	Fed- eral tax	starting point and tax brackets tax Relation by filing status		Standard deduction/personal exemption amounts in effect for 2011 income year					Pop- ulation as	collec	al income tax ections year 2011		Personal income calendar year 2010		Individual income tax collection		
	de-	to		for 2011 income year	[as of January 1, 2011]				of		Per cap	ita		Per	as a % of pe		
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Pers	onal exemp	ion	7/1/2011	Amount	Amount		Amount	capita	sonal in	icome
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Ranl
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000*	\$4,000*	\$1,500	\$3,000	\$500*	4,803	2,795,906	582.15	37	161,314,102	33,710	1.73%	3
				[applicable for S, HH, MFS]	••	-	l on AGI:	\$1K, \$500,	5300]								
				MFJ: same rates apply to income brac	5												<u>i</u>
Arizona	no	1/1/10	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,483	2,863,658	441.75	41	216,589,552	33,773	1.32%	4
				3.36%>\$25K; 4.24%>\$50K;									i				
				4.54%>\$150K													
				[applicable for S, MFS]													
				MFJ, HH: same rates apply to income	bracket rar	1ges \$20K-\$	300K										
				[community property state]													<u> </u>
Arkansas	no	-	GI	1%>\$0; 2.5%>\$3,999;	\$2,000	\$4,000	\$23	\$46	\$23	2,938	2,270,383	772.77	27	94,581,100	32,373	2.40%	1
				3.5%>\$7,999; 4.5%>\$11,899;			[tc]	[tc]	[tc]								
				6%>\$19,899; 7%>\$33,199													1
				[applicable for S, HH, MFJ, MFS]													
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316;	\$3,769	\$7,538	\$99	\$198	\$99	37,692	50,508,441	1,340.03	6	1,564,209,194	41,893	3.23%	1 1
				4%>\$17,346; 6%>\$27,377;			[tc]	[tc]	[tc]								
				8%>\$38,004; 9.3%>\$48,029;													
				additional 1% tax>\$1M taxable incom	e for mental	health											
				[applicable for S, MFS] MFJ: same rates apply to income brac	ket ranges	\$14,632-\$96	,058; add'	l 1% tax>\$1	М								l
				HH: same rates apply to income brack	-								i				
				[community property state]	0		·										
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	sa	me as Fede	ral sa	ame as Fede	ral	5,117	4,540,586	887.39	21	212,545,078	42,107	2.14%	2
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K;	-	-	\$13,000	\$24,000	-	3,581	6,469,246	1,806.69	2	198,177,832	55,427	3.26%	
				6%>\$100; 6.5%>\$200K; 6.7%>\$250K									i I				1
				[applicable for S, MFS]	[Combined	l standard o	leduction/	personal									
				HH: same rates apply to	exemptions	s; exemptio	n amounts	are									
				income bracket ranges	based on st	tate AGI an	d are pha	sed out for									
				\$16K-\$400K	higher inco	ome taxpay	ers]										
				MFJ: same rates apply to													1
				income ranges \$20K-\$500K													
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	907	1,177,724	1,298.29	7	35,474,593	39,425	3.32%	1
				4.8%>\$10K; 5.2%>\$20K;			[tc]	[tc]	[tc]				i				
				5.55%>\$25K; 6.95%>\$60K									!				1
				[applicable for S, HH, MFJ, MFS]									i				1
Georgia	no	1/1/10	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,815	7,658,782	780.30	26	335,370,808	34,531	2.28%	24
-				4%>\$3,750; 5%>\$5,250; 6%>\$7K							-		i				1
				[applicable for S]									i				1
				MFS: same rates apply to income brad	ket ranges S	\$500-\$5K							i	Ĩ			1
				MFJ, HH: same rates apply to income	6		017				i	i	i	ļ		1	1

