

	Federal Tax Base Used as Starting Point to Calculate (State Taxable Income)	Low	Tax Rate Range (%)	High	# of brackets	Lowest	Highest	INCOME BRACKETS (single)	Personal Exemptions (Single)
ARIZONA	adjusted gross income	2.590	-	4.540	5	0-10,000	(b)	- 15,0001 or above (b)	2,100
FLORIDA		No State Income Tax							
ILLINOIS	adjusted gross income	5.000			1			-----Flat rate-----	2,100
INDIANA	adjusted gross income	3.400			1			-----Flat rate-----	1,000
IOWA (a)	adjusted gross income	0.360	-	8.980	9	0-1,494		- above 67,230	40
KENTUCKY	adjusted gross income	2.000	-	6.000	6	0-3,000		- above 75,000	20

	Federal Tax Base Used as Starting Point to Calculate										
	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	Personal Exemptions ( Married)	Personal exemption (Dependents)	Additional exemption for elderly		
ARIZONA	adjusted gross income		2.590	-	4.540	5	4,200	2,100	2,100* (certain conditions apply)		
FLORIDA			No State Income Tax								
ILLINOIS	adjusted gross income		5.000			1	4,200	2,100	1,000		
INDIANA	adjusted gross income		3.400			1	2,000	2,500 (i)	1,000		
IOWA (a)	adjusted gross income		0.360	-	8.980	9	(c) 80	40 (c)	20		
KENTUCKY	adjusted gross income		2.000	-	6.000	6	(c) 40	20 (c)	40		

	Federal Tax Base Used as Starting Point to Calculate									
	(State Taxable Income)		Low	Tax Rate Range (%)	High		# of brackets	Additional exemption for blind or disabled	Standard deduction	Itemized deductions
ARIZONA	adjusted gross income		2,590	-	4,540		5	B-1,500; D-2,300	Single-4,833; married-9,665	Allowed, specific deductions for medical expenses, casualty and theft losses, charitable gifts, student expenses, interest, long-term care state taxes and college tuition expenses
FLORIDA			No State Income Tax							
ILLINOIS	adjusted gross income		5,000				1	B-1,000		Not allowed
INDIANA	adjusted gross income		3,400				1	B, D-1,000. There is also a Unified Tax Credit for the Elderly. Federal adjusted gross income must be less than \$10,000. The credit ranges from \$40 to \$140, depending on your age, marital status and income.		Not allowed
IOWA (a)	adjusted gross income		0,360	-	8,980		9	B-20; D-40	Single-1,900; married-4,670	Allowed, but with adjustments for state taxes, charitable mileage, and other items. Can deduct federal income tax.
KENTUCKY	adjusted gross income		2,000	-	6,000		6	B-40; D-20	single-2,290; married-2,290	Allowed, but with adjustments for state taxes, charitable contributions, and other items.

	Federal Tax Base Used as Starting Point to Calculate (State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	capital gains	Federal INCOME TAX Deductible
ARIZONA	adjusted gross income		2,590	-	4,540	5		
FLORIDA			No State Income Tax					
ILLINOIS	adjusted gross income		5,000			1		
INDIANA	adjusted gross income		3,400			1		
IOWA (a)	adjusted gross income		0,360	-	8,980	9		Yes
KENTUCKY	adjusted gross income		2,000	-	6,000	6		

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	Lowest		INCOME BRACKETS (single)	Highest		Personal Exemptions (Single)
LOUISIANA	adjusted gross income		2,000	-	6,000	3	0-12,500	(b)	-	above 50,000	(b)	4,500
MINNESOTA (a)	taxable income		5,350	-	9,850	4	0-24,270	(l)	-	150,000 or above	(l)	0
MISSOURI	adjusted gross income		1,500	-	6,000	10	0-1,000		-	9001 or above		2,100

	(State Taxable Income		Low	Tax Rate Range (%)	High	# of brackets	Personal Exemptions ( Married)	Personal exemption (Dependents)	Additional exemption for elderly
LOUISIANA	adjusted gross income		2,000	-	6,000	3	(j) 9,000	1,000	Louisiana allows additional ex blind that are then taken into filers allowable standard exer
MINNESOTA (a)	taxable income		5,350	-	9,850	4	(d) 0	0 (d)	
MISSOURI	adjusted gross income		1,500	-	6,000	10	4,200	1,200	1,000

	(State Taxable Income		Low	Tax Rate Range (%)	High	# of brackets	Additional exemption for blind or disabled	Standard deduction	Itemized deductions
LOUISIANA	adjusted gross income		2,000	-	6,000	3	exemptions for the elderly and account in determining a option.		Filer can deduct that portion of federal itemized deductions exceeding the federal standard deduction amount. Can deduct federal income tax.
MINNESOTA (a)	taxable income		5,350	-	9,850	4		single-5,950; married-11,900	Allowed, but with adjustments for state tax.
MISSOURI	adjusted gross income		1,500	-	6,000	10	D-1,200	single-6,100; married-12,200	Allowed, but with adjustments for state taxes and cultural contributions. Limited deduction for federal income taxes. Deduction for other specified federal taxes.

