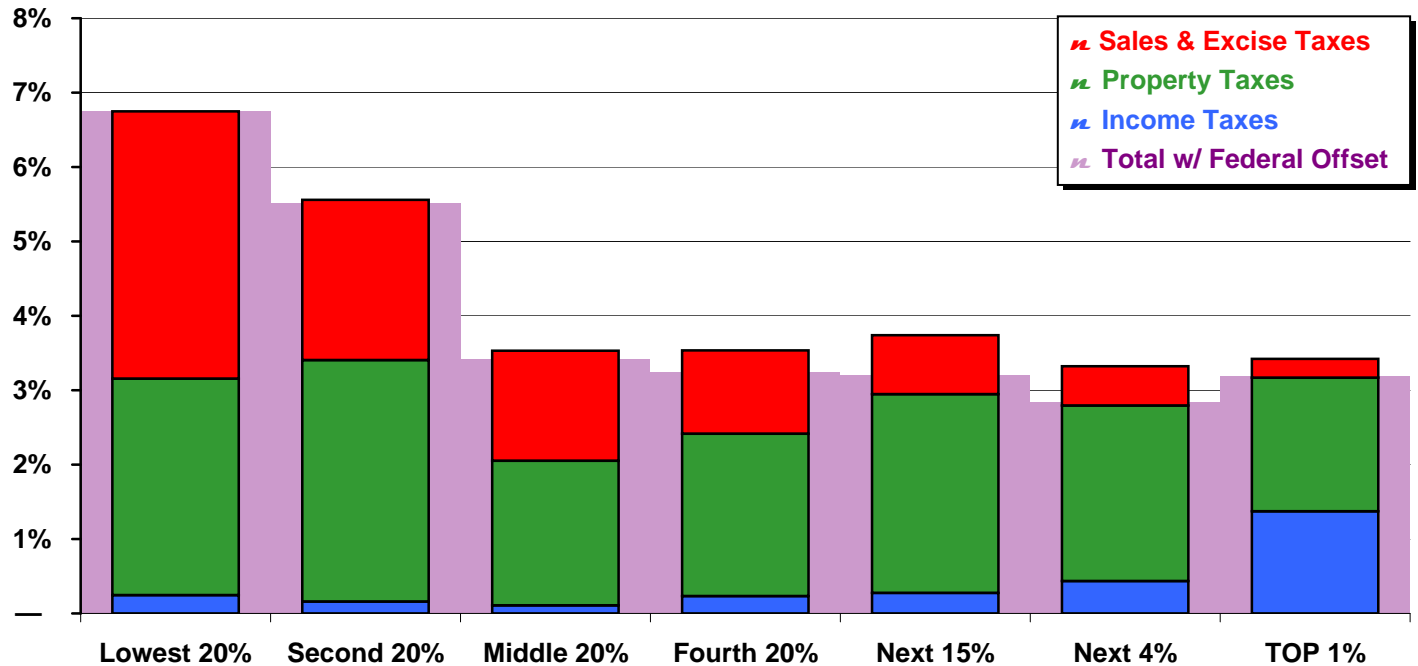


# Alaska

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

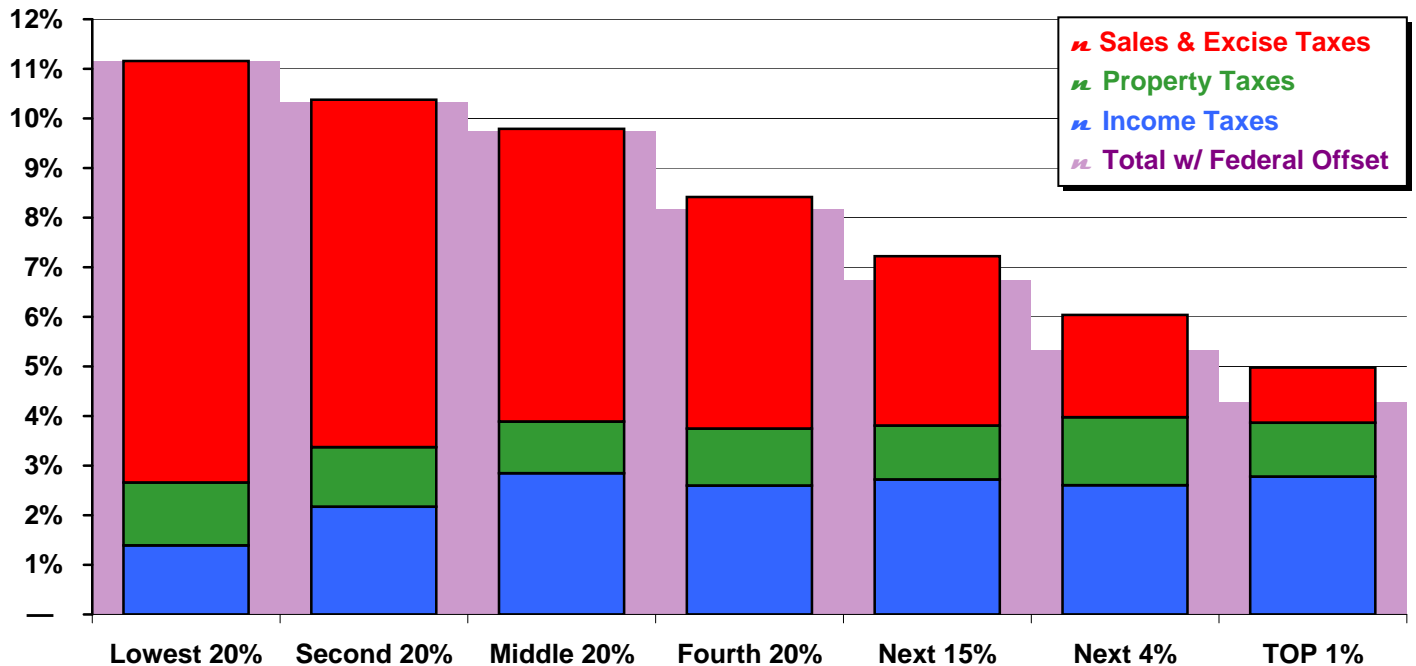


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Next 15%	Next 4%	TOP 1%				
Income Range	Less than \$19,000	\$19,000 – \$38,000	\$38,000 – \$61,000	\$61,000 – \$97,000	\$97,000 – \$165,000	\$165,000 – \$320,000	\$320,000 or more
Average Income in Group	\$11,400	\$28,000	\$48,700	\$76,200	\$117,500	\$217,800	\$867,400
<b>Sales &amp; Excise Tax</b>	<b>3.6%</b>	<b>2.2%</b>	<b>1.5%</b>	<b>1.1%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.3%</b>
General Sales—Individuals	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%
Other Sales & Excise—Ind.	2.3%	1.2%	0.7%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%
<b>Property Taxes</b>	<b>2.9%</b>	<b>3.2%</b>	<b>1.9%</b>	<b>2.2%</b>	<b>2.7%</b>	<b>2.4%</b>	<b>1.8%</b>
Property Taxes on Families	2.7%	3.1%	1.9%	2.0%	2.4%	2.0%	0.6%
Other Property Taxes	0.2%	0.1%	0.1%	0.2%	0.2%	0.4%	1.2%
<b>Income Taxes</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.4%</b>	<b>1.4%</b>
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	0.2%	0.2%	0.1%	0.2%	0.3%	0.4%	1.4%
<b>TOTAL TAXES</b>	<b>6.7%</b>	<b>5.6%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.7%</b>	<b>3.3%</b>	<b>3.4%</b>
Federal Deduction Offset	—	–0.0%	–0.1%	–0.3%	–0.5%	–0.5%	–0.2%
<b>TOTAL AFTER OFFSE</b>	<b>6.7%</b>	<b>5.5%</b>	<b>3.4%</b>	<b>3.2%</b>	<b>3.2%</b>	<b>2.8%</b>	<b>3.2%</b>

Note: Table shows 2008 tax law at 2006 income levels.

# Alabama State & Local Taxes in 2008

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$24,000	\$24,000 – \$45,000	\$45,000 – \$71,000	\$71,000 – \$132,000	\$132,000 – \$316,000	\$316,000 or more
Average Income in Group	\$9,500	\$20,200	\$33,700	\$55,100	\$92,400	\$181,700	\$999,400
<b>Sales &amp; Excise Tax</b>	<b>8.5%</b>	<b>7.0%</b>	<b>5.9%</b>	<b>4.7%</b>	<b>3.4%</b>	<b>2.1%</b>	<b>1.1%</b>
General Sales—Individuals	4.5%	3.8%	3.4%	2.8%	2.1%	1.3%	0.7%
Other Sales & Excise—Ind.	2.4%	1.7%	1.3%	1.0%	0.7%	0.4%	0.2%
Sales & Excise on Business	1.6%	1.4%	1.2%	0.9%	0.7%	0.4%	0.3%
<b>Property Taxes</b>	<b>1.3%</b>	<b>1.2%</b>	<b>1.0%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>1.4%</b>	<b>1.1%</b>
Property Taxes on Families	1.2%	1.2%	1.0%	1.1%	1.0%	1.2%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.2%	0.6%
<b>Income Taxes</b>	<b>1.4%</b>	<b>2.2%</b>	<b>2.8%</b>	<b>2.6%</b>	<b>2.7%</b>	<b>2.6%</b>	<b>2.8%</b>
Personal Income Tax	1.4%	2.2%	2.8%	2.6%	2.7%	2.5%	2.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>11.2%</b>	<b>10.4%</b>	<b>9.8%</b>	<b>8.4%</b>	<b>7.2%</b>	<b>6.0%</b>	<b>5.0%</b>
Federal Deduction Offset	—	-0.1%	-0.1%	-0.2%	-0.5%	-0.7%	-0.7%
<b>TOTAL AFTER OFFSE</b>	<b>11.2%</b>	<b>10.3%</b>	<b>9.7%</b>	<b>8.2%</b>	<b>6.7%</b>	<b>5.3%</b>	<b>4.3%</b>

Note: Table shows 2008 tax law at 2006 income levels.

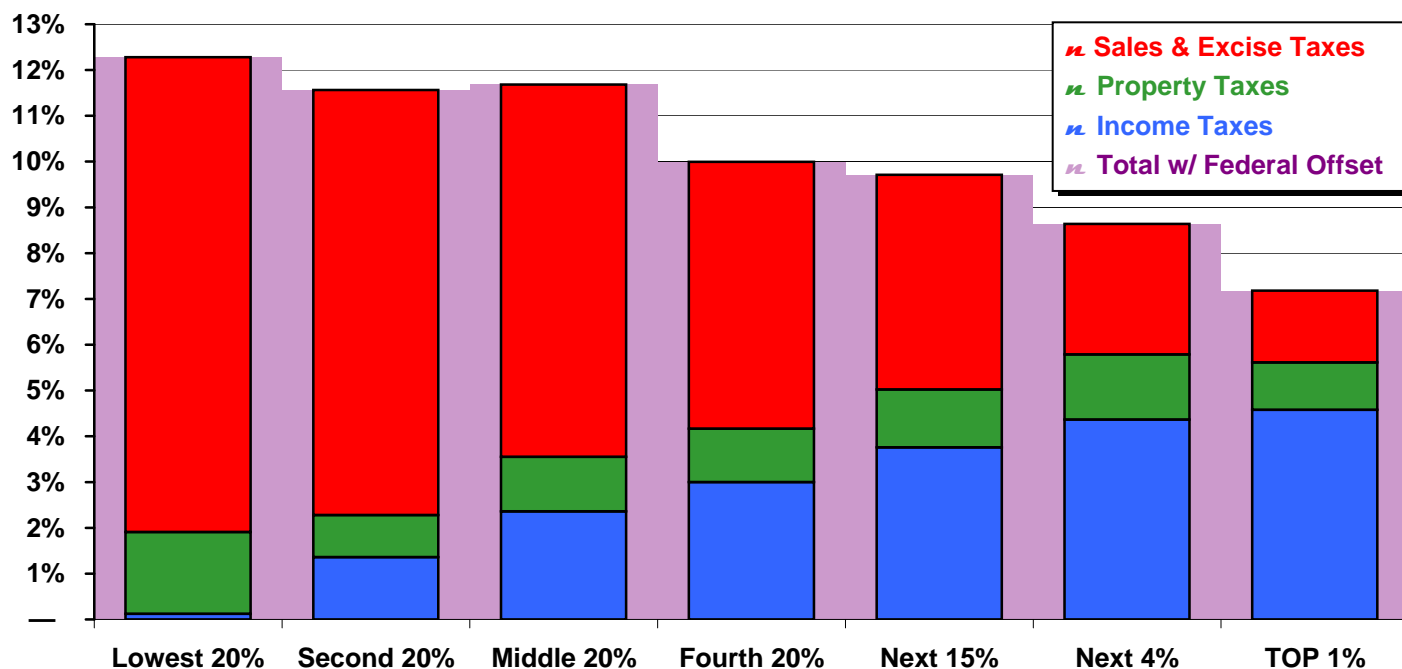
Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, April 2008

For more information: Matt Gardner, (202) 468-3722, mattg@itepnet.org.

# Arkansas

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

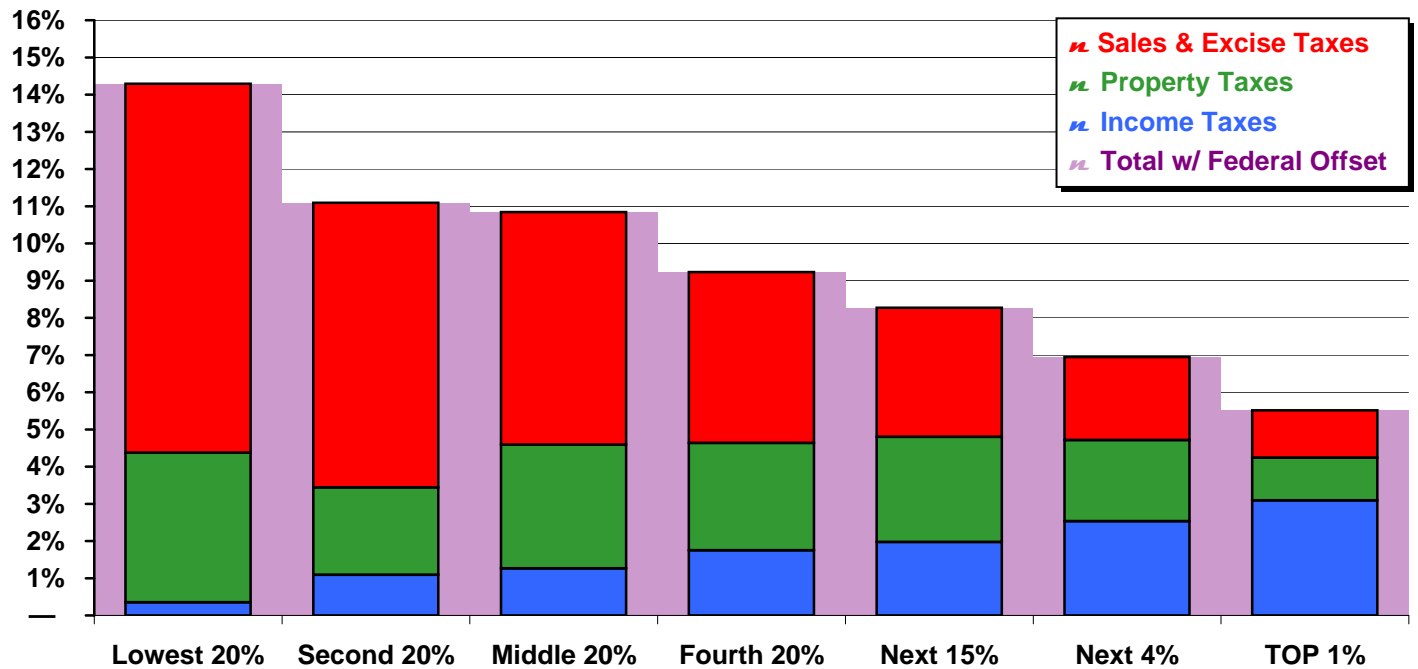


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$14,000	\$14,000 – \$24,000	\$24,000 – \$40,000	\$40,000 – \$67,000	\$67,000 – \$133,000	\$133,000 – \$322,000	\$322,000 or more
Average Income in Group	\$8,100	\$18,800	\$31,700	\$50,900	\$89,000	\$172,500	\$737,500
<b>Sales &amp; Excise Tax</b>	<b>10.4%</b>	<b>9.3%</b>	<b>8.1%</b>	<b>5.8%</b>	<b>4.7%</b>	<b>2.9%</b>	<b>1.6%</b>
General Sales—Individuals	6.5%	5.8%	5.3%	3.9%	3.2%	2.0%	1.1%
Other Sales & Excise—Ind.	1.6%	1.3%	1.0%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	2.3%	2.1%	1.8%	1.2%	1.0%	0.6%	0.4%
<b>Property Taxes</b>	<b>1.8%</b>	<b>0.9%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.0%</b>
Property Taxes on Families	1.8%	0.9%	1.2%	1.1%	1.2%	1.2%	0.5%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.5%
<b>Income Taxes</b>	<b>0.1%</b>	<b>1.4%</b>	<b>2.4%</b>	<b>3.0%</b>	<b>3.8%</b>	<b>4.4%</b>	<b>4.6%</b>
Personal Income Tax	0.1%	1.3%	2.3%	3.0%	3.7%	4.2%	4.3%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>12.3%</b>	<b>11.6%</b>	<b>11.7%</b>	<b>10.0%</b>	<b>9.7%</b>	<b>8.6%</b>	<b>7.2%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.3%</b>	<b>11.6%</b>	<b>11.7%</b>	<b>10.0%</b>	<b>9.7%</b>	<b>8.6%</b>	<b>7.2%</b>

# Arizona

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

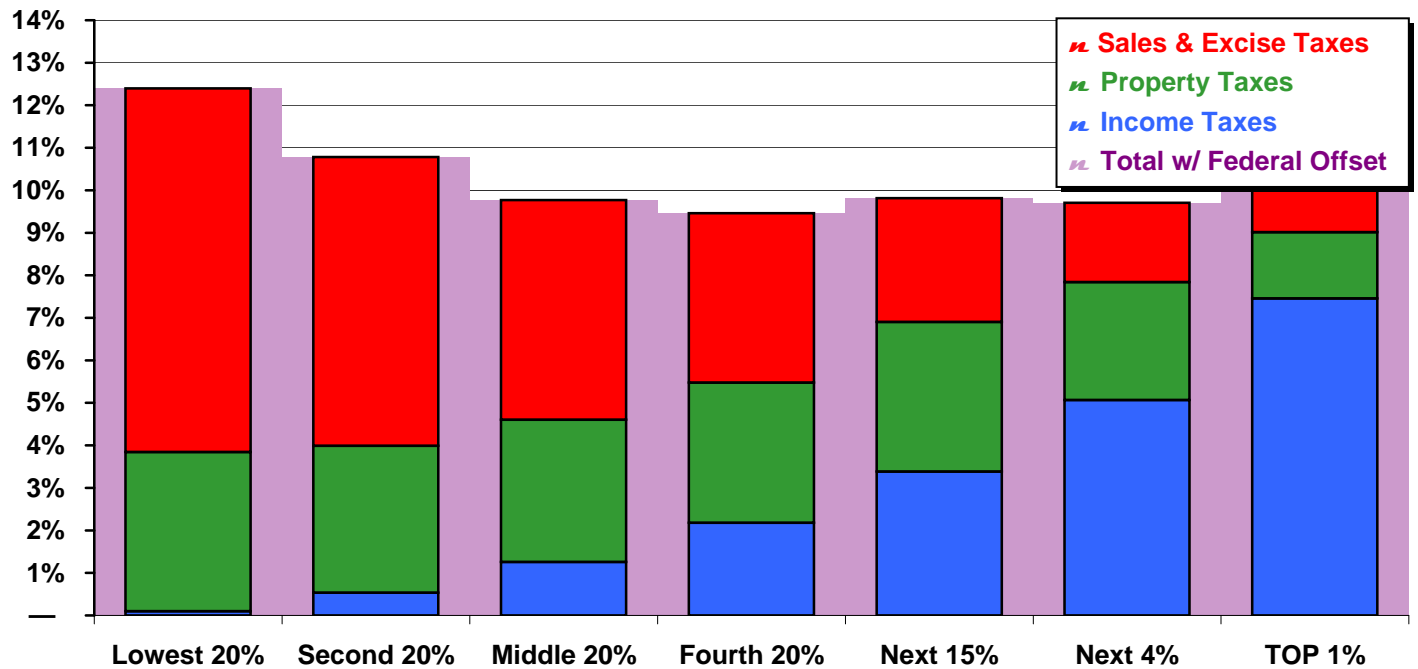


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
<b>Income Range</b>	Less than \$19,000	\$19,000 – \$30,000	\$30,000 – \$49,000	\$49,000 – \$83,000	\$83,000 – \$162,000	\$162,000 – \$364,000	\$364,000 or more
<b>Average Income in Group</b>	\$11,900	\$25,000	\$38,800	\$63,700	\$108,700	\$230,800	\$1,591,900
<b>Sales &amp; Excise Tax</b>	<b>9.9%</b>	<b>7.7%</b>	<b>6.3%</b>	<b>4.6%</b>	<b>3.5%</b>	<b>2.2%</b>	<b>1.3%</b>
General Sales—Individuals	4.5%	3.8%	3.2%	2.4%	1.9%	1.2%	0.7%
Other Sales & Excise—Ind.	1.5%	0.9%	0.6%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	3.9%	3.0%	2.4%	1.7%	1.3%	0.8%	0.5%
<b>Property Taxes</b>	<b>4.0%</b>	<b>2.3%</b>	<b>3.3%</b>	<b>2.9%</b>	<b>2.8%</b>	<b>2.2%</b>	<b>1.1%</b>
Property Taxes on Families	3.8%	2.2%	3.2%	2.7%	2.7%	2.0%	0.7%
Other Property Taxes	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.5%
<b>Income Taxes</b>	<b>0.4%</b>	<b>1.1%</b>	<b>1.3%</b>	<b>1.7%</b>	<b>2.0%</b>	<b>2.5%</b>	<b>3.1%</b>
Personal Income Tax	0.3%	1.1%	1.3%	1.7%	1.9%	2.5%	2.8%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>14.3%</b>	<b>11.1%</b>	<b>10.8%</b>	<b>9.2%</b>	<b>8.3%</b>	<b>6.9%</b>	<b>5.5%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>14.3%</b>	<b>11.1%</b>	<b>10.8%</b>	<b>9.2%</b>	<b>8.3%</b>	<b>6.9%</b>	<b>5.5%</b>

