

# ALL STATES EDITION

INCOME TAX  
BY STATE

## ◆ 2009 TAX YEAR ◆

### 2009 Tax Rates: Individuals — Single Filing Status

<b>Alabama</b>	
\$ 0 to 500.....	2%
501 to 3,000.....	4%
3,001 and over.....	5%
<b>Arizona</b>	
\$ 0 to 10,000.....	2.59%
10,001 to 25,000.....	2.88%
25,001 to 50,000.....	3.36%
50,001 to 150,000.....	4.24%
150,001 and over.....	4.54%
<b>Arkansas</b>	
\$ 0 to 3,699.....	1.0%
3,700 to 7,399.....	2.5%
7,400 to 11,099.....	3.5%
11,100 to 18,599.....	4.5%
18,600 to 30,999.....	6.0%
31,000 and over.....	7.0%
<b>California</b>	
\$ 0 to 6,827.....	1.0%
6,828 to 16,185.....	2.0%
16,186 to 25,544.....	4.0%
25,545 to 35,460.....	6.0%
35,461 to 44,814.....	8.0%
44,815 and over.....	9.3%
<b>Colorado</b>	
Flat rate.....	4.63%
<b>Connecticut</b>	
\$ 0 to 10,000.....	3%
10,001 and over.....	5%
<b>Delaware</b>	
\$ 2,001 to 5,000.....	2.20%
5,001 to 10,000.....	3.90%
10,001 to 20,000.....	4.80%
20,001 to 25,000.....	5.20%
25,001 to 60,000.....	5.55%
60,001 and over.....	5.95%
<b>District of Columbia</b>	
\$ 0 to 10,000.....	4.0%
10,001 to 40,000.....	6.0%
40,001 and over.....	8.5%
<b>Georgia</b>	
\$ 0 to 750.....	1%
751 to 2,250.....	2%
2,251 to 3,750.....	3%
3,751 to 5,250.....	4%
5,251 to 7,000.....	5%
7,001 and over.....	6%
<b>Hawaii</b>	
\$ 0 to 2,400.....	1.40%
2,401 to 4,800.....	3.20%
4,801 to 9,600.....	5.50%
9,601 to 14,400.....	6.40%
14,401 to 19,200.....	6.80%
19,201 to 24,000.....	7.20%
24,001 to 36,000.....	7.60%
36,001 to 48,000.....	7.90%
48,001 and over.....	8.25%

<b>Idaho</b>	
\$ 0 to 1,236.....	1.6%
1,237 to 2,473.....	3.6%
2,474 to 3,709.....	4.1%
3,710 to 4,946.....	5.1%
4,947 to 6,183.....	6.1%
6,184 to 9,275.....	7.1%
9,276 to 24,735.....	7.4%
24,736 and over.....	7.8%
<b>Illinois</b>	
Flat rate.....	3%
<b>Indiana</b>	
Flat rate.....	3.4%
<b>Iowa</b>	
\$ 0 to 1,343.....	0.36%
1,344 to 2,686.....	0.72%
2,687 to 5,372.....	2.43%
5,373 to 12,087.....	4.50%
12,088 to 20,145.....	6.12%
20,146 to 26,860.....	6.48%
26,861 to 40,290.....	6.80%
40,291 to 60,435.....	7.92%
60,436 and over.....	8.98%
<b>Kansas</b>	
\$ 0 to 15,000.....	3.50%
15,001 to 30,000.....	6.25%
30,001 and over.....	6.45%
<b>Kentucky</b>	
\$ 0 to 3,000.....	2.0%
3,001 to 4,000.....	3.0%
4,001 to 5,000.....	4.0%
5,001 to 8,000.....	5.0%
8,001 to 75,000.....	5.8%
75,001 and over.....	6.0%
<b>Louisiana</b>	
\$ 0 to 12,500.....	2%
12,501 to 25,000.....	4%
25,001 and over.....	6%
<b>Maine</b>	
\$ 0 to 4,749.....	2.0%
4,750 to 9,449.....	4.5%
9,450 to 18,949.....	7.0%
18,950 and over.....	8.5%
<b>Maryland</b>	
\$ 0 to 1,000.....	2.00%
1,001 to 2,000.....	3.00%
2,001 to 3,000.....	4.00%
3,001 and over.....	4.75%
<b>Massachusetts</b>	
Flat rate.....	5.3%
Certain capital gains.....	12.0%
<b>Michigan</b>	
Flat rate.....	4.01%
<b>Minnesota</b>	
\$ 0 to 21,310.....	5.35%
21,311 to 69,990.....	7.05%
69,991 and over.....	7.85%

