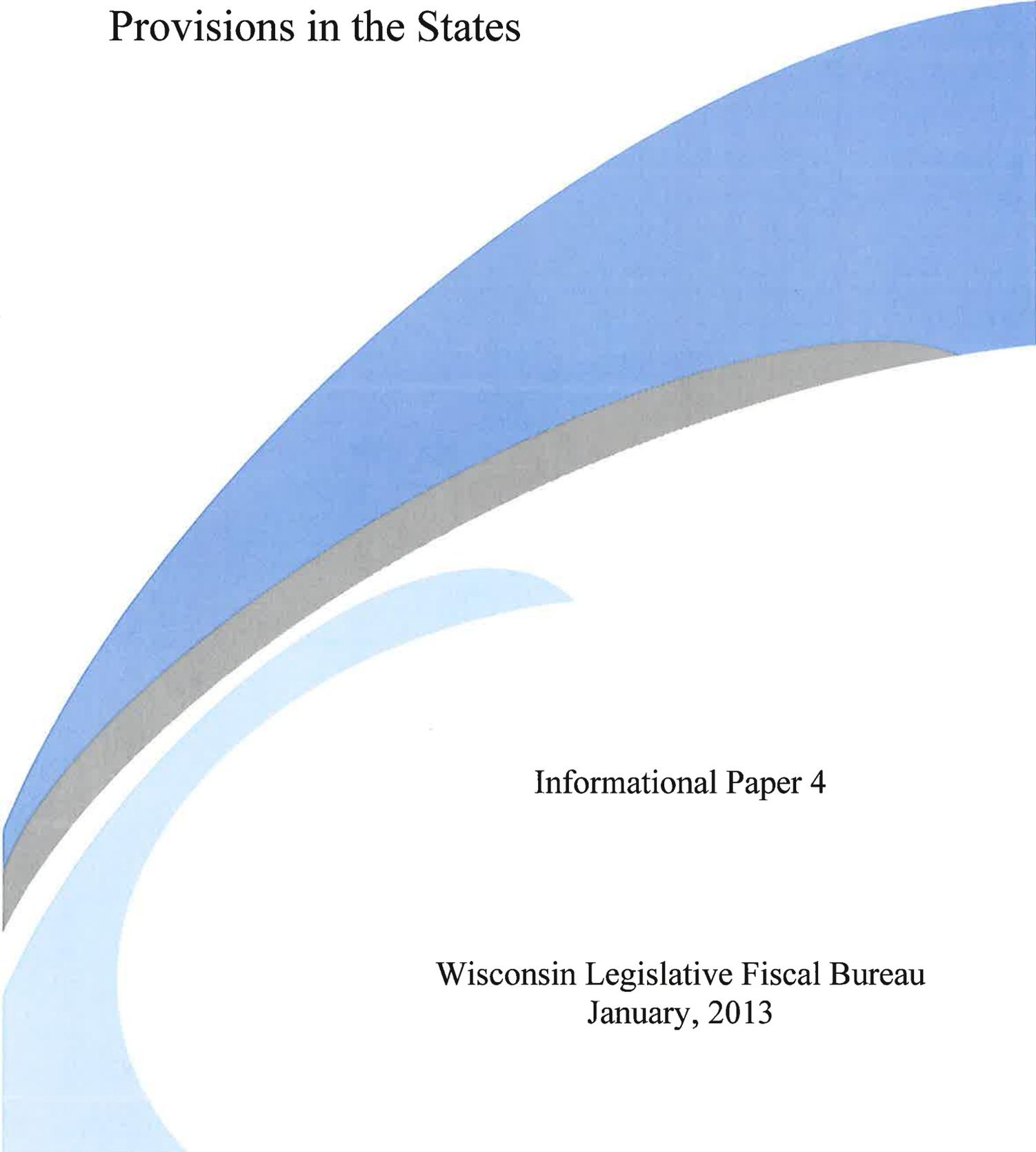


Individual Income Tax Provisions in the States



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Individual Income Tax Provisions in the States

In 2011, 43 states and the District of Columbia had a state individual income tax. This paper outlines the major provisions of the income tax in those states, including the type of filing system, the base of income subject to taxation, the tax rates and brackets, and the allowable tax exemptions, deductions, and credits. For purposes of describing and tallying these provisions, the District of Columbia is referred to as one of the states.

Most states use federal adjusted gross income (AGI) as a starting point to compute the state tax and also use federal provisions in calculating state itemized deductions. As a result, the comparison of the base of income subject to tax concentrates on major differences from federal law and only exceptions to federal law are noted for state itemized deductions.

Information on other tax provisions such as tax rates and brackets, personal exemption amounts, and state tax credits is presented for each state. In addition, summary tables for several of these tax law features are provided. Finally, an outline of the income tax structure in each state is attached.

Information in this paper was taken directly from the tax forms and instruction booklets for each state for the 2011 tax year. This information shows only the tax provisions in effect for 2011 and does not reflect future changes already

enacted by state legislatures. As a cross-check, this data was reviewed by state tax officials, and reference materials compiled by other sources for selected state tax provisions were also consulted.

Although this information was prepared with care, the complexity of the tax structure in some states may have resulted in omissions. Certain items, such as depreciation and loss carryover provisions, varied substantially between states; for many states, differences between state and federal law were not consistently noted in instruction booklets. As a result, these items, along with other minor differences between state and federal law, are not covered in this paper. Finally, the following descriptions differ from those prepared in previous years with regard to tax credits. In previous years, this paper has identified all tax credits that may be claimed in each state on individual income tax returns, including credits claimed by business entities. Due to space limitations, this paper displays only credits available to individuals and families and excludes business tax credits.

States with an Income Tax

The following states imposed a tax on income in tax year 2011:

Alabama	Idaho	Michigan	North Carolina	Vermont
Arizona	Illinois	Minnesota	North Dakota	Virginia
Arkansas	Indiana	Mississippi	Ohio	West Virginia
California	Iowa	Missouri	Oklahoma	Wisconsin
Colorado	Kansas	Montana	Oregon	
Connecticut	Kentucky	Nebraska	Pennsylvania	
Delaware	Louisiana	New Hampshire	Rhode Island	
District of Columbia	Maine	New Jersey	South Carolina	
Georgia	Maryland	New Mexico	Tennessee	
Hawaii	Massachusetts	New York	Utah	

The following seven states do not impose an individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

The Filing System

Three types of filing systems were used by states in 2011, including joint, combined, or a combination of joint/combined. Under a joint filing system, the incomes of both spouses are added together and taxed as a single amount. This system is also used for federal tax purposes and reflects the concept of taxing families as a single economic unit. Under the combined tax return system, the income of each spouse is taxed separately. For two-income families, this system allows each spouse to benefit from the low tax rates at the beginning of the tax rate schedule. Finally, several states provide an option for married taxpayers to file either a joint or combined return. Instruction booklets in these states generally explain the tax advantage to two-income families under combined filing and encourage taxpayers to compute their taxes each way to determine which is most advantageous to the taxpayer.

The types of filing systems used by states in 2011 are as follows:

Combined Filing--two states (Missouri and

Pennsylvania).

Joint/Combined Filing--seven states (Arkansas, Delaware, D.C., Iowa, Kentucky, Mississippi, and Montana).

Joint Filing--35 states (all other states).

In 2011, income tax provisions in ten states recognized various forms of same-sex couples. These included same-sex married couples in Connecticut, Iowa, Massachusetts, and New York; registered domestic partners in California, the District of Columbia, and Oregon; and same-sex civil unions or civil union partners in Illinois, New Jersey, and Vermont. Typically, same-sex couples in these states are treated like opposite-sex married couples and may choose to file either joint or married-separate returns. For federal tax purposes, a separate return must be filed by each individual in these relationships.

Income Base Subject to Taxation

Most states with an income tax in 2011 used federal adjusted gross income as a starting point to determine the state tax. New Hampshire and Tennessee taxed only unearned income such as interest and dividends. For the other states, although federal adjusted gross income was often used as the starting point to compute taxable income, major differences in the income subject to

tax occurred in several areas. A summary of the major areas is presented below.

Social Security. Under federal law, a two-tiered taxation scheme is established for social security benefits. First, if a taxpayer's provisional income does not exceed a base amount, no social security benefits are subject to tax. The base amounts are \$25,000 for single taxpayers, \$32,000 for married couples filing a joint return, and zero for married couples filing separate returns. Provisional income is one-half of social security plus federal AGI, tax-exempt interest income, and amounts earned in a foreign country, U.S. possession, or Puerto Rico that are excluded from gross income. If provisional income exceeds the base amounts, the taxable portion of social security is the lesser of: (a) 50% of net social security benefits; or (b) 50% of the amount by which provisional income exceeds the base amount.

The second tier was established under the federal Revenue Reconciliation Act of 1993, effective with tax year 1994, for taxpayers with provisional income in excess of a second set of base amounts: \$34,000 for single taxpayers and \$44,000 for married taxpayers filing jointly. For taxpayers with provisional income above these higher thresholds, the taxable portion of social security payments is the lesser of: (a) 85% of net social security benefits; or (b) the amount included under the old law (not to exceed \$4,500 for single taxpayers or \$6,000 for married-joint taxpayers) plus 85% of the excess of provisional income over the higher income thresholds. Married taxpayers who file separate returns are taxed on the lesser of 85% of social security or 85% of provisional income.

A total of 30 states, including Wisconsin, exempted social security income from taxation. Fourteen states taxed social security benefits in 2011: eight states followed current federal practice and taxed up to 85% of benefits; and six

states provided their own taxation scheme.

Capital Gains. At the federal level, net capital gains are generally fully taxable regardless of how long the assets were held. However, capital gains are taxed at lower rates than ordinary income.

Net capital losses are deductible against ordinary income, although the deduction amount is limited to \$3,000 annually (\$1,500 if married and filing separately); unused capital losses can be carried forward to offset income in subsequent years. Special tax rules apply to gains realized from the sale or exchange of a principal residence.

A total of 12 states followed federal practice and taxed all capital gains and provided a \$3,000 limit on losses. New Hampshire completely exempted capital gains from taxation and Tennessee taxed only the gains from selling mutual funds. Alabama and Pennsylvania taxed capital gains, but specified that all losses were deductible in the year incurred. In addition, Pennsylvania applied a separate state tax benefit rule with respect to unused losses, depreciation, and reduction of basis. Hawaii had a special alternative tax for capital gains. New Jersey did not permit any capital losses to be deducted from ordinary income. The remaining 26 states provided a variety of exclusions and deductions. For example, Wisconsin permitted exclusions for long-term gains of 100% of gains from the sale of a business to a family member and from the sale of qualifying small business stock, 60% from the sale of farm assets, and 30% from the sale of other assets. Wisconsin, as well as 12 other states, extended preferential treatment for some form of in-state investment. For more information on the treatment of capital gains by individual states, please refer to the attached outline of each state's income tax structure.

Interest/Dividends. All states are required by

federal law to exempt from state tax interest income derived from U.S. obligations. The federal government, in turn, exempts from federal tax interest from state and municipal bonds.

Prior to 2003, taxable dividend income was subject to federal tax at the same rates as ordinary income. However, starting with dividends received in 2003, the lower maximum rates that apply to capital gains also apply to qualified dividend income. To qualify for the lower tax rates, certain holding periods apply. Qualified dividends include ordinary dividends received from most domestic corporations and from foreign corporations meeting certain requirements. The following are examples of payments that are not qualified dividends: capital gains distributions; dividends paid on deposits with mutual savings banks, credit unions, and similar financial institutions; and payments in lieu of dividends.

With the exception of interest from U.S. obligations and from state and municipal bonds (discussed below), most states followed federal practice in 2011 and taxed interest and dividend income. Two states, Michigan and Montana, provided limited deductions for taxpayers aged 65 or over. Massachusetts and Oklahoma provided limited exclusions for interest and/or dividends from various financial institutions. North Dakota exempts 30% of dividends subject to the lower federal tax rate. Kansas exempted certain venture capital dividends, Nebraska exempted dividend income from certain Nebraska corporations, and New Jersey exempted distributions from a New Jersey qualified investment fund. Finally, the two states with income taxes based solely on unearned income, New Hampshire and Tennessee, specifically excluded interest and dividend income earned from a number of specified sources.

State and Municipal Bond Interest. As described above, all states are required by federal law to exempt interest income derived from U.S. obligations from tax. In 2011, 36 states also pro-

vided a tax exemption for interest earned from their own state and municipal bonds. The state of Utah also provided an exemption for interest from non-Utah state and municipal bonds from states that provided a reciprocal exemption of interest from Utah obligations. Illinois, Iowa, Kansas, and Wisconsin exempted only specific state and local obligations. All state and municipal bond interest was exempt in Indiana, North Dakota (for standard-form filers), and the District of Columbia.

Unemployment Compensation. Under federal law, unemployment compensation is taxable. A provision in the American Recovery and Reinvestment Act of 2009 (ARRA) excluded the first \$2,400 of unemployment compensation from gross income in 2009, but payments have been fully taxable since then.

Prior to 1987, a partial exclusion for unemployment compensation was provided to lower-income taxpayers. The amount of unemployment compensation included in income was the lesser of: (a) total unemployment compensation; or (b) one-half of the amount that adjusted gross income plus total unemployment compensation exceeded a base amount. The base amount was \$12,000 for single persons, \$18,000 for married persons filing jointly, and zero for certain married couples filing separately.

In 2011, 33 states conformed to federal law with respect to all other unemployment benefits and taxed all benefits. Nine states exempted all unemployment compensation from taxation, and two states (Indiana and Wisconsin) taxed unemployment compensation based on the provisions of federal law that were in effect for tax year 1986.

Federal law pre-empts states from taxing unemployment benefits (and retirement benefits) received from the Railroad Retirement Board.

Active Duty Military Pay. Under federal law, payments received as a member of a military service generally are taxable as wages, except for retirement pay, which is taxable as a pension. Allowances generally are not taxable. Military pay taxable as wages includes active duty pay, reserve training pay, reenlistment bonuses, and armed services academy pay.

However, federal law provides an exclusion from gross income for certain pay related to a combat zone. A combat zone is any area that the President of the United States designates as such by executive order. In addition, certain qualified hazardous duty areas are treated as if they were combat zones. Enlisted members of the Armed Forces and warrant officers may exclude gross income for all pay received for any month during which they served in a combat zone or were hospitalized as a result of serving in a combat zone. For commissioned officers other than commissioned warrant officers, certain limits to the exclusion apply.

Fifteen states followed federal practice in 2011, providing the combat zone exclusion (CZE) described above but otherwise taxing active duty military pay. Another 18 states conformed to the federal CZE while providing additional tax exemptions or credits for active duty military and/or reservists' pay. Ten states (Arizona, Illinois, Iowa, Kentucky, Michigan, Montana, New Hampshire, New Mexico, Oklahoma, and Tennessee) excluded military pay from taxation, while Pennsylvania provided an exclusion for persons stationed out-of-state. Table 1 summarizes the states' tax treatment of active duty military pay.

Federal law provides certain additional federal tax breaks related to military personnel. For example, there is an exclusion from income for the death gratuity received by survivors of deceased Armed Forces members, and certain living and moving allowances are also excluded from in-

come. As these and other provisions relate to benefits other than active duty pay, they are not referenced in Table 1 or in the description of "Active Duty Military" on the summary page for each state. However, states that provide the federal CZE generally conform to the other federal exemptions related to military benefits.

Retirement/Pension Income

In 2011, many states provided state tax exclusions for retirement/pension income. Table 2 summarizes the basic exclusion amounts for the various types of retirement income in each state. The amounts shown in the table are the maximum exclusions per person, and, in some cases, may be reduced by social security and railroad retirement benefits or may be phased out at higher income levels. When two figures are indicated, the exclusion provided is based on a factor such as age or disability level. "State calculation" indicates that the exclusion is limited by additional factors. For example, some states limit the exclusion based on the source of the income, the date of retirement, the age of the taxpayer, or the taxpayer's total income. Additional detail on state provisions may be found in the state-by-state summaries. Federal law prohibits states from taxing railroad retirement benefits.

Health Savings Accounts

Effective with tax year 2004, federal law exempts from taxation certain contributions to, and distributions from, a qualified health savings account (HSA). Under the federal provisions, an employee or another worker covered by a high-deductible health insurance plan (as defined under federal law) may make pre-tax contributions to an HSA to cover health care costs, subject to certain contribution limits that are indexed annually for inflation. The general limits are increased for individuals who are age 55 or older by the end of the tax year. An individual's employer may also make contributions to an HSA on be-

half of an eligible individual; such contributions are excluded from the employee's income for federal tax purposes. HSA distributions are exempt from tax, as long as they are used to pay for qualified medical expenses of the account beneficiary. Earnings on amounts retained in HSAs are also exempt from tax.

In tax year 2011, 40 states generally conformed with the federal HSA provisions (although not all of these states conformed to the latest version of federal law). Wisconsin is among the states that conformed.

Deductions

Under federal law, the standard deduction varies depending on filing status, age, and whether the taxpayer or spouse is blind. The federal standard deduction for tax year 2011 is summarized in the chart below.

2011 Federal Standard Deduction

Filing Status	Under Age 65	Age 65 or Blind	Age 65 and Blind
Single	\$5,800	\$7,250	\$8,700
Married, filing jointly			
One spouse	NA	12,750	13,900
Both spouses	11,600	13,900	16,200
Married, filing separately	5,800	6,950	8,100
Head of household	8,500	9,950	11,400

The majority of states (34) provided a standard deduction in 2011. Of these states, ten used the federal standard deduction amounts, and one state (Minnesota) used the federal standard deduction amounts with an adjustment. In Maine, the standard deduction matched current federal law for single taxpayers and heads of households, but the amounts for married taxpayers matched the amounts under prior federal law. The Jobs and Growth Tax Relief Reconciliation Act of 2003 accelerated a scheduled increase in the standard deduction for married taxpayers as part

of a reduction in the marriage penalty. Nearly all states with a standard deduction provided a flat deduction amount or an amount based on a percent of income up to a maximum amount. Two states, Connecticut and Wisconsin, phased out the standard deduction at higher income levels. Table 3 shows the standard deduction amounts provided in each state by filing status.

Under federal law, itemized deductions may be claimed for certain state and local taxes paid, interest expenses, medical expenses, charitable contributions, casualty and theft losses, and miscellaneous expenses. Prior to tax year 2010, certain itemized deductions were reduced if adjusted gross income was greater than a specified threshold. For tax year 2009, the threshold was \$166,800 (\$83,400 for married taxpayers filing separately). Thirty-three states allowed itemized deductions. The primary exception to federal itemized deductions in 2011 was related to state and local taxes; only two states follow federal provisions that allow either state and local income taxes or state and local sales taxes to be claimed as itemized deductions. However, nine states that did not allow deductions for state and local income taxes did permit deductions for sales taxes that were deducted for federal tax purposes. In addition, Montana allowed a deduction for sales taxes, even if the taxpayer did not deduct those taxes for federal tax purposes.

Exemptions

A personal exemption of \$3,700 for each taxpayer, spouse, and dependent reduced the amount of income subject to tax in tax year 2011 under federal law. Prior to tax year 2010, this exemption was phased out for high-income taxpayers. In 2011, each state except Pennsylvania provided a personal exemption or tax credit to adjust for family size. A tax credit differs from an exemp-

tion in that it is subtracted directly from tax liability, rather than used to reduce the amount of income subject to taxation. Personal exemptions and credits for 2011 are shown by state in Table 4. Additional detail is provided in the individual state summaries.

Tax Rates and Brackets

The major features of each state's tax rates and brackets are shown in Table 5. The table shows the lowest and highest marginal tax rates, the number of brackets used, and the bracket amount at which the highest marginal tax rate is effective for taxpayers by marital status.

The highest marginal tax rate used by a state was 12% for certain types of capital gains in Massachusetts. Hawaii had the greatest number of tax brackets at 12. Eight states imposed a single (flat) tax rate on all taxable income, while one state (Massachusetts) had two flat tax rates, each of which applied to different types of income.

Tax Credits

The purpose and structure of tax credits varies between state and federal law and among the states. Tax credits are often provided to offer an incentive for certain activities or to adjust for certain costs. Tax credits are subtracted from tax liability and are not dependent on the marginal tax rate of the taxpayer. As a result, all taxpayers who qualify for the tax credit receive the same tax reduction. A summary of the major types of tax credits in 2011 and the number of states that provided such credits follows. As indicated in this paper's introductory material, these are credits available to individuals and families, and tax

credits available only to business entities are excluded.

Credit for taxes paid to other states	42 states
Child/dependent care	24 states
Earned income tax credit*	22 states
Elderly/disabled	18 states
Property tax/rent/homestead**	18 states
Low-income	17 states

*Does not include working family credits in Minnesota and New Mexico, or the earned income tax credit in Washington State, which does not have a state income tax.

**In some cases, states counted in this category provide such credits only for elderly or disabled individuals.

Contribution/Check-off

Most states include check-off or voluntary contribution provisions for a variety of programs. The most common programs offered by the states in 2011 follow.

