

State Individual Income Tax Comparisons for Tax Year 2007 and Computed Tax Liabilities for Tax Year 2009

An Updated Report

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South Carolina and 40 other states impose an individual income tax. Most states use federal adjusted gross income as their base for calculating taxes. Many states, like South Carolina, allow taxpayers to subtract itemized or standard deductions and personal exemptions to determine taxable income. The amount of the exemptions and deductions, if allowed, vary greatly and are documented for each state in this analysis. Two states, New Hampshire and Tennessee, tax only dividend and interest income. Seven states, AK, FL, NV, SD, TX, WA, and WY, do not impose an individual income tax.

This report analyzes the amount of individual income tax revenue collected by the federal and state governments and the characteristics of the states' tax policies that determine the magnitude of their revenue collections. Table 1 contains comparisons of average taxable incomes and income distributions among states for 2007, as reported by the Internal Revenue Service. Table 2 contains comparisons of individual income tax collections for South Carolina taxpayers relative to the other states. Table 3 indicates the amount of state individual income tax liability owed by a single taxpayer and a married couple filing jointly with two children for adjusted gross incomes of \$10,000 to \$1,000,000 for each state using the latest available tax rates for tax year 2009.

State tax forms used by taxpayers to determine estimated quarterly income tax declarations for 2009, or the actual income tax returns for 2009, when available, were the source for the deductions, exemptions, and tax brackets for each state. In the state summary pages, the report lists the standard deductions, personal exemptions, tax brackets, and other deductions and credits allowed by the states. Since tax returns for 2009 are generally not available at this time, we are unable to determine if any of the other deductions or credits were modified after 2008.

- Table 1, on pages 1 through 5, compares distributions of filers according to various levels of federal adjusted gross income for all 50 states. Details on taxable income, itemized deductions, state and federal taxes paid, and the distribution of returns by amount of AGI are also presented. The distribution of income reported on federal tax returns indicates that South Carolina ranks 5th in the percentage of taxpayers reporting less than \$50,000 of AGI. Only four other states reported a higher percentage of returns in this income category.
- Table 2, on pages 6 through 10, reports state income tax collections from FY 2005-06 and compares these collections to the total amount of federal adjusted gross income from Table 1, line 2. This percentage reported in Table 2 on line 5 is the average effective tax rate by state. This average effective rate is calculated as the amount of

state income tax paid as a percentage of federal adjusted gross income. South Carolina's individual income tax collections of \$2,727,251,000 in FY 2005-06 (Table 2, line 2 on page 6) divided by the \$98,961,892,000 in total federal adjusted gross income (Table 1, line 2 on page 1) results in a 2.8% average effective tax rate. Ranking from the highest average effective tax rate, South Carolina ranks 34th out of the 41 states imposing an individual income tax. The highest average effective tax rate was 5.7% in Oregon and the lowest was North Dakota at 1.8%.

- These calculations indicate that of the 41 states imposing an individual income tax, only 7 states' tax collections are a smaller percentage of adjusted gross income than South Carolina's 2.8% effective tax rate.
- South Carolina's average effective tax rate is lower than some states that impose flat taxes at rates well below South Carolina's highest marginal rate of 7%. CO imposes a 4.64% flat tax on taxable income, but its average effective tax rate is also 2.8%, which ranks them 32nd. IN, with a flat tax of 3.4%, MA at 5.3%, PA at 3.07%, and UT at 5% all have average effective tax rates higher than South Carolina, while imposing a flat rate well below South Carolina's highest marginal rate of 7%.
- Hawaii and Oregon impose the highest marginal tax rate among the 41 states at 11%. Hawaii's rate kicks in at \$200,000 in taxable income for singles and \$400,000 for joint filers. OR's top rate applies to income above \$250,000 for singles and \$500,000 for married taxpayers. A total of thirteen states impose a maximum marginal rate that exceeds South Carolina's 7% top marginal rate. These are NC, CA, HI, ID, IA, ME, NM, NJ, NY, OR, RI, VT, and WI. Two states, Arkansas and Montana, have the same top rate as South Carolina. Twenty-five states impose a maximum marginal rate that is lower than South Carolina's rate. These are GA, AL, AZ, CO, CT, DE, IL, IN, KS, KY, LA, MD, MA, MI, MS, MO, NE, NM, ND, OH, OK, PA, VT, VA, and WV.
- Several states with maximum marginal rates below South Carolina's 7% tax bracket impose higher average effective rates on taxpayers than South Carolina. These include GA at 6%, AL at 5%, CT at 5%, KY at 6%, MS at 5%, MO at 6%, OH at 5.92%, OK at 5.5%, VA at 5.75%, and WV at 6.5%. This result occurs because of differences in the personal exemptions, standard deductions, and tax bracket income ranges. For example, a married taxpayer with 2 children does not owe any income tax on the first \$26,000 in gross income in South Carolina because of the standard deduction and personal exemptions allowed.
- In addition to comparing effective tax rates among states in Table 2, we also compare each state's overall tax structure for a range of incomes. In Table 3, pages 11 through

15, we compute the tax liability for a family of four and a single taxpayer with incomes of \$10,000 to \$1,000,000 for all 41 states that impose an income tax.

- South Carolina's standard deductions, personal exemptions, and tax rates generally impose a lower tax on families than other states, especially for taxpayers with income under \$50,000. Twenty-nine states impose taxes that are higher than South Carolina's for a family of four with gross income between \$10,000 and \$50,000. Nine states impose a tax that is higher than South Carolina's at all levels of income between \$10,000 and \$1,000,000 for married taxpayers with two children.
- The comparison for single taxpayers is not as favorable. Four states impose a tax on single taxpayers that is higher than South Carolina's at all levels of income between \$10,000 and \$1,000,000. In South Carolina, the smaller standard deduction and reduced number of personal exemptions for single taxpayers increases their taxable income and tax liability.
- Local taxes are excluded in our computation of tax liabilities. Fourteen states have counties or cities that impose a separate income tax. These states are: AL, AR, DE, IN, IA, KY, MD, MI, MO, NJ, NY, OH, OR, and PA.
- South Carolina, along with 10 other states, annually adjusts its tax brackets for inflation. The 10 other states are: AR, CA, ID, IA, MN, MT, OR, RI, VT, and WI.
- South Carolina conforms to the federal standard deductions and personal exemptions. These subtractions from AGI are indexed for inflation annually. Nine other states have a similar tax policy. These are CO, ID, MN, MO, NE, NM, ND, RI, and VT.
- Seven other states also adjust their standard deductions and personal exemptions, but they differ from the federal amounts. These are AR, CA, IA, KY, ME, MT, and OR.
- South Carolina and 10 other states do not adjust their brackets for married filers. This can result in a marriage penalty compared to single taxpayers. The other 10 states are: AR, DE, IA, KY, MS, MO, MT, OH, VA, and WV.
- Eleven states double the bracket widths for joint filers, AL, AZ, CA, CT, HI, ID, KS, LA, ME, NE, and OR effectively eliminating the marriage penalty.
- The remaining 19 states either impose a flat tax, increase but don't double the width of the brackets, or allow married taxpayers to file separately to partially mitigate the marriage penalty.

Table 1: Federal Income Tax Comparisons for the 2007 Tax Year

| Line | Money amounts, except for averages, are in thousands. | South Carolina | Georgia | North Carolina | Alabama | Alaska | Arizona | Arkansas | California | Colorado | Connecticut |
|------|---|----------------|-------------|----------------|-------------|------------|-------------|------------|---------------|-------------|-------------|
| 1 | Number of Federal Returns | 2,256,719 | 4,560,422 | 4,601,888 | 2,353,773 | 370,608 | 2,898,544 | 1,392,997 | 17,601,109 | 2,455,161 | 1,868,063 |
| 2 | Federal Adjusted Gross Income | 98,961,892 | 230,079,128 | 219,982,102 | 102,787,248 | 19,988,327 | 154,964,429 | 54,795,910 | 1,109,534,361 | 151,056,679 | 158,353,186 |
| 3 | Average Adjusted Gross Income | 43,882 | 50,451 | 47,803 | 43,669 | 53,934 | 53,463 | 39,337 | 63,038 | 61,526 | 84,769 |
| 4 | Total Federal Taxable Income | 64,124,869 | 151,944,144 | 143,840,131 | 67,934,500 | 14,618,849 | 103,768,972 | 35,420,616 | 748,218,862 | 107,405,050 | 120,519,721 |
| 5 | Average Federal Taxable Income | 28,415 | 33,318 | 31,257 | 28,862 | 39,446 | 35,800 | 25,428 | 42,510 | 43,747 | 64,516 |
| 6 | Itemized Deductions | 15,430,381 | 41,256,992 | 35,697,046 | 13,141,642 | 1,959,013 | 27,127,269 | 7,027,838 | 235,683,265 | 24,294,832 | 25,109,919 |
| 7 | Returns with Itemized Deductions | 674,265 | 1,680,569 | 1,553,622 | 652,123 | 96,819 | 1,061,930 | 314,659 | 6,496,909 | 974,697 | 792,261 |
| 8 | Average Deduction per Return | 22,885 | 24,549 | 22,977 | 20,152 | 20,234 | 25,545 | 22,335 | 36,276 | 24,926 | 31,694 |
| 9 | State & Local Income Taxes Deduction | 3,336,720 | 8,161,399 | 9,693,651 | 2,321,703 | 23,186 | 4,022,782 | 1,653,055 | 54,337,063 | 4,684,610 | 6,956,447 |
| 10 | State & Local Income Taxes Number | 591,648 | 1,493,100 | 1,389,994 | 544,228 | 21,661 | 746,804 | 261,565 | 5,076,509 | 840,628 | 708,900 |
| 11 | Average Income Taxes per Return | 5,640 | 5,466 | 6,974 | 4,266 | 1,070 | 5,387 | 6,320 | 10,704 | 5,573 | 9,813 |
| 12 | Federal Taxes Paid | 11,253,724 | 28,884,270 | 26,427,095 | 12,239,125 | 2,726,261 | 19,371,374 | 6,478,538 | 156,817,840 | 20,610,195 | 27,839,183 |
| 13 | Average Federal Taxes Paid | 4,987 | 6,334 | 5,743 | 5,200 | 7,356 | 6,683 | 4,651 | 8,910 | 8,395 | 14,903 |
| | Distribution of Returns by AGI | | | | | | | | | | |
| 14 | Number under \$50,000 | 1,665,695 | 3,232,767 | 3,286,721 | 1,739,242 | 235,859 | 1,984,921 | 1,058,913 | 11,561,096 | 1,557,238 | 1,111,365 |
| 15 | Number \$50,000 to \$75,000 | 251,397 | 528,701 | 540,440 | 261,156 | 51,078 | 371,509 | 154,970 | 2,186,100 | 336,289 | 250,920 |
| 16 | Number \$75,000 to \$100,000 | 148,223 | 311,892 | 321,026 | 154,804 | 33,820 | 220,668 | 82,847 | 1,338,397 | 213,241 | 168,745 |
| 17 | Number \$100,000 to \$200,000 | 147,750 | 363,036 | 343,424 | 154,740 | 40,633 | 244,381 | 74,781 | 1,824,003 | 260,971 | 235,945 |
| 18 | Number \$200,000 and over | 43,654 | 124,026 | 110,277 | 43,831 | 9,218 | 77,065 | 21,486 | 691,513 | 87,422 | 101,088 |
| 19 | Total Returns | 2,256,719 | 4,560,422 | 4,601,888 | 2,353,773 | 370,608 | 2,898,544 | 1,392,997 | 17,601,109 | 2,455,161 | 1,868,063 |
| | % Distribution of Returns by AGI | | | | | | | | | | |
| 20 | % under \$50,000 | 73.8% | 70.9% | 71.4% | 73.9% | 63.6% | 68.5% | 76.0% | 65.7% | 63.4% | 59.5% |
| 21 | % \$50,000 to \$75,000 | 11.1% | 11.6% | 11.7% | 11.1% | 13.8% | 12.8% | 11.1% | 12.4% | 13.7% | 13.4% |
| 22 | % \$75,000 to \$100,000 | 6.6% | 6.8% | 7.0% | 6.6% | 9.1% | 7.6% | 5.9% | 7.6% | 8.7% | 9.0% |
| 23 | % \$100,000 to \$200,000 | 6.5% | 8.0% | 7.5% | 6.6% | 11.0% | 8.4% | 5.4% | 10.4% | 10.6% | 12.6% |
| 24 | % \$200,000 and over | 1.9% | 2.7% | 2.4% | 1.9% | 2.5% | 2.7% | 1.5% | 3.9% | 3.6% | 5.4% |
| | Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI) | 5 | 16 | 14 | 4 | 40 | 25 | 2 | 37 | 42 | 50 |

Source: Internal Revenue Service, Statistics of Income Bulletin, Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 2007

Table 1: Federal Income Tax Comparisons for the 2007 Tax Year

| Line | Money amounts, except for averages, are in thousands. | Delaware | Florida | Hawaii | Idaho | Illinois | Indiana | Iowa | Kansas | Kentucky | Louisiana |
|------|---|------------|-------------|------------|------------|-------------|-------------|------------|------------|------------|------------|
| 1 | Number of Federal Returns | 454,863 | 9,688,136 | 694,035 | 722,486 | 6,559,358 | 3,243,323 | 1,538,656 | 1,401,460 | 2,137,383 | 2,146,273 |
| 2 | Federal Adjusted Gross Income | 25,625,753 | 530,465,450 | 35,510,051 | 33,553,278 | 392,664,916 | 150,941,776 | 71,960,985 | 72,231,184 | 88,680,887 | 92,468,118 |
| 3 | Average Adjusted Gross Income | 56,337 | 54,754 | 51,165 | 46,441 | 59,863 | 46,539 | 46,769 | 51,540 | 41,490 | 43,083 |
| 4 | Total Federal Taxable Income | 17,781,066 | 380,385,754 | 23,826,277 | 22,083,050 | 281,930,932 | 101,657,576 | 48,695,674 | 49,764,181 | 58,136,384 | 62,463,714 |
| 5 | Average Federal Taxable Income | 39,091 | 39,263 | 34,330 | 30,565 | 42,981 | 31,344 | 31,648 | 35,509 | 27,200 | 29,103 |
| 6 | Itemized Deductions | 3,970,821 | 80,376,964 | 5,977,838 | 5,602,205 | 56,848,672 | 18,995,143 | 9,166,712 | 9,478,937 | 12,031,411 | 10,412,065 |
| 7 | Returns with Itemized Deductions | 162,929 | 3,048,265 | 223,425 | 241,905 | 2,252,152 | 937,291 | 459,937 | 421,669 | 589,798 | 466,441 |
| 8 | Average Deduction per Return | 24,371 | 26,368 | 26,755 | 23,159 | 25,242 | 20,266 | 19,930 | 22,480 | 20,399 | 22,322 |
| 9 | State & Local Income Taxes Deduction | 858,586 | 2,613,573 | 1,250,512 | 1,215,034 | 8,421,266 | 4,045,669 | 2,148,628 | 2,297,612 | 3,177,943 | 1,861,348 |
| 10 | State & Local Income Taxes Number | 153,772 | 282,567 | 193,780 | 197,525 | 1,843,660 | 894,473 | 408,172 | 353,114 | 525,127 | 389,392 |
| 11 | Average Income Taxes per Return | 5,584 | 9,249 | 6,453 | 6,151 | 4,568 | 4,523 | 5,264 | 6,507 | 6,052 | 4,780 |
| 12 | Federal Taxes Paid | 3,242,578 | 75,266,514 | 4,245,346 | 3,858,047 | 56,561,274 | 17,930,865 | 8,380,494 | 9,153,877 | 10,099,412 | 11,361,472 |
| 13 | Average Federal Taxes Paid | 7,129 | 7,769 | 6,117 | 5,340 | 8,623 | 5,529 | 5,447 | 6,532 | 4,725 | 5,294 |
| | Distribution of Returns by AGI | | | | | | | | | | |
| 14 | Number under \$50,000 | 294,155 | 6,984,516 | 465,805 | 511,484 | 4,304,768 | 2,245,046 | 1,048,094 | 945,209 | 1,569,327 | 1,581,179 |
| 15 | Number \$50,000 to \$75,000 | 61,828 | 1,104,848 | 94,577 | 97,541 | 865,783 | 438,188 | 221,094 | 189,021 | 258,336 | 238,333 |
| 16 | Number \$75,000 to \$100,000 | 39,893 | 626,919 | 57,440 | 52,079 | 538,757 | 262,090 | 130,917 | 115,590 | 145,743 | 141,554 |
| 17 | Number \$100,000 to \$200,000 | 46,578 | 695,049 | 60,830 | 46,890 | 632,996 | 239,270 | 110,557 | 117,929 | 128,880 | 145,191 |
| 18 | Number \$200,000 and over | 12,409 | 276,804 | 15,383 | 14,492 | 217,054 | 58,729 | 27,994 | 33,711 | 35,097 | 40,016 |
| 19 | Total Returns | 454,863 | 9,688,136 | 694,035 | 722,486 | 6,559,358 | 3,243,323 | 1,538,656 | 1,401,460 | 2,137,383 | 2,146,273 |
| | % Distribution of Returns by AGI | | | | | | | | | | |
| 20 | % under \$50,000 | 64.7% | 72.1% | 67.1% | 70.8% | 65.6% | 69.2% | 68.1% | 67.4% | 73.4% | 73.7% |
| 21 | % \$50,000 to \$75,000 | 13.6% | 11.4% | 13.6% | 13.5% | 13.2% | 13.5% | 14.4% | 13.5% | 12.1% | 11.1% |
| 22 | % \$75,000 to \$100,000 | 8.8% | 6.5% | 8.3% | 7.2% | 8.2% | 8.1% | 8.5% | 8.2% | 6.8% | 6.6% |
| 23 | % \$100,000 to \$200,000 | 10.2% | 7.2% | 8.8% | 6.5% | 9.7% | 7.4% | 7.2% | 8.4% | 6.0% | 6.8% |
| 24 | % \$200,000 and over | 2.7% | 2.9% | 2.2% | 2.0% | 3.3% | 1.8% | 1.8% | 2.4% | 1.6% | 1.9% |
| | Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI) | 39 | 12 | 33 | 17 | 38 | 21 | 27 | 31 | 8 | 6 |

Source: Internal Revenue Service, Statistics of Income Bulletin, Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 2007

