

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 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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	4,662	3,077,553	660.15	37	149,991,303	32,419	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]	\$4,521	\$9,042	\$2,100	\$4,200	\$2,300	6,500	3,408,576	524.38	40	208,603,166	32,833	1.63%	40
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,799; 3.5% >\$7,599; 4.5%>\$11,399; 6%>\$18,999; 7%>\$31,699 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,855	2,344,876	821.21	29	85,418,388	30,177	2.75%	20
California	no	1/1/05	Fed AGI	1%>\$0; 2%>\$7,168; 4%>\$16,994; 6%>\$26,821; 8%>\$37,233; 9.3%>\$47,055; additional 1% tax >\$1M for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,336-\$94,110; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,345-\$64,050; add'l 1% tax>\$1M [community property state]	\$3,692	\$7,384	\$99	\$198	\$309	36,757	55,745,970	1,516.62	4	1,520,754,918	41,805	3.67%	4
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,939	5,067,981	1,026.02	17	199,483,375	41,192	2.54%	28
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]	-	-	\$13,000	\$24,000	-	3,501	7,000,225	1,999.35	1	191,877,079	54,981	3.65%	5
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	873	1,006,859	1,153.21	13	34,574,839	40,112	2.91%	16
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	9,686	8,845,476	913.25	23	319,018,383	33,499	2.77%	19

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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	1,288	1,544,835	1,199.22	10	50,125,395	39,242	3.08%	12
Idaho	no	1/1/08	Fed TI AGI	1.6%>\$0; 3.6%>\$1,271; 4.1%>\$2,543; 5.1%>\$3,815; 6.1%>\$5,087; 7.1%>\$6,359; 7.4%>\$9,539; 7.8%>\$25,440 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,543-\$50,882 [community property state]	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	1,524	1,438,518	944.02	22	47,582,780	31,804	3.02%	13
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,902	10,320,239	799.92	31	526,006,245	41,012	1.96%	38
Indiana	no	1/1/07	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,500	6,377	4,837,524	758.61	33	210,447,553	33,215	2.30%	31
Iowa	yes	1/1/07	Fed AGI	0.36 %>\$0; 0.72%>\$1,379; 2.43%>\$2,758; 4.5%>\$5,516; 6.12%>\$12,411; 6.48%>\$20,685; 6.8%>\$27,580; 7.92%>\$41,370; 8.98%>\$62,055 [applicable for S, HH, MFJ, MFS]	\$1,750	\$4,310	\$40	\$80	\$40	3,003	2,848,393	948.66	20	104,168,446	34,916	2.73%	22
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	2,802	2,944,851	1,050.93	15	101,444,002	36,525	2.90%	17
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]	\$2,100	\$4,200	\$20	\$40	\$20	4,269	3,483,138	815.87	30	130,580,989	30,824	2.67%	25
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	4,411	3,169,686	718.62	35	153,503,932	35,100	2.06%	35
Maine	no	12/31/05	Fed AGI	2%>\$0; 4.5%>\$4,849; 7%>\$9,699; 8.5%>\$19,449 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,299-\$29,199 MFJ: same rates apply to income bracket ranges \$9,749-\$38,899	\$5,450	\$9,100	\$2,850	\$5,700	\$2,850	1,316	1,448,273	1,100.13	14	44,711,062	33,991	3.24%	10
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K 5%>\$150K; 5.25%>\$300K; 5.5%>\$500K; 6.25%>\$1 mil [applicable for S, HH, MFJ, MFS]	\$2,000*	\$4,000*	\$3,200	\$6,400	\$3,200	5,634	7,831,977	1,390.23	7	261,114,676	46,471	3.00%	14