Endangered/nongame wildlife funds.....	36 states
Health-related funds.....	28 states
Military family relief	26 states
Child/domestic abuse/sexual violence	24 states
Election/campaign fund.....	17 states
Veterans' programs/memorials.....	17 states
Senior services	8 states

Other Taxes

Several states impose additional taxes at the time the state income tax return is filed. Major taxes included on the 2011 income tax forms of these states are summarized below.

Use tax	27 states
Minimum tax.....	9 states
Tax on early distributions from tax- advantaged savings programs.....	14 states
Local income tax/surcharge.....	4 states

Table 1: State Taxation of Active Duty Military Pay (Tax Year 2011)

State	Provision
Alabama	Same as federal
Arizona	Exempt, including active service of Reserve and National Guard members
Arkansas	CZE and first \$9,000 exempt
California	Same as federal
Colorado	Same as federal
Connecticut	Same as federal
Delaware	Same as federal
District of Columbia	Same as federal
Georgia	Same as federal
Hawaii	CZE and exempt up to \$5,881 for Reserve and National Guard members
Idaho	CZE and if stationed out-of-state, income of Idaho residents on active duty is exempt
Illinois	Exempt
Indiana	CZE and exempt up to \$5,000 for active duty and active reserves, military retirement, and survivor's benefits
Iowa	Exempt and deductions for certain student loan repayments of active duty military
Kansas	CZE and exemptions for certain bonuses and loan assistance
Kentucky	Exempt, \$20 personal credit for Kentucky National Guard members, and full exemption if killed in the line of duty (for the year of death and the previous year)
Louisiana	CZE and up to \$30,000 excluded for service outside Louisiana under certain conditions
Maine	Same as federal
Maryland	CZE and exclude up to \$15,000 for service outside U.S. if total military pay is less than \$30,000
Massachusetts	Same as federal
Michigan	Exempt
Minnesota	Federal exclusions and subtraction for additional active duty pay
Mississippi	CZE and exempt up to \$15,000 for Reserve and National Guard members
Missouri	All income earned in a combat zone is exempt
Montana	Exempt
Nebraska	Same as federal
New Hampshire	Exempt
New Jersey	Same as federal
New Mexico	Exempt
New York	Same as federal
North Carolina	Same as federal
North Dakota	Federal exclusions and exempt pay for active duty service in National Guard or Reserve
Ohio	Federal exclusions and subtraction for additional active duty pay and allowances while stationed outside Ohio
Oklahoma	Exempt and exclude payments received as a result of a military member being killed in a combat zone
Oregon	CZE and general exclusion for active duty pay earned outside of Oregon. Exclude first \$6,000 of active duty pay earned in Oregon and all active duty Guard and Reserve pay under certain conditions.
Pennsylvania	Exempt if stationed outside of state
Rhode Island	Same as federal
South Carolina	CZE and exempt Reserve and National Guard training pay
Tennessee	Exempt
Utah	Same as federal
Vermont	CZE and general exclusion for income earned outside Vermont and income from call-up for full-time active duty outside of, but related to, a combat zone. In addition, first \$2,000 of training pay for Reserve and National Guard members with Vermont AGI less than \$50,000 and funds from federal armed forces education loan repayment are exempt
Virginia	CZE and exempt up to \$15,000 of basic military pay and up to \$3,000 for National Guard pay
West Virginia	CZE and exclusion for pay to Reserve and National Guard members called to active duty under a Presidential order
Wisconsin	CZE and exclusions for certain active duty pay of Reserve and National Guard members

Table 2: State Tax Exclusion for Pension/Retirement Income (Tax Year 2011)

State	Private	State & Local	Federal Civilian	Military
Alabama	State Calculation	Most exempt	Exempt	Exempt
Arizona	None	\$2,500	\$2,500	\$2,500
Arkansas	\$6,000	\$6,000	\$6,000	\$6,000
California	None	None	None	None
Colorado	\$20,000/\$24,000	\$20,000/\$24,000	\$20,000/\$24,000	\$20,000/\$24,000
Connecticut	None	None	None	50%
Delaware	\$2,000/\$12,500	\$2,000/\$12,500	\$2,000/\$12,500	\$2,000/\$12,500
District of Columbia	None	\$3,000	\$3,000	\$3,000
Georgia	\$35,000	\$35,000	\$35,000	\$35,000
Hawaii	State Calculation	Exempt	Exempt	Exempt
Idaho	None	\$27,876/\$41,814 ^a	\$27,876/\$41,814	\$27,876/\$41,814
Illinois	State Calculation	Exempt	Exempt	Exempt
Indiana	None/\$5,200	None/\$5,200	\$2,000/\$7,200	\$5,000
Iowa	\$6,000	\$6,000	\$6,000	\$6,000
Kansas	None	Some exempt	Exempt	Exempt
Kentucky	\$41,110	State Calculation	State Calculation	State Calculation
Louisiana	\$6,000	\$6,000/Exempt	Exempt	Exempt
Maine	\$6,000	\$6,000	\$6,000	\$6,000
Maryland	\$26,300	\$26,300 ^b	\$26,300	\$26,300
Massachusetts	None	Exempt ^c	Exempt ^c	Exempt
Michigan	\$45,842	Exempt	Exempt	Exempt
Minnesota	None	None	None	None
Mississippi	Exempt	Exempt	Exempt	Exempt
Missouri	\$6,000	\$6,000	\$6,000	\$6,000
Montana	\$3,760	\$3,760	\$3,760	\$3,760
Nebraska	None	None	None	None
New Hampshire	Exempt	Exempt	Exempt	Exempt
New Jersey	\$15,000	\$15,000	\$15,000	Exempt
New Mexico	None	None	None	None
New York	\$20,000	Exempt	Exempt	Exempt
North Carolina	\$2,000	\$4,000/Exempt	\$4,000/Exempt	\$4,000/Exempt
North Dakota	None	None	None	None
Ohio	\$200 credit	\$200 credit	\$200 credit	Exempt
Oklahoma	\$10,000	\$10,000	\$10,000	\$10,000
Oregon	9% credit	9% credit	9% credit/pre-1991 exempt	9% credit pre-1991 exempt
Pennsylvania	Exempt	Exempt	Exempt	Exempt
Rhode Island	None	None	None	None
South Carolina	\$3,000/\$10,000	\$3,000/\$10,000	\$3,000/\$10,000	\$3,000/\$10,000
Tennessee	Exempt	Exempt	Exempt	Exempt
Utah	None	None	None	None
Vermont	None	None	None	None
Virginia	None	None	None	Most taxable
West Virginia	None	\$2,000	\$2,000	\$2,000
Wisconsin	State Calculation	State Calculation ^d	State Calculation ^d	Exempt

^a Applies only in the case of certain public safety officials.

^b All pension benefits to police and firefighters (or their beneficiaries) as a result of job related injuries (or death) are exempt.

^c Only contributory pension income is exempt.

^d Payments from certain systems are exempt if employed before 1964.

Table 3: Standard Deduction by State (Tax Year 2011)

State	% of AGI	Single	Married-J	Married-S	Head of Household
Alabama		\$2,500-\$2,000	\$7,500-\$4,000	\$3,750-\$2,000	\$4,700-\$2,000
Arizona		\$4,703	\$9,406	\$4,703	\$9,406
Arkansas		\$2,000	\$4,000	\$2,000	\$2,000
California		\$3,769	\$7,538	\$3,769	\$7,538
Colorado		Federal	Federal	Federal	Federal
Connecticut		\$13,000 - \$0	\$24,000 - \$0	\$12,000 - \$0	\$19,000 - \$0
Delaware		\$3,250	\$6,500	\$3,250	\$3,250
District of Columbia		\$4,000	\$4,000	\$2,000	\$4,000
Georgia		\$2,300	\$3,000	\$1,500	\$2,300
Hawaii		\$2,000	\$4,000	\$2,000	\$2,920
Idaho		Federal	Federal	Federal	Federal
Illinois		None	None	None	None
Indiana		None	None	None	None
Iowa		\$1,830	\$4,500	\$1,830	\$4,500
Kansas		\$3,000	\$6,000	\$3,000	\$4,500
Kentucky		\$2,240	\$2,240	\$2,240	\$2,240
Louisiana*		\$4,500	\$9,000	\$4,500	\$9,000
Maine		\$5,800	\$9,650	\$4,825	\$8,500
Maryland	15%	\$1,500-\$2,000	\$3,000-\$4,000	\$1,500-\$2,000	\$3,000-\$4,000
Massachusetts		None	None	None	None
Michigan		None	None	None	None
Minnesota		Federal	Federal less \$1,950	Federal less \$975	Federal
Mississippi		\$2,300	\$4,600	\$2,300	\$3,400
Missouri		Federal	Federal	Federal	Federal
Montana	20%	\$1,820 - \$4,110	\$3,640 - \$8,220	\$1,820 - \$4,110	\$3,640 - \$8,220
Nebraska		Federal	Federal	Federal	Federal
New Hampshire		None	None	None	None
New Jersey		None	None	None	None
New Mexico		Federal	Federal	Federal	Federal
New York		\$7,500	\$15,000	\$7,500	\$10,500
North Carolina		\$3,000	\$6,000	\$3,000	\$4,400
North Dakota		Federal	Federal	Federal	Federal
Ohio		None	None	None	None
Oklahoma		Federal	Federal	Federal	Federal
Oregon		\$1,980	\$3,960	\$1,980	\$3,185
Pennsylvania		None	None	None	None
Rhode Island		\$7,500	\$15,000	\$7,500	\$11,250
South Carolina		Federal	Federal	Federal	Federal
Tennessee		None	None	None	None
Utah		Federal	Federal	Federal	Federal
Vermont		Federal	Federal	Federal	Federal
Virginia		\$3,000	\$6,000	\$3,000	\$3,000
West Virginia		None	None	None	None
Wisconsin		\$9,410 - \$0	\$16,940 - \$0	\$8,050 - \$0	\$12,150 - \$0

*These amounts represent the combined standard deduction and personal exemptions (excluding additional exemptions for dependents, elderly, and blind individuals), which are built into the tax tables.

Table 4: Personal Exemptions/Credits by State (Tax Year 2011)

State	Exemption/ Credit	Single	Married-J	Married-S	Head of Household	Elderly	Dependent	Handicapped Dependent	Blind--B Deaf--D Disabled--DS
Alabama	Exemption	\$1,500	\$3,000	\$1,500	\$3,000	\$-0-	\$300-\$1,000	\$-0-	\$-0-
Arizona	Exemption	2,100	4,200	2,100	4,200/3,150	2,100	2,300	-0-	B 1,500
Arkansas	Credit	23	46	23	46	23	23	500	B,D 23
California	Credit	102	204	102	102	102	315	-0-	B 102
Colorado	Exemption	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
Connecticut	Credit	0-75%	0-75%	0-75%	0-75%	-0-	-0-	-0-	-0-
Delaware	Credit	110	220	110	110	110	110	-0-	-0-
Dist. of Columbia	Exemption	1,675	3,350	1,675	3,350	1,675	1,675	-0-	B 1,675
Georgia	Exemption	2,700	5,400	2,700	2,700	-0-	3,000	-0-	-0-
Hawaii	Exemption	1,040	2,080	1,040	1,040	1,040	1,040	-0-	B,D,DS 7,000
Idaho	Exemption	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
Illinois	Exemption	2,000	4,000	2,000	2,000	1,000	2,000	-0-	B 1,000
Indiana	Exemption	1,000	2,000	1,000	1,000	1,000	1,500	-0-	B 1,000
Iowa	Credit	40	80	40	80	20	40	-0-	B 20
Kansas	Exemption	2,250	4,500	2,250	4,500	-0-	2,250	-0-	-0-
Kentucky	Credit	20	40	20	20	40	20	-0-	B 40
Louisiana	Exemption	1,000 ^a	2,000 ^a	1,000 ^a	1,000 ^a	1,000	1,000	-0-	B 1,000
Maine	Exemption	2,850	5,700	2,850	2,850	-0-	2,850	-0-	-0-
Maryland	Exemption	3,200	6,400	3,200	6,400	1,000	3,200	-0-	B 1,000
Massachusetts	Exemption	4,400	8,800	4,400	6,800	700	1,000	-0-	B 2,200
Michigan	Exemption	3,700	7,400	3,700	3,700	2,400	4,300/3,700	-0-	B,D,DS 2,400
Minnesota ^b	Exemption	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
Mississippi	Exemption	6,000	12,000	6,000	8,000	1,500	1,500	-0-	B 1,500
Missouri	Exemption	2,100	4,200	2,100	3,500	-0-	2,200/1,200	-0-	-0-
Montana	Exemption	2,190	4,380	2,190	2,190	2,190	2,190	2,190	B 2,190
Nebraska	Credit	120	240	120	120	-0-	120	-0-	-0-
New Hampshire	Exemption	2,400	4,800	2,400	2,400	1,200	-0-	-0-	B, DS 1,200
New Jersey	Exemption	1,000	2,000	1,000	1,000	1,000	1,500/1,000	-0-	B, DS 1,000
New Mexico ^c	Exemption	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
New York	Exemption	-0-	-0-	-0-	-0-	-0-	1,000	-0-	-0-
North Carolina	Exemption	2,500/2,000	5,000/4,000	2,500/2,000	2,500/2,000	-0-	2,500/2,000	-0-	-0-
North Dakota	Exemption	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
Ohio	Exemption/Cr	1,650/20	3,300/40	1,650/20	1,650/20	-0-	1,650/20	-0-	-0-
Oklahoma	Exemption	1,000	2,000	1,000	1,000	1,000	1,000	-0-	B 1,000
Oregon	Credit	179/59	358/118	179/59	179/59	-0-	179/59	179/59	DS 179/59
Pennsylvania	None	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Rhode Island ^b	Exemption	\$3,500	\$7,000	\$3,500	\$3,500	-0-	\$3,500	-0-	-0-
South Carolina	Exemption	Federal	Federal	Federal	Federal	Federal	3,700/Federal	Federal	Federal
Tennessee	Exemption	1,250	2,500	1,250	1,250	-0-	-0-	-0-	B, DS Exempt
Utah ^d	Exemption/Cr	2,775	5,550	2,775	2,775	-0-	2,775	-0-	-0-
Vermont	Exemption	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
Virginia	Exemption	930	1,860	930	930	800	930	-0-	B 800
West Virginia	Exemption	2,000	4,000	2,000	2,000	-0-	2,000	-0-	-0-
Wisconsin	Exemption	700	1,400	700	700	250	700	-0-	-0-

^a These personal exemption amounts are included in the combined standard deduction/personal exemption figures shown in Table 3.

^b The exemption is phased out at higher incomes.

^c An additional exemption of up to \$2,500 is provided for each federal exemption claimed by low- and middle-income taxpayers, subject to phase-out.

^d The sum of exemptions and deductions is multiplied by 6% and claimed as a credit, subject to phase-out based on income.

Table 5: Tax Rates and Brackets by State (Tax Year 2011)

State	Marginal Tax Rates		Number of Brackets	Top Marginal Tax Rate Begins at:			
	Lowest Tax Rate	Top Tax Rate		Single Bracket	Married-J Bracket	Married-S Bracket	Head of HH Bracket
Alabama	2.0%	5.0%	3	\$3,001	\$6,001	\$3,001	\$3,001
Arizona	2.59	4.54	5	150,001	300,001	150,001	300,001
Arkansas ^a	1.0	7.0	6	33,200	33,200	33,200	33,200
California	1.0	9.3	6	48,030	96,059	48,030	65,377
Colorado	4.63	4.63	Flat Rate	---	---	---	---
Connecticut	3.0	6.7	6	250,001	500,001	250,001	400,001
Delaware	0.0	6.95	7	60,001	60,001	60,001	60,001
Dist. of Columbia	4.0	8.5	3	40,001	40,001	40,001	40,001
Georgia	1.0	6.0	6	7,001	10,001	5,001	10,001
Hawaii	1.4	11.0	12	200,001	400,001	200,001	300,001
Idaho	1.6	7.8	8	26,760	53,520	26,760	53,520
Illinois	5.0	5.0	Flat Rate	---	---	---	---
Indiana	3.4	3.4	Flat Rate	---	---	---	---
Iowa	0.36	8.98	9	64,756	64,756	64,756	64,756
Kansas	3.5	6.45	3	30,001	60,001	30,001	30,001
Kentucky	2.0	6.0	6	75,001	75,001	75,001	75,001
Louisiana	2.0	6.0	3	50,001	100,001	50,001	50,001
Maine	2.0	8.5	4	19,950	39,900	19,950	29,900
Maryland	2.0	5.5	7	500,001	500,001	500,001	500,001
Massachusetts ^b	5.3	12.0	Flat Rates	---	---	---	---
Michigan	4.35	4.35	Flat Rate	---	---	---	---
Minnesota	5.35	7.85	3	75,891	134,171	67,091	114,291
Mississippi	3.0	5.0	3	10,001	10,001	10,001	10,001
Missouri	1.5	6.0	10	9,001	9,001	9,001	9,001
Montana	1.0	6.9	7	16,001	16,001	16,001	16,001
Nebraska	2.56	6.84	4	27,001	54,001	27,001	40,001
New Hampshire	5.0	5.0	Flat Rate	---	---	---	---
New Jersey ^c	1.4	8.97	6/7	500,001	500,001	500,001	500,001
New Mexico	1.7	4.9	4	16,001	24,001	12,001	24,001
New York	4.0	8.97	7	500,001	500,001	500,001	500,001
North Carolina	6.0	7.75	3	60,001	100,001	50,001	80,001
North Dakota	1.51	3.99	5	379,151	379,151	189,576	379,151
Ohio	0.587	5.925	9	204,201	204,201	204,201	204,201
Oklahoma	0.5	5.5	7	8,701	15,001	8,701	15,001
Oregon	5.0	11.0	5	250,001	500,001	250,001	500,001
Pennsylvania	3.07	3.07	Flat Rate	---	---	---	---
Rhode Island	3.75	5.99	3	125,001	125,001	125,001	125,001
South Carolina	0.0	7.0	6	13,801	13,801	13,801	13,801
Tennessee	6.0	6.0	Flat Rate	---	---	---	---
Utah	5.0	5.0	Flat Rate	---	---	---	---
Vermont	3.55	8.95	5	379,151	379,151	189,576	379,151
Virginia	2.0	5.75	4	17,001	17,001	17,001	17,001
West Virginia	3.0	6.5	5	60,000	60,000	30,000	60,000
Wisconsin	4.60	7.75	5	224,210	298,940	149,470	224,210

^aSpecial tax table for low-income taxpayers.

^bMassachusetts has two flat tax rates, each of which is applied to different sources of income.

^cSix rates for single and married-separate filers and seven rates for married-joint and head-of-household filers.

