TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

				AL INCOME TAX RATES and NET CO	Standard deduction/										T <sub>m</sub> , 32, 5	idus 1			
	Fed-	Feder		Manninglanda						Pop-	Individual		K.	Personal inco	income tax				
	eral	starting	point	Marginal rates		-	al exemp			ulation	collec			calendar year					
	tax	Adopted		and tax brackets			s in effect			as	fiscal ye		•.	2007		collections			
	de-	date of		by filing status 2008 income year of of of 2008 income year Standard deduction Personal exemption 7/1/2008 Amo								Per cap	ita		Per	as a %	-		
_	ducti-	IRC as		•	_					-	Amount	Amount		Amount	capita	sonal in	_		
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank		
Alabama	yes	-	-			\$3,000	\$300	4,662	3,077,553	660.15	37	149,991,303	32,419	2.05%	36				
				[applicable for S, HH, MFS]									!				1		
				MFJ: same rates apply to income bra									<u> </u>	į			<u>i                                    </u>		
Arizona	no	1/1/07	Fed	2.59%>\$0; 2.88%>\$10K;	\$4,521	\$9,042	\$2,100	\$4,200	\$2,300	6,500	3,408,576	524.38	40	208,603,166	32,833	1.63%	40		
			AGI	3.36%>\$25K; 4.24%>\$50K;									!	ļ			į		
				4.54%>\$150K									•				į		
				[applicable for S, MFS]									į				į		
				MFJ, HH: same rates apply to income	e bracket rai	nges \$20K-	\$300K						į	į			į		
				[community property state]									<u>[                                    </u>	i			<u> </u>		
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,799;	\$2,000	\$4,000	\$23	\$46	\$23	2,855	2,344,876	821.21	29	85,418,388	30,177 2.75		20		
				3.5% >\$7,599; 4.5%>\$11,399;			[tc]	[tc]	[tc]				į	ļ			İ		
				6%>\$18,999; 7%>\$31,699									•				Ī		
				[applicable for S, HH, MFJ, MFS]										ļ			<u> </u>		
California	no	1/1/05	Fed	1%>\$0; 2%>\$7,168;	\$3,692	\$7,384	\$99	\$198	\$309	36,757	55,745,970	1,516.62	4	1,520,754,918	41,805	3.67%	4		
			AGI	4%>\$16,994; 6%>\$26,821;			[tc]	[tc]	[tc]								1		
				8%>\$37,233; 9.3%>\$47,055;									<u> </u>	<u> </u>			į		
				additional 1% tax >\$1M for mental he	alth								į	ļ			į		
				[applicable for S, MFS]									!	!			1		
				MFJ: same rates apply to income bra	cket ranges S	\$14,336-\$9	4,110; add	l'l 1% tax>	\$1M				į				İ		
				HH: same rates apply to income brack	ket ranges \$1	14,345-\$64	,050; add'	1 1% tax>\$	51M				i				į		
				[community property state]	0 .	, ,	, ,						!	!			ļ		
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,939	5,067,981	1,026.02	17	199,483,375	41,192	2.54%	28		
Connecticut	no	Current	Fed	3%>\$0;	-		\$13,000	\$24,000	-	3,501	7,000,225		1	191,877,079		3.65%	•		
			AGI	5%>\$10K			, -,	, ,		- ,	,,	,	į		- , -		į		
				[applicable for S, MFS]	[Exemption	n amounts	are based	on state A	GI				!				ļ		
				HH: same rates apply;	and are ph				-				[	į			į		
				upper range, \$16K	taxpayers]		<b></b>						<b>!</b>	į			i		
				MFJ: same rates apply;	tunpuj eroj								!	!			ļ		
				upper range, \$20K									•				į		
Delaware	no	Current	Fed	2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	873	1,006,859	1,153.21	13	34,574,839	40.112	2.91%	16		
Delaware	110	Current	AGI	4.8%>\$10K; 5.2%>\$20K;	ψυ,Ξυσ	φομουσ	[tc]	[tc]	[tc]	075	1,000,000	1,100.21	10	0 1,07 1,005	10,112	2.7170	10		
			.101	5.55%>\$25K; 5.95%>\$60K			[tc]	[tc]	[tc]								1		
				[applicable for S, HH, MFJ, MFS]									<u> </u>	<u> </u>			į		
Georgia	no	1/1/07	Fed	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,686	8,845,476	913.25	23	319.018.383	33 400	2.77%	10		
Georgia	по	1/1/07	AGI	4%>\$ 3,750; 5%>\$5,250; 6%>\$7K	φ2,500	φ5,000	φ2,700	φ5,400	φ5,000	7,000	0,043,470	713.23	23	317,010,303	33,477	2.77 /0	1		
			AGI										į į				į		
				[applicable for S]		¢500 ¢517							ļ				į		
				MFS: same rates apply to income bra	_								!				ļ		
				MFJ, HH: same rates apply to income	e dracket fal	iges \$117-\$	101			ı l	į		į l	l į		l	!		

