

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	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Alabama	yes	-	GI	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	\$500*	4,803	2,795,906	582.15	37	161,314,102	33,710	1.73%	36
Arizona	no	1/1/10	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]	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,483	2,863,658	441.75	41	216,589,552	33,773	1.32%	41
Arkansas	no	-	GI	1%>\$0; 2.5%>\$3,999; 3.5%>\$7,999; 4.5%>\$11,899; 6%>\$19,899; 7%>\$33,199 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,938	2,270,383	772.77	27	94,581,100	32,373	2.40%	17
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316; 4%>\$17,346; 6%>\$27,377; 8%>\$38,004; 9.3%>\$48,029; additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,632-\$96,058; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,642-\$65,377; add'l 1% tax>\$1M [community property state]	\$3,769	\$7,538	\$99	\$198	\$99	37,692	50,508,441	1,340.03	6	1,564,209,194	41,893	3.23%	7
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	same as Federal		same as Federal			5,117	4,540,586	887.39	21	212,545,078	42,107	2.14%	27
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100; 6.5%>\$200K; 6.7%>\$250K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$400K MFJ: same rates apply to income ranges \$20K-\$500K	-	-	\$13,000	\$24,000	-	3,581	6,469,246	1,806.69	2	198,177,832	55,427	3.26%	6
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	907	1,177,724	1,298.29	7	35,474,593	39,425	3.32%	4
Georgia	no	1/1/10	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	9,815	7,658,782	780.30	26	335,370,808	34,531	2.28%	24

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Hawaii	no	12/31/09	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%>\$24K; 7.9%>\$36K; 8.25%>\$48K; 9%>\$150K; 10%>\$175K; 11%>\$200K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$300K MFJ: same rates apply to income bracket ranges \$4,800-\$400K	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,375	1,247,291	907.25	18	55,832,057	40,952	2.23%	26
Idaho	no	1/1/11	Fed AGI	1.6%>\$0; 3.6%>\$1,337; 4.1%>\$2,675; 5.1%>\$4,013; 6.1%>\$5,351; 7.1%>\$6,689; 7.4%>\$10,034; 7.8%>\$26,759 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,675-\$53,520 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,585	1,169,247	737.70	31	49,577,319	31,556	2.36%	22
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,869	11,225,000	872.23	22	539,680,018	42,025	2.08%	29
Indiana	no	1/1/10	Fed AGI	3.4% of FAGI with modification *plus \$1,500 for each child dependent	-	-	\$1,000	\$2,000	\$1,000*	6,517	4,583,977	703.40	32	220,865,747	34,028	2.08%	31
Iowa	yes	1/1/08	Fed AGI	0.36%>\$0; 0.72%>\$1,439; 2.43%>\$2,878; 4.5%>\$5,756; 6.12%>\$12,951; 6.48%>\$21,585; 6.8%>\$28,780; 7.92%>\$43,170; 8.98%>\$64,755 [applicable for S, HH, MFJ, MFS]	\$1,830	\$4,500	\$40	\$80	\$40	3,062	2,851,449	931.14	17	115,547,890	37,882	2.47%	14
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	2,871	2,689,843	936.82	15	110,205,217	38,545	2.44%	15
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]	\$2,240	\$4,480	\$20	\$40	\$20	4,369	3,417,779	782.22	25	141,302,143	32,504	2.42%	16
Louisiana	yes	Current	Fed AGI	2%>\$0; 4%>\$12,500; 6%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,575	2,403,956	525.47	39	168,704,348	37,116	1.42%	40
Maine	no	12/31/10	Fed AGI	2%>\$0; 4.5%>\$4,999; 7%>\$9,949; 8.5%>\$19,949 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,499-\$29,900 MFJ: same rates apply to income bracket ranges \$9,999-\$39,900	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,328	1,420,982	1,069.87	12	48,620,161	36,629	2.92%	10
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$150K; 5.25%>\$300K; 5.5%>\$500K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except for 2 brackets: 5%>\$200K; 5.25%>\$350K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,828	6,644,962	1,140.12	10	281,304,904	48,621	2.36%	21

