

**State Individual Income Tax Comparisons for 2009
and Computed Tax Liabilities for 2011**

**Frank A. Rainwater
Chief Economist**

**Gordon O. Shuford
Economist**

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Board of Economic Advisors**

State Individual Income Tax Comparisons for 2009 and Computed Tax Liabilities for 2011

Findings

- In 2009, 71.7% of South Carolina taxpayers reported federal adjusted income of less than \$50,000. Internal Revenue Service, Statistics of Income data report that only four states had a higher percentage of taxpayers in this income group.
- We calculate South Carolina's average effective tax rate for 2009 at 3.1%. This comparison of actual state income tax collections divided by federal adjusted gross income ranks South Carolina thirty-third of the forty-one states imposing an individual income tax. Only eight states' tax collections are a smaller percentage of their federal adjusted gross income than South Carolina's 3.1%.
- Based on our analysis of states' 2011 individual income tax forms for single and married taxpayers with adjusted gross incomes from \$10,000 to \$1,000,000, we found that thirty-one states impose tax liabilities higher than South Carolina's for a family of four with gross incomes between \$10,000 and \$50,000. Seventeen states impose taxes that are higher than South Carolina's for a single taxpayer with gross income between \$10,000 and \$50,000.
- The varying amounts of standard deductions and personal exemptions allowed by the states are one reason that South Carolina's income tax system compares favorably. A family of four filing a joint return in South Carolina is allowed a \$26,400 reduction in adjusted gross income from the \$11,600 standard deduction and four \$3,700 personal exemptions. In addition the first \$2,760 is not taxed in South Carolina resulting in a total of \$29,160 not subject to tax. This \$29,160 deduction is the largest nationwide and is almost double the national average.
- Tax rates are a second major factor impacting tax liabilities. Twelve states impose a marginal tax rate that exceeds South Carolina's 7% top bracket. One state, Arkansas, imposes the same 7% top tax rate. All thirteen of these states have a higher effective tax rate than South Carolina.
- Of the twenty-seven states with a maximum marginal rate below South Carolina's, nineteen have a higher effective tax rate. South Carolina's higher standard deductions and personal exemptions more than offset the benefits of the lower maximum marginal rates in the nineteen states.

State Individual Income Tax Comparisons for 2009 and Computed Tax Liabilities for 2011

Purpose

This report, requested by the South Carolina General Assembly, is a biennial comparison of South Carolina's income tax system compared to the forty other states that impose this tax. This is the latest report in the series beginning in 2005 that combines a consistent measure of income across all states, federal adjusted gross income (AGI), and census data on state and local income tax collections to compute an effective income tax rate for each state.

The average South Carolina taxpayer reported \$44,995 in federal AGI per return in 2009 compared to the national average of \$55,147, representing only 81.6% of the United States average. This ranks South Carolina forty-seventh out of the 50 states. Only three states report a lower federal AGI per return than South Carolina taxpayers. After standard or itemized deductions and personal exemptions, South Carolina taxpayers reported an average of \$27,162 in federal taxable income and remitted an average of \$4,584 in federal taxes paid for 2009, the latest data available. These average taxable income and tax liability amounts rank South Carolina taxpayers forty-eighth in the nation, with only two states reporting lower amounts in 2009.

South Carolina and forty other states impose an individual income tax. Two more states, New Hampshire and Tennessee, tax only dividend and interest income. Seven states, Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not impose an individual income tax.¹ This report compares the South Carolina income tax system to the other forty states in three major categories. First, we analyze our taxpayers' distribution of income relative to other states. We then compare actual state income tax collections to federal AGI to calculate an average effective tax rate for each state. This measure of taxpayer burden is ranked for the forty-one states with South Carolina ranking thirty-third. And finally, we compute taxpayer liabilities for married and single taxpayers for each state over a range of incomes using the state income tax forms for 2011. Our findings, consistent with previous reports, suggest that South

¹Information on the deductions, exemptions, and tax brackets for each state were obtained from state tax forms used by taxpayers to calculate their 2011 income tax liabilities. The Statistics of Income Division of the Internal Revenue Service provided the federal tax data for 2009. Total state and local individual income tax collections for FY 2008-09 originated from the U.S. Census Bureau's 2009 Annual Survey of State and Local Government Finances.

Carolina taxpayers are relatively poorer compared to other states based on federal AGI comparisons and have a relatively low income tax burden. The data and analysis supporting these findings are discussed below.

Income Distribution Comparison

This report analyzes the distribution of income across the states, a major determinate of the magnitude of their revenue collections. Appendix Table 6 compares all fifty states average federal adjusted gross income and income distributions by AGI for 2009, as reported by the Internal Revenue Service. Details on taxable income, itemized deductions, and state and federal taxes paid are also presented. As seen in Table 1 below, South Carolina taxpayers reported federal AGI per return of \$44,995 which represents only 81.6% of the average US AGI. South Carolina taxpayers report considerably less salary and wages, interest and dividends, business or professional net income, and net capital gain income per return than the average nationwide.

Table 1: Major Components of Federal Adjusted Gross Income for South Carolina and United States Returns

Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	United States	SC Percentage of US
Number of Returns	2,024,495	141,458,638	
Total AGI (000)	91,092,430	7,801,040,718	
Per Return	44,995	55,147	81.6%
Salaries and Wages (000)	66,816,155	5,710,909,951	
Per Return	33,004	40,372	81.8%
Interest and Dividends (000)	3,126,636	324,132,722	
Per Return	1,544	2,291	67.4%
Business or Professional Net Income (000)	2,391,156	256,227,272	
Per Return	1,181	1,811	65.2%
Net Capital Gains (000)	1,880,700	224,062,784	
Per Return	929	1,584	58.6%

Source: Internal Revenue Service, Statistics of Income Bulletin, Table 2, Tax Year 2009

As a consequence of South Carolina's low income per return, the distribution of income reported on federal tax returns indicates that 71.7% of all South Carolina taxpayers had adjusted gross income below \$50,000 in 2009. This ranks South Carolina fifth highest 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. The state with the lowest percentage of taxpayers with less than \$50,000 of AGI was Maryland at 57.3%. The state with the highest percentage of taxpayers with AGI's exceeding \$200,000 in 2009 was Connecticut at 5.1%. This compares to the 1.7% of South Carolina taxpayers with AGI exceeding \$200,000.

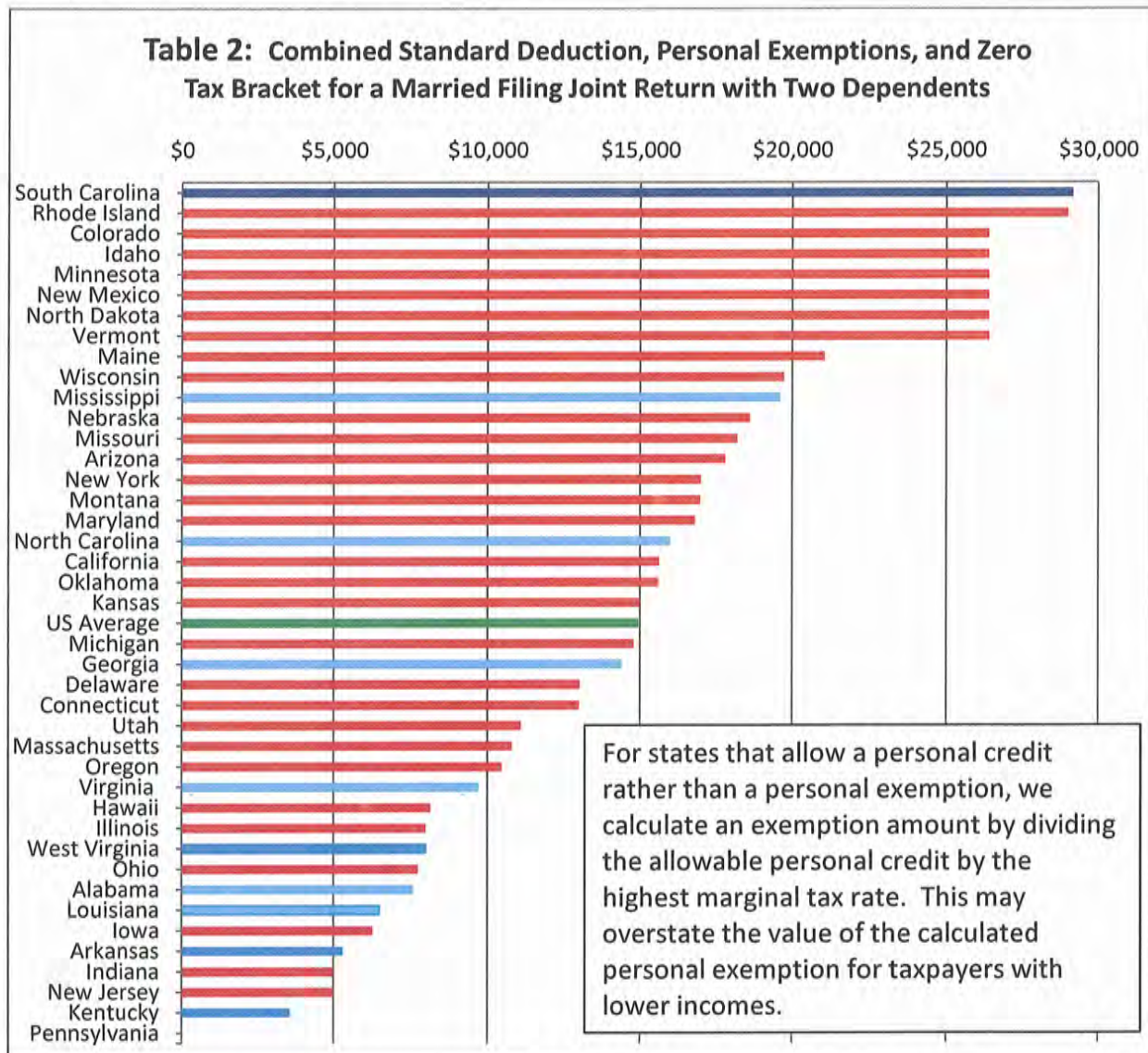
Average Effective Tax Rate Comparison

We then compare actual state individual income tax collections from FY 2008-09 to federal AGI from 2009 to determine an average effective tax rate for each state. This percentage reported in Appendix Table 7 is calculated as the amount of state income tax paid as a percentage of federal adjusted gross income. (See line 5 of Appendix Table 7 beginning on page 19.) South Carolina's individual income tax collections of \$2,812,300,000 in FY 2008-09, as reported by the US Census Bureau, divided by the \$91,092,430,000 in total federal adjusted gross income, as reported by the Internal Revenue Service, (Appendix Table 6, line 2 on page 12) results in a 3.1% average effective tax rate. This ranks South Carolina thirty-third out of the forty-one states imposing an individual income tax. This calculation indicates that only eight states' individual income tax collections represent a smaller burden on their taxpayers than South Carolina's 3.1% average effective tax rate. The highest average effective tax rate was 7.4% in New York and the lowest was Arizona at 1.9%.²

Through comparing the deductions, exemptions, and tax rates imposed by the other states, we determined that one important reason why South Carolina's average effective tax rate is relatively low is the substantial amount of the standard deductions and personal exemptions allowed by the state. These subtractions from AGI greatly impact final tax liabilities, and South Carolina's standard deductions and personal exemptions are among the highest in the nation.

² We focus on federal AGI for these comparisons because this measure of income is consistent across all states and is more appropriate for income tax comparisons. Standard comparisons reporting per capita individual income tax revenue collections or income tax collections as a percentage of total personal income are useful, but can be misleading. One problem with per capita comparisons is that not everyone pays individual income taxes, especially children who represent a large segment of the population. Total personal income is overly comprehensive as an income measure. It includes non-taxable transfers like Medicare, Medicaid, imputed income, and income of nonprofit organizations that serve families.

Most states base their tax system on federal adjusted gross income or federal taxable income. Also most states, like South Carolina, allow taxpayers to subtract itemized or standard deductions and personal exemptions to determine taxable income. For example, a South Carolina family filing a joint return with two children is allowed an \$11,600 standard deduction and four \$3,700 personal exemptions. In addition, the first \$2,760 of taxable income is not subject to tax which results in a \$29,160 reduction from AGI. As seen in Table 2 below, this is the largest reduction allowed nationwide and is almost double the national average. The types and amounts of exemptions and deductions allowed by the states vary greatly and are documented for each state in this analysis beginning on page 30 of the Appendix.



The tax rates that states impose also help determine the taxpayer liability. We found that Hawaii and Oregon impose the highest marginal tax rate among the forty-one states at 11%. Hawaii's top rate is imposed on taxable income above \$200,000 for single taxpayers and \$400,000 for joint filers. Oregon's top rate applies to income above \$250,000 for singles and \$500,000 for married taxpayers. A total of twelve states impose a maximum marginal rate that exceeds South Carolina's 7% top marginal rate. These states are listed in Table 3 below. Arkansas has the same 7% top rate as South Carolina. All of these states, including Arkansas, have a higher effective tax rate than South Carolina's 3.1%.

Table 3: States with Highest Marginal Tax Rates at or Above South Carolina's 7%

State	Highest Marginal Tax Rate	Taxable Income where Highest Tax Rate is Imposed	Average Effective Tax Rate	Rank
New York	8.97%	\$500,000	7.4%	1
Oregon	11.00%	\$250,000 s \$500,000 m	6.0%	2
Minnesota	7.85%	\$75,890 s \$134,170 m	4.8%	7
North Carolina	7.75%	\$60,000 s \$100,000 m	4.7%	8
Maine	8.50%	\$19,950 s \$39,900 m	4.7%	9
California	9.36%	\$48,029 s \$96,058 m	4.5%	11
Wisconsin	7.75%	\$224,210 s \$298,940 m	4.3%	12
Arkansas	7.00%	\$33,199	4.1%	17
Iowa	8.98%	\$64,755	4.0%	18
Hawaii	11.00%	\$200,000 s \$400,000 m.	4.0%	19
Idaho	7.80%	\$26,760 s \$53,520 m	3.9%	22
New Jersey	8.97%	\$500,000	3.6%	28
Vermont	8.95%	\$397,150	3.5%	30
South Carolina	7.00%	\$13,800	3.1%	33

However, it is not the case that all states with lower top marginal rates than South Carolina's top bracket of 7% impose a smaller burden on their taxpayers. Twenty-seven states impose a maximum marginal rate that is lower than South Carolina's top

rate. These states are listed in Table 4 below. Even with a lower top marginal rate, nineteen of these states have a higher effective tax rate than South Carolina.

Table 4: States with Highest Marginal Tax Rate Below South Carolina's 7%

State	Highest Marginal Tax Rate	Taxable Income where Highest Tax Rate is Imposed	Average Effective Tax Rate	Rank
Maryland	5.50%	\$500,000	5.9%	3
Kentucky	6.00%	\$75,000	5.2%	4
Ohio	5.93%	\$204,200	4.9%	5
Massachusetts	5.30%	\$1	4.9%	6
West Virginia	6.50%	\$60,000	4.5%	10
Pennsylvania	3.07%	\$1	4.1%	13
Connecticut	6.70%	\$250,000 s \$500,000 m	4.1%	14
Delaware	6.75%	\$60,000	4.1%	15
Indiana	3.40%	\$1	4.1%	16
Kansas	6.45%	\$30,000 s \$60,000 m	4.0%	20
Utah	5.00%	\$1	4.0%	21
Virginia	5.75%	\$17,000	3.9%	23
Montana	6.90%	\$16,000	3.9%	24
Missouri	6.00%	\$9,000	3.8%	25
Nebraska	6.84%	\$27,000 s \$54,000 m	3.8%	26
Georgia	6.00%	\$7,000 s \$10,000 m	3.7%	27
Rhode Island	5.99%	\$125,000	3.5%	29
Oklahoma	5.50%	\$8,700 s \$15,000 m	3.3%	31
Colorado	4.63%	\$1	3.2%	32
South Carolina	7.00%	\$13,800	3.1%	33
Louisiana	6.00%	\$50,000 s \$100,000 m	3.1%	34
Alabama	5.00%	\$3,000 s \$6,000 m	2.9%	35
Mississippi	5.00%	\$10,000	2.9%	36
Michigan	4.35%	\$1	2.9%	37
Illinois	5.00%	\$1	2.6%	38
New Mexico	4.90%	\$16,001 s \$24,001 m	2.4%	39
North Dakota	3.99%	\$379,150	2.2%	40
Arizona	4.54%	\$150,000 s \$300,000 m	1.9%	41

South Carolina's relatively lower tax burden compared to other states, even with a higher top marginal rate occurs because of differences in the personal exemptions, standard deductions, and tax bracket income ranges imposed in different states. As discussed before, our high standard deductions and personal exemptions allow South Carolina taxpayers to avoid paying tax on a significant portion of their gross incomes.

Another contributing factor is the taxable income amount where the maximum tax rate is imposed. For example, Georgia taxpayers pay the top rate of 6% beginning at \$7,000 of taxable income for single filers and \$10,000 for married taxpayers. Georgia's tax bracket structure and their lower standard deductions and personal exemptions results in a much higher average effective tax rate than South Carolina despite their 1% lower top marginal tax rate.

South Carolina's average effective tax rate is lower than five of the seven states that impose a flat tax at rates well below South Carolina's highest marginal rate of 7%. See Table 5 below. Colorado imposes a 4.63% flat tax on taxable income, but its average effective tax rate is also 3.2%, which ranks them thirty-second. Indiana, with a flat tax of 3.4%, Massachusetts at 5.3%, Pennsylvania at 3.07%, and Utah 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%.

