \$5,200-53,289 \$5,200-54,209	6.0	20.001-20.000 37.001-38.000 38.001-38.000 38.001-38.000 39.001+ 50-52.299 52.200-54.099 54.100-56.199 54.200-513.899 51.5000+ 51.5000+	6.0
Missouri Morrana** Nebraska Nevada	32,001-38,000 37,001-38,000 35,001-48,000 35,001-48,000 35,001+ 35,52,299 32,300-54,099 32,300-54,099 34,100-51,199 311,800- 311,800- 312,800-31,1899 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,199931,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,1999 312,900-310,199931,900-310,1999 312,900-310,199931,900-310,1999 310,1900,1900,1900,1900,1900,1900,1900,1	4.0 1.0 2.0 4.0 5.0 6.0 6.0	22.200 22.200 54.099 54.100 54.099 54.200 58.299 51.200 51.289 51.200 51.299 51.200 51.299	60 10 20 40 60 60 69 256	35.00-54.000 57.00-54.000 57.00-54.000 58.00-54.000 58.00-54.099 54.00-54.099 54.00-54.099 54.00-54.099 54.00-50.099 51.00-50.099 51.00-50.099 51.00-50.095 51.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.00-55.000 52.0000 52.0000 52.0000 52.0000 52.0000 52.0000 52.00000 52.00000 52.0000000000	60 20 20 40 60 69 65	ALLOS 42,000 37 (20148,000 37 (20148,000 38 (201+ 32 (20154,000 38 (201+ 32 (20154,000 38 (201+ 38 (20154,000 38 (20154,000 38 (20154,000 38 (20154,000 38 (20154,000 39 (20154,000 30 (20154,000) 30 (20154,000) 30	8.0 2.0 2.0 5.0 6.0 6.9 2.56
Missouri Morrana ¹⁴ Nebraska Newida Newida	16.07-84.000 16.07-87.000 10.07-84.000 10.07-84.000 10.02-84.009 10.02-84.009 10.02-84.099 10	6.0 1.0 2.0 3.0 4.0 5.0 6.0 6.0 4.2 5.0 6.2 5.12 6.34 NOCOME TAX SON of taxable microset and dividend phy	\$0.52.209 \$2.200.54.009 \$4.100.54.199 \$4.200.58.209 \$1.200.57.199 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1895 \$1.200.57.19050	6.0 1.0 2.0 3.0 4.0 6.0 6.9 2.56 3.57 6.9 8.512 6.9 8.512 6.9 8.512 6.9 8.512 6.9 8.512 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0	\$4,00-34,000 \$7,00-44,000 \$7,00-44,000 \$8,00+4,000 \$8,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4	4.0 2.0 2.0 2.0 4.0 5.0 6.0 6.0 5.0 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1	14,000-17,000 14,00-48,000 14,00-48,000 14,00-48,000 12,0054,009 14,0054,009 14,0054,009 14,0054,009 14,000-19,009 14,000-19,009 14,000-19,000 12,000-48,000 12,0	8.0 1.0 2.0 2.0 5.0 6.0 6.0 6.0 6.0 5.5 5.12 6.04 5.57 5.57
Missouri Morrana ¹⁴ Nebraska Newada New Hampshire	16.07-84.000 16.07-87.000 10.07-84.000 10.07-84.000 10.02-84.009 10.02-84.009 10.02-84.099 10	6.0 1.0 2.0 3.0 4.0 5.0 6.0 6.0 4.2 5.0 6.2 5.12 6.34 NOCOME TAX SON of taxable microset and dividend phy	\$0.52.209 \$2.200.54.009 \$4.100.54.199 \$4.200.58.209 \$1.200.57.199 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1899 \$1.200.57.1895 \$1.200.57.19050	6.0 1.0 2.0 3.0 4.0 6.0 6.9 2.56 3.57 6.9 8.512 6.9 8.512 6.9 8.512 6.9 8.512 6.9 8.512 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0	\$4,00-34,000 \$7,00-44,000 \$7,00-44,000 \$8,00+4,000 \$8,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4	4.0 2.0 2.0 2.0 4.0 5.0 6.0 6.0 5.0 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1	14,000-17,000 14,00-48,000 14,00-48,000 14,00-48,000 12,0054,009 14,0054,009 14,0054,009 14,0054,009 14,000-19,009 14,000-19,009 14,000-19,000 12,000-48,000 12,0	8.0 1.0 2.0 2.0 5.0 6.0 6.0 6.0 6.0 5.5 5.12 6.04 5.57 5.57