Table 1: Federal Income Tax Comparisons for the 2007 Tax Year

| Line | Money amounts, except for averages, are in thousands. | Maine | Maryland | Massachusetts | Michigan | Minnesota | Mississippi | Missouri | Montana | Nebraska | Nevada |
|------|--|------------|-------------|---------------|-------------|-------------|-------------|-------------|------------|------------|------------|
| 1 | Number of Federal Returns | 729,634 | 2,942,776 | 3,461,517 | 5,022,234 | 2,734,017 | 1,440,588 | 3,010,549 | 513,585 | 918,101 | 1,347,663 |
| 2 | Federal Adjusted Gross Income | 31,232,495 | 194,552,399 | 243,829,482 | 246,804,525 | 156,772,069 | 52,429,398 | 141,954,921 | 22,343,926 | 44,820,008 | 80,656,994 |
| 3 | Average Adjusted Gross Income | 42,806 | 66,112 | 70,440 | 49,142 | 57,341 | 36,394 | 47,153 | 43,506 | 48,818 | 59,850 |
| 4 | Total Federal Taxable Income | 20,614,123 | 132,261,283 | 180,789,340 | 167,070,157 | 108,178,393 | 32,900,820 | 96,095,688 | 14,950,750 | 30,663,568 | 56,251,209 |
| 5 | Average Federal Taxable Income | 28,253 | 44,944 | 52,228 | 33,266 | 39,568 | 22,838 | 31,920 | 29,111 | 33,399 | 41,740 |
| 6 | Itemized Deductions | 4,629,540 | 40,719,961 | 37,955,401 | 37,547,159 | 26,405,283 | 7,055,523 | 20,163,472 | 3,255,954 | 6,115,391 | 14,944,542 |
| 7 | Returns with Itemized Deductions | 210,517 | 1,401,307 | 1,344,666 | 1,724,632 | 1,086,583 | 317,951 | 902,874 | 153,254 | 272,135 | 481,352 |
| 8 | Average Deduction per Return | 21,991 | 29,059 | 28,227 | 21,771 | 24,301 | 22,191 | 22,333 | 21,245 | 22,472 | 31,047 |
| 9 | State & Local Income Taxes Deduction | 1,179,047 | 10,657,660 | 9,850,245 | 6,285,799 | 6,578,727 | 1,131,816 | 4,547,569 | 703,127 | 1,349,432 | 426,737 |
| 10 | State & Local Income Taxes Number | 192,208 | 1,323,295 | 1,268,759 | 1,483,060 | 999,173 | 243,068 | 808,486 | 140,761 | 237,469 | 47,874 |
| 11 | Average Income Taxes per Return | 6,134 | 8,054 | 7,764 | 4,238 | 6,584 | 4,656 | 5,625 | 4,995 | 5,683 | 8,914 |
| 12 | Federal Taxes Paid | 3,536,111 | 26,303,813 | 37,709,755 | 29,927,343 | 20,271,626 | 5,664,221 | 17,435,193 | 2,601,112 | 5,448,164 | 11,032,671 |
| 13 | Average Federal Taxes Paid | 4,846 | 8,938 | 10,894 | 5,959 | 7,415 | 3,932 | 5,791 | 5,065 | 5,934 | 8,187 |
| | Distribution of Returns by AGI | | | | | | | | | | |
| 14 | Number under \$50,000 | 525,681 | 1,771,625 | 2,139,162 | 3,396,550 | 1,736,631 | 1,124,837 | 2,126,152 | 371,571 | 631,285 | 911,497 |
| 15 | Number \$50,000 to \$75,000 | 94,398 | 405,512 | 459,125 | 659,993 | 392,618 | 144,507 | 382,472 | 65,377 | 126,504 | 184,934 |
| 16 | Number \$75,000 to \$100,000 | 51,817 | 266,603 | 297,322 | 416,652 | 253,495 | 79,252 | 223,293 | 36,049 | 74,764 | 105,135 |
| 17 | Number \$100,000 to \$200,000 | 44,890 | 379,578 | 409,302 | 441,056 | 269,627 | 72,523 | 217,433 | 30,836 | 67,153 | 110,338 |
| 18 | Number \$200,000 and over | 12,848 | 119,458 | 156,606 | 107,983 | 81,646 | 19,469 | 61,199 | 9,752 | 18,395 | 35,759 |
| 19 | Total Returns | 729,634 | 2,942,776 | 3,461,517 | 5,022,234 | 2,734,017 | 1,440,588 | 3,010,549 | 513,585 | 918,101 | 1,347,663 |
| | % Distribution of Returns by AGI | | | | | | | | | | |
| 20 | % under \$50,000 | 72.0% | 60.2% | 61.8% | 67.6% | 63.5% | 78.1% | 70.6% | 72.3% | 68.8% | 67.6% |
| 21 | % \$50,000 to \$75,000 | 12.9% | 13.8% | 13.3% | 13.1% | 14.4% | 10.0% | 12.7% | 12.7% | 13.8% | 13.7% |
| 22 | % \$75,000 to \$100,000 | 7.1% | 9.1% | 8.6% | 8.3% | 9.3% | 5.5% | 7.4% | 7.0% | 8.1% | 7.8% |
| 23 | % \$100,000 to \$200,000 | 6.2% | 12.9% | 11.8% | 8.8% | 9.9% | 5.0% | 7.2% | 6.0% | 7.3% | 8.2% |
| 24 | % \$200,000 and over | 1.8% | 4.1% | 4.5% | 2.2% | 3.0% | 1.4% | 2.0% | 1.9% | 2.0% | 2.7% |
| | Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI) | 13 | 49 | 47 | 30 | 41 | 1 | 19 | 11 | 24 | 29 |

Source: Internal Revenue Service, Statistics of Income Bulletin, Table 2--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 2007

Table 1: Federal Income Tax Comparisons for the 2007 Tax Year

| Line | Money amounts, except for averages, are in thousands. | New Hampshire | New Jersey | New Mexico | New York | North Dakota | Ohio | Oklahoma | Oregon | Pennsylvania | Rhode Island |
|------|--|---------------|-------------|------------|-------------|--------------|-------------|------------|------------|--------------|--------------|
| 1 | Number of Federal Returns | 723,686 | 4,576,940 | 980,234 | 9,919,336 | 343,631 | 6,119,067 | 1,772,353 | 1,911,229 | 6,697,189 | 568,249 |
| 2 | Federal Adjusted Gross Income | 42,846,123 | 329,024,354 | 42,803,279 | 676,036,186 | 15,748,754 | 282,438,548 | 82,316,851 | 96,393,038 | 346,909,184 | 29,957,771 |
| 3 | Average Adjusted Gross Income | 59,205 | 71,887 | 43,666 | 68,153 | 45,830 | 46,157 | 46,445 | 50,435 | 51,799 | 52,719 |
| 4 | Total Federal Taxable Income | 30,984,579 | 235,491,187 | 28,546,516 | 490,845,806 | 11,066,229 | 190,444,465 | 56,094,098 | 63,087,359 | 243,871,936 | 20,608,001 |
| 5 | Average Federal Taxable Income | 42,815 | 51,452 | 29,122 | 49,484 | 32,204 | 31,123 | 31,650 | 33,009 | 36,414 | 36,266 |
| 6 | Itemized Deductions | 5,820,162 | 60,974,956 | 5,423,240 | 115,144,959 | 1,357,472 | 39,853,268 | 10,578,158 | 18,549,125 | 46,062,135 | 4,851,672 |
| 7 | Returns with Itemized Deductions | 254,085 | 1,958,672 | 249,766 | 3,525,871 | 66,099 | 1,933,424 | 477,378 | 732,830 | 2,008,065 | 198,964 |
| 8 | Average Deduction per Return | 22,906 | 31,131 | 21,713 | 32,657 | 20,537 | 20,613 | 22,159 | 25,312 | 22,939 | 24,385 |
| 9 | State & Local Income Taxes Deduction | 455,289 | 14,747,099 | 935,622 | 40,285,929 | 205,187 | 10,688,838 | 2,221,296 | 4,732,608 | 10,253,287 | 1,084,476 |
| 10 | State & Local Income Taxes Number | 106,579 | 1,630,296 | 207,393 | 3,111,394 | 50,319 | 1,784,312 | 402,800 | 681,887 | 1,820,596 | 181,584 |
| 11 | Average Income Taxes per Return | 4,272 | 9,046 | 4,511 | 12,948 | 4,078 | 5,990 | 5,515 | 6,940 | 5,632 | 5,972 |
| 12 | Federal Taxes Paid | 5,855,336 | 50,581,579 | 5,036,588 | 109,177,862 | 1,960,340 | 34,015,291 | 10,479,578 | 11,459,054 | 45,925,809 | 3,863,438 |
| 13 | Average Federal Taxes Paid | 8,091 | 11,051 | 5,138 | 11,007 | 5,705 | 5,559 | 5,913 | 5,996 | 6,857 | 6,799 |
| | Distribution of Returns by AGI | | | | | | | | | | |
| 14 | Number under \$50,000 | 454,028 | 2,756,818 | 719,183 | 6,652,605 | 237,837 | 4,321,727 | 1,286,536 | 1,301,560 | 4,566,809 | 383,036 |
| 15 | Number \$50,000 to \$75,000 | 100,211 | 588,533 | 112,179 | 1,227,095 | 48,212 | 806,942 | 216,674 | 255,191 | 875,450 | 72,367 |
| 16 | Number \$75,000 to \$100,000 | 67,204 | 401,407 | 63,897 | 742,000 | 28,859 | 459,079 | 120,967 | 149,748 | 527,009 | 45,146 |
| 17 | Number \$100,000 to \$200,000 | 79,486 | 597,347 | 66,476 | 922,371 | 22,426 | 415,240 | 113,281 | 157,212 | 554,769 | 52,963 |
| 18 | Number \$200,000 and over | 22,757 | 232,835 | 18,499 | 375,265 | 6,297 | 116,079 | 34,895 | 47,518 | 173,152 | 14,737 |
| 19 | Total Returns | 723,686 | 4,576,940 | 980,234 | 9,919,336 | 343,631 | 6,119,067 | 1,772,353 | 1,911,229 | 6,697,189 | 568,249 |
| | % Distribution of Returns by AGI | | | | | | | | | | |
| 20 | % under \$50,000 | 62.7% | 60.2% | 73.4% | 67.1% | 69.2% | 70.6% | 72.6% | 68.1% | 68.2% | 67.4% |
| 21 | % \$50,000 to \$75,000 | 13.8% | 12.9% | 11.4% | 12.4% | 14.0% | 13.2% | 12.2% | 13.4% | 13.1% | 12.7% |
| 22 | % \$75,000 to \$100,000 | 9.3% | 8.8% | 6.5% | 7.5% | 8.4% | 7.5% | 6.8% | 7.8% | 7.9% | 7.9% |
| 23 | % \$100,000 to \$200,000 | 11.0% | 13.1% | 6.8% | 9.3% | 6.5% | 6.8% | 6.4% | 8.2% | 8.3% | 9.3% |
| 24 | % \$200,000 and over | 3.1% | 5.1% | 1.9% | 3.8% | 1.8% | 1.9% | 2.0% | 2.5% | 2.6% | 2.6% |
| | Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI) | 46 | 48 | 9 | 34 | 22 | 18 | 10 | 28 | 26 | 32 |

Source: Internal Revenue Service, Statistics of Income Bulletin, Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 2007

Table 1: Federal Income Tax Comparisons for the 2007 Tax Year

| Line | Money amounts, except for averages, are in thousands. | South Dakota | Tennessee | Texas | Utah | Vermont | Virginia | Washington | West Virginia | Wisconsin | Wyoming |
|------|--|--------------|-------------|-------------|------------|------------|-------------|-------------|---------------|-------------|------------|
| 1 | Number of Federal Returns | 417,180 | 3,161,852 | 11,278,559 | 1,189,776 | 344,889 | 4,016,297 | 3,371,086 | 926,428 | 2,957,858 | 284,489 |
| 2 | Federal Adjusted Gross Income | 19,186,319 | 143,315,079 | 606,392,582 | 63,718,881 | 16,858,991 | 246,080,302 | 206,825,480 | 34,353,216 | 149,072,266 | 18,951,175 |
| 3 | Average Adjusted Gross Income | 45,991 | 45,326 | 53,765 | 53,555 | 48,882 | 61,270 | 61,353 | 37,081 | 50,399 | 66,615 |
| 4 | Total Federal Taxable Income | 13,610,526 | 98,295,412 | 434,046,046 | 40,803,964 | 11,671,009 | 170,469,093 | 149,255,768 | 22,426,348 | 101,315,260 | 14,555,774 |
| 5 | Average Federal Taxable Income | 32,625 | 31,088 | 38,494 | 34,296 | 33,840 | 42,444 | 44,275 | 24,207 | 34,253 | 51,165 |
| 6 | Itemized Deductions | 1,690,694 | 16,523,670 | 63,574,795 | 12,111,633 | 2,258,813 | 43,318,766 | 29,800,218 | 3,152,101 | 23,062,585 | 1,835,885 |
| 7 | Returns with Itemized Deductions | 80,338 | 759,615 | 2,772,144 | 470,147 | 102,157 | 1,572,831 | 1,196,029 | 151,843 | 1,072,360 | 68,228 |
| 8 | Average Deduction per Return | 21,045 | 21,753 | 22,933 | 25,761 | 22,111 | 27,542 | 24,916 | 20,759 | 21,506 | 26,908 |
| 9 | State & Local Income Taxes Deduction | 59,780 | 452,390 | 1,153,925 | 2,307,949 | 517,127 | 8,886,396 | 699,613 | 835,037 | 5,847,740 | 109,875 |
| 10 | State & Local Income Taxes Number | 8,705 | 89,282 | 235,935 | 415,210 | 92,602 | 1,445,849 | 129,205 | 141,312 | 993,917 | 8,333 |
| 11 | Average Income Taxes per Return | 6,867 | 5,067 | 4,891 | 5,559 | 5,584 | 6,146 | 5,415 | 5,909 | 5,884 | 13,186 |
| 12 | Federal Taxes Paid | 2,533,931 | 18,575,597 | 86,612,253 | 7,169,381 | 2,047,103 | 32,974,612 | 28,484,850 | 3,765,486 | 17,946,150 | 2,867,921 |
| 13 | Average Federal Taxes Paid | 6,074 | 5,875 | 7,679 | 6,026 | 5,936 | 8,210 | 8,450 | 4,065 | 6,067 | 10,081 |
| | Distribution of Returns by AGI | | | | | | | | | | |
| 14 | Number under \$50,000 | 296,444 | 2,324,974 | 7,945,956 | 789,273 | 238,166 | 2,519,916 | 2,116,096 | 694,486 | 1,961,720 | 179,540 |
| 15 | Number \$50,000 to \$75,000 | 56,902 | 370,589 | 1,296,236 | 174,407 | 45,622 | 529,835 | 478,353 | 113,211 | 423,716 | 43,023 |
| 16 | Number \$75,000 to \$100,000 | 30,908 | 203,253 | 780,093 | 101,006 | 27,241 | 345,386 | 308,809 | 60,088 | 268,017 | 28,019 |
| 17 | Number \$100,000 to \$200,000 | 24,596 | 197,467 | 931,193 | 96,015 | 25,966 | 465,865 | 356,570 | 47,739 | 242,891 | 25,996 |
| 18 | Number \$200,000 and over | 8,330 | 65,569 | 325,081 | 29,075 | 7,894 | 155,295 | 111,258 | 10,904 | 61,514 | 7,911 |
| 19 | Total Returns | 417,180 | 3,161,852 | 11,278,559 | 1,189,776 | 344,889 | 4,016,297 | 3,371,086 | 926,428 | 2,957,858 | 284,489 |
| | % Distribution of Returns by AGI | | | | | | | | | | |
| 20 | % under \$50,000 | 71.1% | 73.5% | 70.5% | 66.3% | 69.1% | 62.7% | 62.8% | 75.0% | 66.3% | 63.1% |
| 21 | % \$50,000 to \$75,000 | 13.6% | 11.7% | 11.5% | 14.7% | 13.2% | 13.2% | 14.2% | 12.2% | 14.3% | 15.1% |
| 22 | % \$75,000 to \$100,000 | 7.4% | 6.4% | 6.9% | 8.5% | 7.9% | 8.6% | 9.2% | 6.5% | 9.1% | 9.8% |
| 23 | % \$100,000 to \$200,000 | 5.9% | 6.2% | 8.3% | 8.1% | 7.5% | 11.6% | 10.6% | 5.2% | 8.2% | 9.1% |
| 24 | % \$200,000 and over | 2.0% | 2.1% | 2.9% | 2.4% | 2.3% | 3.9% | 3.3% | 1.2% | 2.1% | 2.8% |
| | Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI) | 15 | 7 | 20 | 35 | 23 | 45 | 44 | 3 | 36 | 43 |

Source: Internal Revenue Service, Statistics of Income Bulletin, Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 2007

Table 2: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2007 and Tax Year 2009 Deductions and Tax Brackets

| Line | Money amounts, except for averages, are in thousands. | South Carolina | Georgia | North Carolina | Alabama | Alaska | Arizona | Arkansas | California | Colorado | Connecticut |
|------|---|------------------------|------------------|--|-------------------|--------|----------------------------------|------------------------------------|---------------|--|----------------------|
| | | Federal Taxable Income | Federal AGI | Federal Taxable Income | State Defined AGI | NA | Federal AGI | State Defined AGI | Federal AGI | Federal Taxable Income | Federal AGI |
| 1 | State Tax Base | | | | | | | | | | |
| 2 | State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 05-06) | 2,727,251 | 8,040,366 | 9,467,278 | 2,876,442 | NA | 3,253,279 | 2,012,835 | 51,219,823 | 4,258,944 | 5,777,636 |
| 3 | Average State Income Tax Per Return (number of federal returns per SOL data) | \$1,209 | \$1,763 | \$2,057 | \$1,222 | NA | \$1,122 | \$1,445 | \$2,910 | \$1,735 | \$3,093 |
| 4 | Rank (1 is highest tax per return) | 36 | 20 | 13 | 35 | NA | 39 | 31 | 5 | 21 | 3 |
| 5 | State Income Tax as a % of Fed AGI | 2.8% | 3.5% | 4.3% | 2.8% | NA | 2.1% | 3.7% | 4.6% | 2.8% | 3.6% |
| 6 | Rank (1 is highest tax as % of AGI) | 34 | 21 | 10 | 33 | NA | 40 | 16 | 5 | 32 | 17 |
| 7 | Local Income Tax | No | No | No | Yes | No | No | Yes | No | No | No |
| 8 | TAX YEAR 2009 COMPARISONS | | | | | | | | | | |
| 9 | Capital Gains Treatment | | Fully Taxable | Fully Taxable | Fully Taxable | | Fully Taxable | Deduction | Fully Taxable | Fully Taxable | Fully Taxable |
| 10 | State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate) | 44% Exclusion | 60,000 | 77,500 | 50,000 | | 45,400 | 49,000 | 115,500 | 46,300 | 50,000 |
| 11 | Exclude \$3,000<age 65 | | Maximum \$35,000 | \$2,000 ded. for private benefits, \$4,000 otherwise | | | \$2,500 ded. for public pensions | \$6,000 exclusion for all pensions | | \$24,000 ded. 65+ \$20,000 ded. age 55 to 64 | Taxable same as fed. |
| 12 | Pension Income | | Exempt | Exempt | Exempt | | exempt | Exempt | No deduction | included above | Exempt |
| 13 | Social Security Benefits | | same as fed. | same as fed. | same as fed. | | same as fed. | same as fed. | same as fed. | same as fed. | same as fed. |
| 14 | Disability Income | | | | | | | | | | |
| 15 | Standard Deductions | | | | | | | | | | |
| 16 | Single | 5,700 | 2,300 | 3,000 | Max. \$2,500 | | 4,521 | 2,000 | 3,692 | 5,700 | 13,000 |
| 17 | Married Filing Single | 5,700 | 1,500 | 3,000 | Max. \$3,750 | | 4,521 | 2,000 | 3,692 | 5,700 | 12,000 |
| 18 | Married Filing Jointly | 11,400 | 3,000 | 6,000 | Max. \$7,500 | | 9,042 | 4,000 | 7,384 | 11,400 | 24,000 |
| 19 | Head of Household | 8,350 | 2,300 | 4,400 | Max. \$4,700 | | 9,042 | 2,000 | 7,384 | 8,350 | 19,000 |
| 20 | Personal Exemptions | | | | | | | | | | |
| 21 | Per Person | 3,650 | 2,700 | \$2,500 / \$2,000 | 1,500 | | 2,300 | \$23 credit | \$99 credit | 3,650 | See note |
| 22 | Married Filing Jointly | | 3,000 | \$100 credit | 3,000 | | 2,300 | | \$309 credit | | |
| 23 | Dependent | | | | | | | | | | |
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Table 2: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2007 and Tax Year 2009 Deductions and Brackets