Table 5: States with Flat Tax Rates and South Carolina

State	Tax Rate	Taxable Income where Highest Tax Rate is Imposed	Average Effective Tax Rate	Rank
Massachusetts	5.30%	\$1	4.9%	6
Pennsylvania	3.07%	\$1	4.1%	13
Indiana	3.40%	\$1	4.1%	16
Utah	5.00%	\$1	4.0%	21
Colorado	4.63%	\$1	3.2%	32
South Carolina	7.00%	\$13,700	3.1%	33
Michigan	4.35%	\$1	2.9%	37
Illinois	5.00%	\$1	2.6%	38

Computed Tax Liabilities for Married and Single Taxpayers

The third analysis in the report is a computation of each state's tax liabilities for a range of incomes. The individual income tax forms for each state were followed in

detail to perform these calculations. In Appendix Table 8, pages 25 through 29, we compute for 2011 the tax liabilities for a family of four and a single taxpayer with federal adjusted gross incomes of \$10,000 to \$1,000,000 for all forty-one states that impose an income tax. These two categories account for 78% of all individual income tax returns and 92% of all individual income tax liability in South Carolina. Most South Carolina returns (69%) claim standard deductions. Only 31% of taxpayers have itemized deductions that exceed the standard allowance. This compares to the 33% of taxpayers that itemize deductions nationwide.

We found that South Carolina's standard deductions, personal exemptions, and tax rates generally impose a lower tax liability on families than other states, especially for taxpayers with income under \$50,000. Thirty-one 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 of these 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. Nine 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. However, only seventeen states impose taxes that are higher than South Carolina's for a single taxpayer with gross income between \$10,000 and \$50,000. In South Carolina, the smaller standard deduction and reduced number of personal exemptions for single taxpayers increases their taxable income and tax liability.

Other Findings

- Thirteen states have counties or cities that impose a separate income tax. These states are: Alabama, Delaware, Indiana, Iowa, Kansas, Kentucky, Maryland, Michigan, Missouri, New York, Ohio, Oregon, and Pennsylvania. Local taxes are included in our average effective rate comparison, but not included in the tax liabilities comparisons by AGI for single and married taxpayers.
- 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 Colorado, Idaho,

Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Oklahoma, and Vermont.³

- South Carolina, along with twenty other states, annually adjusts its tax brackets for inflation.
- Twelve states including South Carolina do not adjust their brackets for married filers. This can result in a marriage penalty compared to single taxpayers. The other eleven states are: Arkansas, Delaware, Iowa, Kentucky, Mississippi, Missouri, Montana, Ohio, Rhode Island, Virginia, and West Virginia.
- Thirteen states double the bracket widths for joint filers effectively eliminating the marriage penalty, Alabama, Arizona, California, Connecticut, Hawaii, Idaho, Kansas, Louisiana, Maine, Nebraska, New York, Oklahoma, and Oregon.
- The remaining sixteen 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.

³ Missouri, Nebraska, and Oklahoma adopt the federal standard deductions, but their personal exemptions differ slightly from the \$3,700 federal amount due to personal credits or smaller deductions, see the individual state sheets for more detail.

APPENDIX

Table 6

Federal Income Tax Comparisons for 2009

Pages 12-18

Table 7

State Income Tax as a Percentage of Federal Adjusted Gross Income
for 2009 and Tax Year 2011 Deductions and Tax Brackets

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Table 8

State Income Taxes Computed by AGI for the 2011 Tax Year

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State Detail Sheets

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Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Georgia	North Carolina	Alabama	Alaska	Arizona	Arkansas	California
1	Number of Federal Returns	2,024,495	4,447,966	4,144,875	2,048,831	357,870	2,670,661	1,211,644	16,384,130
2	Federal Adjusted Gross Income (000)	91,092,430	211,990,964	201,872,716	95,601,574	20,209,830	135,328,404	54,627,697	996,255,774
3	Average Adjusted Gross Income	44,995	47,660	48,704	46,662	56,473	50,672	45,086	60,806
4	Total Federal Taxable Income (000)	54,988,493	130,280,477	123,833,666	59,490,594	14,441,689	84,051,425	33,717,440	628,508,586
5	Average Federal Taxable Income	27,162	29,290	29,876	29,036	40,355	31,472	27,828	38,361
6	Itemized Deductions (000)	14,594,356	37,943,290	33,861,351	12,917,979	1,937,568	23,859,008	6,805,196	207,981,570
7	Returns with Itemized Deductions	623,959	1,650,323	1,440,403	601,773	92,325	950,257	297,496	6,090,371
8	Average Deduction per Return	23,390	22,991	23,508	21,467	20,986	25,108	22,875	34,149
9	State & Local Income Taxes Deduction (000)	2,971,172	7,128,103	7,906,998	2,115,105	26,664	3,044,931	1,583,598	47,226,396
10	State & Local Income Taxes Number	540,092	1,390,784	1,263,566	494,472	23,817	684,486	249,591	5,064,964
11	Average Income Taxes per Return	5,501	5,125	6,258	4,278	1,120	4,448	6,345	9,324
12	Federal Taxes Paid (000)	9,280,928	23,730,814	21,674,383	10,386,703	2,679,115	14,943,402	5,694,914	127,986,607
13	Average Federal Taxes Paid	4,584	5,335	5,229	5,070	7,486	5,595	4,700	7,812
	Distribution of Returns by AGI								
14	Number under \$50,000	1,450,787	3,163,978	2,876,200	1,449,035	220,245	1,817,541	877,917	10,578,412
15	Number \$50,000 to \$75,000	245,892	512,987	526,247	252,797	50,220	350,240	151,696	2,102,443
16	Number \$75,000 to \$100,000	144,686	304,710	313,943	151,428	33,730	209,647	83,480	1,298,692
17	Number \$100,000 to \$200,000	148,445	364,317	339,963	158,686	44,308	234,352	78,934	1,804,888
18	Number \$200,000 and over	34,685	101,974	88,522	36,885	9,367	58,881	19,617	599,695
19	Total Returns	2,024,495	4,447,966	4,144,875	2,048,831	357,870	2,670,661	1,211,644	16,384,130
	% Distribution of Returns by AGI								
20	% under \$50,000	71.7%	71.1%	69.4%	70.7%	61.5%	68.1%	72.5%	64.6%
21	% \$50,000 to \$75,000	12.1%	11.5%	12.7%	12.3%	14.0%	13.1%	12.5%	12.8%
22	% \$75,000 to \$100,000	7.1%	6.9%	7.6%	7.4%	9.4%	7.9%	6.9%	7.9%
23	% \$100,000 to \$200,000	7.3%	8.2%	8.2%	7.7%	12.4%	8.8%	6.5%	11.0%
24	% \$200,000 and over	1.7%	2.3%	2.1%	1.8%	2.6%	2.2%	1.6%	3.7%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	7	15	9	43	21	2	36

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 2009

Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Colorado	Connecticut	Delaware	Florida	Hawaii	Idaho	Illinois
1	Number of Federal Returns	2,024,495	2,331,974	1,711,715	420,472	8,910,654	648,846	657,773	6,008,183
2	Federal Adjusted Gross Income (000)	91,092,430	137,052,679	135,992,688	23,454,311	452,703,287	33,438,301	29,903,301	350,438,403
3	Average Adjusted Gross Income	44,995	58,771	79,448	55,781	50,805	51,535	45,461	58,327
4	Total Federal Taxable Income (000)	54,988,493	92,047,381	96,827,922	15,425,306	299,152,171	21,515,145	17,686,347	235,530,571
5	Average Federal Taxable Income	27,162	39,472	56,568	36,686	33,572	33,159	26,888	39,202
6	Itemized Deductions (000)	14,594,356	23,012,018	24,472,782	3,617,934	64,923,156	6,027,485	5,031,672	51,887,129
7	Returns with Itemized Deductions	623,959	915,029	752,328	152,462	2,573,438	210,873	218,518	2,064,335
8	Average Deduction per Return	23,390	25,149	32,529	23,730	25,228	28,583	23,026	25,135
9	State & Local Income Taxes Deduction (000)	2,971,172	3,818,162	6,136,564	752,935	2,142,516	1,117,306	997,034	7,184,095
10	State & Local Income Taxes Number	540,092	795,253	677,005	142,121	241,766	179,067	181,564	1,722,444
11	Average Income Taxes per Return	5,501	4,801	9,064	5,298	8,862	6,240	5,491	4,171
12	Federal Taxes Paid (000)	9,280,928	16,951,863	21,452,949	2,693,327	57,643,265	3,703,822	2,948,754	45,585,712
13	Average Federal Taxes Paid	4,584	7,269	12,533	6,405	6,469	5,708	4,483	7,587
	Distribution of Returns by AGI								
14	Number under \$50,000	1,450,787	1,455,062	981,373	265,079	6,398,271	427,637	459,935	3,849,417
15	Number \$50,000 to \$75,000	245,892	331,097	244,101	59,905	1,045,366	91,582	92,511	830,326
16	Number \$75,000 to \$100,000	144,686	210,595	163,269	38,323	595,833	55,661	50,414	514,817
17	Number \$100,000 to \$200,000	148,445	264,406	235,163	46,763	661,092	61,193	44,634	627,582
18	Number \$200,000 and over	34,685	70,814	87,809	10,402	210,092	12,773	10,279	186,041
19	Total Returns	2,024,495	2,331,974	1,711,715	420,472	8,910,654	648,846	657,773	6,008,183
	% Distribution of Returns by AGI								
20	% under \$50,000	71.7%	62.4%	57.3%	63.0%	71.8%	65.9%	69.9%	64.1%
21	% \$50,000 to \$75,000	12.1%	14.2%	14.3%	14.2%	11.7%	14.1%	14.1%	13.8%
22	% \$75,000 to \$100,000	7.1%	9.0%	9.5%	9.1%	6.7%	8.6%	7.7%	8.6%
23	% \$100,000 to \$200,000	7.3%	11.3%	13.7%	11.1%	7.4%	9.4%	6.8%	10.4%
24	% \$200,000 and over	1.7%	3.0%	5.1%	2.5%	2.4%	2.0%	1.6%	3.1%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	40	49	39	3	28	11	38

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 2009

Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Indiana	Iowa	Kansas	Kentucky	Louisiana	Maine	Maryland
1	Number of Federal Returns	2,024,495	2,951,362	1,392,004	1,310,164	1,841,152	1,960,107	624,567	2,751,233
2	Federal Adjusted Gross Income (000)	91,092,430	138,570,251	69,594,645	68,320,734	84,008,606	96,308,288	29,156,528	183,270,842
3	Average Adjusted Gross Income	44,995	46,951	49,996	52,147	45,628	49,134	46,683	66,614
4	Total Federal Taxable Income (000)	54,988,493	88,142,134	44,924,664	44,384,481	51,926,167	62,784,831	18,313,074	119,581,089
5	Average Federal Taxable Income	27,162	29,865	32,273	33,877	28,203	32,031	29,321	43,465
6	Itemized Deductions (000)	14,594,356	16,451,851	8,890,136	9,298,434	11,289,935	11,572,985	4,215,191	40,785,809
7	Returns with Itemized Deductions	623,959	798,135	425,422	395,626	531,016	474,766	191,042	1,350,889
8	Average Deduction per Return	23,390	20,613	20,897	23,503	21,261	24,376	22,064	30,192
9	State & Local Income Taxes Deduction (000)	2,971,172	3,545,285	2,076,026	2,132,346	3,003,576	2,074,033	1,052,425	10,109,347
10	State & Local Income Taxes Number	540,092	751,207	380,977	333,037	471,922	399,900	173,858	1,262,005
11	Average Income Taxes per Return	5,501	4,719	5,449	6,403	6,365	5,186	6,053	8,011
12	Federal Taxes Paid (000)	9,280,928	14,846,958	7,478,119	7,870,859	8,745,655	11,525,319	3,064,329	23,147,574
13	Average Federal Taxes Paid	4,584	5,031	5,372	6,008	4,750	5,880	4,906	8,414
	Distribution of Returns by AGI								
14	Number under \$50,000	1,450,787	2,013,619	904,929	862,789	1,285,280	1,373,391	425,856	1,575,732
15	Number \$50,000 to \$75,000	245,892	413,541	213,539	184,443	249,897	240,358	91,228	399,616
16	Number \$75,000 to \$100,000	144,686	244,311	129,609	113,654	143,178	144,800	50,912	264,156
17	Number \$100,000 to \$200,000	148,445	230,024	118,387	119,895	132,428	159,426	46,080	397,299
18	Number \$200,000 and over	34,685	49,867	25,540	29,383	30,369	42,132	10,491	114,430
19	Total Returns	2,024,495	2,951,362	1,392,004	1,310,164	1,841,152	1,960,107	624,567	2,751,233
	% Distribution of Returns by AGI								
20	% under \$50,000	71.7%	68.2%	65.0%	65.9%	69.8%	70.1%	68.2%	57.3%
21	% \$50,000 to \$75,000	12.1%	14.0%	15.3%	14.1%	13.6%	12.3%	14.6%	14.5%
22	% \$75,000 to \$100,000	7.1%	8.3%	9.3%	8.7%	7.8%	7.4%	8.2%	9.6%
23	% \$100,000 to \$200,000	7.3%	7.8%	8.5%	9.2%	7.2%	8.1%	7.4%	14.4%
24	% \$200,000 and over	1.7%	1.7%	1.8%	2.2%	1.6%	2.1%	1.7%	4.2%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	19	34	29	13	10	20	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 2009

Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Massachusetts	Michigan	Minnesota	Mississippi	Missouri	Montana	Nebraska
1	Number of Federal Returns	2,024,495	3,171,888	4,534,729	2,541,797	1,241,390	2,683,562	472,039	846,101
2	Federal Adjusted Gross Income (000)	91,092,430	217,427,330	218,495,392	145,272,483	51,046,523	131,801,960	21,250,414	42,705,522
3	Average Adjusted Gross Income	44,995	68,548	48,183	57,153	41,120	49,115	45,018	50,473
4	Total Federal Taxable Income (000)	54,988,493	152,115,342	138,782,082	95,250,221	30,150,003	84,276,145	13,399,634	27,548,654
5	Average Federal Taxable Income	27,162	47,957	30,604	37,474	24,287	31,405	28,387	32,560
6	Itemized Deductions (000)	14,594,356	35,734,915	31,804,718	24,550,253	6,582,792	18,340,603	3,169,521	5,721,792
7	Returns with Itemized Deductions	623,959	1,271,956	1,462,039	1,007,554	297,841	813,435	142,484	251,958
8	Average Deduction per Return	23,390	28,094	21,754	24,366	22,102	22,547	22,245	22,709
9	State & Local Income Taxes Deduction (000)	2,971,172	8,693,696	5,616,785	5,933,338	1,369,496	3,838,068	622,474	1,240,308
10	State & Local Income Taxes Number	540,092	1,193,487	1,245,675	929,304	223,061	720,126	128,703	221,596
11	Average Income Taxes per Return	5,501	7,284	4,509	6,385	6,140	5,330	4,837	5,597
12	Federal Taxes Paid (000)	9,280,928	31,095,214	23,987,525	17,253,268	5,100,838	15,136,309	2,305,902	4,728,400
13	Average Federal Taxes Paid	4,584	9,803	5,290	6,788	4,109	5,640	4,885	5,588
	Distribution of Returns by AGI								
14	Number under \$50,000	1,450,787	1,874,528	3,063,554	1,572,700	930,119	1,825,953	334,847	560,041
15	Number \$50,000 to \$75,000	245,892	450,806	617,921	379,240	140,078	368,883	63,447	122,802
16	Number \$75,000 to \$100,000	144,686	288,507	373,487	246,146	78,819	216,550	35,667	75,288
17	Number \$100,000 to \$200,000	148,445	418,629	393,786	274,102	75,154	218,723	30,494	71,293
18	Number \$200,000 and over	34,685	139,418	85,981	69,609	17,220	53,453	7,584	16,677
19	Total Returns	2,024,495	3,171,888	4,534,729	2,541,797	1,241,390	2,683,562	472,039	846,101
	% Distribution of Returns by AGI								
20	% under \$50,000	71.7%	59.1%	67.6%	61.9%	74.9%	68.0%	70.9%	66.2%
21	% \$50,000 to \$75,000	12.1%	14.2%	13.6%	14.9%	11.3%	13.7%	13.4%	14.5%
22	% \$75,000 to \$100,000	7.1%	9.1%	8.2%	9.7%	6.3%	8.1%	7.6%	8.9%
23	% \$100,000 to \$200,000	7.3%	13.2%	8.7%	10.8%	6.1%	8.2%	6.5%	8.4%
24	% \$200,000 and over	1.7%	4.4%	1.9%	2.7%	1.4%	2.0%	1.6%	2.0%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	47	24	41	1	22	8	27

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 2009

Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Dakota	Ohio
1	Number of Federal Returns	2,024,495	1,243,552	659,001	4,236,533	912,316	9,116,699	322,972	5,409,661
2	Federal Adjusted Gross Income (000)	91,092,430	67,548,185	39,360,849	299,573,872	40,772,124	602,715,414	16,662,417	257,359,400
3	Average Adjusted Gross Income	44,995	54,319	59,728	70,712	44,691	66,111	51,591	47,574
4	Total Federal Taxable Income (000)	54,988,493	43,265,253	26,392,205	203,513,094	25,611,440	406,994,992	11,417,675	164,308,585
5	Average Federal Taxable Income	27,162	34,792	40,049	48,038	28,073	44,643	35,352	30,373
6	Itemized Deductions (000)	14,594,356	11,440,996	6,304,164	57,108,977	5,176,166	110,566,108	1,399,467	34,953,924
7	Returns with Itemized Deductions	623,959	415,432	235,697	1,861,432	235,468	3,333,474	63,662	1,667,331
8	Average Deduction per Return	23,390	27,540	26,747	30,680	21,982	33,168	21,983	20,964
9	State & Local Income Taxes Deduction (000)	2,971,172	322,515	427,618	13,076,205	800,714	36,662,094	225,141	8,683,793
10	State & Local Income Taxes Number	540,092	52,939	101,135	1,569,393	194,109	2,938,724	49,919	1,522,872
11	Average Income Taxes per Return	5,501	6,092	4,228	8,332	4,125	12,476	4,510	5,702
12	Federal Taxes Paid (000)	9,280,928	7,956,122	4,808,543	42,607,328	4,831,334	88,034,124	2,037,683	28,371,578
13	Average Federal Taxes Paid	4,584	6,398	7,297	10,057	5,296	9,656	6,309	5,245
Distribution of Returns by AGI									
14	Number under \$50,000	1,450,787	841,619	397,099	2,461,798	654,162	5,887,764	210,071	3,705,099
15	Number \$50,000 to \$75,000	245,892	172,604	97,167	575,622	111,100	1,206,804	47,938	768,174
16	Number \$75,000 to \$100,000	144,686	97,332	65,191	389,136	63,674	742,052	30,882	430,678
17	Number \$100,000 to \$200,000	148,445	105,430	80,772	600,315	68,576	948,299	27,129	408,867
18	Number \$200,000 and over	34,685	26,567	18,772	209,662	14,804	331,780	6,952	96,843
19	Total Returns	2,024,495	1,243,552	659,001	4,236,533	912,316	9,116,699	322,972	5,409,661
% Distribution of Returns by AGI									
20	% under \$50,000	71.7%	67.7%	60.3%	58.1%	71.7%	64.6%	65.0%	68.5%
21	% \$50,000 to \$75,000	12.1%	13.9%	14.7%	13.6%	12.2%	13.2%	14.8%	14.2%
22	% \$75,000 to \$100,000	7.1%	7.8%	9.9%	9.2%	7.0%	8.1%	9.6%	8.0%
23	% \$100,000 to \$200,000	7.3%	8.5%	12.3%	14.2%	7.5%	10.4%	8.4%	7.6%
24	% \$200,000 and over	1.7%	2.1%	2.8%	4.9%	1.6%	3.6%	2.2%	1.8%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	23	45	48	4	35	33	17