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Massachusetts	no	1/1/05	GI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,588	11,597,152	1,760.47	3	335,264,289	51,143	3.46%	3
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600*	9,876	6,391,544	647.17	33	339,043,905	34,326	1.89%	34
					*plus \$600 for each child < 18												
Minnesota	no	3/18/10	Fed TI	5.35%>\$0; 7.05%>\$23,100; 7.85%>\$75,890 [applicable for S] HH: same rates apply to income bracket ranges \$28,440-\$114,291 MFJ: same rates apply to income bracket ranges \$33,770-\$134,171 MFS: same rates apply to income bracket ranges \$16,890-\$67,091	\$5,800	\$9,650	\$3,700	\$7,400	\$3,700	5,345	7,482,396	1,399.92	5	225,853,125	42,528	3.31%	5
					[personal exemption/deduction amounts as allowed by IRC]												
Mississippi	no	-	GI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,979	1,397,578	469.22	40	91,600,117	30,841	1.53%	38
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]	\$5,800	\$11,600	\$2,100	\$4,200	\$1,200	6,011	4,534,346	754.38	30	218,278,293	36,406	2.08%	30
					[standard deduction amounts as allowed by IRC]												
Montana	no	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,700; 4%>\$7,200; 5%>\$9,700; 6%>\$12,500; 6.9%>\$16K [applicable for S, HH, MFJ, MFS]	\$1,820- \$4,110*	\$3,640- \$8,220*	\$2,110	\$4,220	\$2,110	998	812,629	814.10	24	34,093,509	34,405	2.38%	20
					*[20% of state AGI with minimum/maximum amounts as shown]												
Nebraska	no	Current	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	\$118 [tc]	\$236 [tc]	\$118 [tc]	1,843	1,721,548	934.28	16	72,189,707	39,445	2.38%	19
New Hampshire	no	-	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,318	83,475	63.33	42	57,897,613	43,968	0.14%	42
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] 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/CUFJ]	-	-	\$1,000	\$2,000	\$1,500	8,821	10,617,034	1,203.59	8	443,741,546	50,428	2.39%	18
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 4.9%>\$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	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,082	1,096,922	526.80	38	68,050,198	32,940	1.61%	37
					[personal exemption/deduction amounts as allowed by IRC] [community property state]												

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; 7.85%>\$200K; 8.97%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$500K MFJ: same rates apply to income bracket ranges \$16K-\$500K	\$7,500	\$15,000	-	-	\$1,000	19,465	36,209,216	1,860.20	1	952,673,131	49,119	3.80%	2
North Carolina	no	1/1/11	Fed TI [Fed AGI eff 1/1/12]	6%>\$0; 7%>\$12,750; 7.75%>\$60K (S) *[\$2K-S/D (\$4K-M) if FAGI =>threshold amount for filing status: 7.75%>\$100K (MFJ/QW) MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K] 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*	9,656	9,869,492	1,022.07	13	330,825,526	34,604	2.98%	8
North Dakota	yes	Current	Fed TI	1.51%>\$0; 2.82%>\$34,500; 3.13%>\$83,600; 3.63%>\$174,400; 3.99%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFJ: same rates apply to income bracket ranges \$57,700-\$379,150 MFS: same rates apply to income bracket ranges \$28,850-\$189,575	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	684	433,116	633.27	34	28,646,144	42,462	1.51%	39
Ohio	no	12/15/10	Fed AGI	0.587%>\$0; 1.174%>\$5,100; 2.348%>\$10,200; 2.935%>\$15,350; 3.521%>\$20,450; 4.109%>\$40,850; 4.695%>\$81,650; 5.451%>\$102,100; 5.925%>\$204,200 [applicable for S, HH, MFJ, MFS]	-	-	\$1,600	\$3,200	\$1,600	11,545	8,820,082	763.98	29	414,567,053	35,931	2.13%	28
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	\$5,800	\$11,600	\$1,000	\$2,000	\$1,000	3,792	2,385,413	629.15	35	133,616,459	35,535	1.79%	35
Oregon	yes+	12/31/09	Fed AGI	5%>\$0; 7%>\$2K; 9%>\$5K; 10.8%>\$125K; 11%>\$250K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$4K-\$500K	\$1,945	\$3,895	\$177	\$354	\$177	3,872	5,493,119	1,418.73	4	137,820,653	35,906	3.99%	1
Pennsylvania	no	-	GI	3.07%	-	-	-	-	-	12,743	9,831,427	771.52	28	514,351,774	40,444	1.91%	33
Rhode Island	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$55K; 5.99%>\$125K [applicable for S, HH, MFJ, MFS]	\$7,500	\$15,000	\$3,500	\$7,000	\$3,500	1,051	1,016,217	966.63	14	44,207,139	42,001	2.30%	23
South Carolina	no	12/31/09	Fed TI	3%>\$2,760; 4%>\$5,520; 5%>\$8,280; 6%>\$11,040; 7%>\$13,800 [applicable for S, HH, MFJ, MFS]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	4,679	2,907,731	621.41	36	149,283,181	32,193	1.95%	32

