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	43,852	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%
25	**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%
25	**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%
25	**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%
25	**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	38,484	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%
25	**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
1	**State Tax Base**	Federal Taxable Income	Federal AGI	Federal Taxable Income	State Defined AGI	NA	Federal AGI	State Defined AGI	Federal AGI	Federal Taxable Income	Federal AGI
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 SOI 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** **Capital Gains Treatment**	44% Exclusion	Fully Taxable	Fully Taxable	Fully Taxable		Fully Taxable	30% Deduction	Fully Taxable	Fully Taxable	Fully Taxable
9	State Tax on $1,000,000 of Capital Gains (at the highest marginal rate)	$39,200	60,000	77,500	50,000		45,400	49,000	115,500	46,300	50,000
10	**Pension Income**	Exclude $3,000<age 65 $15,000>age 65	Maximum $35,000 Exclusion	$2,000 ded. for private benefits, $4,000 otherwise	Exempt		$2,500 ded. for public pensions	$6,000 exclusion for all pensions	No deduction	$24,000 ded. 65+ $20,000 ded. age 55 to 64	Taxable same as fed.
11	**Social Security Benefits**	Exempt	Exempt	Exempt	Exempt		exempt	Exempt	Exempt	included above	Exempt
12	**Disability Income**	Exempt	same as fed.	same as fed.	same as fed.		same as fed.	same as fed.	same as fed.	same as fed.	same as fed.
	Standard Deductions										
13	Single	5,700	2,300	3,000	Max.$2,500		4,521	2,000	3,692	5,700	13,000
14	Married Filing Single	5,700	1,500	3,000	Max.$3,750		4,521	2,000	3,692	5,700	12,000
15	Married Filing Jointly	11,400	3,000	6,000	Max. $7,500		9,042	4,000	7,384	11,400	24,000
16	Head of Household	8,350	2,300	4,400	Max. $4,700		9,042	2,000	7,384	8,350	19,000
17	**Personal Exemptions**										
18	Per Person	3,650	2,700	$2,500 / $2,000	1,500		2,300	$23 credit	$99 credit	3,650	See note
19	Married Filing Jointly				3,000						
20	Dependent		3,000	$100 credit	300 / 1,000		2,300		$309 credit		
21	**Tax Brackets**	0%<$2,740 3%>$2,740 4%>$5,480 5%>$8,220 6%>$10,960 7%>$13,700	**Single** 1%>0 2%>$750 3%>$2,250 4%>$3,750 5%>$5,250 6%>$7,000 **Married** 1%>0 2%>$1,000 3%>$3,000 4%>$5,000 5%>$7,000 6%>$10,000	**Single** 6%>0 7%>$12,750 7.75%>$60,000 **Married** 6%>0 7%>$21,250 7.75%>$100,000	**Single** 2%>0 4%>$500 5%>$3,000 **Married** 2%>0 4%>$1,000 5%>$6,000		**Single** 2.59%>0 2.88%>$10,000 3.36%>$25,000 4.24%>$50,000 4.54%>$150,000 **Married** 2.59%>0 2.88%>$20,000 3.36%>$50,000 4.24%>$100,000 4.54%>$300,000	1%>0 2.5%>$3,800 3.5%>$7,600 4.5%>$11,400 6%>$19,000 7%>$31,700	**Single** 1.25%>$0 2.25%>$7,168 4.25%>$16,994 6.25%>$26,821 8.25%>37,233 9.55%>$47,055 10.55%>$1,000,000 **Married** 1.25%>$0 2.25%>$14,336 4.25%>$33,988 6.25%>$53,642 8.25%>$74,466 9.55%>$94,110 10.55%>$1,000,000	4.63% of Colorado Taxable Income	**Single** 3%>0 5%>$10,000 **Married** 3%>0 5%>$20,000

Data on State deductions, exemptions, and tax brackets are from the states' individual income tax forms and instructions. Alabama: Standard deductions decline from the maximum value as AGI increases. **California:** Personal exemption credits are reduced by $6 or $12 for each $2,500 that AGI exceeds $163,187 or $326,379 for single or married taxpayers, respectively. See attached State Sheet for additional details.