Missouri Mormana ¹⁴ Nebraska New Hampshire New Januey	16.07-84.000 16.07-87.000 10.07-84.000 10.07-84.000 10.02-84.009 10.02-84.009 10.02-84.099 10	6.0 1.0 2.0 3.0 4.0 5.0 6.0 6.0 4.2 5.0 6.2 5.12 6.34 NOCOME TAX SON of taxable microset and dividend phy	22.200 22.200 54.099 54.100 54.099 54.200 58.299 51.200 51.289 51.200 51.299 51.200 51.299	6.0 1.0 2.0 3.0 4.0 6.0 6.9 2.56 3.57 6.9 8.512 6.9 8.512 6.9 8.512 6.9 8.512 6.9 8.512 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0	\$4,00-34,000 \$7,00-44,000 \$7,00-44,000 \$8,00+4,000 \$8,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$2,00+4,000 \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$ \$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4,00\$\$1,00+4	4.0 2.0 2.0 2.0 4.0 5.0 6.0 6.0 5.0 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1	14,000-17,000 14,00-48,000 14,00-48,000 14,00-48,000 12,0054,009 14,0054,009 14,0054,009 14,0054,009 14,000-19,009 14,000-19,009 14,000-19,000 12,000-48,000 12,0	8.0 1.0 2.0 2.0 5.0 6.0 6.0 6.0 6.0 5.5 5.12 6.04 5.57 5.57
Masouri Morana ^{an} Nedraska New January New January	12.027-81.000 12.027-81.000 12.027-027-80.000 12.027-027-80.000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 12.0000 1	4-0 1-0 1-0 1-0 1-0 4-0 4-0 4-0 4-0 4-0 4-0 4-0 4	\$0-52.09 \$2,300-54.099 \$4,100-54.199 \$4,00-54.09 \$13,800-510,309 \$13,800- \$10,800-510,800 \$13,800- \$10,800-510,800 \$10,800-524,000 \$26,001-524,000 \$26,001-524,000 \$26,001-524,000 \$26,001-524,000 \$10,00-546,000 \$150,000-546,000 \$150,000-546,000	6.0 1.0 2.0 3.0 4.0 6.0 5.0 5.0 5.12 5.12 5.13 5.05 6.0 5.12 5.12 5.14 5.05 6.0 5.12 5.12 5.15 5.12 5.15 5.5 5.	55.00+34.000 54.00+34.000 54.00+34.000 54.00+34.000 54.00+34.004 54.00+34.004 54.00+34.004 54.00+34.004 54.00+34.000 54.00+34.000 51.00+37.000 51.00+37.000 51.00+37.000 51.00+37.000 50.00+37.000 50.00+37.000 560.00+37.0000 560.00+37.0000 560.00+37.00000000000000000000000000000000	4.0 1.0 2.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	18,000-19,000 19,00-19,000 19,00-18,000 19,00-18,000 19,00-18,000 19,00-18,000 19,000-18,000 19,000-19,0	8.0 1.0 2.0 2.0 4.0 5.0 6.0 2.50 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.2
Masori Morana" Neerasta Neer Janpalie Neer Janay	bit 0:0:1 - 88,000 bit 0:0:1 - 88,000 bit 0:0:1 - 48,000 bit 0:0:1 - 48,000	4-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1	20-22:09 22:300-54.099 54:100-54:199 54:200-54:0799 54:300-54:0799 51:300- 51:300- 51:300- 51:300- 51:300- 51:300- 15:3000- 15:3000-	6.0 1.0 2.0 2.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	54.00-54.400 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 55.000+54.000000000000000000000000000000	40 10 10 20 20 40 50 50 50 50 50 50 50 50 50 5	180,007-87,000 197,007-88,000 197,007-88,000 192,005-84,090 192,005-84,090 193,005-84,090 193,005-84,090 193,005-84,090 193,005-84,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-950,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 19	400 10 20 20 40 40 40 40 40 40 40 40 40 4