ALABAMA

Filing System: Joint

TAX BASE: STATE ADJUSTED GROSS INCOME		DEDUCTIONS																								
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... State schedule for rental income.</p> <p>Capital Gains & Losses..... Same as federal, except all gains are taxable and all losses deductible in year incurred.</p> <p>Pension/Retirement Income</p> <p>--Private..... Payments from defined benefit plans are exempt.</p> <p>--Public..... Most systems exempt.</p> <p>--U.S. Civil Service..... Exempt.</p> <p>--Military..... Exempt.</p> <p>Active Duty Military..... Same as federal.</p> <p>Unemployment Compensation..... Exempt.</p> <p>Social Security Benefits..... Exempt.</p> <p>State/Municipal Bond Interest..... Taxable except Alabama obligations.</p> <p>Health Savings Accounts..... No provision.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Taxable.</p> <p>Federal Income Taxes..... Deductible.</p> <p>Other..... Moving expenses 100% deductible if new job is in Alabama. Certain adoption expenses and certain expenses to retrofit or upgrade homes to resist wind or flood damage are deductible. All benefits from Alabama prepaid tuition contracts are exempt, as are up to \$5,000 in payments to such contracts. Up to \$25,000 in severance pay is exempt if a result of administrative downsizing. Health insurance premiums 100% deductible if paid by certain small business employees.</p>	<p>Standard: Sliding scale standard deduction, ranging from a maximum to a minimum amount over income up to \$30,000 per filer.</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="3" style="text-align: center;"><u>Standard Deduction</u></th> </tr> <tr> <th style="text-align: left;"><u>Filing Status</u></th> <th style="text-align: center;"><u>Minimum</u></th> <th style="text-align: center;"><u>Maximum</u></th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: center;">\$2,000</td> <td style="text-align: center;">\$2,500</td> </tr> <tr> <td>H-H</td> <td style="text-align: center;">2,000</td> <td style="text-align: center;">4,700</td> </tr> <tr> <td>Married-J</td> <td style="text-align: center;">4,000</td> <td style="text-align: center;">7,500</td> </tr> <tr> <td>Married-S</td> <td style="text-align: center;">2,000</td> <td style="text-align: center;">3,750</td> </tr> </tbody> </table> <p>Itemized: State itemized deductions.</p> <p>Major Differences from Federal Law: <u>Medical:</u> Limited to amount by which medical costs exceed 4% of AGI, except all long-term care premiums are fully deductible. <u>Taxes:</u> State income taxes and state and local sales taxes not deductible; deduction for FICA, federal self-employment tax, railroad retirement. <u>Casualty and Theft:</u> Loss must be reduced by 10% of AGI and claimed in year occurred.</p>		<u>Standard Deduction</u>			<u>Filing Status</u>	<u>Minimum</u>	<u>Maximum</u>	Single	\$2,000	\$2,500	H-H	2,000	4,700	Married-J	4,000	7,500	Married-S	2,000	3,750						
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																								
<ul style="list-style-type: none"> • Basic skills education • Capital credit • Coal • Enterprise zone • Income taxes paid to other states • Rural physician's tax credit • Tariff 	<ul style="list-style-type: none"> • Alternative fuel fund • Arts development fund • Breast and cervical cancer research program • Cancer research institute • Child abuse trust fund • Election campaign fund • Foster care trust fund • Indian children's scholarship fund • Low-income weatherization • Mental health • Military support foundation • National Guard foundation • Nongame wildlife fund • Organ donor awareness • Public health and disease prevention • Senior services trust fund • Veterans' program • 4-H Club 	<ul style="list-style-type: none"> • Use tax 																								

ARIZONA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																					
<u>Major Differences from Federal Law</u>																							
Interest/Dividend.....	Exempts U.S. government bonds.	Standard:																					
Business/Rent/Farm	Same as federal.	Single/Married-S..... \$4,703																					
Capital Gains & Losses.....	Same as federal.	Married-J/HH..... 9,406																					
Pension/Retirement Income		Itemized:																					
--Private.....	Same as federal.	Federal itemized deductions.																					
--Public.....	For Arizona state and local pensions, exclusion of up to \$2,500/taxpayer.																						
--U.S. Civil Service.....	Exclusion of up to \$2,500/taxpayer.	Major Differences from Federal Law:																					
--Military.....	Exclusion of up to \$2,500/taxpayer.	<u>Medical Expenses:</u> Expenses are not reduced as a percent of AGI.																					
Active Duty Military.....	Exempt, including active service of Reserve and National Guard members.	<u>Charitable Contributions:</u> Cannot claim same contributions used for credit.																					
Unemployment Compensation.....	Same as federal.	<u>Gambling Losses:</u> Adjust to reflect lottery exclusion.																					
Social Security Benefits.....	Exempt.																						
State/Municipal Bond Interest.....	Taxable except Arizona obligations.																						
Health Savings Accounts.....	Same as federal.																						
Miscellaneous																							
Disability Income.....	Same as federal.																						
Lottery Winnings.....	Up to \$5,000 from Arizona lottery excluded.																						
Federal Income Taxes.....	Not deductible.																						
Other.....	Deductions for crops contributed to charitable organizations, contributions to college savings plans, distributions from a qualified state tuition program included in federal AGI, deposits and employer contributions to MSAs, up to \$3,000 in adoption expenses, and up to \$500 for a qualified wood stove, wood fireplace, or gas-fired fireplace. In addition, deductions for amounts claimed for the following federal credits: work opportunity; empowerment zone employment; Indian employment; and employer-paid social security on cash tips.																						
TAX RATES AND BRACKETS		EXEMPTIONS																					
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<u>Taxable Income Brackets</u>		<u>Marginal Tax Rates</u>																					
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																					
<ul style="list-style-type: none"> • Clean election fund tax credit • Contributions to charities that assist the working poor • Contributions to private school tuition organizations • Donation of school site • Donations to the Military Family Relief Fund • Family income tax credit • Fees paid and certain contributions to public schools • Income taxes paid to other states/countries • Increased excise taxes • Investment in qualified small businesses • Property tax/rent • Solar energy devices 	<ul style="list-style-type: none"> • Child abuse prevention • Clean elections fund • Domestic violence shelters • Education fund • I didn't pay enough fund • National Guard relief fund • Political gift • Special Olympics • Utility bill assistance and energy conservation • Veterans' donation fund • Wildlife 	<ul style="list-style-type: none"> • MSA withdrawal penalty • Use tax 																					

ARKANSAS

Filing System: Joint/Combined

TAX BASE: STATE ADJUSTED GROSS INCOME		DEDUCTIONS																																
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend.....Exempts U.S. government bonds. Business/Rent/Farm.....Same as federal. Capital Gains & Losses.....Exclude up to 30% of net long-term capital gains. Pension/Retirement Income* --Private.....First \$6,000 exempt. --Public.....First \$6,000 exempt. --U.S. Civil Service.....First \$6,000 exempt. --Military.....First \$6,000 exempt. Active Duty Military.....CZE and first \$9,000 exempt. Unemployment Compensation.....Exempt. Social Security Benefits.....Exempt. State/Municipal Bond Interest.....Taxable except Arkansas obligations. Health Savings Accounts.....Same as federal. Miscellaneous Disability Income.....Same as federal. Lottery Winnings.....Taxable. Federal Income Taxes.....Not deductible. Other.....Border city exemption. Deductions for support of a permanently disabled dependent, long-term intergenerational trusts, organ donor expenses, interest paid on student loans, and up to \$5,000 in contributions to the Arkansas Deferred Tuition Savings Program. Winnings from electronic games of skill are excluded from income but subject to a separate flat tax of 3%.</p>		<p>Standard: Single/Married-S/HH..... \$2,000 Married-J..... 4,000</p> <p>Itemized: State itemized deductions.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State income taxes and state and local sales taxes not deductible.</p>																																
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																																
<ul style="list-style-type: none"> • Adoption expenses • Child care • Income taxes paid to other states • Phenylketonuria disorder • Political contributions 	<ul style="list-style-type: none"> • Area agencies on aging • Children's catastrophic illness program • Disaster relief • Military family relief • Newborn umbilical cord blood initiative • Organ donor awareness education • Schools for the blind and deaf • Tax deferred tuition savings • U.S. Olympic Committee 	<ul style="list-style-type: none"> • Early withdrawal penalty from IRA and employer qualified retirement plan 																																

*The \$6,000 pension exclusion can be applied toward early distributions from an IRA if the participant has reached 59 ½ years of age.

CALIFORNIA

Filing System: Joint/Registered Domestic Partner*

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																																
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend.....Exempts U.S. government bonds.</p> <p>Business/Rent/Farm.....California depreciation methods, special credits, and accelerated write-offs.</p> <p>Capital Gains & Losses.....Same as federal.</p> <p>Pension/Retirement Income</p> <p>--Private.....Same as federal.</p> <p>--Public.....Same as federal.</p> <p>--U.S. Civil Service.....Same as federal.</p> <p>--Military.....Same as federal.</p> <p>Active Duty Military.....Same as federal.</p> <p>Unemployment Compensation.....Exempt.</p> <p>Social Security Benefits.....Exempt.</p> <p>State/Municipal Bond Interest.....Taxable except California obligations.</p> <p>Health Savings Accounts.....Contributions taxable, distributions exempt.</p> <p>Miscellaneous</p> <p>Disability Income.....Same as federal.</p> <p>Lottery Winnings.....California lottery winnings exempt.</p> <p>Federal Income Taxes.....Not deductible.</p> <p>Other.....Exempt government rewards from a crime hotline and beverage container recycling income. Deductions for certain rebates for water and energy conservation. The following federal exemptions do not apply: educator expenses, tuition and fees, and domestic production activities. Compensation paid from the Paid Family Leave Program is not taxable.</p>		<p>Standard:</p> <p>Single/Married-S..... \$3,769</p> <p>Married-J/HH/Qualified Widow/cr... 7,538</p> <p>Itemized:</p> <p>State itemized deductions.</p> <p>Major Differences from Federal Law:</p> <p><u>Taxes:</u> State, local, and foreign income taxes, state and local sales taxes, and state disability insurance are not deductible.</p> <p><u>Contributions:</u> Limited to 50% of AGI with carryover provision.</p> <p><u>Miscellaneous:</u> Different treatment of investment interest expense and employee business expense. California lottery losses not deductible.</p> <p><u>Other:</u> Legislators' travel expenses are only deductible if incurred while away from home overnight. Adoption-related expenses and mortgage interest used to claim state credits cannot be claimed.</p>																																
TAX RATES AND BRACKETS		EXEMPTIONS (TAX CREDIT)																																
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<ul style="list-style-type: none"> • Child adoption • Child and dependent care expenses • Community development financial institution investments • Dependent parent • Enterprise zone employee • Income taxes paid to other states • Joint custody head-of-household • Natural heritage preservation • New home • Nonrefundable renters • Prior year alternative minimum tax • Senior head-of-household 	<ul style="list-style-type: none"> • ALS/Lou Gehrig's disease research fund • Alzheimer's disease/related disorders fund • Arts council fund • Breast cancer research fund • Cancer research fund • Child victims of human trafficking fund • Emergency food for families fund • Firefighters' memorial fund • Municipal shelter spay-neuter fund • Peace officer memorial foundation fund • Police activities league fund • Rare and endangered species preservation program • Safely surrendered baby fund • Sea otter fund • Senior citizens fund • Seniors special fund • State children's trust fund for the prevention of child abuse • Veterans homes fund 	<ul style="list-style-type: none"> • Alternative minimum tax • Credit recapture • Mental health services tax • Taxes on early distributions from qualified retirement plans and other tax-favored accounts • Use tax 																																

*Registered domestic partners are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.

**Tax credits may be limited at higher incomes.

COLORADO

Filing System: Joint

TAX BASE: FEDERAL TAXABLE INCOME		DEDUCTIONS
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend Exempts U.S. government bonds.</p> <p>Business/Rent/Farm Same as federal, except certain qualifying net operating losses have different carry-forward provisions.</p> <p>Capital Gains & Losses Capital gain from certain Colorado sources is exempt if held for specified periods.</p> <p>Pension/Retirement Income</p> <p>--Private Exclude \$20,000/person (if 55-64); \$24,000/person (65 and older).</p> <p>--Public Exclude \$20,000/person (if 55-64); \$24,000/person (65 and older).</p> <p>--U.S. Civil Service Exclude \$20,000/person (if 55-64); \$24,000/person (65 and older).</p> <p>--Military Exclude \$20,000/person (if 55-64); \$24,000/person (65 and older).</p> <p>Active Duty Military Same as federal.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits If aged 55-64, up to \$20,000/person of federally taxable benefits excluded; up to \$24,000/person if 65 or older. Maximum amounts are combined limits for pension income and federally taxed social security.</p> <p>State/Municipal Bond Interest Taxable except Colorado obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings Same as federal.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Exclusions for contributions to Colorado-qualified state tuition programs, 50% of wildfire mitigation costs, and for interest paid for contributions to medical savings accounts. For taxpayers who claim the standard deduction for federal tax purposes, deduction for charitable contributions in excess of \$500 that could have been claimed as federal itemized deductions.</p>		<p>Standard: Same as federal.</p> <p>Itemized: Same as federal.</p> <p>Major Differences From Federal Law: <u>Taxes:</u> State income taxes and state and local sales taxes not deductible.</p>
TAX RATES AND BRACKETS		EXEMPTIONS
4.63% of Colorado taxable income.		Same as federal.
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • Alternative fuel vehicle • Certain job growth incentives • Certain urban and rural enterprise zone investment • Child care • Child care contribution • Colorado innovation investment • Colorado Works Program • Conservation easement • Contaminated land redevelopment investment • Historic property preservation • Income taxes paid to another state • Innovation investment • Long-term care insurance • Low income housing • Minimum tax • Plastic recycling investment • School-to-career investment 	<ul style="list-style-type: none"> • Alzheimer's Association • Breast and women's reproductive cancers • Colorado healthy rivers • Domestic abuse • Families in action for mental health • First call for help • Goodwill Industries • Homeless prevention activities • Make-a-Wish Foundation of Colorado • Military family relief • Nongame and endangered wildlife • Pet overpopulation • Special Olympics • Unwanted horse • Veterans cemetery 	<ul style="list-style-type: none"> • Alternative minimum tax • Recapture of prior year tax credits

CONNECTICUT

Filing System: Joint/Same-Sex Married Couple*

TAX BASE: FEDERAL ADJUSTED GROSS INCOME	DEDUCTIONS																																																																			
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend Exempts U.S. government bonds.</p> <p>Business/Rent/Farm Same as federal.</p> <p>Capital Gains & Losses Gains/losses from the sale of Connecticut state and local bonds are subtracted/added back.</p> <p>Pension/Retirement Income</p> <p>--Private Same as federal.</p> <p>--Public Same as federal.</p> <p>--U.S. Civil Service Same as federal.</p> <p>--Military Exclusion for 50% of military retirement pay.</p> <p>Active Duty Military Same as federal.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Exempt if income is below \$50,000 (\$60,000 MJ/HH); partially taxable if higher income.</p> <p>State/Municipal Bond Interest Taxable except Connecticut obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings Same as federal.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Deferred income resulting from the federal domestic production activity deduction are additions to income. Exemptions for contributions to and distributions from the Connecticut Higher Education Trust (CHET) fund and interest on Connecticut individual development accounts and Connecticut Home Care Option Program for the Elderly accounts. Modifications (add or subtract) for Connecticut fiduciary adjustment.</p>	<p>Standard: Sliding scale standard deduction.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Filing Status</th> <th style="text-align: center;">Standard Deduction</th> <th style="text-align: center;">Income Range for Deduction Phase-Out</th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: center;">\$13,000</td> <td style="text-align: center;">\$26,000 - \$38,000</td> </tr> <tr> <td>HH</td> <td style="text-align: center;">19,000</td> <td style="text-align: center;">38,000 - 56,000</td> </tr> <tr> <td>Married-J</td> <td style="text-align: center;">24,000</td> <td style="text-align: center;">48,000 - 71,000</td> </tr> <tr> <td>Married-S</td> <td style="text-align: center;">12,000</td> <td style="text-align: center;">24,000 - 35,000</td> </tr> </tbody> </table> <p>Itemized: None.</p>	Filing Status	Standard Deduction	Income Range for Deduction Phase-Out	Single	\$13,000	\$26,000 - \$38,000	HH	19,000	38,000 - 56,000	Married-J	24,000	48,000 - 71,000	Married-S	12,000	24,000 - 35,000																																																				
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Income amounts subject to the 3% marginal tax rate are reduced depending on filing status and AGI thresholds, so that amounts not taxed at 3% are instead taxed at 5%. In addition, taxpayers with AGI exceeding specified thresholds, based on their filing status, are subject to a tax recapture provision.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Filing Status</th> <th style="text-align: center;">Income Range for 3% Tax Rate Phase-Out</th> <th style="text-align: center;">Tax Add-Back</th> <th style="text-align: center;">Income Range for Tax Recapture</th> <th style="text-align: center;">Recapture Amount</th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: center;">\$56,500 - \$101,500</td> <td style="text-align: center;">\$20 - \$200</td> <td style="text-align: center;">\$200,000 - \$345,000</td> <td style="text-align: center;">\$75 - \$2,250</td> </tr> <tr> <td>H-H</td> <td style="text-align: center;">78,500 - 114,500</td> <td style="text-align: center;">32 - 320</td> <td style="text-align: center;">320,000 - 552,000</td> <td style="text-align: center;">120 - 3,600</td> </tr> <tr> <td>Married-J</td> <td style="text-align: center;">100,500 - 145,500</td> <td style="text-align: center;">40 - 400</td> <td style="text-align: center;">400,000 - 690,000</td> <td style="text-align: center;">150 - 4,500</td> </tr> <tr> <td>Married-S</td> <td style="text-align: center;">50,250 - 72,750</td> <td style="text-align: center;">20 - 200</td> <td style="text-align: center;">200,000 - 345,000</td> <td style="text-align: center;">75 - 2,250</td> </tr> </tbody> </table>	Taxable Income Brackets			Marginal Tax Rates	Single/Married-S	Married-Joint	Head of Household		\$0 - \$10,000	\$0 - \$20,000	\$0 - \$16,000	3.0%	10,001 - 50,000	20,001 - 100,000	16,001 - 80,000	5.0	50,001 - 100,000	100,001 - 200,000	80,001 - 160,000	5.5	100,001 - 200,000	200,001 - 400,000	160,001 - 320,000	6.0	200,001 - 250,000	400,001 - 500,000	320,001 - 400,000	6.5	250,001 and over	500,001 and over	400,001 and over	6.7	Filing Status	Income Range for 3% Tax Rate Phase-Out	Tax Add-Back	Income Range for Tax Recapture	Recapture Amount	Single	\$56,500 - \$101,500	\$20 - \$200	\$200,000 - \$345,000	\$75 - \$2,250	H-H	78,500 - 114,500	32 - 320	320,000 - 552,000	120 - 3,600	Married-J	100,500 - 145,500	40 - 400	400,000 - 690,000	150 - 4,500	Married-S	50,250 - 72,750	20 - 200	200,000 - 345,000	75 - 2,250	<p>Personal tax credits ranging from 0% to 75% of tax, depending on filing status and Connecticut AGI. 75% credit is phased out as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Filing Status</th> <th style="text-align: center;">Income Range for Credit Phase-Out</th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: center;">\$13,000 - \$56,500</td> </tr> <tr> <td>Head-of-Household</td> <td style="text-align: center;">19,000 - 78,500</td> </tr> <tr> <td>Married-J</td> <td style="text-align: center;">24,000 - 100,500</td> </tr> <tr> <td>Married-S</td> <td style="text-align: center;">12,000 - 52,500</td> </tr> </tbody> </table>	Filing Status	Income Range for Credit Phase-Out	Single	\$13,000 - \$56,500	Head-of-Household	19,000 - 78,500	Married-J	24,000 - 100,500	Married-S	12,000 - 52,500
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<ul style="list-style-type: none"> • Angel investor • Earned income tax credit • Income tax paid to other jurisdictions • Property tax on primary residence and motor vehicle 	<ul style="list-style-type: none"> • AIDS research education • Breast cancer research and education • Endangered species, natural area preserves, and watchable wildlife • Military family relief • Organ transplant • Safety net services 	<ul style="list-style-type: none"> • Alternative minimum tax • Use tax 																																																																		

*Same-sex married couples are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.

DELAWARE

Filing System: Joint/Combined

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS															
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm..... Same as federal. Capital Gains & Losses..... Same as federal. Pension/Retirement Income --Private..... Exclude \$2,000 (under 60); \$12,500 (60 and over). --Public..... Exclude \$2,000 (under 60); \$12,500 (60 and over). --U.S. Civil Service..... Exclude \$2,000 (under 60); \$12,500 (60 and over). --Military..... Exclude \$2,000 (under 60); \$12,500 (60 and over). Active Duty Military..... Same as federal. Unemployment Compensation..... Same as federal. Social Security Benefits..... Exempt. State/Municipal Bond Interest..... Taxable except Delaware obligations. Health Savings Accounts..... Same as federal. Miscellaneous Disability Income..... See other. Lottery Winnings..... Same as federal. Federal Income Taxes..... Not deductible. Other..... Exclusion if disabled or age 60 or over if earned income and AGI are below certain thresholds. State tax treatment of oil percentage depletion and fiduciary income from estates and trusts. Exclude certain distributions from retirement plans used for higher education expenses. Deduct amount claimed for federal work opportunity credit.		<p>Standard: Single/HH/Married-S \$3,250 Married-J..... 6,500</p> <p>Additional standard deduction if: Blind..... \$2,500 Age 65 or over 2,500</p> <p>Itemized: Federal itemized deductions.</p> <p>Major Differences from Federal Law: <u>Contributions:</u> Additional charitable mileage deduction. <u>Taxes:</u> State income tax not deductible; federal foreign tax credit deductible.</p>															
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES															
<ul style="list-style-type: none"> • Child and dependent care • Earned income tax credit • Historic preservation • Income tax paid to another state • Land and historic resource • Neighborhood assistance • Volunteer firefighter, fire auxiliary, and rescue squad 	<ul style="list-style-type: none"> • Breast cancer coalition • Diabetes education • Emergency housing assistance • Juvenile Diabetes Research Foundation International • National Multiple Sclerosis Society • National Guard and Reserve emergency assistance • Nongame wildlife, endangered species, and natural areas preservation • Organ and tissue donation awareness • Ovarian cancer foundation • U.S. Olympic Committee • Veteran's home • White Clay Creek wild and scenic river preservation • 21st Century Fund for Delaware's children 	<ul style="list-style-type: none"> • Lump-sum distributions (beneficial tax treatment) 															

DISTRICT OF COLUMBIA

Filing System: Joint/Combined/Registered Domestic Partner*

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm Same as federal. Capital Gains & Losses..... Same as federal. Pension/Retirement Income --Private Same as federal. --Public Exclusion for up to \$3,000 from D.C. government (age 62 or over). --U.S. Civil Service Exclusion for up to \$3,000 (age 62 or over). --Military Exclusion for up to \$3,000 (age 62 or over). Active Duty Military Same as federal. Unemployment Compensation Same as federal. Social Security Benefits Exempt. State/Municipal Bond Interest Exempt. Health Savings Accounts Same as federal. Miscellaneous Disability Income Up to \$5,200 exempt. Lottery Winnings Same as federal. Federal Income Taxes Not deductible. Other Exemptions for the following: dependent's unearned income included in parent's federal AGI; awards received from unlawful employment discrimination; DC and federal government survivor benefits; and \$10,000 for disabled DC residents with household AGI less than \$100,000. Limited deductions for the following: contributions to DC college savings plan; long-term care premiums; expenditures by DC teachers for classroom teaching materials and for certain tuition and fees; and loan repayment awards received by certain health-care professionals from DC government.		<p>Standard: Single/Married-J/HH \$4,000 Married-S 2,000</p> <p>Itemized: Same as federal if AGI is equal to or less than \$200,000 (\$100,000 M-S). If AGI is over \$200,000 (\$100,000 M-S), federal deductions are limited to the amount exceeding 5% of AGI over \$200,000 (\$100,000 M-S), except deductions for medical and dental expenses, expenses incurred in the production of investment interest, and casualty or theft loss are not limited.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income and sales taxes not deductible.</p>
TAX RATES AND BRACKETS		EXEMPTIONS
<p><u>Taxable Income Bracket</u></p> \$0 - \$10,000 10,001 - 40,000 40,001 and over	<p><u>Marginal Tax Rates</u></p> 4.0% 6.0 8.5	Single/Married-S \$1,675 Married-J/HH 3,350 Dependent 1,675 Age 65 or over 1,675 Blind 1,675
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • Child and dependent care • D.C. government employee first-time homebuyer • Earned income tax credit • Income taxes paid to another state • Low-income • Property tax/rent 	<ul style="list-style-type: none"> • Anacosta River cleanup and protection • D.C. statehood • Drug prevention and children at risk 	None

*Registered domestic partners are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.