# California

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

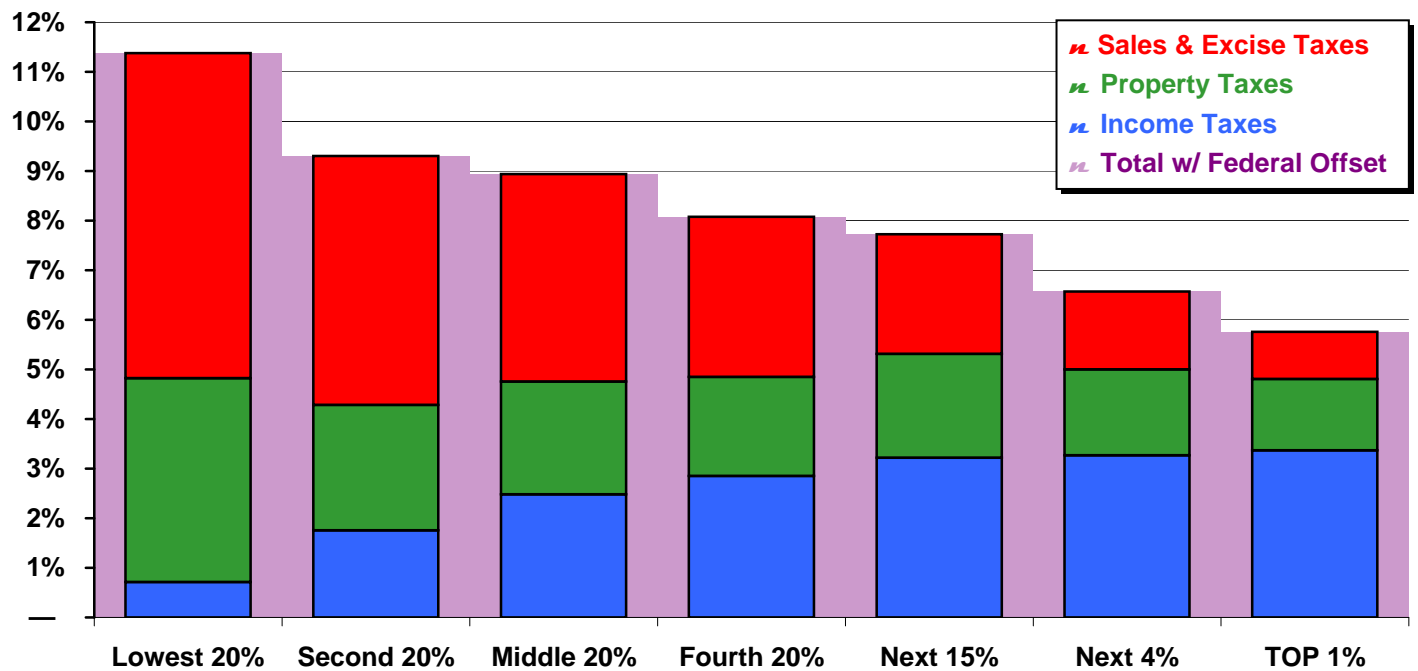


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$32,000	\$32,000 – \$53,000	\$53,000 – \$90,000	\$90,000 – \$189,000	\$189,000 – \$536,000	\$536,000 or more
Average Income in Group	\$12,200	\$25,900	\$42,400	\$69,100	\$125,300	\$291,400	\$1,986,200
<b>Sales &amp; Excise Tax</b>	<b>8.6%</b>	<b>6.8%</b>	<b>5.2%</b>	<b>4.0%</b>	<b>2.9%</b>	<b>1.9%</b>	<b>1.1%</b>
General Sales—Individuals	4.8%	3.9%	3.1%	2.5%	1.9%	1.2%	0.7%
Other Sales & Excise—Ind.	0.9%	0.6%	0.4%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.9%	2.3%	1.7%	1.2%	0.9%	0.5%	0.4%
<b>Property Taxes</b>	<b>3.7%</b>	<b>3.5%</b>	<b>3.3%</b>	<b>3.3%</b>	<b>3.5%</b>	<b>2.8%</b>	<b>1.6%</b>
Property Taxes on Families	3.7%	3.4%	3.3%	3.2%	3.4%	2.5%	0.9%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%	0.7%
<b>Income Taxes</b>	<b>0.1%</b>	<b>0.5%</b>	<b>1.3%</b>	<b>2.2%</b>	<b>3.4%</b>	<b>5.1%</b>	<b>7.5%</b>
Personal Income Tax	0.1%	0.5%	1.2%	2.1%	3.3%	4.9%	6.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.5%
<b>TOTAL TAXES</b>	<b>12.4%</b>	<b>10.8%</b>	<b>9.8%</b>	<b>9.5%</b>	<b>9.8%</b>	<b>9.7%</b>	<b>10.1%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.4%</b>	<b>10.8%</b>	<b>9.8%</b>	<b>9.5%</b>	<b>9.8%</b>	<b>9.7%</b>	<b>10.1%</b>

# Colorado

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

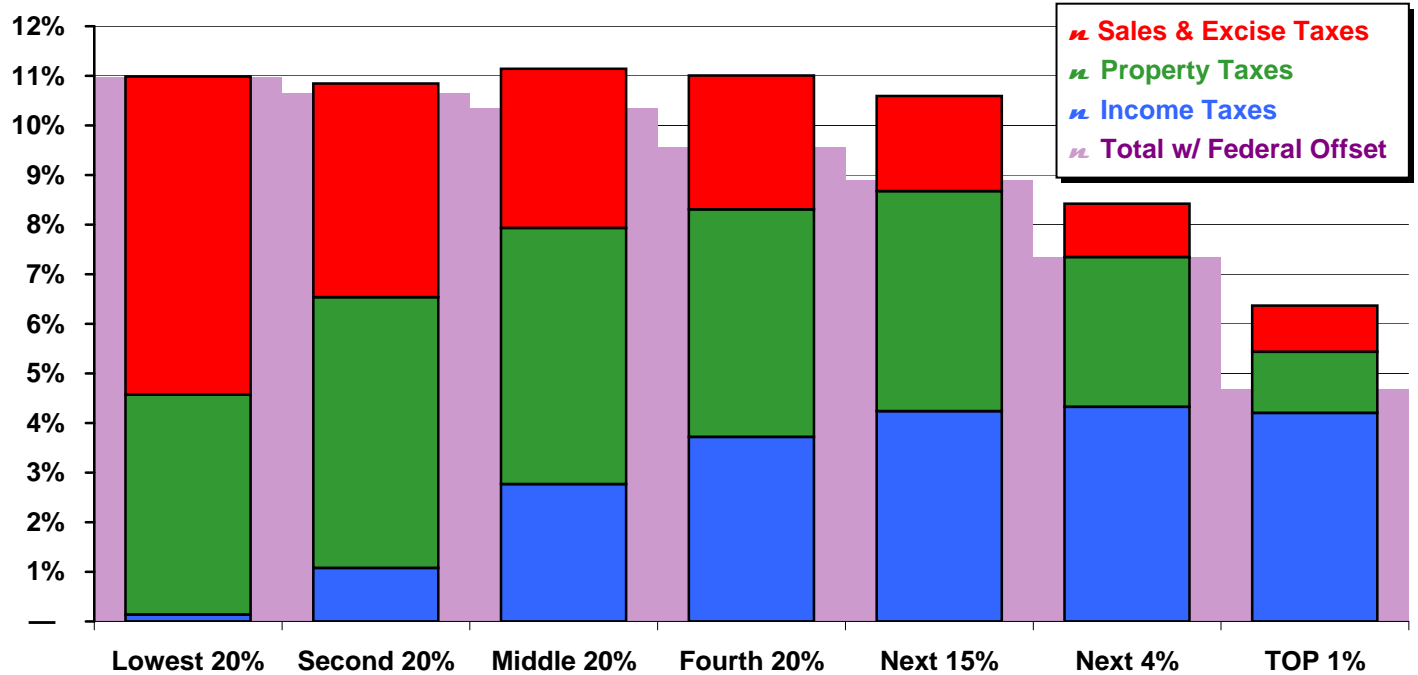


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$34,000	\$34,000 – \$53,000	\$53,000 – \$88,000	\$88,000 – \$180,000	\$180,000 – \$442,000	\$442,000 or more
Average Income in Group	\$10,800	\$26,700	\$43,500	\$68,600	\$119,700	\$256,000	\$1,635,300
<b>Sales &amp; Excise Tax</b>	<b>6.6%</b>	<b>5.0%</b>	<b>4.2%</b>	<b>3.2%</b>	<b>2.4%</b>	<b>1.6%</b>	<b>1.0%</b>
General Sales—Individuals	3.4%	2.7%	2.4%	1.9%	1.5%	1.0%	0.6%
Other Sales & Excise—Ind.	0.9%	0.6%	0.5%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.2%	1.7%	1.3%	1.0%	0.7%	0.5%	0.3%
<b>Property Taxes</b>	<b>4.1%</b>	<b>2.5%</b>	<b>2.3%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>1.7%</b>	<b>1.4%</b>
Property Taxes on Families	4.1%	2.5%	2.2%	1.9%	1.9%	1.4%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.4%	1.0%
<b>Income Taxes</b>	<b>0.7%</b>	<b>1.8%</b>	<b>2.5%</b>	<b>2.9%</b>	<b>3.2%</b>	<b>3.3%</b>	<b>3.4%</b>
Personal Income Tax	0.7%	1.7%	2.5%	2.8%	3.2%	3.2%	3.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
<b>TOTAL TAXES</b>	<b>11.4%</b>	<b>9.3%</b>	<b>8.9%</b>	<b>8.1%</b>	<b>7.7%</b>	<b>6.6%</b>	<b>5.8%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.4%</b>	<b>9.3%</b>	<b>8.9%</b>	<b>8.1%</b>	<b>7.7%</b>	<b>6.6%</b>	<b>5.8%</b>

# Connecticut

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

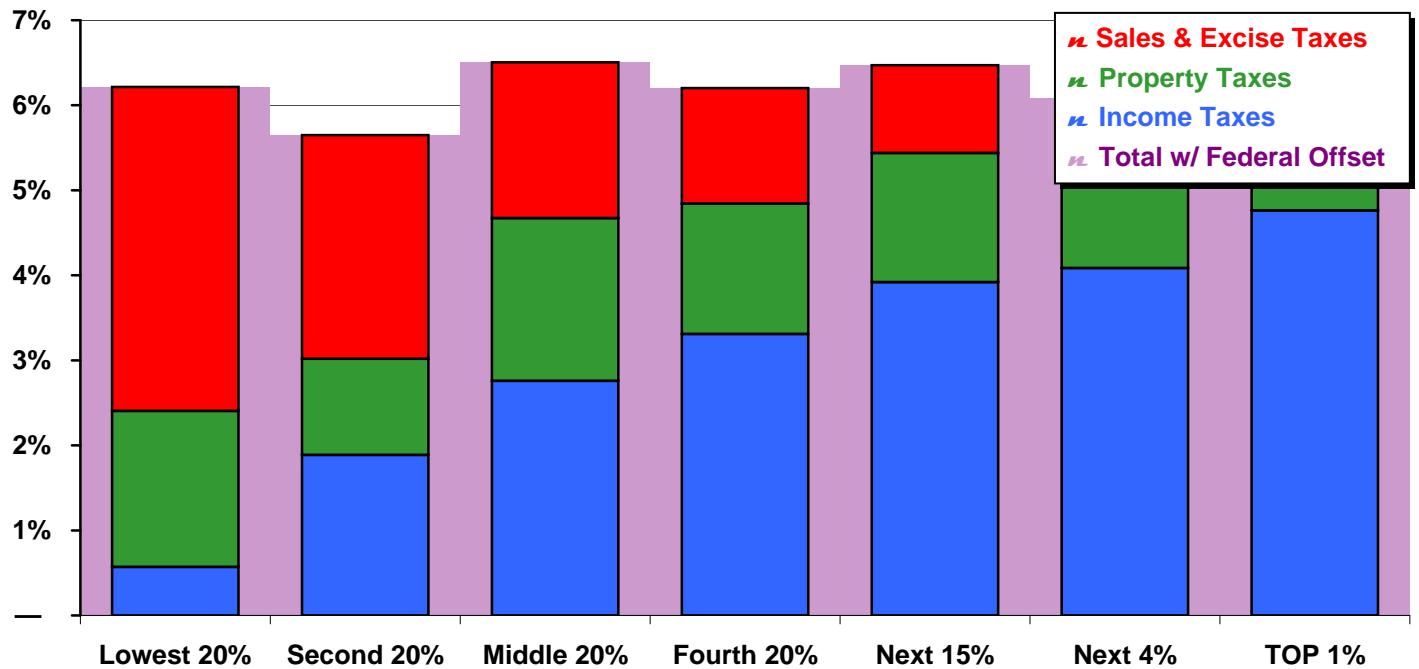


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Income Range	Income Range	Income Range	Income Range	Next 15%	Next 4%	TOP 1%
Average Income in Group	\$15,100	\$33,400	\$55,100	\$87,800	\$155,200	\$411,600	\$3,251,500
<b>Sales &amp; Excise Tax</b>	<b>6.4%</b>	<b>4.3%</b>	<b>3.2%</b>	<b>2.7%</b>	<b>1.9%</b>	<b>1.1%</b>	<b>0.9%</b>
General Sales—Individuals	2.6%	2.0%	1.5%	1.3%	1.0%	0.6%	0.5%
Other Sales & Excise—Ind.	1.6%	0.9%	0.6%	0.5%	0.3%	0.1%	0.1%
Sales & Excise on Business	2.2%	1.5%	1.1%	0.9%	0.6%	0.4%	0.3%
<b>Property Taxes</b>	<b>4.4%</b>	<b>5.5%</b>	<b>5.2%</b>	<b>4.6%</b>	<b>4.4%</b>	<b>3.0%</b>	<b>1.2%</b>
Property Taxes on Families	4.4%	5.4%	5.1%	4.5%	4.3%	2.8%	0.8%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%	0.4%
<b>Income Taxes</b>	<b>0.1%</b>	<b>1.1%</b>	<b>2.8%</b>	<b>3.7%</b>	<b>4.2%</b>	<b>4.3%</b>	<b>4.2%</b>
Personal Income Tax	0.1%	1.1%	2.8%	3.7%	4.2%	4.2%	4.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>11.0%</b>	<b>10.8%</b>	<b>11.1%</b>	<b>11.0%</b>	<b>10.6%</b>	<b>8.4%</b>	<b>6.4%</b>
Federal Deduction Offset	-0.0%	-0.2%	-0.8%	-1.5%	-1.7%	-1.1%	-1.7%
<b>TOTAL AFTER OFFSET</b>	<b>11.0%</b>	<b>10.6%</b>	<b>10.3%</b>	<b>9.6%</b>	<b>8.9%</b>	<b>7.3%</b>	<b>4.7%</b>

# Delaware

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



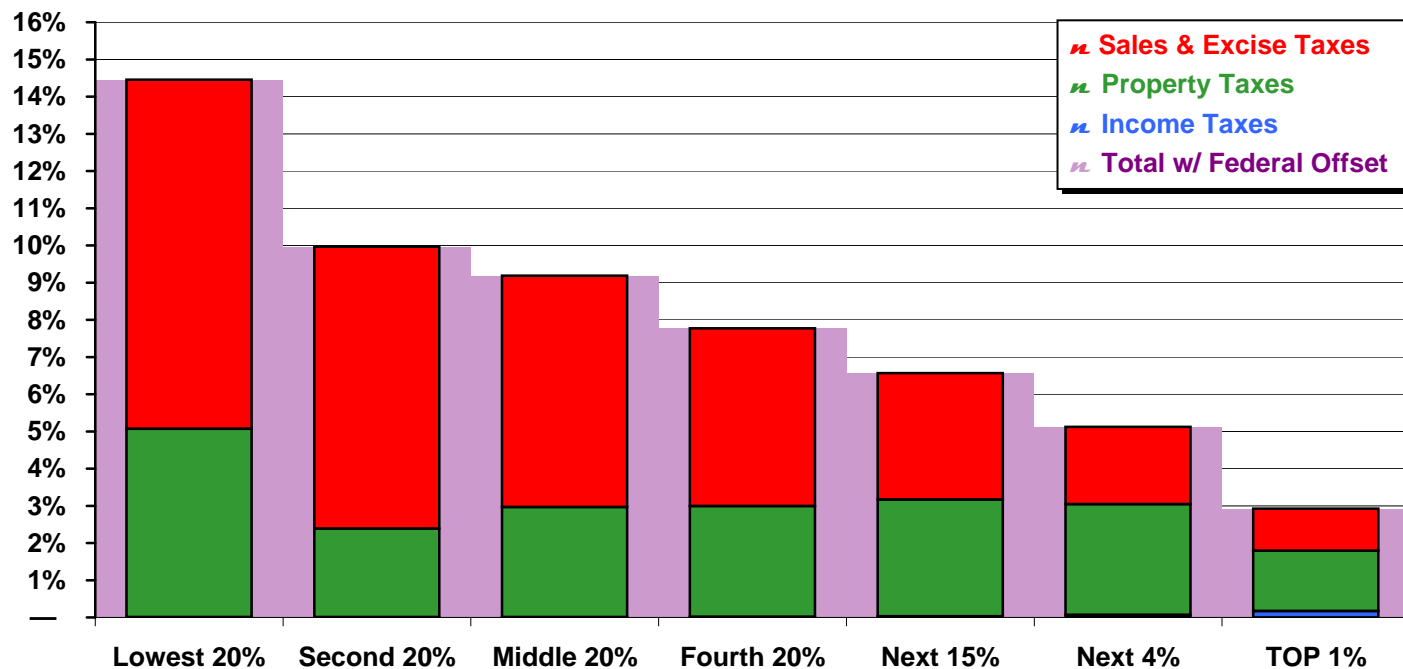
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$31,000	\$31,000 – \$54,000	\$54,000 – \$87,000	\$87,000 – \$166,000	\$166,000 – \$366,000	\$366,000 or more
Average Income in Group	\$8,900	\$23,600	\$41,800	\$68,700	\$111,900	\$227,300	\$1,494,100
<b>Sales &amp; Excise Tax</b>	<b>3.8%</b>	<b>2.6%</b>	<b>1.8%</b>	<b>1.4%</b>	<b>1.0%</b>	<b>0.5%</b>	<b>0.2%</b>
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	3.1%	2.0%	1.3%	1.0%	0.7%	0.3%	0.1%
Sales & Excise on Business	0.7%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%
<b>Property Taxes</b>	<b>1.8%</b>	<b>1.1%</b>	<b>1.9%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>0.7%</b>
Property Taxes on Families	1.8%	1.1%	1.9%	1.5%	1.5%	1.4%	0.4%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>Income Taxes</b>	<b>0.6%</b>	<b>1.9%</b>	<b>2.8%</b>	<b>3.3%</b>	<b>3.9%</b>	<b>4.1%</b>	<b>4.8%</b>
Personal Income Tax	0.6%	1.9%	2.7%	3.3%	3.9%	4.0%	4.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>6.2%</b>	<b>5.6%</b>	<b>6.5%</b>	<b>6.2%</b>	<b>6.5%</b>	<b>6.1%</b>	<b>5.6%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>6.2%</b>	<b>5.6%</b>	<b>6.5%</b>	<b>6.2%</b>	<b>6.5%</b>	<b>6.1%</b>	<b>5.6%</b>



# Florida

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

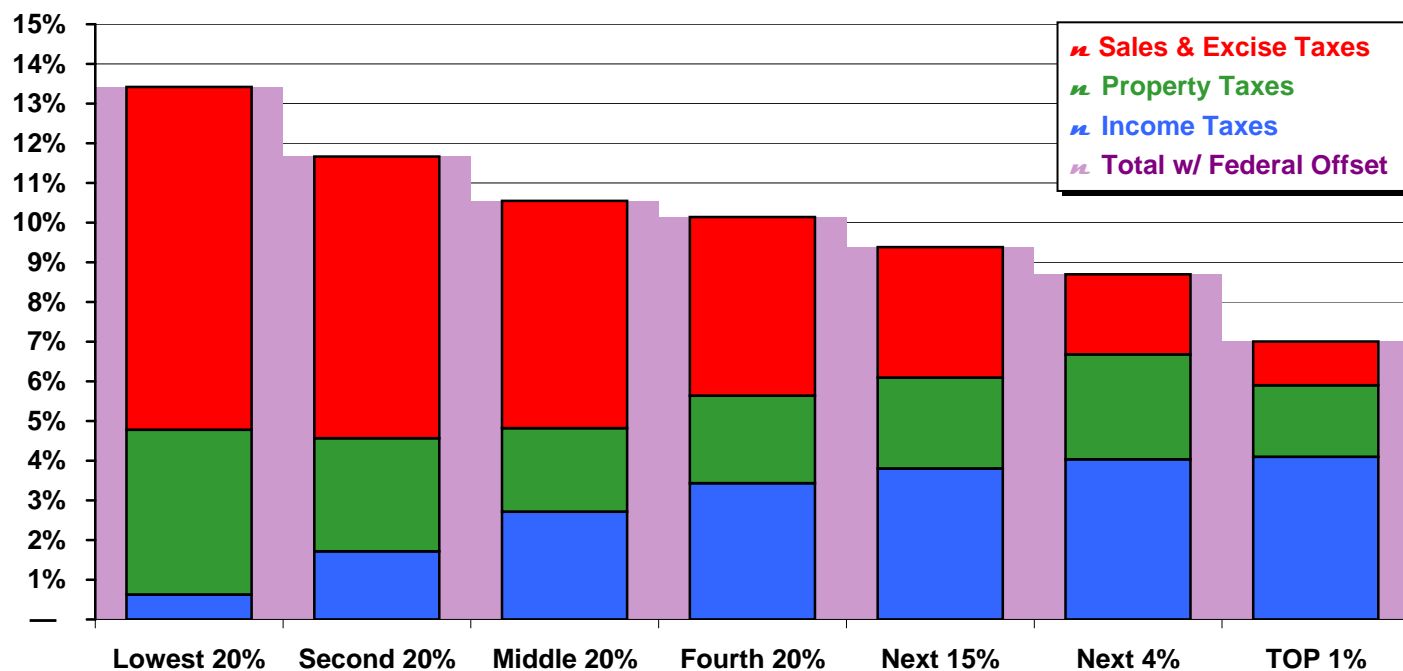


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$46,000	\$46,000 – \$77,000	\$77,000 – \$166,000	\$166,000 – \$462,000	\$462,000 or more
Average Income in Group	\$10,300	\$22,000	\$35,500	\$59,100	\$105,900	\$251,800	\$1,710,100
<b>Sales &amp; Excise Tax</b>	<b>9.4%</b>	<b>7.6%</b>	<b>6.2%</b>	<b>4.8%</b>	<b>3.4%</b>	<b>2.1%</b>	<b>1.1%</b>
General Sales—Individuals	4.1%	3.5%	3.0%	2.4%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	1.9%	1.3%	1.0%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	3.4%	2.7%	2.2%	1.7%	1.2%	0.7%	0.4%
<b>Property Taxes</b>	<b>5.1%</b>	<b>2.4%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.1%</b>	<b>3.0%</b>	<b>1.6%</b>
Property Taxes on Families	4.8%	2.2%	2.7%	2.8%	2.9%	2.6%	0.8%
Other Property Taxes	0.2%	0.2%	0.2%	0.2%	0.3%	0.4%	0.8%
<b>Income Taxes</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.2%</b>
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>14.5%</b>	<b>10.0%</b>	<b>9.2%</b>	<b>7.8%</b>	<b>6.6%</b>	<b>5.1%</b>	<b>2.9%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>14.5%</b>	<b>10.0%</b>	<b>9.2%</b>	<b>7.8%</b>	<b>6.6%</b>	<b>5.1%</b>	<b>2.9%</b>