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	Lowest		INCOME BRACKETS (single)	Highest		Personal Exemptions (Single)
NORTH CAROLINA	taxable income		6,000	-	7.750	3	12,750	(p)	-	60,000	(p)	1,150
OHIO (a)	adjusted gross income		0.537		5.421	9	0-5,200		-	208,500 or above		1,650

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	Personal Exemptions ( Married)	Personal exemption (Dependents)	Additional exemption for elderly
NORTH CAROLINA	taxable income		6,000	-	7,750	3	2,300	1,150	Factor in determination of state
OHIO (a)	adjusted gross income		0.537		5.421	9	(r) 3,300	1,650 (r)	

	(State Taxable Income		Low	Tax Rate Range (%)	High	# of brackets	Additional exemption for blind or disabled	Standard deduction	Itemized deductions
NORTH CAROLINA	taxable income		6,000	-	7,750	3	Standard deduction	single-3,000; married-6,000	Allowed, but with adjustments for state taxes
OHIO (a)	adjusted gross income		0,537		5,421	9		single-2,205; married-4,055	Not allowed. Allowed adjustments for some items.

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	capital gains	Federal INCOME TAX Deductible
NORTH CAROLINA	taxable income		6.000	-	7.750	3		
OHIO (a)	adjusted gross income		0.537		5.421	9		

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	Lowest		INCOME BRACKETS (single)	Highest		Personal Exemptions (Single)
OREGON (a)	taxable income		5.000	-	9.900	4	0-3,250	(b)	-	125,000 or above	(b)	188
SOUTH CAROLINA (a)	taxable income		0.000	-	7.000	6	0-2,850		-	14,250 or above		3,900
TEXAS			No State Income Tax									
WISCONSIN (a)	adjusted gross income		4.600	-	7.750	5	0-10,750	(v)	-	236,600 or above	(v)	700

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	Personal Exemptions ( Married)	Personal exemption (Dependents)	Additional exemption for elderly
OREGON (a)	taxable income		5,000	-	9,900	4	(c) 376	188 (c)	Oregon allows a credit for the taxpayer qualifies for the federal credit but not both in the same year. 40 percent of the federal credit.
SOUTH CAROLINA (a)	taxable income		0,000	-	7,000	6	(d) 7,800	3,900 (d)	South Carolina will allow a \$15,000 deduction from taxable income for taxpayers 65 years of age and older.
TEXAS			No State Income Tax						
WISCONSIN (a)	adjusted gross income		4,600	-	7,750	5	1,400	700	250

	(State Taxable Income		Low	Tax Rate Range (%)	High	# of brackets	Additional exemption for blind or disabled	Standard deduction	Itemized deductions
OREGON (a)	taxable income		5,000	-	9,900	4	elderly or disabled if the eral elderly or disabled credit. edit or its retirement income e year. The Oregon credit is it.		Allowed, but with adjustments for state tax, medical expenses, and other items. Limited deduction allowed for federal income tax.
SOUTH CAROLINA (a)	taxable income		0,000	-	7,000	6		single-6,100; married-6,100	Allowed, but with adjustments for state tax and other items.
TEXAS			No State Income Tax						
WISCONSIN (a)	adjusted gross income		4,600	-	7,750	5	0	single-9,930; married- 17,880***	Credit allowed based on 5% of difference between allowable federal itemized deductions and Wisconsin standard deduction.

	(State Taxable Income)		Low	Tax Rate Range (%)	High	# of brackets	capital gains	Federal INCOME TAX Deductible Yes (m)
OREGON (a)	taxable income		5.000	-	9.900	4		
SOUTH CAROLINA (a)	taxable income		0.000	-	7.000	6	Individuals are allowed a deduction from South Carolina taxable income equal to 44% of the net capital gain recognized in South Carolina.	
TEXAS			No State Income Tax					
WISCONSIN (a)	adjusted gross income		4.600	-	7.750	5	In 2013 a deduction for 30% of the net capital gain from assets held more than one year is allowable when computing Wisconsin taxable income (60% of net capital gain on farm assets). Another difference results in 2013 because of the \$500 limit on the Wisconsin deduction for capital losses.	