<b>Mississippi</b>	
\$ 0 to 5,000.....	3%
5,001 to 10,000.....	4%
10,001 and over.....	5%
<b>Missouri</b>	
\$ 0 to 1,000.....	1.5%
1,001 to 2,000.....	2.0%
2,001 to 3,000.....	2.5%
3,001 to 4,000.....	3.0%
4,001 to 5,000.....	3.5%
5,001 to 6,000.....	4.0%
6,001 to 7,000.....	4.5%
7,001 to 8,000.....	5.0%
8,001 to 9,000.....	5.5%
9,001 and over.....	6.0%
<b>Montana</b>	
\$ 0 to 2,499.....	1.0%
2,500 to 4,399.....	2.0%
4,400 to 6,599.....	3.0%
6,600 to 8,999.....	4.0%
9,000 to 11,599.....	5.0%
11,600 to 14,899.....	6.0%
14,900 and over.....	6.9%
<b>Nebraska</b>	
\$ 0 to 2,400.....	2.56%
2,401 to 17,500.....	3.57%
17,501 to 27,000.....	5.12%
27,001 and over.....	6.84%
<b>New Hampshire</b>	
Interest and dividends.....	5%
<b>New Jersey</b>	
\$ 0 to 20,000.....	1.400%
20,001 to 35,000.....	1.750%
35,001 to 40,000.....	3.500%
40,001 to 75,000.....	5.525%
75,001 to 500,000.....	6.370%
500,001 and over.....	8.970%
<b>New Mexico</b>	
\$ 0 to 5,500.....	1.7%
5,501 to 11,000.....	3.2%
11,001 to 16,000.....	4.7%
16,001 and over.....	5.3%
<b>New York</b>	
\$ 0 to 8,000.....	4.00%
8,001 to 11,000.....	4.50%
11,001 to 13,000.....	5.25%
13,001 to 20,000.....	5.90%
20,001 and over.....	6.85%
<b>North Carolina</b>	
\$ 0 to 12,750.....	6.00%
12,751 to 60,000.....	7.00%
60,001 to 120,000.....	7.75%
120,001 and over.....	8.25%
<b>North Dakota</b>	
\$ 0 to 31,850.....	2.10%
31,851 to 77,100.....	3.92%
77,101 to 160,850.....	4.34%
160,851 to 349,700.....	5.04%
349,701 and over.....	5.54%
<b>Ohio</b>	
\$ 0 to 5,000.....	0.649%
5,001 to 10,000.....	1.299%
10,001 to 15,000.....	2.598%
15,001 to 20,000.....	3.247%

20,001 to 40,000.....	3.895%
40,001 to 80,000.....	4.546%
80,001 to 100,000.....	5.194%
100,001 to 200,000.....	6.031%
200,001 and over.....	6.555%
<b>Oklahoma</b>	
\$ 0 to 1,000.....	0.50%
1,001 to 2,500.....	1.00%
2,501 to 3,750.....	2.00%
3,751 to 4,900.....	3.00%
4,901 to 7,200.....	4.00%
7,201 to 8,700.....	5.00%
8,701 and over.....	5.65%
<b>Oregon</b>	
\$ 0 to 2,850.....	5%
2,851 to 7,150.....	7%
7,151 and over.....	9%
<b>Pennsylvania</b>	
Flat rate.....	3.07%
<b>Rhode Island</b>	
\$ 0 to 31,850.....	3.75%
31,851 to 77,100.....	7.00%
77,101 to 160,850.....	7.75%
160,851 to 349,700.....	9.00%
349,701 and over.....	9.90%
<b>South Carolina</b>	
\$ 0 to 2,630.....	0.0%
2,631 to 5,260.....	3.0%
5,261 to 7,890.....	4.0%
7,891 to 10,520.....	5.0%
10,521 to 13,150.....	6.0%
13,151 and over.....	7.0%
<b>Tennessee</b>	
Interest and dividends.....	6%
<b>Utah</b>	
\$ 0 to 1,000.....	2.30%
1,001 to 2,000.....	3.30%
2,001 to 3,000.....	4.20%
3,001 to 4,000.....	5.20%
4,001 to 5,500.....	6.00%
5,501 and over.....	6.98%
Or, single tax rate.....	5.35%
<b>Vermont</b>	
\$ 0 to 31,850.....	3.6%
31,851 to 77,100.....	7.2%
77,101 to 160,850.....	8.5%
160,851 to 349,700.....	9.0%
349,701 and over.....	9.5%
<b>Virginia</b>	
\$ 0 to 3,000.....	2.00%
3,001 to 5,000.....	3.00%
5,001 to 17,000.....	5.00%
17,001 and over.....	5.75%
<b>West Virginia</b>	
\$ 0 to 10,000.....	3.0%
10,001 to 25,000.....	4.0%
25,001 to 40,000.....	4.5%
40,001 to 60,000.....	6.0%
60,001 and over.....	6.5%
<b>Wisconsin</b>	
\$ 0 to 9,510.....	4.60%
9,511 to 19,020.....	6.15%
19,021 to 142,650.....	6.50%
142,651 and over.....	6.75%

States with no individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

**Tax**   
Materials, Inc.

# THE TAX BOOK™

Real Answers. Real Fast!

