

TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Alabama	yes	-	-	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000	\$4,000	\$1,500	\$3,000	\$300	4,599	2,766,239	601.48	36	134,736,150	29,623	2.05%	36
Arizona	no	1/1/07	Fed AGI	2.59%>\$0; 2.88%>\$10K; 3.36%>\$25K; 4.24%>\$50K; 4.54%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,373	\$8,745	\$2,100	\$4,200	\$2,300	6,166	3,253,279	527.59	39	178,705,724	30,019	1.82%	39
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,699; 3.5% >\$7,399; 4.5%>\$11,099; 6%>\$18,599; 7%>\$30,999 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,811	2,012,835	716.09	29	74,058,558	26,681	2.72%	17
California	no	1/1/05	Fed AGI	1%>\$0; 2%>\$6,827; 4%>\$16,185; 6%>\$25,544; 8%>\$35,460; 9.3%>\$44,814; additional 1% tax >\$1M for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$13,654-\$89,628; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$13,662-\$61,000; add'l 1% tax>\$1M [community property state]	\$3,516	\$7,032	\$94	\$188	\$294	36,458	51,219,823	1,404.92	5	1,335,386,437	36,936	3.84%	3
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,753	4,258,944	895.98	16	174,918,931	37,510	2.43%	29
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K [applicable for S, MFS] HH: same rates apply; upper range, \$16K MFJ: same rates apply; upper range, \$20K [Exemption amounts are based on state AGI and are phased out for higher income taxpayers]	-	-	\$12,750	\$24,000	-	3,505	5,777,636	1,648.49	1	165,890,490	47,388	3.48%	8
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 5.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	853	1,018,633	1,193.51	8	31,218,334	37,088	3.26%	11
Georgia	no	1/1/07	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$ 3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFS: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,364	8,040,366	858.65	22	282,321,951	30,914	2.85%	15

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Hawaii	no	12/31/06	Fed AGI	1.4%>\$0; 3.2%>\$2,400; 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14,400; 7.2%>\$19,200; 7.6%>\$24,000; 7.9%>\$36,000; 8.25%>\$48,000 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$72K MFJ: same rates apply to income bracket ranges \$4,800-\$96K	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,285	1,550,757	1,206.35	7	43,913,459	34,489	3.53%	6
Idaho	no	1/1/07	Fed TI	1.6%>\$0; 3.6%>\$1,236; 4.1%>\$2,473; 5.1%>\$3,709; 6.1%>\$4,946; 7.1%>\$6,183; 7.4%>\$9,275; 7.8%>\$24,735 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,473-\$49,471 [community property state]	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	1,466	1,222,569	833.68	23	40,706,031	28,478	3.00%	14
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,832	8,635,104	672.94	33	462,928,116	36,264	1.87%	38
Indiana	no	1/1/07	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,500	6,314	4,381,548	693.99	31	195,331,932	31,173	2.24%	33
Iowa	yes	1/1/07	Fed AGI	0.36 %>\$0; 0.72%>\$1,343; 2.43%>\$2,686; 4.5%>\$5,372; 6.12%>\$12,087; 6.48%>\$20,145; 6.8%>\$26,860; 7.92%>\$40,290; 8.98%>\$60,435 [applicable for S, HH, MFJ, MFS]	\$1,700	\$4,200	\$40 [tc]	\$80 [tc]	\$40 [tc]	2,982	2,413,775	809.43	25	93,918,906	31,670	2.57%	25
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$30K-\$60K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,764	2,401,128	868.69	20	90,320,478	32,866	2.66%	22
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,050	\$2,050	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,206	2,918,536	693.89	32	117,966,760	28,272	2.47%	28
Louisiana	yes	Current	Fed AGI	2 %>\$0; 4%>\$12,500; 6%>\$25,000 [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$50K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,288	2,501,120	583.32	37	111,167,116	24,664	2.25%	32
Maine	no	12/31/05	Fed AGI	2%>\$0; 4.5%>\$4,749; 7%>\$9,449; 8.5%>\$18,949 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,149-\$28,449 MFJ: same rates apply to income bracket ranges \$9,499-\$37,949	\$5,350	\$8,900	\$2,850	\$5,700	\$2,850	1,322	1,368,927	1,035.83	14	40,611,518	30,808	3.37%	9
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K [applicable for S, HH, MFJ, MFS]	\$2,000*	\$4,000*	\$2,400	\$4,800	\$2,400	5,616	6,151,365	1,095.38	10	234,609,327	41,972	2.62%	24

*[standard deduction=15% of income with minimum & maximum amounts based on filing status and income; S = \$1,500-\$2,000; MFJ = \$3,000-\$4,000]