						TABLE 2	2Contin	ued									
	Fed-	Calcula		Marginal rates	Standard deduction/personal exemption					Pop-		income tax		Personal income			dual
	eral	starting	point	and tax brackets		amounts in effect for					collec			calendar ye	ar	income tax	
	tax	Relation		by filing status	2011 income year					as	fiscal year 20			2010		collections	
	de-	to		for 2011 income year		[as of Jai	nuary 1, 20	11]		of		Per capi	ta		Per	as a % e	of per-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Pers	onal exemp	tion	7/1/2011	Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	12/31/09	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,375	1,247,291	907.25	18	55,832,057	40,952	2.23%	26
				5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	4,400;												
				7.2%>\$19,200; 7.6%>\$24K;													
				7.9%>\$36K; 8.25%>\$48K;							i			i			i
				9%>\$150K; 10%>\$175K; 11%>\$200F	ζ												
				[applicable for S. MFS]							į			i			i
				HH: same rates apply to income brack	ket ranges \$	3 600-\$3001	X										
				MFJ: same rates apply to income brack	0						i			i			
Idaho	no	1/1/11	Fed AGI	1.6%>\$0; 3.6%>\$1,337;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,585	1,169,247	737.70	31	49,577,319	31 556	2.36%	22
Iuano	110	1/1/11	runor	4.1%>\$2,675; 5.1%>\$4,013;	φ2,000	φ11,000	φ3,700	φ7,400	φ3,700	1,505	1,107,247	151.10	51	49,577,519	51,550	2.5070	
				6.1%>\$5,351; 7.1%>\$6,689;													
				7.4%>\$10,034; 7.8%>\$26,759													
				[applicable for S, MFS]			¢52 520										
				HH, MFJ: same rates apply to income	e bracket ra	nges \$2,075	-\$55,520										
Illinois		Cummont	EadACI	[community property state]			\$2.000	\$1.000	\$2.000	12.860	11,225,000	071 12	22	539.680.018	42.025	2.08%	20
	no	Current		5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,869	, ,			,,.	,		29 31
Indiana	no	1/1/10	rea AGI	3.4% of FAGI with modification	-	- *1 ¢1 504	\$1,000	\$2,000	\$1,000*	6,517	4,583,977	703.40	32	220,865,747	34,028	2.08%	31
.		1/1/00	E LACI	0.3(0/, 00.0.500/, 01.430		*plus \$1,500		1		2.0(2	2 0 5 1 4 4 0	021.14	17	115 545 000	25 002	2.450/	14
Iowa	yes	1/1/08	Fed AGI	0.36%>\$0; 0.72%>\$1,439;	\$1,830	\$4,500	\$40	\$80	\$40	3,062	2,851,449	931.14	17	115,547,890	37,882	2.47%	14
				2.43%>\$2,878; 4.5%>\$5,756;			[tc]	[tc]	[tc]								
				6.12%>\$12,951;													
				6.48%>\$21,585; 6.8%>\$28,780;													
				7.92%>\$43,170; 8.98%>\$64,755													
				[applicable for S, HH, MFJ, MFS]													
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,871	2,689,843	936.82	15	110,205,217	38,545	2.44%	15
				[applicable for S, HH, MFS]													
				MFJ: same rates apply to income bra-	0												
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,240	\$4,480	\$20	\$40	\$20	4,369	3,417,779	782.22	25	141,302,143	32,504	2.42%	16
				5%>\$5K; 5.8%>\$8K; 6%>\$75K			[tc]	[tc]	[tc]		i			i			
				[applicable for S, HH, MFJ, MFS]													
					for qualify	ing taxpay	ers										
Louisiana	yes	Current	Fed AGI	2%>\$0;	-	-	\$4,500	\$9,000	\$1,000	4,575	2,403,956	525.47	39	168,704,348	37,116	1.42%	40
				4%>\$12,500;	[standard	deduction a	and person	al									
				6%>\$50K	exemption	s combined]										
				[applicable for S, HH, MFS]													
				MFJ: same rates apply to income brack	cket ranges	\$25K-\$100I	K				i			i			
				[community property state]													
Maine	no	12/31/10	Fed AGI	2%>\$0; 4.5%>\$4,999;	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,328	1,420,982	1,069.87	12	48,620,161	36,629	2.92%	10
				7%>\$9,949; 8.5%>\$19,949													
				[applicable for S, MFS]													
				HH: same rates apply to income brack	ket ranges \$	7,499-\$29,9	00										
				MFJ: same rates apply to income bra	-												
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,828	6,644,962	1,140.12	10	281,304,904	48,621	2.36%	21
-				4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000									,		1
				5%>\$150K; 5.25%>\$300K;	,	deduction=	15% of inc	ome			i			İ			
				5.5%>\$500K	-	num & ma											1
				[applicable for S, MFS]		iling status/					i			i			
				Similar rate/bracket structures		amounts a	· -							ļ			1
				apply to MFJ/HH except for	-	atus/income	•	0			i			İ			
				2 brackets:5%>\$200K; 5.25%>\$350K	-			-uno						ļ			1
				^Δ DI UCICIO. 3 /0/φΔ001X, 3.43 /0/φ330IX	accine 10	1 OI ICVEIS	~ @100K]			I	i	i	i I	i		l	i

