

State Individual Income Taxes: Standard Deductions, 2012

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

Notes:

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

Married Filing Separately:

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

Married Filing Jointly, Head of Household, and Single:

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

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available.

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

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

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

Source: State Tax Forms

State Individual Income Taxes: Standard Deductions, 2011

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

Notes:

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

Married Filing Separately:

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

Married Filing Jointly, Head of Household, and Single:

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

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available.

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

- If the figure is less than \$3,000, the standard deduction is \$3,000
- If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure
- If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

Source: State Tax Forms

State Individual Income Taxes: Standard Deductions, 2010

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

Notes:

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

Married Filing Separately:

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

Married Filing Jointly, Head of Household, and Single:

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

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available.

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

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

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

Source: State Tax Forms

State Individual Income Taxes: Standard Deductions, 2009

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

Notes:

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

Married Filing Separately:

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

Married Filing Jointly, Head of Household, and Single:

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

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available.

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

- If the figure is less than \$3,000, the standard deduction is \$3,000
- If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure
- If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

Source: State Tax Forms

State Individual Income Taxes: Standard Deductions, 2008

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

Notes:

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

Married Filing Separately:

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

Married Filing Jointly, Head of Household, and Single:

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

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available.

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

- If the figure is less than \$3,000, the standard deduction is \$3,000
- If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure
- If the figure is over \$4,000, the standard deduction is \$4,000

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

Source: State Tax Forms

State Individual Income Taxes: Standard Deductions, 2007

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
FEDERAL	\$5,350	\$5,350	\$10,700	\$7,850
Alabama ¹	\$2,000 - \$2,500	\$2,000 - \$3,750	\$4,000 - \$7,500	\$2,000 - \$4,700
Alaska	NO STATE INCOME TAX			
Arizona	\$4,373	\$4,373	\$8,745	\$8,745
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,516	\$3,516	\$7,032	\$7,032
Colorado	\$5,350	\$5,350	\$10,700	\$7,850
Connecticut	None	None	None	None
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$2,500	\$1,250	\$2,500	\$2,500
Florida	NO STATE INCOME TAX			
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$2,000	\$2,000	\$4,000	\$2,920
Idaho	\$5,350	\$5,350	\$10,700	\$7,850
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,700	\$1,700	\$4,200	\$4,200
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$2,050	\$2,050	\$2,050	\$2,050
Louisiana ²	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,350	\$4,450	\$8,900	\$7,850
Maryland ³	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,350	\$5,350	\$10,700	\$7,850
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,350	\$5,350	\$10,700	\$7,850
Montana ⁴	\$1,690-\$3,810	\$1,690-\$3,810	\$3,380-\$7,620	\$3,380-\$7,620
Nebraska	\$5,350	\$5,350	\$10,700	\$7,850
Nevada	NO STATE INCOME TAX			
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,350	\$5,350	\$10,700	\$7,850
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,350	\$5,350	\$10,700	\$7,850
Ohio	None	None	None	None
Oklahoma	\$2,750	\$2,750	\$5,500	\$4,125
Oregon	\$1,825	\$1,825	\$3,650	\$2,940
Pennsylvania	None	None	None	None
Rhode Island	\$5,350	\$4,450	\$8,900	\$7,850
South Carolina	\$5,350	\$5,350	\$10,700	\$7,850
South Dakota	NO STATE INCOME TAX			
Tennessee	None	None	None	None
Texas	NO STATE INCOME TAX			
Utah	\$5,350	\$5,350	\$10,700	\$7,850
Vermont	\$5,350	\$5,350	\$10,700	\$7,850
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington	NO STATE INCOME TAX			
West Virginia	None	None	None	None
Wisconsin ⁵	\$0-\$8,790	\$0-\$7,520	\$0-\$15,830	\$0-\$15,830
Wyoming	NO STATE INCOME TAX			

Notes:

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

Married Filing Separately:
Phase down between \$10,249 and \$15,000.

Married Filing Jointly, Head of House Hold, and Single:
Phase down between \$20,499 and \$30,000.

2. (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available.

3. (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

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

4. (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges

5. (Wisconsin) The standard deduction is phased from the maximum shown based on income.