| Line | Money amounts, except for averages, are in thousands. | Delaware | Florida | Hawaii | Idaho | Illinois | Indiana | Iowa | Kansas | Kentucky | Louisiana | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 1 | State Tax Base | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 05-06) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Average State Income Tax Per Return | 1,076,552 | NA | 1,550,757 | 1,222,569 | 8,635,104 | 4,994,800 | 2,482,891 | 2,402,083 | 3,921,908 | 2,501,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | (number of federal returns per SGI data) | \$2,367 | NA | \$2,234 | \$1,692 | \$1,316 | \$1,540 | \$1,614 | \$1,714 | \$1,835 | \$1,165 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Rank (1 is highest tax per return) | 8 | NA | 12 | 23 | 34 | 29 | 25 | 22 | 18 | 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | State Income Tax as a % of Fed AGI | 4.2% | NA | 4.4% | 3.6% | 2.2% | 3.3% | 3.5% | 3.3% | 4.4% | 2.7% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Rank (1 is highest tax as % of AGI) | 12 | NA | 9 | 18 | 39 | 29 | 22 | 28 | 6 | 36 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Local Income Tax | Yes | No | No | No | No | Yes | Yes | No | Yes | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAX YEAR 2009 COMPARISONS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Capital Gains Treatment | Fully Taxable | NA | Lower rate if income <\$40,000 | 60% exclusion | Fully Taxable | Fully Taxable | Taxable unless held 10 years | Fully Taxable | Fully Taxable | Fully Taxable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate) | 69,500 | | 110,000 | 31,200 | 30,000 | 34,000 | 89,800 | 64,500 | 60,000 | 60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Exclude | | | | Exclude up to \$34,902; | | | Exempt | | | Private \$6,000 ded. All other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Pension Income | \$2,000 <60; \$12,500 over | | | Private taxable | Exempt | Fully Taxable | Exempt | Taxable | Exempt | ded. Exempt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Social Security Benefits | Exempt | | Exempt | Exempt | Exempt | Exempt | 1/2 exempt | Taxable | Exempt | Exempt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Disability Income | same as fed. | | same as fed. | same as fed. | same as fed. | \$5,200 exempt | Ex. \$100/WK | same as fed. | same as fed. | \$6,000 ded. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Standard Deductions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Single | 3,250 | | 2,000 | 5,700 | NA | NA | 1,780 | 3,000 | 2,190 | 4,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Married Filing Single | 3,250 | | 2,000 | 5,700 | NA | NA | 1,780 | 3,000 | 2,190 | 4,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | Married Filing Jointly | 6,500 | | 4,000 | 11,400 | NA | NA | 4,390 | 6,000 | 2,190 | 9,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Head of Household | 3,250 | | 2,920 | 8,350 | NA | NA | 4,390 | 4,500 | 2,190 | 9,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Personal Exemptions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Per Person | \$110 credit | | 1,040 | 3,650 | 2,000 | 1,000 | \$40 credit | 2,250 | \$20 credit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Married Filing Jointly | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | Dependent | | | | | | 2,500 | | | | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Single | Single | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | 1.4%>0 3.2%>\$2,400 5.5%>\$4,800 6.4%>\$9,600 6.8%>\$14,400 7.2%>\$19,200 7.6%>\$24,000 7.9%>\$36,000 8.25%>\$48,000 9%>\$150,000 10%>\$175,000 11%>\$200,000 Married 1.4%>0 3.2%>\$4,800 5.5%>\$9,600 6.4%>\$19,200 6.8%>\$28,800 7.2%>\$38,400 7.9%>\$72,000 8.25%>\$96,000 9%>\$300,000 10%>\$350,000 11%>\$400,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Data on State deductions, exemptions, and tax brackets are from the states' individual income tax forms and instructions.

Table 2: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2007 and Tax Year 2009 Deductions and Tax Brackets

| Line | Money amounts, except for averages, are in thousands. | Maine | Maryland | Massachusetts | Michigan | Minnesota | Mississippi | Missouri | Montana | Nebraska | Nevada |
|---------------------------|---|--|---|--|--|---|---|-------------------|-----------------------------|---------------|--------|
| 1 | State Tax Base | Federal AGI | Federal AGI | Federal AGI | Federal AGI | Federal Taxable Income | State Defined AGI | Federal AGI | Federal AGI | Federal AGI | NA |
| 2 | State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 05-06) | 1,368,927 | 9,847,319 | 10,483,437 | 6,698,913 | 6,862,953 | 1,254,733 | 4,821,082 | 768,911 | 1,545,024 | NA |
| 3 | Average State Income Tax Per Return (number of federal returns per SOI data) | \$1,876 | \$3,346 | \$3,029 | \$1,334 | \$2,510 | \$871 | \$1,601 | \$1,497 | \$1,683 | NA |
| 4 | Rank (1 is highest tax per return) | 16 | 2 | 4 | 33 | 7 | 40 | 26 | 30 | 24 | NA |
| 5 | State Income Tax as a % of Fed AGI | 4.4% | 5.1% | 4.3% | 2.7% | 4.4% | 2.4% | 3.4% | 3.4% | 3.4% | NA |
| 6 | Rank (1 is highest tax as % of AGI) | 7 | 3 | 11 | 35 | 8 | 38 | 26 | 24 | 23 | NA |
| 7 | Local Income Tax | No | Yes | No | Yes | No | No | Yes | No | No | No |
| TAX YEAR 2009 COMPARISONS | | | | | | | | | | | |
| 8 | Capital Gains Treatment | Fully Taxable | Fully Taxable | Fully Taxable | \$8,828 ded. | Fully Taxable | In-state Gains Exempt | Fully Taxable | 10% Tax credit | Fully Taxable | |
| 9 | State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate) | 85,000 | 62,500 | 53,000 | 43,116 | 78,500 | 50,000 | 60,000 | 63,000 | 68,400 | |
| 10 | Pension Income | Exempt | \$21,500 exclusion | Private taxable all other exempt | \$79,140 Private and all other exempt | Taxable | Exempt | \$6,000 exclusion | \$3,600 exempt if AGI<\$30K | Fully Taxable | |
| 11 | Social Security Benefits | Exempt | Exempt | Exempt | Exempt | Taxable | Exempt | same as fed. | Exempt | same as fed. | |
| 12 | Disability Income | same as fed. | same as fed. | same as fed. | same as fed. | same as fed. | same as fed. | same as fed. | \$5,200 ded. | same as fed. | |
| Standard Deductions | | | | | | | | | | | |
| 13 | Single | 5,700 | \$1,500 to \$2,000 | | 5,700 | 5,700 | 2,300 | 5,700 | \$1,780 to \$4,010 | 5,700 | |
| 14 | Married Filing Single | 4,750 | \$1,500 to \$2,000 | | 5,700 | 5,700 | 2,300 | 5,700 | \$1,780 to \$4,010 | 5,700 | |
| 15 | Married Filing Jointly | 9,500 | \$3,000 to \$4,000 | | 11,400 | 11,400 | 4,600 | 11,400 | \$3,560 to \$8,020 | 11,400 | |
| 16 | Head of Household | 8,350 | \$3,000 to \$4,000 | | 8,350 | 8,350 | 3,400 | 8,350 | \$3,560 to \$8,020 | 8,350 | |
| 17 | Personal Exemptions | | | | | | | | | | |
| 18 | Per Person | 2,850 | 3,200 | 4,400 | 3,650 | 3,650 | 6,000 | 2,100 | 2,140 | 118 | |
| 19 | Married Filing Jointly | | | 8,800 | | | 12,000 | 4,200 | | | |
| 20 | Dependent | | | 1,000 | | | 1,500 | 1,200 | | | |
| | | | | | | | | | | | |
| | | Single 2%>0 4.5%>\$5,050 7%>\$10,050 8.5%>\$20,150 Married 2%>0 4.5%>\$10,150 7%>\$20,150 8.5%>\$40,350 | Single 2%>0 3%>\$1,000 4%>\$2,000 4.75%>\$3,000 5%>\$150,000 5.25%>\$300,000 5.5%>\$500,000 6.25%>\$1,000,000 Married 2%>0 3%>\$1,000 4%>\$2,000 4.75%>\$3,000 5%>\$200,000 5.25%>\$350,000 5.5%>\$500,000 6.25%>\$1,000,000 | Single 5.35%>0 7.05%>\$22,730 7.85%>\$74,650 Married 5.35%>0 7.05%>\$33,220 7.85%>\$131,970 4.35% of Michigan Taxable Income 5.3% of Taxable Income | Single 1.5%>0 2%>\$1,000 2.5%>\$2,000 3%>\$3,000 3.5%>\$4,000 4%>\$5,000 4.5%>\$6,000 5%>\$7,000 5.5%>\$8,000 6%>\$9,000 | Single 2.56%>0 3.57%>\$2,400 5.12%>\$17,500 6.84%>\$27,000 Married 2.56%>0 3.57%>\$4,800 5.12%>\$35,000 6.84%>\$54,000 | Single 2.56%>0 3.57%>\$2,400 5.12%>\$17,500 6.84%>\$27,000 Married 2.56%>0 3.57%>\$4,800 5.12%>\$35,000 6.84%>\$54,000 | | | | |
| Tax Brackets | | | | | | | | | | | |
| 21 | | | | | | | | | | | |

Data on State deductions, exemptions, and tax brackets are from the states' individual income tax forms and instructions.

Maryland: The standard deduction is 15% of AGI. Minimum and maximum amounts for the different filing status are provided above. Maryland taxpayers' personal exemptions are reduced to a minimum of \$600 as AGI increases, see attached state sheet for additional detail.

Montana: The standard deduction is 20% of AGI. The minimum and maximum amounts are provided above.

Nebraska: For AGI above \$166,800 an additional imposed which minimizes the benefits of the lower marginal tax brackets.

Table 2: State Income Tax as a Percentage of General Adjusted Gross Income for 2007 and Tax Year 2009 Deductions and Brackets

| Line | Money amounts, except for averages, are in thousands. | New Hampshire | New Jersey | New Mexico | New York | North Dakota | Ohio | Oklahoma | Oregon | Pennsylvania | Rhode Island |
|----------------------------------|---|------------------------|--|---|---|---|---|--|---|--|---|
| | | Interest and Dividends | State Defined Income | Federal AGI | Federal AGI | Federal Taxable Income | Federal AGI | Federal AGI | Federal Taxable Income | State Defined Income | Federal AGI |
| 1 | State Tax Base | | | | | | | | | | |
| 2 | State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 05-06) | 80,931 | 10,506,565 | 1,123,954 | 38,611,920 | 275,630 | 13,766,469 | 2,755,776 | 5,537,385 | 12,326,373 | 1,019,482 |
| 3 | Average State Income Tax Per Return (number of federal returns per SOI data) | \$112 | \$2,296 | \$1,147 | \$3,893 | \$802 | \$2,250 | \$1,555 | \$2,897 | \$1,841 | \$1,794 |
| 4 | Rank (1 is highest tax per return) | 42 | 9 | 38 | 1 | 41 | 11 | 28 | 6 | 17 | 19 |
| 5 | State Income Tax as a % of Fed AGI | 0.2% | 3.2% | 2.6% | 5.7% | 1.8% | 4.9% | 3.3% | 5.7% | 3.6% | 3.4% |
| 6 | Rank (1 is highest tax as % of AGI) | 42 | 31 | 37 | 2 | 41 | 4 | 27 | 1 | 20 | 25 |
| 7 | Local Income Tax | No | Yes | No | Yes | No | Yes | No | Yes | Yes | No |
| TAX YEAR 2009 COMPARISONS | | | | | | | | | | | |
| 8 | Capital Gains Treatment | | Fully Taxable | 30% exclusion max. \$1000 | Fully Taxable | | Fully Taxable | Fully Taxable (OK property held 5 yrs. Exempt) | | | |
| 9 | State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate) | | 107,500 | 48,000 | 89,700 | 38,780 | 59,250 | 55,000 | 110,000 | 30,700 | 99,000 |
| 10 | Pension Income | | Military exempt others \$10,000 per person | same as federal | Private \$20,000 ded. All other | same as fed. | \$200 credit for all pension income | \$7,500 ded. | 9% credit for low income and over age 62 | Exempt | same as federal |
| 11 | Social Security Benefits | | Exempt | same as fed. | Exempt | same as fed. | Exempt | Exempt | Exempt | Exempt | same as fed. |
| 12 | Disability Income | | Exempt | same as fed. | same as fed. | same as fed. | Exempt | Exempt | same as fed. | Exempt | same as fed. |
| Standard Deductions | | | | | | | | | | | |
| 13 | Single | | NA | 5,700 | 7,500 | 5,700 | NA | 4,250 | 1,865 | NA | 5,700 |
| 14 | Married Filing Single | | NA | 5,700 | 7,500 | 5,700 | NA | 4,250 | 1,865 | NA | 4,750 |
| 15 | Married Filing Jointly | | NA | 11,400 | 15,000 | 11,400 | NA | 8,500 | 3,735 | NA | 9,500 |
| 16 | Head of Household | | NA | 8,350 | 10,500 | 8,350 | NA | 8,500 | 3,735 | NA | 8,350 |
| 17 | Personal Exemptions | | | | | | | | | | |
| 18 | Per Person | | 1,000 | 3,650 | | 3,650 | 1,450 | 1,000 | 176 | NA | 3,650 |
| 19 | Married Filing Jointly | | | | 1,000 | | and \$20 credit per person also | | | | |
| 20 | Dependent | | 1,500 | | | | | | | | |
| Tax Brackets | | | | | | | | | | | |
| 21 | | | Single 1.4%>0; 1.75%>\$20,000; 3.5%>\$35,000; 5.53%>\$40,000; 6.37%>\$75,000 8.00%>\$100,000 10.25%>\$500,000 10.75%>\$1,000,000 | Single 4%>0; 4.5%>\$8,000; 5.25%>\$11,000; 5.9%>\$13,000; 6.85%>\$20,000 7.85%>\$200,000 8.97%>\$500,000 | Single 1.7%>0 3.2%>\$5,501 4.7%>\$11,001 4.9%>\$16,001 Married 1.7%>0 3.2%>\$8,001 4.7%>\$16,001 4.9%>\$24,001 | Single 4%>0; 4.5%>\$8,000; 5.25%>\$11,000; 5.9%>\$13,000; 6.85%>\$20,000 7.85%>\$200,000 8.97%>\$500,000 | Single 2.1%>0; 3.9%>\$33,950 4.34%>\$82,250 5.04%>\$171,550 5.545%>\$372,950 | Single 0.587%>0; 1.174%>\$5,000 2.348%>\$10,000 2.935%>\$15,000 3.521%>\$20,000 4.109%>\$40,000 4.695%>\$80,000 5.451%>\$100,000 5.925%>\$200,000 | Single .5%>0 1%>\$1,000 2%>\$2,500 3%>\$3,750 4%>\$4,900 5%>\$7,200 5.5%>\$8,700 Married 5%>0 1%>\$2,000 2%>\$5,000 3.521%>\$20,000 4.109%>\$40,000 4.695%>\$80,000 5.451%>\$100,000 5.925%>\$200,000 | Single 5%>0 7%>\$3,050 9%>\$7,600 10.8%>\$125,000 11%>\$250,000 Married 5%>0 7%>\$6,100 9%>\$15,200 10.8%>\$250,000 11%>\$500,000 | Single 3.75%>0 7%>\$33,950 7.75%>\$82,250 9%>\$171,550 9.9%>\$372,950 Married 3.75%>0; 7%>\$56,700 7.75%>\$137,050 9%>\$208,850 9.9%>\$372,950 |

Data on State deductions, exemptions, and tax brackets are from the states' individual income tax forms and instructions.

Pennsylvania: A tax forgiveness program reduces tax liabilities by 10% to 100% depending on income levels and the number of dependents. See PA state sheet.

Table 2: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2007 and Tax Year 2009 Deductions and Tax Brackets

| Line | Money amounts, except for averages, are in thousands. | South Dakota | Tennessee | Texas | Utah | Vermont | Virginia | Washington | West Virginia | Wisconsin | Wyoming |
|---------------------------|---|---------------------------|------------------------|------------------------|---|-----------------|---|-------------|--|---|-------------|
| | State Tax Base | On Interest and Dividends | Federal Taxable Income | Federal Taxable Income | Federal AGI | Federal AGI | Federal AGI | Federal AGI | Federal AGI | Federal AGI | Federal AGI |
| 1 | State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 05-06) | NA | 192,764 | NA | 2,277,478 | 542,012 | 9,073,077 | NA | 1,297,720 | 5,906,515 | NA |
| 2 | Average State Income Tax Per Return | | | | | | | | | | |
| 3 | (number of federal returns per SOI data) | NA | \$61 | NA | \$1,914 | \$1,572 | \$2,259 | NA | \$1,401 | \$1,997 | NA |
| 4 | Rank (1 is highest tax per return) | NA | 43 | NA | 15 | 27 | 10 | NA | 32 | 14 | NA |
| 5 | State Income Tax as a % of Fed AGI | NA | 0.1% | NA | 3.6% | 3.2% | 3.7% | NA | 3.8% | 4.0% | NA |
| 6 | Rank (1 is highest tax as % of AGI) | NA | 43 | NA | 19 | 30 | 15 | NA | 14 | 13 | NA |
| 7 | Local Income Tax | No | No | No | No | No | No | No | No | No | No |
| TAX YEAR 2009 COMPARISONS | | | | | | | | | | | |
| 8 | Capital Gains Treatment | | NA | NA | Fully Taxable | 40% deduction | Fully Taxable | | Fully Taxable | 60% Deduction | |
| 9 | State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate) | | | | 50,000 | 56,400 | 57,500 | | 65,000 | 31,000 | |
| | | | | | \$4,800 ded. if <age 65: \$7,500 if >65 | | Same as fed. (VA has age ded. of \$12K) | | Private taxable; Military ded. \$22K; others \$2K exempt | Private taxable; Public exempt if member before 1964; Military exempt | |
| 10 | Pension Income | | | | see above | Fully Taxable | Exempt | | same as fed. | 50% taxable | |
| 11 | Social Security Benefits | | | | same as fed. | same as federal | \$20,000 ded. | | same as fed. | \$5,200 ded. | |
| 12 | Disability Income | | | | | | | | | | |
| Standard Deductions | | | | | | | | | | | |
| 13 | Single | | | | See Note | 5,700 | 3,000 | | NA | 9,440 | |
| 14 | Married Filing Single | | | | See Note | 5,700 | 3,000 | | NA | 8,080 | |
| 15 | Married Filing Jointly | | | | See Note | 11,400 | 6,000 | | NA | 17,010 | |
| 16 | Head of Household | | | | See Note | 8,350 | 3,000 | | NA | 12,190 | |
| Personal Exemptions | | | | | | | | | | | |
| 17 | Per Person | | | | | | | | | | |
| 18 | Married Filing Jointly | | | | 2,625 | 3,650 | 930 | | 2,000 | 700 | |
| 19 | Dependent | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| Tax Brackets | | | | | | | | | | | |
| 21 | | | | | | | | | | | |

Data on State deductions, exemptions, and tax brackets are from the states' individual income tax forms and instructions.