# Georgia

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

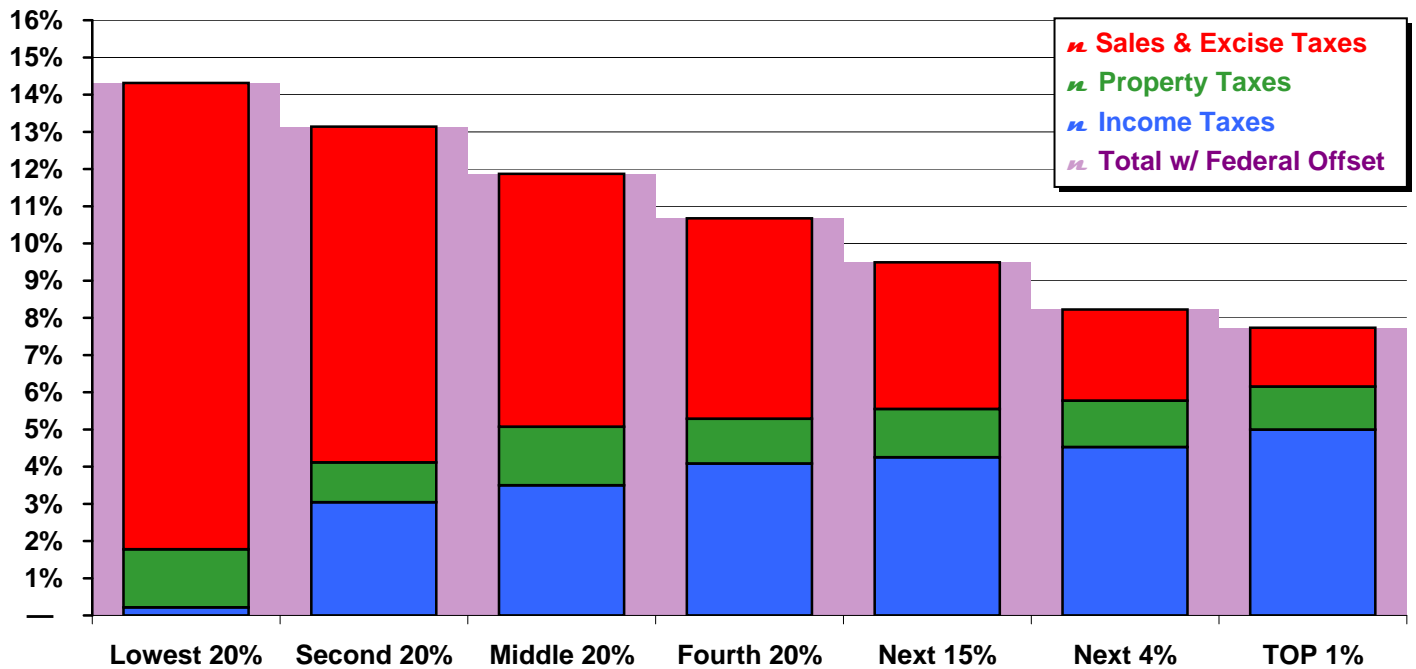


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$44,000	\$44,000 – \$76,000	\$76,000 – \$155,000	\$155,000 – \$435,000	\$435,000 or more
Average Income in Group	\$9,700	\$21,700	\$35,500	\$57,000	\$103,400	\$225,200	\$1,326,600
<b>Sales &amp; Excise Tax</b>	<b>8.6%</b>	<b>7.1%</b>	<b>5.7%</b>	<b>4.5%</b>	<b>3.3%</b>	<b>2.0%</b>	<b>1.1%</b>
General Sales—Individuals	5.1%	4.3%	3.5%	2.9%	2.1%	1.3%	0.7%
Other Sales & Excise—Ind.	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.7%	2.2%	1.8%	1.3%	1.0%	0.6%	0.4%
<b>Property Taxes</b>	<b>4.2%</b>	<b>2.8%</b>	<b>2.1%</b>	<b>2.2%</b>	<b>2.3%</b>	<b>2.6%</b>	<b>1.8%</b>
Property Taxes on Families	4.1%	2.8%	2.0%	2.1%	2.1%	2.3%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	1.1%
<b>Income Taxes</b>	<b>0.6%</b>	<b>1.7%</b>	<b>2.7%</b>	<b>3.4%</b>	<b>3.8%</b>	<b>4.0%</b>	<b>4.1%</b>
Personal Income Tax	0.6%	1.7%	2.7%	3.4%	3.8%	4.0%	3.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>13.4%</b>	<b>11.7%</b>	<b>10.5%</b>	<b>10.1%</b>	<b>9.4%</b>	<b>8.7%</b>	<b>7.0%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>13.4%</b>	<b>11.7%</b>	<b>10.5%</b>	<b>10.1%</b>	<b>9.4%</b>	<b>8.7%</b>	<b>7.0%</b>

# Hawaii

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

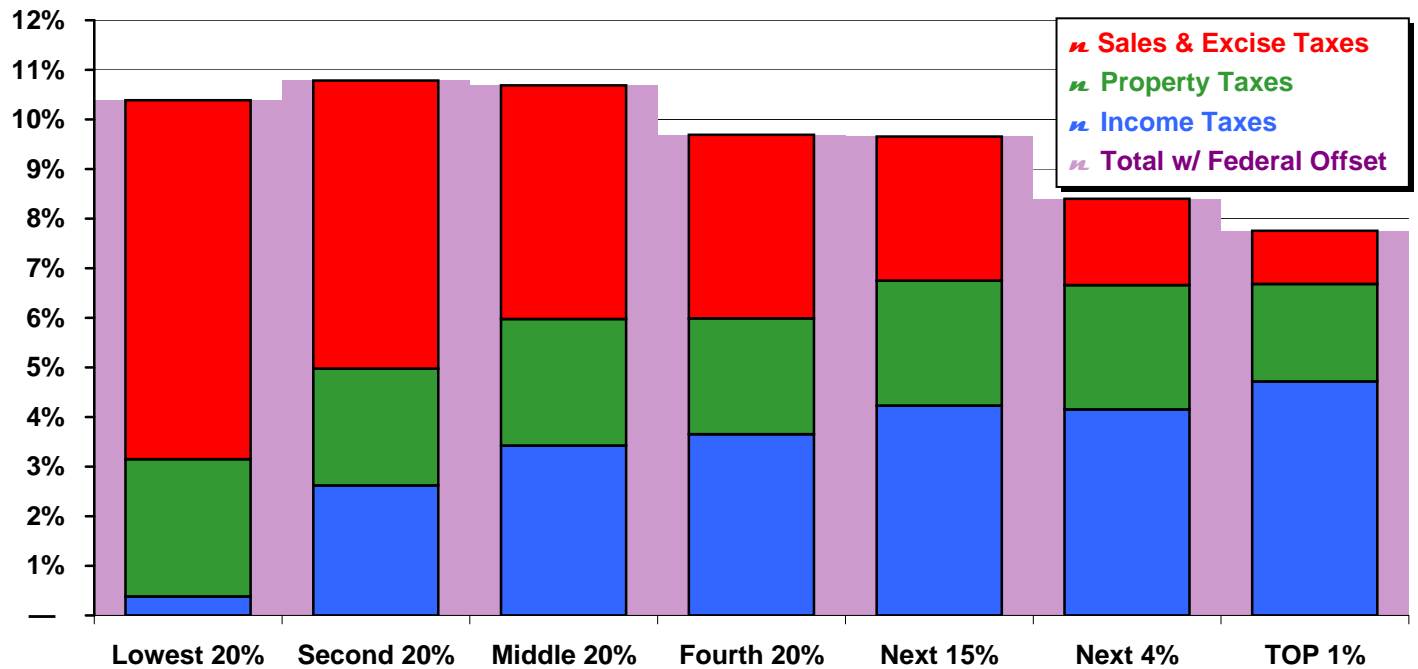


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$31,000	\$31,000 – \$48,000	\$48,000 – \$81,000	\$81,000 – \$158,000	\$158,000 – \$354,000	\$354,000 or more
Average Income in Group	\$9,900	\$23,600	\$38,900	\$63,100	\$108,500	\$217,900	\$840,900
<b>Sales &amp; Excise Tax</b>	<b>12.5%</b>	<b>9.0%</b>	<b>6.8%</b>	<b>5.4%</b>	<b>3.9%</b>	<b>2.5%</b>	<b>1.6%</b>
General Sales—Individuals	5.5%	4.0%	3.0%	2.4%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.2%	1.4%	1.0%	0.8%	0.5%	0.3%	0.1%
Sales & Excise on Business	4.8%	3.6%	2.8%	2.2%	1.7%	1.1%	0.8%
<b>Property Taxes</b>	<b>1.6%</b>	<b>1.1%</b>	<b>1.6%</b>	<b>1.2%</b>	<b>1.3%</b>	<b>1.2%</b>	<b>1.2%</b>
Property Taxes on Families	1.5%	1.0%	1.5%	1.2%	1.2%	1.1%	0.6%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.6%
<b>Income Taxes</b>	<b>0.2%</b>	<b>3.0%</b>	<b>3.5%</b>	<b>4.1%</b>	<b>4.2%</b>	<b>4.5%</b>	<b>5.0%</b>
Personal Income Tax	0.2%	3.0%	3.5%	4.1%	4.2%	4.5%	4.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>TOTAL TAXES</b>	<b>14.3%</b>	<b>13.1%</b>	<b>11.9%</b>	<b>10.7%</b>	<b>9.5%</b>	<b>8.2%</b>	<b>7.7%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>14.3%</b>	<b>13.1%</b>	<b>11.9%</b>	<b>10.7%</b>	<b>9.5%</b>	<b>8.2%</b>	<b>7.7%</b>

# Iowa

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

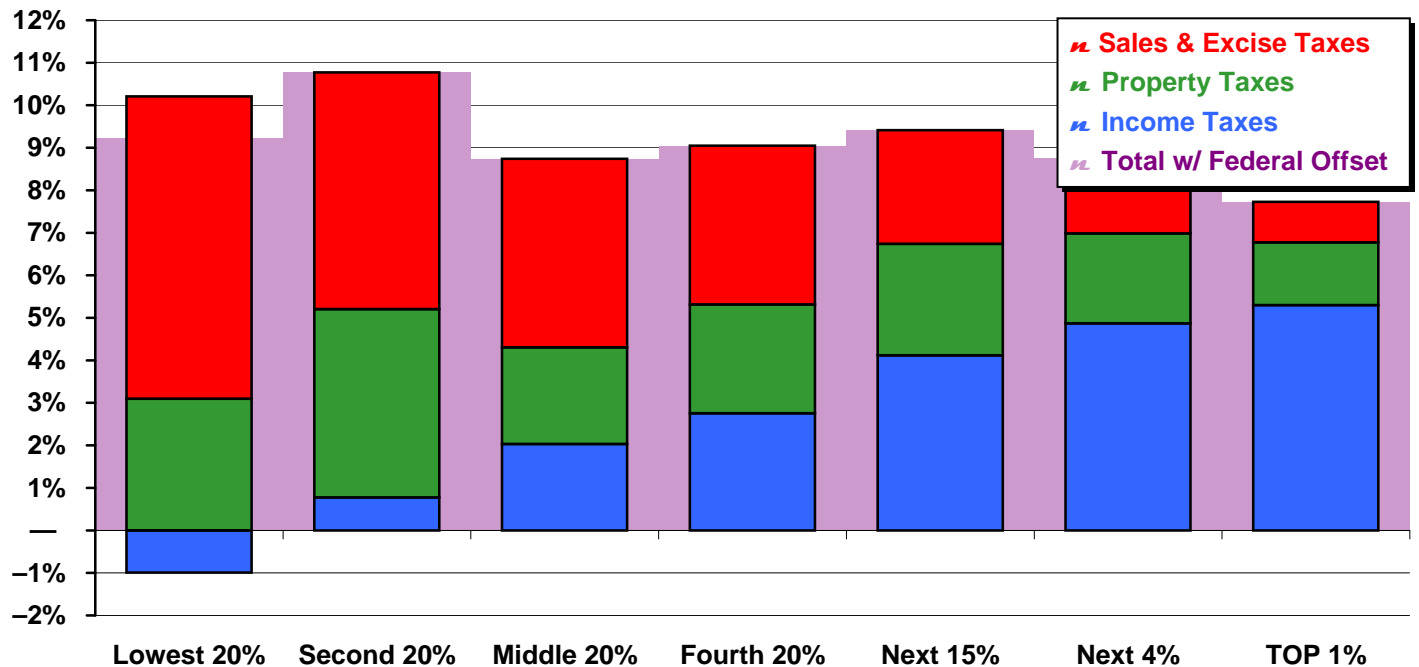


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$33,000	\$33,000 – \$49,000	\$49,000 – \$78,000	\$78,000 – \$127,000	\$127,000 – \$313,000	\$313,000 or more
Average Income in Group	\$8,700	\$24,100	\$41,300	\$62,600	\$96,600	\$182,800	\$810,100
<b>Sales &amp; Excise Tax</b>	<b>7.2%</b>	<b>5.8%</b>	<b>4.7%</b>	<b>3.7%</b>	<b>2.9%</b>	<b>1.7%</b>	<b>1.1%</b>
General Sales—Individuals	4.2%	3.6%	3.0%	2.4%	2.0%	1.2%	0.8%
Other Sales & Excise—Ind.	1.5%	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
<b>Property Taxes</b>	<b>2.8%</b>	<b>2.4%</b>	<b>2.6%</b>	<b>2.3%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.0%</b>
Property Taxes on Families	2.6%	2.2%	2.4%	2.1%	2.3%	1.9%	0.8%
Other Property Taxes	0.2%	0.2%	0.1%	0.2%	0.2%	0.6%	1.2%
<b>Income Taxes</b>	<b>0.4%</b>	<b>2.6%</b>	<b>3.4%</b>	<b>3.7%</b>	<b>4.2%</b>	<b>4.2%</b>	<b>4.7%</b>
Personal Income Tax	0.4%	2.6%	3.4%	3.6%	4.2%	4.1%	4.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>10.4%</b>	<b>10.8%</b>	<b>10.7%</b>	<b>9.7%</b>	<b>9.7%</b>	<b>8.4%</b>	<b>7.8%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>10.4%</b>	<b>10.8%</b>	<b>10.7%</b>	<b>9.7%</b>	<b>9.7%</b>	<b>8.4%</b>	<b>7.8%</b>

# Idaho

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

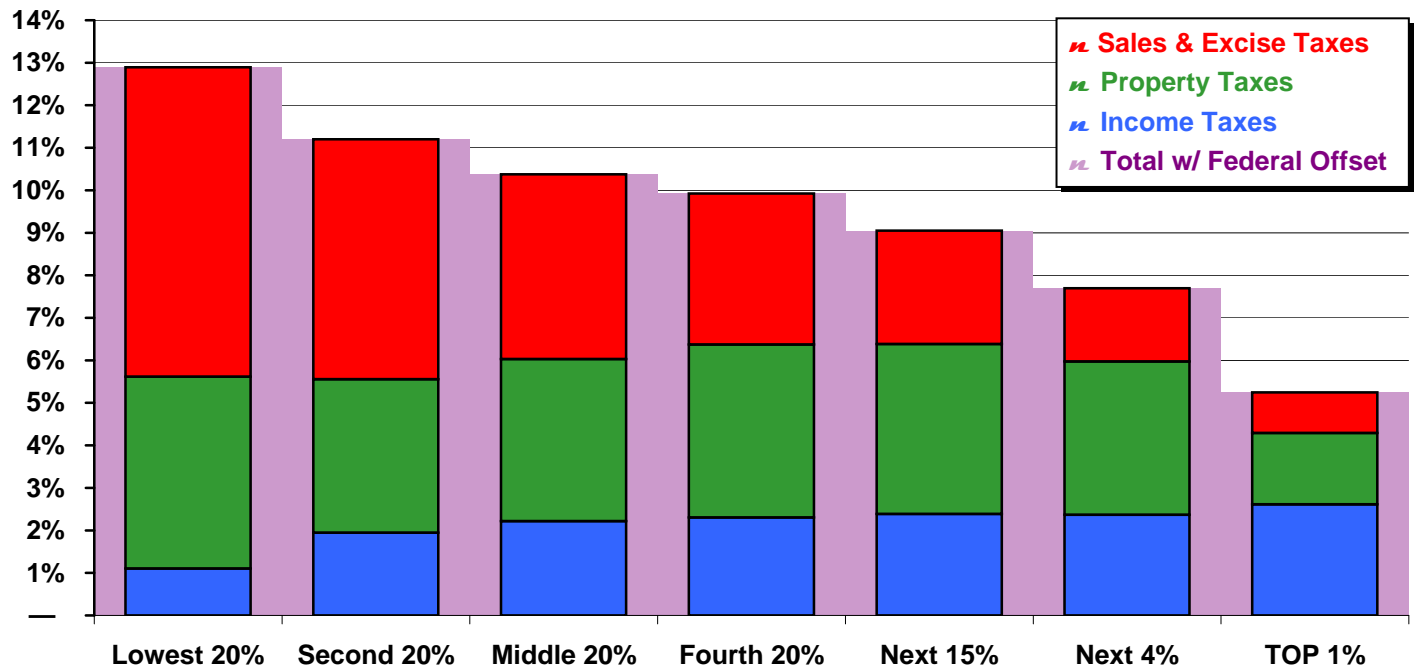


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$49,000	\$49,000 – \$80,000	\$80,000 – \$145,000	\$145,000 – \$367,000	\$367,000 or more
Average Income in Group	\$10,100	\$23,200	\$36,400	\$62,400	\$99,600	\$206,600	\$1,101,600
<b>Sales &amp; Excise Tax</b>	<b>7.1%</b>	<b>5.6%</b>	<b>4.4%</b>	<b>3.7%</b>	<b>2.7%</b>	<b>1.8%</b>	<b>1.0%</b>
General Sales—Individuals	4.5%	3.6%	2.9%	2.6%	1.9%	1.2%	0.7%
Other Sales & Excise—Ind.	1.0%	0.7%	0.6%	0.4%	0.3%	0.2%	0.0%
Sales & Excise on Business	1.5%	1.2%	1.0%	0.8%	0.5%	0.4%	0.2%
<b>Property Taxes</b>	<b>3.1%</b>	<b>4.4%</b>	<b>2.3%</b>	<b>2.6%</b>	<b>2.6%</b>	<b>2.1%</b>	<b>1.5%</b>
Property Taxes on Families	3.1%	4.4%	2.2%	2.5%	2.5%	1.8%	0.8%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%	0.7%
<b>Income Taxes</b>	<b>-1.0%</b>	<b>0.8%</b>	<b>2.0%</b>	<b>2.8%</b>	<b>4.1%</b>	<b>4.9%</b>	<b>5.3%</b>
Personal Income Tax	-1.0%	0.8%	2.0%	2.7%	4.1%	4.8%	5.1%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>9.2%</b>	<b>10.8%</b>	<b>8.7%</b>	<b>9.0%</b>	<b>9.4%</b>	<b>8.8%</b>	<b>7.7%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>9.2%</b>	<b>10.8%</b>	<b>8.7%</b>	<b>9.0%</b>	<b>9.4%</b>	<b>8.8%</b>	<b>7.7%</b>