Masoui Morana" Neorata New Jampiles New Jampy New Jampy	bit 0:0:1 - 88,000 bit 0:0:1 - 88,000 bit 0:0:1 - 48,000 bit 0:0:1 - 48,000	4-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1	20-22:09 22:300-54.099 54:100-54:199 54:200-54:0799 54:300-54:0799 51:300- 51:300- 51:300- 51:300- 51:300- 51:300- 15:3000- 15:3000-	6.0 1.0 2.0 2.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	54.00-54.400 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 55.000+54.000000000000000000000000000000	40 10 10 20 20 40 50 50 50 50 50 50 50 50 50 5	180,007-87,000 197,007-88,000 197,007-88,000 192,005-84,090 192,005-84,090 193,005-84,090 193,005-84,090 193,005-84,090 193,005-84,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-801,000 193,007-950,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 19	400 10 20 20 40 40 40 40 40 40 40 40 40 4
Masori Morana" Nedrasta New Jacopie New Jacopie New Jacopie New Jacopie New York ¹⁰	bit 0:0:1 - 88,000 bit 0:0:1 - 88,000 bit 0:0:1 - 48,000 bit 0:0:1 - 48,000	4-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1-5 1	20-22:09 22:300-54.099 54:100-54:199 54:200-54:0799 54:300-54:0799 51:300- 51:300- 51:300- 51:300- 51:300- 51:300- 15:3000- 15:3000-	6.0 1.0 2.0 2.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 4	54.00-54.400 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 54.00-54.200 55.000+54.000000000000000000000000000000	40 10 10 20 20 40 50 50 50 50 50 50 50 50 50 5	18,000-19,000 19,00-19,000 19,00-18,000 19,00-18,000 19,00-18,000 19,00-18,000 19,000-18,000 19,000-19,0	400 10 20 20 40 40 40 40 40 40 40 40 40 4
Massori Morana" Nobrasia New Hampshie New Jamp New Jany	10.01-0.000 10.01-0.000 10.02-0.000 10.0000 10.0000 10.0000 10.0000 10.0000 10.0000 10.0000 10.0	440 440 440 440 440 440 440 440 440 440	10-52:09 51-52:05-54:059 54:15-54:159 54:15-54:159 54:15-54:159 54:15-54:159 54:15-54:159 54:15-54:159 54:15-54 54:15-54 15:15	40 40	12.00-14.000 12.000 12.0000 12.000 12.000 12.00	40 40 10 10 10 10 10 10 10 10 10 1	11.00-51.000 12.00-54.000 14.00-54.000 14.00-54.000 12.00-54.000 12.00-54.000 13.00-54.000 13.00-54.000 13.00-54.000 10.00-54.000 10.00-54.000 10.00-54.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.00-56.000 14.000	400 100 200 200 200 200 200 400 400 4
Masori Morana" Nukraska New Hamphie New Jamphie New York ¹⁰ New York ¹⁰	La de la cala de la calacita de la compansión de la compa	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	10-22:09 10-22:09 21:00-54:00 42:00-54:00 42:00-54:00 42:00-54:00 43:00-54:00 43:00-54:00 10	4.0 10.0 1	12.00-14.000 12.00-14.000 13.00-14.000 14.000-14.000 14.000-14.000	40 40 40 40 40 40 40 40 40 40	11.00-21.000 11.00-21.000 10.00-41.000 10.000-41.0000	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0
Massori Morssaa ^{ar} Noteraala Neee Hangohis Neee Hangohis Neee Hangohis Neee Hango ^{ar} Neee Hango ^{ar}	La de la cala de la calacita de la compansión de la compa	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	10-22:09 10-22:09 21:00-54:00 42:00-54:00 42:00-54:00 42:00-54:00 43:00-54:00 43:00-54:00 10	4.0 10.0 1	12.00-14.000 12.000-14.000 12.000-14.000	40 40 40 40 40 40 40 40 40 40	11.00-21.000 11.00-21.000 10.00-41.000 10.000-41.0000	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0
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State Individual Income Taxes (Tax rates for tax year 2004 -- as of January 1, 2004)