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 2009

Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Dakota	Tennessee	Texas
1	Number of Federal Returns	2,024,495	1,585,616	1,732,774	6,058,513	501,586	385,157	2,794,712	10,784,887
2	Federal Adjusted Gross Income (000)	91,092,430	77,280,743	85,985,693	324,848,944	27,102,430	18,983,043	130,485,371	588,289,807
3	Average Adjusted Gross Income	44,995	48,739	49,623	53,619	54,033	49,287	46,690	54,548
4	Total Federal Taxable Income (000)	54,988,493	49,144,591	52,588,374	217,120,248	17,737,553	12,656,731	83,123,338	395,680,544
5	Average Federal Taxable Income	27,162	30,994	30,349	35,837	35,363	32,861	29,743	36,688
6	Itemized Deductions (000)	14,594,356	9,915,204	17,692,360	43,740,055	4,497,034	1,749,093	15,390,540	66,434,896
7	Returns with Itemized Deductions	623,959	428,082	689,337	1,848,308	183,989	74,951	675,008	2,706,528
8	Average Deduction per Return	23,390	23,162	25,666	23,665	24,442	23,336	22,801	24,546
9	State & Local Income Taxes Deduction (000)	2,971,172	1,887,258	4,072,541	9,282,945	977,989	58,182	430,998	1,253,727
10	State & Local Income Taxes Number	540,092	358,617	630,687	1,660,553	168,972	11,364	80,685	244,373
11	Average Income Taxes per Return	5,501	5,263	6,457	5,590	5,788	5,120	5,342	5,130
12	Federal Taxes Paid (000)	9,280,928	8,813,296	9,205,464	39,714,143	3,231,530	2,263,855	15,179,209	76,487,871
13	Average Federal Taxes Paid	4,584	5,558	5,313	6,555	6,443	5,878	5,431	7,092
	Distribution of Returns by AGI								
14	Number under \$50,000	1,450,787	1,107,160	1,158,085	3,967,237	323,264	263,268	1,990,933	7,387,011
15	Number \$50,000 to \$75,000	245,892	209,923	243,626	848,631	69,710	56,042	356,848	1,310,213
16	Number \$75,000 to \$100,000	144,686	120,551	144,308	515,704	43,433	32,131	196,982	795,175
17	Number \$100,000 to \$200,000	148,445	116,827	150,946	571,613	52,763	26,245	195,515	984,675
18	Number \$200,000 and over	34,685	31,155	35,809	155,328	12,416	7,471	54,434	307,813
19	Total Returns	2,024,495	1,585,616	1,732,774	6,058,513	501,586	385,157	2,794,712	10,784,887
	% Distribution of Returns by AGI								
20	% under \$50,000	71.7%	69.8%	66.8%	65.5%	64.4%	68.4%	71.2%	68.5%
21	% \$50,000 to \$75,000	12.1%	13.2%	14.1%	14.0%	13.9%	14.6%	12.8%	12.1%
22	% \$75,000 to \$100,000	7.1%	7.6%	8.3%	8.5%	8.7%	8.3%	7.0%	7.4%
23	% \$100,000 to \$200,000	7.3%	7.4%	8.7%	9.4%	10.5%	6.8%	7.0%	9.1%
24	% \$200,000 and over	1.7%	2.0%	2.1%	2.6%	2.5%	1.9%	1.9%	2.9%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	12	26	30	37	18	6	16

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 2009

Table 6: Federal Income Tax Comparisons for Tax Year 2009

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
1	Number of Federal Returns	2,024,495	1,124,569	316,053	3,685,674	3,144,952	778,130	2,728,034	269,357
2	Federal Adjusted Gross Income (000)	91,092,430	58,507,710	15,391,243	234,321,329	186,216,727	34,933,974	139,548,333	16,035,428
3	Average Adjusted Gross Income	44,995	52,027	48,698	63,576	59,211	44,895	51,153	59,532
4	Total Federal Taxable Income (000)	54,988,493	34,738,037	10,036,560	156,405,255	125,736,660	22,153,279	89,830,429	11,280,424
5	Average Federal Taxable Income	27,162	30,890	31,756	42,436	39,980	28,470	32,929	41,879
6	Itemized Deductions (000)	14,594,356	11,128,830	2,429,202	41,378,749	27,917,615	3,182,889	22,099,616	1,671,091
7	Returns with Itemized Deductions	623,959	444,696	93,999	1,506,916	1,123,687	143,034	975,142	66,556
8	Average Deduction per Return	23,390	25,026	25,843	27,459	24,845	22,253	22,663	25,108
9	State & Local Income Taxes Deduction (000)	2,971,172	1,919,396	455,680	8,474,600	717,763	859,081	5,498,462	74,778
10	State & Local Income Taxes Number	540,092	394,199	85,819	1,382,878	171,914	133,050	897,243	9,564
11	Average Income Taxes per Return	5,501	4,869	5,310	6,128	4,175	6,457	6,128	7,819
12	Federal Taxes Paid (000)	9,280,928	5,799,997	1,710,790	29,751,467	23,143,358	3,676,476	15,559,870	2,056,709
13	Average Federal Taxes Paid	4,584	5,158	5,413	8,072	7,359	4,725	5,704	7,636
	Distribution of Returns by AGI								
14	Number under \$50,000	1,450,787	731,755	212,460	2,193,880	1,921,305	541,758	1,777,754	166,167
15	Number \$50,000 to \$75,000	245,892	171,547	44,390	514,754	463,506	109,762	404,255	42,480
16	Number \$75,000 to \$100,000	144,686	100,872	26,706	342,187	303,337	62,220	254,101	27,520
17	Number \$100,000 to \$200,000	148,445	97,720	26,348	485,326	365,492	53,804	240,860	27,145
18	Number \$200,000 and over	34,685	22,675	6,149	149,527	91,312	10,586	51,064	6,045
19	Total Returns	2,024,495	1,124,569	316,053	3,685,674	3,144,952	778,130	2,728,034	269,357
	% Distribution of Returns by AGI								
20	% under \$50,000	71.7%	65.1%	67.2%	59.5%	61.1%	69.6%	65.2%	61.7%
21	% \$50,000 to \$75,000	12.1%	15.3%	14.0%	14.0%	14.7%	14.1%	14.8%	15.8%
22	% \$75,000 to \$100,000	7.1%	9.0%	8.4%	9.3%	9.6%	8.0%	9.3%	10.2%
23	% \$100,000 to \$200,000	7.3%	8.7%	8.3%	13.2%	11.6%	6.9%	8.8%	10.1%
24	% \$200,000 and over	1.7%	2.0%	1.9%	4.1%	2.9%	1.4%	1.9%	2.2%
25	Rank (1 is poorest State with the highest percentage of taxpayers in the lowest income group, defined as under \$50,000 AGI)	5	32	25	46	44	14	31	42

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 2009

Table 7: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2009 and Tax Year 2011 Deductions and Tax Brackets

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Georgia	North Carolina	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut
1	State Tax Base	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 08-09)	2,812,300	7,801,185	9,560,353	2,794,716	NA	2,575,753	2,238,958	44,355,959	4,403,446	5,609,270
3	Average State Income Tax Per Return (number of federal returns per SOI data)	\$1,389	\$1,754	\$2,307	\$1,364	NA	\$964	\$1,848	\$2,707	\$1,888	\$3,277
4	Rank (1 is highest tax per return)	35	29	12	37	NA	41	27	7	26	4
5	State Income Tax as a % of Fed AGI	3.1%	3.7%	4.7%	2.9%	NA	1.9%	4.1%	4.5%	3.2%	4.1%
6	Rank (1 is highest tax as % of AGI)	33	27	8	35	NA	41	17	11	32	14
7	Local Income Tax	No	No	No	Yes	No	No	No	No	No	No
TAX YEAR 2011 COMPARISONS											
8	Capital Gains Treatment	44% Exclusion	Fully Taxable	Fully Taxable	Fully Taxable		Fully Taxable	30% Deduction	Fully Taxable	\$100,000 ded. for CO property held more than 5 years	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	67,000
10	Pension Income	Exclude \$3,000 < age 65 \$15,000 > age	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	50% ded. for military retirement
11	Social Security Benefits	Exempt	Exempt	Exempt	Exempt		Exempt	Exempt	Exempt	included above	Exempt
Standard Deductions											
13	Single	5,800	2,300	3,000	Max. \$2,500		4,703	2,000	3,769	5,800	13,000
14	Married Filing Single	5,800	1,500	3,000	Max. \$3,750		4,703	2,000	3,769	5,800	12,000
15	Married Filing Jointly	11,600	3,000	6,000	Max. \$7,500		9,406	4,000	7,538	11,600	24,000
16	Head of Household	8,500	2,300	4,400	Max. \$4,700		9,406	2,000	7,538	8,500	19,000
Personal Exemptions											
18	Per Person	3,700	2,700	\$2,500 / \$2,000	1,500		2,100	\$23 credit	\$102 credit	3,700	See note
19	Married Filing Jointly				3,000		6,300				
20	Dependent		3,000	\$100 credit	300 / 1,000		2,300		\$315 credit		
Tax Brackets											
21		0% < \$2,760 3% > \$2,760 4% > \$5,520 5% > \$8,280 6% > \$11,040 7% > \$13,800	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% > \$3,999 3.5% > \$7,999 4.5% > \$11,899 6% > \$19,899 7% > \$33,199	Single 1% > \$0 2% > \$7,316 4% > \$17,346 6% > \$27,377 8% > \$38,004 9.3% > \$48,029 Married 1% > \$0 2% > \$14,632 4% > \$34,692 6% > \$54,754 8% > \$76,008 9.3% > \$96,058	4.63% of Colorado Taxable Income	Single 3% > 0 5% > \$10,000 5.5% > \$50,000 6% > \$100,000 6.5% > \$200,000 6.7% > \$250,000 Married 3% > 0 5% > \$20,000 5.5% > \$100,000 6% > \$200,000 6.5% > \$400,000 6.7% > \$500,000

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

AL: Standard deductions decline from the maximum value as AGI increases. CA: Personal exemption credits are reduced by \$6 for each \$2,500 that AGI exceeds \$166,565 or \$333,134 for single or married taxpayers, respectively. CT: 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 7: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2009 and Tax Year 2011 Deductions and Tax Brackets

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Delaware	Florida	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana
1	State Tax Base	Taxable Income	Federal AGI	NA	Federal AGI	Federal AGI	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 08-09)	2,812,300	966,599	NA	1,338,702	1,175,604	9,222,600	5,701,267	2,797,949	2,733,569	4,338,811	2,940,633
3	Average State Income Tax Per Return (number of federal returns per SOI data)	\$1,389	\$2,299	NA	\$2,063	\$1,787	\$1,535	\$1,932	\$2,010	\$2,086	\$2,357	\$1,500
4	Rank (1 is highest tax per return)	35	13	NA	18	28	33	22	20	17	10	34
5	State Income Tax as a % of Fed AGI	3.1%	4.1%	NA	4.0%	3.9%	2.6%	4.1%	4.0%	4.0%	5.2%	3.1%
6	Rank (1 is highest tax as % of AGI)	33	15	NA	19	22	38	16	18	20	4	34
7	Local Income Tax	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No
TAX YEAR 2011 COMPARISONS												
8	Capital Gains Treatment	44% Exclusion	Fully Taxable	NA	Lower rate if income <\$48,000	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)	\$39,200	69,500		110,000	31,200	50,000	34,000	89,800	64,500	60,000	60,000
10	Pension Income	Exclude \$3,000 < age 65 \$15,000 > age	Exclude \$2,000 < 60; \$12,500 over		Exempt	Exclude up to \$41,8142; Private taxable	Exempt	Fully Taxable	Exempt \$12,000 MFJ or \$6,000 S	Exempt	Exempt \$41,110	Private \$6,000 deduction All other exempt
11	Social Security Benefits	Exempt	Exempt		Exempt	Exempt	Exempt	Exempt	1/2 exempt	Exempt	Exempt	Exempt
Standard Deductions												
13	Single	5,800	3,250		2,000	5,800	NA	NA	1,830	3,000	2,240	4,500
14	Married Filing Single	5,800	3,250		2,000	5,800	NA	NA	1,830	3,000	2,240	4,500
15	Married Filing Jointly	11,600	6,500		4,000	11,600	NA	NA	4,500	6,000	2,240	9,000
16	Head of Household	8,500	3,250		2,900	8,500	NA	NA	4,500	4,500	2,240	9,000
Personal Exemptions												
18	Per Person	3,700	\$110 credit		1,040	3,700	2,000	1,000	\$40 credit	2,250	\$20 credit	
19	Married Filing Jointly											
20	Dependent							1,500				1,000
Tax Brackets												
21		0% < \$2,760 3% > \$2,760 4% > \$5,520 5% > \$8,280 6% > \$11,040 7% > \$13,800	0% < \$2,000 2.2% > \$2,000 3.9% > \$5,000 4.8% > \$10,000 5.2% > \$20,000 5.55% > \$25,000 6.75% > \$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 7.6% > \$48,000 7.9% > \$72,000 8.25% > \$96,000 9% > \$300,000 10% > \$350,000 11% > \$400,000	Single 1.6% > 0 3.6% > \$1,338 4.1% > \$2,676 5.1% > \$4,014 6.1% > \$5,352 7.1% > \$6,690 7.4% > \$10,035 7.8% > \$26,760 Married 1.6% > 0 3.6% > \$2,676 4.1% > \$5,352 5.1% > \$8,028 6.1% > \$10,704 7.1% > \$13,380 7.4% > \$20,070 7.8% > \$53,520			.36% > \$0 .72% > \$1,439 2.43% > \$2,878 4.5% > \$5,756 6.12% > \$12,951 6.48% > \$21,585 6.8% > \$28,780 7.92% > \$43,170 8.98% > \$64,755	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.
HI: Personal exemption credits are reduced by \$23 for each \$2,500 that AGI exceeds \$119,963 or \$179,963 for single or married taxpayers, respectively.

Table 7: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2009 and Tax Year 2011 Deductions and Tax Brackets

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri	Montana	Nebraska
1	State Tax Base	Taxable Income	Federal AGI	Federal AGI	Federal AGI	Federal AGI	Federal Taxable Income	State Defined AGI	Federal AGI	Federal AGI	Federal AGI
2	State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 08-09)	2,812,300	1,370,710	10,756,978	10,599,085	6,274,416	6,948,119	1,485,592	5,074,369	827,196	1,602,091
3	Average State Income Tax Per Return (number of federal returns per SOI data)	\$1,389	\$2,195	\$3,910	\$3,342	\$1,384	\$2,734	\$1,197	\$1,891	\$1,752	\$1,893
4	Rank (1 is highest tax per return)	35	15	2	3	36	6	38	25	30	24
5	State Income Tax as a % of Fed AGI	3.1%	4.7%	5.9%	4.9%	2.9%	4.8%	2.9%	3.8%	3.9%	3.8%
6	Rank (1 is highest tax as % of AGI)	33	9	3	6	37	7	36	25	24	26
7	Local Income Tax	No	No	Yes	No	Yes	No	No	Yes	No	No
TAX YEAR 2011 COMPARISONS											
8	Capital Gains Treatment	44% Exclusion	Fully Taxable	Fully Taxable	Fully Taxable	\$20,437 ded. For MFJ over age 65	Fully Taxable	In-state Gains Exempt	Fully Taxable	2% Tax credit	Fully Taxable
9	State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate)	\$39,200	85,000	55,000	53,000	43,500	78,500	50,000	60,000	67,620	68,400
10	Pension Income	Exclude \$3,000 < age 65 \$15,000 > age	Exempt \$6,000	\$26,300 exclusion	Private taxable all other exempt	\$91,684 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	Exempt	Taxable	Exempt	same as fed.	Exempt	same as fed.
12	Standard Deductions										
13	Single	5,800	5,800	\$1,500 to \$2,000			5,800	2,300	5,800	\$1,820 to \$4,110	5,800
14	Married Filing Single	5,800	4,825	\$1,500 to \$2,000			5,800	2,300	5,800	\$1,820 to \$4,110	5,800
15	Married Filing Jointly	11,600	9,650	\$3,000 to \$4,000			11,600	4,600	11,600	\$3,640 to \$8,220	11,600
16	Head of Household	8,500	8,500	\$3,000 to \$4,000			8,500	3,400	8,500	\$3,640 to \$8,220	8,500
17	Personal Exemptions										
18	Per Person	3,700	2,850	3,200	4,400	3,700	3,700	6,000	2,100	2,190	120
19	Married Filing Jointly				8,800			12,000	4,200		
20	Dependent				1,000			1,500	1,200		
21	Tax Brackets	0% < \$2,760 3% > \$2,760 4% > \$5,520 5% > \$8,280 6% > \$11,040 7% > \$13,800	Single 2% > 0 4.5% > \$5,000 7% > \$9,950 8.5% > \$19,950 Married 2% > 0 4.5% > \$10,000 7% > \$19,900 8.5% > \$39,900	Single 2% > 0 3% > \$1,000 4% > \$2,000 4.75% > \$3,000 5% > \$150,000 5.25% > \$300,000 5.5% > \$500,000 Married 2% > 0 3% > \$1,000 4% > \$2,000 4.75% > \$3,000 5% > \$200,000 5.25% > \$350,000 5.5% > \$500,000	5.3% of Taxable Income	4.35% of Michigan Taxable Income		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% > \$2,700 3% > \$4,700 4% > \$7,200 5% > \$9,700 6% > \$12,500 6.9% > \$16,000	Single 2.56% > 0 3.57% > \$2,400 5.12% > \$17,500 6.84% > \$27,000 Married 2.56% > 0 3.57% > \$4,800 5.12% > \$35,000 6.84% > \$54,000

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

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

NE: For AGI above \$169,550 an additional tax is imposed which minimizes the benefits of the lower marginal tax brackets.