# Illinois

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

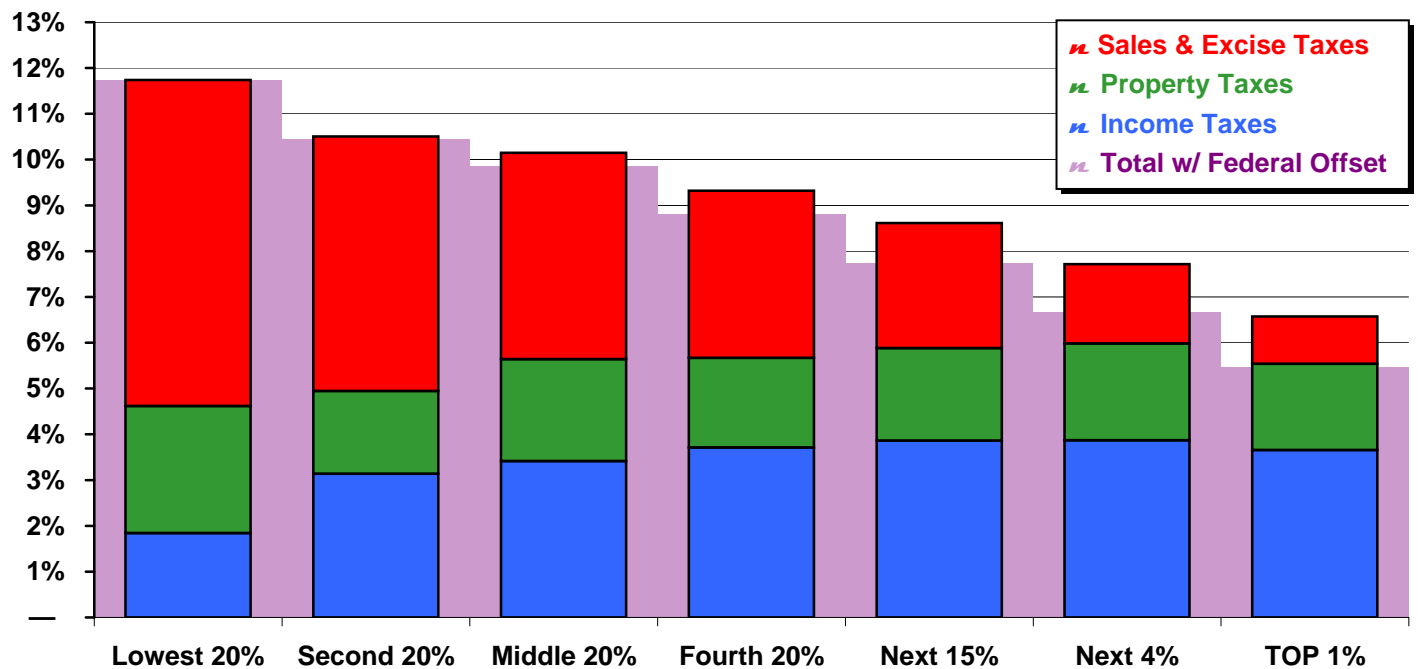


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$35,000	\$35,000 – \$55,000	\$55,000 – \$90,000	\$90,000 – \$175,000	\$175,000 – \$379,000	\$379,000 or more
Average Income in Group	\$9,800	\$25,300	\$44,000	\$69,700	\$119,000	\$259,000	\$1,713,300
<b>Sales &amp; Excise Tax</b>	<b>7.3%</b>	<b>5.6%</b>	<b>4.3%</b>	<b>3.6%</b>	<b>2.7%</b>	<b>1.7%</b>	<b>1.0%</b>
General Sales—Individuals	3.7%	3.1%	2.5%	2.1%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	1.8%	1.1%	0.7%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.8%	1.4%	1.1%	0.8%	0.6%	0.4%	0.3%
<b>Property Taxes</b>	<b>4.5%</b>	<b>3.6%</b>	<b>3.8%</b>	<b>4.1%</b>	<b>4.0%</b>	<b>3.6%</b>	<b>1.7%</b>
Property Taxes on Families	4.4%	3.5%	3.6%	3.9%	3.8%	3.3%	0.8%
Other Property Taxes	0.1%	0.1%	0.2%	0.2%	0.2%	0.3%	0.9%
<b>Income Taxes</b>	<b>1.1%</b>	<b>1.9%</b>	<b>2.2%</b>	<b>2.3%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.6%</b>
Personal Income Tax	1.1%	1.9%	2.2%	2.3%	2.3%	2.2%	2.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.4%
<b>TOTAL TAXES</b>	<b>12.9%</b>	<b>11.2%</b>	<b>10.4%</b>	<b>9.9%</b>	<b>9.1%</b>	<b>7.7%</b>	<b>5.2%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.9%</b>	<b>11.2%</b>	<b>10.4%</b>	<b>9.9%</b>	<b>9.1%</b>	<b>7.7%</b>	<b>5.2%</b>

# Indiana

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

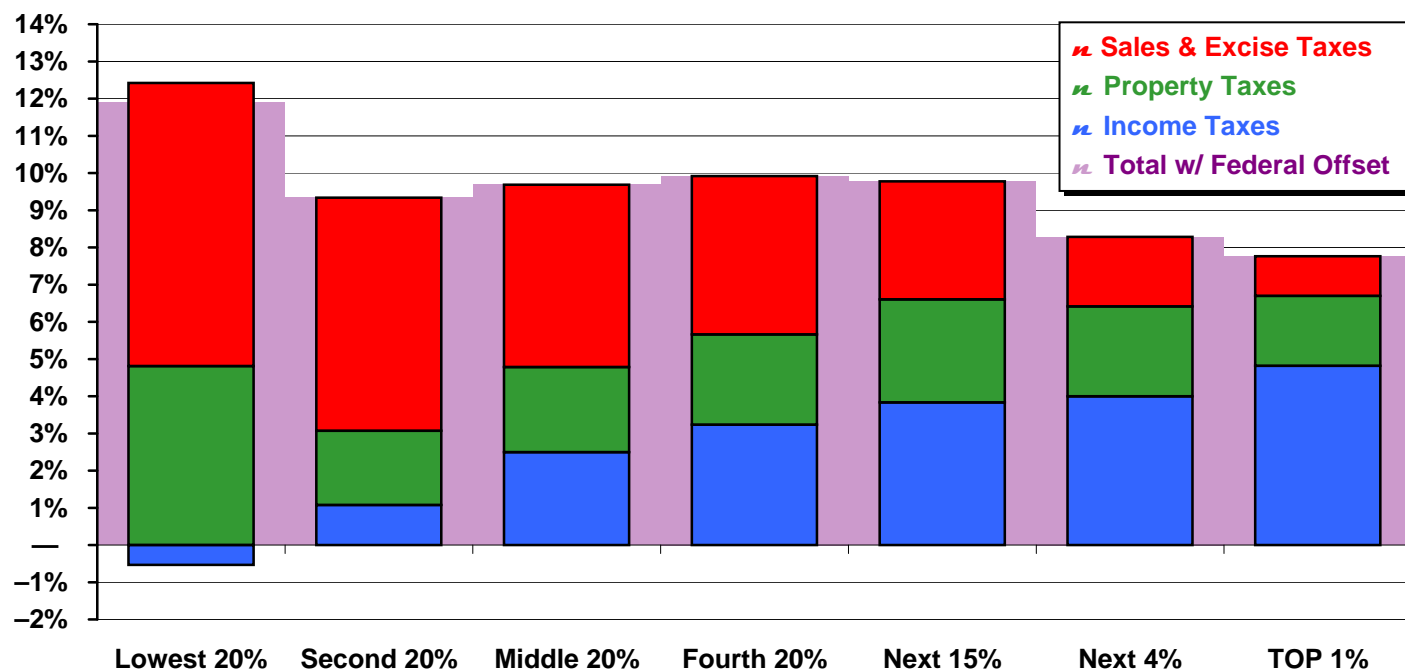


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$32,000	\$32,000 – \$53,000	\$53,000 – \$80,000	\$80,000 – \$141,000	\$141,000 – \$319,000	\$319,000 or more
Average Income in Group	\$9,900	\$24,100	\$42,200	\$64,400	\$100,000	\$186,100	\$855,200
<b>Sales &amp; Excise Tax</b>	<b>7.1%</b>	<b>5.6%</b>	<b>4.5%</b>	<b>3.7%</b>	<b>2.7%</b>	<b>1.7%</b>	<b>1.0%</b>
General Sales—Individuals	4.1%	3.4%	2.9%	2.4%	1.8%	1.1%	0.7%
Other Sales & Excise—Ind.	1.8%	1.1%	0.8%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.3%	1.0%	0.9%	0.7%	0.6%	0.4%	0.3%
<b>Property Taxes</b>	<b>2.8%</b>	<b>1.8%</b>	<b>2.2%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>1.9%</b>
Property Taxes on Families	2.5%	1.5%	1.9%	1.7%	1.6%	1.6%	0.7%
Other Property Taxes	0.3%	0.4%	0.3%	0.3%	0.4%	0.5%	1.2%
<b>Income Taxes</b>	<b>1.8%</b>	<b>3.1%</b>	<b>3.4%</b>	<b>3.7%</b>	<b>3.9%</b>	<b>3.9%</b>	<b>3.7%</b>
Personal Income Tax	1.8%	3.1%	3.4%	3.7%	3.8%	3.8%	3.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>11.7%</b>	<b>10.5%</b>	<b>10.1%</b>	<b>9.3%</b>	<b>8.6%</b>	<b>7.7%</b>	<b>6.6%</b>
Federal Deduction Offset	-0.0%	-0.1%	-0.3%	-0.5%	-0.9%	-1.1%	-1.1%
<b>TOTAL AFTER OFFSET</b>	<b>11.7%</b>	<b>10.5%</b>	<b>9.9%</b>	<b>8.8%</b>	<b>7.7%</b>	<b>6.7%</b>	<b>5.5%</b>

# Kansas

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



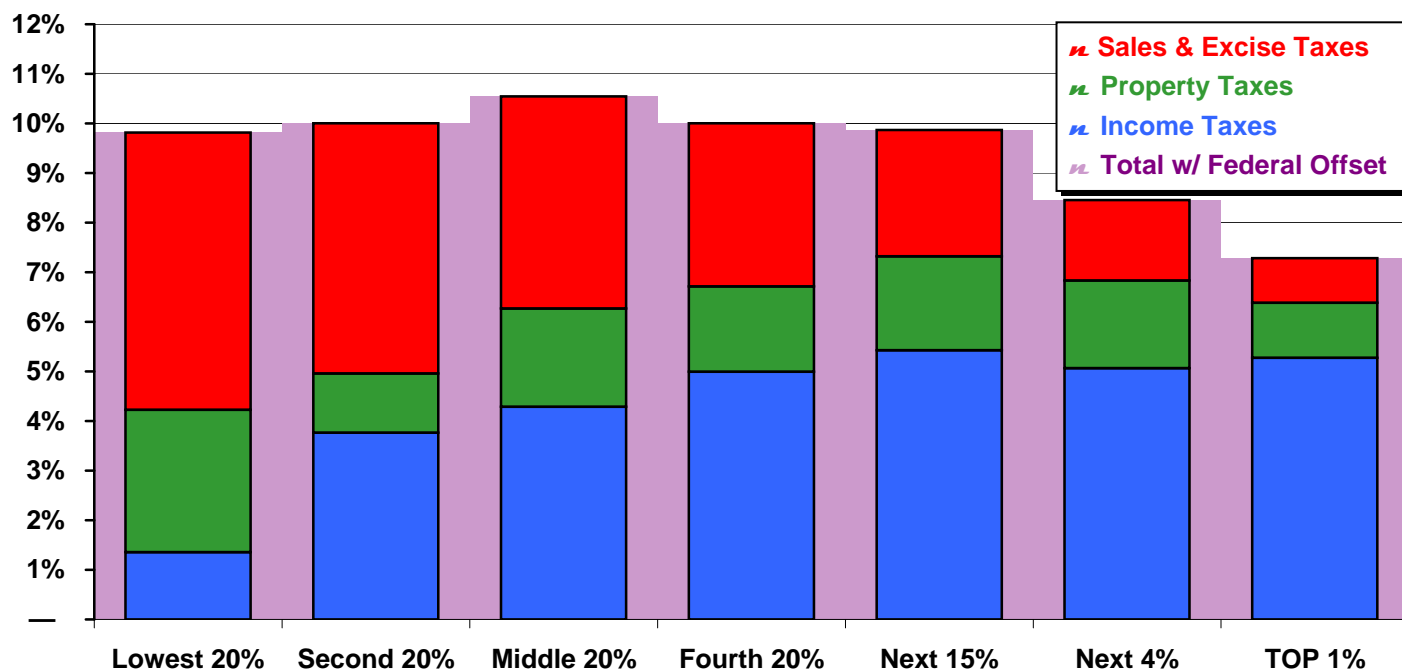
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$31,000	\$31,000 – \$51,000	\$51,000 – \$81,000	\$81,000 – \$157,000	\$157,000 – \$359,000	\$359,000 or more
Average Income in Group	\$9,300	\$23,900	\$40,900	\$65,100	\$106,400	\$225,200	\$999,700
<b>Sales &amp; Excise Tax</b>	<b>7.6%</b>	<b>6.3%</b>	<b>4.9%</b>	<b>4.3%</b>	<b>3.2%</b>	<b>1.9%</b>	<b>1.1%</b>
General Sales—Individuals	4.3%	3.7%	3.0%	2.7%	2.0%	1.2%	0.7%
Other Sales & Excise—Ind.	1.1%	0.7%	0.5%	0.4%	0.3%	0.1%	0.0%
Sales & Excise on Business	2.2%	1.8%	1.4%	1.2%	0.9%	0.5%	0.3%
<b>Property Taxes</b>	<b>4.8%</b>	<b>2.0%</b>	<b>2.3%</b>	<b>2.4%</b>	<b>2.8%</b>	<b>2.4%</b>	<b>1.9%</b>
Property Taxes on Families	4.7%	1.9%	2.2%	2.3%	2.6%	2.0%	0.8%
Other Property Taxes	0.1%	0.1%	0.1%	0.2%	0.2%	0.4%	1.1%
<b>Income Taxes</b>	<b>-0.5%</b>	<b>1.1%</b>	<b>2.5%</b>	<b>3.2%</b>	<b>3.8%</b>	<b>4.0%</b>	<b>4.8%</b>
Personal Income Tax	-0.6%	1.1%	2.5%	3.2%	3.8%	3.9%	4.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>11.9%</b>	<b>9.3%</b>	<b>9.7%</b>	<b>9.9%</b>	<b>9.8%</b>	<b>8.3%</b>	<b>7.8%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.9%</b>	<b>9.3%</b>	<b>9.7%</b>	<b>9.9%</b>	<b>9.8%</b>	<b>8.3%</b>	<b>7.8%</b>



# Kentucky

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

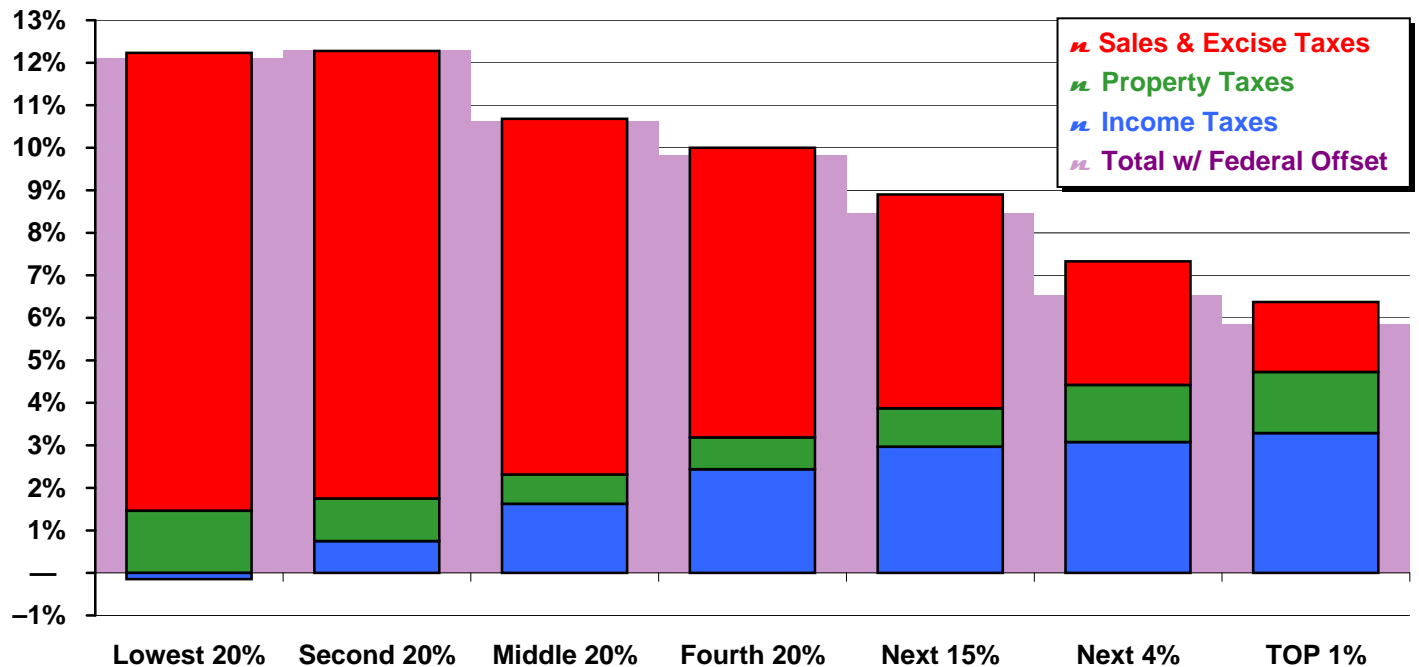


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Next 15%	Next 4%	TOP 1%				
<b>Income Range</b>	Less than \$14,000	\$14,000 – \$26,000	\$26,000 – \$43,000	\$43,000 – \$72,000	\$72,000 – \$134,000	\$134,000 – \$321,000	\$321,000 or more
<b>Average Income in Group</b>	\$7,900	\$20,600	\$33,600	\$56,800	\$92,600	\$182,100	\$813,300
<b>Sales &amp; Excise Tax</b>	5.6%	5.0%	4.3%	3.3%	2.6%	1.6%	0.9%
General Sales—Individuals	3.1%	2.9%	2.6%	2.1%	1.6%	1.1%	0.6%
Other Sales & Excise—Ind.	1.1%	0.9%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.4%	1.2%	1.0%	0.7%	0.5%	0.4%	0.2%
<b>Property Taxes</b>	2.9%	1.2%	2.0%	1.7%	1.9%	1.8%	1.1%
Property Taxes on Families	2.8%	1.2%	1.9%	1.7%	1.8%	1.6%	0.7%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
<b>Income Taxes</b>	1.4%	3.8%	4.3%	5.0%	5.4%	5.1%	5.3%
Personal Income Tax	1.3%	3.7%	4.2%	5.0%	5.4%	4.8%	4.8%
Corporate Income Tax	0.1%	0.0%	0.0%	0.0%	0.1%	0.2%	0.5%
<b>TOTAL TAXES</b>	<b>9.8%</b>	<b>10.0%</b>	<b>10.5%</b>	<b>10.0%</b>	<b>9.9%</b>	<b>8.5%</b>	<b>7.3%</b>
<b>Federal Deduction Offset</b>	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>9.8%</b>	<b>10.0%</b>	<b>10.5%</b>	<b>10.0%</b>	<b>9.9%</b>	<b>8.5%</b>	<b>7.3%</b>

# Louisiana

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

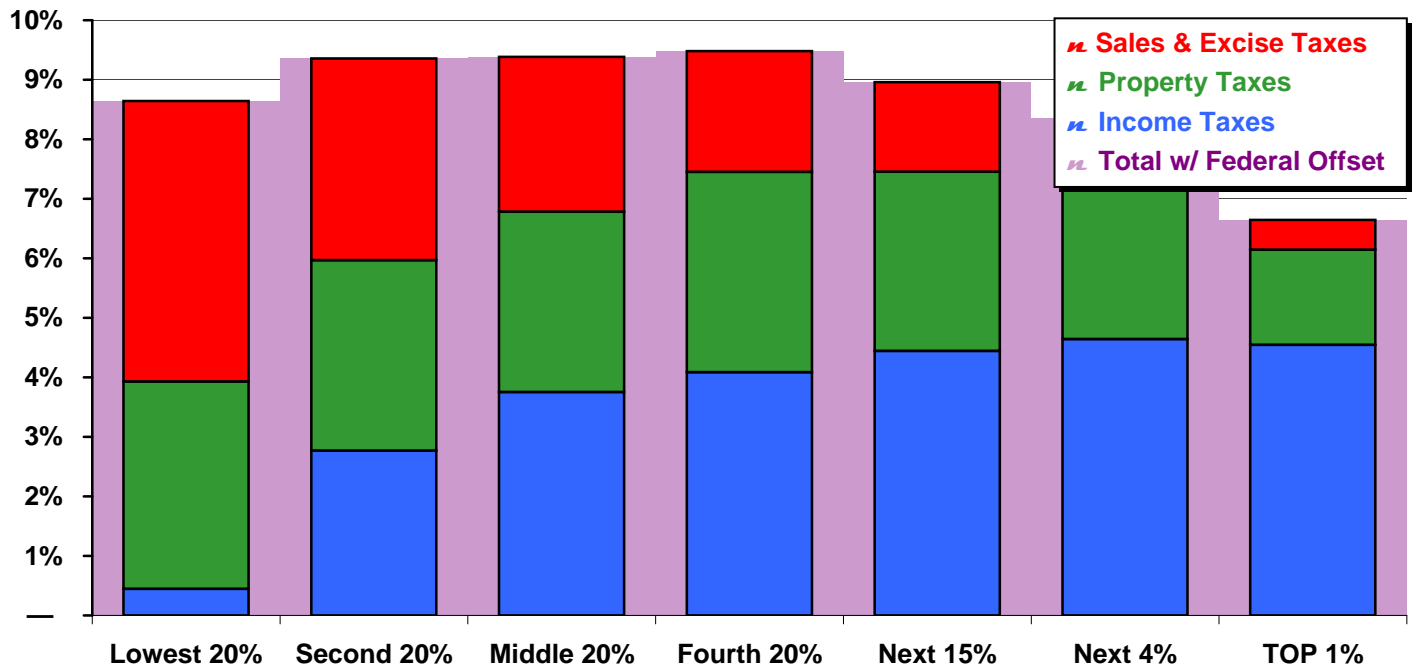


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
<b>Income Range</b>	Less than \$14,000	\$14,000 – \$24,000	\$24,000 – \$39,000	\$39,000 – \$68,000	\$68,000 – \$126,000	\$126,000 – \$302,000	\$302,000 or more
<b>Average Income in Group</b>	\$8,000	\$17,800	\$30,400	\$51,000	\$90,300	\$181,500	\$735,300
<b>Sales &amp; Excise Tax</b>	<b>10.8%</b>	<b>10.5%</b>	<b>8.4%</b>	<b>6.8%</b>	<b>5.0%</b>	<b>2.9%</b>	<b>1.6%</b>
General Sales—Individuals	7.0%	7.0%	5.8%	4.8%	3.6%	2.1%	1.2%
Other Sales & Excise—Ind.	1.1%	1.0%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.6%	2.5%	1.9%	1.5%	1.1%	0.6%	0.4%
<b>Property Taxes</b>	<b>1.5%</b>	<b>1.0%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.9%</b>	<b>1.3%</b>	<b>1.4%</b>
Property Taxes on Families	1.4%	1.0%	0.7%	0.7%	0.7%	1.0%	0.5%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%	0.9%
<b>Income Taxes</b>	<b>-0.1%</b>	<b>0.7%</b>	<b>1.6%</b>	<b>2.4%</b>	<b>3.0%</b>	<b>3.1%</b>	<b>3.3%</b>
Personal Income Tax	-0.2%	0.7%	1.6%	2.4%	2.9%	2.9%	2.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>12.1%</b>	<b>12.3%</b>	<b>10.7%</b>	<b>10.0%</b>	<b>8.9%</b>	<b>7.3%</b>	<b>6.4%</b>
Federal Deduction Offset	—	—	-0.1%	-0.2%	-0.4%	-0.8%	-0.5%
<b>TOTAL AFTER OFFSET</b>	<b>12.1%</b>	<b>12.3%</b>	<b>10.6%</b>	<b>9.8%</b>	<b>8.5%</b>	<b>6.5%</b>	<b>5.9%</b>