	Ti	ax Rates	# of	Income	Brack	ets	Pe	rsonal Exemptio	n	Federal Tax
State	Low	High	Brackets	Low		High	Single	Married	Child	Ded.
ALABAMA	2.00	- 5.00	3	500 (b)		3,000 (b)	1,500	3,000	300	
ALASKA	No State Inc		3	500 (b)	-	3,000 (b)	1,500	3,000	300	
ARIZONA	2.87	- 5.04	5	10,000 (b)		150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.00	- 7.00 (e)	-	3,999	-	27,500	2,100 20 (c)	4,200 40 (c)	2,300 20 (c)	
CALIFORNIA (a)	1.00	- 9.30	6	5,962 (b)		39,133 (b)	20 (c) 80 (c)	40 (c) 160 (c)	20 (c) 251 (c)	
COLORADO	4.63	- 9.30	1	5,962 (b) Fla	- t rate		None		251 (0)	
CONNECTICUT	3.00	- 5.00	2	10,000 (b)	- Tate	10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20	- 5.95	6	5,000	_	60,000	110 (c)	24,000 (r) 220 (c)	110 (c)	
FLORIDA	No State Inc		0	3,000		00,000	110 (0)	220 (0)	110 (0)	
GEORGIA	1.00	- 6.00	6	750 (g)		7,000 (g)	2,700	5,400	2,700	
HAWAII										
IDAHO (a)	1.40	- 8.25	9	2,000 (b)	-	40,000 (b)	1,040	2,080	1,040	
ILLINOIS	1.60	- 7.80	8	1,104 (h)	-	22,074 (h)	3,100 (d)	6,200 (d)	3,100 (d)	
INDIANA	3.00		1	Fla			2,000	4,000	2,000	
IOWA (a)	3.40		1	Fla	t rate		1,000	2,000	1,000	
. ,	0.36	- 8.98	9	1,211	-	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS KENTUCKY	3.50	- 6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
LOUISIANA	2.00	- 6.00	5	3,000	-	8,000	20 (c)	40 (c)	20 (c)	
MAINE (a)	2.00	- 6.00	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a) MARYLAND	2.00	- 8.50	4	4,250 (b)	-	16,950 (b)	4,700	7,850	1,000	
MASSACHUSETTS	2.00	- 4.75	4	1,000	-	3,000	2,400	4,800	2,400	
MICHIGAN (a)	5.30		1	Fla			3,300	6,600	1,000	
MINNESOTA (a)	4.0 (y)	- 7.85	1	Fla	t rate		3,100	6,200	3,100	
MINNESOTA (a) MISSISSIPPI	5.35		3	19,440 (j)	-	63,860 (j)	3,100 (d)	6,200 (d)	3,100 (d)	
MISSOURI	3.00	- 5.00	3	5,000	-	10,000	6,000	12,000	1,500	
MONTANA (a)	1.50	- 6.00	10	1,000	-	9,000	2,100	4,200	2,100	* (s)
NEBRASKA (a)	2.00	- 11.00	10	2,199	-	76,199	1,740	3,480	1,740	Ŷ
NEVADA	2.56	- 6.84	4	2,400 (k)	-	26,500 (k)	94 (c)	188 (c)	94 (c)	
INE VADA	No State Inc									
NEW HAMPSHIRE		Tax is Limited to I Interest Income								
NEW JERSEY	1.40	- 6.37	6	20,000 (I)	-	75,000 (I)	1,000	2,000	1,500	
NEW MEXICO	1.70	- 6.80	5	5,500 (m)		26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
NEW YORK	4.00	- 7.70	7	8,000 (n)		500,000 (n)	0	0,200 (0)	1,000	
NORTH CAROLINA (o)	6.00	- 8.25	4	12,750 (o)	_	120,000 (n)	3,100 (d)	6,200 (d)	3,100 (d)	
NORTH DAKOTA	2.10	- 5.54 (p)		28,400 (p)		311,950 (p)	3,100 (d)	6,200 (d)	3,100 (d)	
OHIO (a)	0.743	- 7.50	9	5,000	-	200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50	- 6.75 (r)	8	1.000 (b)		10.000 (h)	1,000	2,000	1,000	* (*)
OREGON (a)	5.00	- 9.00	3	1,000 (b)	-	10,000 (b)	1,000 151 (c)		1,000 151 (c)	* (r)
PENNSYLVANIA	3.00	- 9.00	1	2,600 (b) Fla	-	6,500 (b)	. ,	302 (c)	. ,	* (s)
RHODE ISLAND		ral tax liability (t)		Fia	i rate			INOTIE		
SOUTH CAROLINA (a)	25.0% Feder 2.50	- 7.00	6	2,400		12,300	3,100 (d)	 6,200 (d)	 3,100 (d)	
	2.50	- 7.00	0	2,400	-	12,300	3,100 (u)	6,200 (d)	3,100 (u)	
SOUTH DAKOTA TENNESSEE	Dividends and	come Tax Tax is Limited to I Interest Income								
TEXAD	Only.	_								
TEXAS	No State Inc									
	2.30	- 7.00	6	863 (b)	-	4,313 (b)	2,325 (d)	4,650 (d)	2,325 (d)	* (u)
VERMONT (a)	3.6	- 9.50	5	29,050 (v)		319,100 (v)	3100 (d)	6200 (d)	3100 (d)	
VIRGINIA WASHINGTON	2.00	- 5.75	4	3,000	-	17,000	800	1,600	800	
WASHINGTON WEST VIRGINIA	No State Inc									
	3.00	- 6.50	5	10,000	-	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	- 6.75	4	8,610 (w)	-	129,150 (w)	700	1,400	400	
WYOMING	No State Inc	come Tax								
DIST. OF COLUMBIA	5.00	- 9.50 (x)	3	10,000	_	30,000	1,370	2,740	1,370	
	0.00	5.50 (X)		.0,000		55,500	.,010	-,/ +0	.,010	1