TABLE 22. -Continued

	Fod	Fodow	.al	T	T	I ABLE 2				Don	Tu dividual		. 1	Dougonal in co.		T., dir.	idual
	Fed- eral	Feder starting		Marginal rates			rd deduct al exempt			Pop- ulation	Individual income tax collections			Personal incor calendar yea	Indiv	ne tax	
	I .		pomi	and tax brackets		-	ts in effect				as fiscal year			2007	11		ctions
	tax de-	Adopted date of		by filing status						of	iiscai ye	Per capita		2007	Don	as a %	
	ducti-	IRC as			for 2008 income year Standard deduction Personal exem							Amount	lia	Amount	Per capita	sonal ir	-
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint		Married	Child	7/1/2008 [1,000s]	Amount [\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
Hawaii	no	12/31/06	Fed	1.4%>\$0: 3.2%>\$2.400:	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,288	1,544,835			50,125,395		3.08%	
11awan	110	12/31/00	AGI	5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	. ,	Ψ4,000	Ψ1,040	Ψ2,000	Ψ1,040	1,200	1,544,655	1,177,22	10	30,123,373	37,242	3.00 /0	1.2
			7101	7.2%>\$19,200;7.6%>\$24,000;	1,100,								i !	į			į
				7.9%>\$36,000; 8.25%>\$48,000										ļ			ŧ
				[applicable for S, MFS]									<u> </u>	į			į
				HH: same rates apply to income brack	 ket ranges \$	3.600-\$72K	7						i	į			į
				MFJ: same rates apply to income brace													į
Idaho	no	1/1/08	Fed TI	11 (	\$5,450	\$10,900		\$7,000	\$3,500	1,524	1,438,518	944.02	22	47,582,780	31.804	3.02%	13
		2/2/00	100 11	4.1%>\$2,543; 5.1%>\$3,815;	φε, ιε σ	Ψ20,200	40,000	Ψ.,σσσ	φυ,υσσ	1,021	1,100,010	,o <u>-</u>		,202,.00	22,00.	0.02 / 0	1
				6.1%>\$5,087; 7.1%>\$6,359;									<u> </u>	į			į
				7.4%>\$9,539; 7.8%>\$25,440									i	į			i
				[applicable for S, MFS]										}			į
				HH, MFJ: same rates apply to income	e bracket ra	nges \$2,543	3-\$50.882						į	į			į
				[community property state]									!	1			į
Illinois	no	Current	Fed	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,902	10,320,239	799.92	31	526,006,245	41,012	1.96%	38
			AGI				. ,	. ,	. ,	<b>'</b>	, ,		<u> </u>	, ,	,		į
Indiana	no	1/1/07	Fed	3.4% of FAGI with modification		-	\$1,000	\$2,000	\$1,500	6,377	4,837,524	758.61	33	210,447,553	33,215	2.30%	31
			AGI										<u> </u>	į			į
Iowa	yes	1/1/07	Fed	0.36 %>\$0; 0.72%>\$1,379;	\$1,750	\$4,310	\$40	\$80	\$40	3,003	2,848,393	948.66	20	104,168,446	34,916	2.73%	22