Table 7: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2009 and Tax Year 2011 Deductions and Tax Brackets

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Dakota	Ohio	Oklahoma
1	State Tax Base	Taxable Income	NA	Interest and Dividends	State Defined Income	Federal AGI	Federal AGI	Federal Taxable Income	Federal AGI	Federal AGI
2	State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 08-09)	2,812,300	NA	98,191	10,663,866	958,500	44,503,593	370,165	12,603,325	2,544,576
3	Average State Income Tax Per Return (number of federal returns per SOI data)	\$1,389	NA	\$149	\$2,517	\$1,051	\$4,882	\$1,146	\$2,330	\$1,605
4	Rank (1 is highest tax per return)	35	NA	42	8	40	1	39	11	32
5	State Income Tax as a % of Fed AGI	3.1%	NA	0.2%	3.6%	2.4%	7.4%	2.2%	4.9%	3.3%
6	Rank (1 is highest tax as % of AGI)	33	NA	42	28	39	1	40	5	31
7	Local Income Tax	No	No	No	No	No	Yes	No	Yes	No
8	TAX YEAR 2011 COMPARISONS					greater of 50% exclusion or \$1000	Fully Taxable	30% deduction	Fully Taxable	(OK property held 5 yrs. Exempt)
9	Capital Gains Treatment	44% Exclusion			Fully Taxable					
10	State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate)	\$39,200			89,700	24,500	89,700	27,930	59,250	55,000
11	Pension Income	Exclude \$3,000 < age 65 \$15,000 > age 65			Military exempt others \$10,000 per person	same as federal	\$20,000 ded. All other exempt	same as fed.	\$200 credit for all pension income	\$10,000 ded.
12	Social Security Benefits	Exempt			Exempt	same as fed.	Exempt	same as fed.	Exempt	Exempt
13	Standard Deductions									
14	Single	5,800			NA	5,800	7,500	5,800	NA	5,800
15	Married Filing Single	5,800			NA	5,800	7,500	5,800	NA	5,800
16	Married Filing Jointly	11,600			NA	11,600	15,000	11,600	NA	11,600
17	Head of Household	8,500			NA	8,500	10,500	8,500	NA	8,500
18	Personal Exemptions									
19	Per Person	3,700			1,000	3,700		3,700	1,650	1,000
20	Married Filing Jointly								and \$20 credit	
21	Dependent				1,500		1,000		per person also	
21	Tax Brackets	0% < \$2,760 3% > \$2,760 4% > \$5,520 5% > \$8,280 6% > \$11,040 7% > \$13,800			Single 1.4% > 0 1.75% > \$20,000 3.5% > \$35,000 5.53% > \$40,000 6.37% > \$75,000 8.97% > \$500,000 Married 1.4% > 0 1.75% > \$20,000 2.45% > \$50,000 3.5% > \$70,000 5.53% > \$80,000 6.37% > \$150,000 8.97% > \$500,000	Single 1.7% > 0 3.2% > \$5,501 4.7% > \$11,001 4.9% > \$16,001 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 1.51% > 0; 2.82% > \$34,500 3.13% > \$83,600 3.63% > \$174,400 3.99% > \$379,150 Married 1.51% > 0; 2.82% > \$57,700 3.13% > \$139,350 3.63% > \$212,300 3.99% > \$379,150	0.587% > 0; 1.174% > \$5,100 2.348% > \$10,200 2.935% > \$15,350 3.521% > \$20,450 4.109% > \$40,850 4.695% > \$81,650 5.451% > \$102,100 5.925% > \$204,200	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

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

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

Table 7: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2009 and Tax Year 2011 Deductions and Tax Brackets

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Oregon	Pennsylvania	Rhode Island	South Dakota	Tennessee	Texas	Utah	Vermont
1	State Tax Base	Taxable Income	Federal AGI	State Defined Income	Federal AGI	NA	On Interest and Dividends	NA	Federal AGI	Federal Taxable Income
2	State Income Tax Collections (from State and Local Government Finances, U.S. Census Bureau, FY 08-09)	2,812,300	5,164,506	13,420,865	960,885	NA	221,685	NA	2,319,632	532,911
3	Average State Income Tax Per Return (number of federal returns per SOI data)	\$1,389	\$2,980	\$2,215	\$1,916	NA	\$79	NA	\$2,063	\$1,686
4	Rank (1 is highest tax per return)	35	5	14	23	NA	43	NA	19	31
5	State Income Tax as a % of Fed AGI	3.1%	6.0%	4.1%	3.5%	NA	0.2%	NA	4.0%	3.5%
6	Rank (1 is highest tax as % of AGI)	33	2	13	29	NA	43	NA	21	30
7	Local Income Tax	No	Yes	Yes	No	No	No	No	No	No
TAX YEAR 2011 COMPARISONS										
8	Capital Gains Treatment	44% Exclusion	Fully Taxable	Fully Taxable	Fully Taxable		NA	NA	Fully Taxable	40% deduction- maximum of \$5,000
9	State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate)	\$39,200	110,000	30,700	59,900				50,000	84,500
10	Pension Income	Exclude \$3,000 < age 65 \$15,000 > age 65	9% credit for low income and over age 62	Exempt	same as federal				Maximum \$450 credit	Fully Taxable
11	Social Security Benefits	Exempt	Exempt	Exempt	same as fed.				see above	same as federal
Standard Deductions										
13	Single	5,800	1,980	NA	7,500				See Note	5,800
14	Married Filing Single	5,800	1,980	NA	7,500				See Note	5,800
15	Married Filing Jointly	11,600	3,960	NA	15,000				See Note	11,600
16	Head of Household	8,500	3,185	NA	11,250				See Note	8,500
Personal Exemptions										
18	Per Person	3,700	179	NA	3,500				2,775	3,700
19	Married Filing Jointly									
20	Dependent									
21	Tax Brackets	0% < \$2,760 3% > \$2,760 4% > \$5,520 5% > \$8,280 6% > \$11,040 7% > \$13,800	Single 5% > 0 7% > \$3,100 9% > \$7,750 10.8% > \$125,000 11% > \$250,000 Married 5% > 0 7% > \$6,200 9% > \$15,500 10.8% > \$250,000 11% > \$500,000	Taxable income times 3.07%	3.75% > 0 4.75% > \$55,000 5.99% > \$125,000				5% of taxable income	Single 3.55% > 0 6.8% > \$34,500 7.8% > \$83,600 8.8% > \$174,400 8.95% > \$379,150 Married 3.55% > 0; 6.8% > \$57,650 7.8% > \$139,350 8.8% > \$212,300 8.95% > \$379,150

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

OR: The personal exemption is lowered from \$179 to a minimum of \$59 as AGI increases. See OR state sheet. **PA:** A tax forgiveness program reduces tax liabilities by 10% to 100% depending on income levels and the number of dependents. See PA state sheet. **RI:** Standard deductions and personal exemption are reduced for higher income taxpayers. See RI state sheet. **UT:** A credit is allowed based on 6% of the taxpayers federal deductions. Credit is phased-out at higher incomes. See state page for details.

Table 7: State Income Tax as a Percentage of Federal Adjusted Gross Income for 2009 and Tax Year 2011 Deductions and Tax Brackets

Line	Amounts Indicated by (000) are in Thousands of Dollars	South Carolina	Virginia	Washington	West Virginia	Wisconsin	Wyoming
1	State Tax Base	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 08-09)	2,812,300	9,194,355	NA	1,557,403	5,971,177	NA
3	Average State Income Tax Per Return (number of federal returns per SOI data)	\$1,389	\$2,495	NA	\$2,001	\$2,189	NA
4	Rank (1 is highest tax per return)	35	9	NA	21	16	NA
5	State Income Tax as a % of Fed AGI	3.1%	3.9%	NA	4.5%	4.3%	NA
6	Rank (1 is highest tax as % of AGI)	33	23	NA	10	12	NA
7	Local Income Tax	No	No	No	No	No	No
TAX YEAR 2011 COMPARISONS							
8	Capital Gains Treatment	44% Exclusion	Fully Taxable		Fully Taxable	30% Deduction	
9	State Tax on \$1,000,000 of Capital Gains (at the highest marginal rate)	\$39,200	57,500		65,000	54,250	
10	Pension Income	Exclude \$3,000 < age 65 \$15,000 > age	VA has age deduction of \$12,000		Private taxable, for others see state sheet	Private \$5,000 deduction; Public exempt if member before 1964; Military exempt	
11	Social Security Benefits	Exempt	Exempt		same as fed.	50% taxable	
Standard Deductions							
13	Single	5,800	3,000		NA	9,410	
14	Married Filing Single	5,800	3,000		NA	8,050	
15	Married Filing Jointly	11,600	6,000		NA	16,940	
16	Head of Household	8,500	3,000		NA	12,150	
Personal Exemptions							
18	Per Person	3,700	930		2,000	700	
19	Married Filing Jointly						
20	Dependent						
21	Tax Brackets	0% < \$2,760 3% > \$2,760 4% > \$5,520 5% > \$8,280 6% > \$11,040 7% > \$13,800	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% > \$10,180 6.5% > \$20,360 6.75% > \$152,740 7.75% > \$224,210 Married 4.6% > 0 6.15% > \$13,580 6.5% > \$27,150 6.75% > \$203,650 7.75% > \$298,940	

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

WI: Standard deduction for single taxpayer is \$9,410. 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 \$16,940 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 8: State Income Taxes Computed by AGI for the 2011 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	No Tax	369	No Tax	No Tax	No Tax
4	\$30,000	No Tax	676	640	1,020	NA	251	910	No Tax	167	45
5	\$40,000	345	1,276	1,268	1,520	NA	510	1,538	No Tax	630	312
6	\$50,000	1,008	1,876	1,968	2,020	NA	797	2,238	24	1,093	893
7	\$60,000	1,673	2,476	2,668	2,520	NA	1,085	2,938	424	1,556	1,845
8	\$70,000	2,373	3,076	3,368	3,020	NA	1,373	3,638	978	2,019	2,745
9	\$80,000	3,073	3,676	4,068	3,520	NA	1,708	4,338	1,578	2,482	3,240
10	\$90,000	3,773	4,276	4,768	4,020	NA	2,044	5,038	2,308	2,945	3,690
11	\$100,000	4,473	4,876	5,808	4,540	NA	2,380	5,738	3,108	3,408	4,508
12	\$150,000	7,973	7,876	9,578	7,040	NA	4,321	9,238	7,711	5,723	7,750
13	\$200,000	11,473	10,876	13,453	9,540	NA	6,441	12,738	12,361	8,038	10,500
14	\$500,000	32,473	28,876	36,703	24,540	NA	19,700	33,738	41,095	21,928	30,500
15	\$1,000,000	67,473	58,876	75,453	49,540	NA	42,400	68,738	87,595	45,078	67,000
16	Single										
17	\$10,000	No Tax	125	270	260	NA	83	117	No Tax	23	No Tax
18	\$20,000	304	705	888	760	NA	351	528	149	486	137
19	\$30,000	966	1,310	1,588	1,285	NA	639	1,099	527	949	765
20	\$40,000	1,666	1,910	2,288	1,785	NA	966	1,747	1,104	1,412	1,620
21	\$50,000	2,366	2,510	2,988	2,285	NA	1,302	2,447	1,869	1,875	2,070
22	\$60,000	3,066	3,110	3,688	2,785	NA	1,667	3,147	2,775	2,338	2,870
23	\$70,000	3,766	3,710	4,460	3,285	NA	2,091	3,847	3,705	2,801	3,460
24	\$80,000	4,466	4,310	5,235	3,785	NA	2,515	4,547	4,635	3,264	4,050
25	\$90,000	5,166	4,910	6,010	4,285	NA	2,939	5,247	5,565	3,727	4,640
26	\$100,000	5,866	5,510	6,785	4,785	NA	3,363	5,947	6,495	4,190	5,230
27	\$150,000	9,366	8,510	10,660	7,285	NA	5,483	9,447	11,145	6,505	8,250
28	\$200,000	12,866	11,510	14,535	9,785	NA	7,732	12,947	15,866	8,820	11,250
29	\$500,000	33,866	29,510	37,785	24,785	NA	21,352	33,947	43,797	22,710	33,500
30	\$1,000,000	68,866	59,510	76,535	49,785	NA	44,052	68,947	90,297	45,860	67,000

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. **CA:** Personal exemption credits are reduced by \$6 for each \$2,500 that AGI exceeds \$166,565 or \$333,134 for single or married taxpayers, respectively. **CT:** 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 8: State Income Taxes Computed by AGI for the 2011 Tax Year

Line	Adjusted Gross Income Levels	South Carolina	Delaware	Florida	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana
1	Married Filing Jointly with 2 Children											
2	\$10,000	No Tax	No Tax	NA	26	No Tax	100	170	No Tax	No Tax	No Tax	No Tax
3	\$20,000	No Tax	No Tax	NA	344	No Tax	600	510	405	175	No Tax	180
4	\$30,000	No Tax	483	NA	918	76	1,100	850	1,031	525	942	480
5	\$40,000	345	1,033	NA	1,570	564	1,600	1,190	1,701	875	1,926	880
6	\$50,000	1,008	1,588	NA	2,264	1,285	2,100	1,530	2,407	1,363	2,506	1,280
7	\$60,000	1,673	2,143	NA	2,999	2,025	2,600	1,870	3,199	1,988	3,086	1,680
8	\$70,000	2,373	2,740	NA	3,759	2,765	3,100	2,210	3,999	2,613	3,666	2,080
9	\$80,000	3,073	3,415	NA	4,519	3,505	3,600	2,550	4,897	3,248	4,246	2,480
10	\$90,000	3,773	4,090	NA	5,309	4,285	4,100	2,890	5,795	3,893	4,826	2,880
11	\$100,000	4,473	4,765	NA	6,099	5,065	4,600	3,230	6,693	4,538	5,406	3,280
12	\$150,000	7,973	8,140	NA	10,209	8,965	7,100	4,930	11,183	7,763	8,306	6,280
13	\$200,000	11,473	11,515	NA	14,372	12,865	9,600	6,630	15,673	10,988	11,206	9,280
14	\$500,000	32,473	31,765	NA	43,317	36,265	24,600	16,830	42,613	30,338	28,606	27,280
15	\$1,000,000	67,473	65,515	NA	98,317	75,265	49,600	33,830	87,513	62,588	57,606	57,280
16	Single											
17	\$10,000	No Tax	24	NA	229	8	400	306	154	166	No Tax	110
18	\$20,000	304	475	NA	856	546	900	646	689	516	826	460
19	\$30,000	966	988	NA	1,579	1,286	1,400	986	1,324	1,134	1,406	860
20	\$40,000	1,666	1,543	NA	2,341	2,041	1,900	1,326	2,002	1,769	1,986	1,260
21	\$50,000	2,366	2,098	NA	3,131	2,821	2,400	1,666	2,738	2,414	2,566	1,660
22	\$60,000	3,066	2,653	NA	3,953	3,601	2,900	2,006	3,530	3,059	3,146	2,260
23	\$70,000	3,766	3,289	NA	4,778	4,381	3,400	2,346	4,359	3,704	3,726	2,860
24	\$80,000	4,466	3,964	NA	5,603	5,161	3,900	2,686	5,257	4,349	4,312	3,460
25	\$90,000	5,166	4,639	NA	6,428	5,941	4,400	3,026	6,155	4,994	4,912	4,060
26	\$100,000	5,866	5,314	NA	7,253	6,721	4,900	3,366	7,053	5,639	5,512	4,660
27	\$150,000	9,366	8,689	NA	11,399	10,621	7,400	5,066	11,543	8,864	8,512	7,660
28	\$200,000	12,866	12,064	NA	16,146	14,521	9,900	6,766	16,033	12,089	11,512	10,660
29	\$500,000	33,866	32,314	NA	49,159	37,921	24,900	16,966	42,973	31,439	29,512	28,660
30	\$1,000,000	68,866	66,064	NA	104,044	76,921	49,900	33,966	87,873	63,689	59,512	58,660

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

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

State Notes

HI: Personal exemption credits are reduced by \$23 for each \$2,500 that AGI exceeds \$119,963 or \$179,963 for single or married taxpayers, respectively.

KY: Family size tax credits reduce taxes paid for single taxpayers with AGI < \$14,404 and AGI < \$29,327 for MFJ with 2 children.