# Massachusetts

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

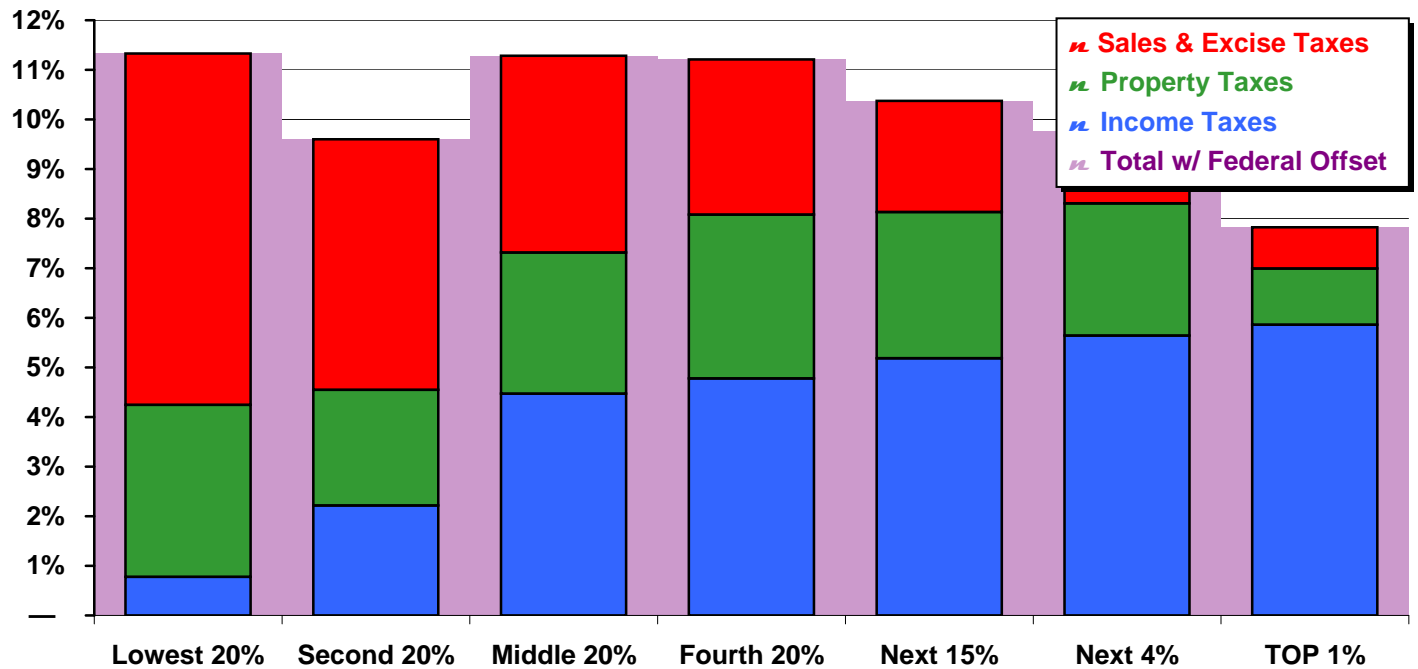


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Next 15%	Next 4%	TOP 1%				
<b>Income Range</b>	Less than \$19,000	\$19,000 – \$39,000	\$39,000 – \$61,000	\$61,000 – \$103,000	\$103,000 – \$209,000	\$209,000 – \$498,000	\$498,000 or more
<b>Average Income in Group</b>	\$10,400	\$29,000	\$50,400	\$80,900	\$137,000	\$312,200	\$1,749,900
<b>Sales &amp; Excise Tax</b>	4.7%	3.4%	2.6%	2.0%	1.5%	1.0%	0.5%
General Sales—Individuals	1.9%	1.5%	1.3%	1.0%	0.8%	0.6%	0.3%
Other Sales & Excise—Ind.	1.3%	0.7%	0.5%	0.4%	0.2%	0.1%	0.0%
Sales & Excise on Business	1.5%	1.1%	0.8%	0.6%	0.5%	0.3%	0.2%
<b>Property Taxes</b>	3.5%	3.2%	3.0%	3.4%	3.0%	2.7%	1.6%
Property Taxes on Families	3.4%	3.1%	3.0%	3.3%	2.9%	2.4%	0.8%
Other Property Taxes	0.1%	0.1%	0.0%	0.1%	0.1%	0.3%	0.8%
<b>Income Taxes</b>	0.4%	2.8%	3.8%	4.1%	4.4%	4.6%	4.5%
Personal Income Tax	0.4%	2.8%	3.7%	4.1%	4.4%	4.5%	4.3%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>8.6%</b>	<b>9.4%</b>	<b>9.4%</b>	<b>9.5%</b>	<b>9.0%</b>	<b>8.4%</b>	<b>6.6%</b>
<b>Federal Deduction Offset</b>	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>8.6%</b>	<b>9.4%</b>	<b>9.4%</b>	<b>9.5%</b>	<b>9.0%</b>	<b>8.4%</b>	<b>6.6%</b>

# Maryland

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

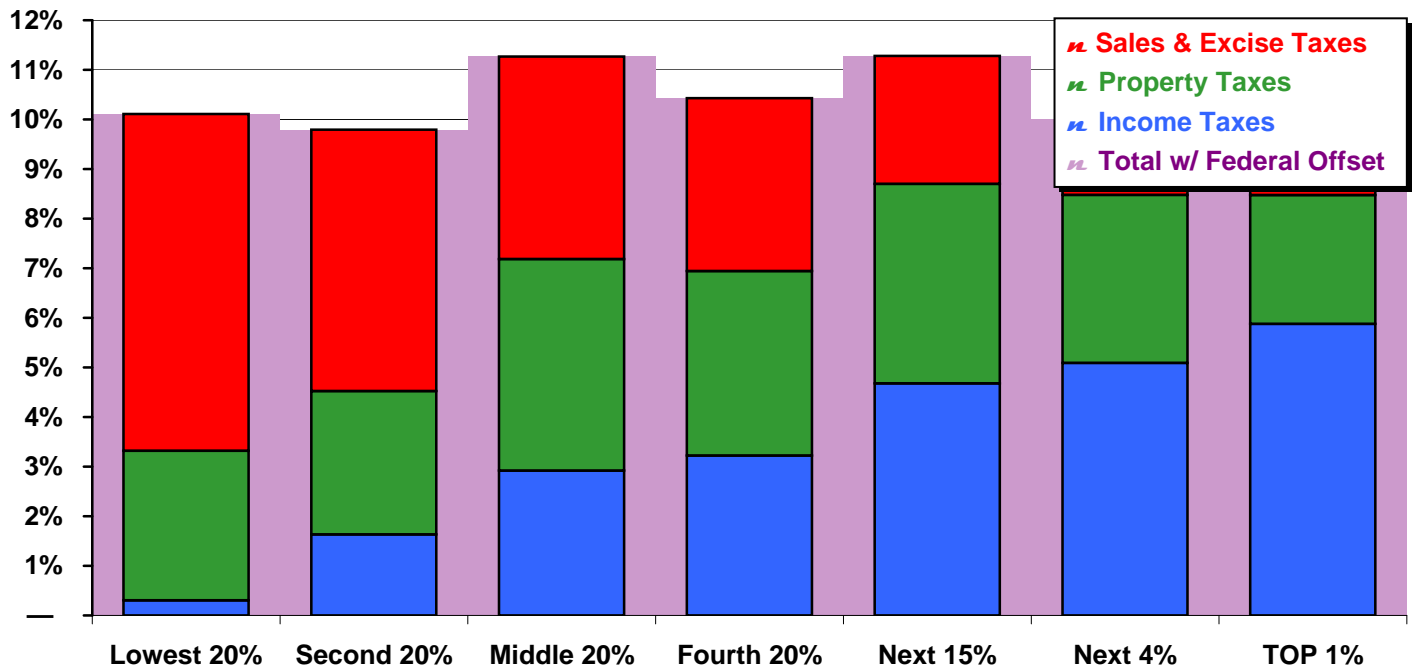


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$22,000	\$22,000 – \$39,000	\$39,000 – \$60,000	\$60,000 – \$99,000	\$99,000 – \$191,000	\$191,000 – \$407,000	\$407,000 or more
Average Income in Group	\$12,400	\$30,200	\$48,900	\$77,400	\$132,200	\$274,100	\$1,602,700
<b>Sales &amp; Excise Tax</b>	<b>7.1%</b>	<b>5.1%</b>	<b>4.0%</b>	<b>3.1%</b>	<b>2.2%</b>	<b>1.5%</b>	<b>0.8%</b>
General Sales—Individuals	2.9%	2.3%	1.9%	1.6%	1.2%	0.8%	0.5%
Other Sales & Excise—Ind.	1.9%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.3%	1.6%	1.2%	0.9%	0.7%	0.4%	0.3%
<b>Property Taxes</b>	<b>3.5%</b>	<b>2.3%</b>	<b>2.8%</b>	<b>3.3%</b>	<b>2.9%</b>	<b>2.7%</b>	<b>1.1%</b>
Property Taxes on Families	3.5%	2.3%	2.8%	3.3%	2.9%	2.5%	0.8%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%
<b>Income Taxes</b>	<b>0.8%</b>	<b>2.2%</b>	<b>4.5%</b>	<b>4.8%</b>	<b>5.2%</b>	<b>5.6%</b>	<b>5.9%</b>
Personal Income Tax	0.8%	2.2%	4.5%	4.8%	5.2%	5.6%	5.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>11.3%</b>	<b>9.6%</b>	<b>11.3%</b>	<b>11.2%</b>	<b>10.4%</b>	<b>9.8%</b>	<b>7.8%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.3%</b>	<b>9.6%</b>	<b>11.3%</b>	<b>11.2%</b>	<b>10.4%</b>	<b>9.8%</b>	<b>7.8%</b>

# Maine

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

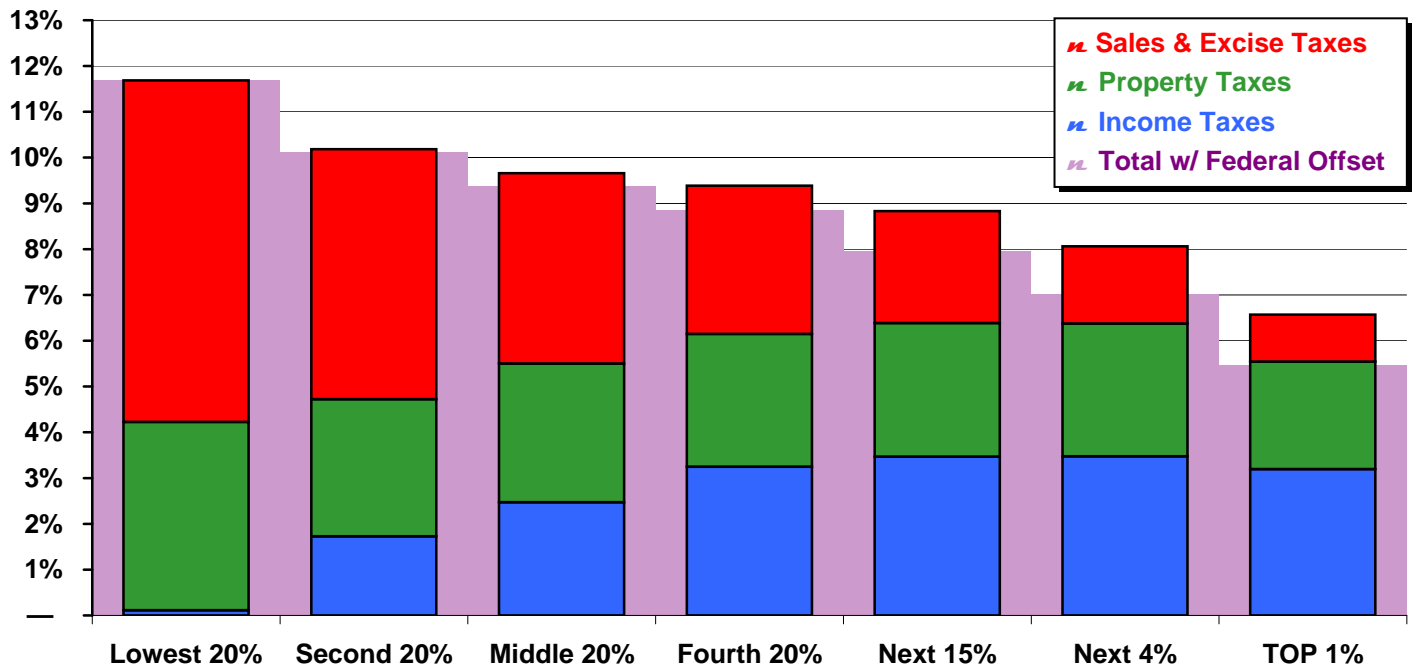


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$47,000	\$47,000 – \$73,000	\$73,000 – \$133,000	\$133,000 – \$338,000	\$338,000 or more
Average Income in Group	\$10,300	\$23,000	\$36,900	\$57,700	\$92,300	\$195,400	\$667,100
<b>Sales &amp; Excise Tax</b>	<b>6.8%</b>	<b>5.3%</b>	<b>4.1%</b>	<b>3.5%</b>	<b>2.6%</b>	<b>1.5%</b>	<b>0.8%</b>
General Sales—Individuals	2.7%	2.3%	2.0%	1.7%	1.3%	0.8%	0.5%
Other Sales & Excise—Ind.	2.3%	1.5%	1.0%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.8%	1.5%	1.1%	0.9%	0.7%	0.4%	0.2%
<b>Property Taxes</b>	<b>3.0%</b>	<b>2.9%</b>	<b>4.3%</b>	<b>3.7%</b>	<b>4.0%</b>	<b>3.4%</b>	<b>2.6%</b>
Property Taxes on Families	2.8%	2.7%	4.0%	3.4%	3.7%	2.8%	1.4%
Other Property Taxes	0.2%	0.2%	0.2%	0.3%	0.3%	0.6%	1.2%
<b>Income Taxes</b>	<b>0.3%</b>	<b>1.6%</b>	<b>2.9%</b>	<b>3.2%</b>	<b>4.7%</b>	<b>5.1%</b>	<b>5.9%</b>
Personal Income Tax	0.3%	1.6%	2.9%	3.2%	4.6%	5.0%	5.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>10.1%</b>	<b>9.8%</b>	<b>11.3%</b>	<b>10.4%</b>	<b>11.3%</b>	<b>10.0%</b>	<b>9.2%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>10.1%</b>	<b>9.8%</b>	<b>11.3%</b>	<b>10.4%</b>	<b>11.3%</b>	<b>10.0%</b>	<b>9.2%</b>

# Michigan

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

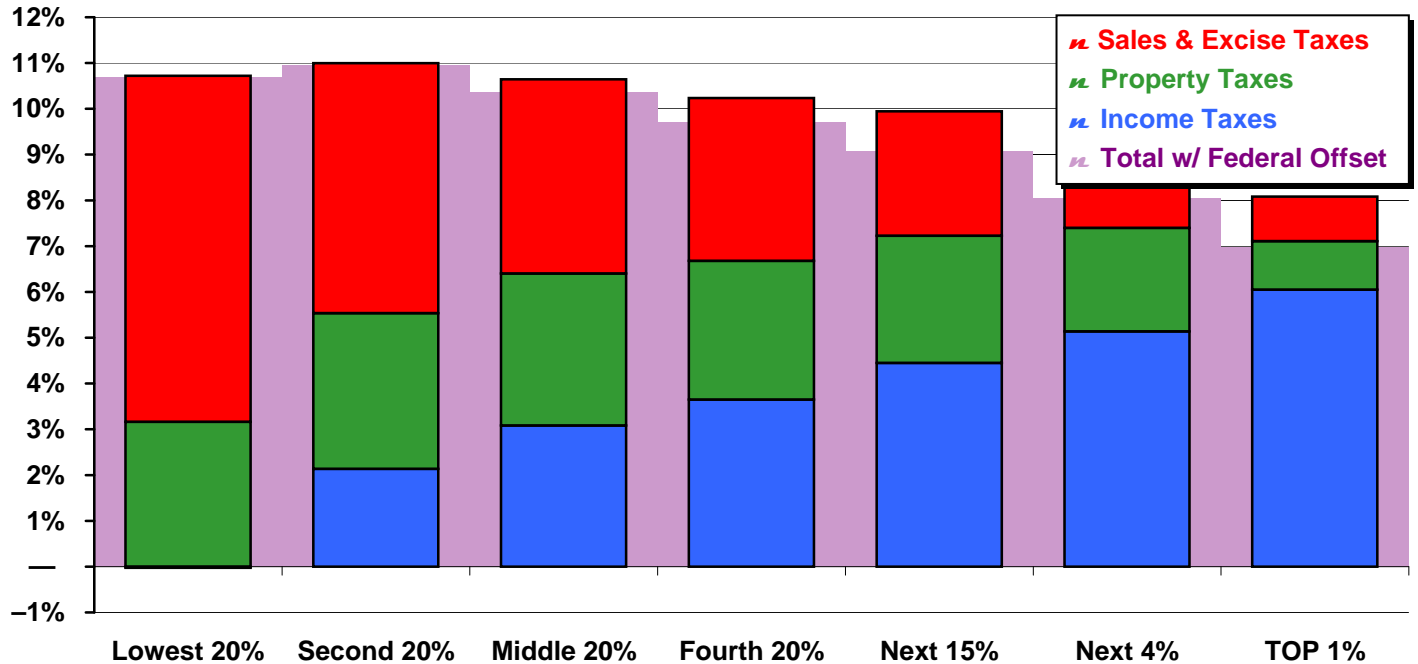


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$15,000	\$15,000 – \$30,000	\$30,000 – \$50,000	\$50,000 – \$82,000	\$82,000 – \$147,000	\$147,000 – \$317,000	\$317,000 or more
Average Income in Group	\$8,700	\$22,100	\$40,200	\$65,000	\$105,700	\$200,200	\$932,900
<b>Sales &amp; Excise Tax</b>	<b>7.5%</b>	<b>5.5%</b>	<b>4.2%</b>	<b>3.2%</b>	<b>2.4%</b>	<b>1.7%</b>	<b>1.0%</b>
General Sales—Individuals	3.4%	2.9%	2.3%	1.8%	1.4%	1.0%	0.6%
Other Sales & Excise—Ind.	2.6%	1.3%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.5%	1.3%	1.0%	0.8%	0.6%	0.5%	0.4%
<b>Property Taxes</b>	<b>4.1%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.3%</b>
Property Taxes on Families	4.0%	2.8%	2.9%	2.8%	2.8%	2.5%	1.0%
Other Property Taxes	0.1%	0.2%	0.1%	0.1%	0.2%	0.4%	1.3%
<b>Income Taxes</b>	<b>0.1%</b>	<b>1.7%</b>	<b>2.5%</b>	<b>3.2%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.2%</b>
Personal Income Tax	0.1%	1.7%	2.5%	3.2%	3.5%	3.5%	3.2%
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>11.7%</b>	<b>10.2%</b>	<b>9.7%</b>	<b>9.4%</b>	<b>8.8%</b>	<b>8.1%</b>	<b>6.6%</b>
Federal Deduction Offset	-0.0%	-0.1%	-0.3%	-0.5%	-0.9%	-1.1%	-1.1%
<b>TOTAL AFTER OFFSET</b>	<b>11.7%</b>	<b>10.1%</b>	<b>9.4%</b>	<b>8.9%</b>	<b>8.0%</b>	<b>7.0%</b>	<b>5.5%</b>