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Massachusetts	no	Current	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$4,125	\$8,250	\$1,000	6,437	10,483,437	1,628.57	2	279,859,976	43,501	3.75%	4
Michigan	no	Current [optional 1/1/1999]	Fed AGI	3.9% of FAGI with modification [4.35% effective on/after 10/1/07]	-	-	\$3,400	\$6,800	\$3,400	10,096	6,226,304	616.73	35	331,348,575	32,804	1.88%	37
Minnesota	no	12/31/06	Fed TI	5.35%>\$0; 7.05%>\$21,310; 7.85%>\$69,990 [applicable for S] HH: same rates apply to income bracket ranges \$26,230-\$105,410 MFJ: same rates apply to income bracket ranges \$31,150-\$123,750 MFS: same rates apply to income bracket ranges \$15,580-\$61,880	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	5,167	6,862,953	1,328.20	6	191,175,389	37,290	3.59%	5
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,911	1,254,733	431.10	41	72,862,071	25,051	1.72%	40
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K [applicable for S, HH, MFJ, MFS]	\$5,350	\$10,700	\$2,100	\$4,200	\$1,200	5,843	4,491,428	768.72	26	181,066,380	31,231	2.48%	27
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,499; 3%>\$4,399; 4%>\$6,599; 5%>\$8,999; 6%>\$11,599; 6.9%>\$14,899 [applicable for S, HH, MFJ, MFS]	\$3,810*	\$7,620*	\$2,040	\$4,080	\$2,040	945	768,911	813.98	24	27,121,828	29,015	2.84%	16
Nebraska	no	2/14/07	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	\$5,350	\$10,700	\$111	\$222	\$111	1,768	1,545,024	873.72	18	57,884,623	32,923	2.67%	21
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,315	80,931	61.55	42	49,356,382	37,768	0.16%	42
New Jersey	no	-	-	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ]	-	-	\$1,000	\$2,000	\$1,500	8,725	9,091,658	1,042.08	13	381,465,653	43,831	2.38%	30
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 5.3%>\$16K; [applicable for S] MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	1,955	1,123,954	575.03	38	53,714,363	27,889	2.09%	34

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$30K MFJ: same rates apply to income bracket ranges \$16K-\$40K	\$7,500	\$15,000	-	-	\$1,000	19,306	30,812,924	1,596.01	3	771,990,323	39,967	3.99%	2
North Carolina	no	1/1/07	Fed TI	6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8%>\$200K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8%>\$100K (MFS)	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	8,857	9,467,278	1,068.96	11	269,202,945	31,041	3.52%	7
				*[\$2K-S/C (\$4K-M) if FAGI =>threshold amount for filing status: MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K]													
North Dakota	no	Current	Fed TI	2.1 %>\$0; 3.92%>\$31,850; 4.34%>\$77,100; 5.04%>\$160,850; 5.54%>\$349,700 [applicable for S] HH: same rates apply to income bracket ranges \$42,650-\$349,700 MFJ: same rates apply to income bracket ranges \$53,200-\$349,700 MFS: same rates apply to income bracket ranges \$26,600-\$174,850 [personal exemption/deduction amounts as allowed by IRC]	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	636	275,630	433.47	40	19,899,318	31,357	1.39%	41
Ohio	no	Current	Fed AGI	0.649%>\$0; 1.299%>\$5K; 2.598%>\$10K; 3.247%>\$15K; 3.895%>\$20K; 4.546%>\$40K; 5.194%>\$80K; 6.031%>\$100K; 6.555%>\$200K [applicable for S, HH, MFJ, MFS] [if significant budget surplus occurs at the close of the state's fiscal year, the surplus is refunded to taxpayers through a temporary reduction in the income tax rates]	-	-	\$1,450	\$2,900	\$1,450	11,478	9,859,712	859.01	21	365,452,937	31,860	2.70%	19
				[plus additional \$20 tax credit per exemption]													
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.65%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$2,750	\$5,500	\$1,000	\$2,000	\$1,000	3,579	2,658,272	742.70	27	106,118,631	29,948	2.51%	26
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,850; 9%>\$7,150 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,700-\$14,300	\$1,825	\$3,650	\$165	\$330	\$165	3,701	5,416,466	1,463.61	4	117,497,280	32,289	4.61%	1
				[tc] [tc] [tc]													
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,441	9,021,917	725.20	28	433,400,252	34,937	2.08%	35

