

8-Aug-08

**Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax,
AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006**

State	Number of returns [1]					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	133,208,934	1,332,089	6,660,447	13,320,893	33,302,234	66,604,467
Alabama	1,929,941	19,299	96,497	192,994	482,485	964,971
Alaska	322,369	3,224	16,118	32,237	80,592	161,185
Arizona	2,454,951	24,550	122,748	245,495	613,738	1,227,476
Arkansas	1,134,956	11,350	56,748	113,496	283,739	567,478
California	15,000,111	150,001	750,006	1,500,011	3,750,028	7,500,056
Colorado	2,115,210	21,152	105,761	211,521	528,803	1,057,605
Connecticut	1,648,263	16,483	82,413	164,826	412,066	824,132
Delaware	397,576	3,976	19,879	39,758	99,394	198,788
District of Columbia	271,557	2,716	13,578	27,156	67,889	135,779
Florida	8,194,289	81,943	409,714	819,429	2,048,572	4,097,145
Georgia	3,916,272	39,163	195,814	391,627	979,068	1,958,136
Hawaii	603,680	6,037	30,184	60,368	150,920	301,840
Idaho	611,050	6,111	30,553	61,105	152,763	305,525
Illinois	5,729,957	57,300	286,498	572,996	1,432,489	2,864,979
Indiana	2,856,694	28,567	142,835	285,669	714,174	1,428,347
Iowa	1,329,133	13,291	66,457	132,913	332,283	664,567
Kansas	1,226,297	12,263	61,315	122,630	306,574	613,149
Kentucky	1,759,763	17,598	87,988	175,976	439,941	879,882
Louisiana	1,764,283	17,643	88,214	176,428	441,071	882,142
Maine	610,490	6,105	30,525	61,049	152,623	305,245
Maryland	2,594,048	25,940	129,702	259,405	648,512	1,297,024
Massachusetts	3,026,158	30,262	151,308	302,616	756,540	1,513,079
Michigan	4,409,704	44,097	220,485	440,970	1,102,426	2,204,852
Minnesota	2,422,520	24,225	121,126	242,252	605,630	1,211,260
Mississippi	1,153,502	11,535	57,675	115,350	288,376	576,751
Missouri	2,571,521	25,715	128,576	257,152	642,880	1,285,761
Montana	443,196	4,432	22,160	44,320	110,799	221,598
Nebraska	797,246	7,972	39,862	79,725	199,312	398,623
Nevada	1,135,394	11,354	56,770	113,539	283,849	567,697
New Hampshire	639,926	6,399	31,996	63,993	159,982	319,963
New Jersey	4,042,899	40,429	202,145	404,290	1,010,725	2,021,450
New Mexico	835,910	8,359	41,796	83,591	208,978	417,955
New York	8,531,426	85,314	426,571	853,143	2,132,857	4,265,713
North Carolina	3,847,919	38,479	192,396	384,792	961,980	1,923,960
North Dakota	302,894	3,029	15,145	30,289	75,724	151,447
Ohio	5,342,009	53,420	267,100	534,201	1,335,502	2,671,005
Oklahoma	1,469,629	14,696	73,481	146,963	367,407	734,815
Oregon	1,610,413	16,104	80,521	161,041	402,603	805,207
Pennsylvania	5,825,896	58,259	291,295	582,590	1,456,474	2,912,948
Rhode Island	489,743	4,897	24,487	48,974	122,436	244,872
South Carolina	1,878,364	18,784	93,918	187,836	469,591	939,182
South Dakota	363,280	3,633	18,164	36,328	90,820	181,640
Tennessee	2,641,095	26,411	132,055	264,110	660,274	1,320,548
Texas	9,717,385	97,174	485,869	971,739	2,429,346	4,858,693
Utah	1,031,450	10,315	51,573	103,145	257,863	515,725
Vermont	305,929	3,059	15,296	30,593	76,482	152,965
Virginia	3,467,708	34,677	173,385	346,771	866,927	1,733,854
Washington	2,884,699	28,847	144,235	288,470	721,175	1,442,350
West Virginia	750,697	7,507	37,535	75,070	187,674	375,349
Wisconsin	2,627,174	26,272	131,359	262,717	656,794	1,313,587
Wyoming	248,659	2,487	12,433	24,866	62,165	124,330

Footnotes at end of table.

**Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax,
AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006--continued**

State	Adjusted gross income floor on percentiles					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	N/A	392,645	153,869	109,441	65,084	32,261
Alabama	N/A	305,286	128,880	95,420	56,567	27,477
Alaska	N/A	311,459	145,673	110,829	69,101	34,108
Arizona	N/A	383,732	151,204	108,053	64,509	33,222
Arkansas	N/A	267,469	118,505	88,135	53,015	26,699
California	N/A	469,003	179,365	124,969	70,993	34,871
Colorado	N/A	420,012	168,263	119,683	72,137	36,783
Connecticut	N/A	671,706	209,398	140,060	81,887	40,815
Delaware	N/A	354,213	152,703	113,216	70,044	35,526
District of Columbia	N/A	637,407	208,371	133,623	69,590	36,787
Florida	N/A	454,554	151,012	103,540	58,889	29,388
Georgia	N/A	370,333	148,868	105,615	60,681	29,380
Hawaii	N/A	314,316	138,405	103,371	63,599	32,834
Idaho	N/A	330,279	131,056	95,211	59,286	30,813
Illinois	N/A	427,938	161,103	114,346	68,777	34,108
Indiana	N/A	278,841	126,760	96,945	61,684	30,972
Iowa	N/A	273,750	125,242	95,529	62,440	32,799
Kansas	N/A	332,255	139,268	102,757	63,696	31,847
Kentucky	N/A	271,174	121,817	92,201	57,401	28,798
Louisiana	N/A	322,864	129,318	95,287	55,634	26,230
Maine	N/A	284,606	124,084	92,742	58,651	30,408
Maryland	N/A	421,521	179,798	131,181	78,701	39,798
Massachusetts	N/A	501,449	187,366	130,937	77,122	38,534
Michigan	N/A	296,386	138,489	104,635	65,599	31,795
Minnesota	N/A	373,812	153,050	111,407	70,526	36,373
Mississippi	N/A	249,052	112,960	84,929	49,281	24,464
Missouri	N/A	305,597	131,289	97,634	60,353	30,138
Montana	N/A	301,942	121,326	90,044	55,591	27,381
Nebraska	N/A	292,678	127,316	96,090	61,116	31,315
Nevada	N/A	435,517	148,280	105,984	64,276	34,115
New Hampshire	N/A	364,772	159,001	116,855	73,406	37,331
New Jersey	N/A	528,387	200,184	140,258	81,867	39,732
New Mexico	N/A	281,212	128,931	94,405	55,140	27,064
New York	N/A	517,780	169,848	117,077	67,309	33,065
North Carolina	N/A	341,627	141,715	101,838	60,514	29,978
North Dakota	N/A	268,564	117,641	90,432	59,109	29,787
Ohio	N/A	286,193	125,996	94,847	59,417	31,522
Oklahoma	N/A	311,677	126,003	93,388	56,756	28,545
Oregon	N/A	340,636	143,938	104,426	64,332	32,815
Pennsylvania	N/A	345,357	143,299	104,132	63,895	32,017
Rhode Island	N/A	345,265	149,198	110,098	66,879	33,360
South Carolina	N/A	310,190	130,566	95,858	56,701	28,029
South Dakota	N/A	306,796	120,747	89,665	57,329	29,257
Tennessee	N/A	325,642	130,493	94,543	56,722	28,656
Texas	N/A	390,773	151,026	106,447	60,444	29,108
Utah	N/A	349,948	137,689	101,473	63,884	33,338
Vermont	N/A	309,069	135,030	98,717	61,507	31,290
Virginia	N/A	402,382	177,931	127,431	75,087	37,269
Washington	N/A	399,998	161,683	116,924	72,604	37,626
West Virginia	N/A	225,697	111,231	86,425	55,141	27,616
Wisconsin	N/A	308,832	132,899	100,901	65,828	33,740
Wyoming	N/A	421,764	140,283	104,506	68,267	35,376

Footnotes at end of table.

**Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax,
AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006--continued**

State	Adjusted gross income (millions of dollars)					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	7,840,680	1,655,057	2,814,656	3,657,318	5,310,596	6,845,612
Alabama	95,067	17,272	30,948	41,494	62,734	82,013
Alaska	17,458	2,436	4,915	6,940	11,154	15,156
Arizona	146,307	30,046	51,228	66,680	97,118	125,743
Arkansas	50,684	7,814	15,125	20,850	32,428	43,209
California	1,027,027	236,988	392,669	503,406	712,799	901,965
Colorado	138,388	28,324	48,546	63,329	92,453	120,145
Connecticut	140,466	39,492	61,475	75,290	101,292	125,611
Delaware	23,903	4,337	7,658	10,241	15,513	20,557
District of Columbia	20,765	5,289	8,793	11,028	14,860	18,287
Florida	504,050	137,810	213,740	264,036	359,119	444,871
Georgia	214,175	40,918	73,873	98,069	144,811	186,670
Hawaii	32,365	5,213	9,765	13,326	20,625	27,594
Idaho	32,024	6,098	10,645	13,999	20,824	27,473
Illinois	358,889	76,681	130,265	168,505	243,901	314,798
Indiana	141,342	21,468	40,807	56,443	89,401	121,259
Iowa	66,310	9,301	18,228	25,395	40,693	56,043
Kansas	65,868	11,342	20,783	28,014	42,793	56,895
Kentucky	82,415	12,397	23,968	33,172	52,281	70,471
Louisiana	87,044	16,992	29,797	39,447	58,678	75,785
Maine	29,437	4,379	8,529	11,752	18,454	25,012
Maryland	177,135	31,981	57,570	77,253	116,337	153,168
Massachusetts	220,225	50,461	83,705	107,028	152,012	193,900
Michigan	230,080	34,476	66,821	93,043	147,543	199,326
Minnesota	144,809	25,208	46,108	61,686	93,552	124,917
Mississippi	48,739	7,773	14,746	20,338	31,514	41,580
Missouri	130,313	22,066	40,553	54,905	84,318	112,249
Montana	20,598	3,355	6,416	8,695	13,373	17,788
Nebraska	40,992	7,266	12,792	17,135	26,245	35,127
Nevada	76,172	21,750	31,784	38,783	52,681	66,111
New Hampshire	39,962	7,323	12,887	17,189	25,981	34,550
New Jersey	298,218	59,420	106,586	139,949	204,000	262,713
New Mexico	39,020	6,073	11,891	16,441	25,454	33,619
New York	597,733	171,583	260,248	319,420	431,635	533,690
North Carolina	202,344	34,366	64,936	87,699	132,710	174,107
North Dakota	14,287	2,131	4,079	5,619	8,927	12,172
Ohio	264,112	40,877	77,664	106,427	166,280	224,723
Oklahoma	74,448	15,162	25,549	33,404	49,350	64,339
Oregon	87,937	14,358	27,275	36,995	56,605	75,462
Pennsylvania	319,095	57,661	104,381	139,443	210,125	277,312
Rhode Island	27,814	4,771	8,786	11,883	18,143	24,029
South Carolina	91,821	15,403	29,011	39,365	60,082	78,909
South Dakota	17,882	3,387	5,881	7,738	11,618	15,399
Tennessee	133,357	25,369	44,909	59,343	88,140	115,049
Texas	558,421	126,820	211,149	271,833	388,112	490,980
Utah	57,281	10,668	18,737	24,737	37,069	49,222
Vermont	15,840	2,670	4,948	6,684	10,238	13,648
Virginia	225,809	39,496	73,021	98,827	149,007	195,743
Washington	184,503	35,327	61,558	81,093	120,476	158,863
West Virginia	31,905	3,848	8,171	11,812	19,543	27,040
Wisconsin	141,061	23,219	42,261	57,244	89,149	120,882
Wyoming	17,055	5,232	7,329	8,806	11,928	15,071

Footnotes at end of table.

**Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax,
AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006--continued**

State	Total income tax (millions of dollars) [2]					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	999,506	394,066	597,863	704,190	860,395	968,461
Alabama	10,691	4,012	6,183	7,411	9,275	10,415
Alaska	2,188	603	1,039	1,320	1,767	2,094
Arizona	17,612	6,824	10,390	12,301	15,085	16,981
Arkansas	5,369	1,914	3,009	3,632	4,600	5,207
California	134,693	54,972	83,382	97,539	117,544	130,791
Colorado	17,848	6,509	10,176	12,165	15,055	17,139
Connecticut	22,725	10,309	15,026	17,080	19,930	22,041
Delaware	2,963	1,003	1,573	1,911	2,435	2,836
District of Columbia	3,199	1,219	1,936	2,284	2,780	3,100
Florida	69,254	33,068	46,845	53,224	62,086	67,655
Georgia	25,447	9,534	15,104	18,046	22,230	24,795
Hawaii	3,665	1,183	1,896	2,310	2,971	3,483
Idaho	3,432	1,333	2,035	2,394	2,932	3,300
Illinois	48,119	18,837	28,765	33,868	41,327	46,668
Indiana	15,659	5,052	8,080	9,908	12,854	15,031
Iowa	7,044	2,175	3,538	4,339	5,640	6,673
Kansas	7,756	2,729	4,302	5,181	6,516	7,465
Kentucky	8,672	2,840	4,584	5,582	7,198	8,344
Louisiana	10,452	4,193	6,329	7,489	9,207	10,231
Maine	3,070	949	1,570	1,916	2,478	2,915
Maryland	22,718	7,661	12,322	14,928	18,871	21,766
Massachusetts	31,281	11,733	18,307	21,625	26,413	30,064
Michigan	26,172	8,158	13,350	16,534	21,582	25,223
Minnesota	17,647	6,075	9,671	11,592	14,498	16,828
Mississippi	4,825	1,734	2,748	3,328	4,220	4,713
Missouri	14,852	5,237	8,181	9,846	12,447	14,306
Montana	2,153	717	1,182	1,426	1,807	2,072
Nebraska	4,591	1,733	2,582	3,056	3,814	4,390
Nevada	10,140	5,050	6,751	7,599	8,866	9,787
New Hampshire	5,131	1,754	2,752	3,331	4,205	4,884
New Jersey	42,732	14,794	24,492	29,373	36,351	41,320
New Mexico	4,355	1,444	2,368	2,912	3,730	4,227
New York	87,724	40,946	58,437	66,396	77,832	85,679
North Carolina	22,808	7,882	12,852	15,519	19,460	22,070
North Dakota	1,557	501	807	980	1,263	1,482
Ohio	29,740	9,569	15,361	18,618	24,092	28,350
Oklahoma	8,891	3,755	5,430	6,335	7,721	8,628
Oregon	9,799	3,208	5,284	6,403	8,112	9,379
Pennsylvania	39,321	13,893	21,920	26,268	32,893	37,858
Rhode Island	3,411	1,144	1,826	2,212	2,808	3,268
South Carolina	9,862	3,430	5,518	6,665	8,417	9,554
South Dakota	2,136	895	1,295	1,500	1,816	2,055
Tennessee	16,068	6,330	9,597	11,321	13,889	15,594
Texas	75,124	31,955	47,535	55,684	66,981	73,544
Utah	6,112	2,423	3,663	4,288	5,201	5,857
Vermont	1,762	554	914	1,116	1,433	1,678
Virginia	28,825	9,302	15,342	18,834	23,996	27,667
Washington	23,688	8,309	12,979	15,613	19,627	22,632
West Virginia	3,213	889	1,522	1,925	2,606	3,083
Wisconsin	16,278	5,753	8,750	10,447	13,212	15,506
Wyoming	2,505	1,289	1,668	1,865	2,179	2,425

Footnotes at end of table.

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AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006--continued**