Utah: A credit is allowed based on 6% of the taxpayers federal deductions. Credit is phased-out at higher incomes. See state page for details.

Wisconsin: Standard deduction for single taxpayer is \$9,440. Above \$13,610 of income the deduction is reduced by 12% for each dollar over \$13,610. When the single taxpayers' income reaches \$92,277, the standard deduction is reduced to \$0. The standard deduction for married taxpayers is \$17,010. When the married taxpayers' income reaches \$19,100, the standard deduction is reduced to \$0. When the married taxpayers' income reaches \$105,105, the standard deduction is reduced to \$0.

Table 3: State Income Taxes Computed by AGI for the 2009 Tax Year

| Line | Adjusted Gross Income Levels | South Carolina | Georgia | North Carolina | Alabama | Alaska | Arizona | Arkansas | California | Colorado | Connecticut |
|------|--|----------------|---------|----------------|---------|--------|---------|----------|------------|----------|-------------|
| 1 | Married Filing Jointly with 2 Children | | | | | | | | | | |
| 2 | \$10,000 | No Tax | No Tax | No Tax | No Tax | NA | No Tax | No Tax | No Tax | No Tax | No Tax |
| 3 | \$20,000 | No Tax | 129 | 40 | 295 | NA | 46 | 381 | No Tax | No Tax | No Tax |
| 4 | \$30,000 | 8 | 676 | 640 | 1,020 | NA | 305 | 936 | No Tax | 185 | 54 |
| 5 | \$40,000 | 374 | 1,276 | 1,268 | 1,520 | NA | 569 | 1,579 | No Tax | 648 | 336 |
| 6 | \$50,000 | 1,039 | 1,876 | 1,968 | 2,020 | NA | 857 | 2,279 | 137 | 1,111 | 903 |
| 7 | \$60,000 | 1,704 | 2,476 | 2,668 | 2,520 | NA | 1,145 | 2,979 | 562 | 1,574 | 2,291 |
| 8 | \$70,000 | 2,404 | 3,076 | 3,368 | 3,020 | NA | 1,441 | 3,679 | 1,151 | 2,037 | 2,745 |
| 9 | \$80,000 | 3,104 | 3,676 | 4,068 | 3,520 | NA | 1,777 | 4,379 | 1,776 | 2,500 | 3,240 |
| 10 | \$90,000 | 3,804 | 4,276 | 4,768 | 4,020 | NA | 2,113 | 5,079 | 2,547 | 2,963 | 3,690 |
| 11 | \$100,000 | 4,504 | 4,876 | 5,808 | 4,540 | NA | 2,449 | 5,779 | 3,372 | 3,426 | 4,140 |
| 12 | \$150,000 | 8,004 | 7,876 | 9,578 | 7,040 | NA | 4,409 | 9,279 | 8,117 | 5,741 | 7,100 |
| 13 | \$200,000 | 11,504 | 10,876 | 13,453 | 9,540 | NA | 6,529 | 12,779 | 12,892 | 8,056 | 9,600 |
| 14 | \$500,000 | 32,504 | 28,876 | 36,703 | 24,540 | NA | 19,794 | 33,779 | 42,336 | 21,946 | 24,600 |
| 15 | \$1,000,000 | 67,504 | 58,876 | 75,453 | 49,540 | NA | 42,494 | 68,779 | 90,108 | 45,096 | 49,600 |
| 16 | Single | | | | | | | | | | |
| 17 | \$10,000 | 47 | 125 | 270 | 260 | NA | 82 | 124 | No Tax | 30 | No Tax |
| 18 | \$20,000 | 535 | 705 | 888 | 785 | NA | 351 | 540 | 194 | 493 | 137 |
| 19 | \$30,000 | 1,235 | 1,310 | 1,588 | 1,285 | NA | 639 | 1,125 | 603 | 956 | 810 |
| 20 | \$40,000 | 1,935 | 1,910 | 2,288 | 1,785 | NA | 966 | 1,788 | 1,216 | 1,419 | 1,620 |
| 21 | \$50,000 | 2,635 | 2,510 | 2,988 | 2,285 | NA | 1,302 | 2,488 | 2,021 | 1,882 | 2,070 |
| 22 | \$60,000 | 3,335 | 3,110 | 3,688 | 2,785 | NA | 1,666 | 3,188 | 2,965 | 2,345 | 2,800 |
| 23 | \$70,000 | 4,035 | 3,710 | 4,460 | 3,285 | NA | 2,090 | 3,888 | 3,920 | 2,808 | 3,300 |
| 24 | \$80,000 | 4,735 | 4,310 | 5,235 | 3,785 | NA | 2,514 | 4,588 | 4,875 | 3,271 | 3,800 |
| 25 | \$90,000 | 5,435 | 4,910 | 6,010 | 4,285 | NA | 2,938 | 5,288 | 5,830 | 3,734 | 4,300 |
| 26 | \$100,000 | 6,135 | 5,510 | 6,785 | 4,785 | NA | 3,362 | 5,988 | 6,785 | 4,197 | 4,800 |
| 27 | \$150,000 | 9,635 | 8,510 | 10,660 | 7,285 | NA | 5,482 | 9,488 | 11,560 | 6,512 | 7,300 |
| 28 | \$200,000 | 13,135 | 11,510 | 14,535 | 9,785 | NA | 7,731 | 12,988 | 16,412 | 8,827 | 9,800 |
| 29 | \$500,000 | 34,135 | 29,510 | 37,785 | 24,785 | NA | 21,351 | 33,988 | 45,084 | 22,717 | 24,800 |
| 30 | \$1,000,000 | 69,135 | 59,510 | 76,535 | 49,785 | NA | 44,051 | 68,988 | 92,834 | 45,867 | 49,800 |

This box indicates where the comparison State's individual income tax is lower than SC's at the same AGI level.

If no box is shown in the column, then the state's individual income tax is always higher than SC's.

State Notes

SC: A \$210 two-wage earner credit adjusted for income levels is calculated for married taxpayers with incomes above \$30,000.

NC: Taxpayers receive a \$60 credit for dependents if income levels fall below \$100,000 for married filers and \$60,000 for single.

AL: Standard deduction is 20% of AGI to a max. of \$2,500 for single filers and \$7,500 for married filing jointly filers.

Table 3: State Income Taxes Computed by AGI for the 2009 Tax Year

| | Adjusted Gross Income Levels | Delaware | Florida | Hawaii | Idaho | Illinois | Indiana | Iowa | Kansas | Kentucky | Louisiana |
|----|--|----------|---------|---------|--------|----------|---------|--------|--------|----------|-----------|
| 1 | Married Filing Jointly with 2 Children | | | | | | | | | | |
| 2 | \$10,000 | No Tax | NA | 26 | No Tax | 60 | 102 | No Tax | No Tax | 191 | No Tax |
| 3 | \$20,000 | No Tax | NA | 344 | No Tax | 360 | 442 | 421 | 175 | 769 | 180 |
| 4 | \$30,000 | 483 | NA | 918 | 93 | 660 | 782 | 1,049 | 525 | 1,349 | 480 |
| 5 | \$40,000 | 1,033 | NA | 1,570 | 612 | 960 | 1,122 | 1,721 | 875 | 1,929 | 880 |
| 6 | \$50,000 | 1,588 | NA | 2,264 | 1,337 | 1,260 | 1,462 | 2,439 | 1,363 | 2,509 | 1,280 |
| 7 | \$60,000 | 2,143 | NA | 2,999 | 2,077 | 1,560 | 1,802 | 3,231 | 1,988 | 3,089 | 1,680 |
| 8 | \$70,000 | 2,747 | NA | 3,759 | 2,817 | 1,860 | 2,142 | 4,047 | 2,613 | 3,669 | 2,080 |
| 9 | \$80,000 | 3,442 | NA | 4,519 | 3,570 | 2,160 | 2,482 | 4,945 | 3,248 | 4,249 | 2,480 |
| 10 | \$90,000 | 4,137 | NA | 5,309 | 4,350 | 2,460 | 2,822 | 5,843 | 3,893 | 4,829 | 2,880 |
| 11 | \$100,000 | 4,832 | NA | 6,099 | 5,130 | 2,760 | 3,162 | 6,741 | 4,538 | 5,409 | 3,280 |
| 12 | \$150,000 | 8,307 | NA | 10,209 | 9,030 | 4,260 | 4,862 | 11,231 | 7,763 | 8,309 | 6,280 |
| 13 | \$200,000 | 11,782 | NA | 14,334 | 12,930 | 5,760 | 6,562 | 15,721 | 10,988 | 11,209 | 9,280 |
| 14 | \$500,000 | 32,632 | NA | 42,860 | 36,330 | 14,760 | 16,762 | 42,661 | 30,338 | 28,609 | 27,280 |
| 15 | \$1,000,000 | 67,382 | NA | 97,860 | 75,330 | 29,760 | 33,762 | 87,561 | 62,588 | 57,609 | 57,280 |
| 16 | Single | | | | | | | | | | |
| 17 | \$10,000 | 24 | NA | 229 | 10 | 240 | 306 | 160 | 166 | 251 | 110 |
| 18 | \$20,000 | 475 | NA | 856 | 569 | 540 | 646 | 700 | 516 | 829 | 460 |
| 19 | \$30,000 | 988 | NA | 1,579 | 1,309 | 840 | 986 | 1,338 | 1,134 | 1,409 | 860 |
| 20 | \$40,000 | 1,543 | NA | 2,341 | 2,070 | 1,140 | 1,326 | 2,018 | 1,769 | 1,989 | 1,260 |
| 21 | \$50,000 | 2,098 | NA | 3,131 | 2,850 | 1,440 | 1,666 | 2,765 | 2,414 | 2,569 | 1,660 |
| 22 | \$60,000 | 2,653 | NA | 3,953 | 3,630 | 1,740 | 2,006 | 3,557 | 3,059 | 3,149 | 2,260 |
| 23 | \$70,000 | 3,303 | NA | 4,778 | 4,410 | 2,040 | 2,346 | 4,401 | 3,704 | 3,729 | 2,860 |
| 24 | \$80,000 | 3,998 | NA | 5,603 | 5,190 | 2,340 | 2,686 | 5,299 | 4,349 | 4,315 | 3,460 |
| 25 | \$90,000 | 4,693 | NA | 6,428 | 5,970 | 2,640 | 3,026 | 6,197 | 4,994 | 4,915 | 4,060 |
| 26 | \$100,000 | 5,388 | NA | 7,253 | 6,750 | 2,940 | 3,366 | 7,095 | 5,639 | 5,515 | 4,660 |
| 27 | \$150,000 | 8,863 | NA | 11,378 | 10,650 | 4,440 | 5,066 | 11,585 | 8,864 | 8,515 | 7,660 |
| 28 | \$200,000 | 12,338 | NA | 16,075 | 14,550 | 5,940 | 6,766 | 16,075 | 12,089 | 11,515 | 10,660 |
| 29 | \$500,000 | 33,188 | NA | 49,044 | 37,950 | 14,940 | 16,966 | 43,015 | 31,439 | 29,515 | 28,660 |
| 30 | \$1,000,000 | 67,938 | NA | 104,044 | 76,950 | 29,940 | 33,966 | 87,915 | 63,689 | 59,515 | 58,660 |

This box indicates where the comparison State's individual income tax is lower than SC's at the same AGI level.
If no box is shown in the column, then the state's individual income tax is always higher than SC's.

Table 3: State Income Taxes Computed by AGI for the 2009 Tax Year

| Line | Adjusted Gross Income Levels | Maine | | Maryland | | Massachusetts | | Michigan | | Minnesota | | Mississippi | | Missouri | | Montana | | Nebraska | | Nevada | |
|------|--|--------|--------|----------|--------|---------------|--------|----------|--------|-----------|--------|-------------|--------|----------|--------|---------|--------|----------|--------|--------|--------|
| | | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax |
| 1 | Married Filing Jointly with 2 Children | | | | | | | | | | | | | | | | | | | | |
| 2 | \$10,000 | | | | | | | | | | | | | | | | | | | | |
| 3 | \$20,000 | | | 90 | | 488 | | | | | | 12 | | 35 | | 156 | | | | | |
| 4 | \$30,000 | 182 | | 518 | | 1,018 | | 174 | | 214 | | 370 | | 495 | | 567 | | 144 | | | |
| 5 | \$40,000 | 606 | | 993 | | 1,548 | | 609 | | 749 | | 870 | | 1,095 | | 1,118 | | 501 | | | |
| 6 | \$50,000 | 1,280 | | 1,468 | | 2,078 | | 1,044 | | 1,284 | | 1,370 | | 1,695 | | 1,807 | | 913 | | | |
| 7 | \$60,000 | 1,980 | | 1,943 | | 2,608 | | 1,479 | | 1,832 | | 1,870 | | 2,295 | | 2,497 | | 1,425 | | | |
| 8 | \$70,000 | 2,811 | | 2,418 | | 3,138 | | 1,914 | | 2,537 | | 2,370 | | 2,895 | | 3,187 | | 2,016 | | | |
| 9 | \$80,000 | 3,661 | | 2,893 | | 3,668 | | 2,349 | | 3,242 | | 2,870 | | 3,495 | | 3,877 | | 2,700 | | | |
| 10 | \$90,000 | 4,511 | | 3,368 | | 4,198 | | 2,784 | | 3,947 | | 3,370 | | 4,095 | | 4,567 | | 3,384 | | | |
| 11 | \$100,000 | 5,361 | | 3,843 | | 4,728 | | 3,219 | | 4,652 | | 3,870 | | 4,695 | | 5,257 | | 4,068 | | | |
| 12 | \$150,000 | 9,611 | | 6,370 | | 7,378 | | 5,394 | | 8,177 | | 6,370 | | 7,695 | | 8,707 | | 7,488 | | | |
| 13 | \$200,000 | 13,861 | | 8,973 | | 10,028 | | 7,569 | | 12,039 | | 8,870 | | 10,695 | | 12,157 | | 11,001 | | | |
| 14 | \$500,000 | 39,361 | | 24,424 | | 25,928 | | 20,619 | | 35,589 | | 23,870 | | 28,695 | | 32,857 | | 32,188 | | | |
| 15 | \$1,000,000 | 81,861 | | 51,905 | | 52,428 | | 42,369 | | 74,839 | | 48,870 | | 58,695 | | 67,357 | | 66,388 | | | |
| 16 | Single | | | | | | | | | | | | | | | | | | | | |
| 17 | \$10,000 | 29 | | 199 | | 297 | | 28 | | 35 | | 51 | | 40 | | 104 | | 11 | | | |
| 18 | \$20,000 | 424 | | 651 | | 827 | | 463 | | 570 | | 435 | | 507 | | 473 | | 368 | | | |
| 19 | \$30,000 | 1,144 | | 1,126 | | 1,357 | | 898 | | 1,105 | | 935 | | 1,107 | | 1,146 | | 831 | | | |
| 20 | \$40,000 | 1,994 | | 1,601 | | 1,887 | | 1,333 | | 1,774 | | 1,435 | | 1,707 | | 1,836 | | 1,468 | | | |
| 21 | \$50,000 | 2,844 | | 2,076 | | 2,417 | | 1,768 | | 2,479 | | 1,935 | | 2,307 | | 2,526 | | 2,152 | | | |
| 22 | \$60,000 | 3,694 | | 2,551 | | 2,947 | | 2,203 | | 3,184 | | 2,435 | | 2,907 | | 3,216 | | 2,836 | | | |
| 23 | \$70,000 | 4,544 | | 3,026 | | 3,477 | | 2,638 | | 3,889 | | 2,935 | | 3,507 | | 3,906 | | 3,520 | | | |
| 24 | \$80,000 | 5,394 | | 3,501 | | 4,007 | | 3,073 | | 4,594 | | 3,435 | | 4,107 | | 4,596 | | 4,204 | | | |
| 25 | \$90,000 | 6,244 | | 3,976 | | 4,537 | | 3,508 | | 5,347 | | 3,935 | | 4,707 | | 5,286 | | 4,888 | | | |
| 26 | \$100,000 | 7,094 | | 4,489 | | 5,067 | | 3,943 | | 6,132 | | 4,435 | | 5,307 | | 5,976 | | 5,572 | | | |
| 27 | \$150,000 | 11,344 | | 6,921 | | 7,717 | | 6,118 | | 10,057 | | 6,935 | | 8,307 | | 9,426 | | 8,992 | | | |
| 28 | \$200,000 | 15,594 | | 9,443 | | 10,367 | | 8,293 | | 13,982 | | 9,435 | | 11,307 | | 12,876 | | 12,526 | | | |
| 29 | \$500,000 | 41,094 | | 24,936 | | 26,267 | | 21,343 | | 37,532 | | 24,435 | | 29,307 | | 33,576 | | 33,692 | | | |
| 30 | \$1,000,000 | 83,594 | | 52,430 | | 52,767 | | 43,093 | | 76,782 | | 49,435 | | 59,307 | | 68,076 | | 67,892 | | | |

This box indicates where the comparison State's individual income tax is lower than SC's at the same AGI level.
If no box is shown in the column, then the state's individual income tax is always higher than SC's.

State Notes

MD: Standard deduction is 15% of AGI with a min. of \$1,500 and a max. of \$2,000 for single filers and \$3,000 and \$4,000 for married filing jointly filers.

