(Tax rates for tax year 2022 -- as of January 1, 2022)

State	Tax Rate	Range (in percents)	Number of	Incon	ne Bra	ackets	Per	sonal Exemptio	ns	Standard D	eduction	Federal Income
<u> </u>	Low	High	Brackets	Lowest		Highest	Single	Married	Dependents	Single	Married	Tax Deductible
Alabama	2.000	- 5.000	3	\$500 (b)	_	\$3,001 (b)	\$1,500	\$3,000	\$500 (e)	\$2,500 (y)	\$7,500 (y)	Yes
Alaska							ate Income Tax				. ,	•
Arizona (a)	2.590	- 4.500	4	\$27,808 (b)	_	\$166,843 (b)			\$100 (c)	\$12,550	\$25,100	
Arkansas (a)	2.000	- 5.500 (f)	3	\$4,300	_	\$8,501	\$29 (c)	\$58 (c)	\$29 (c)	\$2,200	\$4,400	
California (a)	1.000	12.300 (g)	9	\$9,325 (b)	_	\$625,369 (b)	\$129 (c)	\$258 (c)	\$400 (c)	\$4,803 (a)	\$9,606 (a)	
Colorado	4.550	(8/	1 1		lat ra	te	(d) -			\$12,950 (d)	\$25,900 (d)	
Connecticut	3.000	- 6.990	7	\$10,000 (b)	-	\$500,000 (b)	\$15,000 (h)	\$24,000 (h)	\$0	l	(h)	
Delaware	0.000	- 6.600	7	\$2,000	_	\$60,001	\$110 (c)	\$220 (c)	\$110 (c)	\$3,250	\$6,500	
District Of Columbia	4.000	- 9.750	6	\$10,000	_	\$1,000,000	(d) -			\$12,950 (d)	\$25,900 (d)	
Florida	4.000	7.730	1 0 1	Ψ10,000			ate Income Tax	(u)	(u)	μ ψ12,730 (u)	Ψ23,700 (u)	I
Georgia	1.000	- 5.750	6	\$750 (i)	_	\$7,001 (i)	\$2,700	\$7,400	\$3,000	\$5,400	\$7,100	I
Hawaii	1.400	- 11.000	12	\$2,400 (b)	_	\$200,000 (b)	\$1,144	\$2,288	\$3,000 \$1,144	\$2,200	\$4,400	
	1.125	- 6.500	5	\$2,400 (b) \$1,568 (b)	_	\$200,000 (b) \$7,939 (b)						
Idaho (a)		- 0.500	1	\$1,566 (b) F						\$12,950 (d)	\$25,900 (d)	
Illinois (a)	4.950						\$2,375	\$4,750	\$2,375			
Indiana	3.230	0.500	1 1	F			\$1,000	\$2,000	\$2,500 (j)		 45.450.(.)	
Iowa (a)	0.330	- 8.530	9	\$1,743	-	\$78,435	\$40 (c)	\$80 (c)	\$40 (c)	\$2,210 (a)	\$5,450 (a)	Yes
Kansas	3.100	- 5.700	3	\$15,000 (b)		\$30,000 (b)	\$2,250	\$4,500	\$2,250	\$3,500	\$8,000	
Kentucky	5.000		1 1	F	lat ra			Noi		\$2,770	\$2,770	
Louisiana	1.850	- 4.250	3	\$12,500 (b)	-	\$50,001 (b)	\$4,500 (k)	\$9,000 (k)	\$1,000		(k)	Yes
Maine (a)	5.800	- 7.150	3	\$23,000 (I)	-	\$54,450 (I)	\$4,450	\$8,900	\$4,450	\$12,950 (d)	\$25,900 (d)	
Maryland	2.000	- 5.750	8	\$1,000 (m)	-	\$250,000 (m)		\$6,400	\$3,200	\$2,350 (z)	\$4,700 (z)	
Massachusetts	5.000		1 1	F	lat ra	te	4,400	\$8,800	\$1,000			
Michigan (a)	4.250		1	F	lat ra	te	4,900	\$9,800	\$4,900			
Minnesota (a)	5.350	- 9.850	4	\$28,080 (n)	-	\$171,221 (n)	(d) -	- (d)	\$4,350	\$12,950 (d)	\$25,900 (d)	
Mississippi	0.000	- 5.000	3	\$5,000	-	\$10,001	\$6,000	\$12,000	\$1,500	\$2,300	\$4,600	
Missouri (a)	1.500	- 5.300	9	\$1,121	-	\$8,968	(d) -	- (d)	(d)	\$12,950 (d)	\$25,900 (d)	Yes (o)
Montana (a)	1.000	- 6.750	7	\$2,900	-	\$17,400	\$2,580	\$5,160	\$2,580	\$4,830 (z)	\$9,660 (z)	Yes (o)
Nebraska (a)	2.460	- 6.840	4	\$3,340 (b)	-	\$32,210 (b)	\$142 (c)	\$284 (c)	\$142 (c)	\$7,100	\$14,200	
Nevada						No St	ate Income Tax			•		•
New Hampshire				S	tate Ir	ncome Tax of 5% on	Dividends and Inte	rest Income Only				
New Jersey	1.400	- 10.750	7	\$20,000 (p)	-	\$1 million (p)	\$1,000	\$2,000	\$1,500			
New Mexico	1.700	- 5.900	5	\$5,500 (q)	-	\$210,000 (q)				\$12,950 (d)	\$25,900 (d)	
New York (a)	4.000	- 10.900	9	\$8,500 (r)	_	\$23 million (r)	\$0	\$0	\$1,000	\$8,000	\$16,050	
North Carolina	4.990	20.700	1 1	F	lat ra			None		\$10,750	\$21,500	
North Dakota (a)	1.100	- 2.900	5	\$41,775 (s)	_	\$458,350 (s)	(d) -		(d)	\$12,950 (d)	\$25,900 (d)	
Ohio (a)	0.000	3.990	6	\$25,000	_	\$110,650	\$1,900 (t)	\$3,800 (t)	\$1,900 (t)			
Oklahoma	0.250	- 4.750	6	\$1,000 (u)	_	\$7,200 (u)	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700	
Oregon (a)	4.750	- 9.900		\$3,750 (b)	_	\$125,000 (b)	\$219 (c)	\$438 (c)	\$219 (c)	\$2,420	\$4,840	Yes (o)
Pennsylvania	3.070	7.700			lat ra	te		None		Ψ2, 120	ψ 1,0 10 	165(0)
Rhode Island (a)	3.750	- 5.990	3	\$68,200	- -	\$155,050	\$4,350	\$8,700	\$4,350	\$9,300 (y)	\$18,600 (y)	
South Carolina (a)	0.000	- 7.000	1 1	\$3,110	_	\$155,560 \$15,560				\$12,950 (d)		
South Dakota	0.000	- 7.000	6	\$3,110	-		(d) - ate Income Tax	- (d)	(d)	β12,730 (u)	\$25,900 (d)	I
							ate Income Tax					
Tennessee												
Texas	4.050		4	-	ا الحا		ate Income Tax I			1 7.3	1. 4	1
Utah	4.950	0.750	1 1			te	 #4.050	 ¢0.700	 ¢4.050	(v)	(v)	
Vermont (a)	3.350	- 8.750	4	\$42,150 (w)	-	\$213,150 (w)	\$4,350	\$8,700	\$4,350	\$6,350	\$12,700	
Virginia	2.000	- 5.750	4	\$3,000	-	\$17,001	\$930	\$1,860	\$930	\$4,500	\$9,000	
Washington							ate Income Tax			1		1
West Virginia	3.000	- 6.500	5	\$10,000	-	\$60,000	\$2,000	\$4,000	\$2,000			
Wisconsin (a)	3.540	- 7.650	4	\$12,760 (x)	-	\$280,950 (x)		\$1,400	\$700	\$11,790 (y)	\$21,820 (y)	
Wyoming						No St	ate Income Tax					

SOURCE:

The Federation of Tax Administrators, January 2022.

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 $% \left(x\right) =\left(x\right) +\left(x\right) =\left(x\right)$
- $(d) These \, states \, use \, the \, personal \, exemption/standard \, deduction \, amounts \, provided \, in \, the \, federal \, Internal \, Revenue \, Code.$
- (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 $\$84,\!500.$
- (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 \$101,500.
- $(i) The Georgia income brackets \ reported \ are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.$
- (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 \$46,000 to \$108,900.
- (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 \$41,051 to \$284,811. (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 New York are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$17,150 to \$25 million.
- (s) 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 \$69,700 to \$458,350.
- (t) 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.
- (u) 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) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (w) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$70,450 to \$259,500.
- (x) The Wisconsin income brackets reported are for single individuals. For married tax payers filing jointly, the same tax rates apply income brackets ranging from \$17,010, to \$374,600.
- (y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$210,750; Wisconsin standard deduction phases out for income over \$16,000.
- $(z) \, Standard \, deduction \, amounts \, reported \, are \, maximums, \, Maryland \, standard \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI; \, Montana, \, 20\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \, is \, 15\% \, of \, AGI. \, deduction \,$

(Tax rates for tax year 2021 -- as of January 1, 2021)

State	Tax Rate R	ange (in percents)	Number of	Income B	rackets	Pers	sonal Exemption	ons	Standard D	eduction	Federal Income Tax
	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 St	ate 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) -		\$124 (c)	\$248 (c)	\$383 (c)	\$4,601 (a)	\$9,202 (a)	
Colorado	4.55	- (5/	1 1	Flat r		(d)			\$12,550 (d)	\$25,100 (d)	
Connecticut		- 6.99	7	\$10,000 (b) -	4 =00.000.4.1	\$15,000 (h)	\$24,000 (h)	\$0	(h)		
Delaware		- 6.6	7	\$2,000 -	*	\$110 (c)	\$220 (c)	\$110 (c)	\$3,250	\$6,500	
District Of Columbia	4.0	- 8.95	6	\$10,000 -		(d)			\$12,550 (d)	\$25,100 (d)	
Florida			1 - 1	, .,		ate Income Tax	(-,	(**,	, , , , , , , , ,	, , , , , ,	I
Georgia	1.0	- 5.75	6	\$750 (i) -	+	\$2,700	\$7,400	\$3,000	\$4,600	\$6,000	l
Hawaii	1	- 11.0	12	\$2,400 (b) -		\$1,144	\$2,288	\$1,144	\$2,200	\$4,400	
Idaho (a)	4.405	- 6.925	7	\$1,568 (b) -	*** - * * * * * * * * * * * * * * * * *			-	\$12,550 (d)	\$25,100 (d)	
Illinois (a)	4.95	0.7.20	1 1	Flat r		\$2,325	\$4,650	\$2,325			
Indiana	3.23		1 1	Flat r		\$1,000	\$2,000	\$2,500 (j)			
lowa (a)		- 8.53	9	\$1,676 -	4	\$40 (c)	\$80 (c)	\$40 (c)	\$2,130 (a)	\$5,250 (a)	Yes
Kansas	3.1	- 5.7	3	\$15,000 (b) -		\$2,250	\$4,500	\$2,250	\$3,000	\$7,500	
Kentucky	5.0			Flat r		<i>\$2,200</i>	None-		\$2,690	\$2,690	
Louisiana		- 6.0	3	\$12,500 (b) -	*	\$4,500 (k)	\$9,000 (k)	\$1,000	(k)		Yes
Maine (a)		- 7.15	3	\$22,450 (l) -		\$4,300	\$8,600	\$4,300	\$12,550 (d)	\$25,100 (d)	
Maryland	2.0	- 5.75	8	\$1,000 (m) -		\$3,200	\$6,400	\$3,200	\$2,300 (z)	\$4,600 (z)	
Massachusetts	5.0	0.70		Flat r		\$4,400	\$8,800	\$1,000			
Michigan (a)	4.25			Flat r		\$4,750	\$9,500	\$4,750			
Minnesota (a)		- 9.85	4	\$27,230 (n) -	*****	-		\$4,350	\$12,550 (d)	\$25,100 (d)	
Mississippi	0.0	- 5.0	3	\$5,000 -	*	\$6,000	\$12,000	\$1,500	\$2,300	\$4,600	
Missouri (a)	1.5	- 5.4	9	\$1,088 -	40.704	(d)		-	\$12,550 (d)	\$25,100 (d)	Yes (o)
Montana (a)	1.0	- 6.9	7	\$3,100 -	440.000	\$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)		\$284 (c)	\$142 (c)	\$7,100	\$14,200	1 63 (6)
Nevada		0.0 1	1 ' 1	φογο το (ογ		ate Income Tax	Ψ20 . (c)	Ψ. := (ο)	ψ, γ, ι σ σ	ψ. 1/200	I
New Hampshire	State Income	Tax of 5% on Divide	ends and Intere	est Income Only							1
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) -					\$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	0.0_		Flat r			None		\$10,750	\$21,500	
North Dakota (a)	1.1	- 2.9	5	\$40,525 (r) -	\$445,000 (r)	(d)			\$12,550 (d)	\$25,100 (d)	
Ohio (a)	0.0	4.797	6	\$22,150 -	****	\$2,400 (s)	\$4,800 (s)	\$2,400 (s)			
Oklahoma	0.5	- 5.0	6	\$1,000 (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 1	Flat r			None			φ - τ,7 σσ	
Rhode Island (a)	3.75	- 5.99	3	\$66,200 -	#450 550	\$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)			\$12,550 (d)	\$25,100 (d)	
South Dakota	0.0	7.0	ı ~ I	ψο, πο		ate Income Tax	(α)	(G)	I \$ 12,000 (a)	ψ_0,100 (d)	I
Tennessee						te Income Tax (x)					
Texas						ate Income Tax					
Utah	4.95		1	Flat r					(u)	(u)	
Vermont (a)	3.35	- 8.75	4	\$40,350 (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		0.70		+5,000		ate Income Tax	÷.,000	Ψ, σσ	1 7./555	÷,,000	ı
_	3.0	- 6.5	J 5 I	\$10,000 -	410.000	\$2,000	\$4,000	\$2,000			I
vvest virdinia		Ų.J		w.u.uuu =	JUU, UUU		₽ ₩,∪∪∪	44.VVV	-		
West Virginia Wisconsin (a)	3.5	- 7.65	4	\$12,120 (w) -	********		\$1,400	\$700	\$11,200 (y)	\$20,730 (y)	

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 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 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 filing 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.

