

**State Individual Income Taxes**  
(Tax rates for tax year 2006 -- as of January 1, 2006)

	<i>Single Persons</i>		<i>Heads of Household</i>		<i>Married Persons Filing Separately</i>		<i>Married Persons Filing Jointly</i>	
<b>State</b>	<b>Taxable Income</b>	<b>Marginal Rate (%)</b>	<b>Taxable Income</b>	<b>Marginal Rate (%)</b>	<b>Taxable Income</b>	<b>Marginal Rate (%)</b>	<b>Taxable Income</b>	<b>Marginal Rate (%)</b>
Alabama	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$500 \$501-\$3,000 \$3,001+	2.0 4.0 5.0	\$0-\$1,000 \$1,001-\$6,000 \$6,001+	2.0 4.0 5.0
Alaska	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Arizona	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001+	2.87 3.20 3.74 4.72 5.04	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$300,000 \$300,001+	2.87 3.20 3.74 4.72 5.04
Arkansas	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0	\$0-\$3,499 \$3,500-\$6,999 \$7,000-\$10,499 \$10,500-\$17,499 \$17,500-\$29,199 \$29,200+	1.0 2.5 3.5 4.5 6.0 7.0
California <sup>1</sup>	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,820-\$41,476 \$41,477+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$12,644 \$12,645-\$29,959 \$29,960-\$38,619 \$38,620-\$47,796 \$47,797-\$56,456 \$56,457+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$6,319 \$6,320-\$14,979 \$14,980-\$23,641 \$23,642-\$32,819 \$32,820-\$41,476 \$41,477+	1.0 2.0 4.0 6.0 8.0 9.3	\$0-\$12,638 \$12,639-\$29,958 \$29,959-\$47,282 \$47,283-\$65,638 \$65,639-\$82,952 \$82,953+	1.0 2.0 4.0 6.0 8.0 9.3
Colorado <sup>2</sup>	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income
Connecticut <sup>3</sup>	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$16,000 \$16,001+	3.0 5.0	\$0-\$10,000 \$10,001+	3.0 5.0	\$0-\$20,000 \$20,001+	3.0 5.0
Delaware	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$25,000 \$25,001-\$60,000 \$60,001+	0.0 2.2 3.9 4.8 5.2 5.55 5.95
District of Columbia	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7	\$0-\$10,000 \$10,001-\$40,000 \$40,001+	4.5 7.0 8.7
Florida	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Georgia	\$0-\$750 \$751-\$2,250 \$2,251-\$3,750 \$3,751-\$5,250 \$5,251-\$7,000 \$7,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$500 \$501-\$1,500 \$1,501-\$2,500 \$2,501-\$3,500 \$3,501-\$5,000 \$5,001+	1.0 2.0 3.0 4.0 5.0 6.0	\$0-\$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$10,000 \$10,001+	1.0 2.0 3.0 4.0 5.0 6.0