# Minnesota

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

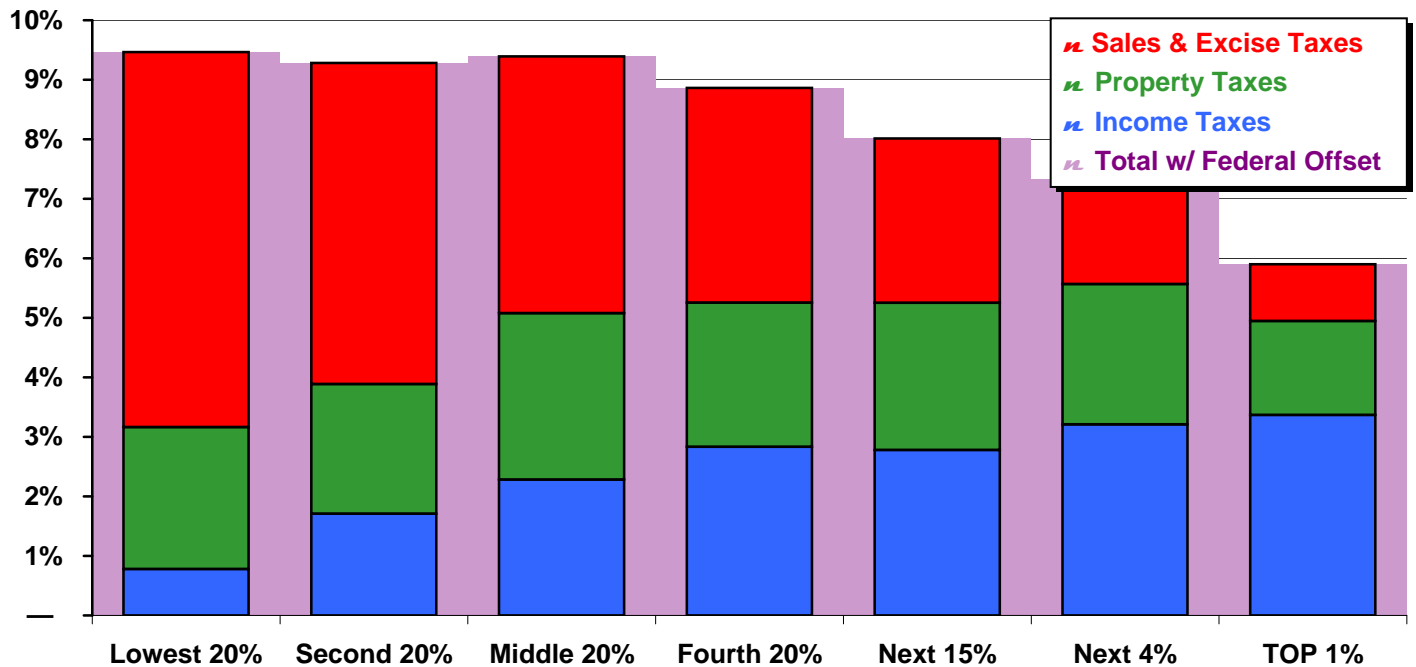


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Next 15%	Next 4%	TOP 1%				
<b>Income Range</b>	Less than \$21,000	\$21,000 – \$40,000	\$40,000 – \$58,000	\$58,000 – \$89,000	\$89,000 – \$172,000	\$172,000 – \$405,000	\$405,000 or more
<b>Average Income in Group</b>	\$11,800	\$29,500	\$47,300	\$72,800	\$115,000	\$249,400	\$1,370,200
<b>Sales &amp; Excise Tax</b>	7.6%	5.5%	4.2%	3.6%	2.7%	1.7%	1.0%
General Sales—Individuals	3.8%	3.0%	2.5%	2.2%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	1.7%	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.1%	1.5%	1.1%	0.9%	0.7%	0.4%	0.3%
<b>Property Taxes</b>	3.2%	3.4%	3.3%	3.0%	2.8%	2.3%	1.1%
Property Taxes on Families	3.1%	3.3%	3.2%	2.9%	2.7%	2.1%	0.6%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%
<b>Income Taxes</b>	-0.0%	2.1%	3.1%	3.6%	4.4%	5.1%	6.0%
Personal Income Tax	-0.0%	2.1%	3.1%	3.6%	4.4%	5.0%	5.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>10.7%</b>	<b>11.0%</b>	<b>10.6%</b>	<b>10.2%</b>	<b>9.9%</b>	<b>9.1%</b>	<b>8.1%</b>
<b>Federal Deduction Offset</b>	-0.0%	-0.1%	-0.3%	-0.5%	-0.9%	-1.1%	-1.1%
<b>TOTAL AFTER OFFSET</b>	<b>10.7%</b>	<b>10.9%</b>	<b>10.4%</b>	<b>9.7%</b>	<b>9.1%</b>	<b>8.1%</b>	<b>7.0%</b>

# Missouri

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



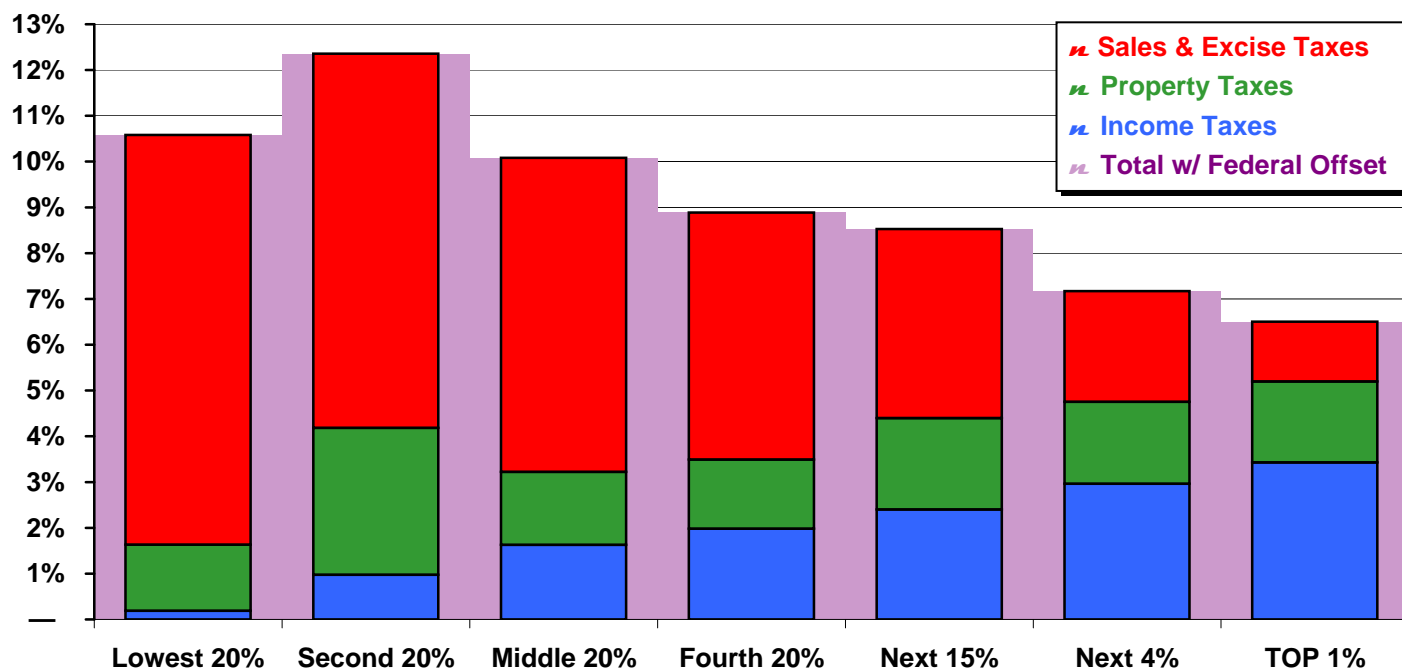
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$47,000	\$47,000 – \$76,000	\$76,000 – \$136,000	\$136,000 – \$345,000	\$345,000 or more
Average Income in Group	\$9,600	\$22,000	\$37,600	\$59,700	\$98,700	\$197,300	\$857,300
<b>Sales &amp; Excise Tax</b>	<b>6.3%</b>	<b>5.4%</b>	<b>4.3%</b>	<b>3.6%</b>	<b>2.8%</b>	<b>1.8%</b>	<b>1.0%</b>
General Sales—Individuals	3.8%	3.4%	2.8%	2.4%	1.9%	1.2%	0.6%
Other Sales & Excise—Ind.	0.7%	0.5%	0.4%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	1.8%	1.5%	1.2%	0.9%	0.7%	0.5%	0.3%
<b>Property Taxes</b>	<b>2.4%</b>	<b>2.2%</b>	<b>2.8%</b>	<b>2.4%</b>	<b>2.5%</b>	<b>2.4%</b>	<b>1.6%</b>
Property Taxes on Families	2.3%	2.1%	2.7%	2.4%	2.4%	2.1%	0.9%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.7%
<b>Income Taxes</b>	<b>0.8%</b>	<b>1.7%</b>	<b>2.3%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>3.2%</b>	<b>3.4%</b>
Personal Income Tax	0.8%	1.7%	2.3%	2.8%	2.8%	3.2%	3.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>TOTAL TAXES</b>	<b>9.5%</b>	<b>9.3%</b>	<b>9.4%</b>	<b>8.9%</b>	<b>8.0%</b>	<b>7.3%</b>	<b>5.9%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>9.5%</b>	<b>9.3%</b>	<b>9.4%</b>	<b>8.9%</b>	<b>8.0%</b>	<b>7.3%</b>	<b>5.9%</b>



# Mississippi

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

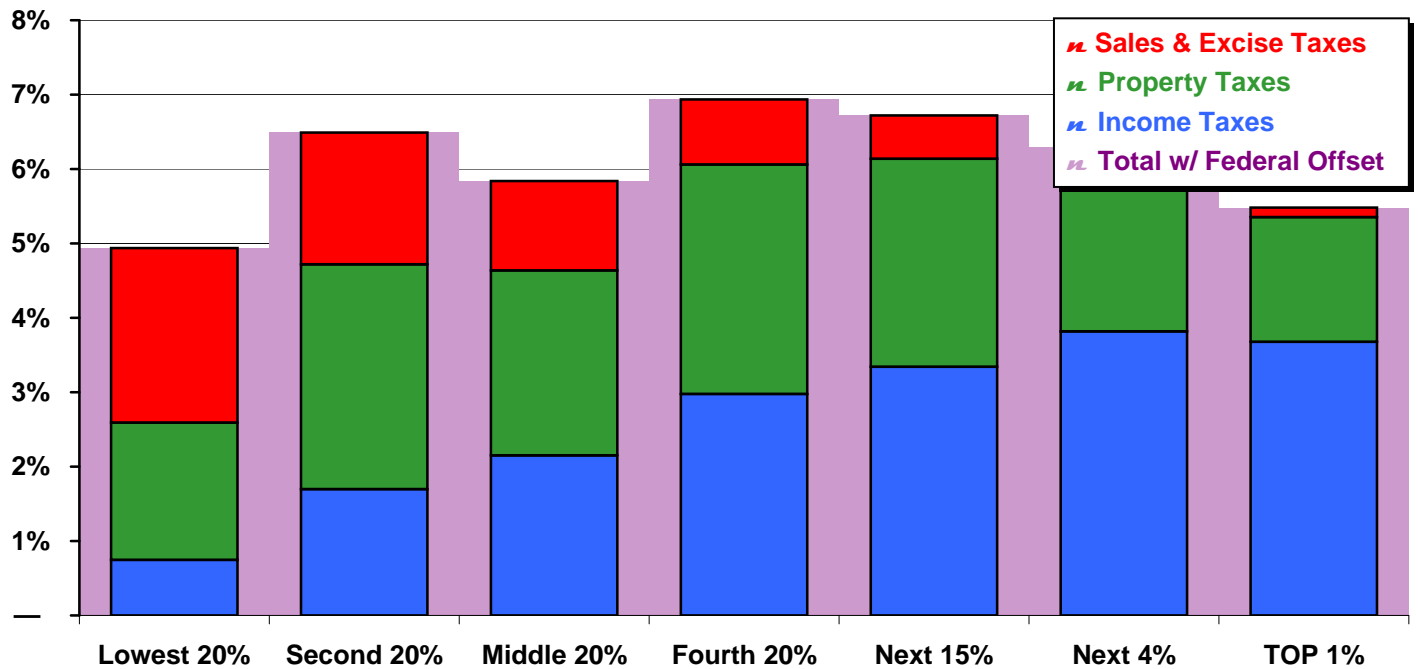


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$15,000	\$15,000 – \$25,000	\$25,000 – \$37,000	\$37,000 – \$64,000	\$64,000 – \$123,000	\$123,000 – \$294,000	\$294,000 or more
Average Income in Group	\$9,000	\$19,200	\$30,200	\$48,900	\$86,700	\$169,100	\$677,600
<b>Sales &amp; Excise Tax</b>	<b>8.9%</b>	<b>8.2%</b>	<b>6.9%</b>	<b>5.4%</b>	<b>4.1%</b>	<b>2.4%</b>	<b>1.3%</b>
General Sales—Individuals	5.5%	5.1%	4.3%	3.5%	2.7%	1.6%	0.9%
Other Sales & Excise—Ind.	1.0%	0.9%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.4%	2.2%	1.9%	1.4%	1.0%	0.6%	0.4%
<b>Property Taxes</b>	<b>1.4%</b>	<b>3.2%</b>	<b>1.6%</b>	<b>1.5%</b>	<b>2.0%</b>	<b>1.8%</b>	<b>1.8%</b>
Property Taxes on Families	1.3%	3.1%	1.5%	1.4%	1.8%	1.3%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.5%	1.0%
<b>Income Taxes</b>	<b>0.2%</b>	<b>1.0%</b>	<b>1.6%</b>	<b>2.0%</b>	<b>2.4%</b>	<b>3.0%</b>	<b>3.4%</b>
Personal Income Tax	0.2%	0.9%	1.6%	2.0%	2.3%	2.8%	3.1%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
<b>TOTAL TAXES</b>	<b>10.6%</b>	<b>12.4%</b>	<b>10.1%</b>	<b>8.9%</b>	<b>8.5%</b>	<b>7.2%</b>	<b>6.5%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>10.6%</b>	<b>12.4%</b>	<b>10.1%</b>	<b>8.9%</b>	<b>8.5%</b>	<b>7.2%</b>	<b>6.5%</b>

# Montana

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

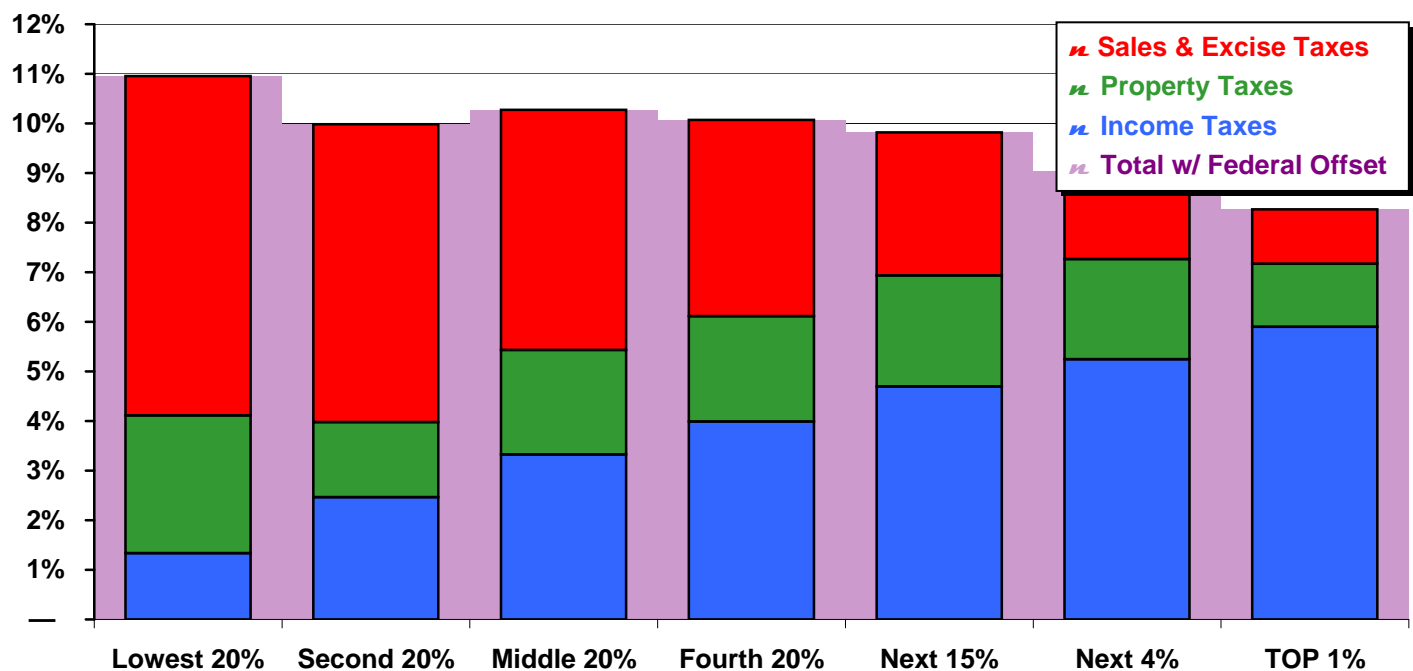


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Income Range	Income Range	Income Range	Income Range	Next 15%	Next 4%	TOP 1%
Average Income in Group	\$8,500	\$20,400	\$36,100	\$58,400	\$96,200	\$217,300	\$916,700
<b>Sales &amp; Excise Tax</b>	<b>2.3%</b>	<b>1.8%</b>	<b>1.2%</b>	<b>0.9%</b>	<b>0.6%</b>	<b>0.3%</b>	<b>0.1%</b>
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	2.2%	1.6%	1.1%	0.8%	0.5%	0.3%	0.1%
Sales & Excise on Business	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
<b>Property Taxes</b>	<b>1.8%</b>	<b>3.0%</b>	<b>2.5%</b>	<b>3.1%</b>	<b>2.8%</b>	<b>2.2%</b>	<b>1.7%</b>
Property Taxes on Families	1.3%	2.5%	2.0%	2.7%	2.4%	1.6%	0.7%
Other Property Taxes	0.5%	0.5%	0.4%	0.4%	0.4%	0.6%	1.0%
<b>Income Taxes</b>	<b>0.7%</b>	<b>1.7%</b>	<b>2.2%</b>	<b>3.0%</b>	<b>3.3%</b>	<b>3.8%</b>	<b>3.7%</b>
Personal Income Tax	0.7%	1.7%	2.1%	2.9%	3.3%	3.7%	3.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>4.9%</b>	<b>6.5%</b>	<b>5.8%</b>	<b>6.9%</b>	<b>6.7%</b>	<b>6.3%</b>	<b>5.5%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>4.9%</b>	<b>6.5%</b>	<b>5.8%</b>	<b>6.9%</b>	<b>6.7%</b>	<b>6.3%</b>	<b>5.5%</b>

# North Carolina

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

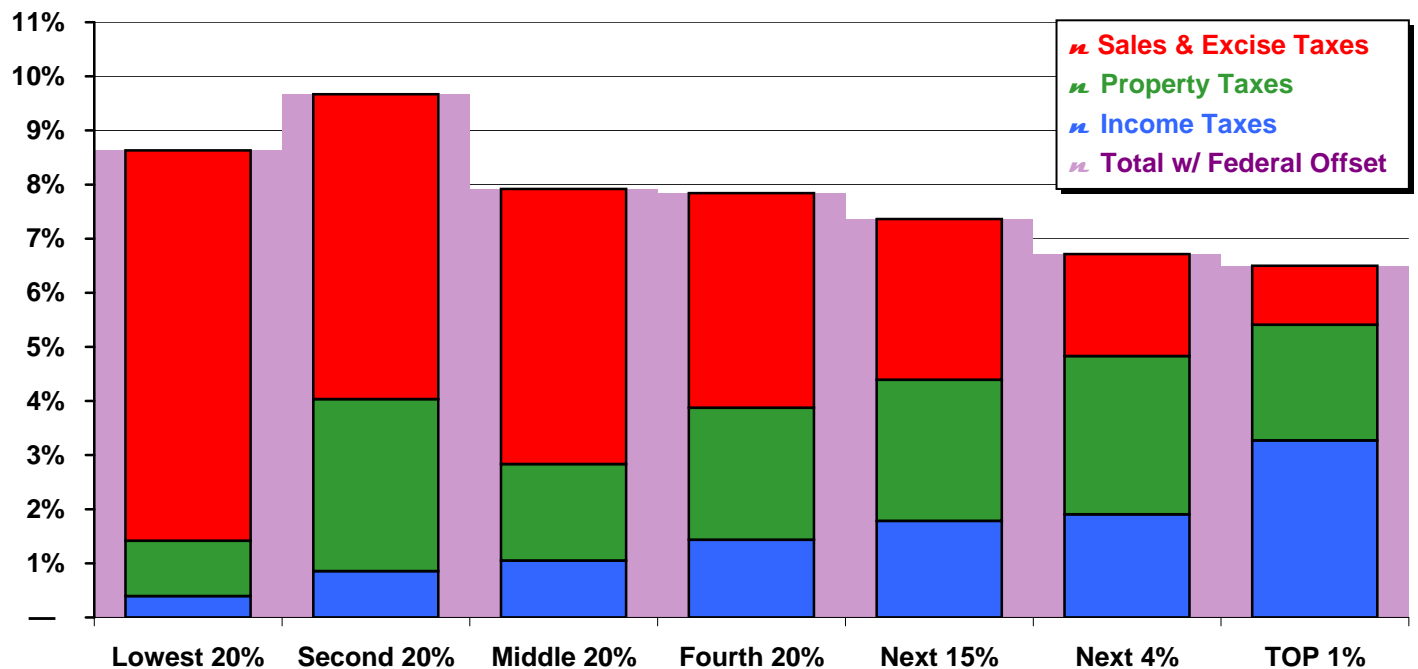


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$45,000	\$45,000 – \$74,000	\$74,000 – \$142,000	\$142,000 – \$374,000	\$374,000 or more
Average Income in Group	\$10,200	\$21,600	\$35,300	\$57,700	\$97,600	\$213,300	\$1,119,800
<b>Sales &amp; Excise Tax</b>	<b>6.8%</b>	<b>6.0%</b>	<b>4.8%</b>	<b>4.0%</b>	<b>2.9%</b>	<b>1.8%</b>	<b>1.1%</b>
General Sales—Individuals	3.9%	3.5%	2.9%	2.5%	1.9%	1.2%	0.8%
Other Sales & Excise—Ind.	1.3%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.7%	1.4%	1.1%	0.9%	0.6%	0.4%	0.2%
<b>Property Taxes</b>	<b>2.8%</b>	<b>1.5%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.2%</b>	<b>2.0%</b>	<b>1.3%</b>
Property Taxes on Families	2.7%	1.5%	2.1%	2.1%	2.2%	1.9%	0.7%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%	0.5%
<b>Income Taxes</b>	<b>1.3%</b>	<b>2.5%</b>	<b>3.3%</b>	<b>4.0%</b>	<b>4.7%</b>	<b>5.2%</b>	<b>5.9%</b>
Personal Income Tax	1.3%	2.5%	3.3%	3.9%	4.7%	5.2%	5.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>11.0%</b>	<b>10.0%</b>	<b>10.3%</b>	<b>10.1%</b>	<b>9.8%</b>	<b>9.0%</b>	<b>8.3%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.0%</b>	<b>10.0%</b>	<b>10.3%</b>	<b>10.1%</b>	<b>9.8%</b>	<b>9.0%</b>	<b>8.3%</b>