Source: The Federation of Tax Administrators from various sources.

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 Source: The Federation of Tax Administrators from various sources.
 (a) 14 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes to be represent exemption amounts only.
 (b) For joint terms, the taxes are twice the tax imposed on half the income.
 (c) trac credits.
 (d) these states allow personal exemption or standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households ling separately, the same rates apply to income brackets ranging from \$50.00 to \$50.00; and the income brackets ranging from \$1.00 to \$10.000 for joint files.
 (f) For joint terms, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.

 (i) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$28,420 to over \$46,750.
 (f) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$40,000. Married households filing separately, the axem rates apply for income under \$8,000 to over \$40,000. Married households filing separately are 2005.

 (i) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$40,000. Marri

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

	Tax Rates		# of	Income Bra	ckets	Pe	rsonal Exemptio	n	Federal Tax
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3.000	300	*
ALASKA	No State Income Tax		5	300 (b)	0,000 (b)	1,000	3,000	300	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	6.50 (e)	6	2,999	25,000	2,100 20 (c)	40 (c)	2,000 20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,834 (b)	38,921 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	Flat rat	,	None		()	
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.25	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	1.60	7.80	8	1,087 (h)	21,730 (h)	3,000 (d)	6,000 (d)	3,000 (d)	
ILLINOIS	3.00	1.00	1	Flat rat		2,000 (d)	4,000 (d)	2,000 (u)	
INDIANA	3.40		1	Flat rat		1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a) (k)	2.00	8.50	4	4,200 (b)	16,700 (b)	4,700	7,850	1,000	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.00		1	Flat rat	e	4,400	8,800	1,000	
MICHIGAN (a)	4.00 (j)		1	Flat rat	e	3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	3,000 (d)	6,000 (d)	3,000 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*
NEBRASKA (a)	2.56	6.84	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Lim	nited to Divid	ends and In	terest Income Only.					
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	3,000 (d)	6,000 (d)	3,000 (d)	
NEW YORK	4.00	6.85 8.25	5 4	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA NORTH DAKOTA	6.00 2.10		4 5	12,750 (o) 27,050 (p)	120,000 (o) 297,350 (p)	3,000 (d) 3,000 (d)	6,000 (d) 6,000 (d)	3,000 (d) 3,000 (d)	(-)
OHIO (a)	-	5.54 (p)	9				,		(p)
	0.743	7.50 (q)		5,000	200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50	7.00 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80		1	Flat rate	e		None		
RHODE ISLAND	25.0% Federal tax liab								
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	3,000 (d)	6,000 (d)	3,000 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Lim	ited to Divid	ends and In	terest Income Only					
TEXAS	No State Income Tax			loroot moonio oniy.					
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	* (u)
VERMONT	3.60	9.50	5	27,950	307,050	3000 (d)	6000 (d)	3000 (d)	(9)
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800	
WASHINGTON	No State Income Tax			.,	,		,		
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	6.75 (w)	4	8,280	124,200	700	1,400	400	
WYOMING	No State Income Tax	- ()							
DIST. OF COLUMBIA	4.50	8.70 (x)	3	10,000	40,000	1,370	2,740	1,370	

Source: The Federation of Tax Administrators from various sources.

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

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

(b) The fact that, include the task index the task indexed of the fact the fact task in the fact task in the fact task in the fact task index and the fact task index and task in

State Individual Income Taxes (Tax rates for tax year 2002 -- as of January 1, 2002)

	Tax Rates		# of	Income Bra	Pe	Federal Tax			
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	
ALASKA	No State Income Tax		Ū	000 (0)	0,000 (0)	1,000	0,000	000	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	7.00 (e)	6	2,999	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,748 (b)	37,725 (b)	79 (c)	158 (c)	247 (c)	
COLORADO	4.63		1	Flat rate		None		(.)	
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,750 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax					.,			
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.30	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	0.60	7.80	8	1,000 (h)	20,000 (b)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.00	7.00	1	Flat rate		2,900 (u) 2,000	4,000 (d)	2,900 (u) 2,000	
INDIANA	3.40		1	Flat rate		1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	2,000 80 (c)	40 (c)	
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000 (b)	8,000 (b)	2,230 20 (c)	4,500 40 (c)	2,250 20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
MAINE (a) (k)	2.00	8.50	4	4,150 (b)	16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30	4.70	1	Flat rate		4,400	8,800	1,000	
MICHIGAN (a)	4.10 (j)		1	Flat rate		3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	•
NEBRASKA (a)	2.51	6.68	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	Otata la sana Tau ia Limita	d to Divideo de		and the second					
NEW JERSEY	State Income Tax is Limite	6.37	6		75 000 ()	4 000	0.000	4 500	
NEW JENGET	1.40	0.37	0	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	2,900 (d)	5,800 (d)	2,900 (d)	
NORTH DAKOTA	2.10	5.54 (p)	5	27,050 (p)	297,350 (p)	2,900 (d)	5,800 (d)	2,900 (d)	(p)
OHIO (a)	0.743	7.50 (q)	9	5,000	200,000	1,150 (q)	2,300 (q)	1,150 (q)	
OKLAHOMA	0.50	6.65 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80		1	Flat rate			None		
RHODE ISLAND	25.0% Federal tax liab	oility (t)							
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limite	d to Dividends	and Interest Ir	ncome Only.					
TEXAS	No State Income Tax								
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (u)
VERMONT	24.0% Federal tax liab	oility (t)							
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	6.75 (v)	4	8,280	124,200	700	1,400	400	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	4.50	9.30 (w)	3	10,000	40,000	1,370	2,740	1,370	
	1.00	0.00 (11)		10,000		1,010	2,110	1,010	1

Source: The Federation of Tax Administrators from various sources.