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

		e Range rcents)	Number of	Income	Brackets	Pers	onal Exempt	ions	Federal Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		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) -		122 (c)	244 (c)	378 (c)	
Colorado	4.63	12.0 (9)	1	Flat		(d) -			
Connecticut	3.0 -	6.99	7	10,000 (b) -		15,000 (h)	24,000 (h)	0	
Delaware	0.0 -	6.6	7	2,000 (5)		110 (c)	220 (c)	110 (c)	
Florida		Income Tax	,	2,000	00,001	110 (c)	220 (C)	110 (c)	
	1.0 -	5.75	6	750 (i) -	7,001 (i)	2,700	7,400	3,000	
Georgia	1	11.0	12			1,144	2,288		
Hawaii			7	2,400 (b) -	/ (/			1,144	
Idaho (a)	1.125 -	6.925		1,541 (b) -	/ 6 6 . (.6/				
Illinois (a)	4.95		1	Flat		2,275	4,550	2,275	
Indiana	3.23	0.50	1	Flat		1,000	2,000	2,500 (j)	.,
lowa (a)	0.33 -	8.53	9	15,666 -	,	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1 -	5.7	3	15,000 (b) -	00/000 (.0/	2,250	4,500	2,250	
Kentucky	5.0		1	Flat				-None	
Louisiana	2.0 -	6.0	3	12,500 (b) -	00/00: (.0/	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8 -	7.15	3	22,200 (l) -	52,600 (l)	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		4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat	rate	4,400	8,800	4,400	
Minnesota (a)	5.35 -	9.85	4	26,960 (n) -	164,401 (n)	(d) -	(d)	4,250	
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) -	(d)	(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 State	Income Tax							
New Hampshire	State I	ncome Tax of 5%	on Dividend	s and Interest Incor	me Only				
New Jersey	1.4 -	10.75	6		5 million (p)	1,000	2,000	1,000	
New Mexico	1.7 -	4.9	4	5,500 (q) -	16,001 (q)	(d) -			
New York (a)	4.0 -	8.82	8	8,500 (b) -		0 ` ′	0 ` ′	1,000	
North Carolina	5.25		1	Flat			None		
North Dakota (a)	1.1 -	2.9	5	40,125 (r) -		(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 1	Flat		210 (c)	None		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 -	45.400	(d) -			
South Dakota		Income Tax		3,070	13,400	(d)	(u)	(u)	
			l n Dividondo	and Interest Incom	0 Oply (y)	1,250	2,500	0	
Tennessee		Income Tax			e Offig (x)	1,230	2,300	U	
Texas		income rax		□ 1-4					
Utah	4.95	0.75	1	Flat		4.050	0.500	4.050	
Vermont (a)	3.35 -	8.75	4	40,350 (v) -	201/000 (1/	4,250	8,500	4,250	
Virginia	2.0 -	5.75	4	3,000 -	17,001	930	1,860	930	
Washington		Income Tax		40.000	40.000	0.000	4.000	0.000	
West Virginia	3.0 -	6.5	5	10,000 -	00/000	2,000	4,000	2,000	
Wisconsin (a)	4.0 -	7.65	4	11,970 (w) -	263,480 (w)	700	1,400	700	
Wyoming	No State	Income Tax		_					
District of Columbia	4.0 -	8.95	6	10,000 -	1,000,000	(d) -	(d)	(d)	

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.
- $\begin{tabular}{ll} \textbf{(k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.} \end{tabular}$
- (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
- (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 tax payers 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.

(Tax rates for tax year 2019 -- as of January 1, 2019)

		te Range ercents)	Number of	Income B	rackets	Pers	onal Exempt	ions	Federal Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		Income Tax	Ü	000 (0)	3,001 (3)	.,000	3,333	000 (0)	1 00
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	12.0 (9)	1	Flat r		(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		Income Tax	,	2,000	00,001	110 (c)	220 (0)	110 (0)	
Georgia	1.0 -	5.75	6	750 (i) -	7,001 (i)	2,700	7,400	3,000	
Hawaii	1.4 -	11.0	12	2,400 (b) -	200,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.125 -	6.925	7	1,504 (b) -	11,279 (b)	(d) -			
Illinois (a)	4.95	0.723	1	Flat r		2,225	4,450	2,225	
	3.23		1	Flat r		1,000	2,000		
Indiana	0.33 -	8.53	9		71,910	40 (c)		2,500 (j)	Yes
lowa (a)	3.1	6.53 5.7		*	•		80 (c)	40 (c)	res
Kansas		5.7	3		/ (/	2,250	4,500	2,250	
Kentucky	5.0		1	Flat r		4.500 (1)		None	V
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)	3,200	6,400	3,200	
Massachusetts	5.05		1	Flat r		4,400	8,800	1,000	
Michigan (a)	4.25	0.05	1	Flat r		4,050	8,100	4,050	
Minnesota (a)	5.35 -	9.85	4	26,520 (n) -	163,890 (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 -	5.4	9	1,053 -	8,424	(d) -			Yes (o)
Montana (a)	1.0 -	6.9	7	3,000 -	17,900	2,440	4,880	2,440	Yes (o)
Nebraska (a)	2.46 -	6.84	4	3,230 (b) -	31,160 (b)	137 (c)	274 (c)	137 (c)	
Nevada		Income Tax	l						
New Hampshire				s and Interest Incom	•	4 000	0.000	4.500	
New Jersey	1.4 -	10.75	6	20,000 (p) -	رم) ۱۰۰۰۰۰۰	1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (q) -	- / \ - /	(d) -			
New York (a) (aa)	4.0 -	8.82	8	8,500 (b) -		0	0	1,000	
North Carolina	5.25		1	Flat r			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	Flat r			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		Income Tax	l , , , ,						
Tennessee			on Dividends	and Interest Income	Only (x)	1,250	2,500	0	
Texas		Income Tax							
Utah	4.95		1	Flat r					
Vermont (a)	3.35 -	8.75	5	38,700 (v) -	195,450 (v)	4,150	8,300	4,150	
Virginia	2.0 -	5.75	4	3,000 -	17,001	930	1,860	930	
Washington		Income Tax	_						
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 State	Income Tax		_					
District of Columbia	4.0 -	8.95	5	10,000 -	1,000,000	(d) -	(d)	(d)	

SOURCE:

The Federation of Tax Administrators, January 2019.

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. Note, the Tax Cut and Reform Act of 2017 has eliminated personal exemptions from the IRC. CO, ID, NM, ND, SC, and DC have adopted the new exemptions and standard deduction amounts. MN conforms to a previous IRC year, while ME adopts the higher standard deduction but retains the exemption amounts.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000. The tax rates for lower income taxpayers are scheduled to decrease beginning in tax year 2019. (g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (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 \$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
- (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
- (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.

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

		Rate Range percents)	Number of	Incom	e 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)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		te Income Tax				0,000 (0)	1,000	-,		
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)		4,299	_	35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (g)		8,223 (b)	_	551,473 (b)	114 (c)	228 (c)	353 (c)	
Colorado	4.63	. = . 0 (9)	1		lat rate		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		te Income Tax		,		,	- (-)	- (-)	- (-)	
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 rate		2,000	4,000	2,000	
Indiana	3.23		1		lat rate		1,000	2,000	2,500 (j)	
lowa (a)	0.36	- 8.98	9	1,598	-	71,910	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1	- 5.7	3	15,000 (b)	_	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000 (b)	_	75,001	10 (c)	4,500 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)	103
Maryland	2.0	- 5.75	8	1,000 (n)		250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1	- 3.73	1		- lat rate		4,400	8,800	1,000	
Michigan (a)	4.25		1 1		lat rate		4,000	8,000	4,000	
Minnesota (a)	5.35	- 9.85	4	25,890 (n)	- -	160,020 (n)	4,150 (d)	8,300 (d)	4,150 (d)	
Mississippi	3.0	- 5.0	3	5,000	_	10,001	6,000	12,000	1,500 (d)	
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		te Income Tax		0,100 (b)		00,420 (b)	104 (0)	200 (0)	104 (0)	
New Hampshire		te Income Tax of 5°	% on Dividen	ds and Interest I	ncome	e Only				
New Jersey	1.4	- 8.97	6	20,000 (p)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	F F00 (-)	_	16,001 (q)	4,150 (d)	8,300 (d)	4,150 (d)	
New York (a)	4.0	- 8.82	8	8,500 (d)	_	1,077,550 (b)	4,100 (d) 0	0,000 (a)	1,000	
North Carolina	5.499	- 0.02	1		lat rate			None		
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 rate	, ,	` '	None		'00 (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		te Income Tax		_,-,-,-		,	1,100 (0)	5,555 (3)	1,100 (1)	
Tennessee		Income Tax of 3%	on Dividend	s and Interest Inc	come	Only (x)	1,250	2,500	0	
Texas		te Income Tax				(2.4)	- ,	_,000	Ü	
Utah	5.0		1	F	lat rate	e	(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		te 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	11,450 (w)	-	252,150 (w)	700	1,400	700	
Wyoming		te Income Tax		, , ,		, - ()		, -	-	
District of Columbia	4.0	- 8.95	5	10,000	-	1,000,000	4,150 (d)	8,300 (d)	4,150 (d)	

Footnotes:

- (a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions.
- Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.
- (b) For joint returns, taxes are twice the tax on half the couple's income.(c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states and the District of Columbia use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.
- (g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- (i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (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 ranges.
- (q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.

 (r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$64,650 to \$242,950.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200. (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,270, to \$336,200. (x) Tennessee's tax on dividens and interest is being phased out. The rate is reduced 1% each year.

Source:

The Federation of Tax Administrators

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

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

		x Rate R	_	Number	_			_			Federal
Stata		in perce		Of Brooksto		ne Bra	nckets		onal Exempti		Income Tax
State	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No S	State Inco	me Tax		()		, , ,	•		()	
Arizona (a)	2.59	-	4.54	5	10,179 (b)	-	152,668 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9	-	6.9 (f)	6	4,299	-	35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	-	12.3 (g)	9	8,015 (b)	-	537,498 (b)	111 (c)	222 (c)	344 (c)	
Colorado	4.63		- (3)	1	, ,	lat rat		4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	-	7.0	7	10,000 (b)		500,000 (b)	14,500 (h)	24,000 (h)	0	
Delaware	0.0	-	6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		State Inco			_,			(-)	(0)	(-)	
Georgia	1.0	-	6.0	6	750 (i)	_	7,001 (i)	2,700	5,400	3,000	
Hawaii	1.4	_	8.3	9	2,400 (b)	_	48,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	_	7.4	7	1,454 (b)	_	10,905 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.75			1 1	. ,	lat rat	. ,	2,000	4,000	2,000	
Indiana	3.23			1 1		lat rat		1,000	2,000	2,500 (j)	
lowa (a)	0.36	_	8.98	9	1,573	- -	70,785	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	_	4.6	2		5,000 (2,250	4,500	2,250	103
	2.7	-	6.0	6	3,000	,,000 (-	75,001	2,230 20 (c)	4,300 40 (c)	2,230 20 (c)	
Kentucky			6.0	3			50,001 (b)	` '	9,000 (k)		Yes
Louisiana	2.0 5.8	-		3 4	12,500 (b)	-	. ,	4,500 (k)	, , ,	1,000	res
Maine (a)		-	7.15 (x)		21,100 (l)	-	200,000 (I)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	-	5.75	8	1,000 (m)	- ' -44	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		0.05	1 1		lat rat		4,000	8,000	4,000	
Minnesota (a)	5.35	-	9.85	4	25,390 (n)	-	156,911 (n)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	2,900	-	17,600	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	- 	6.84	4	3,090 (b)	-	29,830 (b)	132 (c)	264 (c)	132 (c)	
Nevada		State Inco			de en d'hatenaat l		. 0 .1				
New Hampshire		state inco			ds and Interest		,	4 000	2.000	4.500	
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)	- 1-11	1,077,550 (b)	0	0	1,000	
North Carolina	5.5	-	0.00	1		lat rat		4.050 (-1)	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)	- 'lat rat	125,000 (b)	197 (c)	394 (c)	197 (c)	Yes (o)
Pennsylvania	3.07		F 00	1		lat rat		2.000	None		
Rhode Island (a)	3.75	-	5.99	3	61,300	-	139,400	3,900	7,800	3,900	
South Carolina (a)	0.0	- Nata la a a	7.0	6	2,930	-	14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota		State Inco			de en d'hatenaat		. 0.1	4.050	0.500	0	
Tennessee				on Dividen	ds and Interest	Incom	ie Only	1,250	2,500	0	
Texas		State Inco	ome Tax		_						
Utah	5.0		0.05	1 1		lat rat		(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		State Inco		_							
West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	-	7.65	4	11,230 (w)	-	247,350 (w)	700	1,400	700	
Wyoming	No S	State Inco	ome Tax								
				_		-			:		
District of Columbia	4.0	-	8.95	5	10,000	-	1,000,000	1,675	3,350	1,675	<u> </u>

Footnotes:

- (a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts
- Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas ha separate brackets for taxpayers with income under \$75,000 and \$21,000.
- (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 \$42,250 to \$200,000.

(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.

- (m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,110 to \$261,511.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income ranges.

 (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

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

		Rate Range n percents)	Number of	Incon	ne Bra	ckets	Pare	sonal Exempti	ions	Federal Income Tax
State	Low	High	Brackets	Lowest	ile Dia	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		ate Income Tax		(3)		3,551 (3)	.,000	0,000	333 (3)	
Arizona	2.59	- 4.54	5	10,163 (b)	_	152,434 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9	- 6.9	6	4,299	_	35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (7,850 (b)	_	526,443 (b)	109 (c)	218 (c)	337 (c)	
Colorado	4.63	(1	, ,	lat rate	, ,	4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	- 6.99	7	10,000 (b)	-	500,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0	- 6.6	7	2,000	_	60,001	110 (c)	220 (c)	110 (c)	
Florida		ate Income Tax		2,000		00,001	1.0 (0)	220 (0)	1.0 (0)	
Georgia	1.0	- 6.0	6	750 (h)	_	7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	- 8.25	9	2,400 (b)	_	48,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	- 7.4	7	1,452 (b)	_	10,890 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.75	7.7	1 1	. ,	lat rate	. ,	2,000	4,000	2,000	
Indiana	3.3				lat rate		1,000	2,000	2,500 (i)	
lowa (a)	0.36	- 8.98	9	1,554	-	69,930	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	- 4.6 (5,000 (•	2,250	4,500	2,250	103
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)	5.8	- 7.15	3	21,050 (b)	_	37,500 (b)	4,050 (j) 4,050 (d)	8,100 (J)	4,050 (d)	163
• •	2.0	- 5.75	8	1,000 (k)	_	250,000 (k)	3,200	6,400	3,200	
Maryland Massachusetts	5.1	- 5.75	1		- lat rat		4,400	8,800	1,000	
Michigan (a)	4.25		1 1		lat rate		3,950	7,900	3,950	
Minnesota (a)	5.35	- 9.85	4	25,180 (I)	-	155,651 (I)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0	- 5.0	3	5,000	_	10,001	6,000	12,000	1,500 (d)	
Missouri	1.5	- 6.0	10	1,000	_	9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	- 6.9	7	2,300	_	17,100	2,330	4,660	2,330	Yes (m)
Nebraska (a)	2.46	- 6.84	4	3,050 (b)	_	29,460 (b)	131 (c)	262 (c)	131 (c)	1 00 (111)
Nevada		ate Income Tax		0,000 (10)		=0, .00 (0)	(0)	_0_ (0)	(0)	
New Hampshire			State Incom	e Tax of 5% on	Divide	nds and Interest	Income Only			
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	· · ·	-	40.004 ()		8,100 (d)	4,050 (d)	
New York	4.0	- 8.82	8	8,450 (b)	-	1,070,350 (b)	0 `	0)	1,000	
North Carolina	5.75	-	1	. ,	lat rate			None		
North Dakota (a)	1.1	- 2.9	5	37,650 (p)	-	413,350 (p)	4,050 (d)	8,100 (d)	4,050 (d)	
Ohio (a)	0.495	4.997	9	5,200	-	208,500	2,200 (q)	4,400 (q)	1,700 (q)	
Oklahoma	0.5	- 5.00	6	1,000 (r)	-	7,200 (r)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,350 (b)	-	125,000 (b)	195 (c)	390 (c)	195 (c)	Yes (m)
Pennsylvania	3.07		1	F	lat rate	e		None		
Rhode Island (a)	3.75	- 5.99	3	60,850	-	138,300	3,900	7,800	3,900	
South Carolina (a)	0.0	- 7.0	6	2,920	-	14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota	No St	ate Income Tax								
Tennessee	Sta	ate Income Tax of 6	6% on Divider	ds and Interest	Incom	e Only	1,250	2,500	0	
Texas	No St	ate Income Tax								
Utah	5.0		1		lat rate		(s)	(s)	(s)	
Vermont (a)	3.55	- 8.95	5	37,450 (t)	-	411,500 (t)	4,050 (d)	8,100 (d)	4,050 (d)	[
Virginia	2.0	- 5.75	4	3,000	-	17,001	930	1,860	930	1
Washington		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	11,090 (u)	-	244,270 (u)	700	1,400	700	
Wyoming	No St	ate Income Tax								
B	4.0	2.25		40.000	-	050 000	4 775	0.050	4 775	
District of Columbia (w)	4.0	- 8.95	4	10,000	-	350,000	1,775	3,350	1,775	

Footnotes:

Note, revised, June 7, 2016

- (a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal
- (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
- $\hbox{(d) These states use the personal exemption amounts provided in the federal Internal Revenue Code. } \\$
- (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 \$1,000, to (I) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,820 to
- (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and
- (o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to (p) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,900 to
- (q) Ohio provides an additional tax credit of \$20 per exemption.
- (r) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to
- (s) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (t) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- (u) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$14,820, to

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

		te Range ercents)	Number of	Incom	o Bra	rkots	Para	sonal Exempti	one	Federal Income Tax
State	Low	High	Brackets	Lowest	ic Dia	Highest	Single	Married	Dependents	Deductible
		-							p	
Alabama	2.0 -	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State	Income Tax								
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		1	F	lat rate	·	4,000 (d)	8,000 (d)	4,000 (d)	
Connecticut	3.0 -	6.7	6	10,000 (b)	-	250,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0 -	6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
Florida		Income Tax								
Georgia	1.0 -	6.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4 -	11.0	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6 -	7.4	7	1,429 (b)	-	10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
Illinois	3.75		1	F	lat rate)	2,000	4,000	2,000	
Indiana	3.3		1	F	lat rate)	1,000	2,000	2,500 (i)	
Iowa (a)	0.36 -	8.98	9	1,539	-	69,255	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7 -	4.6 (j)	2	15	,000 (k	o)	2,250	4,500	2,250	
Kentucky	2.0 -	6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0 -	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	0.0 -	7.95	3	5,200 (b)	-	20,900 (b)	3,900	7,800	3,900	
Maryland	2.0 -	5.75	8	1,000 (I)	-	250,000 (I)	3,200	6,400	3,200	
Massachusetts	5.15		1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.25		1		lat rate		3,950	7,900	3,950	
Minnesota (a)	5.35 -	9.85	4	25,070 (m)	-	154,951 (m)	4,000 (d)	8,000 (d)	4,000 (d)	
Mississippi	3.0 -	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5 -	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0 -	6.9	7	2,800	-	17,100	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46 -	6.84	4	3,050 (b)	-	39,460 (b)	130 (c)	260 (c)	130 (c)	
Nevada	No State	Income Tax								
New Hampshire	State Income Ta	ax of 5% on Divid	lends and In	terest Income O	nly					
New Jersey	1.4 -	8.97	6	20,000 (o)	-	500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (p)	-	16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
New York	4.0 -	8.82	8	8,200 (b)	-	1,029,250 (b)	0	0	1,000	
North Carolina	5.75 -		1	F	lat rate	·		None		
North Dakota (a)	1.22 -	3.22	5	37,450 (q)	-	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
Ohio (a)	0.528	5.333	9	5,200	-	208,000	2,200 (r)	4,400 (r)	1,700 (r)	
Oklahoma	0.5 -	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0 -	9.9	4	3,350 (b)	-	125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
Pennsylvania	3.07		1	F	lat rate	·		None		
Rhode Island (a)	3.75 -	5.99	3	60,550	-	137,650	3,850	7,700	3,850	
South Carolina (a)	0.0 -	7.0	6	2,910	-	14,550	4,000 (d)	8,000 (d)	4,000 (d)	
South Dakota		Income Tax								
Tennessee	State Income Ta	ax of 6% on Divid	lends and In	terest Income O	nly		1,250	2,500	0	
Texas	No State	Income Tax								
Utah	5.0		1	F	lat rate)	(t)	(t)	(t)	
Vermont (a)	3.55 -	8.95	5	37,450 (u)		411,500 (u)	4,000 (d)	8,000 (d)	4,000 (d)	1
Virginia	2.0 -	5.75	4	3,000	-	17,001	930	1,860	930	1
Washington		Income Tax								
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	11,090 (v)	-	244,270 (v)	700	1,400	700	1
Wyoming	No State	Income Tax								
Division (O.)		0.05		40.000	-	050 000	4.075	0.050	4.075	
District of Columbia (w)) 4.0 -	8.95	4	10,000	-	350,000	1,675	3,350	1,675	<u> </u>

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.
- I) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,650 to \$257,261.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon. o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same
- high and low income ranges. p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- r) Ohio provides an additional tax credit of \$20 per exemption.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600
- 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.

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

		Rate Range	Number of	Income	Brackets	Doro	onal Evenne	one	Federal Income Tax
State	Low	percents) High	Brackets	Lowest	Highest	Single	sonal Exempti Married	Dependents	Deductible
State	LOW	riigii	Diackets	LOWCSI	riigiicst	Olligic	Marrica	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No Stat	te Income Tax		()	, , ,	,	•	()	
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	- 7.0	6	4,199	- 34,600	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (f)	9	7,582 (b)	- 508,500 (b)	106 (c)	204 (c)	326 (c)	
Colorado	4.63		1	Flat	rate	3,950 (d)	7,400 (d)	3,950 (d)	
Connecticut	3.0	- 6.7	6	10,000 (b)	- 250,000 (b)	13,000 (g)	24,000 (g)	0 `	
Delaware	2.2	- 6.6	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No Stat	te Income Tax				. ,	. ,	. ,	
Georgia	1.0	- 6.0	6	750 (h)	- 7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	12	1. 1	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.4	7		- 10,568 (b)	3,950 (d)	7,900 (d)	3,950 (d)	
Illinois	5.0		1 1	, , ,	rate	2,000	4,000	2,000	
Indiana	3.4		1 1	. 100		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		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		- 20,900 (b)	3,900	7,800	3,900	100
Maryland	2.0	- 5.75	8	1,000 (I)	- 250,000 (I)	3,200	6,400	3,200	
Massachusetts (a)	5.2	5.75			t rate	4,400	8,800	1,000	
Michigan (a)	4.25				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 (m)	- 10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	- 6.9	7	2,700	- 16,400	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	- 6.84	4	3,000 (b)	- 29,000 (b)	128 (c)	256 (c)	128 (c)	100 (11)
Nevada		te Income Tax	'	0,000 (b)	20,000 (5)	120 (0)	200 (0)	120 (0)	
New Hampshire		Tax of 5% on Divid	I lends and In	terest Income Onl	v				
New Jersey	1.4	- 8.97	6	20,000 (o)	- 500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (p)	- 16,001 (p)	3,950 (d)	7,900 (d)	3,950 (d)	
New York	4.0	- 8.82	8	8,200 (b)	- 1,029,250 (b)	0	0	1,000	
North Carolina	5.8	- 0.02			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 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		te Income Tax		,	,	-, (-,	, (-)	-, (-,	
Tennessee		e Tax of 6% on Divid	ı lends and In	terest Income Onl	v	1,250	2,500	0	
Texas		te Income Tax			,	1,200	2,000	· ·	
Utah	5.0	to moomo rax	1 1	Flat	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)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington		te Income Tax	'	5,555	,	555	.,000	555	
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.4	- 7.65	4	7,500 (v)	- 225,000 (v)	700	1,400	700	
Wyoming		te Income Tax		-, (*)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,		
			,	10.000	250,000	1 675	2 250	4 675	
District of Columbia	4.0	- 8.95	4	10,000	- 350,000	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction. d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000. h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from
- \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child. j) Kansas tax rates are scheled to decrease on 1/1/2015. New rates will range from 2.7% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- I) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,080 to \$254,241.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,100 for all filers in Oregon.
- o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges. p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging
- from \$8,000 to \$24,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$61,700 to \$405,100.
- r) Ohio provides an additional tax credit of \$20 per exemption.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from
- 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.

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

State	Tax Rate	of High Brackets Lowest High 5.0 3 500 (b) - 3 ncome Tax	Brackets	Per	sonal Exemptio	ns	Federal Income Tax		
	Low		4	Lowest	Highest	Single	Married	Dependents	Deductible:
Alabama	2.0 -	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Ir	ncome 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	4,899 -	34,000	23 (c)	46 (c)	23 (c)	
California (a)	1.0 -	12.3 (f)	9	7,455 (b) -	500,000 (b)	104 (c)	208 (c)	321 (c)	
Colorado	4.63		1	Flat	rate	3,900 (d)	7800 (d)	3900 (d)	
Connecticut	3.0 -	6.7	6	10,000 (b) -	250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2 -	6.75	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 Ir	ncome Tax							
Georgia	1.0 -	6.0	6	750 (h) -	7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4 -	11.0	12	2,400 (b) -	200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6 -	7.4	7	1,380 (b) -	10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)	
Illinois	5.0		1	Flat	rate	2,000	4,000	2,000	
Indiana	3.4		1	Flat	rate	1,000	2,000	2,500 (i)	
Iowa (a)	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 Ir	ncome Tax							
New Hampshire	State Inco		on Dividei	nds 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		
Rhode Island (a)	3.75 -	5.99	3	58,600 -	133,250	3,750	7,500	3,750	
South Carolina (a)	0.0	7.0	6	2,850 -	14,250	3,900 (d)	7,800 (d)	3,900 (d)	
South Dakota	No State Ir			ļ .	 				
Tennessee			6 on Divideı ■	nds and Interest I	income Only	1,250	2,500	0	
Texas	No State Ir	ncome Tax				7.3		4. *	
Utah	5.0	0.05	1	Flat		(t)	(t)	(t)	
Vermont (a)	3.55 -	8.95	5	35,350 (u)	388,350 (u)	3,900 (d)	7,800 (d)	3,900 (d)	
Virginia	2.0 -	5.75	4	3,000 -	17,001	930	1,860	930	
Washington	No State Ir		_						
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	700	
Wyoming	No State Ir	ncome Tax							

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
- (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
- (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.

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

		x Rate R	_	Number	In a a	. D	leata	D	anal Francis		Federal
State	Low	n percer	High	of Brackets	Income Lowest	e Brac	Highest	Single	onal Exempti Married	Ons Dependents	Income Tax Deductible
State	LOW		підіі	DIACKELS	Lowest		nignest	Sirigie	Marrieu	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No St	tate Incor	me Tax				. ,				
Arizona	2.59	-	4.54	5	10,000 (b)	-	150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	-	7.0	6	3,899	-	32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	-	9.3 (f)	6	7,316 (b)	-	48,029 (b)	102 (c)	204 (c)	315 (c)	
Colorado	4.63			1	Fla	at rate		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	l .	tate Incor									
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	Fla			2,000	4,000	2,000	
Indiana	3.4			1	Fla	at rate	·	1,000	2,000	2,500 (j)	
Iowa (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 1	Fla			4,400	8,800	1,000	
Michigan (a)	4.35			1	Fla	at rate	·	3,600	7,200	4,200 (k)	
Minnesota (a)	5.35	-	7.85	3	23,670 (I)	-	77,731 (I)	3,700 (d)	7,400 (d)	3,700 (d)	
Mississippi	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	-	6.9	7	2,700	-	16,000	2,190	4,380	2,190	Yes (m)
Nebraska (a)	2.56	-	6.84	4	2,400 (b)	-	27,001 (b)	123 (c)	246 (c)	123 (c)	
Nevada	l .	tate Incor		l							
New Hampshire		ne Tax of			terest Income Or	nly					
New Jersey	1.4	-	8.97	6	20,000 (n)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (o)	-	16,001 (o)	3,700 (d)	7,400 (d)	3,700 (d)	
New York	4.0	-	8.82	8	8,000 (b)	-	1,000,000 (b)	0	0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (p)	-	60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	-	3.99	5	35,350 (q)	-	388,350 (q)	3,700 (d)	7,400 (d)	3,700 (d)	
Ohio (a)	0.587		5.925	9	5,100	-	204,200	1,650 (r)	3,300 (r)	1,600 (r)	
Oklahoma	0.5	-	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	., , ,
Oregon (a)	5.0	-	9.9	4	2,000 (b)		125,000 (b)	183 (c)	366 (c)	183 (c)	Yes (m)
Pennsylvania	3.07			1 1	Fla	at rate			None		
Rhode Island (a)	3.75	-	5.99	3	57,150	-	129,900	3,650	7,300	3,650	
South Carolina (a)	0.0	-	7.0	6	2,800	-	14,000	3,700 (d)	7,400 (d)	3,700 (d)	
South Dakota		tate Incor		! !				4.050	0.500	•	
Tennessee				ends and In	terest Income Or	nıy		1,250	2,500	0	
Texas	l .	tate Incor	me rax	1 , 1	-			(4)	40	(4)	
Utah	5.0		0.05	1 1	Fla	at rate		(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	- toto l===	5.75	4	3,000	-	17,001	930	1,860	930	
Washington		tate Incor			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 (a)	4.6	- toto l===	7.75	5	10,570 (v)	-	232,660 (v)	700	1,400	700	
Wyoming	I NO St	tate Incor	ne rax								
District of Columbia	4.0	_	8.95	4	10,000	-	350,000	1,675	3,350	1,675	
בופנוונינ טו כטועוווטומ	4.0	_	0.30	4	10,000	-	330,000	1,070	5,550	1,070	L

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
- c) The personal exemption takes the form of a tax credit instead of a deduction.d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- k) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2013.
- I) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$34,590 to \$137,431.
- m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,950 for all filers in Oregon.
- 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.

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

- p) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,100 to \$388,350.
 r) Ohio provides an additional tax credit of \$20 per exemption. 2012 tax rates and brackets reported.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).

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

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

(Tax rates for tax year 2011 -- as of January 1, 2011)

	Та	x Rate Ra	nge	Number							Federal
	1	in percent	-	of	Income	Brackets		Pers	onal Exempti	ons	Income Tax
State	Low	po. co	High	Brackets	Lowest		hest	Single	Married	Dependents	Deductible
			J					3			
Alabama	2.0	-	5.0	3	500 (b)	- 3,	001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No S	State Incom	ne 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		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	Fla	at rate	` ′	3,650 (d)	7300 (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	No S	State Incom	ne Tax								
Georgia	1.0	-	6.0	6	750 (h)	- 7,	001 (h)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b)	- 200,	001 (b)	1,040	2,080	1,040	
ldaho (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	Fla	at rate		2,000	4,000	2,000	
Indiana	3.4			1	Fla	at rate		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)		001 (b)	4,500 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0	-	8.5	4	4,949 (b)		750 (b)	2,850	5,700	2,850	
Maryland	2.0	-	5.5	7	1,000	- 500,	` '	3,200	6,400	3,200	
Massachusetts (a)	5.3			1		at rate		4,400	8,800	1,000	
Michigan (a)	4.35			1		at rate		3,600	7,200	4,200 (m)	
Minnesota (a)	5.35	-	7.85	3	22,770 (n)	- 74,	781 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	-	5.0	3	5,000	- 10,	001 `´	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000	- 9,	001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	2,600	- 15,		2,130	4,260	2,130	Yes (o)
Nebraska (a)	2.56	-	6.84	4	2,400 (b)	- 27,	001 (b)	118 (c)	236 (c)	118 (c)	, ,
Nevada	No S	State Incom	ne Tax				` ′	, ,	, ,	` ,	
New Hampshire	State In	come Tax	of 5% on								
New Jersey	1.4	-	8.97	6	20,000 (p)		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)		001 (r)	0	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	Fla	at rate			None		
Rhode Island (a)	3.75	-	5.99	3	55,000	- 125,		3,500	7,000	3,500	
South Carolina (a)	0.0	-	7.0	6	2,740	- 13,	701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Incom									
	1	come Tax									
Tennessee	Dividends		est Income					1250	2500	0	
		Only									
Texas	No S	State Incom	ne Tax								
Utah	5.0			1		at rate		(w)	(w)	(w)	
Vermont (a)	3.55	-	8.95	5	34,000 (x)		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	1	State Incom									
West Virginia	3.0	-	6.5	5	0,000	,	000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	7.75	5	10,070 (y)	- 221,	661 (y)	700	1,400	700	
Wyoming	No S	State Incom	ne Tax								
						-					
District of Columbia	4.0	-	8.5	3	10,000	- 40,	001	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
- b) For joint returns, taxes are twice the tax on half the couple's income. c) The personal exemption takes the form of a tax credit instead of a deduction.
- d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100.000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10.000.
- i) Illinois' flat tax rate increased from 3% to 5% effective January 1, 2011.
- j) Indiana includes an additional exemption of \$1,500 for each dependent child.
- k) 2011 income brackets for lowa.
- I) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- m) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2011.
- n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$33,280 to \$132,220.
- o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,850 for all filers in Oregon.
- p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000. r) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$16,000 to
- s) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging
- from \$21,250 to \$100,000. t) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$56,850 to \$373,650.
- u) Ohio provides an additional tax credit of \$20 per exemption. 2011 tax rates and brackets reported.