						TABLE 2	2Contin	ued									
	Fed-	Calcula	tion	Marginal rates	Stand	ard deducti	on/persona	l exemption	1	Pop-	Individual	income tax		Personal inco	ome	Indivi	dual
	eral	starting	point	and tax brackets		amount	s in effect f	or		ulation	collec	tions		calendar ye	ear	incom	e tax
	tax	Relation		by filing status		2011 i	ncome yea	r		as	fiscal ye	ar 2011		2010		collec	tions
	de-	to		for 2011 income year		[as of Ja	nuary 1, 20	11]		of		Per capi	ta		Per	as a % o	of per-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Pers	onal exemp	tion	7/1/2011	Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Massachu-	no	1/1/05	GI	5.3% or 12% (short-term capital	-	-	\$4,400	\$8,800	\$1,000	6,588	11,597,152	1,760.47	3	335,264,289	51,143	3.46%	3
setts				gains)							į						
Michigan	no	Current	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600*	9,876	6,391,544	647.17	33	339,043,905	34,326	1.89%	34
		[optional 1/1/1996]				*plus \$60	0 for each	child < 18									
Minnesota	no	3/18/10	Fed TI	5.35%>\$0; 7.05%>\$23,100;	\$5,800	\$9,650	\$3,700	\$7,400	\$3,700	5,345	7,482,396	1,399.92	5	225,853,125	42,528	3.31%	5
				7.85%>\$75,890	[personal	exemption/o	,	mounts	. ,	,	, í í	,		<i>, ,</i>	,		
				[applicable for S] HH: same rates apply to income brack	 ac allowed												
					-						1						
				MFJ: same rates apply to income brac	0	,	,										
Mississippi	no		GI	MFS: same rates apply to income bra 3%>\$0; 4%>\$5K; 5% >\$10K	\$2.300	\$16,890-\$6	\$6,000	\$12,000	\$1,500	2,979	1,397,578	469.22	40	91,600,117	30,841	1.53%	38
mississihhi	10	-	U	[applicable for S, HH, MFJ, MFS]	φ ⊿, 300	φ 4,000	φ0,000	φ12,000	φ 1, 500	4,919	1,377,378	407.22	40	51,000,117	30,041	1.5570	30
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,800	\$11,600	\$2,100	\$4,200	\$1,200	6,011	4,534,346	754.38	30	218,278,293	36 406	2.08%	30
1011350011	yest	Current	reamon	3%>\$3K; 3.5%>\$4K;	. ,	deduction a	. ,	. ,	φ1,200	0,011	1,551,510	754.50	50	210,270,295	50,400	2.00 /0	50
				4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]			uno // eu			i						
				5.5%>\$8K; 6%>\$9K	~,,									l			
				[applicable for S, HH, MFJ, MFS]													
Montana	no	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,700;	\$1,820-	\$3,640-	\$2,110	\$4,220	\$2,110	998	812,629	814.10	24	34,093,509	34,405	2.38%	20
				4%>\$7,200; 5%>\$9,700; 6%>\$12,500; 6.9%>\$16K	\$4,110*	\$8,220*	. ,	. ,	. ,		ŕ			, ,	,		
				[applicable for S, HH, MFJ, MFS]	*[20% of s	state AGI w	ith minim	ım/məvimu	m								
					-	s as shown]		ann/ maxime			İ						
Nebraska	no	Current	Fed AGI	2.56%>\$0; 3.57%>\$2,400;	\$5,450	\$10,900	\$118	\$236	\$118	1,843	1,721,548	934.28	16	72,189,707	39,445	2.38%	19
				5.12%>\$17,500; 6.84%>\$27K			[tc]	[tc]	[tc]		İ						
				[applicable for S, MFS] HH: same rates apply to income													
				bracket ranges \$4,500-\$40K													
				MFJ: same rates apply to income							İ						
				bracket ranges \$4,800-\$54K							i			i			
New Hamp-	no	-	GI	5% applies to interest/dividend	-	-	\$2,400	\$4,800	-	1,318	83,475	63.33	42	57,897,613	43,968	0.14%	42
shire				income							ŕ						
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K;	-	-	\$1,000	\$2,000	\$1,500	8,821	10,617,034	1,203.59	8	443,741,546	50,428	2.39%	18
				3.5%>\$35K; 5.525%>\$40K;													
				6.37%>\$75K; 8.97%>\$500K													
				[applicable for S, MFS/CUFS]	_												
				1.4%>\$0; 1.75%>\$20K;							İ			İ			
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$	80K;												
				6.37%>\$150K; 8.97%>\$500K							İ						
		-		[applicable for HH, MFJ/CUFJ]													
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,082	1,096,922	526.80	38	68,050,198	32,940	1.61%	37
				4.7%>\$11K; 4.9%>\$16K;		exemption/o					ļ			ļ			
				[applicable for S] MFJ, HH: same rates apply to income	as allowed	by IRC]	[communi	ity property	state]		ļ						
				MFJ, HH: same rates apply to income	e bracket ra	nges \$8K-\$2	24K							4		1	
				MFS: same rates apply to income bra							i			i			