Table 3: State Income Taxes Computed by AGI for the 2009 Tax Year

| Line | Adjusted Gross Income Levels | New Hampshire | New Jersey | New Mexico | New York | North Dakota | Ohio | Oklahoma | Oregon | Rhode Island |
|------|--|---------------|------------|------------|----------|--------------|--------|----------|--------|--------------|
| 1 | Married Filing Jointly with 2 Children | | | | | | | | | |
| 2 | \$10,000 | NA | 70 | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax | No Tax |
| 3 | \$20,000 | NA | 210 | No Tax | 120 | No Tax | 107 | 90 | 334 | No Tax |
| 4 | \$30,000 | NA | 368 | 68 | 520 | 84 | 420 | 533 | 1,234 | 221 |
| 5 | \$40,000 | NA | 543 | 328 | 963 | 294 | 772 | 1,083 | 2,134 | 596 |
| 6 | \$50,000 | NA | 718 | 768 | 1,533 | 504 | 1,149 | 1,633 | 3,034 | 971 |
| 7 | \$60,000 | NA | 928 | 1,258 | 2,152 | 714 | 1,560 | 2,183 | 3,934 | 1,346 |
| 8 | \$70,000 | NA | 1,173 | 1,748 | 2,837 | 924 | 1,971 | 2,733 | 4,834 | 1,721 |
| 9 | \$80,000 | NA | 1,470 | 2,238 | 3,522 | 1,134 | 2,382 | 3,283 | 5,734 | 2,096 |
| 10 | \$90,000 | NA | 1,921 | 2,728 | 4,207 | 1,476 | 2,817 | 3,833 | 6,634 | 2,770 |
| 11 | \$100,000 | NA | 2,474 | 3,218 | 4,892 | 1,868 | 3,287 | 4,383 | 7,534 | 3,470 |
| 12 | \$150,000 | NA | 5,236 | 5,668 | 9,111 | 3,828 | 5,968 | 7,133 | 12,034 | 6,970 |
| 13 | \$200,000 | NA | 8,379 | 8,118 | 14,366 | 5,943 | 8,694 | 9,883 | 16,534 | 10,762 |
| 14 | \$500,000 | NA | 29,038 | 22,818 | 43,325 | 21,324 | 26,441 | 26,383 | 43,534 | 38,276 |
| 15 | \$1,000,000 | NA | 80,175 | 47,318 | 88,175 | 49,024 | 56,066 | 53,883 | 88,534 | 87,776 |
| 16 | Single | | | | | | | | | |
| 17 | \$10,000 | NA | 126 | 11 | 100 | 14 | 51 | 75 | 343 | 238 |
| 18 | \$20,000 | NA | 266 | 258 | 534 | 224 | 290 | 579 | 1,243 | 613 |
| 19 | \$30,000 | NA | 438 | 732 | 1,144 | 434 | 633 | 1,129 | 2,143 | 988 |
| 20 | \$40,000 | NA | 683 | 1,222 | 1,829 | 644 | 985 | 1,679 | 3,043 | 1,441 |
| 21 | \$50,000 | NA | 1,215 | 1,712 | 2,514 | 976 | 1,388 | 2,229 | 3,943 | 2,141 |
| 22 | \$60,000 | NA | 1,767 | 2,202 | 3,199 | 1,368 | 1,799 | 2,779 | 4,843 | 2,841 |
| 23 | \$70,000 | NA | 2,320 | 2,692 | 3,884 | 1,760 | 2,210 | 3,329 | 5,743 | 3,541 |
| 24 | \$80,000 | NA | 2,906 | 3,182 | 4,569 | 2,152 | 2,620 | 3,879 | 6,643 | 4,241 |
| 25 | \$90,000 | NA | 3,543 | 3,672 | 5,254 | 2,544 | 3,081 | 4,429 | 7,543 | 4,972 |
| 26 | \$100,000 | NA | 4,180 | 4,162 | 5,939 | 2,971 | 3,551 | 4,979 | 8,443 | 5,747 |
| 27 | \$150,000 | NA | 7,365 | 6,612 | 9,761 | 5,141 | 6,265 | 7,729 | 12,943 | 9,622 |
| 28 | \$200,000 | NA | 10,550 | 9,062 | 15,111 | 7,445 | 8,991 | 10,479 | 17,443 | 13,807 |
| 29 | \$500,000 | NA | 31,274 | 23,762 | 44,177 | 23,153 | 26,759 | 26,979 | 44,443 | 41,917 |
| 30 | \$1,000,000 | NA | 82,501 | 48,262 | 89,027 | 50,853 | 56,384 | 54,479 | 89,443 | 91,417 |

This box indicates where the comparison State's individual income tax is lower than SC's at the same AGI level.
If no box is shown in the column, then the state's individual income tax is always higher than SC's.

State Notes

NY: Taxpayers with AGI >\$150K lose the benefits of the lower tax brackets.

Table 3: State Income Taxes Computed by AGI for the 2009 Tax Year

| | Adjusted Gross Income Levels | South Dakota | Tennessee | Texas | Utah | Vermont | Virginia | Washington | West Virginia | Wisconsin | Wyoming |
|----|--|--------------|-----------|-------|--------|---------|----------|------------|---------------|-----------|---------|
| 1 | Married Filing Jointly with 2 Children | | | | | | | | | | |
| 2 | \$10,000 | NA | NA | NA | No Tax | No Tax | 6 | NA | 60 | No Tax | NA |
| 3 | \$20,000 | NA | NA | NA | No Tax | No Tax | 384 | NA | 380 | 17 | NA |
| 4 | \$30,000 | NA | NA | NA | 264 | 142 | 909 | NA | 780 | 568 | NA |
| 5 | \$40,000 | NA | NA | NA | 894 | 497 | 1,484 | NA | 1,215 | 1,285 | NA |
| 6 | \$50,000 | NA | NA | NA | 1,524 | 852 | 2,059 | NA | 1,695 | 2,053 | NA |
| 7 | \$60,000 | NA | NA | NA | 2,154 | 1,207 | 2,634 | NA | 2,295 | 2,832 | NA |
| 8 | \$70,000 | NA | NA | NA | 2,784 | 1,562 | 3,209 | NA | 2,905 | 3,610 | NA |
| 9 | \$80,000 | NA | NA | NA | 3,414 | 1,917 | 3,784 | NA | 3,555 | 4,389 | NA |
| 10 | \$90,000 | NA | NA | NA | 4,044 | 2,524 | 4,359 | NA | 4,205 | 5,167 | NA |
| 11 | \$100,000 | NA | NA | NA | 4,674 | 3,224 | 4,934 | NA | 4,855 | 5,946 | NA |
| 12 | \$150,000 | NA | NA | NA | 7,824 | 6,724 | 7,809 | NA | 8,105 | 9,262 | NA |
| 13 | \$200,000 | NA | NA | NA | 10,974 | 10,686 | 10,684 | NA | 11,355 | 12,512 | NA |
| 14 | \$500,000 | NA | NA | NA | 29,874 | 37,664 | 27,934 | NA | 30,855 | 34,716 | NA |
| 15 | \$1,000,000 | NA | NA | NA | 61,374 | 84,664 | 56,684 | NA | 63,355 | 73,466 | NA |
| 16 | Single | | | | | | | | | | |
| 17 | \$10,000 | NA | NA | NA | 1 | 23 | 174 | NA | 240 | No Tax | NA |
| 18 | \$20,000 | NA | NA | NA | 605 | 378 | 674 | NA | 620 | 495 | NA |
| 19 | \$30,000 | NA | NA | NA | 1,235 | 733 | 1,242 | NA | 1,035 | 1,189 | NA |
| 20 | \$40,000 | NA | NA | NA | 1,865 | 1,088 | 1,817 | NA | 1,485 | 1,917 | NA |
| 21 | \$50,000 | NA | NA | NA | 2,495 | 1,674 | 2,392 | NA | 2,055 | 2,645 | NA |
| 22 | \$60,000 | NA | NA | NA | 3,125 | 2,374 | 2,967 | NA | 2,655 | 3,373 | NA |
| 23 | \$70,000 | NA | NA | NA | 3,755 | 3,074 | 3,542 | NA | 3,295 | 4,101 | NA |
| 24 | \$80,000 | NA | NA | NA | 4,385 | 3,774 | 4,117 | NA | 3,945 | 4,829 | NA |
| 25 | \$90,000 | NA | NA | NA | 5,015 | 4,474 | 4,692 | NA | 4,595 | 5,557 | NA |
| 26 | \$100,000 | NA | NA | NA | 5,645 | 5,279 | 5,267 | NA | 5,245 | 6,225 | NA |
| 27 | \$150,000 | NA | NA | NA | 8,795 | 9,404 | 8,142 | NA | 8,495 | 9,475 | NA |
| 28 | \$200,000 | NA | NA | NA | 11,945 | 13,653 | 11,017 | NA | 11,745 | 12,840 | NA |
| 29 | \$500,000 | NA | NA | NA | 30,845 | 40,942 | 28,267 | NA | 31,245 | 35,833 | NA |
| 30 | \$1,000,000 | NA | NA | NA | 62,345 | 87,942 | 57,017 | NA | 63,745 | 74,583 | NA |

This box indicates where the comparison State's individual income tax is lower than SC's at the same AGI level.
If no box is shown in the column, then the state's individual income tax is always higher than SC's.

South Carolina

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------------------|-------|
| Per Person | 3,650 |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 2,740 | 0.00% | |
| | 2,740 | 5,480 | 3.00% | - |
| | 5,480 | 8,220 | 4.00% | 82 |
| | 8,220 | 10,960 | 5.00% | 192 |
| | 10,960 | 13,700 | 6.00% | 329 |
| | 13,700 | and over | 7.00% | 493 |
| Married Filing Jointly | 0 | 2,740 | 2.50% | |
| | 2,740 | 5,480 | 3.00% | - |
| | 5,480 | 8,220 | 4.00% | 82 |
| | 8,220 | 10,960 | 5.00% | 192 |
| | 10,960 | 13,700 | 6.00% | 329 |
| | 13,700 | and over | 7.00% | 493 |

Deductions

SC state tax refund
 Out of state rental or real estate income
 44% capital gains exclusion
 \$3,000 Volunteer Firefighter/Rescue Squad/Police Officer
 Interest from US obligations
 Contributions to SC Tuition Prepayment or College Program
 National Guard drill pay
 Social Security benefits
 \$3,000 to \$15,000 retirement deduction
 Police subsistence
 Additional deduction for child under 6 (\$3,000)

Credits

Child and dependent care (7% of expenses)
 Two wage earner credit (max of \$210)
 Taxes paid to another state
 Nursing Home Credit
 Scenic River
 Drip-Trickle irrigation
 Minority Contractor
 Water Resources
 New jobs
 Palmetto Seed Capital
 Employer child care
 Base closure
 Economic Impact Zone
 Family Independence Payments
 Motion picture project/production facility
 Qualified retirement plan contribution
 Community development credit
 Conservation Contribution
 Historic Structure
 Historic residential structure
 Textiles rehabilitation
 Commercial credit
 Venture capital

Georgia

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 2,300 |
| Married Filing Single | 1,500 |
| Married Filing Jointly | 3,000 |
| Head of Household | 2,300 |

Personal Exemptions

| | |
|------------------------|-------|
| Per Person | 2,700 |
| Married Filing Jointly | |
| Dependent | 3,000 |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|-------|-------------|-------------|
| Single | 0 | 750 | 1.00% | 0.00 |
| | 750 | 2,250 | 2.00% | 7.50 |
| | 2,250 | 3,750 | 3.00% | 37.50 |
| | 3,750 | 5,250 | 4.00% | 82.50 |
| | 5,250 | 7,000 | 5.00% | 142.50 |
| | 7,000 and over | | 6.00% | 230.00 |

| | | | | |
|------------------------|-----------------|--------|-------|--------|
| Married Filing Jointly | 0 | 1,000 | 1.00% | 0.00 |
| | 1,000 | 3,000 | 2.00% | 10.00 |
| | 3,000 | 5,000 | 3.00% | 50.00 |
| | 5,000 | 7,000 | 4.00% | 110.00 |
| | 7,000 | 10,000 | 5.00% | 190.00 |
| | 10,000 and over | | 6.00% | 340.00 |

Deductions

Retirement income exclusion of \$15,000
Social Security income
Teacher retirement contributions
Self employed health insurance
Minority subcontractors payments
Georgia higher education savings plan
Combat Zone pay
up to \$10,000 for unreimbursed expenses of organ donation

Credits

Low income credit (maximum \$26)
Employers credit for basic skills education
Employers credit for retraining
Jobs tax credit
Child care property credit
Child care sponsoring credit
Investment tax credit
Qualified transportation
Low income housing credit
Diesel particulate emission reduction technology
Business enterprise vehicle credit
Research tax credit
Small business growth
Headquarters tax credit
Port Activity credit
Bank tax credit
Low and zero emission vehicle credit \$2,500
Cigarette Export credit
New manufacturing facilities
Electric vehicle charger
New manufacturing facilities
Historic rehabilitation
Film tax credit

North Carolina

TY 2009

Standard Deductions

| | | |
|------------------------|-------|--|
| Single | 3,000 | {These deductions and exemptions are deductions from |
| Married Filing Single | 3,000 | Federal AGI. NC's tax base is Federal taxable income, |
| Married Filing Jointly | 6,000 | therefore they require the difference between the higher federal |
| Head of Household | 4,400 | deductions and exemptions and the lower state deductions and |
| | | exemptions be added back to taxable income on the tax form.} |

Personal Exemptions

| | | |
|------------------------|-------|--|
| Per Person | 2,500 | if AGI < \$60,000, otherwise \$2,000 |
| Married Filing Jointly | 2,500 | if AGI < \$100,000, otherwise \$2,000 |
| Dependent | 100 | credit if AGI amounts are less than stated above |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|---------|-------------|-------------|
| Single | 0 | 12,750 | 6.00% | 0.00 |
| | 12,750 | 60,000 | 7.00% | 765.00 |
| | 60,000 | 120,000 | 7.75% | 4,072.50 |
| Married Filing Jointly | 0 | 21,250 | 6.00% | 0.00 |
| | 21,250 | 100,000 | 7.00% | 1,275.00 |
| | 100,000 | 200,000 | 7.75% | 6,787.50 |

Deductions

Retirement income exclusion of \$4,000
Social Security income

Credits

Child and dependent care
Dependent Children credit of \$60
Charitable contributions by nonitemizers
Long-term care insurance
Qualified business investments - max. \$50,000
Disabled Taxpayer
Farm machinery property tax credit
Conservation credit
Historic structures
jobs tax credit
Machinery and equipment Investment credit
Research and Development
Worker Training
Central Office or aircraft facility credit
low-income housing investment credit
Development zone projects credit
Nonhazardous dry cleaning equipment
NC port usage credit

Alabama

TY 2009

Standard Deductions

| | |
|------------------------|---------------------------------|
| Single | \$2,000 to \$2,500 based on AGI |
| Married Filing Single | \$2,000 to \$3,750 based on AGI |
| Married Filing Jointly | \$4,000 to \$7,500 based on AGI |
| Head of Household | \$2,000 to \$4,700 based on AGI |

See Standard Deduction Schedules Below

Personal Exemptions

| | |
|------------------------|-------------------------------|
| Per Person | \$ 1,500 |
| Married Filing Jointly | \$ 3,000 |
| Dependent | \$300 to \$1,000 based on AGI |

| Dependent Exemption | | |
|---------------------|------------|-----------|
| AGI | | Exemption |
| \$ - | \$ 20,000 | \$ 1,000 |
| \$ 20,001 | \$ 100,000 | \$ 500 |
| \$ 100,000 | over | \$ 300 |

Tax Brackets

| | Brackets | Rate | Plus |
|------------------------|----------------|-------|--------|
| Single | 0 500 | 2.00% | 0.00 |
| | 500 3,000 | 4.00% | 10.00 |
| | 3,000 and over | 5.00% | 110.00 |
| Married Filing Jointly | 0 1,000 | 2.00% | 0.00 |
| | 1,000 6,000 | 4.00% | 20.00 |
| | 6,000 and over | 5.00% | 220.00 |

Standard Deductions

Deductions

Social Security income
State pension income
Federal pension income
Private defined benefit pensions
Military subsistence pay
Law enforcement subsistence pay
Active duty pay in combat zone
Up to \$25,000 of severance pay

Credits

Basic skills education credit
Rural Physician
Enterprise zone act credit
Capital credit
Coal credit

| Married Filing Jointly | | | Single | | |
|------------------------|-----------|-----------|-----------|-----------|-----------|
| AGI | | Deduction | AGI | | Deduction |
| \$ - | \$ 20,499 | \$ 7,500 | \$ - | \$ 20,499 | \$ 2,500 |
| \$ 20,500 | \$ 20,999 | \$ 7,325 | \$ 20,500 | \$ 20,999 | \$ 2,475 |
| \$ 21,000 | \$ 21,499 | \$ 7,150 | \$ 21,000 | \$ 21,499 | \$ 2,450 |
| \$ 21,500 | \$ 21,999 | \$ 6,975 | \$ 21,500 | \$ 21,999 | \$ 2,425 |
| \$ 22,000 | \$ 22,499 | \$ 6,800 | \$ 22,000 | \$ 22,499 | \$ 2,400 |
| \$ 22,500 | \$ 22,999 | \$ 6,625 | \$ 22,500 | \$ 22,999 | \$ 2,375 |
| \$ 23,000 | \$ 23,499 | \$ 6,450 | \$ 23,000 | \$ 23,499 | \$ 2,350 |
| \$ 23,500 | \$ 23,999 | \$ 6,275 | \$ 23,500 | \$ 23,999 | \$ 2,325 |
| \$ 24,000 | \$ 24,499 | \$ 6,100 | \$ 24,000 | \$ 24,499 | \$ 2,300 |
| \$ 24,500 | \$ 24,999 | \$ 5,925 | \$ 24,500 | \$ 24,999 | \$ 2,275 |
| \$ 25,000 | \$ 25,499 | \$ 5,750 | \$ 25,000 | \$ 25,499 | \$ 2,250 |
| \$ 25,500 | \$ 25,999 | \$ 5,575 | \$ 25,500 | \$ 25,999 | \$ 2,225 |
| \$ 26,000 | \$ 26,499 | \$ 5,400 | \$ 26,000 | \$ 26,499 | \$ 2,200 |
| \$ 26,500 | \$ 26,999 | \$ 5,225 | \$ 26,500 | \$ 26,999 | \$ 2,175 |
| \$ 27,000 | \$ 27,499 | \$ 5,050 | \$ 27,000 | \$ 27,499 | \$ 2,150 |
| \$ 27,500 | \$ 27,999 | \$ 4,875 | \$ 27,500 | \$ 27,999 | \$ 2,125 |
| \$ 28,000 | \$ 28,499 | \$ 4,700 | \$ 28,000 | \$ 28,499 | \$ 2,100 |
| \$ 28,500 | \$ 28,999 | \$ 4,525 | \$ 28,500 | \$ 28,999 | \$ 2,075 |
| \$ 29,000 | \$ 29,499 | \$ 4,350 | \$ 29,000 | \$ 29,499 | \$ 2,050 |
| \$ 29,500 | \$ 29,999 | \$ 4,175 | \$ 29,500 | \$ 29,999 | \$ 2,025 |
| \$ 30,000 | over | \$ 4,000 | \$ 30,000 | over | \$ 2,000 |

Arizona

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 4,521 |
| Married Filing Single | 4,521 |
| Married Filing Jointly | 9,042 |
| Head of Household | 9,042 |

Personal Exemptions

| | |
|------------------------|--------|
| Per Person | 2,300 |
| Married Filing Jointly | 9,200 |
| Dependent | 2,300 |
| Qualifying Parents | 10,000 |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 10,000 | 2.59% | 0 |
| | 10,000 | 25,000 | 2.88% | 259 |
| | 25,000 | 50,000 | 3.36% | 691 |
| | 50,000 | 150,000 | 4.24% | 1,531 |
| | 150,000 | and over | 4.54% | 5,771 |
| Married Filing Jointly | 0 | 20,000 | 2.59% | 0 |
| | 20,000 | 50,000 | 2.88% | 518 |
| | 50,000 | 100,000 | 3.36% | 1,382 |
| | 100,000 | 300,000 | 4.24% | 3,062 |
| | 300,000 | and over | 4.54% | 11,542 |

Deductions

Additional \$2,100 deduction for over 65
 Additional \$1,500 deduction for blind
 \$2,500 Public pension exclusion (private taxable)
 Social Security benefits
 Wages of American Indians
 Construction of an Energy Efficient home
 Combat pay
 Adoption expense
 State tuition program distributions
 World War II victims
 Crops given to charities

Credits

Family income tax credit
 Defense contracting
 Enterprise zone
 Environmental technology facility
 Military reuse zone
 Recycling equipment
 Increased research activities
 Solar energy
 agricultural water conservation
 Pollution control
 Solar hot water heater
 TANF employment
 Credits for contributions to charities and schools
 Donation of property for school site
 Healthy forest enterprises
 Clean elections fund
 Credit for increased excise taxes
 Property tax credit

Arkansas

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 2,000 |
| Married Filing Single | 2,000 |
| Married Filing Jointly | 4,000 |
| Head of Household | 2,000 |

Personal Exemptions

| | |
|------------|-------------|
| Per Person | \$23 credit |
|------------|-------------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|--------|-------------|-------------|
| Single | 0 | 3,799 | 1.00% | 0 |
| | 3,800 | 7,599 | 2.50% | 38 |
| | 7,600 | 11,399 | 3.50% | 133 |
| | 11,400 | 18,999 | 4.50% | 266 |
| | 19,000 | 31,699 | 6.00% | 608 |
| | 31,700 and over | | 7.00% | 1,370 |
| Married Filing Jointly | 0 | 3,799 | 1.00% | 0 |
| | 3,800 | 7,599 | 2.50% | 38 |
| | 7,600 | 11,399 | 3.50% | 133 |
| | 11,400 | 18,999 | 4.50% | 266 |
| | 19,000 | 31,699 | 6.00% | 608 |
| | 31,700 and over | | 7.00% | 1,370 |

Deductions

Contributions to intergenerational trust
 \$6,000 pension deduction
 \$6,000 military pay deduction for officers
 \$9,000 military pay deduction for enlisted
 Social Security benefits

Credits

State political contributions
 Working taxpayer
 Child care credit
 Allowable adoption expense
 Phenylketonura disorder
 Biotechnology development
 Capital development
 County and regional industrial development
 Economic development
 Employer provided early childhood program
 Enterprise zone program

Credits (cont.)