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Tennessee	no	-	Certain dividends, interest income	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,403	189,518	29.60	43	223,165,735	35,103	0.08%	43
Utah	no	Current	Fed AGI	5% *Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.	\$5,800*	\$11,600*	\$2,775*	\$5,550*	\$2,775*	2,817	2,298,220	815.78	23	89,152,008	32,121	2.58%	13
Vermont	no	1/1/09	Fed TI	3.55%>\$0; 6.8%>\$34,500; 7.8%>\$83,600; 8.8%>\$174,400; 8.95%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFJ/CUFJ: same rates apply to income bracket ranges \$57,650-\$379,150 MFS/CUFS: same rates apply to income bracket ranges \$28,825-\$189,575	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	556,013	887.59	20	24,870,824	39,736	2.24%	25
Virginia	no	1/22/10	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	8,097	9,530,628	1,177.11	9	354,127,225	44,134	2.69%	12
West Virginia	no	1/1/10	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	1,855	1,665,885	897.88	19	58,979,760	31,806	2.82%	11
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,180; 6.50%>\$20,360; 6.75%>\$152,740; 7.75%>\$224,210 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,580-\$298,940 MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]	\$9,300	\$16,940	\$700	\$1,400	\$700	5,712	6,429,115	1,125.59	11	216,338,590	38,010	2.97%	9
Total 43 states										254,573	259,309,028	1,018.60 ^a	-	10,108,539,567	39,940.38 ^a	2.57% ^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, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

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, 2010 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 and Oregon allow federal tax deductibility with limited deductions.

tc = tax credit

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

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2011-01* -Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 25, 2012 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 2010
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	28.43%	71.57%	Missouri	30.86%	69.14%
Arizona	33.89%	66.11%	Montana	30.96%	69.04%
Arkansas	24.77%	75.23%	Nebraska	31.03%	68.97%
California	36.32%	63.68%	New Hampshire	36.26%	63.74%
Colorado	38.37%	61.63%	New Jersey	43.46%	56.54%
Connecticut	43.84%	56.16%	New Mexico	25.73%	74.27%
Delaware	35.95%	64.05%	New York	36.01%	63.99%
Georgia	34.95%	65.05%	*North Carolina	34.56%	65.44%
Hawaii	31.61%	68.39%	North Dakota	20.85%	79.15%
Idaho	33.04%	66.96%	Ohio	31.35%	68.65%
Illinois	34.30%	65.70%	Oklahoma	26.81%	73.19%
Indiana	27.47%	72.53%	Oregon	39.58%	60.42%
Iowa	32.50%	67.50%	Pennsylvania	31.12%	68.88%
Kansas	31.28%	68.72%	Rhode Island	36.47%	63.53%
Kentucky	29.42%	70.58%	South Carolina	30.35%	69.65%
Louisiana	23.51%	76.49%	Tennessee	24.08%	75.92%
Maine	31.50%	68.50%	Utah	39.46%	60.54%
Maryland	48.57%	51.43%	Vermont	30.34%	69.66%
Massachusetts	40.10%	59.90%	Virginia	40.73%	59.27%
Michigan	31.64%	68.36%	West Virginia	18.82%	81.18%
Minnesota	39.89%	60.11%	Wisconsin	36.65%	63.35%
Mississippi	23.28%	76.72%	United States	32.81%	67.19%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2010 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.

*For NC state individual income tax returns filed for tax year 2010, 37.48% of total returns utilized itemized deductions and 62.52% claimed the standard deduction.