Connecticut: Standard deductions are phased out to $0 for singles at $38,000 and $71,000 for MFJ. Personal exemptions are a tax credit of up to 75% of tax due declining to no credit at $56,000 AGI for single filers and above $100,500 for MFJ.

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.	Delaware	Florida	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana
1	**State Tax Base**	Federal AGI	NA	Federal AGI	Federal Taxable Income	Federal AGI	Federal AGI	Federal AGI	Federal AGI	Federal AGI	Federal AGI
2	**State Income Tax Collections** (from State and Local Government Finances, U.S. Census Bureau, FY 05-06)	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	**Average State Income Tax Per Return** (number of federal returns per SOI 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
8	**TAX YEAR 2009 COMPARISONS** **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
10	**Pension Income**	Exclude $2,000 <60; $12,500 over		Exempt	Exclude up to $34,902; Private taxable	Exempt	Fully Taxable	Exempt $12,000	Taxable	Exempt	Private $6,000 ded. All other 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
21	**Tax Brackets**	0% < $2,000 2.2%>$2,000; 3.9%>$5,000; 4.8%>$10,000; 5.2%>$20,000; 5.55%>$25,000; 6.95%>$60,000		**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	**Single** 1.6%>0 3.6%>$1,272 4.1%>$2,544 5.1%>$3,816 6.1%>$5,088 7.1%>$6,360 7.4%>$9,540 7.8%>$25,441 **Married** 1.6%>0 3.6%>$2,544 4.1%>$5,088 5.1%>$7,632 6.1%>$10,176 7.1%>$12,720 7.4%>$19,080 7.8%>$50,882	3% of federal AGI	3.4% of federal AGI	.36%>$0 .72%>$1,407 2.43%>$2,814 4.5%>$5,628 6.12%>$12,663 6.48%>$21,105 6.8%>$28,140 7.92%>$42,210 8.98%>$63,315	**Single** 3.5%>0 6.25%>$15,000 6.45%>$30,000 **Married** 3.5%>0 6.25%>$30,000 6.45%>$60,000	2%>0 3%>$3,000 4%>$4,000 5%>$5,000 5.8%>$8,000 6%>$75,000	**Single** 2%>0 4%>$12,500 6%>$50,000 **Married** 2%>0 4%>$25,000 6%>$100,000

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
8	**TAX YEAR 2009 COMPARISONS** **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 $6,000	$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			
21	**Tax Brackets**	**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	5.3% of Taxable Income	4.35% of Michigan Taxable Income	**Single** 5.35%>0 7.05%>$22,730 7.85%>$74,650 **Married** 5.35%>0 7.05%>$33,220 7.85%>$131,970	3%>0; 4%>$5,000; 5%>$10,000	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	1%>0 2%>$2,600 3%>$4,600 4%>$7,000 5%>$9,500 6%>$12,200 7%>$15,600	**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	

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 tax is imposed which minimizes the benefits of the lower marginal tax brackets.