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

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

Source: Federation of Tax Administrators, February 2011.

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

	Т	ax Rate Rate (in percer	•	Number of	Income	Brackets	Pers	sonal Exemption	ns	Federal Income Tax
State	Low	(III porcor	High	Brackets	Lowest	Highest	Single		Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska		State Incor		3	300 (b)	5,000 (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)	1.0	-	7.0 (e)	6		- 32,600 (b)	2,100 23 (c)	4,200 46 (c)	2,300 23 (c)	
California (a)	1.25	-	9.55 (w)			- 47,900 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63	-	9.55 (W)	1		rate	90 (0)	None		
Connecticut	3.0	_	6.5	3	10,000 (b)	- 500,001 (b)	13,000 (f)	26,000 (f)	0	
Delaware	2.2	_	6.95	6	= 000	- 60,001 (b)	13,000 (r) 110 (c)	20,000 (r) 220 (c)	110 (c)	
Florida		State Incor		O	5,000	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	1.71	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	_	7.8	8		- 26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0		7.0	1		rate	2,000	4,000 (d)	2,000	
Indiana	3.4			1		rate	1,000	2,000	1,000	
lowa (a)	0.36	_	8.98	9		- 63,316	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	-	6.45	3	// .	- 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		- 50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	_	8.5	4		- 19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	_	6.25	8	1,000	- 1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3		0.20	1	•	rate	4,400	8,800	1,000	
Michigan (a)	4.35			1		rate	3,300	6,600	3,300	
Minnesota (a)	5.35	-	7.85	3		- 74,781 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	_	5.0	3		- 10,000	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10		- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	-	6.9	7		- 15,401	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	-	6.84	4		- 27,001 (k)	118 (c)	236 (c)	118 (c)	(-)
Nevada		State Incor			, , ,	, (,	()	()	()	
	State Inc	come Tax i	s Limited to							
New Hampshire	Dividend	ds and Inte	rest Income							
·		Only								
New Jersey	1.4	-	10.75	8	20,000 (I)	- 1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (m)	- 16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (x)	- 500,000 (x)	0	0	1,000	
North Carolina	6.0	-	7.75 (n)	3	12,750 (n)	- 60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	-	4.86	5	0 1,000 (0)	- 373,650 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	-	6.24	9	5,000	- 200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5	-	5.5 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	-	11.0	5	2,000 (b)	- 250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07			1		rate		110110		
Rhode Island	3.8	-	9.9 (y)	5	00,000 ())	- 372,950 (y)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	<u>-</u>	7.0	6	2,740	- 13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota		State Incor								
_			s Limited to							
Tennessee	Dividend		rest Income							
T	No	Only								
Texas		State Incor	ne rax	4	По	****	(4)	(4)	(4)	
Utah	5.0 3.55		9 O <i>E</i>	1 5		rate	(t)	(t)	(t)	
Vermont (a)	3.55 2.0	-	8.95 5.75	5 4	33,950 (u)	372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia Washington		State Incor		4	3,000	- 17,000	930	1,860	930	
Washington		State ITICOI		E	10,000	60 000	2 000	4.000	2 000	
West Virginia	3.0 4.6	-	6.5 7.75	5 5	•	- 60,000	2,000 700	4,000	2,000	
Wyoming		State Incor		Э	10,220 (v)	- 225,001 (v)	700	1,400	700	
Wyoming	INU	Jiaie IIICOI	ne rax			_				
District of Columbia	4.0	_	8.5	3	10,000	- - 40,000	1,675	3,350	1,675	
Protinct of Columbia	٦.٠		0.0	J	10,000	+0,000	1,070	0,000	1,070	<u>I</u>

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only. (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (b) For joint retu(c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$61,000.
- (g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging from \$1,000 to \$10,000. (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,280 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.
- (I) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married couples filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers. For tax years 2009 and 2010, a surcharge that equals 2% of total liability for taxpayers with income over \$60,000 single filer (\$100,000 joint) and 3% of total liability for income over \$150,000 (\$250,000).
- (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) Plus an additional \$20 per exemption is allowed for joint (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single individuals. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.

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

(y) Or an alternative flat rate of 6.5%. Rates reported are for a single filer calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$56,700 to \$372,950.

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

	1	Fax Rate Ra (in percent	_	Number of	Incom	e Bra	ckets	Pers	Federal Income Tax		
State	Low	(po. co	High	Brackets	Lowest		Highest	Single		Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)		3,000 (b)	1,500	3,000	1000 (x)	*
Alaska	1	State Incom			000 (b)		0,000 (b)	1,000	0,000	1000 (X)	
Arizona	2.59	-	4.54	5	10,000 (b)	_	150,000 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0		7.0 (e)		3,899		32,600	23 (c)	46 (c)	23 (c)	
California (a)	1.25	_	9.55 (w)		7,060 (b)	_	46,349 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63		9.55 (W)	1 1	. ,	lat rate	. ,	, ,	None		
Connecticut	3.0	_	6.5	3	10,000 (b)	- -	500,000 (b)	13,000 (f)	24,000 (f)	0	
Delaware	2.2	_	5.95	6	5,000	_	60,000	110 (c)	220 (c)	110 (c)	
Florida		State Incom		"	3,000		00,000	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)	_	200,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,272 (h)	_	25,441 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0	_	7.0	1 1	. ,	lat rate	, , ,	2,000	4,000	2,000	
Indiana	3.4					lat rat		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	1,407 15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000 (b)	_	75,000 (b)	2,250 20 (c)	4,500 40 (c)	2,250 20 (c)	
Louisiana	2.0	_	6.0	3	12,500 (b)	-	25,000 (b)	4,500 (i)	5,500 (i)	1,000 (i)	*
Maine (a)	2.0	-	8.5	4	5,050 (b)	-	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	-	0.25	1	,	- lat rate		4,400	8,800	1,000	
` '	4.35					lat rat		3,600	7,200	3,600	
Michigan (a)	5.35	_	7.85	3	22,730 (j)	- -	74,650 (j)	3,650 (d)	7,200 7,300 (d)	3,650 (d)	
Minnesota (a)	3.0	-	5.0	3	5,000		10,000	, ,	. ,	. ,	
Mississippi	1.5	-	6.0	10	1,000	-	· ·	6,000	12,000	1,500	* (=)
Missouri	1.0	-	6.9		2,600	-	9,000	2,100	4,200	1,200	* (r)
Montana (a)	2.56	-	6.84 (aa)	7 4	2,600 2,400 (b)	-	15,400	2,110 118 (c)	4,220	2,110	* (r)
Nebraska (a) Nevada		- Ctata Incom	` ,	4	2,400 (b)	-	27,000 (b)	110 (0)	236 (c)	118 (c)	
Nevaua	•	State Incom									
New Hampshire		ds and Inter									
New Hampshire	Dividen	Only	ost income								
New Jersey	1.4	-	10.75	8	20,000 (I)	_	1,000,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	_	4.9	4	5,500 (n)	_	16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	_	8.97	7	8,000 (h)	_	500,000 (h)	0,000 (d)	7,500 (d) 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) 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 (p)	
Oregon (a)	5.0	_	11.0	5	3,050 (d)	_	250,000 (b)	176 (bb)	352 (bb)	176 (bb)	* (r)
Pennsylvania	3.07		11.0	1 1	. ,	lat rate	. ,	170 (55)	None	, ,	(1)
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		State Incom			2,070		10,000	0,000 (d)	7,000 (d)	0,000 (u)	
Coulii Dakota	•	come Tax is									
Tennessee		ds and Inter									
1011100000		Only									
Texas	No	State Incom	ne Tax								
Utah	5.0			1 1	F	lat rate	e	(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	1	State 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	10,220 (v)	_	225,000 (v)	700	1,400	700	
Wyoming		State Incom			-,		(','		-,		
,						_	l				
District of Columbia	4.0	_	8.5	3	10,000	_	40,000	1,675	3,350	1,675	

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only. (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$38,000 (single) or \$71,000 (married couple filling
- (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,220 to over \$131,970. A 6.4% AMT rate is also applicable. (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.
- (I) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,750 to \$372,950.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$15,000.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,850 in Oregon. (s) Taxpayers have the option of computing tax liability based on a flat 6.5% of gross income. The tax brackets reported are for single individuals. For married
- taxpayers, the same rates apply to income brackets ranging from \$56,700 to \$372,950.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,511 in income (\$25,022 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,630 to \$250,000. (w) An additional 1% tax is imposed on taxable income over \$1 million.
- (x) Dependent exemption is \$500 for income between \$20,000 and \$100,000 and \$300 for income over \$100,000.
- (y) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$10,150 to over \$40,350.
- (z) Lower exemption amounts are allowed for high income taxpayers. (aa) Add-on tax applies to income over \$166,800.
- (bb) Tax credits. Amounts are reduced for high income taxpayers.

Source: State tax forms as of March 1, 2009.

		e Range	Number						Federal	
_	(in per		of	Income B			sonal Exempti		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		000 (5)	0,000 (5)	1,000	0,000	000		
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)		3,699 (b) -	31,000 (b)	23 (c)	46 (c)	23 (c)		
California (a)	1.0	9.3 (w)		6,827 (b) -	44,815 (b)	94 (c)	188 (c)	294 (c)		
Colorado	4.63	9.5 (W)	1	Flat r		94 (C)	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 (b) -	60,000	12,730 (i) 110 (c)	24,300 (I) 220 (c)	110 (c)		
Florida		ncome Tax		5,000	00,000	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 -	8.25	9	2,400 (b) -	48,000 (g)	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	7.0	1	Flat r	. ,	2,000 (d)	4,000 (u)	2,000		
Indiana	3.4			Flat r		1,000	2,000	1,000		
		0.00							*	
lowa (a)	0.36 - 3.5 -	8.98 6.45	9	1,379 -	62,055	40 (c)	80 (c)	40 (c)		
Kansas	2.0	6.45	6	15,000 (b) -	30,000 (b)	2,250	4,500	2,250	1	
Kentucky		6.0		3,000 -	75,000	20 (c)	40 (c)	20 (c)	*	
Louisiana	2.0 -	6.0	3	12,500 (b) -	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)		
Maine (a)	2.0 -	8.5	4	4,849 (b) -	19,450 (b)	2,850	5,700	2,850		
Maryland	2.0 -	5.5	7	1,000 -	500,000	2,400	4,800	2,400		
Massachusetts (a)	5.3			Flat ra		4,125	8,250	1,000		
Michigan (a)	4.35	7.05	1	Flat r		3,300	6,600	3,300		
Minnesota (a)	5.35 -	7.85	3	21,800 (j) -	71,591 (j)	3,500 (d)	7,000 (d)	3,500 (d)		
Mississippi	3.0 -	5.0	3	5,000 -	10,000	6,000	12,000	1,500	* ()	
Missouri	1.5 -	6.0	10	1,000 -	9,000	2,100	4,200	1,200	* (r)	
Montana (a)	1.0 -	6.9	7	2,500 -	14,900	2,040	4,080	2,040	* (r)	
Nebraska (a)	2.56 -	6.84	4	2,400 (k) -	27,001 (k)	113 (c)	226 (c)	113 (c)		
Nevada		ncome Tax								
Mar Harris III		ax is Limited to								
New Hampshire		Interest Income								
Name Innove		nly		20,000 (1)	E00 000 (I)	4.000	2 000	4.500		
New Jersey	1.4 -	8.97	6	20,000 (l) -	500,000 (l)	1,000	2,000	1,500		
New Mexico	1.7 -	5.3	4	5,500 (m) -	16,000 (m)	` '	7,000 (d)	3,500 (d)		
New York	4.0 -	6.85	5	8,000 (b) -	20,000 (b)	0	0	1,000		
North Carolina (n)	6.0 -	7.75	3	12,750 (n) -	60,000 (n)	3,500 (d)	7,000 (d)	3,500 (d)		
North Dakota (a)	2.1 -	5.54 (o)		31,850 (o) -	349,701 (o)	3,500 (d)	7,000 (d)	3,500 (d)		
Ohio (a)	0.618 -	6.24	9	5,000 -	200,000	1,450 (p)	2,900 (p)	1,450 (p)		
Oklahoma	0.5 -	5.5 (q)		1,000 (q) -	8,701 (q)	1,000	2,000	1,000	* (-)	
Oregon (a)	5.0 -	9.0	3	2,900 (b) -	7,300 (b)	169 (c)	338 (c)	169 (c)	* (r)	
Pennsylvania	3.07	-1.((-)	1	Flat ra			None			
Rhode Island		al tax rates (s)		0.070	40.050	0.500 (4)	7.000 (4)	0.500 (4)		
South Carolina (a)	0.0 -	7.0	6	2,670 -	13,350	3,500 (d)	7,000 (d)	3,500 (d)		
South Dakota		ncome Tax								
-		ax is Limited to								
Tennessee		Interest Income								
T		nly								
Texas		ncome Tax		□lat «	-1-	(4)	(4)	(4)		
Utah	5.0	0.5	1 1	Flat r		(t)	(t)	(t)	1	
Vermont (a)	3.6 -	9.5	5	32,550 (u)	357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	1	
Virginia	2.0 -	5.75	4	3,000 -	17,000	930	1,860	930		
Washington		ncome Tax	_	40.000	00.000	0.000	4.000	0.000		
West Virginia	3.0 -	6.5	5	10,000 -	60,000	2,000	4,000	2,000	1	
Wisconsin (a)	4.6 -	6.75	4	9,700 (v) -	145,460 (v)	700	1,400	700	1	
Wyoming	No State II	ncome Tax							1	
D:	4.0	o -		-	40.000	4.075	0.050	4 07-	1	
District of Columbia	4.0 -	8.5	3	10,000 -	40,000	1,675	3,350	1,675	I	

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only. (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (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.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,860 to over \$126,581. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000. (I) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to
- income brackets from \$20,000 to over \$500,000. (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$53,200 to \$349,701. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.

(i) Combined personal exemption and standard deduction.

- (q) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. The top tax rate is scheduled to fall to 5.25% for tax years after 2008.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$54,400 to over \$357,700.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) An additional 1% tax is imposed on taxable income over \$1 million.

		ate Range percents)	Number of	Incom	e Brad	kets	Pers	sonal Exempti	ions	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		e Income Tax				2,222 (2)	,	-,		
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)		6,622 (b)	_	43,468 (b)	91 (c)	182 (c)	285 (c)	
Colorado	4.63	()			at rate			None		
Connecticut	3.0	- 5.0	2	10,000 (b)	-	10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2	- 5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
Florida		e Income Tax		-,		,	- (-)	- (-)	- (-)	
Georgia	1.0	- 6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 8.25	9	2,400 (b)	-	48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,198 (h)	-	23,964 (h)	3,400 (d)	6,800 (d)	3,400 (d)	
Illinois	3.0		l 1		at rate		2,000	4,000	2,000	
Indiana	3.4		l 1		at rate		1,000	2,000	1,000	
lowa (a)		- 8.98	9	1,343	-	60,436	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	-	75,000	20 (c)	40 (c)	20 (c)	
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 1	,	at rate		4,125	8,250	1,000	
Michigan (a)	3.9		l 1		at 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	e Income Tax	l	, ()		, (,	()	()	()	
	State Income	Tax is Limited to	l							
New Hampshire	Dividends an	d Interest Income	l							
		Only	l							
New Jersey	1.4	- 8.97	6	20,000 (I)	-	500,000 (I)	1,000	2,000	1,500	
New Mexico	1.7	- 5.3	4	5,500 (m)	-	16,000 (m)	3,400 (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)	0.0.0	- 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	FI	at rate	·		None		
Rhode Island		eral tax rates (s)	l							
South Carolina (a)	2.5	- 7.0	6	2,570	-	12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota		e Income Tax	l							
		Tax is Limited to	l							
Tennessee		d Interest Income	l							
_		Only _	l							
Texas		e Income Tax	1 .	(1)			(1)		(1)	
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		e Income Tax	I _	40.555						
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	e Income Tax				I				
B:	1 , -			40.000	-	40.000	0.400	4.000	0.400	
District of Columbia	4.5	- 8.7	3	10,000	-	40,000	2,400	4,800	2,400	

- (a) 14 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts,
- Michigan, Nebraska and Ohio index the personal exemption amounts only. (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.
- Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption. (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$50,001. (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower
- exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.