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

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

Source: State Tax Forms

State Individual Income Taxes: Standard Deductions, 2006

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
FEDERAL	\$5,150	\$5,150	\$10,300	\$7,550
Alabama ¹	\$2,000 max	\$2,000 max	\$4,000 max	\$2,000 max
Alaska	NO STATE INCOME TAX			
Arizona	\$4,125	\$4,125	\$8,250	\$8,250
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,254	\$3,254	\$6,508	\$6,508
Colorado	\$5,150	\$5,150	\$10,300	\$7,550
Connecticut	\$5,150	\$5,150	\$10,300	\$7,550
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$2,500	\$1,250	\$2,500	\$2,500
Florida	NO STATE INCOME TAX			
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$1,500	\$950	\$1,900	\$1,650
Idaho	\$5,150	\$5,150	\$10,300	\$7,550
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,650	\$1,650	\$4,060	\$4,060
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$1,970	\$1,970	\$1,970	\$1,970
Louisiana ²	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$5,150	\$4,300	\$8,600	\$7,550
Maryland ³	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$5,150	\$5,150	\$10,300	\$7,550
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$5,150	\$5,150	\$10,300	\$7,550
Montana ⁴	\$1,580-\$3,560	\$1,580-\$3,560	\$3,160-\$7,120	\$3,160-\$7,120
Nebraska	\$5,130	\$4,290	\$8,580	\$7,550
Nevada	NO STATE INCOME TAX			
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$5,150	\$5,150	\$10,300	\$7,550
New York	\$7,500	\$7,500	\$15,000	\$10,500
North Carolina	\$3,000	\$3,000	\$6,000	\$4,400
North Dakota	\$5,150	\$5,150	\$10,300	\$7,550
Ohio	None	None	None	None
Oklahoma	\$2,000	\$2,000	\$3,000	\$3,000
Oregon	\$1,770	\$1,770	\$3,545	\$2,855
Pennsylvania	None	None	None	None
Rhode Island	\$5,000	\$4,150	\$8,300	\$7,300
South Carolina	\$5,150	\$5,150	\$10,300	\$7,550
South Dakota	NO STATE INCOME TAX			
Tennessee	None	None	None	None
Texas	NO STATE INCOME TAX			
Utah	\$5,150	\$5,150	\$10,300	\$7,550
Vermont	\$5,150	\$5,150	\$10,300	\$7,550
Virginia	\$3,000	\$3,000	\$6,000	\$3,000
Washington	NO STATE INCOME TAX			
West Virginia	None	None	None	None
Wisconsin ⁵	\$8,460-\$0	\$7,240-\$0	\$15,240-\$0	\$10,930-\$0
Wyoming	NO STATE INCOME TAX			

Notes:

- (Alabama) The standard deduction is equal to 20% of adjusted gross income, but not to exceed the listed maximums
- (Louisiana) The figures listed are the combined personal exemptions/standard deductions; the breakouts are not available
- (Maryland) The standard deduction is equal to 15% of adjusted gross income, but is limited to the following amounts:
Single Persons and Married Persons Filing Separately:
 If the figure is less than \$1,500, the standard deduction equals \$1,500
 If the figure is between \$1,500 and \$2,000, the standard deduction equals the figure
 If the figure is over \$2,000, the standard deduction equals \$2,000

Heads of Household and Married Persons Filing Jointly:
 If the figure is less than \$3,000, the standard deduction is \$3,000
 If the figure is between \$3,000 and \$4,000, the standard deduction equals the figure
 If the figure is over \$4,000, the standard deduction is \$4,000
- (Montana) The standard deduction is equal to 20% of adjusted gross income, but must fall within the listed ranges
- (Wisconsin) The standard deductions are as follows:

Single Persons:

If income is \$12,199 or less, the standard deduction equals \$8,460
 If income is between \$12,200 and \$2,700, the standard deduction equals \$8,460 less 12% of the amount over \$12,200
 If income is over \$2,700, the standard deduction equals \$0

Married Persons Filing Separately:

If income is \$8,129 or less, the standard deduction equals \$7,240
 If income is between \$8,130 and \$4,736, the standard deduction equals \$7,240 less 19.778% of the amount over \$8,130
 If income is over \$4,736, the standard deduction equals \$0

Married Persons Filing Jointly:

If income is \$17,119 or less, the standard deduction equals \$15,240
 If income is between \$17,120 and \$9,175, the standard deduction equals \$15,240 less 19.778% of the amount over \$17,120
 If income is over \$9,175, the standard deduction equals \$0