Equipment donation or sale below cost
 Family savings initiative
 Manufacturing investment
 Private wetland & riparian zone
 Public roads improvement
 Tourism project development
 Tuition reimbursement
 Venture capital investment
 Waste reduction & recycling equipment
 Water resource conservation
 Workforce training
 Youth apprenticeship
 Rice Straw

California

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 3,692 |
| Married Filing Single | 3,692 |
| Married Filing Jointly | 7,384 |
| Head of Household | 7,384 |

Personal Exemptions

| | |
|------------|-----|
| Per Person | 99 |
| Dependent | 309 |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|-----------|-------------|-------------|
| Single | 0 | 7,168 | 1.25% | 0 |
| | 7,168 | 16,994 | 2.25% | 90 |
| | 16,994 | 26,821 | 4.25% | 311 |
| | 26,821 | 37,233 | 6.25% | 728 |
| | 37,233 | 47,055 | 8.25% | 1,379 |
| | 47,055 | 1,000,000 | 9.55% | 2,189 |
| | 1,000,000 | and over | 10.55% | 93,196 |
| Married Filing Jointly | 0 | 14,336 | 1.25% | 0 |
| | 14,336 | 33,988 | 2.25% | 179 |
| | 33,988 | 53,642 | 4.25% | 621 |
| | 53,642 | 74,466 | 6.25% | 1,457 |
| | 74,466 | 94,110 | 8.25% | 2,758 |
| | 94,110 | 1,000,000 | 9.55% | 4,379 |
| | 1,000,000 | and over | 10.55% | 90,891 |

Deductions

Social Security benefits

Credits

Child adoption
 Child and dependent care expenses
 Community Development Financial Institutions
 Disabled access for small businesses
 Donated agricultural products transportation
 Employer child care contribution
 Employer child care program
 Enhanced oil recovery
 Enterprise zone employee
 Environmental tax credit of 5 cents per gallon

Credits (cont.)

Farm worker housing
 Joint Strike Fighter wages and property costs
 Low-income housing
 Natural heritage program
 Renters
 Prison inmate labor 10% exclusion
 Rice straw - 10% of purchase price
 Senior head of household
 Solar or wind energy system
 Teacher retention

Colorado

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
| Dependent | |

Tax Brackets

Single 4.63% of Colorado Taxable Income

Married Filing Jointly 4.63% of Colorado Taxable Income

Deductions

Pension and Annuity (including Social Security)
\$24,000 deduction if over age 65
\$20,000 deduction if age 55 to 64
Colorado source capital gain deduction if:
property in CO and held 5 years
State tuition program contributions
Railroad retirement benefits

Credits

Child care credit
Enterprise Zone:
Investment
New Business

Credits (cont.)

Rural enterprise zone new business
Health insurance
Enterprise zone administrator
Plastic recycling investment
Minimum tax credit
Historic property preservation
Child care facility investment
School-to-work program
Long term care insurance
Contaminated land redevelopment
Low-income housing
Weather related live stock sales

Connecticut

TY 2009

Standard Deductions

Single

| AGI between | | Deduction |
|-------------|--------|-----------|
| 0 | 26,000 | 13,000 |
| 26,000 | 27,000 | 12,000 |
| 27,000 | 28,000 | 11,000 |
| 28,000 | 29,000 | 10,000 |
| 29,000 | 30,000 | 9,000 |
| 30,000 | 31,000 | 8,000 |
| 31,000 | 32,000 | 7,000 |
| 32,000 | 33,000 | 6,000 |
| 33,000 | 34,000 | 5,000 |
| 34,000 | 35,000 | 4,000 |
| 35,000 | 36,000 | 3,000 |
| 36,000 | 37,000 | 2,000 |
| 37,000 | 38,000 | 1,000 |
| 38,000 | and up | 0 |

Married Filing Jointly

| AGI between | | Deduction |
|-------------|--------|-----------|
| 0 | 48,000 | 24,000 |
| 48,000 | 49,000 | 23,000 |
| 49,000 | 50,000 | 22,000 |
| 50,000 | 51,000 | 21,000 |
| 51,000 | 52,000 | 20,000 |
| 52,000 | 53,000 | 19,000 |
| 53,000 | 54,000 | 18,000 |
| 54,000 | 55,000 | 17,000 |
| 55,000 | 56,000 | 16,000 |
| 56,000 | 57,000 | 15,000 |
| 57,000 | 58,000 | 14,000 |
| 58,000 | 59,000 | 13,000 |
| 59,000 | 60,000 | 12,000 |
| 60,000 | 61,000 | 11,000 |
| 61,000 | 62,000 | 10,000 |
| 62,000 | 63,000 | 9,000 |
| 63,000 | 64,000 | 8,000 |
| 64,000 | 65,000 | 7,000 |
| 65,000 | 66,000 | 6,000 |
| 66,000 | 67,000 | 5,000 |
| 67,000 | 68,000 | 4,000 |
| 68,000 | 69,000 | 3,000 |
| 69,000 | 70,000 | 2,000 |
| 70,000 | 71,000 | 1,000 |
| 71,000 | and up | 0 |

Connecticut (cont.)

Personal Exemptions (Tax Credit %)

Single

| AGI between | | Deduction |
|-------------|--------|-----------|
| 13,000 | 16,300 | 75% |
| 16,300 | 16,800 | 70% |
| 16,800 | 17,300 | 65% |
| 17,300 | 17,800 | 60% |
| 17,800 | 18,300 | 55% |
| 18,300 | 18,800 | 50% |
| 18,800 | 19,300 | 45% |
| 19,300 | 19,800 | 40% |
| 19,800 | 21,700 | 35% |
| 21,700 | 22,200 | 30% |
| 22,200 | 22,700 | 25% |
| 22,700 | 23,200 | 20% |
| 23,200 | 27,100 | 15% |
| 27,100 | 27,600 | 14% |
| 27,600 | 28,100 | 13% |
| 28,100 | 28,600 | 12% |
| 28,600 | 29,100 | 11% |
| 29,100 | 52,000 | 10% |
| 52,000 | 52,500 | 9% |
| 52,500 | 53,000 | 8% |
| 53,000 | 53,500 | 7% |
| 53,500 | 54,000 | 6% |
| 54,000 | 54,500 | 5% |
| 54,500 | 55,000 | 4% |
| 55,000 | 55,500 | 3% |
| 55,500 | 56,000 | 2% |
| 56,000 | 56,500 | 1% |
| 56,500 | and up | 0% |

Married Filing Jointly

| AGI between | | Deduction |
|-------------|---------|-----------|
| 24,000 | 30,000 | 75% |
| 30,000 | 30,500 | 70% |
| 30,500 | 31,000 | 65% |
| 31,000 | 31,500 | 60% |
| 31,500 | 32,000 | 55% |
| 32,000 | 32,500 | 50% |
| 32,500 | 33,000 | 45% |
| 33,000 | 33,500 | 40% |
| 33,500 | 40,000 | 35% |
| 40,000 | 40,500 | 30% |
| 40,500 | 41,000 | 25% |
| 41,000 | 41,500 | 20% |
| 41,500 | 50,000 | 15% |
| 50,000 | 50,500 | 14% |
| 50,500 | 51,000 | 13% |
| 51,000 | 51,500 | 12% |
| 51,500 | 52,000 | 11% |
| 52,000 | 96,000 | 10% |
| 96,000 | 96,500 | 9% |
| 96,500 | 97,000 | 8% |
| 97,000 | 97,500 | 7% |
| 97,500 | 98,000 | 6% |
| 98,000 | 98,500 | 5% |
| 98,500 | 99,000 | 4% |
| 99,000 | 99,500 | 3% |
| 99,500 | 100,000 | 2% |
| 100,000 | 100,500 | 1% |
| 100,500 | and up | 0% |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|----------|-------------|-------------|
| Single | 0 | 10,000 | 3.00% | 0 |
| | 10,000 | and over | 5.00% | 300 |
| MFJ | 0 | 20,000 | 3.00% | 0 |
| | 20,000 | and over | 5.00% | 600 |

Deductions

Social Security benefits if AGI < \$60,000 for MFJ

Railroad Retirement benefits

Credits

Property Tax credit, max. of \$350

Delaware

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 3,250 |
| Married Filing Single | 3,250 |
| Married Filing Jointly | 6,500 |
| Head of Household | 3,250 |

Personal Exemptions

| | |
|------------|--------------|
| Per Person | \$110 credit |
|------------|--------------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 2,000 | 0.00% | 0.00 |
| | 2,000 | 5,000 | 2.20% | 0.00 |
| | 5,000 | 10,000 | 3.90% | 66.00 |
| | 10,000 | 20,000 | 4.80% | 261.00 |
| | 20,000 | 25,000 | 5.20% | 741.00 |
| | 25,000 | 60,000 | 5.55% | 1,001.00 |
| | 60,000 | and over | 6.95% | 2,943.50 |
| Married Filing Jointly | 0 | 2,000 | 0.00% | 0.00 |
| | 2,000 | 5,000 | 2.20% | 0.00 |
| | 5,000 | 10,000 | 3.90% | 66.00 |
| | 10,000 | 20,000 | 4.80% | 261.00 |
| | 20,000 | 25,000 | 5.20% | 741.00 |
| | 25,000 | 60,000 | 5.55% | 1,001.00 |
| | 60,000 | and over | 6.95% | 2,943.50 |

Deductions

Pension/Retirement exclusion
 \$2,000 if <age 60; up to \$12,500 if over 60
 Social Security income
 Charitable mileage deduction
 Self-employed health insurance

Credits

Personal credit of \$110
 Volunteer firefighter
 Child care
 Blue collar
 Green industry
 Brownfield
 Land and historic resource
 Historic preservation

Hawaii

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 2,000 |
| Married Filing Single | 2,000 |
| Married Filing Jointly | 4,000 |
| Head of Household | 2,920 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 1,040 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 2,400 | 1.40% | 0 |
| | 2,400 | 4,800 | 3.20% | 34 |
| | 4,800 | 9,600 | 5.50% | 110 |
| | 9,600 | 14,400 | 6.40% | 374 |
| | 14,400 | 19,200 | 6.80% | 682 |
| | 19,200 | 24,000 | 7.20% | 1,008 |
| | 24,000 | 36,000 | 7.60% | 1,354 |
| | 36,000 | 48,000 | 7.90% | 2,266 |
| | 48,000 | 150,000 | 8.25% | 3,214 |
| | 150,000 | 175,000 | 9.00% | 11,629 |
| | 175,000 | 200,000 | 10.00% | 13,879 |
| | 200,000 | and over | 11.00% | 16,379 |
| Married Filing Jointly | 0 | 4,800 | 1.40% | 0 |
| | 4,800 | 9,600 | 3.20% | 67 |
| | 9,600 | 19,200 | 5.50% | 221 |
| | 19,200 | 28,800 | 6.40% | 749 |
| | 28,800 | 38,400 | 6.80% | 1,363 |
| | 38,400 | 48,000 | 7.20% | 2,016 |
| | 48,000 | 72,000 | 7.60% | 2,707 |
| | 72,000 | 96,000 | 7.90% | 4,531 |
| | 96,000 | 300,000 | 8.25% | 6,427 |
| | 300,000 | 350,000 | 9.00% | 23,257 |
| | 350,000 | 400,000 | 10.00% | 27,757 |
| | 400,000 | and over | 11.00% | 32,757 |

Deductions

Pensions are exempt
 Social Security benefits
 First \$2,594 of Military Reserve pay
 Payments to Individual Housing Account
 Exceptional trees deduction up to \$3,000
 Interest on Individual housing account
 Income from qualified high technology business
 Interest on individual development account

Credits

Enterprise zone credit
 Low income housing
 Employment of vocational rehabilitation referrals
 High technology business investment
 Individual development account contributions
 Technology infrastructure renovation
 School repair and maintenance
 Hotel construction and remodeling credit
 Residential construction and remodeling
 Renewable energy technologies

Idaho

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 1,272 | 1.60% | 0 |
| | 1,272 | 2,544 | 3.60% | 20 |
| | 2,544 | 3,816 | 4.10% | 66 |
| | 3,816 | 5,088 | 5.10% | 118 |
| | 5,088 | 6,360 | 6.10% | 183 |
| | 6,360 | 9,540 | 7.10% | 261 |
| | 9,540 | 25,441 | 7.40% | 487 |
| | 25,441 | and over | 7.80% | 1,663 |
| Married Filing Jointly | 0 | 2,544 | 1.60% | 0 |
| | 2,544 | 5,088 | 3.60% | 41 |
| | 5,088 | 7,632 | 4.10% | 132 |
| | 7,632 | 10,176 | 5.10% | 237 |
| | 10,176 | 12,720 | 6.10% | 366 |
| | 12,720 | 19,080 | 7.10% | 522 |
| | 19,080 | 50,882 | 7.40% | 973 |
| | 50,882 | and over | 7.80% | 3,326 |

Deductions

Insulation of Idaho home
 Alternative energy devices deduction of 40%
 Child care
 Social Security and Railroad benefits
 Retirement benefits up to \$23,268 for single filers and \$34,903 for MFJ - This amount is reduced by the amount of Social Security and Railroad benefits
 Private pensions fully taxed

Credits

Family member with developmental disability \$300 max.
 Contributions to Idaho educational entities
 Contributions to youth and rehabilitation facilities

Credits (cont.)

Investment tax credit
 Production equipment using post consumer waste
 Promoter sponsored event
 New employees
 Research Activities
 Broadband equipment investment
 Incentive tax credit
 Headquarters credit
 Real property improvement credit
 New jobs tax credit
 Small employer investment

Illinois

TY 2009

Standard Deductions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Single | NA |
| Married Filing Jointly | NA |
| Head of Household | NA |

Personal Exemptions

| | |
|------------------------|-------|
| Per Person | 2,000 |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

Single 3% of federal AGI with modifications

Married Filing Jointly 3% of federal AGI with modifications

Deductions

All pension income
Social Security income
Military pay
Illinois prepaid tuition program
self-employed health insurance
Enterprise zone dividends
Rideshare money or other benefits
Job training project
Reparations received as victim

Credits

Property tax credit (5%)
Qualified business education expenses
Earned income tax credit
Tech-prep program
Dependent care assistance
Jobs tax credit
High impact business investment
Enterprise zone investment
Research and Development
Economic Development for
a growing economy
Training expenses
Affordable housing donations

Indiana

TY 2009

Standard Deductions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Single | NA |
| Married Filing Jointly | NA |
| Head of Household | NA |

Personal Exemptions

| | |
|------------------------|-------|
| Per Person | 1,000 |
| Married Filing Jointly | |
| Dependent | 2,500 |

Tax Brackets

Single 3.4% of federal AGI with modifications

Married Filing Jointly 3.4% of federal AGI with modifications

Other Deductions

Additional deduction for over 65 with low income
Social Security Income
Military service income
Insulation deduction - max. \$1,000
Disability retirement deduction - max \$5,200
Civil Service annuity deduction - max \$2,000
Airport development zone employee
Enterprise Zone employee deduction
Long-term care premiums
Human services

Credits

College credit for donations
Research expense credit
Enterprise zone investment
Teacher Summer employment
21st Century scholars program
Maternity home credit
Historic Rehabilitation
Riverboat building
Industrial Recovery credit
Military base recovery credit
Individual development account
Community revitalization enhancement
Capital investment tax credit
County credit for elderly
Voluntary remediation credit (environmental)
Airport development zone credit
Blended Biodiesel credit
Coal combustion credit
Ethanol production

Iowa

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 1,780 |
| Married Filing Single | 1,780 |
| Married Filing Jointly | 4,390 |
| Head of Household | 4,390 |

Personal Exemptions

| | |
|------------|----|
| Per Person | 40 |
|------------|----|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|-----|-----------------|--------|-------------|-------------|
| All | 0 | 1,407 | 0.36% | 0 |
| | 1,407 | 2,814 | 0.72% | 5 |
| | 2,814 | 5,628 | 2.43% | 15 |
| | 5,628 | 12,663 | 4.50% | 84 |
| | 12,663 | 21,105 | 6.12% | 400 |
| | 21,105 | 28,140 | 6.48% | 917 |
| | 28,140 | 42,210 | 6.80% | 1,373 |
| | 42,210 | 63,315 | 7.92% | 2,329 |
| | 63,315 and over | | 8.98% | 4,001 |

Deductions

one half of self employment tax
 Health and dental insurance
 Pension income, \$6,000 for indiv. And \$12,000 for MFJ
 Moving expenses
 Capital gains deduction if property held 10 years
 Iowa 529 college savings plan
 Disability income
 Educator expenses up to \$250
 Employer social security on tip income
 Alcohol fuel
 Health savings account
 Hybrid/clean vehicles fuel deduction
 In home health care
 Military pay for combat zone
 Organ transplant expenses

Credits

Iowa earned income credit
 Tuition and textbook credit
 Economic development region
 Endowment gifts 20%
 Investment tax
 Housing credit of 10%
 Development business credit of 10%
 New jobs
 Venture capital

Kansas

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 3,000 |
| Married Filing Single | 3,000 |
| Married Filing Jointly | 6,000 |
| Head of Household | 4,500 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 2,250 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|-------------|-------------|
| Single | 0 15,000 | 3.50% | 0 |
| | 15,000 30,000 | 6.25% | 525 |
| | 30,000 and over | 6.45% | 1,463 |
| Married Filing Jointly | 0 30,000 | 3.50% | 0 |
| | 30,000 60,000 | 6.25% | 1,050 |
| | 60,000 and over | 6.45% | 2,925 |

Deductions

Retirement benefits
 Railroad benefits
 Long-term care insurance payments
 Learning quest education savings program
 Recruitment bonus for military
 Jobs tax credit
 Kansas venture capital dividends
 Sale of turnpike bonds
 Electrical generation revenue bonds
 Native American Indian reservation income

Credits

Child and dependent care
 Adoption
 Agricultural loan interest reduction
 Agritourism liability insurance
 Alternative fuels
 Angel investor

Credits (cont.)