			AGI	2.43%>\$2,758; 4.5%>\$5,516;			[tc]	[tc]	[tc]				!				į
				6.12%>\$12,411;										į			į
				6.48%>\$20,685; 6.8%>\$27,580;										į			İ
				7.92%>\$41,370; 8.98%>\$62,055										}			į
				[applicable for S, HH, MFJ, MFS]									į				<u>i                                     </u>
Kansas	no	Current	Fed	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,802	2,944,851	1,050.93	15	101,444,002	36,525	2.90%	17
			AGI	[applicable for S, HH, MFS]									<u> </u>	į			į
				MFJ: same rates apply to income bra								<u> </u>	į	<u> </u>	<u> </u>		<u>i                                    </u>
Kentucky	no	12/31/06	Fed	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,100	\$4,200	<b>\$20</b>	<b>\$40</b>	\$20	4,269	3,483,138	815.87	30	130,580,989	30,824	2.67%	25
			AGI	5%>\$5K; 5.8%>\$8K; 6%>\$75K			[tc]	[tc]	[tc]				<u> </u>	į			Į
				[applicable for S, HH, MFJ, MFS]				ze available	;				<u> </u>	į			į
		~		• 0/ 40	for qualify	ying taxpay		40.000	44.000		2.1.0.00	=10.45		450 500 000	27.100	20501	<del> </del>
Louisiana	yes	Current	Fed	2 %>\$0;		-	. ,	\$9,000	\$1,000	4,411	3,169,686	718.62	35	153,503,932	35,100	2.06%	35
			AGI	4%>\$12,500;	-	deduction	-	nai					<u> </u>	į			į
				6%>\$25,000	exemption	s combined	1]						!				Į
				[applicable for S, HH, MFS]		¢251Z ¢501Z	-						<u>i</u>	į			į
				MFJ: same rates apply to income bra [community property state]	cket ranges	ֆ∠SIX-ֆSUIN	<b>.</b>						i	į			į
Maine	no	12/31/05	Fed	2%>\$0; 4.5%>\$4,849;	\$5,450	\$9,100	\$2,850	\$5,700	\$2,850	1,316	1,448,273	1,100.13	14	44,711,062	33 001	3.24%	10
Manie	по	12/31/03	AGI	7%>\$9,699; 8.5%>\$19,449	φ3,430	φ2,100	\$2,030	φ3,700	φ2,030	1,510	1,440,273	1,100.13	14	44,711,002	33,771	3.24 /0	10
			7101	[applicable for S, MFS]									<b>i</b>	į			į
				HH: same rates apply to income brack	ket ranges \$	7.299-\$29.1	199						!				į
				MFJ: same rates apply to income brace		, ,							<u> </u>	į			į
Maryland	no	Current	Fed	2%>\$0; 3%>\$1K;		\$4,000*	,	\$6,400	\$3,200	5,634	7,831,977	1,390.23	7	261,114,676	46,471	3.00%	14
J <b></b>			AGI	4%>\$2K; 4.75%>\$3K		d deduction		. ,		2,021	.,,.	_,_,		,,,,,,,,,	,.,1		~
				5%>\$150K; 5.25%>\$300K;	-	mum & ma							į	į			į
				5.5%>\$500K; 6.25%>\$1 mil		iling status											1
				[applicable for S, HH, MFJ, MFS]		-\$2,000; M							<u> </u>	į			į
					,	. ,,	,01	. ,1		. !	!	!	. '	. !		I	