 (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An
- additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.(q) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon. (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (t) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of income with limited deductions.
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$51,200 to over \$336,551.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,210. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

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

State Individual Income Taxes	

State	Taxable	Persons Marginal	Heads of F	Household Marginal	Married Persons Taxable	Filing Separately Marginal	Married Person Taxable	ns Filing Jointly Marginal
Alabama	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 2.0 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	2.0 4.0 5.0
Alaska	. ,	NCOME TAX 2.87 3.20	NO STATE II \$0-\$20,000 \$20,001-\$50,000			2.87 3.20	- 1	2.87 3.20
Arizona	\$25,001-\$50,000 \$50,001-\$150,000 \$150,001+ \$0-\$3,499	3.74 4.72 5.04	\$50,001-\$100,000 \$100,001-\$300,000 \$300,001+ \$0-\$3,499	3.74 4.72 5.04	\$25,001-\$50,000 \$50,001-\$150,000 \$150,001+ \$0-\$3,499	3.74 4.72 5.04	\$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	3.74 4.72 5.04
Arkansas	\$3,500-\$6,999	2.5	\$3,500-\$6,999	2.5	\$3,500-\$6,999	2.5	\$3,500-\$6,999	2.5
	\$7,000-\$10,499	3.5	\$7,000-\$10,499	3.5	\$7,000-\$10,499	3.5	\$7,000-\$10,499	3.5
	\$10,500-\$17,499	4.5	\$10,500-\$17,499	4.5	\$10,500-\$17,499	4.5	\$10,500-\$17,499	4.5
	\$17,500-\$29,199	6.0	\$17,500-\$29,199	6.0	\$17,500-\$29,199	6.0	\$17,500-\$29,199	6.0
	\$29,200+	7.0	\$29,200+	7.0	\$29,200+	7.0	\$29,200+	7.0
	\$0-\$6,319	1.0	\$0-\$12,644	1.0	\$0-\$6,319	1.0	\$0-\$12,638	1.0
	\$6,320-\$14,979	2.0	\$12,645-\$29,959	2.0	\$6,320-\$14,979	2.0	\$12,639-\$29,958	2.0
California ¹	\$14,980-\$23,641	4.0	\$29,960-\$38,619	4.0	\$14,980-\$23,641	4.0	\$29,959-\$47,282	4.0
	\$23,642-\$32,819	6.0	\$38,620-\$47,796	6.0	\$23,642-\$32,819	6.0	\$47,283-\$65,638	6.0
	\$32,820-\$41,476	8.0	\$47,797-\$56,456	8.0	\$32,820-\$41,476	8.0	\$65,639-\$82,952	8.0
	\$41,477+	9.3	\$56,457+	9.3	\$41,477+	9.3	\$82,953+	9.3
Colorado ² Connecticut ³	All Brackets	4.63% of Federal	All Brackets	4.63% of Federal	All Brackets	4.63% of Federal	All Brackets	4.63% of Federal
	\$0-\$10,000	Taxable Income	\$0-\$16,000	Taxable Income	\$0-\$10,000	Taxable Income	\$0-\$20,000	Taxable Income
	\$10,001+	5.0	\$16,001+	5.0	\$10,001+	5.0	\$20,001+	5.0
	\$0-\$2,000	0.0	\$0-\$2,000	0.0	\$0-\$2,000	0.0	\$0-\$2,000	0.0
	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2
	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9
Delaware	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8
	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2
	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55
	\$60,001+	5.95	\$60,001+	5.95	\$60,001+	5.95	\$60,001+	5.95
District of Columbia	\$0-\$10,000	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7
Florida	\$0-\$750 \$751-\$2,250 \$2,251-\$3,750	1.0 2.0 3.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000	1.0 2.0 3.0	NO STATE I \$0-\$500 \$501-\$1,500 \$1,501-\$2,500	1.0 2.0 3.0	NO STATE II \$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000	1.0 2.0 3.0
Georgia	\$3,751-\$5,250 \$5,251-\$7,000 \$7,001+ \$0-\$2,000	4.0 5.0 6.0	\$5,001-\$7,000 \$7,001-\$10,000 \$10,001+ \$0-\$3,000	4.0 5.0 6.0	\$2,501-\$3,500 \$3,501-\$5,000 \$5,001+ \$0-\$2,000	4.0 5.0 6.0	\$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	4.0 5.0 6.0
Hawaii	\$2,001-\$4,000 \$4,001-\$8,000 \$8,001-\$12,000 \$12,001-\$16,000	3.2 5.5 6.4 6.8	\$3,001-\$6,000 \$6,001-\$12,000 \$12,001-\$18,000 \$18,001-\$24,000	3.2 5.5 6.4 6.8	\$2,000 \$2,001-\$4,000 \$4,001-\$8,000 \$8,001-\$12,000 \$12,001-\$16,000	3.2 5.5 6.4 6.8	\$4,001-\$8,000 \$8,001-\$16,000 \$16,001-\$24,000 \$24,001-\$32,000	3.2 5.5 6.4 6.8
i iawaii	\$16,001-\$20,000 \$16,001-\$30,000 \$20,001-\$40,000 \$40,001+	7.2 7.6 7.9 8.25	\$24,001-\$30,000 \$30,001-\$45,000 \$45,001-\$60,000 \$60,001+	7.2 7.6 7.9 8.25	\$16,001-\$10,000 \$16,001-\$20,000 \$20,001-\$30,000 \$30,001-\$40,000 \$40,001+	7.2 7.6 7.9 8.25	\$32,001-\$40,000 \$40,001-\$60,000 \$60,001-\$80,000 \$80,001+	7.2 7.6 7.9 8.25
	\$0-\$1,159	1.6	\$0-\$2,318	1.6	\$0-\$1,159	1.6	\$0-\$2,318	1.6
	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6
	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1
Idaho	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1
	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1
	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1
	\$8,693-\$23,177	7.4	\$17,385-\$46,354	7.4	\$8,693-\$23,177	7.4	\$17,385-\$46,354	7.4
Illinois ⁴	\$23,178+ All Brackets	7.8 3.0% of Federal Adjusted Gross Income, with	\$46,355+ All Brackets	7.8 3.0% of Federal Adjusted Gross Income, with	\$23,178+ All Brackets	7.8 3.0% of Federal Adjusted Gross Income, with	\$46,355+ All Brackets	7.8 3.0% of Federal Adjusted Gross Income, with
Indiana ⁵	All Brackets	modifications 3.4% of Adjusted Gross Income	All Brackets	modifications 3.4% of Adjusted Gross Income	All Brackets	modifications 3.4% of Adjusted Gross Income	All Brackets	modifications 3.4% of Adjusted Gross Income
lowa ⁶	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36
	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72
	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43
	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50
	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12
wa	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12
	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48
	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80
	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92
	\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98
Kansas	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$30,000	3.50
	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$30,001-\$60,000	6.25
	\$30,001+	6.45	\$30,001+	6.45	\$30,001+	6.45	\$60,001+	6.45
Kentucky	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0
	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0
Louisiana	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8
	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0
	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$25,000	2.0
	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$25,001-\$50,000	4.0
Maine ⁷	\$25,001+	6.0	\$25,001+	6.0	\$25,001+	6.0	\$50,001+	6.0
	\$0-\$4,549	2.0	\$0-\$6,849	2.0	\$0-\$4,549	2.0	\$0-\$9,149	2.0
	\$4,550-\$9,099	4.5	\$6,850-\$13,649	4.5	\$4,550-\$9,099	4.5	\$9,150-\$18,249	4.5
	\$9,100-18,249	7.0	\$13,650-\$27,399	7.0	\$9,100-18,249	7.0	\$18,250-\$36,549	7.0
Maryland	\$18,250+ \$0-\$1,000 \$1,001-\$2,000	8.5 2.0 3.0 4.0	\$27,400+ \$0-\$1,000 \$1,001-\$2,000	8.5 2.0 3.0 4.0	\$18,250+ \$0-\$1,000 \$1,001-\$2,000	8.5 2.0 3.0 4.0	\$36,550+ \$0-\$1,000 \$1,001-\$2,000	8.5 2.0 3.0 4.0
	\$2,001-\$3,000 \$3,001+ Part A Income (ST Cap Gains)	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Part A Income (ST Cap Gains)	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Part A Income (ST Cap Gains)	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Part A Income (ST Cap Gains)	4.0 4.75 12.0
Massachusetts ⁸	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3
Michigan ⁹	Part B Income Part C Income All Brackets	5.3 5.3 3.9% of Taxable	Part B Income Part C Income All Brackets	5.3 5.3 3.9% of Taxable	Part B Income Part C Income All Brackets	5.3 5.3 3.9% of Taxable	Part B Income Part C Income All Brackets	5.3 5.3 3.9% of Taxable
Minnesota 10	\$0-\$20,510 \$20,511-\$67,360 \$67,361+	5.35 7.05 7.85	\$0-\$25,250 \$25,251-\$101,450 \$101,451+	Income 5.35 7.05 7.85	\$0-\$14,990 \$14,991-\$59,550 \$59,551+	5.35 7.05 7.85	\$0-\$29,980 \$29,981-\$119,100 \$119,111+	5.35 7.05 7.85
Mississippi	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0
	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0
	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0
	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5
	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0
	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
Missouri	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5
	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0
	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5
	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0
	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5
	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0
	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0
	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0
Montana ¹¹	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0
	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0
	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0
	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0
Nebraska	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9
	\$0-\$2,400	2.56	\$0-\$3,800	2.56	\$0-\$2,000	2.56	\$0-\$4,000	2.56
	\$2,401-\$17,500	3.57	\$3,801-\$25,000	3.57	\$2,001-\$15,500	3.57	\$4,001-\$31,000	3.57
	\$17,501-\$27,000	5.12	\$25,001-\$35,000	5.12	\$15,501-\$25,000	5.12	\$31,001-\$50,000	5.12
Nevada		6.84 NCOME TAX 5.0% of taxable		5.0% of taxable		6.84 NCOME TAX 5.0% of taxable		6.84 NCOME TAX 5.0% of taxable
New Hampshire	\$0-\$20,000 \$20,001-\$35,000	interest and dividends only 1.40 1.75		interest and dividends only 1.40 1.75	All Brackets \$0-\$20,000 \$20,001-\$35,000	interest and dividends only 1.40 1.75		interest and divider only 1.40 1.75
New Jersey	\$20,001-\$33,000 \$35,001-\$40,000 \$40,001-\$75,000 \$75,001-\$500,000 \$500,001+	3.50 5.525 6.37 8.97	\$50,001-\$70,000 \$70,001-\$80,000 \$80,001-\$150,000 \$150,001-\$500,000	2.45 3.50 5.525 6.37	\$20,001-\$33,000 \$35,001-\$40,000 \$40,001-\$75,000 \$75,001-\$500,000 \$500,001+	3.50 5.525 6.37 8.97	\$50,001-\$70,000 \$70,001-\$80,000 \$80,001-\$150,000 \$150,001-\$500,000	2.45 3.50 5.525 6.37
New Mexico 12	\$0-\$5,500 \$5,501-\$11,000 \$11,001-\$16,000	1.7 3.2 4.7	\$500,001+ \$0-\$8,000 \$8,001-\$16,000 \$16,001-\$24,000	8.97 1.7 3.2 4.7	\$0-\$4,000 \$4,001-\$8,000 \$8,001-\$12,000	1.7 3.2 4.7	\$500,001+ \$0-\$8,000 \$8,001-\$16,000 \$16,001-\$24,000	8.97 1.7 3.2 4.7
	\$16,001+	5.3	\$24,001+	5.3	\$12,001+	5.3	\$24,001+	5.3
	\$0-\$8,000	4.00	\$0-\$11,000	4.00	\$0-\$8,000	4.00	\$0-\$16,000	4.00
	\$8,001-\$11,000	4.50	\$11,001-\$15,000	4.50	\$8,001-\$11,000	4.50	\$16,001-\$22,000	4.50
	\$11,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
New York ¹³	\$13,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
	\$13,001-\$20,000	5.90	\$17,001-\$30,000	5.90	\$13,001-\$20,000	5.90	\$26,001-\$40,000	5.90
	\$20,001-\$100,000	6.85	\$30,001-\$125,000	6.85	\$20,001-\$100,000	6.85	\$40,001-\$150,000	6.85
	\$100,001-\$500,000	7.25	\$125,001-\$500,000	7.25	\$100,001-\$500,000	7.25	\$150,001-\$500,000	7.25
	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70
North Carolina	\$0-\$12,750	6.00	\$0-\$17,000	6.00	\$0-\$10,625	6.0	\$0-\$21,250	6.00
	\$12,751-\$60,000	7.00	\$17,001-\$80,000	7.00	\$10,626-\$50,000	7.0	\$21,251-\$100,000	7.00
	\$60,001-\$120,000	7.75	\$80,001-\$160,000	7.75	\$50,001-\$100,000	7.75	\$100,001-\$200,000	7.75
North Dakota	\$120,001+	8.25	\$160,001+	8.25	\$100,001+	8.25	\$200,001+	8.25
	\$0-\$29,700	2.10	\$0-\$39,800	2.10	\$0-\$24,800	2.10	\$0-\$49,600	2.10
	\$29,701-\$71,950	3.92	\$39,801-\$102,800	3.92	\$24,801-\$59,975	3.92	\$49,601-\$119,950	3.92
	\$71,951-\$150,150	4.34	\$102,801-\$166,450	4.34	\$59,976-\$91,400	4.34	\$119,951-\$182,800	4.34
	\$150,151-\$130,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000	5.04 5.54 0.681 1.361	\$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000	5.04 5.54 0.681 1.361	\$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000	5.04 5.54 0.681 1.361	\$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000	5.04 5.54 0.681 1.361
Ohio	\$10,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	1.361 2.722 3.403 4.083 4.764	\$10,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	1.361 2.722 3.403 4.083 4.764	\$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	1.361 2.722 3.403 4.083 4.764	\$10,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	2.722 3.403 4.083 4.764
	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444
	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320
	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870
	\$0-\$1,000	0.5	\$0-\$2,000	0.5	\$0-\$1,000	0.5	\$0-\$2,000	0.5
Oklahoma ¹⁴	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0
	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0
	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0
	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0
	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0
	\$7,201-\$8,700	5.0	\$12,201-\$15,000	5.0	\$7,201-\$8,700	5.0	\$12,201-\$15,000	5.0
	\$8,701-\$10,500	6.0	\$15,000-\$21,000	6.0	\$8,701-\$10,500	6.0	\$15,000-\$21,000	6.0
	\$10,501+	6.25	\$21,001+	6.25	\$10,501+	6.25	\$21,001+	6.25
	\$0-\$2,650	5.0	\$0-\$5,300	5.0	\$0-\$2,650	5.0	\$0-\$2,650	5.0
Oregon	\$2,651-\$6,650 \$6,651+	7.0 9.0 3.07% of Taxable	\$5,301-\$13,300 \$13,301+	7.0 9.0 3.07% of Taxable	\$2,651-\$6,650 \$6,651+	7.0 9.0 3.07% of Taxable	\$2,651-\$6,650 \$6,651+	7.0 9.0 3.07% of Taxable
Pennsylvania Rhode Island	All Brackets (as determined by the	Income 25% of the Federal Income Tax Rates	All Brackets (as determined by the	Income 25% of the Federal Income Tax Rates	All Brackets All Brackets (as determined by the	Income 25% of the Federal Income Tax Rates	All Brackets All Brackets (as determined by the	Income 25% of the Fede Income Tax Rate
Rhode Island	federal income tax liability) \$0-\$2,570	that were in effect immediately prior to the 2001 EGTRRA	federal income tax liability) \$0-\$2,570	that were in effect immediately prior to the 2001 EGTRRA 2.5	federal income tax liability) \$0-\$2,570	that were in effect immediately prior to the 2001 EGTRRA	federal income tax liability) \$0-\$2,570	that were in effectimmediately prior the 2001 EGTRF
South Carolina	\$2,571-\$5,140	3.0	\$2,571-\$5,140	3.0	\$2,571-\$5,140	3.0	\$2,571-\$5,140	3.0
	\$5,141-\$7,710	4.0	\$5,141-\$7,710	4.0	\$5,141-\$7,710	4.0	\$5,141-\$7,710	4.0
	\$7,711-\$10,280	5.0	\$7,711-\$10,280	5.0	\$7,711-\$10,280	5.0	\$7,711-\$10,280	5.0
	\$10,281-\$12,850	6.0	\$10,281-\$12,850	6.0	\$10,281-\$12,850	6.0	\$10,281-\$12,850	6.0
South Dakota Tennessee	\$12,851+	7.0 NCOME TAX 6.0% on dividends	\$12,851+ NO STATE II All Brackets	7.0 NCOME TAX 6.0% on dividends	\$12,851+	7.0 NCOME TAX 6.0% on dividends	\$12,851+ NO STATE II All Brackets	7.0 NCOME TAX 6.0% on dividence
Texas	NO STATE II \$0-\$863	and interest only NCOME TAX 2.3 3.3	NO STATE II \$0-\$1,726	2.3	NO STATE I \$0-\$863	and interest only NCOME TAX 2.3 3.3	NO STATE II \$0-\$1,726	and interest onl NCOME TAX 2.3 3.3
Utah	\$864-\$1,726	3.3	\$1,727-\$3,450	3.3	\$864-\$1,726	3.3	\$1,727-\$3,450	3.3
	\$1,727-\$2,588	4.2	\$3,451-\$5,176	4.2	\$1,727-\$2,588	4.2	\$3,451-\$5,176	4.2
	\$2,589-\$3,450	5.2	\$5,177-\$6,900	5.2	\$2,589-\$3,450	5.2	\$5,177-\$6,900	5.2
	\$3,451-\$4,313	6.0	\$6,901-\$8,626	6.0	\$3,451-\$4,313	6.0	\$6,901-\$8,626	6.0
Vermont	\$4,314+ All Brackets (as determined by the federal income tax	7.0 24% of the Federal Income Tax Rates	\$8,627+ All Brackets (as determined by the federal income tax	7.0 24% of the Federal Income Tax Rates	\$4,314+ All Brackets (as determined by the federal income tax	7.0 24% of the Federal Income Tax Rates	\$8,627+ All Brackets (as determined by the federal income tax	7.0 24% of the Fede Income Tax Rat
Virginia	liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000	2.0 3.0 5.0	liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000	2.0 3.0 5.0	liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000	2.0 3.0 5.0	liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000	2.0 3.0 5.0
Washington	\$17,001+	5.75 NCOME TAX 3.0	\$17,001+ NO STATE IN \$0-\$10,000	5.75 NCOME TAX 3.0	\$17,001+ NO STATE I \$0-\$5,000	5.75 NCOME TAX 3.0	\$17,001+	5.75 NCOME TAX 3.0
West Virginia ¹⁵	\$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	4.0 4.5 6.0 6.5	\$10,000 \$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	4.0 4.5 6.0 6.5	\$5,000 \$5,001-\$12,500 \$12,501-\$20,000 \$20,001-\$30,000 \$30,001+	4.0 4.5 6.0 6.5	\$10,001-\$25,000 \$25,001-\$40,000 \$40,001-\$60,000 \$60,001+	4.0 4.5 6.0 6.5
	\$0-\$9,160	4.60	\$0-\$9,160	4.60	\$0-\$6,110	4.60	\$0-\$12,210	4.60
	\$9,161-\$18,320	6.15	\$9,161-\$18,320	6.15	\$6,111-\$12,210	6.15	\$12,211-\$24,430	6.15
Wisconsin 16	\$18,321-\$137,410	6.50	\$18,321-\$137,410	6.50	\$12,211-\$91,600	6.50	\$24,431-\$183,210	6.50
	\$137,411+	6.75	\$137,411+	6.75	\$91,601+	6.75	\$183,211+	6.75