# North Dakota

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

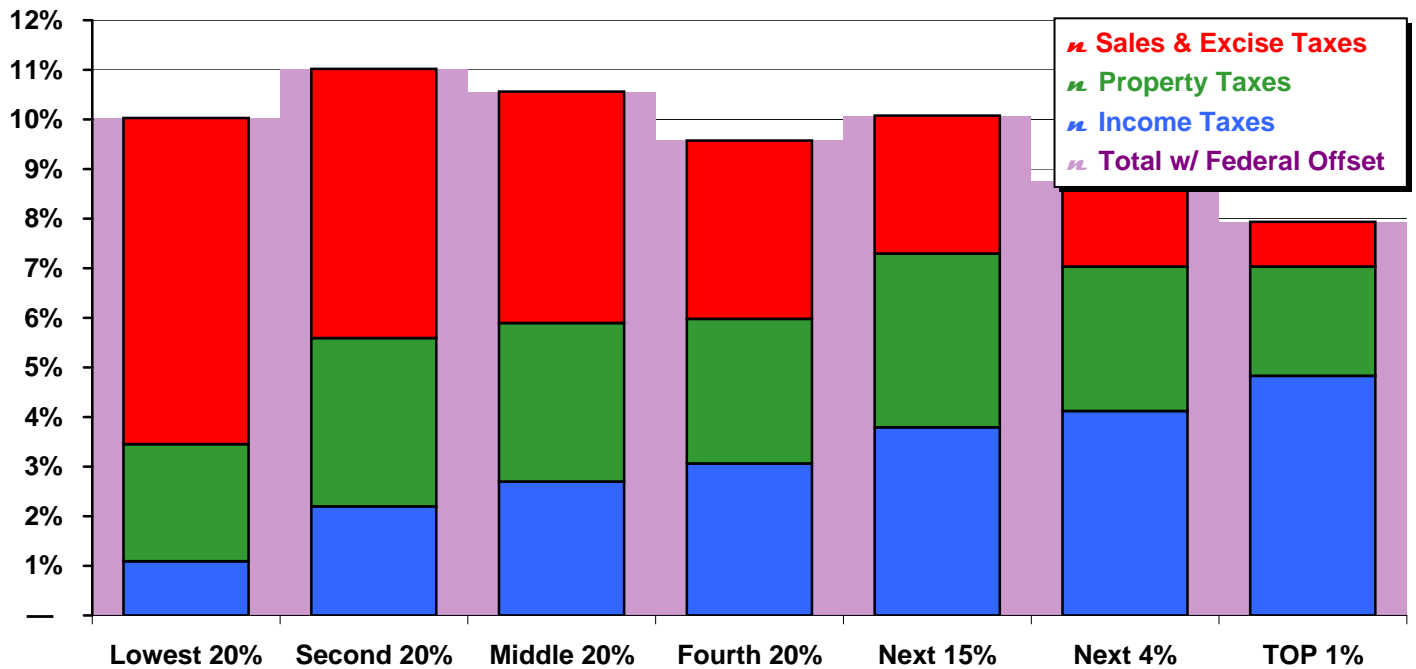


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$15,000	\$15,000 – \$30,000	\$30,000 – \$50,000	\$50,000 – \$75,000	\$75,000 – \$136,000	\$136,000 – \$272,000	\$272,000 or more
Average Income in Group	\$10,100	\$23,600	\$39,000	\$62,500	\$97,100	\$178,300	\$584,700
<b>Sales &amp; Excise Tax</b>	<b>7.2%</b>	<b>5.6%</b>	<b>5.1%</b>	<b>4.0%</b>	<b>3.0%</b>	<b>1.9%</b>	<b>1.1%</b>
General Sales—Individuals	3.3%	2.7%	2.6%	2.0%	1.6%	1.0%	0.6%
Other Sales & Excise—Ind.	1.0%	0.7%	0.5%	0.4%	0.3%	0.1%	0.1%
Sales & Excise on Business	2.9%	2.2%	2.0%	1.5%	1.1%	0.7%	0.4%
<b>Property Taxes</b>	<b>1.0%</b>	<b>3.2%</b>	<b>1.8%</b>	<b>2.4%</b>	<b>2.6%</b>	<b>2.9%</b>	<b>2.1%</b>
Property Taxes on Families	1.0%	3.1%	1.7%	2.3%	2.4%	2.3%	1.1%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.2%	0.6%	1.1%
<b>Income Taxes</b>	<b>0.4%</b>	<b>0.9%</b>	<b>1.0%</b>	<b>1.4%</b>	<b>1.8%</b>	<b>1.9%</b>	<b>3.3%</b>
Personal Income Tax	0.4%	0.8%	1.0%	1.4%	1.7%	1.7%	2.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
<b>TOTAL TAXES</b>	<b>8.6%</b>	<b>9.7%</b>	<b>7.9%</b>	<b>7.8%</b>	<b>7.4%</b>	<b>6.7%</b>	<b>6.5%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>8.6%</b>	<b>9.7%</b>	<b>7.9%</b>	<b>7.8%</b>	<b>7.4%</b>	<b>6.7%</b>	<b>6.5%</b>

# Nebraska

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

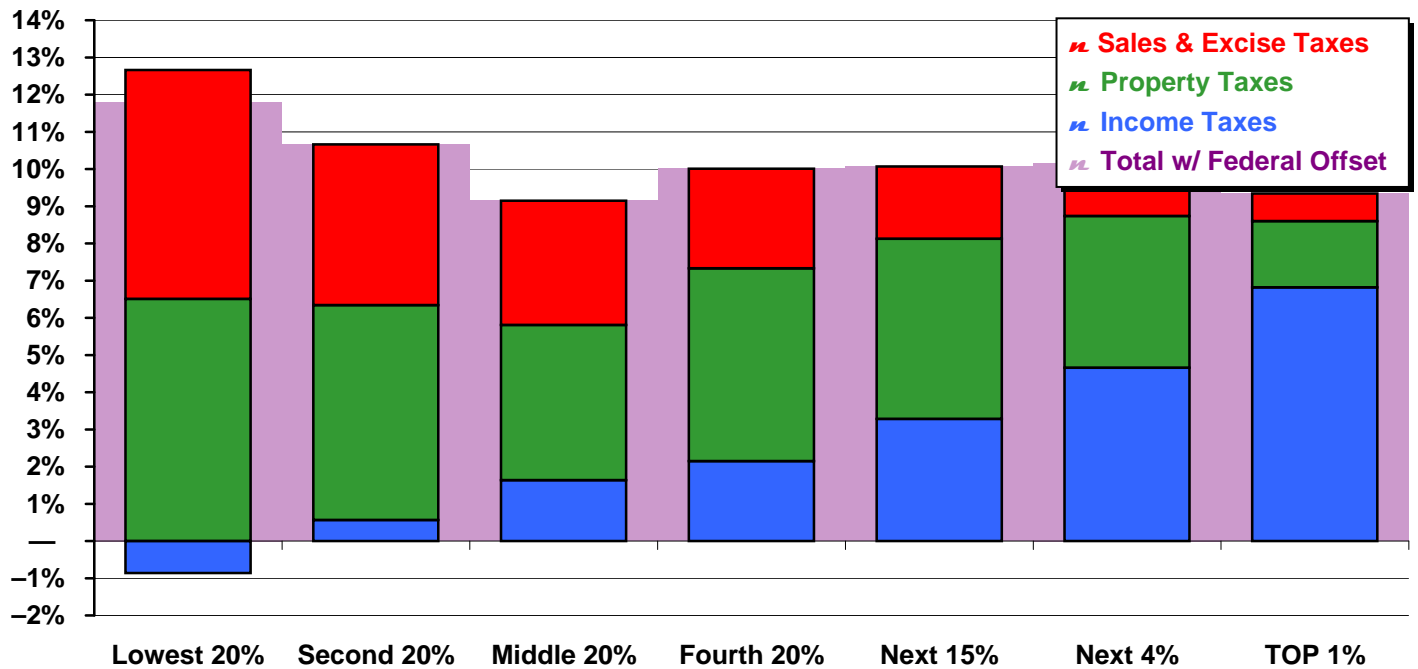


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$31,000	\$31,000 – \$52,000	\$52,000 – \$76,000	\$76,000 – \$138,000	\$138,000 – \$365,000	\$365,000 or more
Average Income in Group	\$10,500	\$24,600	\$40,800	\$63,000	\$98,200	\$202,200	\$1,061,500
<b>Sales &amp; Excise Tax</b>	<b>6.6%</b>	<b>5.4%</b>	<b>4.7%</b>	<b>3.6%</b>	<b>2.8%</b>	<b>1.7%</b>	<b>0.9%</b>
General Sales—Individuals	3.7%	3.2%	2.8%	2.2%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	1.1%	0.7%	0.6%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.8%	1.6%	1.3%	0.9%	0.7%	0.4%	0.2%
<b>Property Taxes</b>	<b>2.4%</b>	<b>3.4%</b>	<b>3.2%</b>	<b>2.9%</b>	<b>3.5%</b>	<b>2.9%</b>	<b>2.2%</b>
Property Taxes on Families	2.3%	3.4%	3.1%	2.7%	3.3%	2.3%	0.9%
Other Property Taxes	0.0%	0.0%	0.1%	0.2%	0.2%	0.6%	1.3%
<b>Income Taxes</b>	<b>1.1%</b>	<b>2.2%</b>	<b>2.7%</b>	<b>3.1%</b>	<b>3.8%</b>	<b>4.1%</b>	<b>4.8%</b>
Personal Income Tax	1.1%	2.2%	2.7%	3.0%	3.8%	4.0%	4.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>10.0%</b>	<b>11.0%</b>	<b>10.6%</b>	<b>9.6%</b>	<b>10.1%</b>	<b>8.7%</b>	<b>7.9%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>10.0%</b>	<b>11.0%</b>	<b>10.6%</b>	<b>9.6%</b>	<b>10.1%</b>	<b>8.7%</b>	<b>7.9%</b>

# New Jersey

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

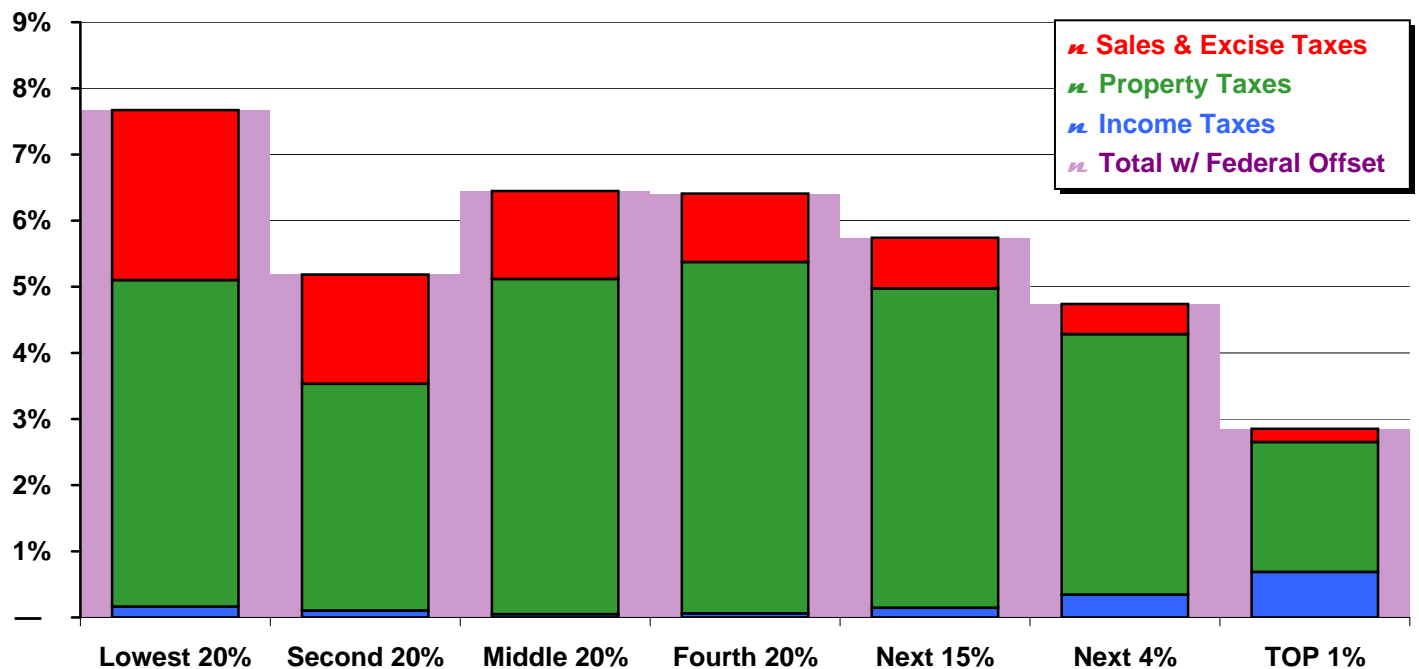


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$21,000	\$21,000 – \$38,000	\$38,000 – \$62,000	\$62,000 – \$108,000	\$108,000 – \$225,000	\$225,000 – \$730,000	\$730,000 or more
Average Income in Group	\$12,000	\$29,400	\$50,300	\$83,500	\$147,400	\$348,200	\$2,028,400
<b>Sales &amp; Excise Tax</b>	<b>6.2%</b>	<b>4.3%</b>	<b>3.3%</b>	<b>2.7%</b>	<b>1.9%</b>	<b>1.4%</b>	<b>0.7%</b>
General Sales—Individuals	3.0%	2.3%	1.9%	1.6%	1.2%	0.9%	0.5%
Other Sales & Excise—Ind.	1.5%	0.8%	0.5%	0.4%	0.2%	0.1%	0.0%
Sales & Excise on Business	1.7%	1.2%	0.9%	0.7%	0.5%	0.4%	0.2%
<b>Property Taxes</b>	<b>6.5%</b>	<b>5.8%</b>	<b>4.2%</b>	<b>5.2%</b>	<b>4.8%</b>	<b>4.1%</b>	<b>1.8%</b>
Property Taxes on Families	6.5%	5.7%	4.1%	5.1%	4.7%	3.8%	1.2%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%	0.6%
<b>Income Taxes</b>	<b>-0.9%</b>	<b>0.6%</b>	<b>1.6%</b>	<b>2.1%</b>	<b>3.3%</b>	<b>4.7%</b>	<b>6.8%</b>
Personal Income Tax	-0.9%	0.5%	1.6%	2.1%	3.2%	4.5%	6.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
<b>TOTAL TAXES</b>	<b>11.8%</b>	<b>10.7%</b>	<b>9.1%</b>	<b>10.0%</b>	<b>10.1%</b>	<b>10.2%</b>	<b>9.3%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.8%</b>	<b>10.7%</b>	<b>9.1%</b>	<b>10.0%</b>	<b>10.1%</b>	<b>10.2%</b>	<b>9.3%</b>

# New Hampshire

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

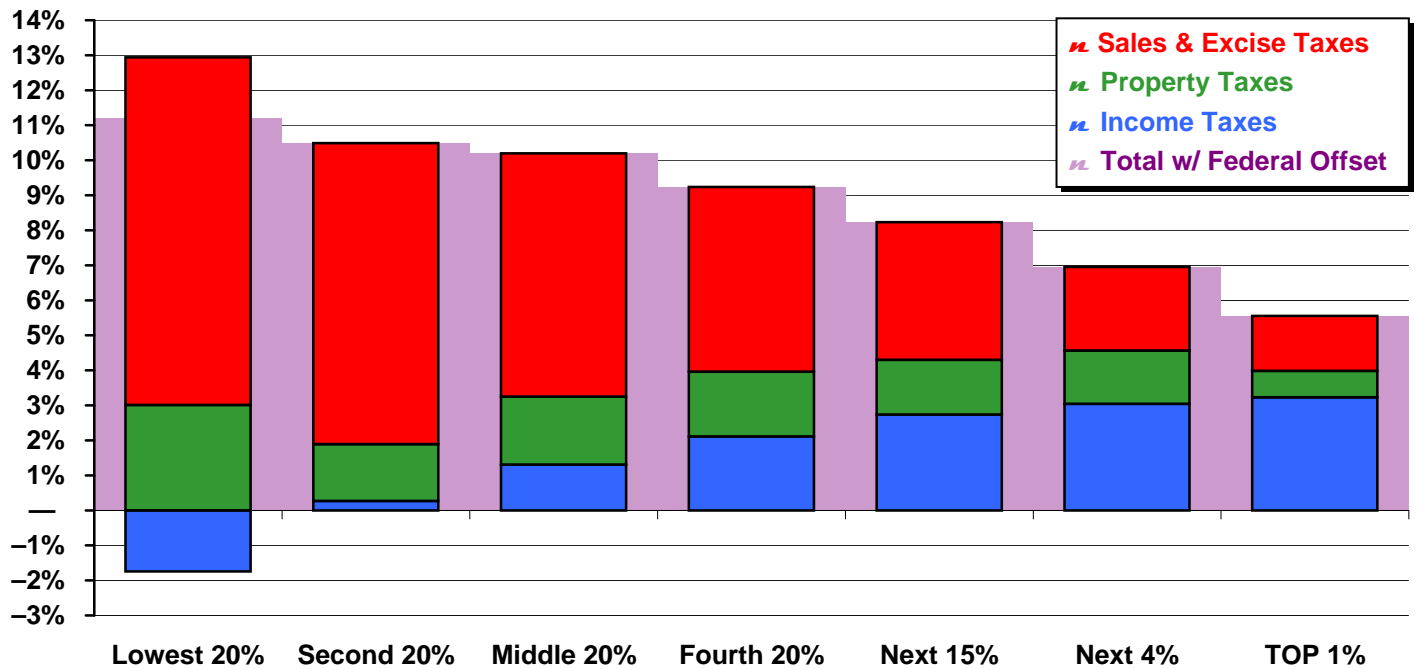


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$21,000	\$21,000 – \$37,000	\$37,000 – \$62,000	\$62,000 – \$101,000	\$101,000 – \$185,000	\$185,000 – \$424,000	\$424,000 or more
Average Income in Group	\$11,700	\$29,000	\$50,100	\$80,600	\$128,300	\$266,600	\$1,271,800
<b>Sales &amp; Excise Tax</b>	<b>2.6%</b>	<b>1.7%</b>	<b>1.3%</b>	<b>1.0%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.2%</b>
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	2.2%	1.3%	1.1%	0.8%	0.6%	0.4%	0.2%
Sales & Excise on Business	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%
<b>Property Taxes</b>	<b>4.9%</b>	<b>3.4%</b>	<b>5.1%</b>	<b>5.3%</b>	<b>4.8%</b>	<b>3.9%</b>	<b>2.0%</b>
Property Taxes on Families	4.7%	3.3%	5.0%	5.2%	4.6%	3.5%	1.1%
Other Property Taxes	0.2%	0.1%	0.1%	0.1%	0.2%	0.4%	0.9%
<b>Income Taxes</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.3%</b>	<b>0.7%</b>
Personal Income Tax	0.1%	0.1%	0.0%	0.0%	0.1%	0.2%	0.4%
Corporate Income Tax	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>7.7%</b>	<b>5.2%</b>	<b>6.4%</b>	<b>6.4%</b>	<b>5.7%</b>	<b>4.7%</b>	<b>2.9%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>7.7%</b>	<b>5.2%</b>	<b>6.4%</b>	<b>6.4%</b>	<b>5.7%</b>	<b>4.7%</b>	<b>2.9%</b>