TABLE 22. -Continued

Second   Part   Marginal roles   Beautiful   Marginal roles   Marg	-	Fed-	Feder	al		I	Standa	rd deduct			Pop-	Individual	income tax	: 1	Personal inco	Indiv	idual	
March   Marc					Marginal rates								ections		calendar year			
Massachu   Massachu			Ü	Ī	_		-	-							•			
Michael   Massacha   No   Current   February   Single   Massacha			_									, , ,	Per capita			Per	4	
Missacalum   Mis					·	Standard o				tion		Amount			Amount			-
Michigan   Part   Current   Fed   A55% of FAGI with modification   Part   Par	State			Basis	_									Rank		-		
Michigan   no   Current   Fed   4.35% of FAGI with modification   - \$.3.500   \$7.000   \$3.500   \$1.000   \$7.181,655   \$717.86   36   345.940,023   34.425   2.68%   34		no	Current		5.3% or 12% (short-term capital	-	-	\$4,400	\$8,800	\$1,000	6,498	12,496,142	1,923.08	2	316,895,851	48,995	3.94%	2
Company   Comp					8 /										į			<u>i                                    </u>
Minnesota   no   12/31/06   Fed TI   5.5%-586; 768%-521,800;   S.546   \$10,900   \$3.500   \$	Michigan	no			4.35% of FAGI with modification			. ,	. /	. ,	10,003	7,181,055	717.86	36	345,940,023	34,423	2.08%	34
Minimental   No				AGI			-							i !	Į.			Ì
Principle   Prin	3.51			T. 1 mr	7.250/ do 7.050/ dot 000						7.000		4 400 50		212 021 512	44.40	2 (50)	<del></del>
Residence   Resi	Minnesota	no	12/31/06	Fed T1		,	. ,	. ,	. ,	\$3,500	5,220	7,777,259	1,489.78	5	213,021,512	41,105	3.65%	5
Hit sume rates apply to income bracket ranges \$12,860 \$12,680   SEE							-	aeauction	amounts					<u> </u>	Į.			İ
MF3: same rates apply to income bracket ranges \$13,066-\$126,580   MF8: same rates apply to income bracket ranges \$15,098-563,290								7.020						i	į			į
MISsissipp   no														!	•			!
New Mexico   New								*				i		i	į			İ
Section   Sect	Mississinni	200			11 0			,	\$12,000	\$1.500	2 020	1 551 070	E27 92	20	92 267 962	29 541	1 960/	20
Missouri   yes+   Current   Fed   1.5%-\$81; 25%-\$21\$;   \$5.450   \$10,900   \$2,100   \$4,200   \$1,200   \$5,912   \$5,118,849   \$865.90   \$25   \$199,655,237   \$33,964   \$2.56%	Mississippi	по	-	-	. , . ,	\$2,300	\$4,000	\$0,000	\$12,000	\$1,500	2,939	1,551,079	541.65	39	63,307,603	20,541	1.00%	39
AGI   39%-SSR; 35%-SSR;   Istandard eduction amounts as allowed   Society	Missouri	WOO!	Cumment	Fod		¢5 450	\$10,000	\$2 100	\$4.200	\$1.200	5 012	5 110 QAO	965 00	25	100 655 227	22 064	2 560/	27
A	MISSOUIT	yes+	Current			. ,			. /	\$1,200	3,912	3,110,049	005.90	25	199,055,257	33,904	2.5076	21
S-5%-S8K; 6%-S9K   Inpplicable for S, HH, MFI, MFS   Inpulsable for S, HFS   Inpulsable for S, MFS   Insulable				AGI	. , , . ,	-	deduction a	amounts a	is anoweu					<u> </u>	į			į
Montana   yes+   Current   Fed   1%-\$0; 2%-\$8,260; 3%-\$4,600; \$4,010* \$8,020* \$2,140 \$4,280 \$2,140						by IKC]									į			•
Montana   yes+   Current   Fed   1%-S8(200; 2%-S2,600; 3%-S4,600; 5%-S9,500;   40%-S7,000; 5%-S9,500;   69%-S15,500   69%-S15,					. , .									!				-
AGI	Montana	VOC+	Current	Fod		\$4.010*	\$8.020*	\$2 140	\$4.280	\$2 140	967	870 064	800 35	24	31 783 440	33 225	2 74%	21
Sebraska   No   2/14/07   Fed   2.56%-80; 3.57%-824/00;   \$5,450   \$10,900   \$113   \$226   \$113   \$1,726,145   \$967.88   \$19   \$64,359,930   \$36,372   \$2.68%   \$2.56%-80; 3.57%-824/00;   \$5,450   \$10,900   \$113   \$226   \$113   \$1,783   \$1,726,145   \$967.88   \$19   \$64,359,930   \$36,372   \$2.68%   \$2.56%-80; 3.57%-824/00;   \$5,450   \$10,900   \$113   \$2.26   \$113   \$1,783   \$1,726,145   \$967.88   \$19   \$64,359,930   \$36,372   \$2.68%   \$2.56%-80; 3.57%-824/00;   \$3.50%-827/00   \$113   \$2.26   \$113   \$1,783   \$1,726,145   \$967.88   \$19   \$64,359,930   \$36,372   \$2.68%   \$2.56%-80; \$1.29%-827/00   \$1.29%   \$1.2	Montana	yesi	Current								707	070,004	077.55	~	31,703,147	33,223	2.7470	
Replicable for S, HH, MFJ, MFS    the standard deduction amount or the amount of Federal taxes withheld				1101		-								! l	į			Ì
Nebraska   no   2/14/07   Fed   2.56%>80; 3.57%>\$2.400;   \$5,450   \$10,900   \$113   \$226   \$113   \$1,783   \$1,726,145   \$967.88   \$19   \$64,359,930   \$36,372   \$2.68%   \$2.68%   \$2.88%   \$2.						,		•	U					i	į			į
Nebraska   no   2/14/07   Fed   2.56%>\$0; 3.57%>\$2,400;   \$5,450   \$10,900   \$113   \$226   \$113   \$1,726,145   967.88   19   64,359,930   36,372   2.68%   23					[upplicable for S, 1111, MI G, MI S]									! I				1