1. (California) An additional 1% tax is imposed on taxable income in excess of \$1 million.

5. (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents.

2. (Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax. 3. (Connecticut) Resident estates and trusts are subject to a 5% income tax rate on all of their income. A state alternative minimum tax is imposed on resident individuals, trusts, and estates that are

subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident individuals, trusts, and estates 4. (Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations.

6. (lowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate. 7. (Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed. 8. (Massachusetts) Part A income represents either interest and dividends or short-term capital gains.

Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings, and certain other items of income. Part C income represents gains from the sale of long-term capital assets.

9. (Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base. 10. (Minnesota) A 6.4% alternative minimum tax is imposed.

11. (Montana) Minimum tax of \$1. 12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales.

13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit. 14. (Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:
Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over
Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over

15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed. 16. (Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes:

Arizona, California, Idaho, Louisiana, New Mexico, and Wisconsin are community property states in which one-half of the community income is generally taxable to each spouse. Arkansas, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually. Source: CCH Tax Research NetWork

Stat	te Individual Income	Taxes

State	Single I	Persons Marginal Rate (%)	Heads of I	Household Marginal Rate (%)	Married Persons Taxable Income	Filing Separately Marginal Rate (%)	Married Person Taxable Income	ns Filing Jointly Marginal Rate (%)
Alabama	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	Rate (%) 2.0 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	2.0 4.0 5.0
Alaska	NO STATE \$0-\$10,000	2.87 3.20	NO STATE I \$0-\$20,000	2.87 3.20	NO STATE I \$0-\$10,000	2.87 3.20	NO STATE II \$0-\$20,000	2.87 3.20
Arizona	\$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	3.20 3.74 4.72 5.04	\$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	3.20 3.74 4.72 5.04	\$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	3.20 3.74 4.72 5.04	\$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	3.74 4.72 5.04
Arkansas	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299	1.0 2.5 3.5	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299	1.0 2.5 3.5	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299	1.0 2.5 3.5	\$0-\$3,399 \$3,400-\$6,799 \$6,800-\$10,299	1.0 2.5 3.5
	\$10,300-\$17,099 \$17,100-\$28,499 \$28,500+ \$0-\$6,319	4.5 6.0 7.0	\$10,300-\$17,099 \$17,100-\$28,499 \$28,500+ \$0-\$12,644	4.5 6.0 7.0	\$10,300-\$17,099 \$17,100-\$28,499 \$28,500+ \$0-\$6,319	4.5 6.0 7.0	\$10,300-\$17,099 \$17,100-\$28,499 \$28,500+ \$0-\$12,638	4.5 6.0 7.0 1.0
California ¹	\$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819	2.0 4.0 6.0	\$12,645-\$29,959 \$29,960-\$38,619 \$38,620-\$47,796	2.0 4.0 6.0	\$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819	2.0 4.0 6.0	\$12,639-\$29,958 \$29,959-\$47,282 \$47,283-\$65,638	2.0 4.0 6.0
Colorado ²	\$32,820-\$41,476 \$41,477+ All Brackets	8.0 9.3 4.63% of Federal Taxable Income	\$47,797-\$56,456 \$56,457+ All Brackets	8.0 9.3 4.63% of Federal Taxable Income	\$32,820-\$41,476 \$41,477+ All Brackets	8.0 9.3 4.63% of Federal Taxable Income	\$65,639-\$82,952 \$82,953+ All Brackets	8.0 9.3 4.63% of Fede Taxable Incon
Connecticut ³	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$16,000 \$16,001+	3.0 5.0	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$20,000 \$20,001+	3.0 5.0
Delaware	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000	0.0 2.2 3.9 4.8	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000	0.0 2.2 3.9 4.8	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000	0.0 2.2 3.9 4.8	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000	0.0 2.2 3.9 4.8
Delaware	\$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	\$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	\$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0
Florida	\$0-\$750 \$751-\$2,250	1.0 2.0	\$0-\$1,000 \$1,001-\$3,000	1.0 2.0	\$0-\$500 \$501-\$1,500	1.0 2.0	\$0-\$1,000 \$1,001-\$3,000	1.0 2.0
Georgia	\$2,251-\$3,750 \$3,751-\$5,250 \$5,251-\$7,000 \$7,001+	3.0 4.0 5.0 6.0	\$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	3.0 4.0 5.0 6.0	\$1,501-\$2,500 \$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	3.0 4.0 5.0 6.0	\$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	3.0 4.0 5.0 6.0
	\$0-\$2,000 \$2,001-\$4,000 \$4,001-\$8,000	1.4 3.2 5.5	\$0-\$3,000 \$3,001-\$6,000 \$6,001-\$12,000	1.4 3.2 5.5	\$0-\$2,000 \$2,001-\$4,000 \$4,001-\$8,000	1.4 3.2 5.5	\$0-\$4,000 \$4,001-\$8,000 \$8,001-\$16,000	1.4 3.2 5.5
Hawaii	\$8,001-\$12,000 \$12,001-\$16,000 \$16,001-\$20,000 \$20,001-\$30,000	6.4 6.8 7.2 7.6	\$12,001-\$18,000 \$18,001-\$24,000 \$24,001-\$30,000 \$30,001-\$45,000	6.4 6.8 7.2 7.6	\$8,001-\$12,000 \$12,001-\$16,000 \$16,001-\$20,000 \$20,001-\$30,000	6.4 6.8 7.2 7.6	\$16,001-\$24,000 \$24,001-\$32,000 \$32,001-\$40,000 \$40,001-\$60,000	6.4 6.8 7.2 7.6
	\$30,001-\$40,000 \$40,001+ \$0-\$1,128	7.9 8.25	\$45,001-\$60,000 \$60,001+ \$0-\$2,257	7.9 8.25	\$30,001-\$40,000 \$40,001+ \$0-\$1,128	7.9 8.25	\$60,001-\$80,000 \$80,001+ \$0-\$2,257	7.9 8.25
ldaho	\$1,129-\$2,257 \$2,258-\$3,386 \$3,387-\$4,514 \$4,515-\$5,643	3.6 4.1 5.1 6.1	\$2,258-\$4,514 \$4,515-\$6,772 \$6,773-\$9,030 \$9,031-\$11,287	3.6 4.1 5.1 6.1	\$1,129-\$2,257 \$2,258-\$3,386 \$3,387-\$4,514 \$4,515-\$5,643	3.6 4.1 5.1 6.1	\$2,258-\$4,514 \$4,515-\$6,772 \$6,773-\$9,030 \$9,031-\$11,287	3.6 4.1 5.1 6.1
	\$5,644-\$8,465 \$8,466-\$22,576 \$22,577+	7.1 7.4 7.8	\$11,288-\$16,932 \$16,933-\$45,152 \$45,153+	7.1 7.4 7.8	\$5,644-\$8,465 \$8,466-\$22,576 \$22,577+	7.1 7.4 7.8	\$11,288-\$16,932 \$16,933-\$45,152 \$45,153+	7.1 7.4 7.8
Illinois ⁴	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Feder Adjusted Gros Income, with modifications
Indiana ⁵	All Brackets \$0-\$1,269	3.4% of Adjusted Gross Income 0.36	All Brackets \$0-\$1,269	3.4% of Adjusted Gross Income 0.36	All Brackets \$0-\$1,269	3.4% of Adjusted Gross Income 0.36	All Brackets \$0-\$1,269	3.4% of Adjus Gross Income 0.36
lowa ⁶	\$1,270-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421	0.72 2.43 4.50	\$1,270-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421	0.72 2.43 4.50	\$1,270-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421	0.72 2.43 4.50	\$1,270-\$2,538 \$2,539-\$5,076 \$5,077-\$11,421	0.72 2.43 4.50
lowa ⁶	\$11,422-\$19,035 \$19,036-\$25,380 \$25,381-\$38,070 \$38,071-\$57,105	6.12 6.48 6.80 7.92	\$11,422-\$19,035 \$19,036-\$25,380 \$25,381-\$38,070 \$38,071-\$57,105	6.12 6.48 6.80 7.92	\$11,422-\$19,035 \$19,036-\$25,380 \$25,381-\$38,070 \$38,071-\$57,105	6.12 6.48 6.80 7.92	\$11,422-\$19,035 \$19,036-\$25,380 \$25,381-\$38,070 \$38,071-\$57,105	6.12 6.48 6.80 7.92
Kansas	\$57,106+ \$0-\$15,000 \$15,001-\$30,000	8.98 3.50 6.25 6.45	\$57,106+ \$0-\$15,000 \$15,001-\$30,000	8.98 3.50 6.25 6.45	\$57,106+ \$0-\$15,000 \$15,001-\$30,000	8.98 3.50 6.25 6.45	\$57,106+ \$0-\$30,000 \$30,001-\$60,000	8.98 3.50 6.25 6.45
Kantuals -	\$30,001+ \$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000	2.0 3.0 4.0	\$30,001+ \$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000	2.0 3.0 4.0	\$30,001+ \$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000	2.0 3.0 4.0	\$60,001+ \$0-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000	2.0 3.0 4.0
Kentucky	\$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	5.0 5.8 6.0	\$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	5.0 5.8 6.0	\$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	5.0 5.8 6.0	\$5,001-\$8,000 \$8,001-\$75,000 \$75,001+	5.0 5.8 6.0
Louisiana	\$0-\$12,500 \$12,501-\$25,000 \$25,001+ \$0-\$4,449	2.0 4.0 6.0	\$0-\$12,500 \$12,501-\$25,000 \$25,001+ \$0-\$6,649	2.0 4.0 6.0	\$0-\$12,500 \$12,501-\$25,000 \$25,001+ \$0-\$4,449	2.0 4.0 6.0	\$0-\$25,000 \$25,001-\$50,000 \$50,001+ \$0-\$8,899	2.0 4.0 6.0
Maine ⁷	\$4,450-\$8,849 \$8,850-17,699 \$17,700+	2.0 4.5 7.0 8.5	\$6,650-\$13,249 \$13,250-\$26,599 \$26,600+	2.0 4.5 7.0 8.5	\$4,450-\$8,849 \$8,850-17,699 \$17,700+	2.0 4.5 7.0 8.5	\$8,900-\$17,699 \$17,700-\$35,449 \$35,450+	2.0 4.5 7.0 8.5
Maryland	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	2.0 3.0 4.0	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	2.0 3.0 4.0	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	2.0 3.0 4.0	\$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	2.0 3.0 4.0
	\$3,001+ Part A Income (ST Cap Gains)	4.75 12.0	\$3,001+ Part A Income (ST Cap Gains)	4.75 12.0	\$3,001+ Part A Income (ST Cap Gains)	4.75 12.0	\$3,001+ Part A Income (ST Cap Gains)	4.75 12.0
Massachusetts ⁸	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3
	Part B Income Part C Income	5.3 5.3 3.9% of Taxable	Part B Income Part C Income	5.3 5.3 3.9% of Taxable	Part B Income Part C Income	5.3 5.3 3.9% of Taxable	Part B Income Part C Income	5.3 5.3 3.9% of Taxal
Michigan ⁹ Minnesota ¹⁰	\$0-\$19,890 \$19,891-\$65,330	5.35 7.05	\$0-\$24,490 \$24,491-\$98,390	5.35 7.05	\$0-\$14,540 \$14,541-\$57,760	5.35 7.05	All Brackets \$0-\$29,070 \$29,071-\$115,510	Income 5.35 7.05
Mississippi	\$65,331+ \$0-\$5,000 \$5,001-\$10,000	7.85 3.0 4.0	\$98,391+ \$0-\$5,000 \$5,001-\$10,000	7.85 3.0 4.0	\$57,761+ \$0-\$5,000 \$5,001-\$10,000	7.85 3.0 4.0	\$115,511+ \$0-\$5,000 \$5,001-\$10,000	7.85 3.0 4.0
	\$10,001+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	5.0 1.5 2.0 2.5	\$10,001+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	5.0 1.5 2.0 2.5	\$10,001+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	5.0 1.5 2.0 2.5	\$10,001+ \$0-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000	5.0 1.5 2.0 2.5
Missouri	\$3,001-\$4,000 \$4001-\$5,000 \$5,001-\$6,000	3.0 3.5 4.0	\$3,001-\$4,000 \$4001-\$5,000 \$5,001-\$6,000	3.0 3.5 4.0 4.5	\$3,001-\$4,000 \$4001-\$5,000 \$5,001-\$6,000	3.0 3.5 4.0	\$3,001-\$4,000 \$4001-\$5,000 \$5,001-\$6,000	3.0 3.5 4.0 4.5
	\$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$9,000 \$9,001+	4.5 5.0 5.5 6.0	\$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$9,000 \$9,001+	5.0 5.5 6.0	\$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$9,000 \$9,001+	4.5 5.0 5.5 6.0	\$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$9,000 \$9,001+	5.0 5.5 6.0
Montana ¹¹	\$0-\$2,299 \$2,300-\$4,099 \$4,100-\$6,199 \$6,200-\$8,399	1.0 2.0 3.0 4.0	\$0-\$2,299 \$2,300-\$4,099 \$4,100-\$6,199 \$6,200-\$8,399	1.0 2.0 3.0 4.0	\$0-\$2,299 \$2,300-\$4,099 \$4,100-\$6,199 \$6,200-\$8,399	1.0 2.0 3.0 4.0	\$0-\$2,299 \$2,300-\$4,099 \$4,100-\$6,199 \$6,200-\$8,399	1.0 2.0 3.0 4.0
IVIOI ILAI IIA	\$8,400-\$10,799 \$10,800-\$13,899 \$13,900+	5.0 6.0 6.9	\$8,400-\$10,799 \$10,800-\$13,899 \$13,900+	5.0 6.0 6.9	\$8,400-\$10,799 \$10,800-\$13,899 \$13,900+	5.0 6.0 6.9	\$8,400-\$10,799 \$10,800-\$13,899 \$13,900+	5.0 6.0 6.9
Nebraska	\$0-\$2,400 \$2,401-\$17,000 \$17,001-\$26,500	2.56 3.57 5.12	\$0-\$3,800 \$3,801-\$24,000 \$24,001-\$35,000	2.56 3.57 5.12	\$0-\$2,000 \$2,001-\$15,000 \$15,001-\$23,375	2.56 3.57 5.12	\$0-\$4,000 \$4,001-\$30,000 \$30,001-\$46,750	2.56 3.57 5.12
Nevada		6.84 INCOME TAX 5.0% of taxable		6.84 NCOME TAX 5.0% of taxable		6.84 NCOME TAX 5.0% of taxable		6.84 NCOME TAX 5.0% of taxable
New Hampshire	\$0-\$20,000	interest and dividends only 1.40		interest and dividends only 1.40 1.75	\$0-\$20,000	interest and dividends only		interest and div only 1.40 1.75
New Jersey	\$20,001-\$35,000 \$35,001-\$40,000 \$40,001-\$75,000 \$75,001-\$500,000	1.75 3.50 5.525 6.37	\$50,001-\$70,000 \$70,001-\$80,000 \$80,001-\$150,000	2.45 3.50 5.525	\$20,001-\$35,000 \$35,001-\$40,000 \$40,001-\$75,000 \$75,001-\$500,000	1.75 3.50 5.525 6.37	\$50,001-\$70,000 \$70,001-\$80,000 \$80,001-\$150,000	2.45 3.50 5.525
	\$500,001+ \$0-\$5,500 \$5,501-\$11,000	8.97 1.7 3.2	\$150,001-\$500,000 \$500,001+ \$0-\$7,000 \$7,001-\$14,000	6.37 8.97 1.7 3.2	\$500,001+ \$0-\$4,000 \$4,001-\$8,000	8.97 1.7 3.2	\$150,001-\$500,000 \$500,001+ \$0-\$8,000 \$8,001-\$16,000	6.37 8.97 1.7 3.2
New Mexico ¹²	\$11,001-\$16,000 \$16,001+ \$0-\$8,000	4.7 5.3 4.00	\$14,001-\$20,000 \$20,001+ \$0-\$11,000	4.7 5.3 4.00	\$8,001-\$12,000 \$12,001+ \$0-\$8,000	4.7 5.3 4.00	\$16,001-\$24,000 \$24,001+ \$0-\$16,000	4.7 5.3 4.00
New York ¹³	\$8,001-\$11,000 \$11,001-\$13,000 \$13,001-\$20,000 \$20,001-\$100,000	4.50 5.25 5.90 6.85	\$11,001-\$15,000 \$15,001-\$17,000 \$17,001-\$30,000 \$30,001-\$125,000	4.50 5.25 5.90 6.85	\$8,001-\$11,000 \$11,001-\$13,000 \$13,001-\$20,000 \$20,001-\$100,000	4.50 5.25 5.90 6.85	\$16,001-\$22,000 \$22,001-\$26,000 \$26,001-\$40,000 \$40,001-\$150,000	4.50 5.25 5.90 6.85
	\$100,001-\$500,000 \$500,001+ \$0-\$12,750 \$12,751-\$60,000	7.25 7.70 6.00	\$125,001-\$500,000 \$500,001+ \$0-\$17,000	7.25 7.70 6.00	\$100,001-\$500,000 \$500,001+ \$0-\$10,625	7.25 7.70 6.0	\$150,001-\$500,000 \$500,001+ \$0-\$21,250	7.25 7.70 6.00
North Carolina	517 751-860 000	: 700	\$17,001-\$80,000	7.00 7.75	\$10,626-\$50,000 \$50,001-\$100,000	7.0 7.75	\$21,251-\$100,000 \$100,001-\$200,000 \$200,001+	7.00 7.75 8.25 2.10
	\$60,001-\$120,000 \$120,001+	7.00 7.75 8.25	\$80,001-\$160,000 \$160,001+	8.25	\$100,001+ \$0-\$24.800	8.25 2.10	SO-840 600	
North Dakota	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450	7.75 8.25 2.10 3.92 4.34 5.04	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450	8.25 2.10 3.92 4.34 5.04	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225	2.10 3.92 4.34 5.04	\$0-\$49,600 \$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450	3.92 4.34 5.04