State	Average tax rate (percentage) [3]					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	12.75	23.81	21.24	19.25	16.20	14.15
Alabama	11.25	23.23	19.98	17.86	14.78	12.70
Alaska	12.53	24.75	21.14	19.02	15.84	13.82
Arizona	12.04	22.71	20.28	18.45	15.53	13.50
Arkansas	10.59	24.49	19.89	17.42	14.19	12.05
California	13.11	23.20	21.23	19.38	16.49	14.50
Colorado	12.90	22.98	20.96	19.21	16.28	14.27
Connecticut	16.18	26.10	24.44	22.69	19.68	17.55
Delaware	12.40	23.13	20.54	18.66	15.70	13.80
District of Columbia	15.41	23.05	22.02	20.71	18.71	16.95
Florida	13.74	24.00	21.92	20.16	17.29	15.21
Georgia	11.88	23.30	20.45	18.40	15.35	13.28
Hawaii	11.32	22.69	19.42	17.33	14.40	12.62
Idaho	10.72	21.86	19.12	17.10	14.08	12.01
Illinois	13.41	24.57	22.08	20.10	16.94	14.82
Indiana	11.08	23.53	19.80	17.55	14.38	12.40
Iowa	10.62	23.38	19.41	17.09	13.86	11.91
Kansas	11.78	24.06	20.70	18.49	15.23	13.12
Kentucky	10.52	22.91	19.13	16.83	13.77	11.84
Louisiana	12.01	24.68	21.24	18.98	15.69	13.50
Maine	10.43	21.67	18.41	16.30	13.43	11.65
Maryland	12.83	23.95	21.40	19.32	16.22	14.21
Massachusetts	14.20	23.25	21.87	20.20	17.38	15.50
Michigan	11.38	23.66	19.98	17.77	14.63	12.65
Minnesota	12.19	24.10	20.97	18.79	15.50	13.47
Mississippi	9.90	22.31	18.64	16.36	13.39	11.33
Missouri	11.40	23.73	20.17	17.93	14.76	12.74
Montana	10.45	21.37	18.42	16.40	13.51	11.65
Nebraska	11.20	23.85	20.18	17.83	14.53	12.50
Nevada	13.31	23.22	21.24	19.59	16.83	14.80
New Hampshire	12.84	23.95	21.35	19.38	16.18	14.14
New Jersey	14.33	24.90	22.98	20.99	17.82	15.73
New Mexico	11.16	23.78	19.91	17.71	14.65	12.57
New York	14.68	23.86	22.45	20.79	18.03	16.05
North Carolina	11.27	22.94	19.79	17.70	14.66	12.68
North Dakota	10.90	23.51	19.78	17.44	14.15	12.18
Ohio	11.26	23.41	19.78	17.49	14.49	12.62
Oklahoma	11.94	24.77	21.25	18.96	15.65	13.41
Oregon	11.14	22.34	19.37	17.31	14.33	12.43
Pennsylvania	12.32	24.09	21.00	18.84	15.65	13.65
Rhode Island	12.26	23.98	20.78	18.61	15.48	13.60
South Carolina	10.74	22.27	19.02	16.93	14.01	12.11
South Dakota	11.94	26.42	22.02	19.38	15.63	13.35
Tennessee	12.05	24.95	21.37	19.08	15.76	13.55
Texas	13.45	25.20	22.51	20.48	17.26	14.98
Utah	10.67	22.71	19.55	17.33	14.03	11.90
Vermont	11.12	20.75	18.47	16.70	14.00	12.29
Virginia	12.77	23.55	21.01	19.06	16.10	14.13
Washington	12.84	23.52	21.08	19.25	16.29	14.25
West Virginia	10.07	23.10	18.63	16.30	13.33	11.40
Wisconsin	11.54	24.78	20.70	18.25	14.82	12.83
Wyoming	14.69	24.64	22.76	21.18	18.27	16.09

Footnotes at end of table.

**Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax,
AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006--continued**