						TABLE 2	2Continu	ed									
	Fed-	Calcula	tion	Marginal rates	Stand	ard deducti	on/personal	exemption	ı	Pop-	Individual	income tax		Personal inco	Individual		
	eral	starting	point	and tax brackets		amount	s in effect for	r		ulation	ation collections			calendar ye	income	e tax	
	tax	Relation	ŕ	by filing status		2011 i r	ncome year			as	fiscal ye	ar 2011		2010		collect	ions
	de-	to		for 2011 income year		[as of Jar	nuary 1, 201	1]		of		Per capi	ta		Per	as a % o	f per-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction		nal exempt	ion	7/1/2011				Amount	capita	sonal inc	-
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$15,000		-	\$1,000	19,465	36,209,216		1	952,673,131	49,119		2
				5.9%>\$13K; 6.85%>\$20K;												į	
				7.85%>\$200K; 8.97%>\$500K													
				[applicable for S. MFS]												į	
				HH: same rates apply to income brack	ket ranges \$	11K-\$500K					ļ			i		į	
				MFJ: same rates apply to income brac	-												
North	no	1/1/11	Fed TI	6%>\$0; 7%>\$12,750;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,656	9,869,492	1,022.07	13	330,825,526	34,604	2.98%	8
Carolina				7.75%>\$60K (S)	*[\$2K-S/D	. ,	f FAGI =>th	. ,	. ,					, ,	- /		
			-	6%>\$0; 7%>\$21,250;	for filing						ļ					!	
			•	7.75%>\$100K (MFJ/QW)			0K; S-\$60K;	: MFS-\$50	K]								
				6%>\$0; 7%>\$17K;			v ,~ ,	,						İ		!	
				7.75%>\$80K (HH)													
				6%>\$0; 7%>\$10,625;	•••											į	
				7.75%>\$50K (MFS)							i						
North	ves	Current	Fed TI	1.51%>\$0; 2.82%>\$34.500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	684	433,116	633.27	34	28,646,144	42.462	1.51%	39
Dakota	yes	Current	I'tu II	3.13%>\$83,600; 3.63%>\$174,400;	. ,	. ,	deduction an	. ,	φ3,700	004	700,110	033.21	54	20,040,144	72,702	1.3170	57
Danoua				3.99%>\$379,150	as allowed		ICuucuon an	Illuina									
				[applicable for S]	as anowed	by IKC1					Į			ļ		į	
				HH: same rates apply to income brack	tot ronges \$/	14 250-\$370	150										
				MFJ: same rates apply to income brack							ļ					!	
				MFS: same rates apply to income brac MFS: same rates apply to income brac	0	,	,										