North Dakota	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000	2.10 3.92 4.34 5.04 5.54 0.712 1.424	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000	3.92 4.34 5.04 5.54 0.712 1.424
North Dakota Ohio	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983
	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270
	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$100,001-\$200,000 \$100,001-\$200,000 \$100,001-\$200,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$100,001-\$100,000 \$100,001-\$100,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0
Ohio	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$200,000 \$100,001-\$200,000 \$100,001-\$200,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$80,001-\$100,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25
Ohio Oklahoma ¹⁴	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0
Ohio Oklahoma ¹⁴ Oregon	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Tax Income
Ohio Oklahoma ¹⁴ Oregon Pennsylvania	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$2,001-\$5,000 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Tax Income 25% of the Felincome Tax Felinc
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability)	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability)	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxilincome 25% of the Fellincome Tax Felli
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability)	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability)	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability)	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability)	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Tax Income 25% of the Fellincome Tax Fellin
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina South Dakota	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 6.0 6.0	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$200,000 \$20,001+\$100,000 \$100,001-\$200,000 \$20,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 9.0 7.0 9.0 7.0 9.0	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 6.0 6.0	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$2,001-\$5,000 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Tax Income 25% of the Fellocome Tax Fello
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 6.0% on dividends and interest only	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$2,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE II	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$12,651+ NO STATE I	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE II All Brackets	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Tax. Income 25% of the Fellocome Tax Fell
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 6.0% on dividends and interest only INCOME TAX 2.3 3.3 4.2 5.2 6.0	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$15,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE II	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$100,001-\$200,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE II	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Tax Income 25% of the Fellocome Tax Fello
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$10,001-\$15,000 \$10,001-\$15,000 \$10,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$12,651+ NO STATE I	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$12,651+ NO STATE II All Brackets (as determined by the federal income tax liability)	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxilincome 25% of the Fellincome Tax Fell
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina Tennessee Texas Utah Vermont	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$20,000 \$20,001-\$40,000 \$40,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$10,121-\$12,650 \$12,651+ NO STATE I All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$12,651+ NO STATE I All Brackets (as determined by the federal income tax liability) \$0-\$3,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$40,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets All Brackets	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$100,001-\$200,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$1,727-\$2,588 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$1,727-\$2,588 \$2,531-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$40,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$12,651+ NO STATE II All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$17,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxallacome 25% of the Fellincome Tax Relative and interest and interes
Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina Tennessee Texas Utah Vermont Virginia	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$10,001-\$20,000 \$20,001+ \$0-\$1,000 \$1,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I All Brackets NO STATE I All Brackets (as determined by the federal income tax liability) \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000 \$1,001-\$1,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE II All Brackets NO STATE II All Brackets (as determined by the federal income tax liability) \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$1,7000 \$1,7001+	8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	\$0-\$24,800 \$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225 \$163,226+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$100,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$10,121-\$12,650 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+	2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 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Ohio Oklahoma 14 Oregon Pennsylvania Rhode Island South Carolina Fennessee Texas Utah Vermont Virginia	\$60,001-\$120,000 \$120,001+ \$0-\$29,700 \$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$200,000 \$200,001+ \$0-\$1,000 \$1,001-\$2,500 \$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$6,200 \$6,201-\$7,700 \$7,701-\$10,000 \$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 \$5,061-\$7,590 \$7,591-\$10,120 \$10,121-\$12,650 \$12,651+ NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$1,701+ NO STATE I \$0-\$10,000	7.75 8.25 2.10 3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates Income Tax Rates	\$80,001-\$160,000 \$160,001+ \$0-\$39,800 \$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450 \$326,451+ \$0-\$5,000 \$5,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$40,000 \$40,001-\$80,000 \$80,001-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$2,000 \$2,001-\$5,000 \$2,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200 \$12,201-\$15,000 \$15,000-\$21,000 \$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+ All Brackets (as determined by the federal income tax liability) \$0-\$2,530 \$2,531-\$5,060 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income tax liability) \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$1,706 \$1,707-\$1,7000 \$17,001+ NO STATE II \$0-\$10,000	3.92 4.34 5.04 5.54 0.712 1.424 2.847 3.559 4.270 4.983 5.693 6.610 7.185 0.5 1.0 2.0 3.0 4.0 5.0 6.0 6.25 5.0 7.0 9.0 3.07% of Taxa Income 25% of the Felincome Tax R that were in elimmediately puthe 2001 EGT 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Felincome Tax R that were in elimmediately puthe 2001 EGT 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Felincome Tax R that were in elimmediately puthe 2001 EGT 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 3.3 4.2 5.2 6.0 7.0 24% of the Felincome Tax R that were in elimmediately puthe 2001 EGT 3.0 5.0 5.75 NCOME TAX 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0

1. (California) An additional 1% tax is imposed on taxable income in excess of \$1 million.

2. (Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax. 3. (Connecticut) Resident estates and trusts are subject to a 5% income tax rate on all of their income. A state alternative minimum tax is imposed on resident individuals, trusts, and estates that are

subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident individuals, trusts, and estates 4. (Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations. 5. (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents.

6. (lowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate. 7. (Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed.

8. (Massachusetts) Part A income represents either interest and dividends or short-term capital gains. Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings, and certain other items of income. Part C income represents gains from the sale of long-term capital assets.

9. (Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base. 10. (Minnesota) A 6.4% alternative minimum tax is imposed.

11. (Montana) Minimum tax of \$1. 12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales.

13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit.

14. (Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:

Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over

Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over 15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed. 16. (Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes: Arizona, California, Idaho, Louisiana, New Mexico, and Wisconsin are community property states in which one-half of the community income is generally taxable to each spouse. Arkansas, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually.

Source: CCH Tax Research NetWork

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

	Ta	x Rates	# of	Income	Brack	ets	Per	sonal 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 Inco		3	500 (b)	-	3,000 (b)	1,500	3,000	300	
ARIZONA			_	10 000 (b)		150,000 (b)	2.400	4.200	2 200	
ARKANSAS (a)	2.87	- 5.04	5	10,000 (b)	-	150,000 (b)	2,100	4,200	2,300	
CALIFORNIA (a)	1.00	- 7.00 (e)		3,999	-	27,500	20 (c)	40 (c)	20 (c)	
COLORADO	1.00	- 9.30	6	5,962 (b)	-	39,133 (b)	80 (c)	160 (c)	251 (c)	
CONNECTICUT	4.63	F 00	1	Fla			None-		0	
DELAWARE	1 3.33	- 5.00	2	10,000 (b)	-	10,000 (b)	12,500 (f)	24,000 (f)	0	
FLORIDA	2.20	- 5.95	6	5,000	-	60,000	110 (c)	220 (c)	110 (c)	
GEORGIA	No State Inco			750 (~)		7,000 (~)	2.700	F 400	2.700	
	1.00	- 6.00	6	750 (g)	-	7,000 (g)	2,700	5,400	2,700	
HAWAII	1.40	- 8.25	9	2,000 (b)	-	40,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.60	- 7.80	8	1,104 (h)	-	22,074 (h)	3,100 (d)	6,200 (d)	3,100 (d)	
ILLINOIS	3.00		1	Fla	t rate		2,000	4,000	2,000	
INDIANA	3.40		1	Fla	t rate		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,211	-	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	- 6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	- 6.00	5	3,000	-	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	- 6.00	3	12,500 (b)	-	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.00	- 8.50	4	4,250 (b)	-	16,950 (b)	4,700	7,850	1,000	
MARYLAND	2.00	- 4.75	4	1,000	-	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30		1	Fla	t rate		3,300	6,600	1,000	
MICHIGAN (a)	4.0 (y)		1	Fla	t rate		3,100	6,200	3,100	
MINNESOTA (a)	5.35	- 7.85	3	19,440 (j)	-	63,860 (j)	3,100 (d)	6,200 (d)	3,100 (d)	
MISSISSIPPI	3.00	- 5.00	3	5,000	-	10,000	6,000	12,000	1,500	
MISSOURI	1.50	- 6.00	10	1,000	-	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	- 11.00	10	2,199	-	76,199	1,740	3,480	1,740	*
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	-	26,500 (k)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Inco	ome Tax		. ,			, ,		, ,	
	State Income Ta	ax is Limited to								
NEW HAMPSHIRE	Dividends and I Only.									
NEW JERSEY	1.40	- 6.37	6	20,000 (I)	-	75,000 (I)	1,000	2,000	1,500	
NEW MEXICO	1.70	- 6.80	5	5,500 (m)	_	26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
NEW YORK	4.00	- 7.70	7	8,000 (n)	_	500,000 (n)	0,100 (d)	0,200 (d)	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)	
			9				,			
OKLAHOMA	0.50	- 6.75 (r)	8	1,000 (b)	-	10,000 (b)	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	- 9.00	3	2,600 (b)	-	6,500 (b)	151 (c)	302 (c)	151 (c)	* (s)
PENNSYLVANIA	3.07		1	Fla	t rate			None		
RHODE ISLAND		al tax liability (t)								
SOUTH CAROLINA (a)	2.50	- 7.00	6	2,400	-	12,300	3,100 (d)	6,200 (d)	3,100 (d)	
SOUTH DAKOTA	No State Inco	ome Tax								
TENNESSEE	State Income To Dividends and I Only.	ax is Limited to								
TEXAS	No State Inco	ome Tax								
UTAH	2.30	- 7.00	6	863 (b)	_	4,313 (b)	2,325 (d)	4,650 (d)	2,325 (d)	* (u)
VERMONT (a)	3.6	- 9.50	5	29,050 (v)		319,100 (v)	3100 (d)	6200 (d)	3100 (d)	(-,
VIRGINIA	2.00	- 5.75	4	3,000	_	17,000	800	1,600	800	
WASHINGTON	No State Inco			-,		,		-,	200	
WEST VIRGINIA	3.00	- 6.50	5	10,000	_	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	0.75	4	8,610 (w)	_	129,150 (w)	700	1,400	400	
WYOMING	No State Inco		,	5,510 (W)		0,.00 (**)	7.00	.,	100	
DIST. OF COLUMBIA	5.00	- 9.50 (x)	3	10,000	-	30,000	1,370	2,740	1,370	

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

- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) plus a 3% surtax. A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$54,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$28,420 to over \$112,910. (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (I) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000. (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 \$40,000. Married households filing separately
- pay the tax imposed on half the income. Tax rate is scheduled to decrease in tax year 2005. (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2005. (p) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$47,450 to \$311,950. An additional \$300 personal
- exemption is allowed for joint returns or unmarried head of households. (q) Plus an additional \$20 per exemption tax credit.
- (r) 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. (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$46,700 to over \$307,050.
- (w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,480 to \$172,200. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (x) Tax rate decreases are scheduled for tax years 2005. (y) Tax rate is schedulde to decrease to 3.9% after June, 2004.