*[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 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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				
					[personal exemption/ deduction amounts as allowed by IRC] [add'l \$600 for each child < 18]												
Massachusetts	no	Current	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,498	12,496,142	1,923.08	2	316,895,851	48,995	3.94%	2
Michigan	no	Current [optional 1/1/1999]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,500	\$7,000	\$3,500	10,003	7,181,055	717.86	36	345,940,023	34,423	2.08%	34
Minnesota	no	12/31/06	Fed TI	5.35%>\$0; 7.05%>\$21,800; 7.85%>\$71,590 [applicable for S] HH: same rates apply to income bracket ranges \$26,830-\$107,820 MFJ: same rates apply to income bracket ranges \$31,860-\$126,580 MFS: same rates apply to income bracket ranges \$15,930-\$63,290	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	5,220	7,777,259	1,489.78	5	213,021,512	41,105	3.65%	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	2,939	1,551,079	527.83	39	83,367,863	28,541	1.86%	39
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]	\$5,450	\$10,900	\$2,100	\$4,200	\$1,200	5,912	5,118,849	865.90	25	199,655,237	33,964	2.56%	27
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,600; 3%>\$4,600; 4%>\$7,000; 5%>\$9,500; 6%>\$12,200; 6.9%>\$15,600 [applicable for S, HH, MFJ, MFS]	\$4,010*	\$8,020*	\$2,140	\$4,280	\$2,140	967	870,064	899.35	24	31,783,449	33,225	2.74%	21
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	\$5,450	\$10,900	\$113 [tc]	\$226 [tc]	\$113 [tc]	1,783	1,726,145	967.88	19	64,359,930	36,372	2.68%	23
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,316	117,936	89.63	42	54,640,414	41,639	0.22%	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	8,683	12,605,545	1,451.81	6	428,424,936	49,511	2.94%	15
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 4.9%>\$16K; [applicable for S] as allowed by IRC [community property state] MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	1,984	1,213,394	611.48	38	60,318,370	30,706	2.01%	37

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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	19,490	36,563,948	1,876.01	3	900,818,677	46,364	4.06%	1
North Carolina	no	1/1/07	Fed TI	6%>\$0; 7%>\$12,750; 7.75%>\$60K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K (MFS)	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,222	10,993,927	1,192.09	11	305,022,357	33,735	3.60%	7
North Dakota	no	Current	Fed TI	2.1%>\$0; 3.92%>\$32,550; 4.34%>\$78,850; 5.04%>\$164,550; 5.54%>\$357,700 [applicable for S] HH: same rates apply to income bracket ranges \$43,650-\$357,700 MFJ: same rates apply to income bracket ranges \$54,400-\$357,700 MFS: same rates apply to income bracket ranges \$27,200-\$178,850	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	641	317,249	494.56	41	23,016,715	36,082	1.38%	41
Ohio	no	Current	Fed AGI	0.618%>\$0; 1.236%>\$5K; 2.473%>\$10K; 3.091%>\$15K; 3.708%>\$20K; 4.327%>\$40K; 4.945%>\$80K; 5.741%>\$100K; 6.24%>\$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]	-	-	\$1,500	\$3,000	\$1,500	11,486	9,847,506	857.36	26	395,614,450	34,468	2.49%	29
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.5%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$3,250	\$6,500	\$1,000	\$2,000	\$1,000	3,642	2,787,445	765.29	32	126,272,950	34,997	2.21%	32
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,900; 9%>\$7,300 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,800-\$14,600	\$1,865	\$3,735	\$169	\$338	\$169	3,790	4,968,791	1,311.01	8	131,277,786	35,143	3.78%	3
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,448	10,408,439	836.13	28	481,806,170	38,793	2.16%	33

