

	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		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