GEORGIA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME				DEDUCTIONS	
<u>Major Differences from Federal Law</u>					
Interest/Dividend.....	Exempts U.S. government bonds.			Standard:	
Business/Rent/Farm.....	Same as federal.			Single/HH.....	\$2,300
Capital Gains & Losses.....	Same as federal.			Married-J.....	3,000
Pension/Retirement Income				Married-S.....	1,500
--Private.....	\$35,000/person excluded (62 and over or permanently disabled).			Age 65 or over or blind.....	1,300
--Public.....	\$35,000/person excluded (62 and over or permanently disabled).			Itemized:	
--U.S. Civil Service.....	\$35,000/person excluded (62 and over or permanently disabled).			Federal itemized deductions.	
--Military.....	\$35,000/person excluded (62 and over or permanently disabled).			Major Differences from Federal Law:	
Active Duty Military.....	Same as federal.			Taxes: State income taxes other than Georgia's not deductible.	
Unemployment Compensation.....	Same as federal.			Interest: Investment interest for the production of exempt income is not allowed.	
Social Security Benefits.....	Exempt.				
State/Municipal Bond Interest.....	Taxable except Georgia obligations.				
Health Savings Accounts.....	An additional amount may be deducted only to the extent the deduction has not been included in federal AGI and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions.				
Miscellaneous					
Disability Income.....	Same as federal.				
Lottery Winnings.....	Same as federal.				
Federal Income Taxes.....	Not deductible.				
Other.....	Dependent's unearned income included in parent's federal AGI may be exempt. Deductions for contributions to a Georgia higher education savings plan, expenses related to organ donation, and amounts claimed for federal jobs tax credit. No deduction for domestic production activities.				
TAX RATES AND BRACKETS				EXEMPTIONS	
<u>Taxable Income Brackets</u>			<u>Marginal Tax Rate</u>		
<u>Single</u>	<u>Married-S</u>	<u>Married-J/HH</u>		Single/Married-S/HH.....	\$2,700
\$0 - \$750	\$0 - \$500	\$0 - \$1,000	1%	Married-J.....	5,400
751 - 2,250	501 - 1,500	1,001 - 3,000	2	Dependent.....	3,000
2,251 - 3,750	1,501 - 2,500	3,001 - 5,000	3		
3,751 - 5,250	2,501 - 3,500	5,001 - 7,000	4		
5,251 - 7,000	3,501 - 5,000	7,001 - 10,000	5		
7,001 and over	5,001 and over	10,001 and over	6		
TAX CREDITS		CONTRIBUTION/CHECK-OFF		OTHER TAXES	
<ul style="list-style-type: none"> • Adoption of a foster child • Caregiving expense • Child and dependent care expense • Disabled person home purchase or retrofit • Disaster assistance • Driver education • Income taxes paid to another state • Low-income • National Guard/Air National Guard • Rural physicians • Single-family residence (purchase of) 		<ul style="list-style-type: none"> • Cancer research fund • Children and elderly fund • Dog and cat sterilization • Georgia National Guard Foundation • Save the cure fund • Statewide land conservation • Georgia Student Finance Authority • Wildlife conservation 		None	

HAWAII

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME				DEDUCTIONS	
<u>Major Differences from Federal Law</u>					
Interest/Dividend.....	Exempts U.S. government bonds.			Standard:	
Business/Rent/Farm	Same as federal.			Single/Married-S \$2,000	
Capital Gains & Losses.....	Alternative tax on capital gains.			Married-J 4,000	
Pension/Retirement Income				Head-of-Household 2,920	
--Private	Exempt if employer funded.			Itemized:	
--Public	Exempt.			Federal itemized deductions.	
--U.S. Civil Service.....	Exempt.				
--Military	Exempt.				
Active Duty Military.....	CZE and exempt up to \$5,881 for Reserve and National Guard members.			Major Differences from Federal Law:	
Unemployment Compensation	Same as federal.			Amounts that are limited based on federal AGI are recalculated to be based on Hawaii AGI. Deduction for state and local income or sales taxes may not be claimed if federal AGI exceeds \$100,000 if S or M-S, \$150,000 if HH, or \$200,000 if MJ, and total itemized deductions are limited if AGI exceeds certain thresholds.	
Social Security Benefits	Exempt.				
State/Municipal Bond Interest	Taxable except Hawaii obligations.				
Health Savings Accounts	Same as federal.				
Miscellaneous					
Disability Income.....	Same as federal.				
Lottery Winnings	Same as federal.				
Federal Income Taxes	Not deductible.				
Other	Deductions for payments to individual housing accounts and for earnings on individual housing and individual development accounts. Deductions for certain income from high technology business, qualified expenditures for exceptional trees, and compensation earned by patients with Hansen's disease. Peace Corps compensation, income from temporary employment outside of the U.S., and higher education expenses deducted from federal income are taxable. In addition, some student loan interest and employer-provided adoption benefits that are exempt from federal taxes may be taxable in Hawaii.				
TAX RATES AND BRACKETS				EXEMPTIONS	
<u>Taxable Income Brackets</u>			<u>Marginal Tax Rates</u>		
<u>Single/Married-S</u>	<u>Married-Joint</u>	<u>Head-of-Household</u>			
\$0 - \$2,400	\$0 - \$4,800	\$0 - \$3,600	1.40%	Single/HH/Married-S \$1,040	
2,401 - 4,800	4,801 - 9,600	3,601 - 7,200	3.20	Married-J 2,080	
4,801 - 9,600	9,601 - 19,200	7,201 - 14,400	5.50	Age 65 or over 1,040	
9,601 - 14,400	19,201 - 28,800	14,401 - 21,600	6.40	Dependent..... 1,040	
14,401 - 19,200	28,801 - 38,400	21,601 - 28,800	6.80	Blind, deaf, or totally disabled..... 7,000*	
19,201 - 24,000	38,401 - 48,000	28,801 - 36,000	7.20		
24,001 - 36,000	48,001 - 72,000	36,001 - 54,000	7.60		
36,001 - 48,000	72,001 - 96,000	54,001 - 72,000	7.90		
48,001 - 150,000	96,001 - 300,000	72,001 - 225,000	8.25		
150,001 - 175,000	300,001 - 350,000	225,001 - 262,500	9.00		
175,001 - 200,000	350,001 - 400,000	262,501 - 300,000	10.00		
200,001 and over	400,001 and over	300,001 and over	11.00		
TAX CREDITS		CONTRIBUTION/CHECK-OFF		OTHER TAXES	
<ul style="list-style-type: none"> • Agricultural land qualified agricultural cost • Child and dependent care expenses • Child passenger restraint systems • Ethanol facility • Food excise • High technology business investment • Income taxes paid to other states/countries • Low-income household renter • Renewable energy technologies 		<ul style="list-style-type: none"> • Domestic violence and child abuse/neglect • Public libraries • School repairs and maintenance 		<ul style="list-style-type: none"> • Alternative tax on capital gains (beneficial tax treatment) 	

*In lieu of regular personal exemptions

IDAHO

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																														
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempt U.S. government bonds.</p> <p>Business/Rent/Farm..... Same as federal.</p> <p>Capital Gains & Losses..... 60% exclusion for long-term gains from the sale of certain real and tangible Idaho property.</p> <p>Pension/Retirement Income</p> <p>--Private..... Same as federal.</p> <p>--Public..... Certain police and firemen--exclude \$27,876 single; \$41,814 married (65 and over, or disabled and 62 and over) - reduced by amount of social security income.</p> <p>--U.S. Civil Service..... Exclude CSRS payments of up to \$27,876 single; \$41,814 married (65 and over, or disabled and 62 and over) - reduced by amount of social security income. Exclusion does not apply to FERS payments.</p> <p>--Military..... Exclude \$27,876 single; \$41,814 married (65 and over, or disabled and 62 and over) - reduced by amount of social security income.</p> <p>Active Duty Military..... CZE and if stationed out-of-state, income of Idaho residents on active duty is exempt.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Exempt.</p> <p>State/Municipal Bond Interest..... Taxable except Idaho obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Deduct Idaho lottery winnings that are less than \$600 per prize.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deductions for insulation, alternative energy devices, child and dependent care, maintaining home for aged or developmentally disabled, technological equipment donation, contributions to and interest on Idaho MSA, contributions to an Idaho college savings plan, adoption expenses and health, long-term care, and self-employed worker's compensation insurance. No deduction for educator expenses.</p>		<p>Standard: Same as federal.</p> <p>Itemized: Federal itemized deductions.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income and sales taxes not deductible.</p>																														
TAX RATES AND BRACKETS		EXEMPTIONS																														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;"><u>Taxable Income Brackets</u></th> <th style="text-align: center;"><u>Marginal Tax Rates</u></th> </tr> <tr> <th style="text-align: center;"><u>Single/Married-S</u></th> <th style="text-align: center;"><u>Married-J. HH</u></th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0 - \$1,337</td> <td style="text-align: center;">\$0 - \$2,675</td> <td style="text-align: center;">1.6%</td> </tr> <tr> <td style="text-align: center;">1,338 - 2,675</td> <td style="text-align: center;">2,676 - 5,351</td> <td style="text-align: center;">3.6</td> </tr> <tr> <td style="text-align: center;">2,676 - 4,013</td> <td style="text-align: center;">5,352 - 8,027</td> <td style="text-align: center;">4.1</td> </tr> <tr> <td style="text-align: center;">4,014 - 5,351</td> <td style="text-align: center;">8,028 - 10,703</td> <td style="text-align: center;">5.1</td> </tr> <tr> <td style="text-align: center;">5,352 - 6,689</td> <td style="text-align: center;">10,704 - 13,379</td> <td style="text-align: center;">6.1</td> </tr> <tr> <td style="text-align: center;">6,690 - 10,034</td> <td style="text-align: center;">13,380 - 20,069</td> <td style="text-align: center;">7.1</td> </tr> <tr> <td style="text-align: center;">10,035 - 26,759</td> <td style="text-align: center;">20,070 - 53,519</td> <td style="text-align: center;">7.4</td> </tr> <tr> <td style="text-align: center;">26,760 and over</td> <td style="text-align: center;">53,520 and over</td> <td style="text-align: center;">7.8</td> </tr> </tbody> </table>		<u>Taxable Income Brackets</u>		<u>Marginal Tax Rates</u>	<u>Single/Married-S</u>	<u>Married-J. HH</u>		\$0 - \$1,337	\$0 - \$2,675	1.6%	1,338 - 2,675	2,676 - 5,351	3.6	2,676 - 4,013	5,352 - 8,027	4.1	4,014 - 5,351	8,028 - 10,703	5.1	5,352 - 6,689	10,704 - 13,379	6.1	6,690 - 10,034	13,380 - 20,069	7.1	10,035 - 26,759	20,070 - 53,519	7.4	26,760 and over	53,520 and over	7.8	Same as federal.
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																														
<ul style="list-style-type: none"> • Contributions to educational entities • Contributions to youth and rehabilitation facilities • Grocery • Income taxes paid to other states • Live organ donation expenses • Maintaining home for family member with a developmental disability or over age 65 	<ul style="list-style-type: none"> • American Red Cross • Children's trust fund/child abuse prevention • Foodbank fund • Idaho Guard and Reserve family support fund • Nongame wildlife conservation fund • Opportunity scholarship fund • Special Olympics fund • Veterans support fund 	<ul style="list-style-type: none"> • Fuels tax • Permanent building fund tax • Penalties on MSAs • Recapture of certain Idaho business and investment credits • Sales and use tax due 																														

ILLINOIS

Filing System: Joint/Same-Sex Civil Union

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm Same as federal.</p> <p>Capital Gains & Losses..... Same as federal.</p> <p>Pension/Retirement Income*</p> <p>--Private..... Exempt if from a qualified employee benefit plan, or a self-employed retirement plan.</p> <p>--Public Exempt.</p> <p>--U.S. Civil Service Exempt.</p> <p>--Military Exempt.</p> <p>Active Duty Military/Reserve..... Exempt.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Exempt.</p> <p>State/Municipal Bond Interest Taxable except certain Illinois obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings Same as federal. (No deduction for gambling losses.)</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Deductions for enterprise and river edge redevelopment zone and high impact business dividends, contributions to certain job training projects, expenses related to certain federal credits and federally tax-exempt income, interest on investments through the home ownership made easy program, ridesharing money, amounts received as accelerated payments of life, endowment, or annuity benefits as indemnity for terminal illness, unjust imprisonment compensation, and education loan repayments of certain primary care physicians. Certain contributions to, and interest earnings on, Illinois college savings plans are exempt. However, earnings on other Section 529 college savings plans are taxable, unless such plans comply with certain disclosure requirements.</p>		<p>Standard: None</p> <p>Itemized: None</p>
TAX RATES AND BRACKETS		EXEMPTIONS
5% of taxable net income		<p>Each federal exemption \$2,000</p> <p>Age 65 or over 1,000</p> <p>Blind..... 1,000</p> <p>Dependent 2,000</p>
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • Affordable housing donations • Angel investment • Earned income tax credit • High impact business investment • Historic preservation • Homeowner's property tax • Income taxes paid to other states • K-12 education expenses • New markets 	<ul style="list-style-type: none"> • After-school rescue • Alzheimer's disease research • Assistance to the homeless • Breast, cervical, and ovarian cancer research • Child abuse prevention • Crime stoppers association • Military family relief • Wildlife preservation 	<ul style="list-style-type: none"> • Household employment tax • Use tax

*Federally taxable IRA and section 457 deferred compensation plans are exempt.

INDIANA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS
<u>Major Differences from Federal Law</u>		
Interest/Dividend.....	Exempts U.S. government bonds.	Standard: None Itemized: None
Business/Rent/Farm	Same as federal.	
Capital Gains & Losses.....	Same as federal.	
Pension/Retirement Income*		
--Private	Same as federal.	
--Public	Same as federal.	
--U.S. Civil Service	Up to \$2,000 exempt, less social security benefits (62 & over).	
--Military	Up to \$5,000 exempt (60 & over).	
Active Duty/Reserve Military.....	CZE and exempt up to \$5,000 for total of active duty and active reserves, military retirement, and survivor's benefits.	
Unemployment Compensation	Limited exclusion as provided under 1986 federal law.	
Social Security Benefits	Exempt.	
State/Municipal Bond Interest	Exempt.	
Health Savings Accounts	Same as federal.	
Miscellaneous		
Disability Income	Up to \$5,200 exempt if retired and under 65.	
Lottery Winnings	Limited exemption for Indiana lottery winnings.	
Federal Income Taxes	Not deductible.	
Other	Additions to income include federal deductions for lump sum distributions, any net operating loss, except for the Indiana portion, transportation fringe benefit expenses, interest on student loans, educator expenses, employer-provided educational expenses, expenses for tuition and related fees, and losses on the sale of qualified preferred stock. Deductions for rent and property taxes paid on principal residence, insulation, non-Indiana locality earnings, certain income of enterprise/airport development zone employees, income of persons receiving Medicaid in a care facility, law enforcement awards, Indiana Partnership long-term care insurance premiums, qualified patents income, solar-powered roof vent or fan expenses, railroad unemployment and sickness benefits, private school and homeschool expenses, and employer contributions to and interest on certain medical savings accounts not excluded for federal purposes.	
TAX RATES AND BRACKETS		EXEMPTIONS
3.4% of adjusted gross income.		Each federal exemption \$1,000 Dependent child..... 1,500 Blind or 65 or over..... 1,000 65 or over and low-income..... 500
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • College donation • Community revitalization enhancement district • Contributions made to college choice 529 education savings plan • County credit for the elderly or permanently disabled • Earned income tax credit • Historic building rehabilitation and residential historic rehabilitation • Income taxes paid to other states and localities • Individual development account • Lake County residential income tax • Maternity home • Neighborhood assistance • Scholarship program • Unified tax credit for elderly • Venture capital investment 	<ul style="list-style-type: none"> • Nongame and endangered wildlife 	<ul style="list-style-type: none"> • County income tax • Household employment tax • Use tax

*Exclusion of up to \$5,200 in the case of disability retirement.

IOWA

Filing System: Joint/Combined/Same-Sex Married Couple*

TAX BASE: STATE ADJUSTED GROSS INCOME		DEDUCTIONS																																	
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm Same as federal. Capital Gains & Losses..... 100% exclusion for qualifying capital gains on business and farm assets. Pension/Retirement Income** --Private Up to \$6,000 (\$12,000 M-J) exempt, if 55 or over or disabled. --Public Up to \$6,000 (\$12,000 M-J) exempt, if 55 or over or disabled. --U.S. Civil Service..... Up to \$6,000 (\$12,000 M-J) exempt, if 55 or over or disabled. --Military Up to \$6,000 (\$12,000 M-J) exempt, if 55 or over or disabled. Active Duty Military..... Exempt and deductions for certain student loan repayments of active duty military. Unemployment Compensation Same as federal. Social Security Benefits Up to 16.5% of benefits are taxable. State/Municipal Bond Interest Taxable except certain Iowa obligations. Health Savings Accounts Same as federal. Miscellaneous Disability Income Exclusion of up to \$100/week if totally and permanently disabled and meet certain conditions. Lottery Winnings Same as federal. Federal Income Taxes Deductible. Other Deductions for gains or losses on distressed sale transactions; wages paid to qualifying new employees; amounts claimed for federal work opportunity, alternative motor vehicle, employer social security, and alcohol fuel credits; health and dental insurance premiums; employee benefits for same-sex married couples; in-home health care expenses; organ donor transplant expenses; contributions to Iowa education savings plan trust and injured veterans program; certain veterans' bonuses and grants; victim compensation awards; and income from qualified film expenditures. Low-income exemption.</p>		<p>Standard: Single/Married-S \$1,830 Married-J/HH 4,500</p> <p>Itemized: Same as federal.</p> <p>Major Differences From Federal Law: <u>Medical Expenses:</u> No deduction for health and dental insurance premiums already deducted from Iowa income. <u>Taxes:</u> Iowa income tax not deductible. Iowa sales and use tax deductible only if claimed as a federal itemized deduction. <u>Miscellaneous:</u> Deduction for expense incurred for care of disabled relative, adoption expenses, and portion of automobile registration fee. <u>Charitable:</u> Mileage deduction if for charitable purposes.</p>																																	
TAX RATES AND BRACKETS		EXEMPTIONS (TAX CREDIT)																																	
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<ul style="list-style-type: none"> • Agricultural assets transfer • Charitable conservation contribution • Child and dependent care or early childhood development • Claim of right • Earned income tax credit • Endow Iowa (endowment gifts) • Historic preservation • Housing investment • Income taxes paid to other states/countries • Minimum tax carry forward • Motor fuel • School tuition organization • Tuition and textbook • Venture capital (3) 	<ul style="list-style-type: none"> • Campaign fund/political party • Child abuse prevention • Firefighters • Fish and wildlife fund • State fairgrounds renovation • Veterans 	<ul style="list-style-type: none"> • Alternate tax (may reduce tax liability) • Emergency medical services surtax • Lump-sum tax • Minimum tax • School district surtax 																																	

* Same-sex married couples are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.

**No tax or penalty on distributions from retirement plans by National Guard members or reservists called to active duty.