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

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

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

(c) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
(e) A special tax table is available for low income taxpayers reducing their tax payments.
(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
(f) For bight truns, the tax is wince the tax imposed on half the income. A \$10 filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
(f) For joint returns, the tax is wince the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
(f) Tax rate scheduled to decrease to 4.0% for tax year 2003.
(k) The tax brackets reported are for single individual. For married oouples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
(f) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000.
(n) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000.
(n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000.
(n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$100,000.
(n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to ove

(b) The tax brackets reported as to single instruction support, the same rates pays in oncome brackets ranging instruct (b) to be solved excepted as the scheduled to decrease after tax year 2003. (p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for join returns or unamaring the head of households.

aconoma s-soup personal exemption is alrowed for joint returns or unmarried head of households. (a) Plus an additional \$20 per exemption is alrowed for joint returns or unmarried head of households. (b) Plus an additional \$20 per exemption its arcedit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001. (c) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes. (c) Deduction is limited to \$10,000 for joint viewalis in Missouri and to \$5,000 in Oregon. (t) Pederal Tax Liability prior to the enactment of economic Growth and Tax Relief Act of 2001. (u) One held the federal proceme taxes are deductible

(v) Teveral tax Learning prior to the elevation of the elevat

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

	Tax Rates		# of	fIncome Brackets			Pe	Federal Tax		
State	Low High		Brackets	Low	Diddid	High	Single	Ded.		
State	LOW	riigii	DIACKELS	LOW		riigii	Single	Married	Child	Deu.
ALABAMA	2.0 -	5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	·
ALASKA	No State Incor									
ARIZONA	2.87 -	5.04	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.0 -	7.0 (e)	6	2,999	-	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0 -	9.30	6	5,454 (b)	-	35,792 (b)	72 (c)	142 (c)	227 (c)	
COLORADO	4.63	4.63	1	Fla	at rate			None		
CONNECTICUT	3.0 -	4.50	2	10,000 (b)	-	10,000 (b)	12,000 (f)	24,000 (f)	0	
DELAWARE	2.20 -	5.95	7	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Incor	ne Tax								
GEORGIA	1.0 -	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.50 -	8.50	8	2,000 (b)		40,000 (b)	1,040	2,080	1,040	
IDAHO	2.0 -	8.20	8	1,000 (i)		20,000 (i)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.0	3.00	1		at rate	20,000 (i)	2,000 (d)	4,000	2,000 (u)	
INDIANA	3.40	3.40	1		at rate		1,000	2,000	1,000	
	0.36 -	8.98	9	1,162		52,290	40 (c)			
IOWA (a)					-	-	.,	80 (c)	40 (c)	
KANSAS	3.5 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0	6.0	5	3,000	-	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0 -	6.0	3	10,000 (b)	-	50,000 (b)	4,500 (j)	9,000 (j)	1,000 (j)	•
MAINE (a) (k)	2.0 -	8.5	4	4,150 (b)	-	16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.0 -	4.8	4	1,000		3,000	2,100	4,200	2,100	
MASSACHUSETTS	5.6	5.60	1		at rate		4,400	8,800	1,000	
MICHIGAN (a)	4.2 (l)	4.20	1	Fk	at rate	-	2,800	5,600	2,800	
MINNESOTA (a)	5.35 -	7.85	3	17,570 (m)	-	57,710 (m)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.0 -	5.0	3	5,000	-	10,000	6,000	12,000	1,500	
MISSOURI	1.5 -	6.0	10	1,000	-	9,000	2,100	4,200	2,100	* (u)
MONTANA (a)	2.0 -	11.0	10	2,100	-	73,000	1,610	3,220	1,610	·
NEBRASKA (a)	2.51 -	6.68	4	2,400 (n)	-	26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Incor									
NEW HAMPSHIRE	State Income Tax is Lim and Interest Inco	ited to Dividends me Only.								
NEW JERSEY	1.4 -	6.37	6	20,000 (o)		75,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1.7 -	8.2	7	5,500 (p)	-	65,000 (p)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.0 -	6.85	5	8,000 (b)	-	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.0 -	7.75	3	12,750 (q)	-	60,000 (q)	2,500 (q)	5,000 (q)	2,500 (q)	
NORTH DAKOTA	2.67 -	12.0 (r)	8	3,000	-	50,000	2,900 (d)	5,800 (d)	2,900 (d)	* (r)
OHIO (a)	0.691 -	6.98 (s)	9	5,000	-	200,000	1,050 (s)	2,100 (s)	1,050 (s)	
OKLAHOMA	0.50 -	6.75 (t)	8	1,000		10,000	1,000	2,000	1,000	* (t)
OREGON (a)	5.0 -	9.0	3	2,350 (b)		5,850 (b)	132 (c)	2,000 264 (c)	132 (c)	* (u)
PENNSYLVANIA	2.8	2.80	1	Flat rate		0,000 (0)	None	204 (0)	102 (0)	(u)
RHODE ISLAND	25.5% Federal tax									
SOUTH CAROLINA (a)	2.5 -	7.0	6	2,310		11,550	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH CAROLINA (a)			0	2,310		11,550	2,900 (u)	5,800 (u)	2,900 (u)	
SOUTH DAKOTA	No State Incor									
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.									
TEXAS	No State Incor									
UTAH	2.3 -	7.0	6	750 (b)		3,750 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (w)
VERMONT	24.0% Federal tax		5	730 (D)		5,750 (b)	2,175 (u)	4,330 (u)	_,	(**)
VIRGINIA	2.0 -	5.75	4	3,000		17,000	800	1,600	800	
WASHINGTON	No State Incor		-	5,000	-	17,000	000	1,000	000	
			-	10.000		60.000	2.000	4.000	2,000	
WEST VIRGINIA	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
WISCONSIN	4.6 - No State Incor	6.75 (y)	4	1,500	-	112,500	700	1,400	400	
WYOMING						00.000				
DIST. OF COLUMBIA	5.0 -	9.0 (z)	3	10,000		30,000	1,370	2,740	1,370	