Assistive technology contribution
 Business and job development
 Business machinery and equipment
 Child day care assistance
 Community service contribution
 Disable access
 Habitat management
 High performance incentive program
 Historic preservation
 Mathematics & science teacher
 Plugging abandoned gas or oil well
 Regional foundation contribution
 Research and development
 Single city port authority
 Small employer healthcare
 Swine facility improvement
 Telecommunications property
 Temporary assistance to families contribution
 Venture and local seed capital

Kentucky

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 2,190 |
| Married Filing Single | 2,190 |
| Married Filing Jointly | 2,190 |
| Head of Household | 2,190 |

Personal Exemptions

| | |
|-------------------|------|
| Per Person Credit | \$20 |
|-------------------|------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|-------------|-------------|
| Single | 0 3,000 | 2.00% | 0 |
| | 3,000 4,000 | 3.00% | 60 |
| | 4,000 5,000 | 4.00% | 90 |
| | 5,000 8,000 | 5.00% | 130 |
| | 8,000 75,000 | 5.80% | 280 |
| | 75,000 and over | 6.00% | 4,166 |

| | | | |
|------------------------|-----------------|-------|-------|
| Married Filing Jointly | 0 3,000 | 2.00% | 0 |
| | 3,000 4,000 | 3.00% | 60 |
| | 4,000 5,000 | 4.00% | 90 |
| | 5,000 8,000 | 5.00% | 130 |
| | 8,000 75,000 | 5.80% | 280 |
| | 75,000 and over | 6.00% | 4,166 |

Deductions

Pension Income exclusion up to \$38,775
 Social Security benefits
 Long-term care insurance premiums
 Health insurance premiums
 Master Tobacco Settlement income
 Tobacco loss assistance program income

Credits

Family size tax credit if AGI < \$28,196
 Education tuition tax credit
 Child and dependent care
 Low-income tax credit <\$25,000
 20% of federal child and dependent care credit
 Lump-sum distribution - 10 year averaging
 Farm income averaging
 Skills training investment tax credit
 Employer's unemployment tax credit
 Recycling and composting tax credit
 Investment Fund tax credit
 Coal incentive tax credit
 Qualified research facilities credit
 Employer GED incentive credit
 Historic preservation
 Voluntary environmental remediation
 Biodiesel credit

Louisiana

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 4,500 |
| Married Filing Single | 4,500 |
| Married Filing Jointly | 9,000 |
| Head of Household | 9,000 |

Personal Exemptions

| | |
|------------|---------|
| Per Person | \$1,000 |
|------------|---------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|-------------|-------------|
| Single | 0 12,500 | 2.00% | 0 |
| | 12,500 50,000 | 4.00% | 250 |
| | 50,000 and over | 6.00% | 1,750 |

| | | | |
|------------------------|------------------|-------|-------|
| Married Filing Jointly | 0 25,000 | 2.00% | 0 |
| | 25,000 100,000 | 4.00% | 500 |
| | 100,000 and over | 6.00% | 3,500 |

Deductions

State employees and teachers retirement pay
 \$6,000 of other retirement pay
 Social Security
 Tribal income
 START account benefits up to \$4,800 - student tuition

Credits

Inventory tax
 Ad valorem tax on natural gas facilities
 Sound recording investment
 Property taxes paid by telephone companies
 Prison industry enhancement program
 Urban revitalization
 Contributions to educational institutions
 Motion picture investment
 Premium tax
 Commercial Fishing

Credits (cont.)

Doctor/Dentist
 Bone marrow
 Law Enforcement education
 First time drug offenders
 Bulletproof vest
 Nonviolent offenders
 Qualified playgrounds
 Debt issuance
 Atchafalaya Trace
 Organ donation
 Household expense
 Vehicle Alternative fuel
 Previously unemployed
 Recycling credit
 Basic skills training
 New markets
 Brownfield's investor
 Dedicated research
 LCDFI
 Research and development
 Historic structures
 Digital interactive media
 Technology Commercialization
 Motion picture resident
 Capital company
 Biomed University research
 Tax equalization
 Manufacturing establishments
 Enterprise zone
 Quality jobs

Maine

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 5,700 |
| Married Filing Single | 4,750 |
| Married Filing Jointly | 9,500 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|---------|
| Per Person | \$2,850 |
|------------|---------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 5,050 | 2.00% | 0 |
| | 5,050 | 10,050 | 4.50% | 101 |
| | 10,050 | 20,150 | 7.00% | 326 |
| | 20,150 | and over | 8.50% | 1,033 |
| Married Filing Jointly | 0 | 10,150 | 2.00% | 0 |
| | 10,150 | 20,150 | 4.50% | 203 |
| | 20,150 | 40,350 | 7.00% | 653 |
| | 40,350 | and over | 8.50% | 2,067 |

Deductions

\$6,000 retirement deduction
Social Security and railroad retirement
Long-term care premiums

Credits

Low income tax credit
credit for the elderly
child care
earned income
Maine seed capital
Employer assisted day care
Forest management planning
Research expense
Research and development
super credit
High-technology credit
Biofuel production
Pine tree development zone

Maryland

TY 2009

Standard Deductions

| | |
|------------------------|--|
| Single | 15% of AGI min. of \$1,500 and max. of \$2,000 |
| Married Filing Single | 15% of AGI min. of \$1,500 and max. of \$2,000 |
| Married Filing Jointly | 15% of AGI min. of \$3,000 and max. of \$4,000 |
| Head of Household | 15% of AGI min. of \$3,000 and max. of \$4,000 |

Personal Exemptions

Per Person \$3,200

Personal Exemption Phase-out

| AGI | Single Ex. | Married Ex. |
|------------------|------------|-------------|
| 0 | 3200 | 3200 |
| 100,000 | 2400 | 3200 |
| 125,000 | 1800 | 3200 |
| 150,000 | 1200 | 2400 |
| 175,000 | 1200 | 1800 |
| 200,000 | 600 | 1200 |
| 250,000 and over | 600 | 600 |

Tax Brackets

| | Brackets | Rate | Plus |
|------------------------|--------------------|-------|--------|
| Single | 0 1,000 | 2.00% | 0 |
| | 1,000 2,000 | 3.00% | 20 |
| | 2,000 3,000 | 4.00% | 50 |
| | 3,000 150,000 | 4.75% | 90 |
| | 150,000 300,000 | 5.00% | 7,073 |
| | 300,000 500,000 | 5.25% | 14,573 |
| | 500,000 1,000,000 | 5.50% | 25,073 |
| | 1,000,000 and over | 6.25% | 52,573 |
| Married Filing Jointly | 0 1,000 | 2.00% | 0 |
| | 1,000 2,000 | 3.00% | 20 |
| | 2,000 3,000 | 4.00% | 50 |
| | 3,000 200,000 | 4.75% | 90 |
| | 200,000 350,000 | 5.00% | 9,448 |
| | 350,000 500,000 | 5.25% | 16,948 |
| | 500,000 1,000,000 | 5.50% | 24,823 |
| | 1,000,000 and over | 6.25% | 52,323 |

Deductions

Child care expenses max of \$2,400
Pension exclusion max of \$21,500
Social Security retirement income
Expenses up to \$5,000 for blind reader
Reforestation expenses
Special needs adoption expenses up to \$6,000
Conservation tillage equipment
Military pay up to \$15,000
Military retirement up to \$2,500
Pre-paid tuition purchase up to \$2,500
Two-income subtraction up to \$1,200

Credits

50% of federal earned income credit
Poverty level credit
Child and dependent care
Quality teacher incentive
Aquaculture oyster floats
Long-term insurance
Preservation of conservation easements
Clean energy incentive
Heritage structure rehabilitation
Enterprise Zone
Employment opportunity
Disability employment
Research and development
Job creation
Neighborhood and community assistance
Telecommunications property
Commuter tax credit

Massachusetts

TY 2009

Standard Deductions

Single

Married Filing Single

Married Filing Jointly

Head of Household

Personal Exemptions

Single 4,400

MFJ 8,800

Dependents 1,000

Tax Brackets

Tax is generally 5.3% of Taxable Income

Deductions

Civil Service, Military, and state pension exempt
(private pensions taxable)

Social Security income

Child under age 13 or disabled dependent/spouse

50% rental deduction

home heating fuel credit

Moving expenses

Medical savings account

Self employed health insurance

Health savings account

College tuition deduction

Credits

Limited income

Lead Paint

Economic Opportunity area

Full employment

Septic tank

Brownfield's remediation

Low income housing

Historic rehabilitation

Home energy efficiency

Michigan

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
| Dependent | |

Tax Brackets

Single 4.35% of Michigan Taxable Income

Married Filing Jointly 4.35% of Michigan Taxable Income

Deductions

Private pensions exempt up to \$79,140 for MFJ
All other pensions fully exempt
Dividend/interest/capital gain deduction for senior citizen
Social Security benefits
Michigan education trust
Michigan education savings program

Credits (cont.)

Property tax credit
Farmland preservation
Qualified adoption expenses

Credits

Income tax paid to cities
Community foundations
Homeless shelter/food bank contributions
Historic preservation
College tuition and fees
Vehicle donation

Minnesota

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|---------|
| Per Person | \$3,650 |
|------------|---------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|-------------|-------------|
| Single | 0 22,730 | 5.35% | 0 |
| | 22,730 74,650 | 7.05% | 1,216 |
| | 74,650 and over | 7.85% | 4,876 |

| | | | |
|------------------------|------------------|-------|-------|
| Married Filing Jointly | 0 33,220 | 5.35% | 0 |
| | 33,220 131,970 | 7.05% | 1,777 |
| | 131,970 and over | 7.85% | 8,739 |

Deductions

Education expenses K-12
 Job opportunity building zone
 Indian reservation earnings
 Active duty military pay
 National Guard pay
 organ donor expenses
 Sale of insolvent farm
 Small ethanol producer
 Persons 65 and older or disabled deduction

Credits (cont.)

Child and dependent care
 Working family
 K-12 education credit
 Job opportunity zone credit

Credits

Marriage credit
 Long-term care insurance premium
 Alternative minimum tax credit

Mississippi

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 2,300 |
| Married Filing Single | 2,300 |
| Married Filing Jointly | 4,600 |
| Head of Household | 3,400 |

Personal Exemptions

| | |
|------------------------|--------|
| Single | 6,000 |
| Married Filing Jointly | 12,000 |
| Dependent | 1,500 |

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|-------------------|-------------|-------------|
| Single | 0 5,000 | 3.00% | 0 |
| | 5,000 10,000 | 4.00% | 150 |
| | 10,000 and over | 5.00% | 350 |

| | | | |
|------------------------|-------------------|-------|-----|
| Married Filing Jointly | 0 5,000 | 3.00% | 0 |
| | 5,000 10,000 | 4.00% | 150 |
| | 10,000 and over | 5.00% | 350 |

Other Deductions

National Guard pay max \$5,000
 MS Prepaid Affordable College Tuition or
 MS College Savings Plan
 Self-employed health insurance deduction
 Moving expenses

Credits

Financial institution jobs credit
 Premium retaliatory tax credit
 Finance company privilege tax credit
 Credit for advanced technology or
 enterprise zone
 Jobs tax credit
 Headquarters credit
 Research and development skills credit
 Business child/dependent care credit
 Basic skills training or retraining
 Reforestation tax credit
 Gambling license credit
 TANF credit
 Inventory tax credit
 Export port charges credit
 Guaranty credit
 Job development assessment fee
 Land donation
 Broadband technology
 Motion picture incentive act
 Brownfield
 Airport cargo charges
 Manufacturers investment
 Producer of alternative energy job credit

Missouri

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|-----------|-------|
| Single | 2,100 |
| MFJ | 4,200 |
| Dependent | 1,200 |

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|-----|-----------------|-------------|-------------|
| All | 0 1,000 | 1.50% | 0 |
| | 1,001 2,000 | 2.00% | 15 |
| | 2,001 3,000 | 2.50% | 35 |
| | 3,001 4,000 | 3.00% | 60 |
| | 4,001 5,000 | 3.50% | 90 |
| | 5,001 6,000 | 4.00% | 125 |
| | 6,001 7,000 | 4.50% | 165 |
| | 7,001 8,000 | 5.00% | 210 |
| | 8,001 9,000 | 5.50% | 260 |
| | 9,001 and over | 6.00% | 315 |

Deductions

Railroad retirement benefits
 Contributions to MO individual medical account
 Capital gain exclusion for low income housing
 Family development account
 Combat pay
 Contributions to MO savings for tuition program
 \$6,000 pension exemption

Credits

Bond enhancement
 New or expanded business facility
 Brownfield jobs and investment
 Community bank investment
 Dry fire hydrant
 Enterprise zone

Credits (cont.)

Family development account Youth opportunities
 Film production Large scale devel.
 Historic preservation Export finance
 Small business investment Infrastructure dev.
 Quality jobs Affordable housing
 Neighborhood assistance Low income assist.
 Enhanced enterprise zone Special needs adopt.
 New enterprise creation Disabled access
 Rebuilding communities
 Qualified research expense
 Small business incubator
 Small business guaranty
 Seed capital
 Transportation development
 Wine and grape production

Montana

TY 2009

Standard Deductions

| | |
|------------------------|--|
| Single | 20% of AGI min. of \$1,780 and max. of \$4,010 |
| Married Filing Single | 20% of AGI min. of \$1,780 and max. of \$4,010 |
| Married Filing Jointly | 20% of AGI min. of \$3,560 and max. of \$8,020 |
| Head of Household | 20% of AGI min. of \$3,560 and max. of \$8,020 |

Personal Exemptions

| | |
|------------|---------|
| Per Person | \$2,140 |
|------------|---------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|-----|-----------------|--------|-------------|-------------|
| All | 0 | 2,600 | 1.00% | 0 |
| | 2,600 | 4,600 | 2.00% | 26 |
| | 4,600 | 7,000 | 3.00% | 66 |
| | 7,000 | 9,500 | 4.00% | 138 |
| | 9,500 | 12,200 | 5.00% | 238 |
| | 12,200 | 15,600 | 6.00% | 373 |
| | 15,600 and over | | 6.90% | 577 |

Deductions

Tribal income
unemployment compensation
Worker's comp.
Capital gains from small business investment
Active duty pay
\$3,600 pension deduction
Medical care saving contributions
home buyer account contributions
Family education account contributions
Farm and ranch risk management
Recycled material expenses
Land sales to beginning farmers

Credits

College contribution
Qualified endowment
Energy conservation
Alternative fuel
Rural physician
Health insurance for uninsured
Elderly care
Developmental disability account
Recycle credit
Oil seed crushing and biodiesel
Biodiesel blending and storage
Geothermal systems
Alternative energy systems
Alternative energy production
Dependent care assistance
Historic property
Capital company
Infrastructure user's fee
Empowerment zone
Research activities
Mineral exploration
Film employment
Homeowner credit

Nebraska

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|------------------|
| Per Person | \$118 tax credit |
|------------|------------------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 2,400 | 2.56% | 0 |
| | 2,400 | 17,500 | 3.57% | 61 |
| | 17,500 | 27,000 | 5.12% | 601 |
| | 27,000 | and over | 6.84% | 1,087 |
| Married Filing Jointly | 0 | 4,800 | 2.56% | 0 |
| | 4,800 | 35,000 | 3.57% | 123 |
| | 35,000 | 54,000 | 5.12% | 1,201 |
| | 54,000 | and over | 6.84% | 2,174 |

For AGI >\$166,800 taxpayers remit an additional tax which minimizes the benefits of the lower marginal tax brackets.