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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%>\$32,550; 7.75%>\$78,850; 9%>\$164,550; 9.9%>\$357,700 [applicable for S] HH: same rates apply to income bracket ranges \$43,650-\$357,700 MFJ: same rates apply to income bracket ranges \$54,400-\$357,700 MFS: same rates apply to income bracket ranges \$27,200-\$178,850 [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%.]	\$5,450	\$9,100	\$3,500	\$7,000	\$3,500	1,051	1,091,705	1,038.94	16	41,945,840	39,829	2.60%	26
South Carolina	no	12/31/06	Fed TI	3%>\$2,670; 4%>\$5,340; 5%>\$8,010; 6%>\$10,680; 7%>\$13,350 [applicable for S, HH, MFJ, MFS]	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	4,480	3,339,935	745.55	34	137,006,487	31,103	2.44%	30
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,215	290,986	46.82	43	205,350,394	33,395	0.14%	43
Utah	yes+	Current	Fed TI	5% Taxpayer tax credit of 6% incorporates a taxpayer's federal personal exemptions and standard deduction or itemized deductions. Credit is phased out according to income level.	\$5,450	\$10,900	\$2,625*	\$5,250*	\$2,625*	2,736	2,593,129	947.63	21	79,617,867	29,831	3.26%	9
Vermont	no	1/1/06	Fed TI	3.6%>\$0; 7.2%>\$32,550; 8.5%>\$78,850; 9%>\$164,550; 9.5%>\$357,700 [applicable for S] HH: same rates apply to income bracket ranges \$43,650-\$357,700 MFJ: same rates apply to income bracket ranges \$54,400-\$357,700 MFS: same rates apply to income bracket ranges \$27,200-\$178,850	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	621	623,019	1,002.82	18	23,267,195	37,483	2.68%	23
Virginia	no	12/31/07	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	7,769	10,114,833	1,301.93	9	321,245,259	41,727	3.15%	11
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	1,814	1,518,746	837.02	27	53,181,269	29,385	2.86%	18
Wisconsin	no	12/31/06	Fed AGI	4.6%>\$0; 6.15%>\$9,700; 6.50% >\$19,400; 6.75%>\$145,460 [deduction phases out to 0 for single filers at \$85,920; joint filers at \$97,818] [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$12,930-\$193,950 MFS: same rates apply to income bracket ranges \$6,470-\$96,980 [community property state]	\$8,960	\$16,140	\$700	\$1,400	\$700	5,628	6,640,528	1,179.92	12	203,083,544	36,272	3.27%	8
Total 43 states										249,640	279,122,604	1,118.10 ^a	-	9,566,341,076	38,627.60 ^a	2.92% ^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, 2008 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, 2007 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 24, 2009 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 2007
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	27.71%	72.29%	Missouri	29.99%	70.01%
Arizona	36.64%	63.36%	Montana	29.84%	70.16%
Arkansas	22.59%	77.41%	Nebraska	29.64%	70.36%
California	36.91%	63.09%	New Hampshire	35.11%	64.89%
Colorado	39.70%	60.30%	New Jersey	42.79%	57.21%
Connecticut	42.41%	57.59%	New Mexico	25.48%	74.52%
Delaware	35.82%	64.18%	New York	35.55%	64.45%
Georgia	36.85%	63.15%	*North Carolina	33.76%	66.24%
Hawaii	32.19%	67.81%	North Dakota	19.24%	80.76%
Idaho	33.48%	66.52%	Ohio	31.60%	68.40%
Illinois	34.33%	65.67%	Oklahoma	26.93%	73.07%
Indiana	28.90%	71.10%	Oregon	38.34%	61.66%
Iowa	29.89%	70.11%	Pennsylvania	29.98%	70.02%
Kansas	30.09%	69.91%	Rhode Island	35.01%	64.99%
Kentucky	27.59%	72.41%	South Carolina	29.88%	70.12%
Louisiana	21.73%	78.27%	Tennessee	24.02%	75.98%
Maine	28.85%	71.15%	Utah	39.52%	60.48%
Maryland	47.62%	52.38%	Vermont	29.62%	70.38%
Massachusetts	38.85%	61.15%	Virginia	39.16%	60.84%
Michigan	34.34%	65.66%	West Virginia	16.39%	83.61%
Minnesota	39.74%	60.26%	Wisconsin	36.25%	63.75%
Mississippi	22.07%	77.93%	United States	33.11%	66.89%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2007 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 2009, Volume 28, Number 4, Selected Historical and Other Data, Table 2