Table 8: State Income Taxes Computed by AGI for the 2011 Tax Year

Line	Adjusted Gross Income Levels	South Carolina	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	No Tax	NA
3	\$20,000	No Tax	No Tax	90	488	226	No Tax	12	31	144	No Tax	NA
4	\$30,000	No Tax	179	518	1,018	661	193	370	483	546	No Tax	NA
5	\$40,000	345	603	993	1,548	1,096	728	870	1,083	1,092	321	NA
6	\$50,000	1,008	1,278	1,468	2,078	1,531	1,263	1,370	1,683	1,766	678	NA
7	\$60,000	1,673	1,978	1,943	2,608	1,966	1,798	1,870	2,283	2,456	1,172	NA
8	\$70,000	2,373	2,814	2,418	3,138	2,401	2,500	2,370	2,883	3,146	1,684	NA
9	\$80,000	3,073	3,664	2,893	3,668	2,836	3,205	2,870	3,483	3,836	2,364	NA
10	\$90,000	3,773	4,514	3,368	4,198	3,271	3,910	3,370	4,083	4,526	3,048	NA
11	\$100,000	4,473	5,364	3,843	4,728	3,706	4,615	3,870	4,683	5,216	3,732	NA
12	\$150,000	7,973	9,614	6,370	7,378	5,881	8,140	6,370	7,683	8,666	7,152	NA
13	\$200,000	11,473	13,864	8,973	10,028	8,056	11,980	8,870	10,683	12,116	10,763	NA
14	\$500,000	32,473	39,364	24,424	25,928	21,106	35,530	23,870	28,683	32,816	32,282	NA
15	\$1,000,000	67,473	81,864	51,905	52,428	42,856	74,780	48,870	58,683	67,316	66,873	NA
16	Single											
17	\$10,000	No Tax	27	199	297	274	27	51	37	100	6	NA
18	\$20,000	304	421	651	827	709	562	435	501	461	363	NA
19	\$30,000	966	1,142	1,126	1,357	1,144	1,097	935	1,101	1,123	824	NA
20	\$40,000	1,666	1,992	1,601	1,887	1,579	1,758	1,435	1,701	1,813	1,459	NA
21	\$50,000	2,366	2,842	2,076	2,417	2,014	2,463	1,935	2,301	2,503	2,143	NA
22	\$60,000	3,066	3,692	2,551	2,947	2,449	3,168	2,435	2,901	3,193	2,827	NA
23	\$70,000	3,766	4,542	3,026	3,477	2,884	3,873	2,935	3,501	3,883	3,511	NA
24	\$80,000	4,466	5,392	3,501	4,007	3,319	4,578	3,435	4,101	4,573	4,195	NA
25	\$90,000	5,166	6,242	3,976	4,537	3,754	5,319	3,935	4,701	5,263	4,879	NA
26	\$100,000	5,866	7,092	4,489	5,067	4,189	6,104	4,435	5,301	5,953	5,563	NA
27	\$150,000	9,366	11,342	6,921	7,717	6,364	10,029	6,935	8,301	9,403	8,983	NA
28	\$200,000	12,866	15,592	9,443	10,367	8,539	13,954	9,435	11,301	12,853	12,632	NA
29	\$500,000	33,866	41,092	24,936	26,267	21,589	37,504	24,435	29,301	33,553	33,788	NA
30	\$1,000,000	68,866	83,592	52,430	52,767	43,339	76,754	49,435	59,301	68,053	67,988	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.

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.

MT: The standard deduction is 20% of AGI. The minimum and maximum amounts are provided on the MT state sheet.

NE: For AGI >\$169,500 taxpayers remit an additional tax which minimizes the benefits of the lower marginal tax brackets.

NE: Standard deductions increase depending on the number of dependents. See NE state sheet.

Table 8: State Income Taxes Computed by AGI for the 2011 Tax Year

Line	Adjusted Gross Income Levels	South Carolina	New Hampshire	New Jersey	New Mexico	New York	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island
1	Married Filing Jointly with 2 Children											
2	\$10,000	No Tax	NA	70	No Tax	No Tax	No Tax	No Tax	No Tax	No Tax	No Tax	No Tax
3	\$20,000	No Tax	NA	210	No Tax	120	No Tax	85	34	No Tax	No Tax	No Tax
4	\$30,000	No Tax	NA	368	61	520	54	384	365	658	No Tax	38
5	\$40,000	345	NA	543	315	963	205	736	912	1,558	1,228	413
6	\$50,000	1,008	NA	718	749	1,533	356	1,103	1,462	2,458	1,535	788
7	\$60,000	1,673	NA	928	1,238	2,152	507	1,514	2,012	3,358	1,842	1,163
8	\$70,000	2,373	NA	1,173	1,728	2,837	658	1,925	2,562	4,258	2,149	1,538
9	\$80,000	3,073	NA	1,470	2,218	3,522	809	2,336	3,112	5,158	2,456	1,913
10	\$90,000	3,773	NA	1,921	2,708	4,207	1,038	2,757	3,662	6,058	2,763	2,348
11	\$100,000	4,473	NA	2,474	3,198	4,892	1,320	3,227	4,212	6,958	3,070	2,823
12	\$150,000	7,973	NA	5,236	5,648	9,111	2,730	5,887	6,962	11,458	4,605	5,198
13	\$200,000	11,473	NA	8,379	8,098	12,536	4,246	8,612	9,712	15,958	6,140	9,880
14	\$500,000	32,473	NA	27,489	22,798	46,916	15,282	26,336	26,212	48,402	15,350	27,850
15	\$1,000,000	67,473	NA	72,209	47,298	88,175	35,232	55,961	53,712	103,394	30,700	57,800
16	Single											
17	\$10,000	No Tax	NA	126	9	100	8	48	34	No Tax	307	No Tax
18	\$20,000	304	NA	266	253	534	159	279	494	690	614	338
19	\$30,000	966	NA	438	725	1,144	310	619	1,044	1,590	921	713
20	\$40,000	1,666	NA	683	1,215	1,829	461	971	1,594	2,490	1,228	1,088
21	\$50,000	2,366	NA	1,215	1,705	2,514	690	1,367	2,144	3,390	1,535	1,463
22	\$60,000	3,066	NA	1,767	2,195	3,199	972	1,778	2,694	4,290	1,842	1,838
23	\$70,000	3,766	NA	2,320	2,685	3,884	1,254	2,189	3,244	5,190	2,149	2,253
24	\$80,000	4,466	NA	2,906	3,175	4,569	1,536	2,600	3,794	6,090	2,456	2,728
25	\$90,000	5,166	NA	3,543	3,665	5,254	1,818	3,050	4,344	6,990	2,763	3,203
26	\$100,000	5,866	NA	4,180	4,155	5,939	2,122	3,519	4,894	7,890	3,070	3,678
27	\$150,000	9,366	NA	7,365	6,605	9,761	3,687	6,216	7,644	12,926	4,605	6,226
28	\$200,000	12,866	NA	10,550	9,055	13,186	5,332	8,942	10,394	17,469	6,140	9,880
29	\$500,000	33,866	NA	29,660	23,755	44,661	16,623	26,689	26,894	44,546	15,350	27,850
30	\$1,000,000	68,866	NA	74,484	48,255	89,027	36,573	56,314	54,394	89,546	30,700	57,800

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

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

OR: Personal exemption and federal tax paid credit are reduced for higher income taxpayers. See OR state sheet.

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

RI: Standard deductions and personal exemption are reduced for higher income taxpayers. See RI state sheet.

Table 8: State Income Taxes Computed by AGI for the 2011 Tax Year

Line	Adjusted Gross Income Levels	South Carolina	South Dakota	Tennessee	Texas	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
1	Married Filing Jointly with 2 Children											
2	\$10,000	No Tax	NA	NA	NA	No Tax	No Tax	6	NA	60	No Tax	NA
3	\$20,000	No Tax	NA	NA	NA	No Tax	No Tax	384	NA	380	21	NA
4	\$30,000	No Tax	NA	NA	NA	197	128	909	NA	780	572	NA
5	\$40,000	345	NA	NA	NA	827	483	1,484	NA	1,215	1,290	NA
6	\$50,000	1,008	NA	NA	NA	1,457	838	2,059	NA	1,695	2,059	NA
7	\$60,000	1,673	NA	NA	NA	2,087	1,193	2,634	NA	2,295	2,838	NA
8	\$70,000	2,373	NA	NA	NA	2,717	1,548	3,209	NA	2,905	3,617	NA
9	\$80,000	3,073	NA	NA	NA	3,347	1,903	3,784	NA	3,555	4,395	NA
10	\$90,000	3,773	NA	NA	NA	3,977	2,451	4,359	NA	4,205	5,174	NA
11	\$100,000	4,473	NA	NA	NA	4,607	3,131	4,934	NA	4,855	5,952	NA
12	\$150,000	7,973	NA	NA	NA	7,500	6,531	7,809	NA	8,105	9,262	NA
13	\$200,000	11,473	NA	NA	NA	10,000	10,274	10,684	NA	11,355	12,512	NA
14	\$500,000	32,473	NA	NA	NA	25,000	36,428	27,934	NA	30,855	34,729	NA
15	\$1,000,000	67,473	NA	NA	NA	50,000	81,178	56,684	NA	63,355	73,479	NA
16	Single											
17	\$10,000	No Tax	NA	NA	NA	No Tax	18	174	NA	240	No Tax	NA
18	\$20,000	304	NA	NA	NA	580	373	674	NA	620	498	NA
19	\$30,000	966	NA	NA	NA	1,210	728	1,242	NA	1,035	1,192	NA
20	\$40,000	1,666	NA	NA	NA	1,840	1,083	1,817	NA	1,485	1,920	NA
21	\$50,000	2,366	NA	NA	NA	2,470	1,633	2,392	NA	2,055	2,648	NA
22	\$60,000	3,066	NA	NA	NA	3,000	2,313	2,967	NA	2,655	3,376	NA
23	\$70,000	3,766	NA	NA	NA	3,500	2,993	3,542	NA	3,295	4,104	NA
24	\$80,000	4,466	NA	NA	NA	4,000	3,673	4,117	NA	3,945	4,832	NA
25	\$90,000	5,166	NA	NA	NA	4,500	4,353	4,692	NA	4,595	5,560	NA
26	\$100,000	5,866	NA	NA	NA	5,000	5,102	5,267	NA	5,245	6,225	NA
27	\$150,000	9,366	NA	NA	NA	7,500	9,002	8,142	NA	8,495	9,475	NA
28	\$200,000	12,866	NA	NA	NA	10,000	13,063	11,017	NA	11,745	12,842	NA
29	\$500,000	33,866	NA	NA	NA	25,000	39,630	28,267	NA	31,245	35,843	NA
30	\$1,000,000	68,866	NA	NA	NA	50,000	84,380	57,017	NA	63,745	74,593	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.

UT: A credit is allowed based on 6% of the taxpayers federal deductions. Credit is phased-out at higher incomes.

WI: 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.

South Carolina

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
Married Filing Jointly	
Dependent	

Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	2,760	0.00%	
	2,760	5,520	3.00%	-
	5,520	8,280	4.00%	83
	8,280	11,040	5.00%	193
	11,040	13,800	6.00%	331
	13,800	and over	7.00%	497
Married Filing Jointly	0	2,760	0.00%	
	2,760	5,520	3.00%	-
	5,520	8,280	4.00%	83
	8,280	11,040	5.00%	193
	11,040	13,800	6.00%	331
	13,800	and over	7.00%	497

Deductions

SC state tax refund
 Total and permanent disability retirement income
 Out of state income
 44% of net capital gains held for more than one year
 Contributions to SC Tuition Prepayment or College Program
 Active trade or business income
 Interest from US obligations
 National Guard drill pay
 Social Security and railroad benefits
 \$3,000 to \$15,000 retirement deduction
 Police subsistence
 Additional deduction for child under 6 (\$3,000)
 \$3,000 Volunteer Firefighter/Rescue Squad/Police Officer

Credits

Taxes paid to another state
 Nursing home
 New jobs
 Alternative motor vehicle
 Drip/trickle irrigation systems
 Subcontracting with socially and economically
 Disadvantaged small business
 Water resources
 Small business jobs
 Small business alternative jobs
 Scenic rivers

Credits (continued)

Palmetto seed capital
 Employer child care
 Economic impact zone
 Family independence payments
 Community development
 Research expenses
 Qualified conservation contribution
 Brownfields voluntary cleanup
 Historic structure
 Historic residential structure
 Textiles rehabilitation
 Commercials production
 Motion pictures
 Venture capital investment
 Health insurance pool
 Qualified retirement plan contribution
 Port cargo
 Retail facilities rehabilitation
 Premarital preparation course
 Industry partnership fund
 Solar energy or hydroponic systems
 Ethanol or biodiesel production

Georgia

TY 2011

Standard Deductions

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

Personal Exemptions

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

Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 750	1.00%	0.00
	750 2,250	2.00%	7.50
	2,250 3,750	3.00%	37.50
	3,750 5,250	4.00%	82.50
	5,250 7,000	5.00%	142.50
	7,000 and over	6.00%	230.00
Married Filing Jointly	0 1,000	1.00%	0.00
	1,000 3,000	2.00%	10.00
	3,000 5,000	3.00%	50.00
	5,000 7,000	4.00%	110.00
	7,000 10,000	5.00%	190.00
	10,000 and over	6.00%	340.00

Deductions

Retirement income exclusion of \$35,000
 Interest from U.S. obligations
 Social Security income
 Salaries and wages reduced from FTI
 by Federal Jobs Tax Credit
 IRA and depreciation differences in Georgia
 and federal tax law for years 1981 thru 1986
 Dependents unearned income included
 in parents return
 Income tax refunds from other states
 Teacher retirement contributions
 Minority subcontractors payments
 Georgia higher education savings plan
 Combat Zone pay
 Organ donation expenses
 Self employed health insurance
 \$250 for teachers unreimbursed expenses

Credits

Employers credit for basic skills education
 Approved employee retraining
 Jobs tax credit

Credits (continued)

Purchasing child care property
 Providing or sponsoring employee
 child care
 Manufacturers investment
 Optional investments
 Qualified transportation
 Low income housing
 Diesel particulate reduction
 Business enterprise vehicle
 Research
 Headquarters
 Port activity
 Bank
 Low emission vehicle
 Zero emission vehicle
 New facilities
 Historic rehabilitation
 Film
 Teleworking
 Land conservation

Credits (continued)

Qualified education expense
 Seed-capital fund
 Clean energy property
 Wood residual
 Qualified health insurance
 Quality jobs
 Alternate port activity

North Carolina

TY 2011

Standard Deductions

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

Personal Exemptions

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

Tax Brackets

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

Deductions

Interest from U.S. obligations
 Social Security income
 Retirement benefits from NC or federal government
 Private retirement benefits deduction of \$2,000 or \$4,000 for public benefits
 Severance wages
 Contributions to NC national savings program
 Any amounts included in federal taxable income as a result of the Small Business Jobs Act of 2010
 \$250 deduction for unpaid volunteer firefighter or an unpaid volunteer rescue squad worker

Credits

Tax paid to another state
 Earned income
 Child and dependent care expenses
 Dependent child - \$100
 Charitable contributions by nonitemizers
 Premiums paid on long-term insurance contracts
 Adoption expenses
 Small business unemployment insurance
 Qualified business investments
 Qualified business investments

Credits (continued)

Real property donations
 Rehabilitating historic structure
 Rehabilitating historic mill facility
 Gleaned crops
 Construction of handicapped dwelling units
 Construction of poultry composting facility
 Conservation tillage equipment
 Recycling oyster shells
 Machinery and equipment investment
 Creating jobs
 Research and development
 Worker training
 Central office or aircraft facility property investment
 Technology commercialization
 Development zone projects
 Nonhazardous dry-cleaning equipment investment
 Low-income housing investment
 Use of NC ports
 Renewable energy property investment
 Work opportunity
 Construction of a railroad intermodal facility
 Small business health benefits
 Biodiesel fuel producers
 Donating funds to nonprofit organizations to acquire renewable energy property

Alabama

TY 2011

Standard Deductions

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

See Standard Deduction Schedules Below

Personal Exemptions

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

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

Tax Brackets

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

Standard Deductions

Deductions

	Married Filing Jointly			Single		
	AGI		Deduction	AGI		Deduction
Social Security income	\$ -	\$ 20,499	\$ 7,500	\$ -	\$ 20,499	\$ 2,500
State pension income	\$ 20,500	\$ 20,999	\$ 7,325	\$ 20,500	\$ 20,999	\$ 2,475
Federal pension income	\$ 21,000	\$ 21,499	\$ 7,150	\$ 21,000	\$ 21,499	\$ 2,450
Private defined benefit pensions	\$ 21,500	\$ 21,999	\$ 6,975	\$ 21,500	\$ 21,999	\$ 2,425
Unemployment compensation	\$ 22,000	\$ 22,499	\$ 6,800	\$ 22,000	\$ 22,499	\$ 2,400
Welfare benefits	\$ 22,500	\$ 22,999	\$ 6,625	\$ 22,500	\$ 22,999	\$ 2,375
Disability payments	\$ 23,000	\$ 23,499	\$ 6,450	\$ 23,000	\$ 23,499	\$ 2,350
Workman's compensation payments	\$ 23,500	\$ 23,999	\$ 6,275	\$ 23,500	\$ 23,999	\$ 2,325
Child support	\$ 24,000	\$ 24,499	\$ 6,100	\$ 24,000	\$ 24,499	\$ 2,300
Life insurance payments from a death	\$ 24,500	\$ 24,999	\$ 5,925	\$ 24,500	\$ 24,999	\$ 2,275
Interest obligations of the US and AL	\$ 25,000	\$ 25,499	\$ 5,750	\$ 25,000	\$ 25,499	\$ 2,250
Military subsistence pay	\$ 25,500	\$ 25,999	\$ 5,575	\$ 25,500	\$ 25,999	\$ 2,225
Law enforcement subsistence pay	\$ 26,000	\$ 26,499	\$ 5,400	\$ 26,000	\$ 26,499	\$ 2,200
Active duty pay in combat zone	\$ 26,500	\$ 26,999	\$ 5,225	\$ 26,500	\$ 26,999	\$ 2,175
Foreign missionary pay after 2 years	\$ 27,000	\$ 27,499	\$ 5,050	\$ 27,000	\$ 27,499	\$ 2,150
Up to \$25,000 of severance pay	\$ 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

Credits

Taxes paid to another state
Basic skills education credit
Rural Physician
Enterprise zone act credit
Capital credit
Coal credit

Arizona

TY 2011

Standard Deductions

Single	4,703
Married Filing Single	4,703
Married Filing Jointly	9,406
Head of Household	9,406

Personal Exemptions

Single	2,100
Married Filing Jointly	6,300
Dependent	2,300
Head of Household	4,200

Tax Brackets

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

Deductions

Additional \$2,100 deduction for over 65
 Additional \$1,500 deduction for blind
 Qualifying parents
 Interest from U.S. obligations
 \$2,500 Public pension exclusion (private taxable)
 \$5,000 of AZ lottery winnings
 Social Security benefits
 Wages of American Indians
 Contributions to MSA's
 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

Credits (continued)

Recycling equipment
 Increased research activities
 Solar energy
 Agricultural water conservation
 Pollution control
 Solar hot water heater
 TANF employment
 Credits for contributions to charities for working poor
 Credits for contributions to charities and schools
 Contributions to private school tuition organizations
 Agricultural pollution control equipment
 Donation of property for school site
 Healthy forest enterprises
 Employment of National Guard members
 Motion picture
 Solar energy devices
 Qualified small business investments
 Water conservation systems
 Donations to military family relief fund
 Clean elections fund

Arkansas

TY 2011

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
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 3,999	1.00%	0
	4,000 7,999	2.50%	40
	8,000 11,899	3.50%	140
	11,900 19,899	4.50%	276
	19,900 33,199	6.00%	636
	33,200 and over	7.00%	1,434
Married Filing Jointly	0 3,999	1.00%	0
	4,000 7,999	2.50%	40
	8,000 11,899	3.50%	140
	11,900 19,899	4.50%	276
	19,900 33,199	6.00%	636
	33,200 and over	7.00%	1,434

Deductions

U.S. military compensation of \$9,000
 \$6,000 pension deduction
 Border city exemption
 AR tuition savings plan
 IRA, MSA, and HSA payments
 Interest paid on student loans
 Contributions to intergenerational trust
 Moving expenses
 Self-employed health insurance
 Alimony payments
 Support for permanently disabled individual
 Organ donor deduction

Credits

Child care credit
 State political contributions
 Allowable adoption expense
 Phenylketonuria disorder
 Advantage Arkansas
 Affordable housing

Credits (cont.)