State	Adjusted gross income share (percentage)					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	100.00	21.11	35.90	46.65	67.73	87.31
Alabama	100.00	18.17	32.55	43.65	65.99	86.27
Alaska	100.00	13.95	28.15	39.75	63.89	86.81
Arizona	100.00	20.54	35.01	45.58	66.38	85.94
Arkansas	100.00	15.42	29.84	41.14	63.98	85.25
California	100.00	23.08	38.23	49.02	69.40	87.82
Colorado	100.00	20.47	35.08	45.76	66.81	86.82
Connecticut	100.00	28.11	43.77	53.60	72.11	89.42
Delaware	100.00	18.14	32.04	42.84	64.90	86.00
District of Columbia	100.00	25.47	42.35	53.11	71.56	88.07
Florida	100.00	27.34	42.40	52.38	71.25	88.26
Georgia	100.00	19.10	34.49	45.79	67.61	87.16
Hawaii	100.00	16.11	30.17	41.17	63.73	85.26
Idaho	100.00	19.04	33.24	43.71	65.03	85.79
Illinois	100.00	21.37	36.30	46.95	67.96	87.71
Indiana	100.00	15.19	28.87	39.93	63.25	85.79
Iowa	100.00	14.03	27.49	38.30	61.37	84.52
Kansas	100.00	17.22	31.55	42.53	64.97	86.38
Kentucky	100.00	15.04	29.08	40.25	63.44	85.51
Louisiana	100.00	19.52	34.23	45.32	67.41	87.07
Maine	100.00	14.88	28.97	39.92	62.69	84.97
Maryland	100.00	18.05	32.50	43.61	65.68	86.47
Massachusetts	100.00	22.91	38.01	48.60	69.03	88.05
Michigan	100.00	14.98	29.04	40.44	64.13	86.63
Minnesota	100.00	17.41	31.84	42.60	64.60	86.26
Mississippi	100.00	15.95	30.26	41.73	64.66	85.31
Missouri	100.00	16.93	31.12	42.13	64.70	86.14
Montana	100.00	16.29	31.15	42.21	64.92	86.36
Nebraska	100.00	17.73	31.21	41.80	64.02	85.69
Nevada	100.00	28.55	41.73	50.92	69.16	86.79
New Hampshire	100.00	18.32	32.25	43.01	65.01	86.46
New Jersey	100.00	19.93	35.74	46.93	68.41	88.09
New Mexico	100.00	15.56	30.47	42.13	65.23	86.16
New York	100.00	28.71	43.54	53.44	72.21	89.29
North Carolina	100.00	16.98	32.09	43.34	65.59	86.05
North Dakota	100.00	14.92	28.55	39.33	62.48	85.20
Ohio	100.00	15.48	29.41	40.30	62.96	85.09
Oklahoma	100.00	20.37	34.32	44.87	66.29	86.42
Oregon	100.00	16.33	31.02	42.07	64.37	85.81
Pennsylvania	100.00	18.07	32.71	43.70	65.85	86.91
Rhode Island	100.00	17.15	31.59	42.72	65.23	86.39
South Carolina	100.00	16.78	31.60	42.87	65.43	85.94
South Dakota	100.00	18.94	32.89	43.27	64.97	86.11
Tennessee	100.00	19.02	33.68	44.50	66.09	86.27
Texas	100.00	22.71	37.81	48.68	69.50	87.92
Utah	100.00	18.62	32.71	43.19	64.71	85.93
Vermont	100.00	16.86	31.24	42.20	64.63	86.16
Virginia	100.00	17.49	32.34	43.77	65.99	86.69
Washington	100.00	19.15	33.36	43.95	65.30	86.10
West Virginia	100.00	12.06	25.61	37.02	61.25	84.75
Wisconsin	100.00	16.46	29.96	40.58	63.20	85.69
Wyoming	100.00	30.68	42.97	51.63	69.94	88.37

Footnotes at end of table.

**Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax,
AGI Floor on Percentiles, and Average Tax Rates, by Selected Descending Cumulative Percentiles of
Returns Based on Income Size Using the Definition of AGI, by State, Tax Year 2006--continued**