Hawaii	\$0-\$2,000	1.4	\$0-\$3,000	1.4	\$0-\$2,000	1.4	\$0-\$4,000	1.4
	\$2,001-\$4,000	3.2	\$3,001-\$6,000	3.2	\$2,001-\$4,000	3.2	\$4,001-\$8,000	3.2
	\$4,001-\$8,000	5.5	\$6,001-\$12,000	5.5	\$4,001-\$8,000	5.5	\$8,001-\$16,000	5.5
	\$8,001-\$12,000	6.4	\$12,001-\$18,000	6.4	\$8,001-\$12,000	6.4	\$16,001-\$24,000	6.4
	\$12,001-\$16,000	6.8	\$18,001-\$24,000	6.8	\$12,001-\$16,000	6.8	\$24,001-\$32,000	6.8
	\$16,001-\$20,000	7.2	\$24,001-\$30,000	7.2	\$16,001-\$20,000	7.2	\$32,001-\$40,000	7.2
	\$20,001-\$30,000	7.6	\$30,001-\$45,000	7.6	\$20,001-\$30,000	7.6	\$40,001-\$60,000	7.6
	\$30,001-\$40,000	7.9	\$45,001-\$60,000	7.9	\$30,001-\$40,000	7.9	\$60,001-\$80,000	7.9
	\$40,001+	8.25	\$60,001+	8.25	\$40,001+	8.25	\$80,001+	8.25
Idaho	\$0-\$1,159	1.6	\$0-\$2,318	1.6	\$0-\$1,159	1.6	\$0-\$2,318	1.6
	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6
	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1
	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1
	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1
	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1
	\$8,693-\$23,177	7.4	\$17,385-\$46,354	7.4	\$8,693-\$23,177	7.4	\$17,385-\$46,354	7.4
	\$23,178+	7.8	\$46,355+	7.8	\$23,178+	7.8	\$46,355+	7.8
Illinois <sup>4</sup>	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications	All Brackets	3.0% of Federal Adjusted Gross Income, with modifications
Indiana <sup>5</sup>	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income
Iowa <sup>6</sup>	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36
	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72
	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43
	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50
	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12
	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48
	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80
	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92
\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98	
Kansas	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$30,000	3.50
	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$30,001-\$60,000	6.25
	\$30,001+	6.45	\$30,001+	6.45	\$30,001+	6.45	\$60,001+	6.45
Kentucky	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0
	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0
	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8
	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0
Louisiana	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$25,000	2.0
	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$25,001-\$50,000	4.0
	\$25,001+	6.0	\$25,001+	6.0	\$25,001+	6.0	\$50,001+	6.0
Maine <sup>7</sup>	\$0-\$4,549	2.0	\$0-\$6,849	2.0	\$0-\$4,549	2.0	\$0-\$9,149	2.0
	\$4,550-\$9,099	4.5	\$6,850-\$13,649	4.5	\$4,550-\$9,099	4.5	\$9,150-\$18,249	4.5
	\$9,100-\$18,249	7.0	\$13,650-\$27,399	7.0	\$9,100-\$18,249	7.0	\$18,250-\$36,549	7.0
	\$18,250+	8.5	\$27,400+	8.5	\$18,250+	8.5	\$36,550+	8.5
Maryland	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0
	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0
	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0
	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75

Massachusetts <sup>8</sup>	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0
	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3
	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3
	Part C Income	5.3	Part C Income	5.3	Part C Income	5.3	Part C Income	5.3
Michigan <sup>9</sup>	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income
Minnesota <sup>10</sup>	\$0-\$20,510	5.35	\$0-\$25,250	5.35	\$0-\$14,990	5.35	\$0-\$29,980	5.35
	\$20,511-\$67,360	7.05	\$25,251-\$101,450	7.05	\$14,991-\$59,550	7.05	\$29,981-\$119,100	7.05
	\$67,361+	7.85	\$101,451+	7.85	\$59,551+	7.85	\$119,111+	7.85
Mississippi	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0
	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0
	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0
Missouri	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5
	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0
	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5	\$4,001-\$5,000	3.5
	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0
	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5
	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0
	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5
\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	
Montana <sup>11</sup>	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0
	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0
	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0
	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0
	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0
	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0
\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	
Nebraska	\$0-\$2,400	2.56	\$0-\$3,800	2.56	\$0-\$2,000	2.56	\$0-\$4,000	2.56
	\$2,401-\$17,500	3.57	\$3,801-\$25,000	3.57	\$2,001-\$15,500	3.57	\$4,001-\$31,000	3.57
	\$17,501-\$27,000	5.12	\$25,001-\$35,000	5.12	\$15,501-\$25,000	5.12	\$31,001-\$50,000	5.12
	\$27,001+	6.84	\$35,001+	6.84	\$25,001+	6.84	\$50,001+	6.84
Nevada	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
New Hampshire	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only
New Jersey	\$0-\$20,000	1.40	\$0-\$20,000	1.40	\$0-\$20,000	1.40	\$0-\$20,000	1.40
	\$20,001-\$35,000	1.75	\$20,001-\$50,000	1.75	\$20,001-\$35,000	1.75	\$20,001-\$50,000	1.75
	\$35,001-\$40,000	3.50	\$50,001-\$70,000	2.45	\$35,001-\$40,000	3.50	\$50,001-\$70,000	2.45
	\$40,001-\$75,000	5.525	\$70,001-\$80,000	3.50	\$35,001-\$40,000	3.50	\$70,001-\$80,000	3.50
	\$75,001-\$500,000	6.37	\$80,001-\$150,000	5.525	\$40,001-\$75,000	5.525	\$80,001-\$150,000	5.525
	\$500,001+	8.97	\$150,001-\$500,000	6.37	\$75,001-\$500,000	6.37	\$150,001-\$500,000	6.37
			\$500,001+	8.97	\$500,001+	8.97	\$500,001+	8.97