Ark Plus
 Capital development company
 Child care facility
 Coal mining production
 Delta ecotourism
 Enterprise zone
 Equipment donation
 Equity investment incentive
 Existing workforce training
 Family savings initiative
 Historic rehabilitation
 Low income housing
 Public roads
 Research park authority
 University research and development
 In-house research
 Qualified research
 Rice straw
 Tourism development
 Tuition reimbursement program

Credits (cont.)

Targeted business payroll
 Venture capital investment
 Youth apprenticeship
 Waste reduction, reuse, or recycle equipment
 Water impound
 Water surface
 Water land leveling
 Wetland riparian zone

California

TY 2011

Standard Deductions

Single	3,769
Married Filing Single	3,769
Married Filing Jointly	7,538
Head of Household	7,538

Personal Exemptions

Per Person
Dependent

NOTE:

102 Personal exemption credits are reduced by \$6 for each \$2,500 that AGI exceeds \$166,565 or \$333,134 for single or married taxpayers, respectively.

Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	7,316	1.00%	0
	7,316	17,346	2.00%	73
	17,346	27,377	4.00%	274
	27,377	38,004	6.00%	675
	38,004	48,029	8.00%	1,313
	48,029 and over		9.30%	2,115
Married Filing Jointly	0	14,632	1.00%	0
	14,632	34,692	2.00%	146
	34,692	54,754	4.00%	548
	54,754	76,008	6.00%	1,350
	76,008	96,058	8.00%	2,625
	96,058 and over		9.30%	4,229

Deductions

Active Duty military pay
Compensation from exercising a CA Qualified Stock Option
Employer health savings account contribution
Employer-provided adoption benefits
In-home supportive services supplementary payments
Interest obligations of the U.S. government
CA state tax refund
Unemployment compensation
Social Security benefits
CA lottery winnings
Educator expenses
Health Savings Account

Credits

Child adoption
Child and dependent care expenses
Community Development Financial Institutions
Dependent Parent

Credits (cont.)

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
First time buyer
Joint custody head of household
Local agency military base recovery area hiring
Low-income housing
Manufacturing enhancement area hiring
Natural heritage preservation
New home
New jobs
Renters
Prior year's alternative minimum tax
Prison inmate labor
Research

Colorado

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
Dependent	

Tax Brackets

Single	4.63% of Colorado Taxable Income
Married Filing Jointly	4.63% of Colorado Taxable Income

Deductions

U.S. Government interest obligations
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
Qualifying charitable contributions
Railroad retirement benefits
Native American Indian income while living
on reservation
Medical Savings Account contribution
Wildfire mitigation expenses

Credits

Child care credit
Alternative fuel vehicle
Enterprise Zone:
Investment
New Business

Credits (cont.)

Rural enterprise zone new business
Agricultural employee processing
Health insurance
Enterprise zone administrator
Plastic recycling investment
Minimum tax credit
Historic property preservation
Child care facility investment
School-to-career program
Colorado works program
Child care contribution
Rural technology enterprise zone
Long term care insurance
Contaminated land redevelopment
Low-income housing
Aircraft manufacturer new employee
Gross conservation easement
Job growth incentive
Colorado innovation investment
Alternative fuel refueling facility
Alternative fuel vehicle

Connecticut

TY 2011

Standard Deductions

Single

AGI between		Deduction
0	26,001	13,000
26,001	27,001	12,000
27,001	28,001	11,000
28,001	29,001	10,000
29,001	30,001	9,000
30,001	31,001	8,000
31,001	32,001	7,000
32,001	33,001	6,000
33,001	34,001	5,000
34,001	35,001	4,000
35,001	36,001	3,000
36,001	37,001	2,000
37,001	38,001	1,000
38,001	and up	0

Married Filing Jointly

AGI between		Deduction
0	48,000	24,000
48,001	49,000	23,000
49,001	50,000	22,000
50,001	51,000	21,000
51,001	52,000	20,000
52,001	53,000	19,000
53,001	54,000	18,000
54,001	55,000	17,000
55,001	56,000	16,000
56,001	57,000	15,000
57,001	58,000	14,000
58,001	59,000	13,000
59,001	60,000	12,000
60,001	61,000	11,000
61,001	62,000	10,000
62,001	63,000	9,000
63,001	64,000	8,000
64,001	65,000	7,000
65,001	66,000	6,000
66,001	67,000	5,000
67,001	68,000	4,000
68,001	69,000	3,000
69,001	70,000	2,000
70,001	71,000	1,000
71,001	and up	0

Personal Exemptions (Tax Credit %)

Single

AGI between		Deduction
13,000	16,300	75%
16,301	16,800	70%
16,801	17,300	65%
17,301	17,800	60%
17,801	18,300	55%
18,301	18,800	50%
18,801	19,300	45%
19,301	19,800	40%
19,801	21,700	35%
21,701	22,200	30%
22,201	22,700	25%
22,701	23,200	20%
23,201	27,100	15%
27,101	27,600	14%
27,601	28,100	13%
28,101	28,600	12%
28,601	29,100	11%
29,101	52,000	10%
52,001	52,500	9%
52,501	53,000	8%
53,001	53,500	7%
53,501	54,000	6%
54,001	54,500	5%
54,501	55,000	4%
55,001	55,500	3%
55,501	56,000	2%
56,001	56,500	1%
56,501	and up	0%

Married Filing Jointly

AGI between		Deduction
24,000	30,000	75%
30,001	30,500	70%
30,501	31,000	65%
31,001	31,500	60%
31,501	32,000	55%
32,001	32,500	50%
32,501	33,000	45%
33,001	33,500	40%
33,501	40,000	35%
40,001	40,500	30%
40,501	41,000	25%
41,001	41,500	20%
41,501	50,000	15%
50,001	50,500	14%
50,501	51,000	13%
51,001	51,500	12%
51,501	52,000	11%
52,001	96,000	10%
96,001	96,500	9%
96,501	97,000	8%
97,001	97,500	7%
97,501	98,000	6%
98,001	98,500	5%
98,501	99,000	4%
99,001	99,500	3%
99,501	100,000	2%
100,001	100,500	1%
100,501	and up	0%

Connecticut (continued)

3% Tax Rate Phase-Out

Single		
AGI between		3% Phase-out
0	56,500	0
56,501	61,500	20
61,501	66,500	40
66,501	71,500	60
71,501	76,500	80
76,501	81,500	100
81,501	86,500	120
86,501	91,500	140
91,501	96,500	160
96,501	101,500	180
101,501	and up	200

Married Filing Jointly		
AGI between		3% Phase-out
0	100,500	0
100,501	105,500	40
105,501	110,500	80
110,501	115,500	120
115,501	120,500	160
120,501	125,500	200
125,501	130,500	240
130,501	135,500	280
135,501	140,500	320
140,501	145,500	360
145,501	and up	400

High Income Tax Recapture

Single		
AGI between		Recaptured Tax
0	200,000	-
200,001	205,000	75
205,001	210,000	150
210,001	215,000	225
215,001	220,000	300
220,001	225,000	375
225,001	230,000	450
230,001	235,000	525
235,001	240,000	600
240,001	245,000	675
245,001	250,000	750
250,001	255,000	825
255,001	260,000	900
260,001	265,000	975
265,001	270,000	1,050
270,001	275,000	1,125
275,001	280,000	1,200
280,001	285,000	1,275
285,001	290,000	1,350
290,001	295,000	1,425
295,001	300,000	1,500
300,001	305,000	1,575
305,001	310,000	1,650
310,001	315,000	1,725
315,001	320,000	1,800
320,001	325,000	1,875
325,001	330,000	1,950
330,001	335,000	2,025
335,001	340,000	2,100
340,001	345,000	2,175
345,001	and up	2,250

Married Filing Jointly		
AGI between		Recaptured Tax
0	400,000	-
400,001	410,000	150
410,001	420,000	300
420,001	430,000	450
430,001	440,000	600
440,001	450,000	750
450,001	460,000	900
460,001	470,000	1,050
470,001	480,000	1,200
480,001	490,000	1,350
490,001	500,000	1,500
500,001	510,000	1,650
510,001	520,000	1,800
520,001	530,000	1,950
530,001	540,000	2,100
540,001	550,000	2,250
550,001	560,000	2,400
560,001	570,000	2,550
570,001	580,000	2,700
580,001	590,000	2,850
590,001	600,000	3,000
600,001	610,000	3,150
610,001	620,000	3,300
620,001	630,000	3,450
630,001	640,000	3,600
640,001	650,000	3,750
650,001	660,000	3,900
660,001	670,000	4,050
670,001	680,000	4,200
680,001	690,000	4,350
690,001	and up	4,500

Connecticut (continued)

Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	10,000	3.00%	0
	10,000	50,000	5.00%	300
	50,000	100,000	5.50%	2,300
	100,000	200,000	6.00%	5,050
	200,000	250,000	6.50%	11,050
	250,000	and over	6.70%	14,300

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
MFJ	0	20,000	3.00%	0
	20,000	100,000	5.00%	600
	100,000	200,000	5.50%	4,600
	200,000	400,000	6.00%	10,100
	400,000	500,000	6.50%	22,100
	500,000	and over	6.70%	28,600

Deductions

Interest on US government obligations
 Social Security benefits if AGI < \$60,000 for MFJ or < \$50,000 for single
 Railroad Retirement benefits
 50% of military retirement pay
 Connecticut Higher Education Trust contributions

Credits

Property Tax credit, max. of \$500
 Income taxes paid to other states
 Qualified small business job creation
 Vocational rehabilitation job creation
 Angel investor
 Insurance reinvestment fund

Delaware

TY 2011

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
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Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	2,000	0.00%	0.00
	2,000	5,000	2.20%	0.00
	5,000	10,000	3.90%	66.00
	10,000	20,000	4.80%	261.00
	20,000	25,000	5.20%	741.00
	25,000	60,000	5.55%	1,001.00
	60,000 and over		6.75%	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		6.75%	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
 Economic development credits
 Research and development
 Neighborhood assistance

Hawaii

TY 2011

Standard Deductions

Single	2,000
Married Filing Single	2,000
Married Filing Jointly	4,000
Head of Household	2,900

Personal Exemptions

Per Person	1,040	that AGI exceeds \$119,963 or \$179,963 for single or married taxpayers, respectively.
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Tax Brackets

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

Deductions

Pensions are exempt
 Social Security benefits
 First \$5,881 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
 Interest on US government obligations
 Compensation for Hansen's disease
 Premiums paid to legal services plan
 Student loan interest
 Employer paid adoption expenses

Credits - Refundable

Food/excise tax credit
 Low-income household
 Renters
 Child and dependent care expenses
 Child passenger restraint systems
 Capital goods excise tax
 Fuel Tax credit for commercial fishers

Credits - Refundable (cont.)

Research activities
 Ethanol facility
 Motion picture production
 Renewable energy technologies
 Important agricultural land

Credits - Nonrefundable

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 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 1,338	1.60%	0
	1,338 2,676	3.60%	21
	2,676 4,014	4.10%	70
	4,014 5,352	5.10%	124
	5,352 6,690	6.10%	193
	6,690 10,035	7.10%	274
	10,035 26,760	7.40%	512
	26,760 and over	7.80%	1,749
Married Filing Jointly	0 2,676	1.60%	0
	2,676 5,352	3.60%	43
	5,352 8,028	4.10%	139
	8,028 10,704	5.10%	249
	10,704 13,380	6.10%	385
	13,380 20,070	7.10%	549
	20,070 53,520	7.40%	1,024
	53,520 and over	7.80%	3,499

Deductions

Interest from US obligations
 Insulation of Idaho home
 Alternative energy devices deduction of 40%
 Child care
 Social Security and Railroad benefits
 Retirement benefits up to \$27,876 for single filers and \$41,814 for MFJ - This amount is reduced by the amount of Social Security and Railroad benefits
 Private pensions fully taxed
 Technology equipment donations
 Idaho capital gains deduction
 Military pay earned outside of Idaho
 Adoption expenses
 Idaho medical savings account
 Idaho college savings program
 Maintaining home for aged or disabled
 Income earned on reservation by American Indian
 Health insurance premiums
 Long-term care insurance
 Worker's compensation insurance

Credits

Income tax paid to other states
 Contributions to Idaho educational entities
 Contributions to youth and rehabilitation facilities
 Live organ donation expenses
 Investment tax credit
 Production equipment using post consumer waste
 Promoter sponsored event
 New employees
 Research Activities
 Broadband equipment investment
 Incentive tax credit
 Small employer investment
 Small employer real property improvement
 Small employer new jobs
 Biofuel infrastructure investment

Illinois

TY 2011

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	5% of federal AGI with modifications
Married Filing Jointly	5% of federal AGI with modifications

Deductions

All pension income
Social Security income
Military pay
Illinois prepaid tuition program
Contributions to a job training project
Interest earned on investments in the
Home Ownership Made Easy program
Special depreciation
Interest obligations of the US
River edge redevelopment zone
and high impact business dividend subtraction
self-employed health insurance
Enterprise zone dividends
Rideshare money or other benefits
Education loan repayments for certain physicians
Reparations received as victim
Interest obligations of Illinois state and local
governments
Unjust imprisonment compensation

Credits

Property tax credit (5%)
K-12 education expense
Income tax paid to another state
Tech-prep youth vocational program
Dependent care assistance
Film production services
Jobs tax
High impact business investment
Enterprise zone investment
Economic Development for
a growing economy
Affordable housing donations
Research and Development
River edge redevelopment zone remediation
Ex-felons jobs
Veterans Jobs
Student-assistance contribution
New Markets

Indiana

TY 2011

Standard Deductions

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

Personal Exemptions

Per Person	1,000
Dependent	1,500

Tax Brackets

Single	3.4% of federal AGI with modifications
Married Filing Jointly	3.4% of federal AGI with modifications

Other Deductions

Renter's deduction of up to \$3,000
 Homeowner's residential property tax up to \$2,500
 Interest of US obligations
 Social Security and Railroad retirement
 Social Security Income
 Military service income up to \$10,000
 Non-Indiana locality earnings
 Insulation deduction - max. \$1,000
 Nontaxable portion of unemployment compensation
 Airport development zone employee deduction
 Disability retirement deduction - max \$5,200
 Civil Service annuity deduction - max \$2,000
 Indiana lottery winnings
 Enterprise Zone employee deduction
 Long-term care premiums
 Human services
 Law enforcement reward
 Medical savings account
 National Guard and Reserve pay
 Private school/homeschool expenses
 Qualified patents income
 Solar powered roof vent or fan

Credits

Unified tax credit for the elderly
 Earned income
 Lake County residential property tax credit of \$300 max.
 Economic development for a growing economy
 Media production expenditure
 Credit for local taxes paid outside of Indiana
 County credit for the elderly or disabled
 Community revitalization enhancement district
 Voluntary remediation

Credits (cont.)