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

(a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
 (b) For joint runns, the taxes are twice the tax imposed on half the income.
 (c) tax credits.
 (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
 (e) A special tax table is available for low income taxpayers reducing their tax payments.
 (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
 (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
 (f) Ent tax tay tars beginning and target 2011 the tax rates from 1.49, 10,926% for the new to target.

(g) the lax brackets reported are for single individuals. For married couples filing jointly, the same rates apply to income under \$25,680 to over \$102,000. And the income to apply to income under \$25,680 to over \$102,000.
(f) For joint returns, the tax is twice the tax imposed on half the income. A \$10 hing tax is charge for each return and a \$15 credit is allowed for each exemption.
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(f) Income levels in each tax brackets imported are for single individual. For married couples filing jointly, the same rates apply for income under \$25,680 to over \$102,030.
(n) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$102,030.
(g) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$102,030.
(g) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
(g) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply to income under \$2,2000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
(g) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$2,1,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
(g) The tax brackets reported are for single individuals. For

(s) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2000, the 2001 rates will not be determined until July, 2001.

(s) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2000, the 2001 rates will not be determined until July, 2001.
(f) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointy, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income tax.
(v) Deduction is limited to \$1,000 for joint returns and \$5,000 for individuals in Missouri and to \$3,000 in Oregon.
(v) Tax rate scheduled to decrease to 25% of Federal tax liability for tax years 2002.
(w) One half of the federal income taxes are deductible.
(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,000 to \$150,000.
(v) Tax rate decreases tax checkuled to decrease to 25% of Federal tax liability for tax years 2002.
(v) One half of the federal income taxes are deductible.
(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,000 to \$150,000.
(v) Tax rate decreases are acheduled for tax years 2002 and 2003.
(a) The tax brackets ranging from \$1,75% for tax years beginning after 2001.