Ohio	no	12/15/10	Fed ACI	0.587%>\$0; 1.174%>\$5,100;	Ket ranges 4)20,030-010	\$1,600	\$3,200	\$1,600	11,545	8,820,082	763.98	29	414,567,053	35 031	2.13%	28
Ulilo	110	14/13/10	reu AGI	2.348%>\$10,200; 2.935%>\$15,350;	-	-	plus additi	· · ·	\$1,000	11,340	0,020,002	/05.20	47	414,507,055	33,731	2.13 /0	40
				2.546 %>\$10,200; 2.935 %>\$15,550; 3.521%>\$20,450; 4.109%>\$40,850;			tax credit p										
				4.695%>\$81,650; 5.451%>\$102,100;			exemption]									!	
				4.095%>\$81,050; 5.451%>\$102,100; 5.925%>\$204,200			exemption										
				. ,													
Ol-l-hama		Comment	E-1 ACI	[applicable for S, HH, MFJ, MFS]	Φ <u>Ε</u> 900	¢11 600	¢1 000	\$3 000	¢1 000	2 702	2 205 412	(20.15	25	122 616 450	25 525	1 700/	25
Oklahoma	no	Current	Fed AGI		\$5,800	\$11,600	\$1,000	\$2,000	\$1,000	3,792	2,385,413	629.15	35	133,616,459	33,333	1.79%	35
				2%>\$2,500; 3%>\$3,750;							į			i		l į	
				4%>\$4,900; 5%>\$7,200;							ļ						
				5.5%>\$8,700							Į			ļ		į	
				[applicable for S, MFS]		***** # 4											
		10/04/00		HH, MFJ: same rates apply to income		0		****	****	2 0 2 2	- :02 110	1 10 50		100 000 (00	35.00/		
Oregon	yes+	12/31/09	Fed AGI	5%>\$0; 7%>\$2K; 9%>\$5K;	\$1,945	\$3,895	\$177	\$354	\$177	3,872	5,493,119	1,418.73	4	137,820,653	35,906	3.99%	1
				10.8%>\$125K; 11%>\$250K			[tc]	[tc]	[tc]								
				[applicable for S, MFS]							i			i		i	
				HH, MFJ: same rates apply to income	e bracket rai	nges \$4K-\$5	500K			12.842	2 224 425	-=- =-	20		40.444	1.010/	
Pennsylva-	no	-	GI	3.07%	-	-	-	-	-	12,743	9,831,427	771.52	28	514,351,774	40,444	1.91%	33
nia Di l		~ .			*= =00	*	** =00	*= 200	** =00	1.051		244.42			10.001		
Rhode	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$55K;	\$7,500	\$15,000	\$3,500	\$7,000	\$3,500	1,051	1,016,217	966.63	14	44,207,139	42,001	2.30%	23
Island				5.99%>\$125K							ļ					!	
				[applicable for S, HH, MFJ, MFS]	±= 0.00		t- 700	+= 400	+- - 00								<u> </u>
South	no	12/31/09	Fed TI	3%>\$2,760; 4%>\$5,520;		\$11,600	\$3,700	\$7,400	\$3,700	4,679	2,907,731	621.41	36	149,283,181	32,193	1.95%	32
Carolina				5%>\$8,280; 6%>\$11,040;			deduction an	nounts								į	
				7%>\$13,800	as allowed	by IRC]					ļ			ļ			
				[applicable for S, HH, MFJ, MFS]							i			i		i	