Heads of Household:

If income is \$12,199 or less, the standard deduction equals \$10,930
 If income is between \$12,200 and \$35,690, the standard deduction equals \$10,930 less 22.515% of the amount over \$12,200
 If income is between \$35,691 and \$82,700, the standard deduction equals \$8,460 less 12% of the amount over \$12,200
 If income is over \$82,700, the standard deduction equals \$0

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

Source: CCH Tax Research NetWork

State Individual Income Taxes: Standard Deductions, 2003

State	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household
FEDERAL	\$4,750	\$4,750	\$9,500	\$7,000
Alabama ¹	\$2,000 max	\$2,000 max	\$4,000 max	\$2,000 max
Alaska	NO STATE INCOME TAX			
Arizona	\$4,050	\$4,050	\$8,100	\$8,100
Arkansas	\$2,000	\$2,000	\$4,000	\$2,000
California	\$3,070	\$3,070	\$6,140	\$6,140
Colorado	\$4,750	\$4,750	\$9,500	\$7,000
Connecticut	\$4,750	\$4,750	\$9,500	\$7,000
Delaware	\$3,250	\$3,250	\$6,500	\$3,250
District of Columbia	\$2,000	\$1,000	\$2,000	\$2,000
Florida	NO STATE INCOME TAX			
Georgia	\$2,300	\$1,500	\$3,000	\$2,300
Hawaii	\$1,500	\$950	\$1,900	\$1,650
Idaho	\$4,750	\$4,750	\$9,500	\$7,000
Illinois	None	None	None	None
Indiana	None	None	None	None
Iowa	\$1,550	\$1,550	\$3,830	\$3,830
Kansas	\$3,000	\$3,000	\$6,000	\$4,500
Kentucky	\$1,830	\$1,830	\$1,830	\$1,830
Louisiana ²	\$4,500	\$4,500	\$9,000	\$9,000
Maine	\$4,750	\$3,975	\$7,950	\$7,000
Maryland ³	\$1,500-\$2,000	\$1,500-\$2,000	\$3,000-\$4,000	\$3,000-\$4,000
Massachusetts	None	None	None	None
Michigan	None	None	None	None
Minnesota	\$4,750	\$4,750	\$9,500	\$7,000
Mississippi	\$2,300	\$2,300	\$4,600	\$3,400
Missouri	\$4,750	\$4,750	\$9,500	\$7,000
Montana ⁴	\$1,480-\$3,330	\$1,480-\$3,330	\$2,960-\$6,660	\$2,960-\$6,660
Nebraska	\$4,750	\$3,975	\$7,950	\$7,000
Nevada	NO STATE INCOME TAX			
New Hampshire	None	None	None	None
New Jersey	None	None	None	None
New Mexico	\$4,750	\$4,750	\$9,500	\$7,000
New York	\$7,500	\$6,500	\$14,600	\$10,500
North Carolina	\$3,000	\$2,750	\$5,500	\$4,400
North Dakota	\$4,750	\$4,750	\$9,500	\$7,000
Ohio	None	None	None	None
Oklahoma ⁵	\$1,000-\$2,000	\$500-\$1,000	\$1,000-\$2,000	\$1,000-\$2,000
Oregon	\$1,670	\$1,670	\$3,345	\$2,695
Pennsylvania	None	None	None	None
Rhode Island	\$4,750	\$3,975	\$7,950	\$7,000
South Carolina	\$4,750	\$4,750	\$9,500	\$7,000
South Dakota	NO STATE INCOME TAX			
Tennessee	None	None	None	None
Texas	NO STATE INCOME TAX			
Utah	\$4,750	\$4,750	\$9,500	\$7,000
Vermont	\$4,750	\$4,750	\$9,500	\$7,000
Virginia	\$3,000	\$2,500	\$5,000	\$3,000
Washington	NO STATE INCOME TAX			
West Virginia	None	None	None	None
Wisconsin ⁶	\$7,790-\$0	\$6,660-\$0	\$14,030-\$0	\$10,060-\$0
Wyoming	NO STATE INCOME TAX			

Notes:

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

Single Persons and Married Persons Filing Separately:

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

Heads of Household and Married Persons Filing Jointly:

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

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

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

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