KANSAS

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																											
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds and dividends from Kansas Venture Capital, Inc.</p> <p>Business/Rent/Farm Same as federal.</p> <p>Capital Gains & Losses..... Gains from sales of certain Kansas bonds are exempt.</p> <p>Pension/Retirement Income</p> <p>--Private Same as federal.</p> <p>--Public Kansas Public Employee Retirement System and certain other Kansas public systems exempt.</p> <p>--U.S. Civil Service Exempt.</p> <p>--Military Exempt.</p> <p>Active Duty Military CZE and exemptions for certain bonuses and loan assistance.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Exempt for taxpayers with federal AGI less than or equal to \$75,000. Otherwise, same as federal.</p> <p>State/Municipal Bond Interest Taxable except most Kansas obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings Same as federal.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Addition for employee contributions to public employee retirement system. Deductions for contributions to qualified tuition programs (Section 529), earnings on individual development accounts established to pay for qualified purposes, long-term care insurance, armed forces recruitment, sign up, or retention bonuses, and amount claimed for federal jobs tax credit.</p>		<p>Standard:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th></th> <th colspan="2" style="text-align: center;"><u>Added Amount if:</u></th> </tr> <tr> <th></th> <th></th> <th style="text-align: center;"><u>Age 65</u></th> <th style="text-align: center;"><u>Blind</u></th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: right;">\$3,000</td> <td style="text-align: right;">\$850</td> <td style="text-align: right;">\$850</td> </tr> <tr> <td>Married-J</td> <td style="text-align: right;">6,000</td> <td style="text-align: right;">700</td> <td style="text-align: right;">700</td> </tr> <tr> <td>Married-S</td> <td style="text-align: right;">3,000</td> <td style="text-align: right;">700</td> <td style="text-align: right;">700</td> </tr> <tr> <td>Head-of-Household</td> <td style="text-align: right;">4,500</td> <td style="text-align: right;">850</td> <td style="text-align: right;">850</td> </tr> </tbody> </table> <p>Itemized: Federal itemized deductions.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income taxes not deductible.</p>						<u>Added Amount if:</u>				<u>Age 65</u>	<u>Blind</u>	Single	\$3,000	\$850	\$850	Married-J	6,000	700	700	Married-S	3,000	700	700	Head-of-Household	4,500	850	850
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TAX CREDITS	CONTRIBUTION/CHECK-OFF		OTHER TAXES																										
<ul style="list-style-type: none"> • Adoption • Alternative fuel vehicle • Angel investor • Assistive technology • Child and dependent care expenses • Community services contribution • Disabled access • Earned income tax credit • Entrepreneurship • Food sales tax refund • Historic preservation and site contribution • Income taxes paid to other states • Individual development account • Plugging an abandoned gas or oil well • Regional foundation contribution • Single city port authority • Swine facility improvement • Venture and local seed capital 	<ul style="list-style-type: none"> • Breast cancer research • Military emergency relief • Nongame wildlife improvement program • Senior citizens meals-on-wheels 		<ul style="list-style-type: none"> • Use tax 																										

KENTUCKY

Filing System: Joint/Combined

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS														
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm Allows federal farm averaging using Kentucky income.</p> <p>Capital Gains & Losses Gains on Kentucky Turnpike bonds and property taken by eminent domain are exempt.</p> <p>Pension/Retirement Income</p> <p>--Private Exclude up to \$41,110.</p> <p>--Public Exempt if retired before 1998; partially exempt if after 1997.</p> <p>--U.S. Civil Service Exempt if retired before 1998; partially exempt if after 1997.</p> <p>--Military Exempt if retired before 1998; partially exempt if after 1997.</p> <p>Active Duty Military Exempt and \$20 personal credit for Kentucky National Guard members. All income is exempt for soldiers killed in the line of duty, for the year of the death and the preceding year.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Exempt.</p> <p>State/Municipal Bond Interest Taxable except Kentucky obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings Same as federal.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Deductions for long-term care and health insurance premiums, income from training or working at election booths, charitable contributions of leasehold interests, and artistic contributions not claimed as state itemized deduction. Tobacco settlement income is exempt. Deduction for amount claimed for federal work opportunity and welfare to work credits. A child's unearned income may not be reported on a parent's return. Forgiven mortgage debt is an addition to income.</p>		<p>Standard:</p> <p>All \$2,240</p> <p>Itemized:</p> <p>State itemized deductions.</p> <p>Major Differences from Federal Law:</p> <p><u>Medical:</u> Deduct medical expenses over 7.5% of Kentucky AGI.</p> <p><u>Taxes:</u> State income taxes and state and local sales taxes not deductible.</p>														
TAX RATES AND BRACKETS		EXEMPTIONS (TAX CREDIT)														
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Taxable Income Brackets	Tax Rates															
\$0 - \$3,000	2.0%															
3,001 - 4,000	3.0															
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8,001 - 75,000	5.8															
75,001 and over	6.0															
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES														
<ul style="list-style-type: none"> • Certified rehabilitation • Child and dependent care • Education tuition • Endow Kentucky • Energy efficiency products • Family size • Income taxes paid to other states • Kentucky National Guard members • Kentucky investment fund • Limited liability entity • Recycling and/or composting equipment 	<ul style="list-style-type: none"> • Breast cancer research and education trust fund • Child victim's trust fund • Nature and wildlife fund • Political party fund • Veterans' program trust fund 	<ul style="list-style-type: none"> • Use tax 														

LOUISIANA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS															
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/DividendExempts U.S. government bonds. Business/Rent/FarmSame as federal. Capital Gains & LossesDeduction for net gain from the sale of a Louisiana-domiciled business. Pension/Retirement Income --Private\$6,000/person exclusion for those 65 and over with retirement income. --PublicCertain benefits from Louisiana retirement systems are exempt. For others, same exclusions as private pensions. --U.S. Civil ServiceExempt. --MilitaryExempt. Active Duty MilitaryCZE and up to \$30,000 excluded for service outside Louisiana under certain conditions. Unemployment Compensation.....Same as federal. Social Security BenefitsExempt. State/Municipal Bond Interest.....Taxable except Louisiana obligations. Health Savings AccountsSame as federal. Miscellaneous Disability Income\$6,000/person exclusion for permanent total disability. Lottery Winnings.....Same as federal. Federal Income TaxesDeductible. OtherExclusion for shareholder income from a bank organized as an S corporation. Deductions for the following: deposits to the student tuition assistance revenue trust (START program); amounts claimed for certain federal disaster relief credits; up to \$5,000 for retrofitting certain residential structures; educational expenses related to qualified dependents who are home-schooled or enrolled in private or public elementary and secondary schools; \$500 for volunteers in recreation departments and for volunteer firefighters; and any grant, loan, or benefit provided by a hurricane recovery entity.</p>		<p>Standard: Single/Married-S \$4,500 Married-J/HH 9,000</p> <p>Combined standard deduction and personal exemption amounts, which are built into tax tables.</p> <p>Itemized: In addition to the state standard deduction, taxpayers who itemize deductions for federal tax purposes may deduct the excess of federal itemized deductions over the federal standard deduction.</p>															
TAX RATES AND BRACKETS		EXEMPTIONS															
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<u>Taxable Income Brackets</u>		<u>Marginal Tax Rates</u>															
<u>Single/MS/HH</u>	<u>Married-J</u>																
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES															
<ul style="list-style-type: none"> • Bulletproof vest • Child care • Contributions of technological equipment to educational institutions • Conversion of vehicle to alternative fuel • Disabilities • Earned income tax credit • Education • Family responsibility programs • Historic residential/historic structures • Household expense for physically and mentally incapable persons • Hunting & fishing license fees for the military • Income taxes paid to other states • Law enforcement education • LA citizens property insurance assessments • Organ donation • Partial federal credits (elderly, foreign tax, investment tax, residential energy, and jobs) • Small town doctor/dentist • School readiness • Wind and solar energy systems 	<ul style="list-style-type: none"> • Animal welfare commission • Bicentennial commission and Battle of New Orleans Bicentennial Commission • Coastal protection and restoration • Community based primary health care fund • Food bank association • Make-a-Wish Foundation • Military family assistance fund • Multiple Sclerosis Society • National lung cancer partnership • Prostate cancer trust fund • START program • Wildlife habitat/national heritage trust 	<ul style="list-style-type: none"> • Use tax 															

MAINE

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																								
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... Same as federal.</p> <p>Capital Gains & Losses..... Same as federal except gains from the sale of Maine Waste Management and Recycling Program bonds and investment income from the Northern Maine Transmission Corp. are exempt.</p> <p>Pension/Retirement Income..... Exclude:</p> <p>--Private..... Up to \$6,000, less social security and railroad retirement benefits.</p> <p>--Public..... Up to \$6,000, less social security and railroad retirement benefits.</p> <p>--U.S. Civil Service..... Up to \$6,000, less social security and railroad retirement benefits.</p> <p>--Military..... Up to \$6,000.</p> <p>Active Duty Military..... Same as federal.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Exempt.</p> <p>State/Municipal Bond Interest..... Taxable except Maine obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Same as federal.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deduct premiums for long-term care insurance, up to \$250, per beneficiary, of contributions to qualified state tuition programs, withdrawals from family development (low-income) accounts, amounts equal to earnings from fishing operations contributed to a capital conservation fund, and federal work opportunity and empowerment zone tax credits. Contributions to state retirement system are taxable. Federal deductions for tuition and fees and domestic production activities do not apply.</p>		<p>Standard:</p> <p>Single.....\$5,800</p> <p>Married-S.....4,825</p> <p>Married-J.....9,650</p> <p>Head-of-Household.....8,500</p> <p>Additional deduction/qualifying condition for age 65 or over or blind:</p> <p>Single/HH.....\$1,450</p> <p>Married.....1,150/person</p> <p>Itemized:</p> <p>Federal itemized deductions.</p> <p>Major Differences from Federal Law:</p> <p><u>Taxes:</u> State income and sales taxes not deductible.</p> <p><u>Miscellaneous:</u> Mortgage insurance premiums not deductible. Adjustment for expenses incurred in the production of Maine income and Maine exempt income, amounts claimed for the family development account credit, and amounts attributable to income from an ownership interest in a flow-through entity financial institution.</p>																								
TAX RATES AND BRACKETS		EXEMPTIONS																								
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																								
<ul style="list-style-type: none"> • Child and dependent care • Earned income tax credit • Educational opportunity • Elderly • Family development account • Fish hatchery infrastructure • Forest management planning • Historic rehabilitation • Income tax paid to other jurisdictions • Low-income • Maine minimum tax • Quality childcare investment • Nonresident credit including "safe harbor" for certain residents spending significant time out-of-state • Seed capital 	<ul style="list-style-type: none"> • Asthma and lung disease • Bone marrow screening • Children's Trust • Clean election • Companion animal sterilization • Endangered and nongame wildlife • Military family relief • Political parties (3) • Veterans Memorial Cemetery maintenance 	<ul style="list-style-type: none"> • Early distribution from retirement plans. • Minimum tax • Use tax 																								

MARYLAND

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																																													
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... Same as federal.</p> <p>Capital Gains & Losses..... Same as federal.</p> <p>Pension/Retirement Income*</p> <p>--Private..... Up to \$26,300/person excluded (65 or over or disabled).</p> <p>--Public**..... Up to \$26,300/person excluded (65 or over or disabled).</p> <p>--U.S. Civil Service..... Up to \$26,300/person excluded (65 or over or disabled).</p> <p>--Military..... Up to \$26,300/person excluded (65 or over or disabled). Additional exemption if meet certain requirements.</p> <p>Active Duty Military..... CZE and up to a total of \$15,000 excluded for service outside U.S. if total military pay is less than \$30,000.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Exempt.</p> <p>State/Municipal Bond Interest..... Taxable except Maryland obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Exempt for job related injuries for police and firefighters.</p> <p>Lottery Winnings..... Same as federal.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Employee contributions to a Maryland retirement or pension system are included in state income. Income also includes 50% of taxable tax preference items over \$10,000 (\$20,000 if married). In addition, federal deductions for which Maryland provides a tax credit must be added to income. No deductions for domestic production activities and for tuition and related expenses. Subtractions for child and dependent care expenses, adoption expenses, contributions to and earnings on prepaid tuition contracts, use of vehicle for charitable purposes, expenses incurred by the blind for a reader, solar energy grant awards, a dependent's unearned income included in parent's federal AGI, and interest on Build America bonds. Exclusion for certain artists' contributions and certain income of qualifying artists in arts and entertainment districts. Two-income subtraction of up to \$1,200. Exclude \$3,500 for volunteer fire, police, rescue, or emergency personnel or members of the Coast Guard Auxiliary and income from use of official vehicles by members of public police and fire departments.</p>		<p>Standard: 15% of Maryland AGI</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Minimum</u></th> <th style="text-align: center;"><u>Maximum</u></th> </tr> </thead> <tbody> <tr> <td>Married-J/HH</td> <td style="text-align: center;">\$3,000</td> <td style="text-align: center;">\$4,000</td> </tr> <tr> <td>All Other</td> <td style="text-align: center;">1,500</td> <td style="text-align: center;">2,000</td> </tr> </tbody> </table> <p>Itemized: Federal itemized deductions.</p> <p>Major Differences From Federal Law: <u>Taxes:</u> State and local income taxes not deductible.</p>		<u>Minimum</u>	<u>Maximum</u>	Married-J/HH	\$3,000	\$4,000	All Other	1,500	2,000																																				
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																																													
<ul style="list-style-type: none"> • Aquaculture oyster floats • Bio-heating oil • Child and dependent care • Earned income tax credit (state and local) • Electric vehicle recharging • Heritage structure rehabilitation • Income tax paid to other states • Long-term care insurance • Poverty level credit (state and local) • Preservation and conservation easements • Quality teacher incentive 	<ul style="list-style-type: none"> • Chesapeake Bay and endangered species • Cancer • Developmental disabilities administration waiting list equity 	<ul style="list-style-type: none"> • Local income tax (County and Baltimore City) 																																													

*Reduced by social security and retirement benefits.

**All pension benefits to police and firefighters (or their beneficiaries) as a result of job related injuries (or death) are exempt.

MASSACHUSETTS

Filing System: Joint/Same-Sex Married Couple*

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend Exempts U.S. government bonds. Exclusion for interest from state banks (Single--\$100/Married-J--\$200).</p> <p>Business/Rent/Farm State schedules also provided.</p> <p>Capital Gains & Losses Own (see "Tax Rates and Brackets" below).</p> <p>Pension/Retirement Income</p> <p>--Private Same as federal.</p> <p>--Public Payments from a contributory plan are exempt.</p> <p>--U.S. Civil Service Payments from a contributory plan are exempt.</p> <p>--Military Exempt.</p> <p>Active Duty Military Same as federal.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Exempt.</p> <p>State/Municipal Bond Interest Taxable except Massachusetts obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Disability income related to terrorist or military action is exempt.</p> <p>Lottery Winnings Taxable.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Deductions for either: (a) up to \$4,800 of care expenses [up to \$9,600 for two or more qualifying individuals] for a child under age 13 or disabled dependent/spouse; or (b) \$3,600 for a dependent household member under age 12 or 65 or older [up to \$7,200 for two or more dependents]. In addition, deductions for the following: (a) 50% of rent -- maximum deduction \$3,000 (MS -- \$1,500); (b) amounts paid for social security, Medicare, railroad, federal and state retirement systems up to \$2,000/person; (c) tuition and fees deduction; (d) certain income of firefighters or police officers; (e) employee business expenses; and (f) moving expenses allowed as federal itemized deductions.</p>		<p>Standard: None</p> <p>Itemized: State deductions for all taxpayers, as described under "Tax Base."</p>
TAX RATES AND BRACKETS		EXEMPTIONS
<p>The following types of income, minus deductions and exemptions, are taxed at 5.3%: earned income, interest from MA banks, royalties, trust income, pensions and annuities, alimony, rental income, unemployment compensation, taxable IRA/Keogh distributions, and other income such as gambling winnings and fees. Also taxed at 5.3% is interest income (other than interest from deposits in banks located in MA) and dividend income less certain excess deductions from a trade or business not used to offset other 5.3% taxable income.</p> <p>Short-term capital gains (net of capital losses) and capital gains from collectibles and pre-'96 installment sales (less certain excess deductions from a trade or business and 50% of long-term capital gains from collectibles and pre-'96 installment sales) are taxed at 12%. Other long-term capital gains (less remaining excess deductions and long-term capital losses) are taxed at 5.3%.</p> <p>No income tax is imposed if Massachusetts adjusted gross income is equal to or less than \$8,000 for single, \$16,400 for married-joint, or \$14,400 for head-of-household taxpayers (plus \$1,000/dependent). Deductions, other than certain deductions for a trade or business, cannot generally be used to offset income from interest, dividends, or capital gains.</p>		<p>Single/Married-S\$4,400</p> <p>Head-of-Household6,800</p> <p>Married-J8,800</p> <p>Dependent1,000</p> <p>Age 65 or over700</p> <p>Blind2,200</p> <p>Exemption for adoption fees and medical expenses claimed on federal Schedule A.</p>
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • Brownfields • Conservation land • Dairy • Earned income tax credit • Film incentive • Historic rehabilitation • Income tax paid to another state or jurisdiction • Lead paint • Limited income • Senior circuit breaker (property tax/rent) • Septic • Solar and wind energy 	<ul style="list-style-type: none"> • Election campaign • Endangered wildlife conservation • Massachusetts AIDS • Military family relief • Organ transplant • U.S. Olympic 	<ul style="list-style-type: none"> • Health care penalty • Use tax

*Same-sex married couples are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.

MICHIGAN

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds. Persons age 65 or over may deduct up to \$10,218/person in interest, dividends, and capital gains.</p> <p>Business/Rent/Farm..... Same as federal. Michigan allocation and apportionment provisions.</p> <p>Capital Gains & Losses..... See "Interest/Dividend" above.</p> <p>Pension/Retirement Income</p> <p>--Private..... Exempt up to \$45,842 if single; \$91,684 if married-joint.</p> <p>--Public..... Exempt.</p> <p>--U.S. Civil Service..... Exempt.</p> <p>--Military..... Exempt.</p> <p>Active Duty Military..... Exempt.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Exempt.</p> <p>State/Municipal Bond Interest..... Taxable except Michigan obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Regulated Michigan bingo, raffle and charity games winnings exempt. Lottery winnings are taxable.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deductions for elderly and disabled (based on federal credit), amounts claimed for federal work opportunities, clinical testing, and research credits, income of residents of a renaissance zone, political contributions, education trust contracts, contributions to a Michigan education savings program, income from Michigan gas and oil interests, IRA distributions used to pay qualified higher education expenses, taxable pension distributions donated to charity, and benefits from a discriminatory self-insured medical expense reimbursement plan. No deduction for self-employment tax from federal return.</p>		<p>Standard: None</p> <p>Itemized: None</p>
TAX RATES AND BRACKETS		EXEMPTIONS
4.35% of taxable income.		<p>Each federal exemption..... \$3,700</p> <p>Disabled/Blind/Deaf..... 2,400</p> <p>Age 65 or over..... 2,400</p> <p>Additional dependent exemption:</p> <p>Age 18 and under..... 600</p> <p>Disabled veteran..... 300</p> <p>Unemployment Compensation is 50% or more of AGI..... 2,400</p>
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • College tuition and fees • Community foundations • Earned income tax credit • Energy efficient qualified home improvement • Farmland preservation • Historic preservation (2) • Homeless shelter/food bank • Income tax paid to another state • Income tax paid to Michigan cities • Individual or family development account • Property tax and rent • Public contributions • Qualified adoption expenses • Renewable energy surcharge • Stillbirth • Vehicle donation 	<ul style="list-style-type: none"> • Animal welfare • Children of veterans tuition grant program • Children's trust (child abuse prevention) • Girl Scouts • Military family relief • State campaign • United Way 	<ul style="list-style-type: none"> • Use tax

MINNESOTA

Filing System: Joint

TAX BASE: FEDERAL TAXABLE INCOME		DEDUCTIONS																									
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... Sale of farm property is exempt if insolvent at time of sale.</p> <p>Capital Gains & Losses..... Same as federal, except for farm property (see above).</p> <p>Pension/Retirement Income</p> <p>--Private..... Same as federal.</p> <p>--Public..... Same as federal.</p> <p>--U.S. Civil Service..... Same as federal.</p> <p>--Military..... Same as federal.</p> <p>Active Duty Military..... Federal exclusions and subtraction for additional active duty pay.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Same as federal.</p> <p>State/Municipal Bond Interest..... Taxable except Minnesota obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Same as federal.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deductions for lower-income elderly or disabled, qualifying K-12 school expenses, 50% of charitable contributions over \$500 for non-itemizers, compensation to National Guard members and reservists for active service and training in Minnesota, qualified organ donor expenses, AmeriCorps post-service education awards, taxes to a sub-national level of a foreign country other than Canada, and certain income from investments or business operations in a job opportunity building zone. No deduction for domestic production activities and federal subsidies received by employers for providing prescription drug coverage for retirees.</p>		<p>Standard: Federal amount reduced by \$1,950 if M-J and \$975 if M-S.</p> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State income taxes and state and local sales taxes not deductible. Federal amounts limited if AGI exceeds \$84,775 for M-S and \$169,550 for all other filers.</p>																									
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<ul style="list-style-type: none"> • Alternative minimum tax credit • Angel investment • Child and dependent care • Combat zone • Income taxes paid to another state • K-12 education expenses • Long-term care insurance • Marriage credit • New participants in a sec. 125 health insurance plan • Nonresident partners on taxes to home state • Past military service • Working family (based on federal EITC) 	<ul style="list-style-type: none"> • Nongame wildlife fund • State elections campaign fund 	<ul style="list-style-type: none"> • Alternative minimum tax • Tax on lump sum distribution 																									

MISSISSIPPI

Filing System: Joint/Combined

TAX BASE: STATE ADJUSTED GROSS INCOME		DEDUCTIONS																								
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm..... Same as federal. Capital Gains & Losses..... Same as federal. Pension/Retirement Income* --Private..... Exempt. --Public..... Exempt. --U.S. Civil Service..... Exempt. --Military..... Exempt. Active Duty Military..... CZE and exempt up to \$15,000 in National Guard and Reserve pay. Unemployment Compensation..... Same as federal. Social Security Benefits..... Exempt. State/Municipal Bond Interest..... Taxable except Mississippi obligations. Health Savings Accounts..... Same as federal. Miscellaneous Disability Income..... Same as federal. Lottery Winnings..... Mississippi gambling income is exempt. Federal Income Taxes..... Not deductible. Other..... Deduction for prepaid tuition contracts and qualified college savings programs and interest penalties charged for early withdrawal of savings.		<p>Standard: Single/Married-S.....\$2,300 Head-of-Household.....3,400 Married-J.....4,600</p> <p>Itemized: Federal itemized deductions.</p> <p>Major Difference From Federal Law: <u>Taxes:</u> State income taxes and sales taxes not deductible. <u>Other:</u> Business deduction and Mississippi gambling losses are not deductible.</p>																								
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																								
<ul style="list-style-type: none"> • Child adoption • Historic structure rehabilitation • Income tax paid to another state • Job development assessment fee • Land donation • Long-term care premiums • Reforestation • Wildlife land use 	<ul style="list-style-type: none"> • Bicentennial celebration • Burn care • Commission for volunteer service • Educational trust • Military family relief • Wildlife fisheries and parks foundation • Wildlife heritage 	None																								

*Early or excess distributions of pensions, annuities, and deferred compensation plans are taxable.