de- builty to (uti- feedact for 2011 income year (as of January 1, 2011) of single Jandard detuction Per capital Per capital (1,000s) Amount (s) Per capital Amount (s) Name (s) Per capital Amount (s) Name (s) Name (s) Name (s) Per capital Amount (s) Name (s) Name (s) Per capital Amount (s) Name (s) Name (s) Name (s) Per capital Amount (s) Name (s) ""><th></th><th></th><th></th><th></th><th></th><th></th><th>TABLE 2</th><th>2Contin</th><th>ued</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>							TABLE 2	2Contin	ued									
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Fed-	Calcula	tion	Marginal rates	Standa	ard deducti	on/persona	al exemption	1	Pop-	Individual	income tax	C C	Personal inc	ome	Indivi	idual
dec state to bility for 2011 income year (so f January 1, 2011) is of January 1, 2011) of Single Joint Single Joint <td></td> <td>eral</td> <td>starting</td> <td>point</td> <td>and tax brackets</td> <td></td> <td>amount</td> <td>s in effect f</td> <td>for</td> <td></td> <td>ulation</td> <td>collec</td> <td>ctions</td> <td></td> <td>calendar y</td> <td>ear</td> <td>incom</td> <td>ie tax</td>		eral	starting	point	and tax brackets		amount	s in effect f	for		ulation	collec	ctions		calendar y	ear	incom	ie tax
State Inscr Basis [Refer to foundary 1, 2011] (and the samplicable) Standard deficition (single Personal exemption (single 7/1/2011 Amount (single Amount (sing		tax	Relation		by filing status		2011 i	ncome year	r		as	fiscal year 2011			2010	collections		
State bility IRC Basis [Refer to footnotes as applicable] Single Joint		de-	to		for 2011 income year							Per capita		ita	Per		as a % of per-	
Tennessee no - Certain dividends, income. interest income - \$1,250 \$2,500 - 6,403 189,518 29,60 43 223,165,735 35,103 0.08% Utah no Current Fed AGI 5% 55,800* \$11,600* \$2,775* \$5,550* \$2,717* 2,817 2,298,220 815.78 23 89,152,008 32,121 2,58% Utah no Current Fed AGI 5% 55,800* \$11,600* \$2,775* \$5,550* \$2,717* 2,817 2,298,220 815.78 23 89,152,008 32,121 2,58% Utah no Current Fed AGI 5% \$35,000 \$11,600 \$3,700 \$6,740 \$37,00 \$7,400 \$3,700 \$6,6013 887,59 20 24,870,824 39,756 2,24% Vermont no 1/109 Fed AGI \$8%,513,010 \$16,00 \$3,700 \$7,400 \$1,775* \$2,800 \$3,700 \$2,800 \$3,700 \$2,800		ducti-	Federal		[as of January 1, 2011]	Standard	Standard deduction Personal exemption					Amount	Amount		Amount	capita	sonal in	icome
dividends, income. interest income dividends, income. interest income income dividends, income. income dividends, income income dividends, income	State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
interest income interest i	Tennessee	no	-	Certain	6% applies to interest/dividend	-	-	\$1,250	\$2,500	-	6,403	189,518	29.60	43	223,165,735	35,103	0.08%	43
Utah no Current Fed AGI 5% 55,00° \$11,600° \$27,75° \$5,50° \$27,75° \$2,817 \$2,298,220 815.78 \$23 89,152,008 32,121 2.58% "Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal ecemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level. 2 815.78 2.3 89,152,008 32,121 2.58% Vermont no 1/109 Fed TI 3.55%-351,65%-351,6100 \$3,700 \$7,400 \$3,700 626 556,013 887.59 20 24,870,824 39,736 2.24% Vermont no 1/109 Fed TI 3.55%-351,64%-353,1600 \$3,700 \$5,800 \$11,600 \$3,700 \$626 556,013 887.59 20 24,870,824 39,736 2.24% Vermont no 1/109 Fed AGI 3.574,000 \$3,000 \$57,60-5379,150 \$376 \$379,150 \$38,509 \$354,177,714 9 354,127,225 44,134 2.69% Virginia <td></td> <td></td> <td></td> <td>dividends,</td> <td>income.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				dividends,	income.													