New Mexico <sup>12</sup>	\$0-\$5,500	1.7	\$0-\$8,000	1.7	\$0-\$4,000	1.7	\$0-\$8,000	1.7
	\$5,501-\$11,000	3.2	\$8,001-\$16,000	3.2	\$4,001-\$8,000	3.2	\$8,001-\$16,000	3.2
	\$11,001-\$16,000	4.7	\$16,001-\$24,000	4.7	\$8,001-\$12,000	4.7	\$16,001-\$24,000	4.7
	\$16,001+	5.3	\$24,001+	5.3	\$12,001+	5.3	\$24,001+	5.3
New York <sup>13</sup>	\$0-\$8,000	4.00	\$0-\$11,000	4.00	\$0-\$8,000	4.00	\$0-\$16,000	4.00
	\$8,001-\$11,000	4.50	\$11,001-\$15,000	4.50	\$8,001-\$11,000	4.50	\$16,001-\$22,000	4.50
	\$11,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
	\$13,001-\$20,000	5.90	\$17,001-\$30,000	5.90	\$13,001-\$20,000	5.90	\$26,001-\$40,000	5.90
	\$20,001-\$100,000	6.85	\$30,001-\$125,000	6.85	\$20,001-\$100,000	6.85	\$40,001-\$150,000	6.85
	\$100,001-\$500,000	7.25	\$125,001-\$500,000	7.25	\$100,001-\$500,000	7.25	\$150,001-\$500,000	7.25
	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70
North Carolina	\$0-\$12,750	6.00	\$0-\$17,000	6.00	\$0-\$10,625	6.0	\$0-\$21,250	6.00
	\$12,751-\$60,000	7.00	\$17,001-\$80,000	7.00	\$10,626-\$50,000	7.0	\$21,251-\$100,000	7.00
	\$60,001-\$120,000	7.75	\$80,001-\$160,000	7.75	\$50,001-\$100,000	7.75	\$100,001-\$200,000	7.75
	\$120,001+	8.25	\$160,001+	8.25	\$100,001+	8.25	\$200,001+	8.25
North Dakota	\$0-\$29,700	2.10	\$0-\$39,800	2.10	\$0-\$24,800	2.10	\$0-\$49,600	2.10
	\$29,701-\$71,950	3.92	\$39,801-\$102,800	3.92	\$24,801-\$59,975	3.92	\$49,601-\$119,950	3.92
	\$71,951-\$150,150	4.34	\$102,801-\$166,450	4.34	\$59,976-\$91,400	4.34	\$119,951-\$182,800	4.34
	\$150,151-\$326,450	5.04	\$166,451-\$326,450	5.04	\$91,401-\$163,225	5.04	\$182,801-\$326,450	5.04
	\$326,451+	5.54	\$326,451+	5.54	\$163,226+	5.54	\$326,451+	5.54
Ohio	\$0-\$5,000	0.681	\$0-\$5,000	0.681	\$0-\$5,000	0.681	\$0-\$5,000	0.681
	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361
	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722
	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403
	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083
	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764
	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444
	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320
	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870
Oklahoma <sup>14</sup>	\$0-\$1,000	0.5	\$0-\$2,000	0.5	\$0-\$1,000	0.5	\$0-\$2,000	0.5
	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0
	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0
	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0
	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0	\$4,901-\$7,200	4.0	\$9,801-\$12,200	4.0
	\$7,201-\$8,700	5.0	\$12,201-\$15,000	5.0	\$7,201-\$8,700	5.0	\$12,201-\$15,000	5.0
	\$8,701-\$10,500	6.0	\$15,000-\$21,000	6.0	\$8,701-\$10,500	6.0	\$15,000-\$21,000	6.0
	\$10,501+	6.25	\$21,001+	6.25	\$10,501+	6.25	\$21,001+	6.25
Oregon	\$0-\$2,650	5.0	\$0-\$5,300	5.0	\$0-\$2,650	5.0	\$0-\$2,650	5.0
	\$2,651-\$6,650	7.0	\$5,301-\$13,300	7.0	\$2,651-\$6,650	7.0	\$2,651-\$6,650	7.0
	\$6,651+	9.0	\$13,301+	9.0	\$6,651+	9.0	\$6,651+	9.0
Pennsylvania	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income
Rhode Island	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA	All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA

South Carolina	\$0-\$2,570	2.5	\$0-\$2,570	2.5	\$0-\$2,570	2.5	\$0-\$2,570	2.5
	\$2,571-\$5,140	3.0	\$2,571-\$5,140	3.0	\$2,571-\$5,140	3.0	\$2,571-\$5,140	3.0
	\$5,141-\$7,710	4.0	\$5,141-\$7,710	4.0	\$5,141-\$7,710	4.0	\$5,141-\$7,710	4.0
	\$7,711-\$10,280	5.0	\$7,711-\$10,280	5.0	\$7,711-\$10,280	5.0	\$7,711-\$10,280	5.0
	\$10,281-\$12,850	6.0	\$10,281-\$12,850	6.0	\$10,281-\$12,850	6.0	\$10,281-\$12,850	6.0
	\$12,851+	7.0	\$12,851+	7.0	\$12,851+	7.0	\$12,851+	7.0
South Dakota	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Tennessee	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only	All Brackets	6.0% on dividends and interest only
Texas	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
Utah	\$0-\$863	2.3	\$0-\$1,726	2.3	\$0-\$863	2.3	\$0-\$1,726	2.3
	\$864-\$1,726	3.3	\$1,727-\$3,450	3.3	\$864-\$1,726	3.3	\$1,727-\$3,450	3.3
	\$1,727-\$2,588	4.2	\$3,451-\$5,176	4.2	\$1,727-\$2,588	4.2	\$3,451-\$5,176	4.2
	\$2,589-\$3,450	5.2	\$5,177-\$6,900	5.2	\$2,589-\$3,450	5.2	\$5,177-\$6,900	5.2
	\$3,451-\$4,313	6.0	\$6,901-\$8,626	6.0	\$3,451-\$4,313	6.0	\$6,901-\$8,626	6.0
	\$4,314+	7.0	\$8,627+	7.0	\$4,314+	7.0	\$8,627+	7.0
Vermont	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability)	24% of the Federal Income Tax Rates
Virginia	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$5,000	3.0	\$3,001-\$5,000	3.0	\$3,001-\$5,000	3.0	\$3,001-\$5,000	3.0
	\$5,001-\$17,000	5.0	\$5,001-\$17,000	5.0	\$5,001-\$17,000	5.0	\$5,001-\$17,000	5.0
	\$17,001+	5.75	\$17,001+	5.75	\$17,001+	5.75	\$17,001+	5.75
Washington	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	
West Virginia <sup>15</sup>	\$0-\$10,000	3.0	\$0-\$10,000	3.0	\$0-\$5,000	3.0	\$0-\$10,000	3.0
	\$10,001-\$25,000	4.0	\$10,001-\$25,000	4.0	\$5,001-\$12,500	4.0	\$10,001-\$25,000	4.0
	\$25,001-\$40,000	4.5	\$25,001-\$40,000	4.5	\$12,501-\$20,000	4.5	\$25,001-\$40,000	4.5
	\$40,001-\$60,000	6.0	\$40,001-\$60,000	6.0	\$20,001-\$30,000	6.0	\$40,001-\$60,000	6.0
	\$60,001+	6.5	\$60,001+	6.5	\$30,001+	6.5	\$60,001+	6.5
Wisconsin <sup>16</sup>	\$0-\$9,160	4.60	\$0-\$9,160	4.60	\$0-\$6,110	4.60	\$0-\$12,210	4.60
	\$9,161-\$18,320	6.15	\$9,161-\$18,320	6.15	\$6,111-\$12,210	6.15	\$12,211-\$24,430	6.15
	\$18,321-\$137,410	6.50	\$18,321-\$137,410	6.50	\$12,211-\$91,600	6.50	\$24,431-\$183,210	6.50
	\$137,411+	6.75	\$137,411+	6.75	\$91,601+	6.75	\$183,211+	6.75
Wyoming	NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX		NO STATE INCOME TAX	

**Notes:**

- (California) An additional 1% tax is imposed on taxable income in excess of \$1 million.
- (Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax.
- (Connecticut) Resident estates and trusts are subject to a 5% income tax rate on all of their income. A state alternative minimum tax is imposed on resident individuals, trusts, and estates that are subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident individuals, trusts, and estates
- (Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations.
- (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents.
- (Iowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate.
- (Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed.
- (Massachusetts) Part A income represents either interest and dividends or short-term capital gains.

Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings, and certain other items of income.

Part C income represents gains from the sale of long-term capital assets.

9. (Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base.
10. (Minnesota) A 6.4% alternative minimum tax is imposed.
11. (Montana) Minimum tax of \$1.
12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales.
13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit.
14. (Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:  
Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over  
Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over
15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed.
16. (Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes:

Arizona, California, Idaho, Louisiana, New Mexico, and Wisconsin are community property states in which one-half of the community income is generally taxable to each spouse.

Arkansas, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually.

Source: CCH Tax Research NetWork