MISSOURI

Filing System: Combined

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS	
<u>Major Differences from Federal Law</u>		Standard:	
Interest/Dividend.....	Exempts U.S. government bonds.	Same as federal.	
Business/Rent/Farm	Same as federal.		
Capital Gains & Losses.....	25% exclusion for certain sales of low-income housing.	Itemized:	
Pension/Retirement Income		Federal itemized deductions.	
--Private	Exclude up to \$6,000, subject to certain limits.	Major Differences from Federal Law: <u>Taxes:</u> State and local income taxes are not deductible as a portion of the individual's itemized deductions. State deduction for FICA taxes, railroad retirement taxes, half of self-employment tax, and city earnings tax. <u>Charitable:</u> Deduction for cultural contributions.	
--Public	Exclude greater of 80% or \$6,000, subject to certain limits.		
--U.S. Civil Service	Included in calculation of exclusion for public pension.		
--Military	30% exempt, reduced by amount already excluded under public pension exemption.		
Active Duty Military	All income earned in a combat zone is exempt.		
Unemployment Compensation	Same as federal.		
Social Security Benefits	Up to 80% of federally taxable benefits are exempt, subject to AGI limits.		
State/Municipal Bond Interest	Taxable except Missouri obligations and interest on Build America and Recovery Zone bonds.		
Health Savings Accounts	Same as federal.		
Miscellaneous			
Disability Income	Same as federal.		
Lottery Winnings	Same as federal.		
Federal Income Taxes	Up to \$5,000 is deductible (\$10,000 if combined return)		
Other	Deductions for: long-term care and qualified health insurance premiums; contributions to a qualified health care sharing ministry; contributions to, and qualified withdrawals from, family development and individual medical accounts; certain business income from an enterprise zone; annual contributions to qualified college savings plans; and home energy audit expenses.		
TAX RATES AND BRACKETS		EXEMPTIONS	
<u>Taxable Income Brackets</u>	<u>Marginal Tax Rates</u>	<u>Taxable Income Brackets</u>	<u>Marginal Tax Rates</u>
\$0 - \$1,000	1.5%	\$5,001 - \$6,000	4.0%
1,001 - 2,000	2.0	6,001 - 7,000	4.5
2,001 - 3,000	2.5	7,001 - 8,000	5.0
3,001 - 4,000	3.0	8,001 - 9,000	5.5
4,001 - 5,000	3.5	9,001 and over	6.0
		Single\$2,100	
		Married-Combined4,200	
		Married-Separate2,100	
		Married-Separate, Spouse	
		Not Filing.....4,200	
		Head-of-Household3,500	
		Dependent under 65.....1,200	
		Dependent age 65 or over.....2,200	
TAX CREDITS	CONTRIBUTION/CHECK-OFF		OTHER TAXES
<ul style="list-style-type: none"> • Affordable housing assistance • Children in crisis • Family development account • Food pantry • Health care access • Historic preservation • Income taxes paid to other states • Maternity home • Pregnancy resource • Property tax • Public safety officer surviving spouse • Residential dwelling accessibility • Self-employed health insurance • Shared care for the elderly • Shelter for victims of domestic violence • Special needs adoption • Youth opportunities 	<ul style="list-style-type: none"> • After school retreat • American Cancer Society • American Diabetes Association • American Heart Association • American Lung Association • American Red Cross • Amyotrophic lateral sclerosis • Arthritis Foundation • Breast cancer awareness • Cervical cancer prevention • Child abuse prevention • Childhood lead testing • Developmental disabilities waiting list • Elderly home delivered meals • Foster care and adoptive recruitment and retention • General revenue • March of Dimes • Military family relief • Muscular Dystrophy Association • National Guard • National Multiple Sclerosis Society • Organ donor • Puppy protection • Veterans • Workers' memorial 		<ul style="list-style-type: none"> • Recapture tax on low-income housing credit. • Tax on lump sum distributions.

MONTANA

Filing System: Joint/Combined

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																			
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds and dividends from certain small business investment companies. Interest exclusion of \$800 per person if 65 or over. For married-joint filers, the maximum exclusion is \$1,600, even if only one spouse is 65 or older.</p> <p>Business/Rent/Farm..... Deduction for certain land sales to beginning farmers. State net operating loss calculation.</p> <p>Capital Gains & Losses..... 40% exclusion for installment sales entered into before 1987. Gains from certain small business investment companies are exempt.</p> <p>Pension/Retirement Income</p> <p>--Private..... Up to \$3,760/retiree exempt if income is below \$31,370*.</p> <p>--Public..... Up to \$3,760/retiree exempt if income is below \$31,370*.</p> <p>--U.S. Civil Service..... Up to \$3,760/retiree exempt if income is below \$31,370*.</p> <p>--Military..... Up to \$3,760/retiree exempt if income is below \$31,370*.</p> <p>Active Duty Military..... Exempt.</p> <p>Unemployment Compensation..... Exempt.</p> <p>Social Security Benefits..... Separate state calculation of taxable amount.</p> <p>State/Municipal Bond Interest..... Taxable except Montana obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Up to \$5,200 excluded.</p> <p>Lottery Winnings..... Taxable.</p> <p>Federal Income Taxes..... Up to \$5,000 (\$10,000 M-J) deductible as itemized deduction.</p> <p>Other..... Tip income excluded. Exemptions for deposits to, and earnings on, MSAs, family education savings accounts, and first-time home buyers savings accounts. Subtractions for: health care professional student loan payments; dependent's unearned income included in parent's federal AGI; deposits to farm and ranch risk management accounts; certain reimbursements received by National Guard members and reservists for life insurance premiums; and wages used for federal targeted jobs tax credit.</p>		<p>Standard: 20% of Montana AGI.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">Minimum</th> <th style="text-align: center; border-bottom: 1px solid black;">Maximum</th> </tr> </thead> <tbody> <tr> <td>Single/</td> <td></td> <td></td> </tr> <tr> <td>Married-S</td> <td style="text-align: center;">\$1,820</td> <td style="text-align: center;">\$4,110</td> </tr> <tr> <td>Married-J/HH</td> <td style="text-align: center;">3,640</td> <td style="text-align: center;">8,220</td> </tr> </tbody> </table> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: <u>Medical Expenses:</u> Deduct 100% of insurance premiums, including long-term care insurance. <u>Taxes:</u> State income taxes are not deductible. Motor vehicle taxes and fees are deductible. Federal income taxes are deductible (the deduction is not subject to phase-out for higher-income taxpayers). State and local sales taxes are deductible if the taxpayer deducted them for federal purposes or claimed the federal standard deduction. <u>Other:</u> Child and dependent care expenses and up to \$100 (\$200 for married-joint filers) for political contributions.</p>			Minimum	Maximum	Single/			Married-S	\$1,820	\$4,110	Married-J/HH	3,640	8,220						
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TAX CREDITS	CONTRIBUTION/CHECK-OFF		OTHER TAXES																		
<ul style="list-style-type: none"> • Adoption • Alternative energy systems • Alternative fuel • Capital gains (2% of net gains) • College contribution • Elderly care • Elderly homeowner or renter • Endowment gifts • Energy conservation installations • Geothermal systems • Historic property preservation • Income taxes paid to other states/countries 	<ul style="list-style-type: none"> • Agriculture in Montana schools • Child abuse prevention • Montana military family relief • Nongame wildlife program 		<ul style="list-style-type: none"> • Lump sum distributions • Recapture tax or penalty on: early or non-qualified withdrawals from family education savings accounts, MSA, first-time home buyers accounts, and farm and ranch risk accounts; returned gifts previously used to claim endowment credit; certain amounts based on lack of compliance with previously claimed rural physicians credits; and biodiesel, biolubricant, or oilseed credits previously claimed by taxpayers who have ceased operations 																		

*Partial exclusions are phased out between income of \$30,000 and \$33,250 (\$35,130 M-J).

NEBRASKA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME					DEDUCTIONS
<u>Major Differences from Federal Law</u>					
Interest/Dividend.....	Exempts U.S. government obligations and extraordinary dividends from qualified corporations.				Standard: Same as federal.
Business/Rent/Farm	Same as federal.				
Capital Gains & Losses.....	Deduction for special capital gains from stock sales by Nebraska residents who are employees of qualified corporations doing business in Nebraska.				Itemized: Federal itemized deductions.
Pension/Retirement Income					Major Differences from Federal Law: <u>Taxes:</u> State and local income taxes not deductible.
--Private	Same as federal.				
--Public	Same as federal.				
--U.S. Civil Service.....	Same as federal.				
--Military	Same as federal.				
Active Duty Military.....	Same as federal.				
Unemployment Compensation	Same as federal.				
Social Security Benefits	Same as federal.				
State/Municipal Bond Interest	Taxable except Nebraska or its subdivisions' obligations, including Build America bonds.				
Health Savings Accounts	Same as federal.				
Miscellaneous					
Disability Income	Same as federal.				
Lottery Winnings	Same as federal.				
Federal Income Taxes	Not deductible.				
Other.....	Deduction for qualified contributions to the Nebraska College Savings Program, and contributions to the Nebraska long-term care savings plan.				
TAX RATES AND BRACKETS					EXEMPTIONS (TAX CREDIT)
<u>Taxable Income Brackets</u>					Each federal exemption..... \$120
<u>Single</u>	<u>Married-J</u>	<u>Married-S</u>	<u>Head-of-Household</u>	<u>Marginal*</u> <u>Tax Rates</u>	
\$0 - \$2,400	\$0 - \$4,800	\$0 - \$2,400	\$0 - \$4,500	2.56%	
2,401 - 17,500	4,801 - 35,000	2,401 - 17,500	4,501 - 28,000	3.57	
17,501 - 27,000	35,001 - 54,000	17,501 - 27,000	28,001 - 40,000	5.12	
27,001 and over	54,001 and over	27,001 and over	40,001 and over	6.84	
TAX CREDITS			CONTRIBUTION/CHECK-OFF		OTHER TAXES
<ul style="list-style-type: none"> • Angel investment • Beginning farmer • Child and dependent care expenses • Community development assistance • Earned income tax credit • Elderly or disabled • Income taxes paid to other states 			<ul style="list-style-type: none"> • Campaign finance contribution • Wildlife contribution 		<ul style="list-style-type: none"> • Minimum tax • Early distributions from retirement • Use tax

*If federal AGI is more than \$169,550 (\$84,775 if Married-S), an additional tax rate schedule applies that partially offsets the lower marginal tax rates.

NEW HAMPSHIRE

Filing System: Joint

TAX BASE: INTEREST AND DIVIDENDS		DEDUCTIONS
Interest/Dividend..... Business/Rent/Farm Capital Gains & Losses..... Pension/Retirement Income --Private --Public --U.S. Civil Service --Military Active Duty Military Unemployment Compensation Social Security Benefits State/Municipal Bond Interest Health Savings Accounts Miscellaneous Disability Income Lottery Winnings Federal Income Taxes	<u>Major Differences from Federal Law</u> Interest and dividends from the following sources are taxable: annuities, financial institutions, bonds, notes, private mortgages and loans, corporations, mutual funds (unless invested solely in New Hampshire tax-exempt instruments), and cash or property distributions from a taxable partnership, association, trust, or S-corporation. U.S. government bonds are exempt. Earnings on college tuition savings programs and on IRAs, Keogh plans, and other federally-exempt retirement plans and tax-deferred investments are exempt. Separate business profits and business enterprise taxes. Exempt. Exempt. Exempt. Exempt. Exempt. Exempt. Exempt. Exempt. Taxable except New Hampshire obligations. No provision. Exempt. Exempt. No provision.	Standard: None Itemized: None
TAX RATES AND BRACKETS		EXEMPTIONS
5% of taxable interest and dividends.		Single/HH/Married-S \$2,400 Married-J 4,800 65 or over or disabled..... 1,200 Blind..... 1,200
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
None	None	• Business profits and business enterprise taxes (includes income reported on federal schedules C, E, and F, as well as sales of business assets)

NEW MEXICO

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																																
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm Same as federal. Capital Gains & Losses Deduct the greater of 50% or \$1,000 of federally taxable gains. Pension/Retirement Income --Private Same as federal. --Public Same as federal. --U.S. Civil Service Same as federal. --Military Same as federal. Active Duty Military Exempt. Unemployment Compensation Same as federal. Social Security Benefits Same as federal. State/Municipal Bond Interest Taxable except New Mexico obligations. Health Savings Accounts Same as federal. Miscellaneous Disability Income Same as federal. Lottery Winnings Same as federal. Federal Income Taxes Not deductible. Other Deduction of up to \$8,000 if age 65 or over or blind if meet certain income limits and for income of a person aged 100 or more if not claimed as a dependent. Deductions for contributions to an approved New Mexico Section 529 college savings account, contributions to a New Mexico medical care savings account, unreimbursed medical care expenses not claimed as an itemized deduction, additional deduction for medical care expenses for persons aged 65 or older, organ donation related expenses, and certain reimbursements received by National Guard members for life insurance premiums.</p>		<p>Standard: Same as federal.</p> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: Taxes: State and local income or general sales taxes are not deductible. Charitable: Contributions resulting in a state land conservation tax credit are not deductible.</p>																																
TAX RATES AND BRACKETS		EXEMPTIONS																																
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																																
<ul style="list-style-type: none"> • Advanced energy • Affordable housing • Agricultural biomass • Agricultural water conservation • Angel investment • Child day care • Electronic identification card reader • Geothermal ground-coupled heat pump • Income tax paid to other states • Land conservation incentives • Low-income comprehensive tax rebate • Low-income property tax rebate (Los Alamos County residents) • Medical care credit for persons 65 or older • Preservation of cultural properties • Property tax rebate (age 65 and over) • Rural healthcare practitioners • Solar market development • Special needs adopted child • Sustainable building • Working families 	<ul style="list-style-type: none"> • Amyotrophic lateral sclerosis research • Forest re-leaf program • Kids in parks education • National Guard member and family assistance • Political parties contribution • Substance abuse education • Veterans national cemetery • Vietnam Veterans Memorial State Park • Wildlife protection 	<ul style="list-style-type: none"> • Tax on lump sum distributions 																																

NEW YORK

Filing System: Joint/Same-Sex Married Couple*

TAX BASE: FEDERAL ADJUSTED GROSS INCOME				DEDUCTIONS	
<u>Major Differences from Federal Law</u>					
Interest/Dividend.....	Exempts U.S. government bonds.			Standard:	
Business/Rent/Farm	Same as federal.			Single/Married-S..... \$7,500	
Capital Gains & Losses.....	Same as federal			Married-J..... 15,000	
Pension/Retirement Income				Head-of-Household 10,500	
--Private.....	Up to \$20,000 exempt if age 59½ or over.			Itemized:	
--Public.....	Exempt.			Federal itemized deductions, subject to	
--U.S. Civil Service.....	Exempt.			phase-out at higher incomes.	
--Military.....	Exempt.			Major Differences from Federal Law:	
Active Duty Military.....	Same as federal.			<u>Taxes:</u> State, local, and foreign income	
Unemployment Compensation	Same as federal.			taxes not deductible.	
Social Security Benefits.....	Exempt.			Medical Expenditures: Amounts claimed for	
State/Municipal Bond Interest	Taxable except New York obligations and Build America bonds.			long-term care insurance credit cannot be	
Health Savings Accounts.....	Same as federal.			claimed as an itemized deduction.	
Miscellaneous				College Tuition: Deduction unless claiming	
Disability Income.....	Up to \$5,200 excluded.			college tuition credit.	
Lottery Winnings.....	Same as federal.				
Federal Income Taxes.....	Not deductible.				
Other.....	Contributions to certain public employee retirement systems and amounts deducted from salaries and wages (for federal tax purposes) under certain New York City public employer flexible benefits programs and retirement systems are included in New York AGI. Deductions for contributions to New York college savings program accounts, qualified emerging technology investments, certain fees for long-term residential care, living organ donor expenses, income as a member of the New York organized militia called for emergency state duty, interest payments under the New York higher education loan program, and accelerated payments of life insurance death benefits. Certain amounts eligible for New York credits are added back to AGI.				
TAX RATES AND BRACKETS				EXEMPTIONS	
<u>Taxable Income Brackets</u>				Dependent..... \$1,000	
<u>Married-J</u>	<u>Single/Married-S</u>	<u>Head-of-Household</u>	<u>Marginal Tax Rates</u>	OTHER TAXES	
\$0 - \$16,000	\$0 - \$8,000	\$0 - \$11,000	4.00%	<ul style="list-style-type: none"> • City of New York resident income tax • City of Yonkers nonresident earnings tax • City of Yonkers resident income tax surcharge • Lump sum distributions • Minimum income tax • Use tax 	
16,001 - 22,000	8,001 - 11,000	11,001 - 15,000	4.50		
22,001 - 26,000	11,001 - 13,000	15,001 - 17,000	5.25		
26,001 - 40,000	13,001 - 20,000	17,001 - 30,000	5.90		
40,001 - 300,000	20,001 - 200,000	30,001 - 250,000	6.85		
300,001 - 500,000	200,001 - 500,000	250,001 - 500,000	7.85		
500,001 and over	500,001 and over	500,001 and over	8.97		
Benefits of the lower marginal tax rates are phased out for higher-income taxpayers.					
TAX CREDITS		TAX CREDITS (cont.)		CONTRIBUTION/CHECK-OFF	
<ul style="list-style-type: none"> • Accumulation distribution • Alternative fuels • Child and dependent care • Claim of right • Clean heating fuel • College tuition • Conservation easement • Defibrillator • Earned income tax credit • Empire State child • Fuel cell electric generating equipment • Green building; 		<ul style="list-style-type: none"> • Historic homeownership rehabilitation • Household (low income) • Income taxes paid to other states or Canada • Long-term care insurance • Lump sum distribution • Nursing home assessment • Real property tax • Residential fuel oil storage tank • School tax • Solar energy system equipment • Solar and wind energy • Volunteer firefighters and ambulance workers 		<ul style="list-style-type: none"> • Alzheimer's disease • Breast cancer • Lake Placid Olympic Training Center • Missing/exploited children • Prostate cancer • Return a gift to wildlife • Volunteer firefighting & EMS recruitment • World Trade Center memorial 	

*Same-sex married couples are treated in the same manner as spouses for income tax purposes and are required to use a married filing status.