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.	New Hampshire	New Jersey	New Mexico	New York	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island
1	**State Tax Base**	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
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
8	**TAX YEAR 2009 COMPARISONS** **Capital Gains Treatment**		Fully Taxable	30% exclusion max. $1000	Fully Taxable	30% deduction	Fully Taxable	Fully Taxable (OK property held 5 yrs. Exempt)	Fully Taxable	Fully Taxable	Fully Taxable
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.	$5,200 ded.	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						and $20 credit				
20	Dependent		1,500		1,000		per person also				
21	**Tax Brackets**		**Single** 1.4%>0; 1.75%>$20,000; 3.5%>$35,000; 5.53%>$40,000; 6.37%>$75,000 8.00%>400,000 10.25%>$500,000 10.75%>$1,000,000 **Married** 1.4%>0; 1.75%>$20,000; 2.45%>$50,000; 3.5%>$70,000; 5.53%>$80,000; 6.37%>$150,000 8.00%>$400,000 10.25%>$500,000 10.75%>$1,000,000	**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 **Married** 4%>0; 4.5%>$16,000; 5.25%>$22,000; 5.9%>$26,000; 6.85%>$40,000 7.85%>$300,000 8.97%>500,000	**Single** 2.1%>0; 3.9%>$33,950 4.34%>$82,250 5.04%>$171,550 5.545%>$372,950 **Married** 2.1%>0; 3.9%>$56,750 4.34%>$137,050 5.04%>$208,850 5.545%>$372,950	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%>$7,500 4%>$9,800 5%>$12,200 5.5%>$15,000	**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	Taxable income times 3.07%	**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 progam 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
1	**State Tax Base**	NA	On Interest and Dividends	NA	Federal Taxable Income	Federal Taxable Income	Federal AGI	NA	Federal AGI	Federal AGI	NA
2	**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
3	**Average State Income Tax Per Return** (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
8	**TAX YEAR 2009 COMPARISONS** **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	
10	**Pension Income**				$4,800 ded. If <age 65: $7,500 if >65	Fully Taxable	Same as fed. (VA has age ded. of $12K)		Private taxable; Military ded. $22K; others $2K	Private taxable; Public exempt if member before 1964; Military exempt	
11	**Social Security Benefits**				see above	same as federal	Exempt		same as fed.	50% taxable	
12	**Disability Income**				same as fed.	same as federal	$20,000 ded.		same as fed.	$5,200 ded.	
	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	
17	**Personal Exemptions**										
18	Per Person				2,625	3,650	930		2,000	700	
19	Married Filing Jointly										
20	Dependent										
21	**Tax Brackets**				5% of taxable income	**Single** 3.55%>0 7%>$33,950 8.25%>$82,250 8.9%>$171,550 9.4%>$372,950 **Married** 3.55%>0; 7%>$56,700 8.25%>$137,050 8.9%>$208,850 9.4%>$372,950	2%>0; 3%>$3,000; 5%>$5,000; 5.75%>$17,000		3%>0; 4%>$10,000; 4.5%>$25,000; 6%>$40,000; 6.5%>$60,000	**Single** 4.6%>0 6.15%>$10,220 6.5%>$20,440 6.75%>$153,280 7.75%>$225,000 **Married** 4.6%>0 6.15%>$13,620 6.5%>$27,250 6.75%>$204,370 7.75%>$300,000	

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 with a 19.778% phase out for income over $19,100. 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

Line	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

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

Bold 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

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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

Line	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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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	*See Standard Deduction Schedules Below*
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	

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

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

Standard Deductions

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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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-tem 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
Alterative 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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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 educatio
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

	Brackets		Rate	Plus
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	100,000	3200	3200
100,000	125,000	2400	3200
125,000	150,000	1800	3200
150,000	175,000	1200	2400
175,000	200,000	1200	1800
200,000	250,000	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 citizer
Social Security benefits
Michigan education trust
Michigan education savings program

Credits

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

Credits (cont.)

Property tax credit
Farmland preservation
Qualified adoption expenses

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

	Brackets		Rate	Plus
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

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

Credits (cont.)

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

	Brackets		Rate	Plus
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 shills 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

	Brackets		Rate	Plus
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	6000	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
Film production
Historic preservation
Small business investment
Quality jobs
Neighborhood assistance
Enhanced enterprise zone
New enterprise creation
Rebuilding communities
Qualified research expense
Small business incubator
Small business guaranty
Seed capital
Transportation development
Wine and grape production
Youth opportunities
Large scale devel.
Export finance
Infrastructure dev.
Affordable housing
Low income assist.
Special needs adopt.
Disabled access

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

	Brackets		Rate	Plus
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	15600	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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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	32,000	100%
32,000	32,250	90%
32,250	32,500	80%
32,500	32,750	70%
32,750	33,000	60%
33,000	33,250	50%
33,250	33,500	40%
33,500	33,750	30%
33,750	34,000	20%
34,000	34,250	10%
34,250 and over		0%

Single with no dependents

Taxable Income		Tax Back %
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

	Brackets		Rate	Plus
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
Married Filing Single	5,700
Married Filing Jointly	11,400
Head of Household	8,350

Utah allows a taxpayer credit of 6% of the federal standard or itemized deduction. This credit is reduced or phased-out by 1.3 cents 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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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

	Brackets		Rate	Plus
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
Senor citizen or disability deduction, max. $8,000

Credits

Business investment & jobs expansion
Coal loading facility
Property tax credit

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

Wisconsin

TY 2009

Standard Deductions

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

Personal Exemptions

Single	700
Married Filing Jointly	
Dependent	

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	

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

	Brackets		Rate	Plus
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