Utah no Current Fed AGI 5%, 000 \$\$11,600 \$\$2,775 \$\$2,576 \$\$2,775 \$\$2,877 \$\$ 2,817 2,298,220 815.78 23 89,152,008 32,121 2,58% "Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (34 of federal allowance) and statpayer's federal personal exemption (34 of federal allowance) and statpayer's federal personal exemption (34 of federal allowance) and statpayer's federal personal exemption femiced eductions. Credit is phased out according to income level. 2,817 2,298,220 815.78 23 89,152,008 32,121 2,58% Vermont no 1/1/09 Fed TI 3,55% >50,65% \$\$379,150 \$\$3,700 \$7,400 \$3,700 \$3,700 \$5,800 \$\$11,600 \$3,700 \$3,87.59 20 24,870,824 39,736 2.24% Vermont no 1/1/09 Fed TI 3,55% >50,65% \$\$379,150 \$\$3,000 \$\$30,000 \$\$30,000 \$\$30,000 \$\$30,000 \$\$30 \$\$,007 9,530,628 1,177,111 9 354,127,225 44,134 2,69% Virginia no 1/22/10 Fed AGI 3%,59,4% \$\$30,600 \$\$2,000 \$\$2,000 \$\$2,000				interest										1				1
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Vermont no 1/1/09 Fed TI 3.55%>\$80; 6.8%<>\$334,500; \$\$5,800 \$\$1,600 \$3,700 \$3,700 \$626 556,013 887.59 20 24,870,824 39,736 2.24% Vermont no 1/1/09 Fed TI 3.55%>\$80; 6.8%<>\$174,400; [personal exemption/deduction amounts 8.95%>\$379,150 as allowed by IRC] as allowe					*Tax credit of 6% incorporates the me	odified sum	of a taxpay	er's federal	l personal					i				i
Vermont no 1/1/09 Fed TI 3.55% > \$0; 6.8% > \$34,500; 0 \$5,800 \$11,600 \$3,700 \$3,700 \$626 556,013 887.59 20 24,870,824 39,736 2.24% Nermont no 1/1/09 Fed TI 3.55% > \$379,150 as allowed by IRC] and and one bracket ranges \$26,50-\$379,150 as allowed by IRC] as allowed by IRC] and one bracket ranges \$26,50-\$379,150 as allowed by IRC]					exemption (3/4 of federal allowance) a	nd standard	deduction	or itemized	d deduction	5.				1				
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Image: second state [applicable for S] [applicable for S] [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFJ/CUFJ: same rates apply to income bracket ranges \$28,825-\$189,575 8,097 9,530,628 1,177.11 9 354,127,225 44,134 2.69% Virginia no 1/2/10 Fed AGI 2%,825,15% \$3,000 \$6,000 \$930 \$1,860 \$930 \$8,097 9,530,628 1,177.11 9 354,127,225 44,134 2.69% Virginia no 1/1/10 Fed AGI 3%>\$80,4%>\$10K; 4.5%>\$25K; - \$2,000 \$4,000 \$2,000 1,855 1,665,885 897.88 19 58,979,760 31,806 2.82% Wisconsin no 1/1/10 Fed AGI 4.6%>\$91,615%>\$10,816 \$9,300 \$1,400 \$700 \$,712 6,429,115 1,125.59 11 216,338,590 38,010 2.97% Wisconsin no 12/31/08 Fed AGI 4.6%>\$9,15%,5152,740; [deduction phases out to 0 for single 7.75%>\$22,4210 filers at \$2,2000; ijoint filers at \$104,691] <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>leduction a</td> <td>amounts</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td>							-	leduction a	amounts									1
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Image: second	Virginia	no	1/22/10	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	8,097	9,530,628	1,177.11	9	354,127,225	44,134	2.69%	12
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Image: Second second	West	no	1/1/10	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K;	-	-	\$2,000	\$4,000	\$2,000	1,855	1,665,885	897.88	19	58,979,760	31,806	2.82%	11
MFS: same rates apply to income bracket ranges \$5K-\$30K Image: contract of the state s	Virginia				6%>\$40K; 6.5%>\$60K			[\$500 for	0 exemption	is]								
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[applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,580-\$298,940 MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]					6.50%>\$20,360; 6.75%>\$152,740;	[deduction	phases out	to 0 for si	ngle					i				1
MFJ: same rates apply to income bracket ranges \$13,580-\$298,940 MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]					7.75%>\$224,210	filers at \$9	2,000; join	t filers at \$	104,691]									
MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]					[applicable for S, HH]									i i				İ
[community property state]																		
					MFS: same rates apply to income bra	cket ranges	\$6,790-\$14	9,470						!				
					[community property state]													<u>i</u>
Total 43 states 254,573 259,309,028 1,018.60 ^a - 10,108,539,567 39,940.38 ^a 2.57% ^a	Total 43 sta	tes									254,573	259,309,028	1,018.60 ^a	-	10,108,539,567	39,940.38 ^a	2.57% ^a	1 –