Source: The Federation of Tax Administrators from various sources

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

	Tax Rates		# of	Incom	Income Brackets		d Deduction	Personal Exemption		Federal Tax
State	Low	High	Brackets	Low	High	Single	Joint	Single	Child	Ded.
	0.00	0.05	3	500	0.000	0.000	1000	1 500		
ALABAMA ALASKA	2.00	0.05	3	500	3,000	2,000	4000	1,500	300	_
ARIZONA	No State Incom			40.000	450.000	2 000	7000	0.400	0.000	
ARKANSAS	2.87 1.00	5.04 7.00	5 6	10,000 3,000	150,000 25,000	3,600 2000	7200 4000	2,100	2,300 20 (c)	
								70		
CALIFORNIA (a) COLORADO	1.00 5% of federal taxable	9.30	6	5,131	33,673	2642	5284	72	227 (c)	
CONNECTICUT	3.00	4.50	2	10,000	10,000			£ 40,000 (-)	0	
DELAWARE	0.00	4.50	7			3250	4000	\$ 12,000 (e)		
FLORIDA	No State Incom			2,000	30,000	3250	4000	100 (c)	100 (c)	
GEORGIA	1.00	6.00	6	750	7,000	0.000	3000	2,700	2,700	
GEORGIA	1.00	6.00	0	750	7,000	2,300	3000	2,700	2,700	
HAWAII (h)	1.60	8.75	9	2,000	40,000	1,500	1900	1,040	1,040	
IDAHO	2.00	8.20	8	1,000	20,000	4,300	7350	2,750	2,750	
ILLINOIS	3.00	3.00	1	F	lat rate			1,650	1,650	
INDIANA	3.40	3.40	1	F	lat rate			1,000	1,000	
IOWA (a)	0.36	8.98	9	1,148	51,120	1460	3590	40 (c)	40 (c)	•
KANSAS	3.50	6.45	3	15,000	30,000	3,000	6000	2,250	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	1500	1500	20 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000	50,000			4500 (m)	1,000	
MAINE (a) (k)	2.00	8.50	4	4,150	16,500	4,300	7200	2,750	2,750	
MARYLAND (aa)	2.00	4.85	4	1,000	3,000	2,000	4000	1,850	1,850	
MASSACHUSETTS	5.95/12.00		1	F	lat rate			4,400	1,000	
MICHIGAN (a)	4.40	4.40	1	F	lat rate			2,800	2,800	
MINNESOTA (a)	5.50	8.00	3	\$ 17,250 (o)	\$ 56,680 (o)	4,300	7200	2,750	2,750	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	2,300	4600	6,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	4,300	7200	2,100	1,200	
MONTANA (a)	2.00	11.00	10	2,000	70,400	\$ 3,020 (p)	\$6,040 (p)	1,610	1,610	
NEBRASKA (a)	2.51	6.68	4	2,400	26,500	4300	7200	89 (c) (q)	89 (c) (q)	
NEVADA	No State Incom	ne Tax								
NEW HAMPSHIRE	5.00							2400		
NEW JERSEY	1.40	6.37	6	20,000	75,000			1,000	1,500	
NEW MEXICO	1.70	8.20	7	\$ 5,500 (t)	\$ 65,000 (t)	4,300	7200	2,750	2,750	
NEW YORK	4.00	6.85	5	8,000	20,000	7500	13000		1,000	
NORTH CAROLINA	6.00	7.75	3	12,750	60,000	3,000	5000	2,750 (r)	2,750 (r)	
NORTH DAKOTA	14% of federal incom	ne tax liability								
OHIO (a)	0.716	7.228	9	5,000	200,000			1,050 (g)	1050 (g)	
OKLAHOMA	0.50	6.75	8	1,000	10,000	\$ 2,000 (s)	\$ 2,000 (s)	1,000	1,000	
OREGON (a)	5.00	9.00	3	2,300	5,800	\$ 2,000 (S) 1800	\$ 2,000 (S) 3000	132 (c)	132 (c)	
PENNSYLVANIA	2.80	2.80	1		5,800	1800	3000	132 (C)	132 (C)	
RHODE ISLAND		2.00 income tax liability			lat rate					
	26.5% of lederal 2.50	7.00	6	2,310	44 550	4,300	7200	2,750	2,750	
SOUTH CAROLINA (a) SOUTH DAKOTA	2.50 No State Incom		0	2,310	11,550	4,300	7200	2,750	2,750	
TENNESSEE	6.00	6.00								
TEXAS										
UTAH	No State Incom 2.30	1e lax 7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	
VERMONT		7.00 ncome tax liability	0	061	3,750	4,200	7100	φ 2,003 (V)	φ 2,003 (V)	
VIRGINIA	25% of federal in 2.00	0.0575	4	3.000	17.000	3000	5000	900	800	
VIRGINIA WASHINGTON			4	3,000	17,000	3000	5000	800	800	
	No State Incom		-	40.000 (3)	co coo /2			0.000		
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)	5 000 (b)	0.000 (1-)	2,000	2,000	
WISCONSIN	4.77	6.77	3	7,500 (j)	15,000 (j)	5,200 (k)	8,900 (k)	0	50	
WYOMING	No State Incom	1e I ax								
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	1

Source: The Federation of Tax Administrators from various sources.

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

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

(c) tax credits

In the pairs of a Keinploin anticurits only.
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(c) tax credits.
(d) Taxe states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
(e) A special tax table is available for low income taxpayers reducing their tax payments.
(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets ranging from \$1,000 to \$10,000 for joint filers.
(h) For joint terurs, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
(i) Combined personal exemption and standard deduction.
(i) Tax rate scheduled to derease to 4.0% for tax year 2003.
(k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$100,000. Married households filing separately were task apply for income under \$20,000 to ver \$46,750.
(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to ver \$46,000.
(n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers.
(o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,2000 to over \$10,000. Married households filing separately were task apply for