NORTH CAROLINA

Filing System: Joint

TAX BASE: FEDERAL TAXABLE INCOME		DEDUCTIONS																									
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend Exempts U.S. government bonds. Business/Rent/Farm Same as federal. Capital Gains & Losses Same as federal plus exemption for gains from certain North Carolina obligations issued before July 1, 1995. Pension/Retirement Income --Private First \$2,000 per person excluded. --Public First \$4,000 per person excluded.* --U.S. Civil Service First \$4,000 per person excluded.* --Military First \$4,000 per person excluded.* Active Duty Military Same as federal. Unemployment Compensation Same as federal. Social Security Benefits Exempt. State/Municipal Bond Interest Taxable except North Carolina obligations. Health Savings Accounts Same as federal. Miscellaneous Disability Income Same as federal. Lottery Winnings Same as federal. Federal Income Taxes Not deductible. Other Up to \$35,000 in severance pay is deductible if received as a result of permanent involuntary termination of employment through no fault of the employee. Deductions for contributions to NC college savings program, volunteer fire-fighters and rescue workers, and amounts claimed for federal American opportunity or lifetime learning credits in lieu of federal higher education expense deduction.		<p>Standard:</p> <p style="text-align: right;"><u>Added Amount if:</u></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th></th> <th style="text-align: center;"><u>Age 65</u></th> <th style="text-align: center;"><u>Blind</u></th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: right;">\$3,000</td> <td style="text-align: right;">\$750</td> <td style="text-align: right;">\$750</td> </tr> <tr> <td>Married-J</td> <td style="text-align: right;">6,000</td> <td style="text-align: right;">600</td> <td style="text-align: right;">600</td> </tr> <tr> <td>Married-S</td> <td style="text-align: right;">3,000</td> <td style="text-align: right;">600</td> <td style="text-align: right;">600</td> </tr> <tr> <td>HH</td> <td style="text-align: right;">4,400</td> <td style="text-align: right;">750</td> <td style="text-align: right;">750</td> </tr> </tbody> </table> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income and sales taxes not deductible.</p>				<u>Age 65</u>	<u>Blind</u>	Single	\$3,000	\$750	\$750	Married-J	6,000	600	600	Married-S	3,000	600	600	HH	4,400	750	750				
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<ul style="list-style-type: none"> • Adoption expenses • Charitable contributions (nonitemizers) • Child and dependent care expenses • Children • Children with disabilities who require special education • Disabled taxpayer or dependent • Donating real property for certain public and conservation purposes • Earned income tax credit • Gleaned crops • Historic rehabilitation (2) • Income tax paid to another state or country • Long-term care insurance • Property taxes on farm machinery • Qualified business investments • Recycling oyster shells 	<ul style="list-style-type: none"> • Nongame and endangered wildlife • Political parties financing • Public campaign 	<ul style="list-style-type: none"> • Use tax 																									

*In addition, certain retirement benefits from public defined benefit plans are exempt.

NORTH DAKOTA

Filing System: Joint

TAX BASE: FEDERAL TAXABLE INCOME		DEDUCTIONS																																			
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend Exempts U.S. government bonds and 30% of qualified dividends subject to the lower federal tax rate.</p> <p>Business/Rent/Farm Same as federal.</p> <p>Capital Gains & Losses Exclude 30% of net long-term gains.</p> <p>Pension/Retirement Income</p> <p>--Private Same as federal.</p> <p>--Public Same as federal.</p> <p>--U.S. Civil Service Same as federal.</p> <p>--Military Same as federal.</p> <p>Active Duty Military Same as federal plus exemption for pay for federal active duty service in National Guard or Reserve.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Same as federal.</p> <p>State/Municipal Bond Interest Exempt.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings Same as federal.</p> <p>Federal Income Taxes Same as federal.</p> <p>Other Deductions for pass-through income from North Dakota financial institutions subject to North Dakota financial institutions tax, employee workforce recruitment payments, organ donation expenses, income from renaissance zones, qualifying new and expanding businesses, and certain contributions to a North Dakota College SAVE account. Charitable contributions included as federal itemized deductions are additions to income if claimed as state tax credits.</p>		<p>Standard: Same as federal.</p> <p>Itemized: Federal itemized deductions.</p>																																			
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																																			
<ul style="list-style-type: none"> • Angel fund investment • Agricultural commodity facility investment • Endowment fund • Family member care • Geothermal energy device • Housing incentive fund • Income taxes paid to another state • Long-term care insurance (partnership plan) • Marriage penalty • Planned gifts • Renaissance zones • Property tax (carry over from prior years) • Seed capital investment 	<ul style="list-style-type: none"> • Trees for ND trust fund • Watchable wildlife fund 	None																																			

OHIO

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																			
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm..... Same as federal. Capital Gains & Losses..... Same as federal except that gains and losses from the disposition of Ohio public obligations are excluded. Pension/Retirement Income --Private..... Credit up to \$200. --Public..... Credit up to \$200. --U.S. Civil Service..... Credit up to \$200. --Military..... Exempt. Active Duty Military..... Federal exclusions and subtraction for additional active duty pay and allowances while stationed outside Ohio. Unemployment Compensation..... Same as federal. Social Security Benefits..... Exempt. State/Municipal Bond Interest..... Taxable except Ohio obligations. Health Savings Accounts..... Same as federal. Miscellaneous Disability Income..... Exempt (except for payments made on a temporary basis). Lottery Winnings..... Same as federal. Federal Income Taxes..... Not deductible. Other..... Federal target jobs and work opportunity tax credit adjustments. Deductions for certain Ohio MSA contributions, certain contributions to individual development accounts, medical expenses exceeding 7.5% of federal AGI, medical insurance, long-term care insurance, certain disability survivorship benefits, contributions to and qualified distributions from the Ohio college advantage savings plan, room and board expenses funded from Ohio College Opportunity and Pell grants, certain organ donation expenses, and certain reimbursements received by Ohio National Guard member for life insurance premiums and death benefits for an Ohio National Guard member killed on active duty.		<p>Standard: None</p> <p>Itemized: None</p>																			
TAX RATES AND BRACKETS		EXEMPTIONS																			
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																			
<ul style="list-style-type: none"> • Adoption expenses • Child and dependent care • Displaced worker training • Exemption credit • Historic preservation • Income taxed by another state (resident credit) • Joint filing (two income) • Low income • Lump sum distributions • Lump sum retirement • Political contributions • Retirement income • Senior citizen 	<ul style="list-style-type: none"> • Military injury relief • Natural areas and endangered species • Ohio Historical Society • Political party • Wildlife species and endangered wildlife 	<ul style="list-style-type: none"> • Use tax 																			

OKLAHOMA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																											
<p>Major Differences from Federal Law</p> <p>Interest/Dividend Exempts U.S. government bonds; exclusion of \$100 per person for interest from Oklahoma bank, credit union, or savings and loan.</p> <p>Business/Rent/Farm..... Accelerated depreciation for swine and poultry producers. Exclusions for income from discharge of indebtedness for farmer, investments in agricultural commodity processing facilities, manufacturers, and wages reported for the federal Indian employment credit. Deduction for oil and gas depletion. \$1,000 exemption for use of certain Occupational Safety and Health Administration safety services.</p> <p>Capital Gains & Losses Deduction for gains from certain Oklahoma property and stock. 50% exclusion for sales of historic battle site property to the state.</p> <p>Pension/Retirement Income</p> <p>--Private Up to \$10,000 per person exempt.</p> <p>--Public..... Up to \$10,000 per person exempt.</p> <p>--U.S. Civil Service Up to \$10,000 per person exempt.</p> <p>--Military..... The greater of 75% or \$10,000 per person exempt subject to AGI limitation.</p> <p>Active Duty Military Exempt plus exclude payments received as a result of a military member being killed in a combat zone.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits Exempt. Also, up to 100% of civil service retirement income in lieu of social security benefits is exempt.</p> <p>State/Municipal Bond Interest..... Taxable except Oklahoma obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Same as federal.</p> <p>Lottery Winnings..... Same as federal.</p> <p>Federal Income Taxes..... Deductible.</p> <p>Other Deductions for expenses related to the disabled, adoption expenses, organ donations, contributions to an Oklahoma college savings plan account, contributions to and earnings from an Oklahoma medical savings account, political contributions, and income earned by a person whose military spouse is killed in a combat zone. Exclusions for small business incubators, inventor royalty income, Oklahoma police corps scholarships or stipends, and pass-through expenses for qualified refinery property, sulfur regulation compliance, EMT death benefits, and livestock show awards.</p>	<p>Standard: Same as federal.</p> <p>Itemized: Federal itemized deductions, except federal deduction for new motor vehicle taxes not allowed.</p>																												
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																											
<ul style="list-style-type: none"> • Biomedical research contribution • Cancer research contribution • Capital investment board • Child care/child • Earned income tax credit • Energy assistance fund contribution • Income tax paid to another state • Investment in clean burning fuel vehicles • Low income property tax • Qualified rehabilitation expenditures for historic structures • Recycling facility • Sales tax relief for low-income • Tornado tax credit • Venture, small business and rural small business capital • Volunteer firefighter • Wire transfer fee 	<ul style="list-style-type: none"> • Breast and cervical cancer • Court appointed special advocate volunteers • Eastern red cedar • Folds of honor scholarship • Honor flights • Leukemia and Lymphoma • Low-income health care • Multiple sclerosis society • National guard • Pet overpopulation • Regional food banks • Wildlife diversity • YMCA youth and government 	<ul style="list-style-type: none"> • Business activity tax • Use tax 																											

OREGON

Filing System: Joint/Registered Domestic Partner*

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																						
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend.....Exempts U.S. government bonds. Business/Rent/Farm.....Same as federal. Oregon depreciation schedule. Capital Gains & Losses.....Same as federal, with reduced tax rate for gains on sales of certain farm assets. Pension/Retirement Income --Private.....9% credit if low-income and 62 or over. --Public.....9% credit if low-income and 62 or over. --U.S. Civil Service**.....9% credit if low-income and 62 or over. --Military**.....9% credit if low-income and 62 or over. Active Duty Military.....CZE and general exemption for income earned outside Oregon. Exclude \$6,000 if earned in Oregon (includes National Guard and Reserves). Exclude all active duty Guard and Reservists pay under certain conditions. Unemployment Compensation.....Same as federal. Social Security Benefits.....Exempt. State/Municipal Bond Interest.....Taxable except Oregon state and local obligations. Health Savings Accounts.....Same as federal. Miscellaneous Disability Income.....Same as federal. Lottery Winnings.....Oregon lottery winnings of \$600 or less per ticket exempt. Federal Income Taxes.....Deductible up to \$9,950. Other.....Deductions for logger's and construction worker's commuting costs, film production labor rebates, artists who make charitable art donations, Oregon individual development account deposits and earnings, contributions to an Oregon college savings plan, housing expense scholarships, public safety memorial fund benefits, and amounts included in federal AGI to take federal mortgage interest, business, American opportunity, and lifetime learning credits. Add back federal deductions for unused business credits and for which Oregon provides tax credits.		<p>Standard: Single/Married-S.....\$1,980 Married-J/Widow.....3,960 Head-of-Household.....3,185</p> <p>Additional deduction for age 65 or over or blind: Single/HH.....\$1,200 All Others.....1,000</p> <p>Itemized: Federal itemized deductions.</p> <p>Major Differences From Federal Law: <u>Taxes:</u> State income and state and local sales taxes not deductible. <u>Medical Expenses:</u> Medical expenses up to 7.5% of AGI are deductible if age 62 or over. <u>Gambling Losses:</u> Limited to gambling winnings taxed by Oregon.</p>																						
		EXEMPTIONS (TAX CREDITS)																						
		Personal tax credits starting at \$179 per person, phased down to \$59 per person as income increases. Extra credit for severely disabled and handicapped children.																						
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TAX CREDITS	TAX CREDITS (cont.)																							
<ul style="list-style-type: none"> • Biofuel consumer • Child and dependent care • Child care fund contribution • Claim of right credit • Diesel engine replacement, repower, and retrofit • Donated crops • Earned income tax credit • Elderly or disabled • Energy conservation project • Fish screening devices • Flow through entity business credits • Income tax paid to another state • Individual development account donation • Individual development account withdrawal for home purchase • Long-term care insurance • Loss of use of limbs 	<ul style="list-style-type: none"> • Low-income caregiver credit • Mobile home park closure • Oregon cultural trust • Oregon production investment fund • Oregon veterans home physicians • Political contributions • Reforestation of underproductive forest land • Renewable energy development contribution • Residential energy • Retirement income • Riparian land • Rural medical practitioners and EMTs • Tax on gain taxed by other jurisdictions • TRICARE provider • University venture fund • Working family child care 																							
		OTHER TAXES																						
		None																						

*Registered domestic partners are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.
 **Income attributable to service prior to October, 1991, is exempt.

PENNSYLVANIA
Filing System: Combined*

TAX BASE: STATE TAXABLE INCOME		DEDUCTIONS
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm State schedules. Capital Gains & Losses..... Generally same as federal, except all gains are taxable and all losses deductible in year incurred, with certain limitations if married and filing jointly. In addition, a separate state tax benefit rule applies with respect to unused losses, depreciation, and reduction of basis.</p> <p>Pension/Retirement Income --Private..... Exempt. --Public..... Exempt. --U.S. Civil Service..... Exempt. --Military..... Exempt. Active Duty Military..... Exempt if stationed outside of state. Unemployment Compensation..... Exempt. Social Security Benefits..... Exempt. State/Municipal Bond Interest..... Taxable except Pennsylvania obligations. Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous Disability Income..... Same as federal. Lottery Winnings..... Pennsylvania state lottery winnings exempt. Federal Income Taxes..... Not deductible. Other..... State treatment of moving expenses, employee business expenses, and depreciation. Exclude qualified contributions to, and distributions from, a PA tuition account. Also exclude personal use of employer-owned property or services provided at reduced or no cost as well as meals and lodging provided by an employer. No deductions for IRA contributions, contributions to a plan by a self-employed individual, employee contributions to employer-sponsored retirement or deferred compensation programs (provided the contributions are not subject to claims of an employer's creditors), self-employed health insurance premiums, higher education expenses, student loan interest, or wage retention to pay for dependent care under a cafeteria plan.</p>		<p>Standard: None</p> <p>Itemized: None</p>
TAX RATES AND BRACKETS		EXEMPTIONS
<p>Tax is 3.07% of total positive income from eight income classes. Taxpayers may not reduce income in one class by a loss in another class, and spouses may not reduce each other's income between income classes or within the same income class.</p>		None
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • Income taxes paid to other states/countries (resident credit) • Resource enhancement and protection • Tax forgiveness credit for lower income taxpayers 	<ul style="list-style-type: none"> • Breast and cervical cancer research • Juvenile (Type 1) diabetes cure research • Military family relief assistance • Organ and tissue donation awareness • Wild resource conservation 	<ul style="list-style-type: none"> • Use tax

*The filing system treats each spouse's income separately, but the tax form shows the joint positive income of the two spouses for convenience.

RHODE ISLAND

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS								
	<u>Major Differences from Federal Law</u>									
Interest/Dividend	Exempts U.S. government bonds.	Standard:								
Business/Rent/Farm	Same as federal.	Single..... \$7,500								
Capital Gains & Losses.....	Same as federal.	Married-J..... 15,000								
Pension/Retirement Income		Married-S..... 7,500								
--Private	Same as federal.	Head-of-Household..... 11,250								
--Public	Same as federal.									
--U.S. Civil Service	Same as federal.	The deduction phases out for filers with modified federal AGI between \$175,000 and \$195,000.								
--Military	Same as federal.									
Active Duty Military	Same as federal.	Itemized:								
Unemployment Compensation	Same as federal.	None								
Social Security Benefits	Same as federal.									
State/Municipal Bond Interest	Taxable except Rhode Island obligations.									
Health Savings Accounts	Same as federal.									
Miscellaneous										
Disability Income	Same as federal.									
Lottery Winnings	Same as federal.									
Federal Income Taxes	Not deductible.									
Other	Deductions for new research and development facilities, investment in a certified venture capital partnership, certain performance-based compensation under Rhode Island Jobs Growth Act, contributions to and distributions from Rhode Island tuition savings program, contributions to a family education account, insurance benefits for dependents and domestic partners, organ donation expenses, and for writers, composers, and artists in certain economic development zones. No carry-back of net operating losses.									
TAX RATES AND BRACKETS		EXEMPTIONS								
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Taxable Income Brackets</th> <th style="text-align: center;">Marginal Tax Rate</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0 - \$55,000</td> <td style="text-align: center;">3.75%</td> </tr> <tr> <td style="text-align: center;">55,001 - 125,000</td> <td style="text-align: center;">4.75</td> </tr> <tr> <td style="text-align: center;">125,001 and over</td> <td style="text-align: center;">5.99</td> </tr> </tbody> </table>	Taxable Income Brackets	Marginal Tax Rate	\$0 - \$55,000	3.75%	55,001 - 125,000	4.75	125,001 and over	5.99	\$3,500 for each federal exemption, except the total exemption amount phases out for filers with modified federal AGI between \$175,000 and \$195,000.
Taxable Income Brackets	Marginal Tax Rate									
\$0 - \$55,000	3.75%									
55,001 - 125,000	4.75									
125,001 and over	5.99									
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES								
<ul style="list-style-type: none"> • Child and dependent care expenses • Contributions to scholarship organizations • Earned income tax credit • Historic preservation investment • Income taxes paid to other states • Motion picture production company • Property tax relief • Residential lead abatement 	<ul style="list-style-type: none"> • Childhood disease victims • Council on the Arts • Drug program • Electoral system contribution • Military family relief • Nongame wildlife • Olympic contribution • Organ transplant 	<ul style="list-style-type: none"> • Use tax 								

SOUTH CAROLINA

Filing System: Joint

TAX BASE: FEDERAL TAXABLE INCOME		DEDUCTIONS														
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm Out-of-state losses/gains are not deductible/taxable. Pass-through income is eligible for preferential treatment described under "Tax Rates and Brackets".</p> <p>Capital Gains & Losses 44% exclusion for long-term (more than 1 year) gains.</p> <p>Pension/Retirement Income</p> <p>--Private \$3,000/person exclusion (under 65); \$10,000/person (65+).</p> <p>--Public \$3,000/person exclusion (under 65); \$10,000/person (65+).</p> <p>--U.S. Civil Service \$3,000/person exclusion (under 65); \$10,000/person (65+).</p> <p>--Military \$3,000/person exclusion (under 65); \$10,000/person (65+).</p> <p>Active Duty Military Portion attributable to reserve or National Guard service is exempt. CZE and exemption for Reserve and National Guard training pay.</p> <p>Unemployment Compensation Same as federal.</p> <p>Social Security Benefits Exempt.</p> <p>State/Municipal Bond Interest Taxable except South Carolina obligations.</p> <p>Health Savings Accounts Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income Exempt, if payment is from a retirement plan.</p> <p>Lottery Winnings Same as federal.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Deductions of \$2,000 for adopted children with special needs; contributions to the tuition prepayment and college investment program; \$8.00 per work-day subsistence allowance for law enforcement officers, full-time fire-fighters, and EMS personnel; \$3,000 deduction for volunteer firefighters and Haz-Mat response team members, rescue squad members, reserve police officers, Natural Resource deputy enforcement officers, and members of the State Guard; contributions to a catastrophe savings account; and \$15,000 for persons over 65 (offset by any retirement deduction). In addition, deduction for federal mortgage tax credits claimed by taxpayers who itemize.</p>		<p>Standard: Same as federal.</p> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income and sales taxes not deductible. <u>Miscellaneous:</u> Military reservists' income is not taxable. Therefore, expenses related to such income are not deductible.</p>														
TAX RATES AND BRACKETS		EXEMPTIONS														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Taxable Income Brackets</th> <th style="text-align: center; border-bottom: 1px solid black;">Marginal Tax Rates</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0 - \$2,760</td> <td style="text-align: center;">0.0%</td> </tr> <tr> <td style="text-align: center;">2,761 - 5,520</td> <td style="text-align: center;">3.0</td> </tr> <tr> <td style="text-align: center;">5,521 - 8,280</td> <td style="text-align: center;">4.0</td> </tr> <tr> <td style="text-align: center;">8,281 - 11,040</td> <td style="text-align: center;">5.0</td> </tr> <tr> <td style="text-align: center;">11,041 - 13,800</td> <td style="text-align: center;">6.0</td> </tr> <tr> <td style="text-align: center;">13,801 and over</td> <td style="text-align: center;">7.0</td> </tr> </tbody> </table> <p>An individual, estate or trust receiving income from one or more pass-through businesses can choose to have active trade or business income taxed at a flat income tax rate instead of the graduated income tax rate that applies to ordinary income. Whether or not to use the flat rate is a choice the taxpayer can make annually.</p>		Taxable Income Brackets	Marginal Tax Rates	\$0 - \$2,760	0.0%	2,761 - 5,520	3.0	5,521 - 8,280	4.0	8,281 - 11,040	5.0	11,041 - 13,800	6.0	13,801 and over	7.0	<p style="text-align: center;">Same as federal.</p> <p>Additional exemption for children under 6 \$3,700</p>
Taxable Income Brackets	Marginal Tax Rates															
\$0 - \$2,760	0.0%															
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13,801 and over	7.0															
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES														
<ul style="list-style-type: none"> • Alternative motor vehicle • Child and dependent care • Community development • Conservation contribution • Drip/trickle irrigation systems • Energy efficient manufactured home • Excess insurance premium • Health insurance • Historic residential structure • Income taxes paid to another state • Nursing home • Palmetto seed capital • Premarital preparation course • Quality forum • Residential retrofit • Retirement plan contribution • Scenic river • Shareholder of S corporations/banks • Solar energy • Tuition • Two wage earner (married couple) • Venture capital investment • Venison for charity • Water resources 	<ul style="list-style-type: none"> • Child abuse prevention • Conservation Bank (wildlife) • Eldercare • Endangered wildlife • Financial literacy • First Steps to School Readiness • K-12 public education • Law enforcement assistance program • Litter control enforcement program • Military family relief • Natural resources • Organ and tissue donation • State forests • State parks • Veterans • War Between the States Heritage 	<ul style="list-style-type: none"> • Use tax • Lump sum distribution • Excess withdrawals from Catastrophe Savings Account 														