College credit for donations
 Taxes paid to another state
 Airport development zone employment expense
 Airport development zone loan interest
 Airport development zone investment cost
 Alternative fuel vehicle manufacturer
 Blended Biodiesel credit
 Capital investment
 College Choice 529 plan
 Coal combustion credit
 Coal gasification technology investment
 Community revitalization enhancement
 Employer health benefit plan
 Enterprise zone employment expense
 Enterprise zone investment
 Enterprise zone loan interest
 Ethanol production
 Headquarters relocation
 Historic Rehabilitation
 Hoosier business investment
 Research expense
 Individual development account
 Industrial Recovery credit
 Maternity home credit
 Military base recovery credit
 Military base investment cost
 Neighborhood assistance
 New employer
 Prison investment for jobs
 Historic Rehabilitation
 Riverboat building
 School scholarship donations
 Small employer qualified wellness program
 Teacher Summer employment
 21st Century scholars program
 Venture capital investment
 Voluntary remediation

Iowa

TY 2011

Standard Deductions

Single	1,830
Married Filing Single	1,830
Married Filing Jointly	4,500
Head of Household	4,500

Personal Exemptions

Per Person

40

Tax Brackets

Tax Brackets	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
All	0	1,439	0.36%	0
	1,439	2,878	0.72%	5
	2,878	5,756	2.43%	16
	5,756	12,951	4.50%	85
	12,951	21,585	6.12%	409
	21,585	28,780	6.48%	938
	28,780	43,170	6.80%	1,404
	43,170	64,755	7.92%	2,382
	64,755 and over		8.98%	4,092

Deductions

Payment to IRA, Keogh, or SEP
 one half of self employment tax
 Health and dental insurance
 Penalty on early withdrawal of savings
 Alimony paid
 Pension income, \$6,000 for indiv. And \$12,000 for MFJ
 Moving expenses
 Capital gains deduction if property held 10 years
 Alternative motor vehicle deduction of \$2,000
 Iowa 529 college savings plan
 Disability income
 Domestic production activities
 Employee benefits for same-sex married couples
 Alcohol fuel
 Film production
 foreign-earned income and housing deduction
 Distressed sales gain or loss
 Educator expenses up to \$250
 Employer social security on tip income
 Health savings account
 Hybrid/clean vehicles fuel deduction
 In home health care
 Military pay for combat zone
 Organ transplant expenses
 Segal AmeriCorps Education Award payments
 Speculative shell buildings
 Vietnam veterans bonus
 Work Opportunity Credit from federal return

Credits

Tuition and textbook credit
 Economic development region
 Endowment gifts 20%
 Franchise tax credit
 Investment tax
 Housing credit of 10%
 New jobs
 Maximum tax credit
 Renewable energy
 S corp. apportionment
 School tuition organization
 Venture capital Fund of Funds
 Venture capital qualified business or seed capital fund
 Venture capital funds
 Wind energy production
 Agricultural assets transfer
 Film expenditure
 Film investment
 Charitable conservation contribution
 Redevelopment
 Assistive device expenditure
 Gasoline promotion
 Historic preservation
 Investment tax
 Research activities
 Third party sales
 Wage-benefit
 Ethanol production

Kansas

TY 2011

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
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Tax Brackets

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

Deductions

Social Security if AGI < \$75,000
 KPERs lump sum distribution
 Interest of US obligations
 Retirement benefits
 Railroad benefits
 Military compensation of nonresident
 Long-term care insurance payments
 Learning quest education savings program
 Recruitment bonus for military
 Individual Development Account
 Jobs tax credit
 Kansas Venture Capital dividends
 Sale of Kansas turnpike bonds
 Electrical generation revenue bonds
 Native American Indian reservation income
 Energy credit amortization deduction

Credits

Child and dependent care
 Adoption
 Agritourism liability insurance
 Alternative fuels
 Angel investor
 Assistive technology contribution
 Bio-mass to Energy
 Business and job development
 Business machinery and equipment
 Carryback of net operating farm loss

Credits (cont.)

Child day care assistance
 Community service contribution
 Declared disaster capital investment
 Disable access
 Electric cogeneration facility
 Environmental compliance
 High performance incentive program
 Historic preservation
 Historic site contribution
 Individual development account
 Integrated coal gasification power plant
 Kansas center for entrepreneurship
 Kansas law enforcement training center
 Nitrogen fertilizer plant
 Petroleum refinery
 Plugging abandoned gas or oil well
 Qualifying pipeline
 Regional foundation contribution
 Research and development
 Single city port authority
 Small employer healthcare
 Storage and blending equipment
 Swine facility improvement
 Telecommunications property
 Temporary assistance to families contribution
 Venture and local seed capital

Kentucky

TY 2011

Standard Deductions

Single	2,240
Married Filing Single	2,240
Married Filing Jointly	2,240
Head of Household	2,240

Personal Exemptions

Per Person Credit	\$20
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Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
All	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 \$41,110
 Social Security and Railroad benefits
 Interest obligations of US government
 Long-term care insurance premiums
 Health insurance premiums
 KY domestic production activities
 Master Tobacco Settlement income
 Tobacco loss assistance program income
 Income from tobacco loss assistance program
 Income of precinct workers
 Capital gains on property taken by eminent domain
 Passive activity loss adjustments
 Income of child reported on parents form
 Artistic charitable contributions
 Federal work opportunity credit
 At-risk limitations
 Qualified farm networking project differences
 Income of military personnel killed in line of duty

Credits

Family size tax credit if AGI < \$29,726
 Education tuition tax credit
 Child and dependent care
 Nonrefundable limited liability entity
 KY small business investment
 Skills training investment tax credit
 Certified rehabilitation
 Credit for taxes paid to another state
 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
 Voluntary environmental remediation
 Biodiesel credit
 Environmental stewardship
 Clean coal incentive
 Ethanol
 Cellulosic ethanol
 Energy efficiency products
 Railroad maintenance and improvements
 Endow Kentucky

Louisiana

TY 2011

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
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 12,500	2.00%	0
	12,500 50,000	4.00%	250
	50,000 and over	6.00%	1,750
Married Filing Jointly	0 25,000	2.00%	0
	25,000 100,000	4.00%	500
	100,000 and over	6.00%	3,500

Deductions

State employees and teachers retirement pay
 \$6,000 of other retirement pay
 Social Security
 Tribal income
 START account benefits up to \$4,800 - student tuition
 Military pay exclusion
 Road Home
 Recreation volunteer
 Volunteer firefighter
 Voluntary retrofit residential structure
 Elementary and secondary school tuition
 Educational expenses for home school children
 Educational expenses for quality public education
 Capital gain from sale of LA business

Credits

Inventory tax
 Ad valorem tax on natural gas facilities
 Ad valorem offshore vessels
 Property taxes paid by telephone companies
 Prison industry enhancement program
 Urban revitalization
 Mentor-protégé
 milk producers
 Technology commercialization
 Historical residential
 Angel investor
 Musical and theatrical productions

Credits (cont.)

Wind and solar energy systems
 School readiness child care
 Sugarcane trailer conversion
 Retention and modernizations
 Conversion of vehicle to alternative fuel
 Research and development
 Premium tax
 Commercial Fishing
 Family responsibility
 Doctor/Dentist
 Bone marrow
 Law Enforcement education
 First time drug offenders
 Bulletproof vest
 Nonviolent offenders
 Qualified playgrounds
 Debt issuance
 Donation of materials
 Atchafalaya Trace
 Organ donation
 Household expense
 Previously unemployed
 Recycling credit
 Basic skills training
 Dedicated research
 New jobs credit
 Refunds by utilities
 Eligible re-entrants

Credits (cont.)

Neighborhood assistance
 Cane river heritage
 LA community econ. dev.
 Apprenticeship
 Ports of LA investor
 Ports of LA cargo
 Motion picture invest
 Research and dev.
 Capital company
 LCDFI
 New markets
 Brownfield's investor
 Motion picture investor
 Motion picture infra.
 Angel investor
 Biomed research
 Tax equalization
 Manufacturing est.
 Enterprise zone

Maine

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	4,825
Married Filing Jointly	9,650
Head of Household	8,500

Personal Exemptions

Per Person	\$2,850
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Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	5,000	2.00%	0
	5,000	9,950	4.50%	100
	9,950	19,950	7.00%	323
	19,950	and over	8.50%	1,023
Married Filing Jointly	0	10,000	2.00%	0
	10,000	19,950	4.50%	200
	19,950	39,900	7.00%	648
	39,900	and over	8.50%	2,044

Deductions

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

Credits

Low income tax credit
 credit for the elderly
 child care
 earned income
 Maine seed capital
 Educational opportunity
 Maine capital investment
 Research expense
 Research and development
 High-technology credit
 Maine minimum tax credit
 Media production credit
 Pine tree development zone

Maryland

TY 2011

Standard Deductions

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

Personal Exemptions

Per Person \$3,200

Personal Exemption Phase-out

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

Tax Brackets

	Brackets	Rate	Plus
Single	0 1,000	2.00%	0
	1,000 2,000	3.00%	20
	2,000 3,000	4.00%	50
	3,000 150,000	4.75%	90
	150,000 300,000	5.00%	7,073
	300,000 500,000	5.25%	14,573
	500,000 and over	5.50%	25,073
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 and over	5.50%	24,823

Deductions

Child care expenses max of \$3,000
Pension exclusion max of \$26,300
Social Security retirement income
Fireman and police disability
Expenses up to \$5,000 for blind reader
Reforestation expenses
Use of official vehicle by police or firemen
Special needs adoption expenses up to \$6,000
Conservation tillage equipment
Military pay up to \$15,000
Unreimbursed vehicle expenses for volunteers
Pickup contribution from state pension plan
MD relocation and assistance payments
Military retirement up to \$5,000
\$3,500 for police, fire and EMT volunteers
Purchase cost of manure spreading equipment
College prepaid tuition
and investment plan up to \$2,500

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 easement
Heritage structure rehabilitation
Enterprise Zone
Employment opportunity
Disability employment
Research and development
Job creation
Neighborhood and community assistance
New Jobs
Telecommunications property
Work-based learning program
employer provided LTC insurance

Credits (cont.)

One MD economic development
Commuter tax credit
Maryland mined coal tax
employment of felons
Green building
Cellulosic ethanol technology
Bio-heating oil
Electric vehicle recharging equipment

Massachusetts

TY 2011

Standard Deductions

Single
Married Filing Single
Married Filing Jointly
Head of Household

Personal Exemptions

Single	4,400
Married Filing Jointly	8,800
Head of Household	6,800
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
Alimony paid
Moving expenses
Medical savings account
Self employed health insurance
Health savings account
College tuition deduction
Student loan interest
Commuter deduction

Credits

Limited income
Lead Paint
Economic Opportunity area
Septic tank
Brownfield's remediation
Low income housing
Historic rehabilitation
Film incentive
Medical device
Income tax paid to another state
Solar and wind energy
Refundable film credit
Refundable dairy credit
Conservation land tax credit

Michigan

TY 2011

Standard Deductions

Single
Married Filing Single
Married Filing Jointly
Head of Household

Personal Exemptions

Per Person 3,700
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 \$91,684 for MFJ
All other pensions fully exempt
Dividend/interest/capital gain deduction for senior citizen
Social Security benefits
Renaissance zone deduction
MI state and city income tax refunds
Michigan education trust
Michigan education savings program
Venture Capital
MI political contributions
Self-insured medical expense reimbursement
MI bingo prizes
Work opportunity credit
MI gas and oil royalty interest
IRA distribution for education
Retirement distribution contributions to charity

Refundable Credits

Property tax credit
Farmland preservation
Qualified adoption expenses
Stillbirth
20% of federal EITC
Energy efficient home improvement
Historic preservation

Nonrefundable Credits

City income tax
Public contribution
Community Foundation
Homeless shelter/food bank
Non-MI taxes
Historic preservation
College tuition and fees
Vehicle donation
Individual or family development account
Small business investment
Renewable energy surcharge

Minnesota

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 23,100	5.35%	0
	23,100 75,890	7.05%	1,236
	75,890 and over	7.85%	4,958

Married Filing Jointly	0 33,770	5.35%	0
	33,770 134,170	7.05%	1,807
	134,170 and over	7.85%	8,885

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
 Persons 65 and older or disabled deduction

Credits (cont.)

Child and dependent care
 Working family
 K-12 education credit
 Job opportunity zone credit
 100% disability veteran
 Transit pass for employees
 Qualified investment- SEED Capital

Credits

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

Mississippi

TY 2011

Standard Deductions

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

Personal Exemptions

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

Tax Brackets

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

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

Other Deductions

National Guard pay max \$15,000
 MS Prepaid Affordable College Tuition or
 MS College Savings Plan
 Self-employed health insurance deduction
 Moving expenses
 IRA payments
 SEP, SIMPLE and retirement plan payments
 Interest penalty on withdrawal of savings
 Health savings account deduction

Credits

Premium retaliatory tax credit
 Finance company privilege tax credit
 Credit for advanced technology or
 enterprise zone
 Jobs tax credit
 Headquarters credit
 Research and development skills credit
 Business child/dependent care credit
 Basic skills training or retraining
 Reforestation tax credit

Credits (cont.)

Gambling license credit
 Financial institution jobs credit
 MS Business Finance Corp. Bond service
 Inventory tax credit
 Export port charges credit
 Guaranty credit
 Import credit
 Land donation
 Broadband technology
 Brownfield
 Airport cargo charges
 Manufacturers investment
 Producer of alternative energy job credit
 Child adoption
 Historic structures
 Long term care
 New markets
 Biomass energy investment
 Wildlife land use
 Bank share

Missouri

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

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

Tax Brackets

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

Deductions

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

Credits

Bond enhancement
 New or expanded business facility
 Brownfield jobs and investment
 Community bank investment
 Distressed area land assemblage
 Dry fire hydrant
 Development tax credit
 Demolition
 Enterprise zone
 Family development account
 Film production
 Historic preservation

Credits (cont.)

Small business investment
 Quality jobs
 Neighborhood assistance
 Enhanced enterprise zone
 New enterprise creation
 New market
 Rebuilding communities
 Qualified research expense
 Remediation
 Small business incubator
 Small business guaranty
 Seed capital
 Transportation development
 Wine and grape production
 Youth opportunities
 Large scale devel.
 Development reserve
 Export finance
 Infrastructure dev.
 Affordable housing
 Low income assist.
 Bank franchise
 Bank tax credit for
 S-corp shareholders
 Special needs adopt.
 Disabled access
 Residential accessibility
 Food pantry
 Self-employed
 health insurance
 Public safety officer
 surviving spouse
 Agricultural product
 Family farms
 New generation
 cooperative
 Qualified beef
 Alternative fuels
 Charcoal producers
 Processed wood energy
 Domestic violence
 shelter
 Maternity home
 Pregnancy resource
 Residential treatment
 Health care access
 Shared care
 Property tax credit
 maximum of \$1,100

Montana

TY 2011

Standard Deductions

Single	20% of AGI min. of \$1,820 and max. of \$4,110
Married Filing Single	20% of AGI min. of \$1,820 and max. of \$4,110
Married Filing Jointly	20% of AGI min. of \$3,640 and max. of \$8,220
Head of Household	20% of AGI min. of \$3,640 and max. of \$8,220

Personal Exemptions

Per Person	\$2,190
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
All	0 2,700	1.00%	0
	2,700 4,700	2.00%	27
	4,700 7,200	3.00%	67
	7,200 9,700	4.00%	142
	9,700 12,500	5.00%	242
	12,500 16,000	6.00%	382
	16,000 and over	6.90%	592

Deductions

Tribal income
 unemployment compensation
 Worker's comp.
 Capital gains from small business investment
 Active duty pay
 Life insurance premiums for National Guard
 \$3,760 pension deduction for AGI <\$31,370
 Maximum \$800 interest income deduction
 for taxpayers over 65
 Maximum \$5,200 disability income
 Tips for food, beverage, or lodging employees
 Health insurance premiums
 Student loan payments for health care professional
 Medical care saving contributions
 home buyer account contributions
 Family education account contributions
 Farm and ranch risk management
 Passive loss adjustment
 Capital loss adjustment
 Allocation of compensation to spouse
 in a sole proprietorship
 Expenses for purchasing recycled materials
 Land sales to beginning farmers
 Wage deduction adjustment

Credits

2% capital gains
 College contribution
 Qualified endowment
 Energy conservation
 Alternative fuel
 Health insurance for uninsured
 Elderly care
 Recycle credit
 Oil seed crushing and biodiesel
 Biodiesel blending and storage
 Contractors gross receipts
 Geothermal systems
 Alternative energy systems
 Alternative energy production
 Dependent care assistance
 Historic property
 Infrastructure user's fee
 Empowerment zone
 Research activities
 Mineral exploration
 Film employment
 Adoption
 Elderly homeowner credit
 Film employment production
 Film qualified expenditures
 Insure MT small business health
 insurance
 Temporary emergency lodging

Nebraska

TY 2011

Standard Deductions	Number of Dependents				
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>
Single	5,800	7,250	8,700		
Married Filing Single	5,800	6,950	8,100	9,250	10,400
Married Filing Jointly	11,600	12,750	13,900	15,050	16,200
Head of Household	8,500	9,950	11,400		

Personal Exemptions

Per Person \$120 tax credit

Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 2,400	2.56%	0
	2,400 17,500	3.57%	61
	17,500 27,000	5.12%	601
	27,000 and over	6.84%	1,087

For AGI > \$169,550 taxpayers remit an additional tax which minimizes the benefits of the lower marginal tax brackets

<u>AGI</u>	<u>Rate</u>	<u>Plus</u>
169,550 193,550	0.428%	0
193,550 344,550	0.327%	103
344,550 439,550	0.172%	596
439,550 and over	0.00%	760

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 > \$169,550 taxpayers remit an additional tax which minimizes the benefits of the lower marginal tax brackets.