AGI   5.12%>\$17,500; 6.84%>\$27K   [tc]   [tc]   [tc]   [tc]	Nebraska	no	2/14/07	Fed	2.56%>\$0; 3.57%>\$2.400;					\$113	1,783	1,726,145	967.88	19	64,359,930	36,372	2.68%	23
Image: Image:						, , , , ,	, .,		•		,	, , ,		<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/-		İ
Hiff: same rates apply to income bracket ranges \$4,500-\$40K														! I				1
Dracket ranges \$4,500-\$40K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   MFJ: same rates apply to income   bracket ranges \$4,500-\$54K   September   Se					HH: same rates apply to income	••								<u> </u>	į			į
New Hamp   no   -					bracket ranges \$4,500-\$40K									i	į			į
New Hamp- no - 5% applies to interest/dividend - \$\cdot \cdot					MFJ: same rates apply to income									!	•			!
Shire   Income   Income   Shire   Income   Income   Shire   Income					bracket ranges \$4,800-\$54K									! I	į			į
New Jersey no 1.4%>\$0; 1.75% >\$20K; \$1,000 \$2,000 \$1,500 \$8,683 12,605,545 1,451.81 6 428,424,936 49,511 2.94% 15 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS]	New Hamp-	no	-	-	5% applies to interest/dividend	-	-	\$2,400	\$4,800	-	1,316	117,936	89.63	42	54,640,414	41,639	0.22%	42
3.5%>\$35K; 5.525%>\$40K;   6.37%>\$75K; 8.97%>\$500K   [applicable for S, MFS]	shire				income									!				<u>!</u>
6.37%>\$75K; 8.97%>\$500K   [applicable for S, MFS]	New Jersey	no	-	-	1.4%>\$0; 1.75% >\$20K;	-	-	\$1,000	\$2,000	\$1,500	8,683	12,605,545	1,451.81	6	428,424,936	49,511	2.94%	15
[applicable for S, MFS]   1.4%>\$0; 1.75%>\$20K;   2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K;   6.37%>\$150K; 8.97%>\$500K   [applicable for HH, MFJ]   New Mexico no Current   Fed   1.7%>\$0; 3.2%>\$5,500;   \$5,450   \$10,900   \$3,500   \$7,000   \$3,500   \$1,984   \$1,213,394   \$611.48   \$38   \$60,318,370   \$30,706   \$2.01%   \$37   \$4.7%>\$11K; 4.9%>\$16K;   [personal exemption/deduction amounts   [applicable for S]   as allowed by IRC]   [community property state]   MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K					3.5%>\$35K; 5.525%>\$40K;										į			ł
1.4%>\$0; 1.75%>\$20K;   2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K;   6.37%>\$150K; 8.97%>\$500K   [applicable for HH, MFJ]														! I				ļ
2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ]  New Mexico no Current Fed 1.7%>\$0; 3.2%>\$5,500; \$5,450 \$10,900 \$3,500 \$7,000 \$3,500 \$1,984 \$1,213,394 \$611.48 \$38 \$60,318,370 \$30,706 \$2.01% \$37  AGI 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] [community property state]  MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K															j			į
6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ]  New Mexico no Current Fed 1.7%>\$0; 3.2%>\$5,500; \$5,450 \$10,900 \$3,500 \$7,000 \$3,500 \$1,984 \$1,213,394 \$611.48 38 \$60,318,370 \$30,706 \$2.01% \$37 AGI 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] [community property state]  MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K															į			į
[applicable for HH, MFJ]  New Mexico no Current Fed 1.7%>\$0; 3.2%>\$5,500; \$5,450 \$10,900 \$3,500 \$7,000 \$3,500 \$1,984 \$1,213,394 \$611.48 38 \$60,318,370 \$30,706 \$2.01% \$37 AGI 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] [community property state]  MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K						80K;								<u> </u>	Į.			İ
New Mexico no Current Fed 1.7%>\$0; 3.2%>\$5,500; \$5,450 \$10,900 \$3,500 \$7,000 \$3,500 \$1,984 \$1,213,394 \$611.48 38 \$60,318,370 \$30,706 \$2.01% \$37 AGI 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] [community property state] MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K														<u> </u>	į			į
AGI 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] [community property state] MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K					- 11													<u> </u>
[applicable for S] as allowed by IRC] [community property state] MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K	New Mexico	no	Current		. , . , ,	,	. ,	. ,	. ,	\$3,500	1,984	1,213,394	611.48	38	60,318,370	30,706	2.01%	37
MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K				AGI		_	-							<u> </u>	į			İ
						••	-		nity proper	ty state]				<u> </u>	į			
														<u> </u>	į			į