Deductions

Railroad retirement benefits
Special capital gains election for special corp.
NE college saving plan contributions
Native American reservation income

Credits

Elderly or disabled credit
Community development assistance
Investment or employment expansion
Quality jobs
Child and dependent care
Beginning farmer credit

New Jersey

TY 2009

Standard Deductions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Single | NA |
| Married Filing Jointly | NA |
| Head of Household | NA |

Personal Exemptions

| | |
|------------------------|-------|
| Single | 1,000 |
| Married Filing Jointly | |
| Dependent | 1,500 |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|--------------------|-----------|-------------|-------------|
| Single | 0 | 20,000 | 1.40% | 0 |
| | 20,000 | 35,000 | 1.75% | 280 |
| | 35,000 | 40,000 | 3.50% | 543 |
| | 40,000 | 75,000 | 5.53% | 718 |
| | 75,000 | 400,000 | 6.37% | 2,651 |
| | 400,000 | 500,000 | 8.00% | 23,354 |
| | 500,000 | 1,000,000 | 10.25% | 31,354 |
| | 1,000,000 and over | | 10.75% | 82,604 |
| Married Filing Jointly | 0 | 20,000 | 1.40% | 0 |
| | 20,000 | 50,000 | 1.75% | 280 |
| | 50,000 | 70,000 | 2.45% | 805 |
| | 70,000 | 80,000 | 3.50% | 1,295 |
| | 80,000 | 150,000 | 5.53% | 1,645 |
| | 150,000 | 400,000 | 6.37% | 5,513 |
| | 400,000 | 500,000 | 8.00% | 21,438 |
| | 500,000 | 1,000,000 | 10.25% | 29,438 |
| | 1,000,000 and over | | 10.75% | 80,688 |

Deductions

Social Security
 Full US military pensions
 Disability income
 Pension income up to \$10,000 per person
 Qualified conservation contribution
 Property tax deduction

Credits

Property tax credit
 20% of federal earned income credit
 Homestead rebate for taxpayers
 aged 65 and older with incomes
 less than \$100,000
 Earned income tax credit
 Excess unemployment insurance
 and disability contributions

New Mexico

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|-------------|-------------|
| Single | 0 5,500 | 1.70% | 0 |
| | 5,501 11,000 | 3.20% | 94 |
| | 11,001 16,000 | 4.70% | 269 |
| | 16,001 and over | 4.90% | 504 |

| | | | |
|------------------------|-----------------|-------|-----|
| Married Filing Jointly | 0 8,000 | 1.70% | 0 |
| | 8,001 16,000 | 3.20% | 136 |
| | 16,001 24,000 | 4.70% | 392 |
| | 24,001 and over | 4.90% | 768 |

Deductions

Railroad retirement
 Indian reservation income
 Age 100 and over deduction
 Special needs adoption
 Medical care saving account contributions
 Capital gains exclusion of 30% or \$1,000 max.
 Organ transplant expenses
 Medical care spending

Credits

Cultural properties preservation
 Qualified business facility rehab.
 Welfare to work program
 Rural job tax
 Technology jobs
 Electronic ID card reader
 Produced water
 Job mentorship
 Land conservation
 Energy rebate
 Film production
 Film maker
 Licensed residential care facility
 Child day care
 Venture Capital investments

New York

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 7,500 |
| Married Filing Single | 7,500 |
| Married Filing Jointly | 15,000 |
| Head of Household | 10,500 |

Personal Exemptions

| | |
|------------------------|-------|
| Single | |
| Married Filing Jointly | |
| Dependent | 1,000 |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|------------------|---------|-------------|-------------|
| Single | 0 | 8,000 | 4.00% | 0 |
| | 8,000 | 11,000 | 4.50% | 320 |
| | 11,000 | 13,000 | 5.25% | 455 |
| | 13,000 | 20,000 | 5.90% | 560 |
| | 20,000 | 200,000 | 6.85% | 973 |
| | 200,000 | 500,000 | 7.85% | 13,303 |
| | 500,000 and over | | 8.97% | 36,853 |
| Married Filing Jointly | 0 | 16,000 | 4.00% | 0 |
| | 16,000 | 22,000 | 4.50% | 640 |
| | 22,000 | 26,000 | 5.25% | 910 |
| | 26,000 | 40,000 | 5.90% | 1,120 |
| | 40,000 | 300,000 | 6.85% | 1,946 |
| | 300,000 | 500,000 | 7.85% | 19,756 |
| | 500,000 and over | | 8.97% | 35,456 |

Deductions

NY and federal government pensions
 Social Security income
 Pension income up to \$20,000 per person
 College choice tuition savings deduction
 Long-term residential care deduction
 Qualified emerging technology investments
 Disability income up to \$5,200
 NY militia training pay
 Executive mansion, and historical resources contribution
 Victims of Nazi persecution

Credits

Household credit max \$90
 Child and dependent care credit
 Property tax credit
 College tuition credit
 Defibrillator credit
 QEZE tax reduction credit
 Solar electric generating
 Investment tax credit
 EZ investment
 EZ employment
 EZ wage credit

North Dakota

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 33,950 | 2.10% | 0 |
| | 33,950 | 82,250 | 3.92% | 713 |
| | 82,250 | 171,550 | 4.34% | 2,606 |
| | 171,550 | 372,950 | 5.04% | 6,482 |
| | 372,950 | and over | 5.54% | 16,632 |
| Married Filing Jointly | 0 | 56,750 | 2.10% | 0 |
| | 56,750 | 137,050 | 3.92% | 1,192 |
| | 137,050 | 208,850 | 4.34% | 4,340 |
| | 208,850 | 372,950 | 5.04% | 7,456 |
| | 372,950 | and over | 5.54% | 15,726 |

Deductions

Native American income
 Railroad retirement
 Renaissance zone income
 New or expanding business income
 Guard/Reserve active duty pay
 Organ donor expense

Credits

Family member care
 Renaissance Zone
 Ag community investment
 Seed capital investment
 Planned gift to ND nonprofit
 Biodiesel fuel supplier
 Biodiesel fuel seller

Ohio

TY 2009

Standard Deductions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Single | NA |
| Married Filing Jointly | NA |
| Head of Household | NA |

Personal Exemptions

| | |
|------------------------|-------|
| Single | 1,450 |
| Married Filing Jointly | |
| Dependent | |

\$20 dependent credit

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|---------------|------------------|-------------|-------------|
| All Taxpayers | 0 5,000 | 0.587% | 0 |
| | 5,000 10,000 | 1.174% | 29.35 |
| | 10,000 15,000 | 2.348% | 88.05 |
| | 15,000 20,000 | 2.935% | 205.45 |
| | 20,000 40,000 | 3.521% | 352.20 |
| | 40,000 80,000 | 4.109% | 1,056.40 |
| | 80,000 100,000 | 4.695% | 2,700.00 |
| | 100,000 200,000 | 5.451% | 3,639.00 |
| | 200,000 and over | 5.925% | 9,090.00 |

Deductions

Disability and survivorship benefits
 Social Security income
 College guaranteed variable savings deduction
 Tuition expenses paid to OH institution
 Medical savings account
 Long term care insurance

Credits

Retirement income credit max \$200
 Senior citizen credit max \$50
 Lump sum distribution credit
 Job training credit max \$500 per person
 Ohio political contributions credit
 Employers' day care center
 Manuf. machinery and equipment
 Export sales credit
 Research and development credit
 Enterprise Zone training credit
 Personal exemption \$20
 Adopting credit

Oklahoma

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 4,250 |
| Married Filing Single | 4,250 |
| Married Filing Jointly | 8,500 |
| Head of Household | 8,500 |

Personal Exemptions

| | |
|------------------------|-------|
| Single | 1,000 |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|--------|-------------|-------------|
| Single | 0 | 1,000 | 0.50% | 0 |
| | 1,000 | 2,500 | 1.00% | 5.00 |
| | 2,500 | 3,750 | 2.00% | 20.00 |
| | 3,750 | 4,900 | 3.00% | 45.00 |
| | 4,900 | 7,200 | 4.00% | 79.50 |
| | 7,200 | 8,700 | 5.00% | 171.50 |
| | 8,700 and over | | 5.50% | 246.50 |
| Married Filing Jointly | 0 | 2,000 | 0.50% | 0 |
| | 2,000 | 5,000 | 1.00% | 10.00 |
| | 5,000 | 7,500 | 2.00% | 40.00 |
| | 7,500 | 9,800 | 3.00% | 90.00 |
| | 9,800 | 12,200 | 4.00% | 159.00 |
| | 12,200 | 15,000 | 5.00% | 255.00 |
| | 15,000 and over | | 5.50% | 395.00 |

Deductions

Social Security income
 OK or federal government retirement up to \$7,500
 Other retirement up to \$7,500
 OK depletion
 Tribal income
 Qualifying capital gains ded. For property held 5 years
 Partial military pay exclusion
 Political contributions limited to \$100 per person
 Qualified adoption expense
 Contributions to OK 529 college savings plan
 Qualified medical savings plan
 Indian employment
 15% exclusion investment in agricultural processing facility
 Depreciation adjustment for swine producers

Credits

OK child care credit
 Low income property tax credit
 Sales tax relief
 Tornado relief credit
 Investment / new jobs credit
 Coal credit
 Energy assistance
 Venture capital credit
 Clean burning motor vehicle
 Qualified recycling facility
 Small business capital credit
 Tourism development credit
 Historical rehabilitation credit
 Biomedical research

Oregon

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 1,865 |
| Married Filing Single | 1,865 |
| Married Filing Jointly | 3,735 |
| Head of Household | 3,735 |

Personal Exemptions

| | |
|------------------------|------------|
| Single | 176 credit |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 3,050 | 5.00% | 0 |
| | 3,050 | 7,600 | 7.00% | 153 |
| | 7,600 | 125,000 | 9.00% | 471 |
| | 125,000 | 250,000 | 10.80% | 11,037 |
| | 250,000 | and over | 11.00% | 24,537 |
| Married Filing Jointly | 0 | 6,100 | 5.00% | 0 |
| | 6,100 | 15,200 | 7.00% | 305 |
| | 15,200 | 250,000 | 9.00% | 942 |
| | 250,000 | 500,000 | 10.80% | 22,074 |
| | 500,000 | and over | 11.00% | 49,074 |

Deductions

Social Security income
 Railroad retirement income
 Federal pension for service before 1991
 American Indian income
 Military active duty pay
 OR Guard active duty pay
 OR 529 College saving program
 Tuition and fees

Credits

Earned income credit
 Retirement income credit of up to 9% of retirement
 Child and dependent care
 Elderly or disabled
 Political contribution
 Adoption expenses
 Individual development account
 Long-term care insurance premium
 Loss of limbs
 Cultural trust donations
 Residential energy purchase
 Personal exemption credit of \$154

Pennsylvania

TY 2009

Standard Deductions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Single | NA |
| Married Filing Jointly | NA |
| Head of Household | NA |

Personal Exemptions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

PA taxable income times

3.07%

PA Tax Forgiveness Program

for Married with 2 dependents

| Taxable Income | Tax Back % |
|-----------------|------------|
| 0 | 100% |
| 32,000 | 90% |
| 32,250 | 80% |
| 32,500 | 70% |
| 32,750 | 60% |
| 33,000 | 50% |
| 33,250 | 40% |
| 33,500 | 30% |
| 33,750 | 20% |
| 34,000 | 10% |
| 34,250 and over | 0% |

Single with no dependents

| | | |
|----------------|-------|---------|
| 0 | 6,500 | 100.00% |
| 6,500 | 6,750 | 90.00% |
| 6,750 | 7,000 | 80.00% |
| 7,000 | 7,250 | 70.00% |
| 7,250 | 7,500 | 60.00% |
| 7,500 | 7,750 | 50.00% |
| 7,750 | 8,000 | 40.00% |
| 8,000 | 8,250 | 30.00% |
| 8,250 | 8,500 | 20.00% |
| 8,500 | 8,750 | 10.00% |
| 8,750 and over | | 0.00% |

Deductions

Social Security income
All retirement income
Qualified medical savings plan
Active duty pay

Credits

Tax Back credit
Employment incentive payments
Jobs creation
Research and development
Film production

Rhode Island

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 5,700 |
| Married Filing Single | 4,750 |
| Married Filing Jointly | 9,500 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|------------------|-------------|-------------|
| Single | 0 33,950 | 3.75% | 0 |
| | 33,950 82,250 | 7.00% | 1,273 |
| | 82,250 171,550 | 7.75% | 4,654 |
| | 171,550 372,950 | 9.00% | 11,575 |
| | 372,950 and over | 9.90% | 29,701 |

| | | | |
|------------------------|------------------|-------|--------|
| Married Filing Jointly | 0 56,700 | 3.75% | 0 |
| | 56,700 137,050 | 7.00% | 2,126 |
| | 137,050 208,850 | 7.75% | 7,751 |
| | 208,850 372,950 | 9.00% | 13,315 |
| | 372,950 and over | 9.90% | 28,084 |

Deductions

New research and development facilities
 Railroad retirement benefits
 Venture capital partnership investment
 Family education accounts
 Tuition savings account
 Economic impact zone income

Credits

Child and dependent care
 Elderly and disabled
 Earned income tax credit
 Investment tax credit
 Alcohol used as fuel
 Increased research activities
 Low-income housing
 Disabled access
 Enhanced oil recovery
 Renewable electricity production
 Indian employment
 Employer Social Security and
 Medicare on certain employees
 Community development Corp.
 Qualified electric vehicle

Utah

TY 2009

Standard Deductions

| | | |
|------------------------|--------|--|
| Single | 5,700 | Utah allows a taxpayer credit of 6% of the |
| Married Filing Single | 5,700 | federal standard or itemized deduction. |
| Married Filing Jointly | 11,400 | This credit is reduced or phased-out by 1.3 cents |
| Head of Household | 8,350 | for every dollar of AGI above \$12,000 |
| | | for singles and \$24,000 for married taxpayers filing jointly. |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 2,625 |
|------------|-------|

Tax Brackets

| | |
|---------------|-------------------------|
| All Taxpayers | Taxable income times 5% |
|---------------|-------------------------|

Deductions

Retirement income deduction of \$7,500 for age 65+
Retirement income deduction of \$4,800 for <age 65
Medical savings account
UT educational saving plan
Health care insurance premiums
Adoption expenses
Native American income
Railroad retirement income
Capital gains from certain UT small business
Guard and Reserve active duty pay

Credits

At home parents
Qualified shelter workshop
Renewable energy systems

Credits (cont.)

Clean fuel vehicle
Historic preservation
Enterprise zone
Low-income housing
Hiring disabled
Recycling Market
Tutoring disabled
Research activities
Research machines and equip.
Organ donation expenses
Targeted business tax credit
Special needs adoption
Mineral production
Agricultural off highway use credit
Farm operation hand tools

Vermont

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 5,700 |
| Married Filing Single | 5,700 |
| Married Filing Jointly | 11,400 |
| Head of Household | 8,350 |

Personal Exemptions

| | |
|------------|-------|
| Per Person | 3,650 |
|------------|-------|

Tax Brackets

| | <u>Brackets</u> | <u>Rate</u> | <u>Plus</u> |
|--------|----------------------|-------------|-------------|
| Single | 0 33,950 | 3.55% | 0 |
| | 33,950 82,250 | 7.00% | 1,205 |
| | 82,250 171,550 | 8.25% | 4,586 |
| | 171,550 372,950 | 8.90% | 11,953 |
| | 372,950 and over | 9.40% | 29,878 |

| | | | |
|------------------------|----------------------|-------|--------|
| Married Filing Jointly | 0 56,700 | 3.55% | 0 |
| | 56,700 137,050 | 7.00% | 2,013 |
| | 137,050 208,850 | 8.25% | 7,637 |
| | 208,850 372,950 | 8.90% | 13,561 |
| | 372,950 and over | 9.40% | 28,166 |

Deductions

40% Capital gains exclusion
 Credit for child and dependent care
 Elderly or disabled credit
 investment tax credit
 (deduction is 24% of 3 credits above)

Credits

Low income child and dependent
 VT higher education investment
 Commercial film production
 Affordable housing
 Charitable housing
 Mobile home park sale
 Employee training
 Historic building rehabilitation
 Commercial building code improvements

Credits (cont.)

Platform, lifts, elevators, and sprinkler systems
 Venture seed capital fund
 Payroll tax
 Research and development
 Capital investment
 Workforce development
 Export tax
 High-tech business
 Sustainable technology

Virginia

TY 2009

Standard Deductions

| | |
|------------------------|-------|
| Single | 3,000 |
| Married Filing Single | 3,000 |
| Married Filing Jointly | 6,000 |
| Head of Household | 3,000 |

Personal Exemptions

| | |
|------------------------|-----|
| Single | 930 |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|--------|-------------|-------------|
| Single | 0 | 3,000 | 2.00% | 0 |
| | 3,000 | 5,000 | 3.00% | 60 |
| | 5,000 | 17,000 | 5.00% | 120 |
| | 17,000 and over | | 5.75% | 720 |

| | | | | |
|------------------------|-----------------|--------|-------|-----|
| Married Filing Jointly | 0 | 3,000 | 2.00% | 0 |
| | 3,000 | 5,000 | 3.00% | 60 |
| | 5,000 | 17,000 | 5.00% | 120 |
| | 17,000 and over | | 5.75% | 720 |

Deductions

Age deduction, 62 to 64 is \$6,000, over 65 is \$12,000
 Social Security income
 Disability income
 VA National Guard pay
 VA College Savings Plan
 Continuing Teacher education
 Long term health care premiums
 Payments made under Tobacco Settlement
 Child and dependent care

Credits

Enterprise zone act
 Recyclable materials processing equipment

Credits (cont.)

Spouse tax adjustment
 Conservation tillage equipment
 Fertilizer and pesticide application equip.
 Rent reduction program
 Clean-fuel vehicles
 Major business facility job tax credit
 Historic rehabilitation
 Day-care facility investment credit
 Low-income housing
 Worker retraining credit
 Waste motor oil burning equipment
 Credit for employers of disabled individuals
 Political contributions credit

West Virginia

TY 2009

Standard Deductions

| | |
|------------------------|----|
| Single | NA |
| Married Filing Single | NA |
| Married Filing Jointly | NA |
| Head of Household | NA |

Personal Exemptions

| | |
|------------------------|-------|
| Single | 2,000 |
| Married Filing Jointly | |
| Dependent | |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|--------|-----------------|----------|-------------|-------------|
| Single | 0 | 10,000 | 3.00% | 0 |
| | 10,000 | 25,000 | 4.00% | 300 |
| | 25,000 | 40,000 | 4.50% | 900 |
| | 40,000 | 60,000 | 6.00% | 1,575 |
| | 60,000 | and over | 6.50% | 2,775 |

| | | | | |
|------------------------|--------|----------|-------|-------|
| Married Filing Jointly | 0 | 10,000 | 3.00% | 0 |
| | 10,000 | 25,000 | 4.00% | 300 |
| | 25,000 | 40,000 | 4.50% | 900 |
| | 40,000 | 60,000 | 6.00% | 1,575 |
| | 60,000 | and over | 6.50% | 2,775 |

Deductions

Low-income earned income exclusion
 WV state or local retirement
 WV teacher retirement up to \$2,000
 Military retirement up to \$20,000
 WV prepaid tuition payments
 Long term health care premiums
 Senior citizen or disability deduction, max. \$8,000

Credits (cont.)

Industrial expansion or revitalization
 Military incentive
 Housing development project credit
 Research and development credit
 Historic rehabilitation
 Alternative fuel motor vehicle credit
 Small business investment and jobs expansion
 Economic opportunity credit

Credits

Business investment & jobs expansion
 Coal loading facility
 Property tax credit

Wisconsin

TY 2009

Standard Deductions

| | |
|------------------------|--------|
| Single | 9,440 |
| Married Filing Single | 8,080 |
| Married Filing Jointly | 17,010 |
| Head of Household | 12,190 |

Standard deductions are phased out for higher income taxpayers as provided in the tables below.

Single Standard Deduction Table

Income but not over Standard Deduction becomes:

| | | | |
|--------|----------|-------|-------------------------|
| 0 | 13,609 | 9,440 | |
| 13,609 | 92,277 | 9,440 | less 12% above \$13,610 |
| 92,277 | and over | 0 | |

Personal Exemptions

| | |
|------------------------|-----|
| Single | 700 |
| Married Filing Jointly | |
| Dependent | |

Married Filing Jointly Standard Deduction Table

Income but not over Standard Deduction becomes:

| | | | |
|---------|----------|--------|-----------------------------|
| 0 | 19,099 | 17,010 | |
| 19,099 | 105,105 | 17,010 | less 19.778% above \$19,100 |
| 105,105 | and over | 0 | |

Tax Brackets

| | <u>Brackets</u> | | <u>Rate</u> | <u>Plus</u> |
|------------------------|-----------------|----------|-------------|-------------|
| Single | 0 | 10,220 | 4.60% | 0 |
| | 10,220 | 20,440 | 6.15% | 470 |
| | 20,440 | 153,280 | 6.50% | 1,099 |
| | 153,280 | 225,000 | 6.75% | 9,733 |
| | 225,000 | and over | 7.75% | 14,574 |
| Married Filing Jointly | 0 | 13,620 | 4.60% | 0 |
| | 13,620 | 27,250 | 6.15% | 627 |
| | 27,250 | 204,370 | 6.50% | 1,465 |
| | 204,370 | 300,000 | 6.75% | 12,978 |
| | 300,000 | and over | 7.75% | 19,433 |

Deductions

Social Security Income
 Medical care insurance
 Long term health care premiums
 Tuition expenses
 Military retirement income
 WI and local government retirement
 Federal government retirement
 Adoption expenses
 Contributions and distributions from College Savings Plan
 Disability income up to \$5,200
 Business investment & jobs expansion
 Coal loading facility

Credits

Armed forces member credit
 School property tax
 Working families credit
 Married couple credit
 Manufacturers sales tax credit
 Earned income credit
 Farmland preservation
 Homestead credit
 Farmland tax relief credit