State	Total income tax share (percentage)					
	Total	Descending cumulative percentiles				
		Top 1 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
United States	100.00	39.43	59.82	70.45	86.08	96.89
Alabama	100.00	37.53	57.83	69.32	86.76	97.42
Alaska	100.00	27.56	47.49	60.33	80.76	95.70
Arizona	100.00	38.75	58.99	69.84	85.65	96.42
Arkansas	100.00	35.65	56.04	67.65	85.68	96.98
California	100.00	40.81	61.91	72.42	87.27	97.10
Colorado	100.00	36.47	57.01	68.16	84.35	96.03
Connecticut	100.00	45.36	66.12	75.16	87.70	96.99
Delaware	100.00	33.85	53.09	64.50	82.18	95.71
District of Columbia	100.00	38.11	60.52	71.40	86.90	96.91
Florida	100.00	47.75	67.64	76.85	89.65	97.69
Georgia	100.00	37.47	59.35	70.92	87.36	97.44
Hawaii	100.00	32.28	51.73	63.03	81.06	95.03
Idaho	100.00	38.84	59.29	69.76	85.43	96.15
Illinois	100.00	39.15	59.78	70.38	85.88	96.98
Indiana	100.00	32.26	51.60	63.27	82.09	95.99
Iowa	100.00	30.88	50.23	61.60	80.07	94.73
Kansas	100.00	35.19	55.47	66.80	84.01	96.25
Kentucky	100.00	32.75	52.86	64.37	83.00	96.22
Louisiana	100.00	40.12	60.55	71.65	88.09	97.89
Maine	100.00	30.91	51.14	62.41	80.72	94.95
Maryland	100.00	33.72	54.24	65.71	83.07	95.81
Massachusetts	100.00	37.51	58.52	69.13	84.44	96.11
Michigan	100.00	31.17	51.01	63.17	82.46	96.37
Minnesota	100.00	34.43	54.80	65.69	82.16	95.36
Mississippi	100.00	35.94	56.95	68.97	87.46	97.68
Missouri	100.00	35.26	55.08	66.29	83.81	96.32
Montana	100.00	33.30	54.90	66.23	83.93	96.24
Nebraska	100.00	37.75	56.24	66.57	83.08	95.62
Nevada	100.00	49.80	66.58	74.94	87.44	96.52
New Hampshire	100.00	34.18	53.63	64.92	81.95	95.19
New Jersey	100.00	34.62	57.32	68.74	85.07	96.70
New Mexico	100.00	33.16	54.37	66.87	85.65	97.06
New York	100.00	46.68	66.61	75.69	88.72	97.67
North Carolina	100.00	34.56	56.35	68.04	85.32	96.76
North Dakota	100.00	32.18	51.83	62.94	81.12	95.18
Ohio	100.00	32.18	51.65	62.60	81.01	95.33
Oklahoma	100.00	42.23	61.07	71.25	86.84	97.04
Oregon	100.00	32.74	53.92	65.34	82.78	95.71
Pennsylvania	100.00	35.33	55.75	66.80	83.65	96.28
Rhode Island	100.00	33.54	53.53	64.85	82.32	95.81
South Carolina	100.00	34.78	55.95	67.58	85.35	96.88
South Dakota	100.00	41.90	60.63	70.22	85.02	96.21
Tennessee	100.00	39.40	59.73	70.46	86.44	97.05
Texas	100.00	42.54	63.28	74.12	89.16	97.90
Utah	100.00	39.64	59.93	70.16	85.09	95.83
Vermont	100.00	31.44	51.87	63.34	81.33	95.23
Virginia	100.00	32.27	53.22	65.34	83.25	95.98
Washington	100.00	35.08	54.79	65.91	82.86	95.54
West Virginia	100.00	27.67	47.37	59.91	81.11	95.95
Wisconsin	100.00	35.34	53.75	64.18	81.16	95.26
Wyoming	100.00	51.46	66.59	74.45	86.99	96.81

N/A-- Not applicable.

[1] The number of returns with negative adjusted gross income, i.e., returns with an adjusted gross deficit, and the corresponding amounts for adjusted gross deficit, were excluded from the table. By excluding deficit returns, alternative minimum tax reported on some of these returns was also excluded.

[2] Total income tax is income tax after credits (includes alternative minimum tax) reported on returns that showed a positive amount for adjusted gross income.

[3] The average tax rate was computed by dividing total income tax (see footnote 2) by (positive) adjusted gross income.

NOTES: (a) The data in the table were compiled from a data file containing all Tax Year 2006 individual income tax returns filed and processed through the IRS Individual Master File system during Calendar Year 2007. Returns for prior years processed during Calendar Year 2007 are not included in this tabulation. Therefore, the data in this tabulation will differ from the state data that are shown in the Spring 2008 issue of the SOI Bulletin and on the IRS website. In the same manner, the data will not match other tables on income shares on the IRS website which were produced from a sample of individual income tax returns filed.

(b) Classification by state was based on the address used on the return. Usually this address is the taxpayer's home address. However, some taxpayers may have used the address of a tax attorney or accountant, or a place of business, and that address could be in a different state than the taxpayer's home.

(c) The United States totals include data from other areas, thus the state's totals will not sum to the US total.

Source: Internal Revenue Service, Statistics of Income Division, August 2008