TABLE 22. -Continued

				1			22Contii									T =					
	Fed- Federal			1			rd deducti			Pop-	Individual income tax			Personal inco	Indivi						
	eral	starting	point	Marginal rates		-	al exempt			ulation	collec			calendar year		incom					
	tax	Adopted		and tax brackets						as	fiscal ye	_		2007		collec					
	de-	date of		by filing status	a					of		Per cap	ita		Per	as a %	-				
_	ducti-	IRC as		for 2008 income year	Standard deduction Personal exempt				7/1/2008	Amount	Amount		Amount	capita	sonal in						
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank				
New York	no	Current	Fed	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$15,000	-	-	\$1,000	19,490	36,563,948	1,876.01	. 3	900,818,677	46,364	4.06%	1				
			AGI	5.9%>\$13K; 6.85%>\$20K;									İ				İ				
				[applicable for S, MFS]	<b></b> .	4477 03077					ļ		į	ļ			į				
					HH: same rates apply to income bracket ranges \$11K-\$30K MFJ: same rates apply to income bracket ranges \$16K-\$40K								!				!				
		4.14.10	T. 1 mr	11 (				Φ <b>=</b> 000*	Φ <b>2</b> =00.4	0.222	10.002.025			205.022.255	22 =25	2 (00/	<del>! _</del>				
North	no	1/1/07	Fed TI	6%>\$0; 7%>\$12,750;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,222	10,993,927	1,192.09	'i 11	305,022,357	33,735	3.60%	7				
Carolina				7.75%>\$60K (S)		with a track	3 (A 477 3 6)	••					İ	į			į				
				6%>\$0; 7%>\$21,250;			C (\$4K-M)						İ				İ				
				7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K;		_	threshold	amount					!				!				
						for filing	,	0017 0 00	0.17				į				İ				
					%>\$80K (HH) MFJ-\$100K; HH-\$80K; S-\$60K; \$0; 7%>\$10,625; MFS-\$50K]												1				
				6%>\$0; 7%>\$10,625;		ML 2-220	JK]						İ	ļ <u>į</u>							
North		Current	Fed TI	7.75%>\$50K (MFS) 2.1 %>\$0; 3.92%>\$32,550;	\$5,450	¢10 000	\$2.500	\$7,000	\$3,500	641	317,249	494.56	41	23,016,715	26 002	1.38%	41				
Dakota	no	Current	reu 11	4.34%>\$78,850; 5.04%>\$164,550;	\$5,450 \$10,900 \$3,500 \$7,000 \$3,500 [personal exemption/deduction amounts					041	317,249	494.30	1 41	23,010,713	30,062	1.30%	41				
Бакота				5.54%>\$357,700	as allowed	-	ueuuciioii	amounts				•	! l	į			į				
				[applicable for S]	as allowed	by IKC							İ				İ				
				HH: same rates apply to income brack	 rot rangos \$/	13 650-\$357	7 700						!				!				
				MFJ: same rates apply to income brack									į				į				
				MFS: same rates apply to income brace	_								1								
Ohio	no	Current	Fed	0.618%>\$0; 1.236%>\$5K;	- cket ranges	φ <b>27,200</b> -φ <b>1</b>	\$1,500	\$3,000	\$1,500	11,486	9,847,506	857.36	26	395,614,450	34 468	2.49%	29				
		Current	AGI	2.473%>\$10K; 3.091%>\$15K;			. /	itional \$20	. ,	11,100	2,017,200	007.00	] -		0 1,100	1 -0.15 70					
			1101	3.708%>\$20K; 4.327%>\$40K;			tax credit		,				!				1				
				4.945%>\$80K; 5.741%>\$100K;			exemption	-			i		į				į				
				6.24%>\$200K				,					İ				1				
				[applicable for S, HH, MFJ, MFS]									İ				į				
				[if significant budget surplus occurs at	t the close of	the state's	fiscal vear						į				į				
				the surplus is refunded to taxpayers th			•	*					1								
				income tax rates]	Ü								İ				İ				
Oklahoma	no	Current	Fed	0.5%>\$0; 1%>\$1K;	\$3,250	\$6,500	\$1,000	\$2,000	\$1,000	3,642	2,787,445	765.29	32	126,272,950	34,997	2.21%	32				
			AGI	2%>\$2,500; 3%>\$3,750;									1								
				4%>\$4,900; 5%>\$7,200;									į				į				
				5.5%>\$8,700									i				i				
				[applicable for S, MFS]									!				ĺ				
				HH, MFJ: same rates apply to income	bracket rar	nges \$2K-\$1	15K						į				İ				
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,900; 9%>\$7,300	\$1,865	\$3,735	\$169	\$338	\$169	3,790	4,968,791	1,311.01	. 8	131,277,786	35,143	3.78%	3				
				[applicable for S, MFS]			[tc]	[tc]	[tc]				!				!				
-	HH, MFJ: same rates apply to income bracket ranges \$5,800-\$14,600 ansylva-no 3.07% 12,448 10,408,439 836.13									į				<u>i                                    </u>							
Pennsylva-	no	-	-	3.07%							10,408,439	836.13	28	481,806,170	38,793	2.16%	33				
nia													i	1 i		1	į				