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

	Tax Rates	S	# of	Income Bra	ckets	Pe	rsonal Exemptio	n	Federal Tax
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax			300 (b)	3,000 (b)	1,500	3,000	300	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	6.50 (e)		2,999	25,000 (b)	2,100 20 (c)	4,200 40 (c)	2,300 20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,834 (b)	38,921 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63	5.50	1	Flat rate	` ,	None	* *	201 (0)	
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		·	0,000	00,000	(5)	220 (0)	(6)	
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	7.00	1	Flat rate	. , ,	2,000	4,000 (d)	2,000 (d)	
INDIANA	3.40		'	Flat rate		1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000 (b)	8,000 (b)	2,230 20 (c)	4,300 40 (c)	2,230 20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a) (k)	2.00	8.50	4	4,200 (b)	16,700 (b)	4,700	7,850	1,000 (1)	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.00	1.70	1	Flat rate	•	4,400	8,800	1,000	
MICHIGAN (a)	4.00 (j)		1	Flat rate		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 Toy is Liv	mitad ta Divid	ondo and In	toract Income Only					
NEW JERSEY	State Income Tax is Lir 1.40	6.37	ends and in	20,000 (m)	75 000 (m)	1.000	2 000	1 500	
INEW JERSET	1.40	0.37	0	20,000 (111)	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	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	3,000 (d)	6,000 (d)	3,000 (d)	
NORTH DAKOTA	2.10	5.54 (p)		27,050 (p)	297,350 (p)	3,000 (d)	6,000 (d)	3,000 (d)	(p)
OHIO (a)	0.743	7.50 (q)	9	5,000	200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50	7.00 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80		1	Flat rate	e		None		
RHODE ISLAND	25.0% Federal tax lia	bility (t)							
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	3,000 (d)	6,000 (d)	3,000 (d)	
SOUTH DAKOTA	No State Income Tax	<							
TENNESSEE	State Income Tax is Lir	mited to Divid	ends and In	terest Income Only.					
TEXAS	No State Income Tax			,					
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)	
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	
DIOT. OF COLUMBIA	4.00	0.70 (X)	J	10,000	40,000	1,370	Z,14U	1,370	<u>I</u>

Source: The Federation of Tax Administrators from various sources.

- (a) Eight states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Arkansas, Michigan, Nebraska and Ohio
- indexes the personal exemption amounts only. (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) 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 \$54,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) Tax rate scheduled to decrease to 3.9% for tax years after 2003.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661. (l) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$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 over \$150,000.
- (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2003.
- allowed for high income taxpayers. Tax rate 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 joint returns or unmarried head of households.

 (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2002, the 2003 rates will not be determined until July, 2003.

 (r) 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. (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.

 (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$46,700 to over \$307,050.
- (w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (x) Tax rate decreases are scheduled for tax years 2004.

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

	Tax Rates	S	# of	Income Bra	ckets	Pe	rsonal Exemptio	n	Federal Tax	
State	Low	High	Brackets	Low	High	Single	Married .	Child	Ded.	
									*	
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	Î	
ALASKA	No State Income Tax		_	10.000 (b)	150,000 (b)	2.400	4.200	2 200		
ARIZONA ARKANSAS	2.87 1.00	5.04 7.00 (e)	5 6	10,000 (b) 2,999	150,000 (b) 25,000	2,100 20 (c)	4,200 40 (c)	2,300 20 (c)		
CALIFORNIA (a)	1.00	9.30	6	5,748 (b)	37,725 (b)	20 (c) 79 (c)	40 (c) 158 (c)	20 (c) 247 (c)		
COLORADO	4.63	9.30	1	5,746 (b)		None		247 (6)		
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			-,	23,232	(-)	(0)	(-)		
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 (h)	2,900 (d)	5,800 (d)	2,900 (d)		
ILLINOIS	3.00		1	Flat rate		2,000	4,000	2,000		
INDIANA	3.40	0.00	1	Flat rate		1,000	2,000	1,000	*	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)		
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250		
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)		
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)		
MAINE (a) (k)	2.00	8.50	4	4,150 (b)	16,500 (b)	2,850	5,700	2,850		
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400		
MASSACHUSETTS	5.30		1	Flat rate		4,400	8,800	1,000		
MICHIGAN (a)	4.10 (j)		1	Flat rate		3,000	6,000	3,000		
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	2,900 (d)	5,800 (d)	2,900 (d)		
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500		
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)	
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*	
NEBRASKA (a)	2.51	6.68	4	2,400 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)		
NEVADA	No State Income Tax	(1							
NEW HAMPSHIRE	State Income Tax is Limit	ted to Dividend	s and Interest	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)	2,900 (d)	5,800 (d)	2,900 (d)		
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (h)	0	0	1,000		
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (b)	2,900 (d)	5,800 (d)	2,900 (d)		
NORTH DAKOTA	2.10	5.54 (p)		27,050 (p)	297,350 (p)	2,900 (d)	5,800 (d)	2,900 (d)	(p)	
OHIO (a)	0.743	7.50 (q)		5,000 (p)	200,000 (p)	1,150 (q)	2,300 (q)	1,150 (q)	(Ρ)	
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	9	-	None			
RHODE ISLAND	25.0% Federal tax lia									
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 Limit	ted to Dividend	s and Interest	Income Only						
TEXAS	No State Income Tax			moonie Only.						
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (u)	
VERMONT	24.0% Federal tax lia			500 (b)		_,175 (u)	.,555 (u)	2,173 (u)	(4)	
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800		
WASHINGTON	No State Income Tax		'	0,000	17,000	300	1,000	500		
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000		
WISCONSIN	4.60	6.75 (v)		8,280	124,200	700	1,400	400		
WYOMING	No State Income Tax			0,200	127,200	700	1,400	+00		
DIST OF COLUMNS A	4.50	0.00 ()		40.000	40.000	4.070	0.740	4.070		
DIST. OF COLUMBIA	4.50	9.30 (w)	3	10,000	40,000	1,370	2,740	1,370	<u> </u>	

Source: The Federation of Tax Administrators from various sources.

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (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.
- (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.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.

separately pay the tax imposed on half the income.

- (j) Tax rate scheduled to decrease to 4.0% for tax year 2003.(k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
- (I) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$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 over \$150,000.

 (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 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 joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001.
- (r) 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.
- \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes. (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over
- is provided for each taxpayer or spouse age 65 or over. (w) Tax rate decreases are scheduled for tax years 2003.

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

	Tax Rat	tes	# of	Income	Bracket	S	Pe	ersonal Exemption-		Federal Tax	
State	Low	High	Brackets	Low		High	Single	Married	Child	Ded.	
						-	-				
ALABAMA	2.0 - No State Inco	5.0	3	500 (b)	-	3,000 (b)	1,500	3,000	300	*	
ALASKA											
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		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 Inco										
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	, (,	2,000	4,000	2,000		
INDIANA	3.40	3.40	1	Fla	at rate		1,000	2,000	1,000		
IOWA (a)	0.36 -	8.98	9	1,162	-	52,290	40 (c)	80 (c)	40 (c)	*	
KANSAS	3.5 -	6.45	3	15,000 (b)	_	30,000 (b)	2,250	4,500	2,250		
KENTUCKY	2.0 -	6.0	5	3,000 (b)	_	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	0,000	4,400	8,800	1,000		
MICHIGAN (a)	4.2 (I)	4.20	1	Fla	at rate		2,800	5,600	2,800		
MINNESOTA (a)	5.35 -	7.85	3	17,570 (m)	_	57,710 (m)	2,900 (d)		2,900 (d)		
MISSISSIPPI		5.0	3	5,000	-			5,800 (d)			
MISSOURI			l 1			10,000	6,000	12,000	1,500	* ()	
	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 - No State Inco	6.68 me Tax	4	2,400 (n)	-	26,500 (n)	91 (c)	182 (c)	91 (c)		
NEVADA NEW HAMPSHIRE	State Income Tax is Limit Interest Incom	ed to Dividends and									
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)	2,000 (d) 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 (4)	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 (a)	(1)	
	0.091	0.90 (3)	9	3,000	-	200,000	1,030 (3)	2,100 (3)	1,030 (8)		
OKLAHOMA	0.50 -	6.75 (t)	8	1,000	-	10,000	1,000	2,000	1,000	* (t)	
OREGON (a)	5.0 -	9.0	3	2,350 (b)	-	5,850 (b)	132 (c)	264 (c)	132 (c)	* (u)	
PENNSYLVANIA	2.8	2.80	1	Flat rate			None				
RHODE ISLAND	25.5% Federal ta	x liability (v)									
SOUTH CAROLINA (a)	2.5 -	7.0	6	2,310	-	11,550	2,900 (d)	5,800 (d)	2,900 (d)		
SOUTH DAKOTA	No State Inco										
TENNESSEE	Interest Incom										
TEXAS	No State Inco	ome Tax									
UTAH	2.3 -	7.0	6	750 (b)	-	3,750 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (w)	
VERMONT	24.0% Federal ta	x liability (x)									
VIRGINIA	2.0 -	5.75	4	3,000	-	17,000	800	1,600	800		
WASHINGTON	No State Inco	ome Tax									
WEST VIRGINIA	3.0 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000		
WISCONSIN	4.6 -	6.75 (y)	4	1,500	_	112,500	700	1,400	400		
WYOMING	No State Inco			,,,,,,		,,		,	- -		
DIST. OF COLUMBIA	5.0 -	9.0 (z)	3	10,000	_	30,000	1,370	2,740	1,370		

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For tax years beginning after 2001, the tax rates range from 1.4% to 8.25% for the same tax brackets.
- (i) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (j) Combined personal exemption and standard deduction.
- (k) Income levels in each tax bracket will income for tax years 2002 and beyond.
- (I) Tax rate scheduled to decrease to 4.1% for tax year 2002.
- (m) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$25,680 to over \$102,030.
- (n) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750. (o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (p) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income. (q) 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.
- (r) Taxpayers have the option of paying 14% of the adjusted federal income tax liability, without a deduction of federal taxes. And additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (s) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2000, the 2001 rates will not be determined until July, 2001.
- (t) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (u) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$3,000 in Oregon. (v) Tax rate scheduled to decrease to 25% of Federal tax liability for tax years 2002.
- (w) One half of the federal income taxes are deductible.
- (x) If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1999, the taxpayer will be entitled to a credit of 106% of the excess tax.
- (y) 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.
- (z) Tax rate decreases are scheduled for tax years 2002 and 2003.
- (aa) The top tax rate is scheduled to decline to 4.75% for tax years beginning after 2001.

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

State	Tax Rates		# of	Income Brackets		Standard Deduction		Personal Exemption		Federal Tax
	Low High		Brackets	Low	High	Single	Joint	Single	Child	Ded.
AL ABAMA	0.00	0.05		500	0.000		4000	4.500	222	*
ALABAMA	2.00	0.05	3	500	3,000	2,000	4000	1,500	300	*
ALASKA	No State Incom		_	40.000	450,000	0.000	7000	0.400	0.000	
ARIZONA	2.87	5.04	5	10,000	150,000	3,600	7200	2,100	2,300	
ARKANSAS	1.00	7.00	6	3,000	25,000	2000	4000		20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,131	33,673	2642	5284	72	227 (c)	
COLORADO	5% of federal taxabl									
CONNECTICUT	3.00	4.50	2	10,000	10,000			\$ 12,000 (e)	0	
DELAWARE	0.00	6.40	7	2,000	30,000	3250	4000	100 (c)	100 (c)	
FLORIDA	No State Incom									
GEORGIA	1.00	6.00	6	750	7,000	2,300	3000	2,700	2,700	
HAWAII (h)	1.60	8.75	9	2,000	40,000	1,500	1900	1,040	1,040	
IDAHO	2.00	8.20	8	1,000	20,000	4,300	7350	2,750	2,750	
ILLINOIS	3.00	3.00	1	Flat	rate			1,650	1,650	
INDIANA	3.40	3.40	1					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	1.00	1	Flat		2,000	1000	4,400	1,000	
MICHIGAN (a)	4.40	4.40	1	Flat				2,800	2,800	
MINNESOTA (a)	5.50	8.00	•	\$ 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				1,610	1,200	*
` ,			4		70,400	\$ 3,020 (p)	\$ 6,040 (p)			
NEBRASKA (a)	2.51	6.68	4	2,400	26,500	4300	7200	89 (c) (q)	89 (c) (q)	
NEVADA	No State Incom	етах								
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	2,730	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 incor		3	12,750	00,000	3,000	3000	2,750 (1)	2,730 (1)	*
	0.716	•	0	F 000	200,000			1.050 (a)	1050 (a)	
OHIO (a)	0.716	7.228	9	5,000	200,000			1,050 (g)	1050 (g)	
OKLAHOMA	0.50	6.75	8	1,000	10,000	\$ 2,000 (s)	\$ 2,000 (s)	1,000	1,000	*
OREGON (a)	5.00	9.00	3	2,300	5,800	1800	3000	132 (c)	132 (c)	*
PENNSYLVANIA	2.80	2.80	1	1Flat rate						
RHODE ISLAND	26.5% of federal i	income tax liability								
SOUTH CAROLINA (a)	2.50	7.00	6	2,310	11,550	4,300	7200	2,750	2,750	
SOUTH DAKOTA	No State Incom	е Тах								
TENNESSEE	6.00	6.00								
TEXAS	No State Incom	e Tax								
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	*
VERMONT	25% of federal in				•					
VIRGINIA	2.00 0.0575 4			3,000	17,000	3000	5000	800	800	
WASHINGTON	No State Incom				,,,,,,					
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)			2,000	2,000	
WISCONSIN	4.77	6.77	3	7,500 (j)	15,000 (j)	5,200 (k)	8,900 (k)	0	50	
WYOMING	No State Incom			. ,555 U/	.0,500 ()	5,200 (N)	5,000 (N)	Ĭ	30	
	State moon									
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	
D.D.I. OF OOLOWDIA	0.00	3.30	J	10,000	20,000	۷,000	2000	1,570	1,010	

Source: The Federation of Tax Administrators from various sources.

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (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.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) Tax rate scheduled to decrease to 4.0% for tax year 2003.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661. (l) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (m) The tax brackets reported are for single individuals. For married couples filling jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 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 joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001.
- (r) 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.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of economic Growth and Tax Relief Act of 2001. (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption
- is provided for each taxpayer or spouse age 65 or over. (w) Tax rate decreases are scheduled for tax years 2003.