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Rhode Island	no	6/3/01	Fed AGI	3.75%>\$0; 7%>\$31,850; 7.75%>\$77,100; 9%>\$160,850; 9.9%>\$349,700 [applicable for S] HH: same rates apply to income bracket ranges \$42,650-\$349,700 MFJ: same rates apply to income bracket ranges \$53,150-\$349,700 MFS: same rates apply to income bracket ranges \$26,575-\$174,850 [Effective for the 2007 tax year, taxpayers may elect to compute income tax liability based on the graduated rate schedule or an alternative flat rate = 7.5%.]	\$5,350	\$8,900	\$3,400	\$6,800	\$3,400	1,068	1,019,482	954.92	15	37,923,429	35,324	2.69%	20
South Carolina	no	12/31/06	Fed TI	3%>\$2,630; 4%>\$5,260; 5%>\$7,890; 6%>\$10,520; 7%>\$13,150 [applicable for S, HH, MFJ, MFS]	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	4,321	2,727,251	631.13	34	120,123,354	28,285	2.27%	31
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,039	192,764	31.92	43	184,442,901	30,969	0.10%	43
Utah	yes+	Current	Fed TI	2.3%>\$0; 3.3%>\$1K; 4.2%>\$2K; 5.2%>\$3K; 6%>\$4K; 6.98%>\$5,500 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$11K or 5.35% of AGI with limited deductions	\$5,350	\$10,700	\$2,550*	\$5,100*	\$2,550*	2,550	2,277,478	893.11	17	68,038,514	27,321	3.35%	10
Vermont	no	1/1/06	Fed TI	3.6%>\$0; 7.2%>\$31,850; 8.5%>\$77,100; 9%>\$160,850; 9.5%>\$349,700 [applicable for S] HH: same rates apply to income bracket ranges \$42,650-\$349,700 MFJ: same rates apply to income bracket ranges \$53,150-\$349,700 MFS: same rates apply to income bracket ranges \$26,575-\$174,850	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	624	542,012	868.74	19	20,362,386	32,717	2.66%	22
Virginia	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$900	\$1,800	\$900	7,643	9,073,077	1,187.13	9	283,684,554	37,503	3.20%	13
West Virginia	no	1/1/07	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K	-	-	\$2,000	\$4,000	\$2,000	1,818	1,297,720	713.63	30	47,925,584	26,419	2.71%	18
Wisconsin	no	12/31/06	Fed AGI	4.6%>\$0; 6.15%>\$9,510; 6.50% >\$19,020; 6.75%>\$142,650 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$12,680-\$190,210 MFS: same rates apply to income bracket ranges \$6,340-\$95,100 [community property state]	\$8,790	\$15,830	\$700	\$1,400	\$700	5,557	5,906,515	1,062.99	12	183,948,002	33,278	3.21%	12
Total 43 states										246,361	244,370,415	991.92 ^a	-	8,464,575,868	34,609 ^a	2.89% ^a	-

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2006 population estimates of the Bureau of the Census.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2005 population estimates of the Bureau of the Census.

^aWeighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

+Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions; Utah allows federal tax deductibility of one-half of federal tax paid.

tc = tax credit

community property state = one-half of the community income is taxable to each spouse

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006*.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 27, 2007 release.

Tax Foundation; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2005
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	30.83%	69.17%	Missouri	31.91%	68.09%
Arizona	38.60%	61.40%	Montana	31.12%	68.88%
Arkansas	24.96%	75.04%	Nebraska	31.02%	68.98%
California	39.94%	60.06%	New Hampshire	36.56%	63.44%
Colorado	42.31%	57.69%	New Jersey	45.23%	54.77%
Connecticut	44.97%	55.03%	New Mexico	26.90%	73.10%
Delaware	37.17%	62.83%	New York	38.80%	61.20%
Georgia	39.61%	60.39%	*North Carolina	36.50%	63.50%
Hawaii	33.50%	66.50%	North Dakota	19.00%	81.00%
Idaho	35.34%	64.66%	Ohio	34.57%	65.43%
Illinois	36.57%	63.43%	Oklahoma	30.74%	69.26%
Indiana	30.91%	69.09%	Oregon	41.84%	58.16%
Iowa	31.90%	68.10%	Pennsylvania	32.36%	67.64%
Kansas	31.31%	68.69%	Rhode Island	38.16%	61.84%
Kentucky	31.13%	68.87%	South Carolina	32.96%	67.04%
Louisiana	26.19%	73.81%	Tennessee	25.84%	74.16%
Maine	31.68%	68.32%	Utah	40.44%	59.56%
Maryland	50.03%	49.97%	Vermont	30.61%	69.39%
Massachusetts	41.77%	58.23%	Virginia	41.13%	58.87%
Michigan	37.15%	62.85%	West Virginia	18.02%	81.98%
Minnesota	42.26%	57.74%	Wisconsin	38.61%	61.39%
Mississippi	26.48%	73.52%	United States	35.61%	64.39%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2005 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

*North Carolina taxable income is taxable income as calculated for federal income tax purposes, with certain adjustments. North Carolina allows a basic standard deduction that does not include the cost-of-living adjustment permitted under federal law so the adjustment amount must be added back to taxable income. If the taxpayer chooses to itemize deductions on the federal return, the amount of state and local income taxes or general sales taxes deducted on the federal return must be added back to federal taxable income on the state return to derive North Carolina taxable income. The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions.

Source: IRS Statistics of Income Bulletin Spring 2007, Volume 26, Number 4, Selected Historical and Other Data, Table 2