						TABLE 2											
Fed- Federal eral starting point							rd deduct			Pop-		l income tax	K	Personal inco	Indivi		
	eral		point	Marginal rates		-	al exempt			ulation	collections			calendar ye	ar	incom	
	tax	Adopted		and tax brackets			s in effect			as	fiscal ye			2007		collec	
	de-	date of		by filing status			ncome yea			of		Per cap	ita		Per	as a %	_
	ducti-	IRC as		for 2008 income year	Standard			nal exemp		7/1/2008	Amount	Amount		Amount	capita	sonal in	_
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married		[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
Rhode	no	6/3/01	Fed	3.75%>\$0; 7%>\$32,550;	\$5,450	\$9,100	\$3,500	\$7,000	\$3,500	1,051	1,091,705	1,038.94	16	41,945,840	39,829	2.60%	26
Island			AGI	7.75%>\$78,850; 9%>\$164,550;								j	İ				į
				9.9%>\$357,700								! ! !	į				į
				[applicable for S]								i i	į				į
				HH: same rates apply to income brack								ł	İ				•
				MFJ: same rates apply to income brace	_							Ī !	Ì				•
				MFS: same rates apply to income brace	_							ļ	i				į
				Effective for the 2007 tax year, taxpayers may elect to compute income tax liability based													!
		on the graduated rate schedule or an alternative flat rate = 7.5%.]  12/31/06 Fed TI 3%>\$2,670; 4%>\$5,340; \$5,450 \$10,900 \$3,500 \$7,000 \$3,500								į	<u>i                                      </u>				<u>i                                    </u>		
South	no	12/31/06	Fed TI	3%>\$2,670; 4%>\$5,340;	. /	. ,	. ,	. ,	\$3,500	4,480	3,339,935	745.55	34	137,006,487	31,103	2.44%	30
Carolina				5%>\$8,010; 6%>\$10,680;		exemption/	deduction	amounts					į				ĺ
				7%>\$13,350	as allowed	l by IRC]						} 	į				į
				[applicable for S, HH, MFJ, MFS]									ļ				<u> </u>
Tennessee	no	-	-	6% applies to interest/dividend	-	-	\$1,250	\$2,500	-	6,215	290,986	46.82	43	205,350,394	33,395	0.14%	43
		<b>a</b> .	T. 1 PY	income.	Φ. 7. 4. 5.0	<b>440.000</b>	Φ2 (2.5±	Φ. Ε. Ο. Ε. Ο. Υ.	Φ2 (2.5±)	2.526	2 502 120	0.47.63	2.1	<b>5</b> 0 (4 <b>5</b> 0( <b>5</b>	20.024	2.260/	<u> </u>
Utah	yes+	Current	Fed TI	5%	\$5,450	. ,	. ,	\$5,250*	\$2,625*	2,736	2,593,129	947.63	21	79,617,867	29,831	3.26%	9
						exemption/		iction				! ! !	į				į
				T		s allowed b	-					] ] 	į.				ļ
				Taxpayer tax credit of 6% incorporate		_							1				į
				exemptions and standard deduction or phased out according to income level.	itemizeu u	eductions.	Credit is					; ; ;	į				i
Vermont	no	1/1/06	Fed TI	3.6%>\$0; 7.2%>\$32,550;	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	621	623,019	1,002.82	18	23,267,195	37,483	2.68%	23
vermont	110	1/1/00	reu 11	8.5%>\$78,850; 9%>\$164,550;	\$5,450	\$10,900	\$3,300	\$7,000	\$3,300	021	023,019	1,002.02	10	23,207,193	37,403	2.0070	23
				9.5%>\$357,700								} 	į				į
				[applicable for S]								Ī Į	Ī				ĺ
				HH: same rates apply to income brack	zet ranges \$	43 650-\$35	7 700					i	į				į
				MFJ: same rates apply to income brace								ļ	į				į
				MFS: same rates apply to income brace	_							] !	Ì				Ì
Virginia	no	12/31/07	Fed	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	7,769	10,114,833	1,301.93	9	321,245,259	41.727	3.15%	11
· g			AGI	5%>\$5K; 5.75%>\$17K	1-,	1-,	4	1-,	4	.,	,,	-,			,		
				[applicable for S, HH, MFJ, MFS]									ĺ				ĺ
West	no	1/1/07	Fed	3%>\$0; 4%>\$10K; 4.5%>\$25K;		-	\$2,000	\$4,000	\$2,000	1,814	1,518,746	837.02	27	53,181,269	29,385	2.86%	18
Virginia			AGI	6%>\$40K; 6.5%>\$60K			. ,	. ,	. ,	,-	,,		Ī		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
8				[applicable for S, HH, MFJ]								i	į				į
				MFS: same rates apply to income brac	ket ranges	\$5K-\$30K						! ! !	į				į
Wisconsin	no	12/31/06	Fed	4.6%>\$0; 6.15%>\$9,700;	\$8,960	\$16,140	\$700	\$1,400	\$700	5,628	6,640,528	1,179.92	12	203,083,544	36,272	3.27%	8
			AGI	6.50% >\$19,400; 6.75%>\$145,460	[deduction	n phases out	to 0 for s	single		, i			į		·		į
	[applicable for S, HH] filers at \$85,920; joint filers at \$97,818]										į.				ļ		
				MFJ: same rates apply to income brace	cket ranges	\$12,930-\$19	93,950						į				ĺ
				MFS: same rates apply to income brace	cket ranges	\$6,470-\$96	,980					! ! !	į				į
				[community property state]		<u> </u>						<u> </u>	<u> </u>				<u>L</u>
Total 43 sta	tes									249,640	279,122,604	1.118.10 <sup>a</sup>	_	9,566,341,076	38.627.60 <sup>a</sup>	2.92% <sup>a</sup>	_
Dotoil mov										477,070	417,144,004	1,110.10		2,500,541,070	20,027.00	2.72/0	