<u>AGI</u>	<u>Rate</u>	<u>Plus</u>
169,550 217,550	0.428%	0
217,550 519,550	0.327%	205
519,550 709,550	0.172%	1,193
709,550 and over	0.00%	1,520

Deductions

Railroad retirement benefits
Special capital gains election for special corp.
NE college saving plan contributions
NE long-term care savings plan contribution

Credits

Elderly or disabled credit
Community development assistance
Investment or employment expansion
Quality jobs
Child and dependent care
Financial institution tax credit
Beginning farmer
NE EITC
Angel investment

New Jersey

TY 2011

Standard Deductions

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

Personal Exemptions

Single	1,000
Married Filing Jointly	
Dependent	1,500

Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	20,000	1.40%	0
	20,000	35,000	1.75%	280
	35,000	40,000	3.50%	543
	40,000	75,000	5.53%	718
	75,000	500,000	6.37%	2,651
	500,000	and over	8.97%	29,724
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	500,000	6.37%	5,513
	500,000	and over	8.97%	27,808

Deductions

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

Credits

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

New Mexico

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
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Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
Single	0	5,500	1.70%	0
	5,501	11,000	3.20%	94
	11,001	16,000	4.70%	269
	16,001	and over	4.90%	504
Married Filing Jointly	0	8,000	1.70%	0
	8,001	16,000	3.20%	136
	16,001	24,000	4.70%	392
	24,001	and over	4.90%	768

Deductions

Railroad retirement
 Age 100 and over deduction
 Contribution to 529 college savings program
 Medical care saving account contributions
 Capital gains exclusion of 50% or \$1,000
 whichever is higher
 Organ transplant expenses
 Military active duty pay
 Medical care expenses
 Organ transplant expenses
 NM National Guard life insurance reimbursements
 Refund of sales taxes included in federal AGI

Credits

Low income comprehensive rebate
 Low income property tax rebate
 Child day care credit
 Medical care for 65+
 Special needs adoption
 Renewable energy production
 Cultural properties preservation
 Rural job tax
 Technology jobs
 Electronic ID card reader
 Job mentorship
 Land conservation
 Affordable Housing
 Solar market development
 Blended biodiesel fuel
 Sustainable building
 Angel investment
 Rural health care practitioners
 Agricultural water conservation
 Advanced energy
 Geothermal ground coupled heat pump
 Agricultural biomass
 Approved film production

New York

TY 2011

Standard Deductions

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

Personal Exemptions

Single	
Married Filing Jointly	
Dependent	1,000

Tax Brackets

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

Deductions

NY and federal government pensions
 Social Security and railroad 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
 Victims of Nazi persecution
 Professional service corporation
 Living organ donors
 Military pay
 NY higher education loan program
 Build America bond interest
 Safe harbor leases
 Sport utility vehicle expense
 IRC Section 168(k) depreciation
 Royalty and interest payments to family
 Refund of QEZE credit

Credits

Household credit max \$90
 Resident credit
 Accumulation distribution
 Alternative fuels
 Child and dependent care
 Claim of right
 Clean heating fuel
 College tuition
 Conservation easement
 Defibrillator
 Earned income
 Empire state child
 Fuel cell generation
 Green building
 Historic home rehabilitation
 Long term care insurance
 Lump sum distribution
 Nursing home assessment
 Real property tax
 Residential fuel oil tank
 Solar energy equipment
 Solar and wind energy
 Taxes paid to another state
 Taxes paid to Canada
 Volunteer firefighter and EMT
 Alternative fuels
 Biofuel production
 Economic transformation
 Commercial and film production
 EZ investment
 EZ employment
 EZ wage credit
 Excelsior jobs
 Farmer's school tax
 Investment
 Low-income housing
 QETC capital and employment

North Dakota

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 34,500	1.51%	0
	34,500 83,600	2.82%	521
	83,600 174,400	3.13%	1,906
	174,400 379,150	3.63%	4,748
	379,150 and over	3.99%	12,180
Married Filing Jointly	0 57,700	1.51%	0
	57,700 139,350	2.82%	871
	139,350 212,300	3.13%	3,174
	212,300 379,150	3.63%	5,457
	379,150 and over	3.99%	11,514

Deductions

30% exclusion of long term capital gain
 Native American income
 Railroad retirement
 Income from financial institution
 College SAVE contributions
 Guard/Reserve active duty pay
 Qualified dividend exclusion
 Renaissance zone income
 New or expanding business income
 Human organ donor
 Employee workforce recruitment

Credits

Marriage penalty for joint filers
 Unused 2007 or 2008 property tax credit
 Family member care
 Renaissance Zone
 Ag community investment
 Seed capital investment
 Planned gift to ND nonprofit
 Biodiesel fuel supplier
 Biodiesel fuel seller
 Employer internship program
 Microbusiness
 Research expense
 Angel fund investment
 Endowment fund
 Workforce recruitment
 Carryover of 2009 property tax credit
 Long-term care partnership plan
 Geothermal energy device
 Credit for wages paid to mobilized employee
 Contribution to qualified endowment fund
 Housing incentive fund

Ohio

TY 2011

Standard Deductions

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

Personal Exemptions

ALL	1,650
plus	\$20 dependent credit

Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
All Taxpayers	0 5,100	0.587%	0
	5,100 10,200	1.174%	29.94
	10,200 15,350	2.348%	89.81
	15,350 20,450	2.935%	210.73
	20,450 40,850	3.521%	360.42
	40,850 81,650	4.109%	1,078.70
	81,650 102,100	4.695%	2,755.17
	102,100 204,200	5.451%	3,715.30
	204,200 and over	5.925%	9,280.77

Deductions

Interest from Federal obligations
 Adjustments for IRC 168(k) and 179 expenses
 Military nonresidents income
 Military pay for Ohio residents
 Military retirement
 Disability and survivorship benefits
 Social Security income
 College guaranteed variable savings deduction
 Ohio National Guard reimbursements and expenses
 Long term care insurance
 Medical savings account
 Organ donor expenses
 Wage expense not deducted due to other credits

Credits

Retirement income credit max \$200
 Senior citizen credit max \$50
 Lump sum distribution credit
 Child care and dependent care
 Job training credit max \$500 per person
 Adoption credit
 Ohio political contributions credit
 Lump sum retirement credit
 Personal exemption of \$20
 Job retention
 Alternative fuel
 Enterprise Zone training credit
 Ohio historic preservation

Oklahoma

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

ALL	1,000
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Tax Brackets

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

Deductions

Interest on US government obligations
 Social Security income
 OK or federal government retirement up to \$10,000
 Other retirement up to \$10,000
 OK depletion
 Tribal income
 Qualifying capital gains ded. For property held 5 years
 Royalty income on invention for 7 years
 Manufacturers exclusion
 Historical battle sites
 Small business incubator
 Military death benefits
 Active military pay exclusion
 Qualifying disability deduction
 Political contributions limited to \$100 per person
 Qualified adoption expense
 Contributions to OK 529 college savings plan
 Qualified medical savings plan
 Agricultural processing facility investment
 Depreciation adjustment for swine producers
 Discharge of indebtedness for farmers
 OK police corps scholarship
 Organ donation
 Safety pays OSHA consultation expense
 Qualified refinery property
 Compliance cost of sulfur regulations
 Emergency medical death benefits
 Competitive livestock show award
 Indian employment

Credits

OK child care credit
 Taxes paid to another state
 Investment / new jobs credit
 Coal credit
 Energy assistance
 Venture capital credit
 Clean burning motor vehicle
 Hazardous waste disposal
 Qualified recycling facility
 Small business capital credit
 Agricultural producers
 Small business guaranty fee
 Employers providing child care programs
 Food service entities paying for Hepatitis A vaccinations
 Commercial space industries
 Tourism development
 Enterprise zone development expenses
 Rehabilitation expenditures
 Space transportation vehicle provider
 Rural small business capital
 Electricity generated by zero-emission facility
 Financial institution loans for rural economic development
 Small wind turbine production
 Qualified ethanol facilities
 Poultry litter
 Volunteer firefighter
 Qualified biodiesel facilities
 Film or music project
 Breeders of specially trained canines
 Wages paid to injured employee

Dry fire hydrant
 Energy efficient homes
 Railroad modernization
 Research and development
 Gas used in manufacturing
 Biomedical research
 Aerospace employees
 Aerospace production
 Wire transfer fee
 Electric vehicle production
 Business activity
 Cancer research
 Capital investment Board

Oregon

TY 2011

Standard Deductions

Single	1,980
Married Filing Single	1,980
Married Filing Jointly	3,960
Head of Household	3,185

Personal Exemption \$ 179 but decreased to \$59 if:

AGI is more than \$252,050
AGI is more than \$168,400
AGI is more than \$336,850
AGI is more than \$294,450

Note: Personal exemption is reduced by 2% for each \$2,500 that AGI exceeds \$127,150. The minimum personal exemption is \$59.

Federal Tax Liability Subtraction

Federal AGI

Single

at least	not over	Deduction
0	125,000	5,950
125,000	130,000	4,750
130,000	135,000	3,550
135,000	140,000	2,350
140,000	145,000	1,150
145,000	and over	0

Married

0	250,000	5,950
250,000	260,000	4,750
260,000	270,000	3,550
270,000	280,000	2,350
280,000	290,000	1,150
290,000	and over	0

Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 3,100	5.00%	0
	3,100 7,750	7.00%	155
	7,750 125,000	9.00%	481
	125,000 250,000	10.80%	11,033
	250,000 and over	11.00%	24,533
Married Filing Jointly	0 6,200	5.00%	0
	6,200 15,500	7.00%	310
	15,500 250,000	9.00%	961
	250,000 500,000	10.80%	22,066
	500,000 and over	11.00%	49,066

Deductions

Portion of federal tax liability depending on AGI
\$0 to \$5,950 maximum deduction
Social Security income
Interest from US obligations
Federal pension for service before 1991
Railroad retirement income
OR 529 College saving program
American Indian income
Military active duty pay
OR Guard active duty pay
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
Biofuel consumer
Long-term care insurance premium
Cultural trust donations
Residential energy purchase
Working family child care
Mobile home park closure
Personal exemption credit of \$179 for AGI < \$127,150

Pennsylvania

TY 2011

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

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
Health savings accounts
Tuition account program

Credits

Tax Back credit
Employment incentive payments
Jobs creation
Research and development
Film production
Organ and bone marrow donor
Keystone innovation zone
Resource enhancement and protection
Neighborhood assistance program

Credits (cont.)

Strategic development job creation
Educational improvement
Volunteer responder
Alternative energy production

Rhode Island

TY 2011

Standard Deductions

Single	7,500
Married Filing Single	7,500
Married Filing Jointly	15,000
Head of Household	11,250

Standard Deduction and Personal Exemption Phaseout

AGI	AGI	% of Deduction
-	175,000	100%
175,000	180,000	80%
180,000	185,000	60%
185,000	190,000	40%
190,000	195,000	20%
195,000	and over	0%

Personal Exemptions

Per Person	3,500
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Note: Standard deductions and personal exemption are reduced by 20% for each \$5,000 that AGI exceeds \$175,000.

Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
ALL	0 55,000	3.75%	0
	55,000 125,000	4.75%	2,063
	125,000 and over	5.99%	5,388

Deductions

Interest obligations of federal government
 New research and development facilities
 Railroad retirement benefits
 Venture capital partnership investment
 Family education accounts
 Tuition savings account
 Economic impact zone income
 Jobs Growth Act compensation
 Tax incentives for employers
 Historic tax credit income
 Motion picture production income
 Active duty military pay
 Contributions to medical savings account
 Insurance benefits for dependents
 Unreimbursed organ donation expenses

Credits

Child and dependent care
 Property tax relief credit
 Residential lead paint credit
 Contributions to scholarship organizations
 Historic structures
 Motion picture production

Utah

TY 2011

Standard Deductions

Single	5,800	Utah allows a taxpayer credit of 6% of the
Married Filing Single	5,800	federal standard or itemized deduction.
Married Filing Jointly	11,600	This credit is reduced or phased-out by 1.3 cents
Head of Household	8,500	for every dollar of AGI above \$12,720
		for singles and \$24,440 for married taxpayers filing jointly.

Personal Exemptions

Per Person	2,775
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Tax Brackets

All Taxpayers	Taxable income times 5%
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Deductions

Interest from US obligations
Native American income
Railroad retirement
Equitable adjustments
Nonresident active duty military
State tax refund distributed to trust
Nonresident military spouse

Credits

5% Capital gains transaction credit
for Utah small business stock
Retirement income - maximum credit of \$450
Utah educational savings plan
Medical care savings plan
Health benefit plan
Qualifying solar project
At home parent
Qualified sheltered workshop contribution

Credits (cont.)

Clean fuel vehicle
Historic preservation
Enterprise zone
Low-income housing
Recycling Market
Research activities
Research machines and equip.
Live organ donation
Renewable energy systems
Combat related death

Vermont

TY 2011

Standard Deductions

Single	5,800
Married Filing Single	5,800
Married Filing Jointly	11,600
Head of Household	8,500

Personal Exemptions

Per Person	3,700
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
Single	0 34,500	3.55%	0
	34,500 83,600	6.80%	1,225
	83,600 174,400	7.80%	4,564
	174,400 379,150	8.80%	11,646
	379,150 and over	8.95%	29,664
Married Filing Jointly	0 57,650	3.55%	0
	57,650 139,350	6.80%	2,047
	139,350 212,300	7.80%	7,602
	212,300 379,150	8.80%	13,292
	379,150 and over	8.95%	27,975

Deductions

Interest from US obligations
 40% Capital gains exclusion
 maximum of \$5,000
 Credit for child and dependent care
 Elderly or disabled credit
 investment tax credit
 Farm income averaging
 VT based business solar energy
 Military pay
 Federal employment opportunity
 income adjustment
 Railroad retirement
 Developmentally disabled support payments
 Americans with disabilities
 Commercial film income

Credits

Low income child and dependent
 VT higher education investment
 Commercial film production
 Charitable housing
 Mobile home park sale
 Veteran business credit
 Affordable housing
 Historic building rehabilitation
 Commercial building code improvements
 Platform, lifts, elevators, and sprinkler systems
 Façade improvement
 Wood products manufacturer
 Payroll tax
 Research and development
 Capital investment
 Workforce development
 Export tax
 High-tech business
 Sustainable technology

Virginia

TY 2011

Standard Deductions

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

Personal Exemptions

Single	930
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Tax Brackets

	<u>Brackets</u>	<u>Rate</u>	<u>Plus</u>
All	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 and Railroad retirement income
 Obligations of the US government
 Disability income
 Income from VA interest obligations
 Federal work opportunity wages
 VA lottery prizes
 VA National Guard pay
 Active duty military pay
 VA College Savings Plan
 Unemployment compensation benefits
 Basic military pay up to \$15,000
 Federal and state employees up to \$15,000
 Holocaust victim income
 Payments made under Tobacco Settlement
 Sale of land for open space use
 Congressional Medal of Honor recipients retirement income
 Military death gratuity income
 Certain death benefits
 Gains from land preservation
 Long-term capital gain from VA investment
 Foster care deduction
 Bone marrow screening fee
 Continuing teacher education
 Long-term health care premiums
 VA school construction contributions
 Tobacco quota buyout
 Tax paid on energy efficient equipment
 Organ and tissue donor expenses
 Charitable mileage
 Gain or loss of bank franchise Sub S
 Dealer disposition of property income

Credits

Low income or EITC
 Trust beneficiary distributions tax
 Enterprise zone act
 Neighborhood assistance
 Recyclable materials processing equipment
 Conservation tillage equipment
 Fertilizer and pesticide application equip.
 Rent reduction program
 Vehicle emissions testing equipment
 Clean-fuel vehicles
 Major business facility job tax credit
 Foreign source retirement income
 Historic rehabilitation
 Day-care facility investment credit
 Low-income housing
 Qualified equity and debt investments
 Worker retraining credit
 Waste motor oil burning equipment
 Long-term care insurance
 Biodiesel and green diesel fuels
 Livable home
 Riparian waterway buffer
 Land preservation
 Community of opportunity
 Green jobs creation
 Political contributions
 Farm wineries and vineyards
 International trade facility
 Port volume increase
 Barge and rail usage
 Coalfield employment enhancement
 Coal employment and production incentive
 Motion picture production
 Agricultural best management practices
 Research and development

West Virginia

TY 2011

Standard Deductions

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

Personal Exemptions

Single	2,000
Married Filing Jointly	
Dependent	

Tax Brackets

	<u>Brackets</u>		<u>Rate</u>	<u>Plus</u>
All	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
 Interest on US government obligations
 WV state or local police, sheriffs', or
 or fireman's retirement
 WV teachers' retirement up to \$2,000
 Military and federal retirement up to \$2,000
 Additional military retirement up to \$20,000
 Railroad retirement
 Autism modification
 WV prepaid tuition or savings plan contributions
 Long-term care premiums
 EZ pass deduction
 Senior citizen or disability deduction
 Income received by a surviving spouse

Credits

Senior citizen credit for property tax paid
 Homestead excess property tax credit
 Income tax paid to another state
 Non-family adoption
 Business Investment and jobs expansion
 General economic opportunity
 Strategic research and development
 High growth business investment
 WV environmental agriculture equipment
 WV military incentive
 WV capital company
 Neighborhood investment program
 Historic rehabilitated buildings
 Qualified rehabilitated buildings
 WV film industry investment
 Apprenticeship training
 Solar energy
 Alternative fuel
 Commercial patent incentives

Wisconsin

TY 2011

Standard Deductions

Single	9,410
Married Filing Single	8,050
Married Filing Jointly	16,940
Head of Household	12,150

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	13,560	9,410
13,560	91,977	9,410 less 12% above \$13,560
91,977	and over	0

Married Filing Jointly Standard Deduction Table

Income	but not over	Standard Deduction becomes:
0	19,040	16,940
19,040	104,691	16,940 less 19.778% above \$19,040
104,691	and over	0

Personal Exemptions

Single	700
Married Filing Jointly	
Dependent	

Tax Brackets

	Brackets	Rate	Plus
Single	0 10,180	4.60%	0
	10,180 20,360	6.15%	468
	20,360 152,740	6.50%	1,094
	152,740 224,210	6.75%	9,699
	224,210 and over	7.75%	14,523
Married Filing Jointly	0 13,580	4.60%	0
	13,580 27,150	6.15%	625
	27,150 203,650	6.50%	1,459
	203,650 298,940	6.75%	12,932
	298,940 and over	7.75%	19,364

Deductions

State income tax refund
 US government interest
 Partial unemployment compensation
 Social Security income
 Capital gain/loss
 Medical care insurance
 Long term health care premiums
 Tuition expenses
 Military retirement income
 WI and local government retirement
 Federal government retirement
 Railroad retirement
 Adoption expenses
 Recovery of federal itemized deductions
 WI net operating loss carryforward
 Native American income
 Farm loss carryover
 Contributions and distributions from college savings plan
 Disability income up to \$5,200

Deductions (cont.)

Sale of farm business assets
 Human organ donation
 Reserve or National Guard pay
 Recapture of development zone credit
 Legislator's per diem
 ATV corridor
 Retirement income up to \$15,000
 Sales of certain insurance policies
 Child and depend care expenses
 Relocated business expense

Credits

Itemized deduction credit
 Armed forces member credit
 School property tax
 Historic rehabilitation
 Working families credit
 Postsecondary education

Credits (cont.)

Water consumption
 Health insurance risk-sharing plan
 Married couple credit
 Film production services
 Manufacturers sales tax credit
 Manufacturers investment
 Dairy and livestock investment
 Ethanol and biodiesel fuel pump
 Development zones
 Technology zones
 Economic development
 Early stage seed investment
 Angel investment
 Internet equipment
 Jobs tax
 Tax paid to another state