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, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

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, 2010 population estimates of the Bureau of the Census.

^aWeighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

⁺Missouri and Oregon allow federal tax deductibility with limited deductions.

tc = tax credit

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

Sources: U.S. Census Bureau, Population Division. Table NST-EST2011-01 - Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2011, April 12, 2012 release, April 11, 2013 update.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 25, 2012 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 2010 [U.S. Individual Income Tax Return Form -1040]

	Federal F	leturns		Federal 1	Returns
	Deduction	claimed:		Deduction	claimed:
	Itemized	Standard		Itemized	Standard
State	<u>%</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>%</u>
Alabama	28.43%	71.57%	Missouri	30.86%	69.14%
Arizona	33.89%	66.11%	Montana	30.96%	69.04%
Arkansas	24.77%	75.23%	Nebraska	31.03%	68.97%
California	36.32%	63.68%	New Hampshire	36.26%	63.74%
Colorado	38.37%	61.63%	New Jersey	43.46%	56.54%
Connecticut	43.84%	56.16%	New Mexico	25.73%	74.27%
Delaware	35.95%	64.05%	New York	36.01%	63.99%
Georgia	34.95%	65.05%	*North Carolina	34.56%	65.44%
Hawaii	31.61%	68.39%	North Dakota	20.85%	79.15%
Idaho	33.04%	66.96%	Ohio	31.35%	68.65%
Illinois	34.30%	65.70%	Oklahoma	26.81%	73.19%
Indiana	27.47%	72.53%	Oregon	39.58%	60.42%
Iowa	32.50%	67.50%	Pennsylvania	31.12%	68.88%
Kansas	31.28%	68.72%	Rhode Island	36.47%	63.53%
Kentucky	29.42%	70.58%	South Carolina	30.35%	69.65%
Louisiana	23.51%	76.49%	Tennessee	24.08%	75.92%
Maine	31.50%	68.50%	Utah	39.46%	60.54%
Maryland	48.57%	51.43%	Vermont	30.34%	69.66%
Massachusetts	40.10%	59.90%	Virginia	40.73%	59.27%
Michigan	31.64%	68.36%	West Virginia	18.82%	81.18%
Minnesota	39.89%	60.11%	Wisconsin	36.65%	63.35%
Mississippi	23.28%	76.72%	United States	32.81%	67.19%

Source: IRS Statistics of Income Bulletin Spring 2012, Volume 31, Number 4, Selected Historical and Other Data, Table 2

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2010 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.

*For NC state individual income tax returns filed for tax year 2010, 37.48% of total returns utilized itemized deductions and 62.52% claimed the standard deduction.