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2008 population estimates of the Bureau of the Census.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2007 population estimates of the Bureau of the Census.

community property state = one-half of the community income is taxable to each spouse

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2008-01-State Population Estimates: July 1, 2008, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2008.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, March 24, 2009 release.

Tax Foundation; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2007
[U.S. Individual Income Tax Return Form -1040]

	Federal	Returns		Federal Returns						
	Deduction	claimed:	D	Deduction claimed:						
	Itemized	Standard		Itemized	Standard					
<b>State</b>	<u>%</u>	<u>%</u>	<b>State</b>	<u>%</u>	<u>%</u>					
Alabama	27.71%	72.29%	Missouri	29.99%	70.01%					
Arizona	36.64%	63.36%	Montana	29.84%	70.16%					
Arkansas	22.59%	77.41%	Nebraska	29.64%	70.36%					
California	36.91%	63.09%	New Hampshire	35.11%	64.89%					
Colorado	39.70%	60.30%	New Jersey	42.79%	57.21%					
Connecticut	42.41%	57.59%	New Mexico	25.48%	74.52%					
Delaware	35.82%	64.18%	New York	35.55%	64.45%					
Georgia	36.85%	63.15%	*North Carolina	33.76%	66.24%					
Hawaii	32.19%	67.81%	North Dakota	19.24%	80.76%					
Idaho	33.48%	66.52%	Ohio	31.60%	68.40%					
Illinois	34.33%	65.67%	Oklahoma	26.93%	73.07%					
Indiana	28.90%	71.10%	Oregon	38.34%	61.66%					
Iowa	29.89%	70.11%	Pennsylvania	29.98%	70.02%					
Kansas	30.09%	69.91%	Rhode Island	35.01%	64.99%					
Kentucky	27.59%	72.41%	South Carolina	29.88%	70.12%					
Louisiana	21.73%	78.27%	Tennessee	24.02%	75.98%					
Maine	28.85%	71.15%	Utah	39.52%	60.48%					
Maryland	47.62%	52.38%	Vermont	29.62%	70.38%					
Massachusetts	38.85%	61.15%	Virginia	39.16%	60.84%					
Michigan	34.34%	65.66%	West Virginia	16.39%	83.61%					
Minnesota	39.74%	60.26%	Wisconsin	36.25%	63.75%					
Mississippi	22.07%	77.93%	United States	33.11%	66.89%					

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2007 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

\*North Carolina taxable income is taxable income as calculated for federal income tax purposes, with certain adjustments. North Carolina allows a basic standard deduction that does not include the cost-of-living adjustment permitted under federal law so the adjustment amount must be added back to taxable income. If the taxpayer chooses to itemize deductions on the federal return, the amount of state and local income taxes or general sales taxes deducted on the federal return must be added back to federal taxable income on the state return to derive North Carolina taxable income. The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions.

Source: IRS Statistics of Income Bulletin Spring 2009, Volume 28, Number 4, Selected Historical and Other Data, Table 2

<sup>&</sup>lt;sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

<sup>\*</sup>Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions; Utah allows federal tax deductibility of one-half of federal tax paid. tc = tax credit