TENNESSEE

Filing System: Joint

TAX BASE: INTEREST AND DIVIDENDS		DEDUCTIONS
	<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds. Interest on certificates of deposit, passbook accounts, savings accounts, checking accounts, money market accounts, short-term commercial paper, insurance policies (if payable on demand), and repurchase agreements are exempt. Dividends from Tennessee state banks, national banks, savings and loans located in Tennessee, insurance companies, loan companies, and cemetery companies in Tennessee are exempt. All income from a credit union is exempt, as are distributions from education and Roth IRAs.</p> <p>Business/Rent/Farm Exempt.</p> <p>Capital Gains & Losses Exempt (with the exception of capital gains from the sale of mutual funds).</p> <p>Pension/Retirement Income</p> <p>--Private Exempt.</p> <p>--Public Exempt.</p> <p>--U.S. Civil Service Exempt.</p> <p>--Military Exempt.</p> <p>Active Duty Military Exempt.</p> <p>Unemployment Compensation Exempt.</p> <p>Social Security Benefits Exempt.</p> <p>State/Municipal Bond Interest Taxable except Tennessee obligations.</p> <p>Health Savings Accounts Earnings or distributions from HSAs are exempt.</p> <p>Miscellaneous</p> <p>Disability Income Exempt.</p> <p>Lottery Winnings Exempt.</p> <p>Federal Income Taxes Not deductible.</p> <p>Other Taxable income derived from circumstances resulting in an individual becoming a quadriplegic is exempt.</p>	<p>Standard: None</p> <p>Itemized: None</p>
TAX RATES AND BRACKETS		EXEMPTIONS
Tax rate is 6%.		<p>Single/HH/Married-S \$1,250</p> <p>Married-J 2,500</p> <p>Exempt from taxation if blind or if age 65 or over and total gross income under \$16,200 (\$27,000 if married-joint). If quadriplegic, income that is derived from circumstances resulting in the individual becoming quadriplegic is exempt.</p>
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
None	None	None

UTAH

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS/CREDIT
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> Interest/Dividend..... Exempts U.S. government bonds. Business/Rent/Farm Same as federal. Capital Gains & Losses..... Credit for gains reinvested in certain Utah small businesses. Pension/Retirement Income --Private Same as federal. --Public Same as federal. --U.S. Civil Service Same as federal. --Military Same as federal. Active Duty Military Same as federal. Unemployment Compensation Same as federal. Social Security Benefits Same as federal. State/Municipal Bond Interest Taxable except Utah obligations and interest on non-Utah municipal bonds from states that exempt interest from Utah obligations. Health Savings Accounts Same as federal. Miscellaneous Disability Income Same as federal. Lottery Winnings Same as federal. Federal Income Taxes Not deductible. Other Reservation income earned by a member of an Indian tribe is exempt. Add back federal election of interest and dividends of a minor child. Equitable adjustments to prevent a double tax benefit or a double tax detriment also apply.		<p>Standard: Same as federal.</p> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income taxes not deductible.</p>
		EXEMPTIONS/CREDIT
		Single/HH/Married-S \$2,775 Married-J 5,550 Dependent 2,775
TAX RATES AND BRACKETS		TAXPAYER TAX CREDIT
Tax rate is 5%.		Credit equals the sum of deductions and exemptions times 6%. Subject to 1.3% phase-out for Utah taxable income exceeding: Single/Married-S \$12,720 Married-J 25,440 Head-of-Household 19,080
TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES
<ul style="list-style-type: none"> • At-home parent • Capital gain transaction • Clean fuel vehicle • Combat related death • Farm operation hand tools • Health benefit plan • Historic preservation • Income tax paid to another state • Live organ donation expenses • Medical care savings account • Qualifying solar project • Renewable residential energy systems • Retirement • Sheltered workshop contributions • Special needs adoption • Utah educational savings plan/529 plan 	<ul style="list-style-type: none"> • Canine body armor • Children's organ transplant • Election campaign fund • Homeless • Methamphetamine housing reconstruction and rehabilitation • Nongame wildlife • School district and nonprofit school district foundation • Spay and neuter program 	<ul style="list-style-type: none"> • Use tax • Recapture of low-income housing credit

VERMONT

Filing System: Joint/Civil Union Partner*

TAX BASE: FEDERAL TAXABLE INCOME	DEDUCTIONS																																			
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... Same as federal.</p> <p>Capital Gains & Losses..... Exclusion equal to greater of: (a) 40% of gains on certain assets; or (b) the lesser of \$5,000 or the actual amount of net adjusted capital gains. However, the exclusion cannot exceed 40% of federal taxable income.</p> <p>Pension/Retirement Income</p> <p>--Private..... Same as federal.</p> <p>--Public..... Same as federal.</p> <p>--U.S. Civil Service..... Same as federal.</p> <p>--Military..... Same as federal.</p> <p>Active Duty Military..... CZE and general exclusion for income earned outside Vermont and income from call-up for full-time active duty outside of, but related to, a combat zone. In addition, first \$2,000 of training pay for Reserve and National Guard members with Vermont AGI less than \$50,000 and funds from federal armed forces education loan repayment are exempt.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Same as federal.</p> <p>State/Municipal Bond Interest..... Taxable except Vermont obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Same as federal.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deductions for federal targeted job program, state payment to support persons with developmental disabilities, business expenses to comply with Americans with Disabilities Act, and interest and income from investment in state telecommunications authority, state student assistance corporation, or state Build America bonds. Adjustments for federal bonus depreciation.</p>	<p>Standard: Same as federal.</p> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: <u>Taxes:</u> State and local income taxes in excess of \$5,000 are not deductible.</p>																																			
TAX RATES AND BRACKETS	EXEMPTIONS																																			
<p>Tax is based on federal taxable income. Adjustments are then made to reflect the difference between federal adjusted gross income and Vermont income.</p> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">Taxable Income Brackets</th> <th style="text-align: center; border-bottom: 1px solid black;">Marginal</th> </tr> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Single</th> <th style="text-align: center; border-bottom: 1px solid black;">Married-J</th> <th style="text-align: center; border-bottom: 1px solid black;">Married-S</th> <th style="text-align: center; border-bottom: 1px solid black;">Head-of-Household</th> <th style="text-align: center; border-bottom: 1px solid black;">Tax Rates</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0 - \$34,500</td> <td style="text-align: center;">\$0 - \$57,650</td> <td style="text-align: center;">\$0 - \$28,825</td> <td style="text-align: center;">\$0 - \$46,250</td> <td style="text-align: center;">3.55%</td> </tr> <tr> <td style="text-align: center;">34,501 - 83,600</td> <td style="text-align: center;">57,651 - 139,350</td> <td style="text-align: center;">28,826 - 69,675</td> <td style="text-align: center;">46,251 - 119,400</td> <td style="text-align: center;">6.80</td> </tr> <tr> <td style="text-align: center;">83,601 - 174,400</td> <td style="text-align: center;">139,351 - 212,300</td> <td style="text-align: center;">69,676 - 106,150</td> <td style="text-align: center;">119,401 - 193,350</td> <td style="text-align: center;">7.80</td> </tr> <tr> <td style="text-align: center;">174,401 - 379,150</td> <td style="text-align: center;">212,301 - 379,150</td> <td style="text-align: center;">106,151 - 189,575</td> <td style="text-align: center;">193,351 - 379,150</td> <td style="text-align: center;">8.80</td> </tr> <tr> <td style="text-align: center;">379,151 and over</td> <td style="text-align: center;">379,151 and over</td> <td style="text-align: center;">189,576 and over</td> <td style="text-align: center;">379,151 and over</td> <td style="text-align: center;">8.95</td> </tr> </tbody> </table>	Taxable Income Brackets				Marginal	Single	Married-J	Married-S	Head-of-Household	Tax Rates	\$0 - \$34,500	\$0 - \$57,650	\$0 - \$28,825	\$0 - \$46,250	3.55%	34,501 - 83,600	57,651 - 139,350	28,826 - 69,675	46,251 - 119,400	6.80	83,601 - 174,400	139,351 - 212,300	69,676 - 106,150	119,401 - 193,350	7.80	174,401 - 379,150	212,301 - 379,150	106,151 - 189,575	193,351 - 379,150	8.80	379,151 and over	379,151 and over	189,576 and over	379,151 and over	8.95	<p>Same as federal.</p>
Taxable Income Brackets				Marginal																																
Single	Married-J	Married-S	Head-of-Household	Tax Rates																																
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TAX CREDITS	CONTRIBUTION/CHECK-OFF	OTHER TAXES																																		
<ul style="list-style-type: none"> • Charitable housing investment • Child and dependent care expenses • Earned income tax credit • Elderly and disabled • Entrepreneur's seed capital fund • Farm income averaging • Higher education investment • Income taxes paid to other state or Canadian province • Investment • Renter rebate 	<ul style="list-style-type: none"> • Children's trust fund • Nongame wildlife • Veterans 	<ul style="list-style-type: none"> • Lump sum distributions • Tax credit recapture • Tax on qualified plans and tax-favored accounts • Use tax 																																		

*Civil union partners are treated in the same manner as spouses for income tax purposes and may file either joint or separate returns.

VIRGINIA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME	DEDUCTIONS										
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend.....Exempts U.S. government bonds. Business/Rent/Farm.....Same as federal. Capital Gains & Losses.....Exclusions for gains on land sales for open space use and for long-term gains from investments in certain state-certified technology businesses based in Virginia; adjustment for the sale of land preservation credits.</p> <p>Pension/Retirement Income --Private.....Same as federal. --Public.....Same as federal. --U.S. Civil Service.....Same as federal. --Military.....Exempt for a retiree with a Congressional Medal of Honor. Active Duty Military.....CZE and exempt up to \$15,000 of basic military pay and up to \$3,000 of National Guard pay.</p> <p>Unemployment Compensation.....Exempt. Social Security Benefits.....Exempt. State/Municipal Bond Interest.....Taxable except Virginia obligations. Health Savings Accounts.....Same as federal. Miscellaneous Disability Income.....Deduction of up to \$20,000/person. Lottery Winnings.....Virginia lottery prizes of less than \$600 exempt. Federal Income Taxes.....Not deductible. Other.....Age-based deductions, subject to income phase-out ranges, for persons aged 65 and above. Subtractions for the salary for a federal or state employee with a total annual salary of less than \$15,000, work opportunity wages, certain federally taxable tobacco settlement payments, military death gratuity benefits, annuity contract death benefit payments, and certain Virginia college savings plan distributions or refunds. In addition, deductions for child and dependent care expenses, \$1,000 per child for foster parents, bone marrow donor screening fees, contributions to the Virginia college savings plan, teacher tuition costs, long-term care health insurance premiums, contributions to Virginia public school construction grants program, income from tobacco quota buyouts, sales tax paid on energy efficient equipment and appliances, organ and tissue donor expenses, charitable mileage, and income from dealer disposition property.</p>	<p>Standard: Single/HH/Married-S \$3,000 Married-J 6,000</p> <p>Itemized: Same as federal.</p> <p>Major Differences from Federal Law: Taxes: State and local income taxes are not deductible.</p>										
	EXEMPTIONS										
	<p>Single/HH/Married-S \$930 Married-J 1,860 Dependent 930 Age 65 and over..... 800 Blind 800</p>										
	CONTRIBUTION/CHECK-OFF										
	<ul style="list-style-type: none"> • Celebrating special children • Chesapeake Bay restoration • Children of America Finding Hope Inc. • Community policing • Elderly and disabled transportation • Family and children trust • Federation of Humane Societies • Home energy assistance • Housing program • Historic resources • Martin Luther King, Jr. living history and public policy center • Military family relief • Nongame wildlife program • Open space recreation and conservation • Political parties • Public school or library foundations • Spay and neuter • State forests • Tuition assistance • U.S. Olympic Committee • Uninsured medical catastrophes • Virginia Arts Foundation • Virginia cancer centers • War and national D-day memorials 										
TAX RATES AND BRACKETS											
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3,001 - 5,000	3.00										
5,001 - 17,000	5.00										
17,001 and over	5.75										
TAX CREDITS	TAX CREDITS (cont.)	OTHER TAXES									
<ul style="list-style-type: none"> • Agricultural best management practices • Clean fuel vehicle • Conservation tillage equipment • Earned income tax credit • Enterprise zone • Fertilizer and pesticide application equipment • Foreign source retirement income • Historic rehabilitation • Income tax paid to other states • Livable home 	<ul style="list-style-type: none"> • Long term care insurance • Low-income • Political contributions • Preservation of land • Qualified equity and subordinated debt investments • Riparian waterway buffer • Spousal tax adjustment • Trust beneficiary accumulated distribution 	<ul style="list-style-type: none"> • Use tax 									

WEST VIRGINIA

Filing System: Joint

TAX BASE: FEDERAL ADJUSTED GROSS INCOME		DEDUCTIONS																					
<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... Same as federal.</p> <p>Capital Gains & Losses..... Same as federal.</p> <p>Pension/Retirement Income</p> <p>--Private..... Generally same as federal.</p> <p>--Public..... Exempt if from certain West Virginia law enforcement and firemen retirement systems. Others generally exclude up to \$2,000.</p> <p>--U.S. Civil Service..... Exclude up to \$2,000.</p> <p>--Military..... Exclude up to \$22,000.</p> <p>Active Duty Military..... CZE and exclusion for pay to Reserve and National Guard members called to active duty under a Presidential order.</p> <p>Unemployment Compensation..... Same as federal.</p> <p>Social Security Benefits..... Same as federal.</p> <p>State/Municipal Bond Interest..... Taxable except West Virginia obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Same as federal.</p> <p>Lottery Winnings..... Taxable.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deduction of up to \$8,000 for age 65 or over or permanently and totally disabled (and, in the year following the death of such an individual, a deduction of up to \$8,000 for the surviving spouse). Earned income exclusion for low-income taxpayers. Deduction for contributions to West Virginia prepaid tuition and college savings programs, long-term care insurance premiums, contributions to autism trusts, and certain WV "EZ Pass" (tollway) expenditures.</p>		<p>Standard: None</p> <p>Itemized: None</p>																					
TAX RATES AND BRACKETS		EXEMPTIONS																					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;"><u>Taxable Income Brackets</u></th> <th style="text-align: center;"><u>Marginal Tax Rates</u></th> </tr> <tr> <th style="text-align: center;"><u>Single/Married-J/HH</u></th> <th style="text-align: center;"><u>Married-S</u></th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0 - \$9,999</td> <td style="text-align: center;">\$0 - \$4,999</td> <td style="text-align: center;">3.0%</td> </tr> <tr> <td style="text-align: center;">10,000 - 24,999</td> <td style="text-align: center;">5,000 - 12,499</td> <td style="text-align: center;">4.0</td> </tr> <tr> <td style="text-align: center;">25,000 - 39,999</td> <td style="text-align: center;">12,500 - 19,999</td> <td style="text-align: center;">4.5</td> </tr> <tr> <td style="text-align: center;">40,000 - 59,999</td> <td style="text-align: center;">20,000 - 29,999</td> <td style="text-align: center;">6.0</td> </tr> <tr> <td style="text-align: center;">60,000 and over</td> <td style="text-align: center;">30,000 and over</td> <td style="text-align: center;">6.5</td> </tr> </tbody> </table>		<u>Taxable Income Brackets</u>		<u>Marginal Tax Rates</u>	<u>Single/Married-J/HH</u>	<u>Married-S</u>		\$0 - \$9,999	\$0 - \$4,999	3.0%	10,000 - 24,999	5,000 - 12,499	4.0	25,000 - 39,999	12,500 - 19,999	4.5	40,000 - 59,999	20,000 - 29,999	6.0	60,000 and over	30,000 and over	6.5	<p>Each federal exemption..... \$2,000</p> <p>Surviving spouse..... 2,000</p> <p>Dependent on another person's return..... 500</p>
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<ul style="list-style-type: none"> • Adoption expenses • Alternative fuels • Environmental agricultural equipment • Family tax credit • High growth business investment • Historic rehabilitated building investment • Homestead excess property tax • Income tax paid to other states • Neighborhood investment • Senior citizen property tax • Solar energy • Qualified rehabilitated building investment • West Virginia capital company 	<ul style="list-style-type: none"> • Children's trust fund 	<ul style="list-style-type: none"> • Use tax 																					

WISCONSIN

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<p style="text-align: center;"><u>Major Differences from Federal Law</u></p> <p>Interest/Dividend..... Exempts U.S. government bonds.</p> <p>Business/Rent/Farm..... Same as federal, except state farm loss provision.</p> <p>Capital Gains & Losses..... Exclusion for 60% of farm assets and 30% of other assets held more than one year; deduction for net capital losses limited to \$500. Gains from qualified small business stock and family business sales are excluded. Deferral for long-term gains reinvested in certain businesses or new business ventures located in Wisconsin.</p> <p>Pension/Retirement Income</p> <p>--Private..... Same as federal, except exclusion of up to \$5,000 if 65, subject to income limitation.</p> <p>--Public..... Exclusion if member of certain systems prior to 1964, otherwise exclusion of up to \$5,000 if 65, subject to income limitation.</p> <p>--U.S. Civil Service..... Exclusion if member of system prior to 1964, otherwise exclusion of up to \$5,000 if 65, subject to income limitation.</p> <p>--Military..... Exempt.</p> <p>Active Duty Military..... CZE and exclusions for certain active duty pay of Reserve and National Guard members.</p> <p>Unemployment Compensation..... Limited exclusion as provided under 1986 federal law.</p> <p>Social Security Benefits..... Exempt.</p> <p>State/Municipal Bond Interest..... Taxable except certain Wisconsin obligations.</p> <p>Health Savings Accounts..... Same as federal.</p> <p>Miscellaneous</p> <p>Disability Income..... Exclusion of up to \$5,200 per year.</p> <p>Lottery Winnings..... Same as federal.</p> <p>Federal Income Taxes..... Not deductible.</p> <p>Other..... Deductions for certain medical insurance and health insurance premiums, long-term care insurance, contributions to and distributions from a Wisconsin college savings program, Wisconsin higher education expenses, adoption expenses, organ donation expenses, child care expenses, and WI incentive payments to landowners for permitting all-terrain vehicle corridors on their land. Additional deductions based on the number of jobs relocated to WI or the number of jobs added by a small business. Certain legislative per diems are fully deductible. Distributions from a passive foreign investment company are taxable. No deduction for educator expenses. Federal deductions for which WI provides tax credits are added back to AGI.</p>		<p>Standard: Sliding scale standard deduction</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Filing Status</th> <th style="text-align: center;">Standard Deduction</th> <th style="text-align: center;">Income Range for Deduction Phase-Out</th> </tr> </thead> <tbody> <tr> <td>Single</td> <td style="text-align: center;">\$9,410</td> <td style="text-align: center;">\$13,560 - \$91,977</td> </tr> <tr> <td>HH</td> <td style="text-align: center;">12,150</td> <td style="text-align: center;">13,560 - 91,977</td> </tr> <tr> <td>Married-J</td> <td style="text-align: center;">16,940</td> <td style="text-align: center;">19,040 - 104,691</td> </tr> <tr> <td>Married-S</td> <td style="text-align: center;">8,050</td> <td style="text-align: center;">9,040 - 49,742</td> </tr> </tbody> </table> <p>Itemized: Itemized deduction credit of 5% after subtraction of sliding scale standard deduction.</p> <p>Major Differences from Federal Law: <u>Medical:</u> Medical care and long-term care insurance payments claimed as state subtractions from federal AGI are not allowed. <u>Taxes:</u> No credit for taxes. <u>Interest:</u> Interest paid on a second home outside of state, a boat, or to purchase U.S. securities is not allowed. Mortgage insurance premiums not treated as interest. <u>Casualty/Theft:</u> No credit for casualty and theft losses, unless related to a federally-declared disaster. <u>Miscellaneous:</u> No credit.</p>		Filing Status	Standard Deduction	Income Range for Deduction Phase-Out	Single	\$9,410	\$13,560 - \$91,977	HH	12,150	13,560 - 91,977	Married-J	16,940	19,040 - 104,691	Married-S	8,050	9,040 - 49,742													
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<ul style="list-style-type: none"> • Angel investment • Armed forces members • Claim of right • Earned income tax credit • Farmland preservation • Historical rehabilitation • Homestead • Income taxes paid to other states • Itemized deductions • Married couple (two earner) • Property tax/rent credit • Veterans and surviving spouses property tax • Working families 	<ul style="list-style-type: none"> • Breast cancer research • Endangered resources • Feeding America • Firefighters memorial • Military family relief • Multiple sclerosis • Packers football stadium • Prostate cancer research • Red Cross disaster relief • Veterans trust fund 	<ul style="list-style-type: none"> • Minimum tax • Penalties on retirement plans & MSAs • Use tax • Tax credit recapture/penalty • Economic development surcharge 																													

