

CENTER FOR TAX AND BUDGET ACCOUNTABILITY

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Range of State Corporate Income Tax Rates

State	Tax Rates	Tax Brackets	# of Brackets
Alabama	6.5	Flat Rate	6.5
Alaska	1.0 - 9.4	10,000 90,000	10
Arizona	6.968	Flat Rate	1
Arkansas	1.0 - 6.5	3,000 100,000	6
California	8.84	Flat Rate	1
Colorado	4.63	Flat Rate	1
Connecticut	7.5	Flat Rate	1
Delaware	8.7	Flat Rate	1
Florida	5.5	Flat Rate	1
Georgia	6	Flat Rate	1
Hawaii	4.4 - 6.4	25,000 100,000	3
Idaho	7.6	Flat Rate	1
Illinois	4.8% income 2.5% Personal Property Replacement Tax	Flat Rate	1
Indiana	8.5	Flat Rate	1
Iowa	6.0 - 12.0	25,000 250,000	4
Kansas	4.0	Flat Rate	1
Kentucky	4.0 - 7.0	50,000 100,000	3
Louisiana	4.0 - 8.0	25,000 200,000	5
Maine	3.5 - 8.93	25,000 250,000	4
Maryland	7	Flat Rate	1
Massachusetts	9.5	Flat Rate	1
Minnesota	9.8	Flat Rate	1
Mississippi	3.0 - 5.0	5,000 10,000	3
Missouri	6.25	Flat Rate	1
Montana	6.75	Flat Rate	1
Nebraska	5.58 - 7.81	50,000	2
New Hampshire	8.5	Flat Rate	1
New Jersey	9.0	Flat Rate	1
New Mexico	4.8 - 7.6	500,000 1 million	3
New York	7.5	Flat Rate	1
North Carolina	6.9	Flat Rate	1
North Dakota	2.6 - 7.0	3,000 30,000	5
Ohio	5.1 - 8.5	50,000	2
Oklahoma	6	Flat Rate	1
Oregon	6.6	Flat Rate	1
Pennsylvania	9.99	Flat Rate	1
Rhode Island	9.0	Flat Rate	1
South Carolina	5	Flat Rate	1
South Dakota	---		
Tennessee	6.5	Flat Rate	1
Utah	5.0	Flat Rate	
Vermont	7.0 - 8.9	10000 250,000	4
Virginia	6	Flat Rate	1
West Virginia	9	Flat Rate	1
Wisconsin	7.9	Flat Rate	1
Dist. Of Columbia	9.975	Flat Rate	