# New Mexico

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



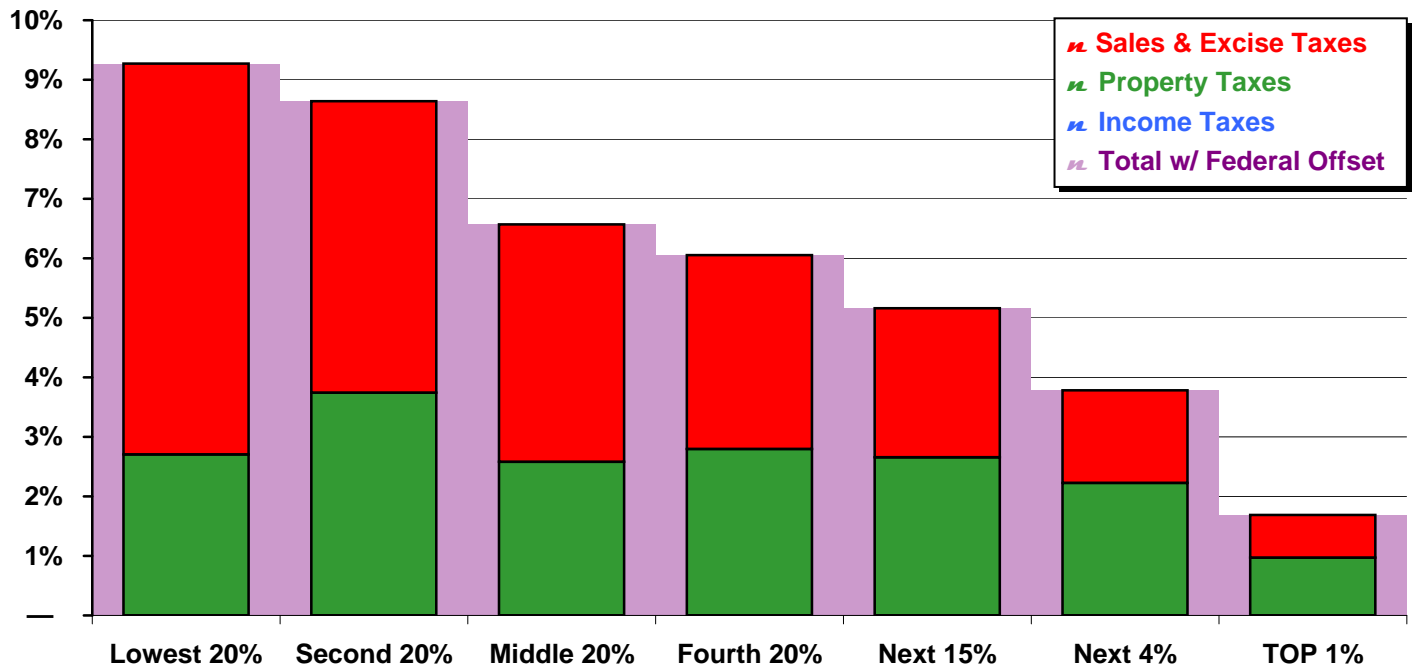
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$27,000	\$27,000 – \$46,000	\$46,000 – \$73,000	\$73,000 – \$137,000	\$137,000 – \$344,000	\$344,000 or more
Average Income in Group	\$9,600	\$22,000	\$35,500	\$57,200	\$97,800	\$190,300	\$881,700
<b>Sales &amp; Excise Tax</b>	<b>9.9%</b>	<b>8.6%</b>	<b>7.0%</b>	<b>5.3%</b>	<b>3.9%</b>	<b>2.4%</b>	<b>1.6%</b>
General Sales—Individuals	5.2%	4.7%	3.9%	3.0%	2.3%	1.4%	1.0%
Other Sales & Excise—Ind.	1.0%	0.7%	0.5%	0.4%	0.2%	0.1%	0.0%
Sales & Excise on Business	3.7%	3.2%	2.5%	1.9%	1.4%	0.8%	0.5%
<b>Property Taxes</b>	<b>3.0%</b>	<b>1.6%</b>	<b>1.9%</b>	<b>1.8%</b>	<b>1.6%</b>	<b>1.5%</b>	<b>0.8%</b>
Property Taxes on Families	3.0%	1.6%	1.9%	1.8%	1.5%	1.4%	0.5%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>Income Taxes</b>	<b>-1.7%</b>	<b>0.3%</b>	<b>1.3%</b>	<b>2.1%</b>	<b>2.7%</b>	<b>3.0%</b>	<b>3.2%</b>
Personal Income Tax	-1.8%	0.2%	1.3%	2.1%	2.7%	2.9%	2.8%
Corporate Income Tax	0.0%	0.0%	0.1%	0.0%	0.1%	0.2%	0.4%
<b>TOTAL TAXES</b>	<b>11.2%</b>	<b>10.5%</b>	<b>10.2%</b>	<b>9.2%</b>	<b>8.2%</b>	<b>7.0%</b>	<b>5.6%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.2%</b>	<b>10.5%</b>	<b>10.2%</b>	<b>9.2%</b>	<b>8.2%</b>	<b>7.0%</b>	<b>5.6%</b>



# Nevada

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

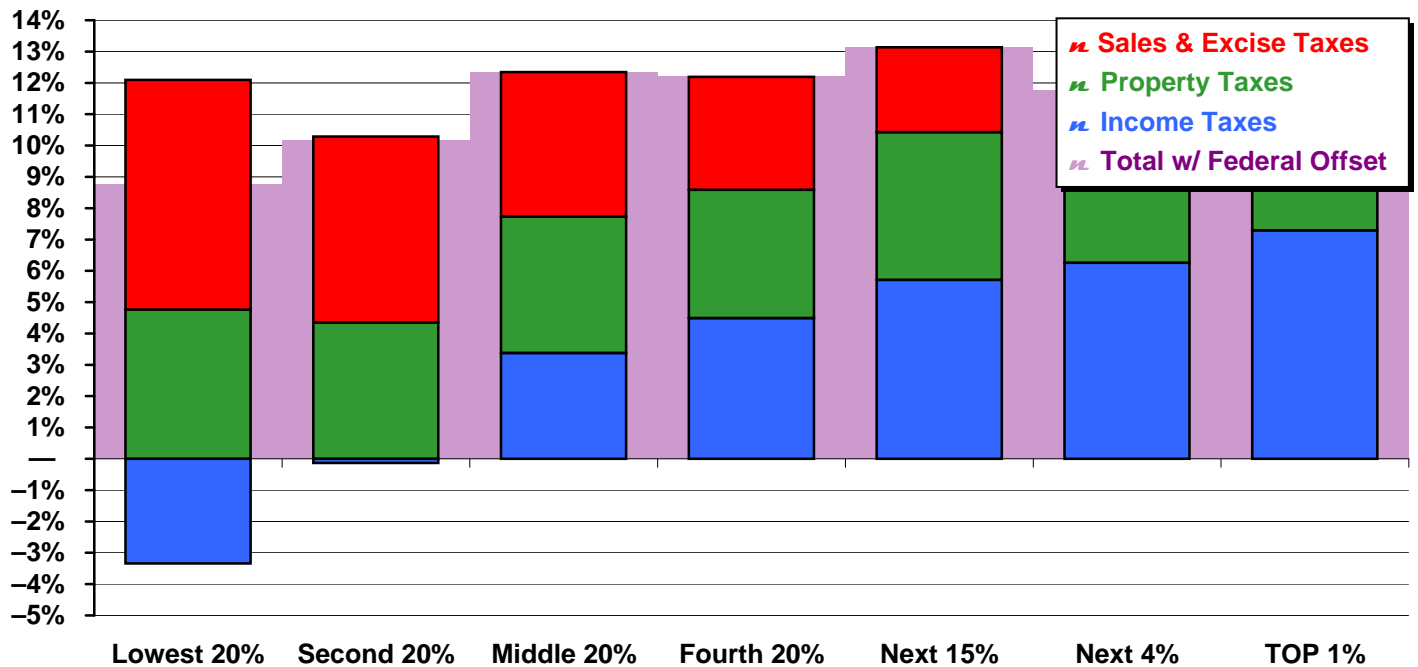


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$19,000	\$19,000 – \$31,000	\$31,000 – \$52,000	\$52,000 – \$84,000	\$84,000 – \$157,000	\$157,000 – \$580,000	\$580,000 or more
Average Income in Group	\$12,200	\$25,300	\$40,200	\$65,800	\$109,900	\$261,800	\$2,055,400
<b>Sales &amp; Excise Tax</b>	<b>6.6%</b>	<b>4.9%</b>	<b>4.0%</b>	<b>3.3%</b>	<b>2.5%</b>	<b>1.6%</b>	<b>0.7%</b>
General Sales—Individuals	3.7%	2.9%	2.5%	2.1%	1.6%	1.1%	0.5%
Other Sales & Excise—Ind.	1.3%	0.8%	0.6%	0.5%	0.3%	0.2%	0.0%
Sales & Excise on Business	1.6%	1.2%	0.9%	0.7%	0.5%	0.3%	0.2%
<b>Property Taxes</b>	<b>2.7%</b>	<b>3.7%</b>	<b>2.6%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>2.2%</b>	<b>1.0%</b>
Property Taxes on Families	2.7%	3.7%	2.6%	2.8%	2.6%	2.1%	0.6%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
<b>Income Taxes</b>	—	—	—	—	—	—	—
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>9.3%</b>	<b>8.6%</b>	<b>6.6%</b>	<b>6.1%</b>	<b>5.2%</b>	<b>3.8%</b>	<b>1.7%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>9.3%</b>	<b>8.6%</b>	<b>6.6%</b>	<b>6.1%</b>	<b>5.2%</b>	<b>3.8%</b>	<b>1.7%</b>

# New York

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

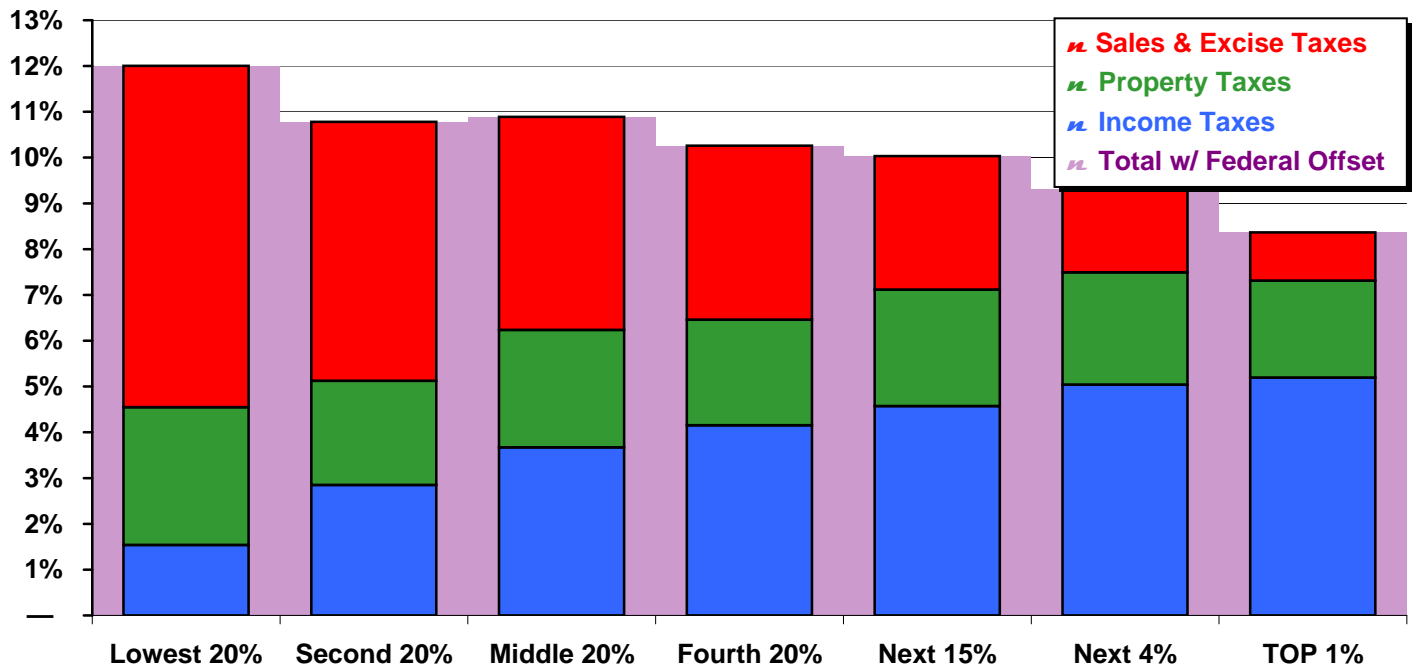


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$31,000	\$31,000 – \$54,000	\$54,000 – \$88,000	\$88,000 – \$194,000	\$194,000 – \$734,000	\$734,000 or more
Average Income in Group	\$10,100	\$23,300	\$41,900	\$67,700	\$122,300	\$325,500	\$2,381,000
<b>Sales &amp; Excise Tax</b>	<b>7.3%</b>	<b>5.9%</b>	<b>4.6%</b>	<b>3.6%</b>	<b>2.7%</b>	<b>1.8%</b>	<b>1.0%</b>
General Sales—Individuals	4.0%	3.6%	2.9%	2.4%	1.8%	1.3%	0.7%
Other Sales & Excise—Ind.	1.0%	0.6%	0.4%	0.2%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.3%	1.8%	1.3%	1.0%	0.7%	0.5%	0.3%
<b>Property Taxes</b>	<b>4.8%</b>	<b>4.4%</b>	<b>4.4%</b>	<b>4.1%</b>	<b>4.7%</b>	<b>3.7%</b>	<b>1.9%</b>
Property Taxes on Families	4.4%	3.9%	4.0%	3.7%	4.3%	3.0%	0.9%
Other Property Taxes	0.4%	0.4%	0.4%	0.4%	0.4%	0.6%	1.0%
<b>Income Taxes</b>	<b>-3.3%</b>	<b>-0.1%</b>	<b>3.4%</b>	<b>4.5%</b>	<b>5.7%</b>	<b>6.3%</b>	<b>7.3%</b>
Personal Income Tax	-3.4%	-0.2%	3.3%	4.4%	5.6%	5.8%	6.5%
Corporate Income Tax	0.1%	0.0%	0.0%	0.1%	0.1%	0.4%	0.8%
<b>TOTAL TAXES</b>	<b>8.8%</b>	<b>10.2%</b>	<b>12.3%</b>	<b>12.2%</b>	<b>13.1%</b>	<b>11.8%</b>	<b>10.2%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>8.8%</b>	<b>10.2%</b>	<b>12.3%</b>	<b>12.2%</b>	<b>13.1%</b>	<b>11.8%</b>	<b>10.2%</b>

# Ohio

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

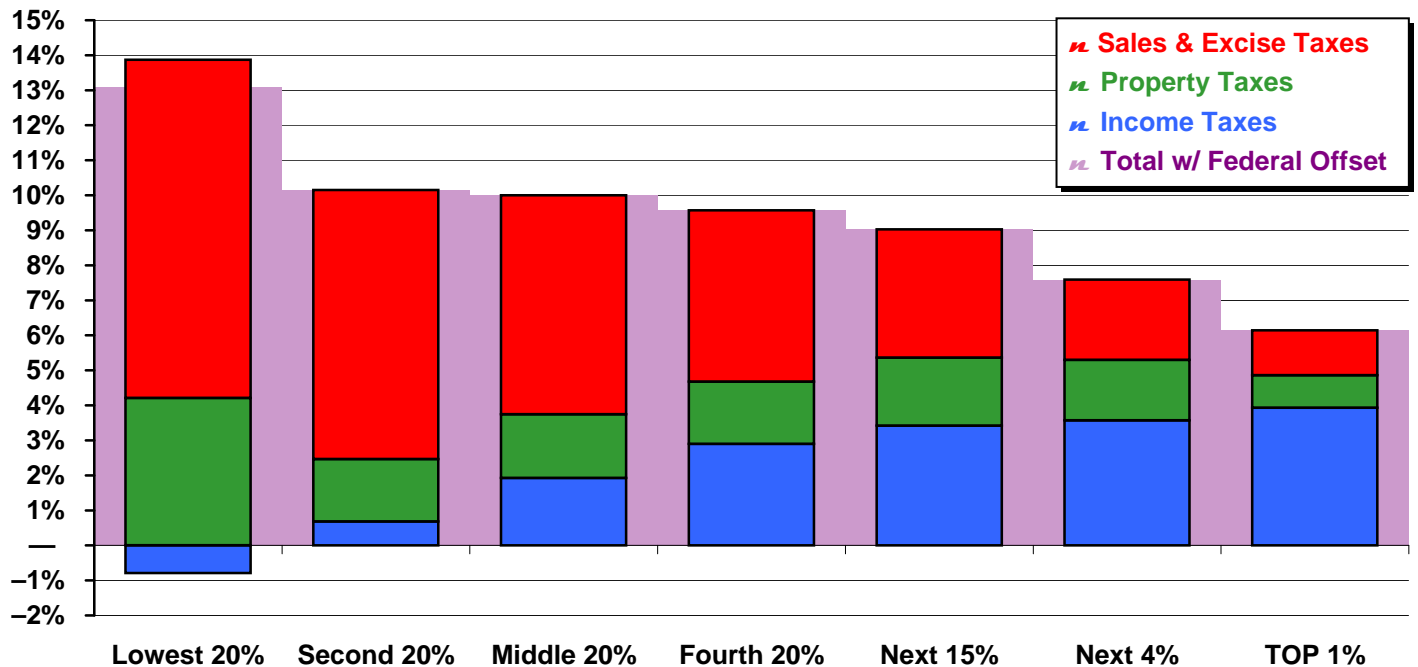


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$30,000	\$30,000 – \$46,000	\$46,000 – \$74,000	\$74,000 – \$133,000	\$133,000 – \$327,000	\$327,000 or more
Average Income in Group	\$9,600	\$23,300	\$37,800	\$58,100	\$95,400	\$187,000	\$837,800
<b>Sales &amp; Excise Tax</b>	<b>7.5%</b>	<b>5.7%</b>	<b>4.7%</b>	<b>3.8%</b>	<b>2.9%</b>	<b>1.8%</b>	<b>1.1%</b>
General Sales—Individuals	3.3%	2.7%	2.4%	2.1%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.5%	1.6%	1.1%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.7%	1.4%	1.1%	0.9%	0.7%	0.4%	0.3%
<b>Property Taxes</b>	<b>3.0%</b>	<b>2.3%</b>	<b>2.6%</b>	<b>2.3%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.1%</b>
Property Taxes on Families	2.9%	2.1%	2.4%	2.2%	2.3%	2.1%	1.0%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	1.1%
<b>Income Taxes</b>	<b>1.5%</b>	<b>2.8%</b>	<b>3.7%</b>	<b>4.2%</b>	<b>4.6%</b>	<b>5.0%</b>	<b>5.2%</b>
Personal Income Tax	1.5%	2.8%	3.7%	4.2%	4.6%	5.0%	5.2%
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>12.0%</b>	<b>10.8%</b>	<b>10.9%</b>	<b>10.3%</b>	<b>10.0%</b>	<b>9.3%</b>	<b>8.4%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.0%</b>	<b>10.8%</b>	<b>10.9%</b>	<b>10.3%</b>	<b>10.0%</b>	<b>9.3%</b>	<b>8.4%</b>

# Oklahoma

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

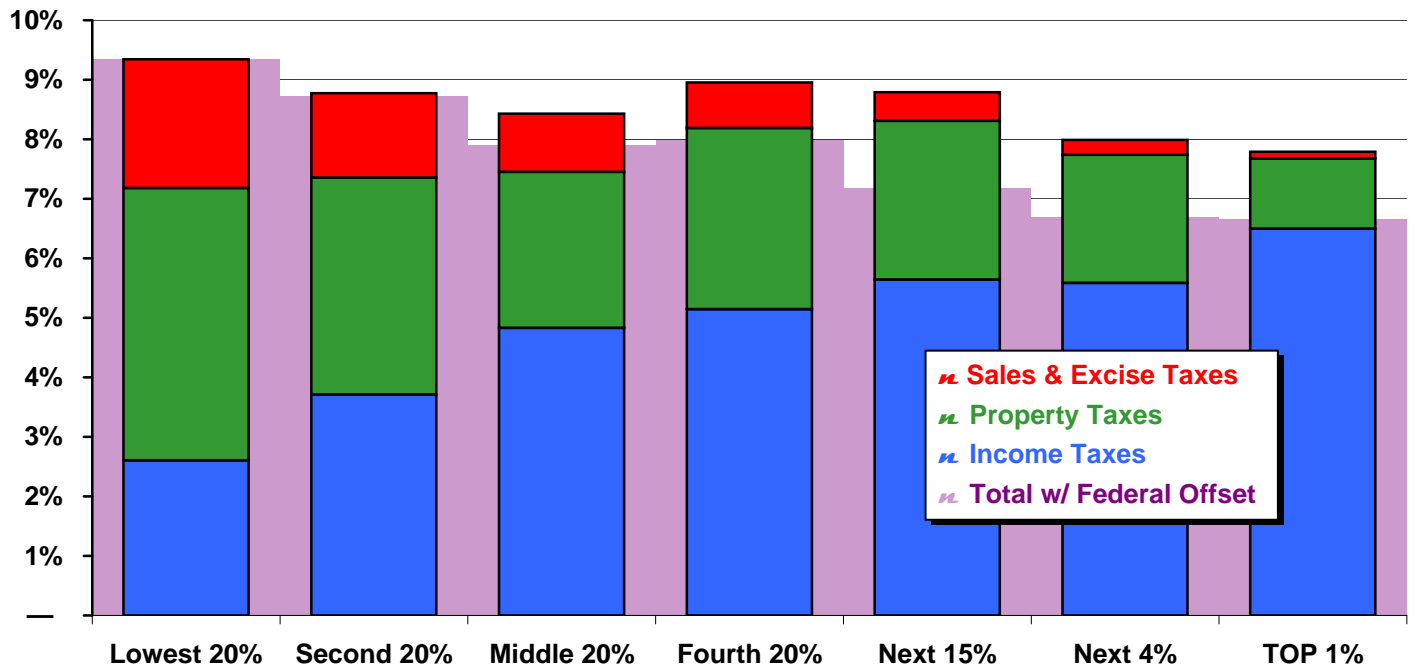


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$14,000	\$14,000 – \$26,000	\$26,000 – \$44,000	\$44,000 – \$73,000	\$73,000 – \$140,000	\$140,000 – \$338,000	\$338,000 or more
Average Income in Group	\$8,100	\$19,400	\$33,100	\$56,900	\$96,400	\$193,000	\$904,400
<b>Sales &amp; Excise Tax</b>	<b>9.7%</b>	<b>7.7%</b>	<b>6.3%</b>	<b>4.9%</b>	<b>3.7%</b>	<b>2.3%</b>	<b>1.3%</b>
General Sales—Individuals	5.7%	4.6%	3.9%	3.2%	2.4%	1.5%	0.9%
Other Sales & Excise—Ind.	1.6%	1.1%	0.8%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.4%	2.0%	1.6%	1.2%	0.9%	0.6%	0.3%
<b>Property Taxes</b>	<b>4.2%</b>	<b>1.8%</b>	<b>1.8%</b>	<b>1.8%</b>	<b>1.9%</b>	<b>1.7%</b>	<b>0.9%</b>
Property Taxes on Families	4.2%	1.8%	1.8%	1.8%	1.9%	1.6%	0.6%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
<b>Income Taxes</b>	<b>-0.8%</b>	<b>0.7%</b>	<b>1.9%</b>	<b>2.9%</b>	<b>3.4%</b>	<b>3.6%</b>	<b>3.9%</b>
Personal Income Tax	-0.8%	0.7%	1.9%	2.9%	3.4%	3.6%	3.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>TOTAL TAXES</b>	<b>13.1%</b>	<b>10.2%</b>	<b>10.0%</b>	<b>9.6%</b>	<b>9.0%</b>	<b>7.6%</b>	<b>6.1%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>13.1%</b>	<b>10.2%</b>	<b>10.0%</b>	<b>9.6%</b>	<b>9.0%</b>	<b>7.6%</b>	<b>6.1%</b>

# Oregon

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

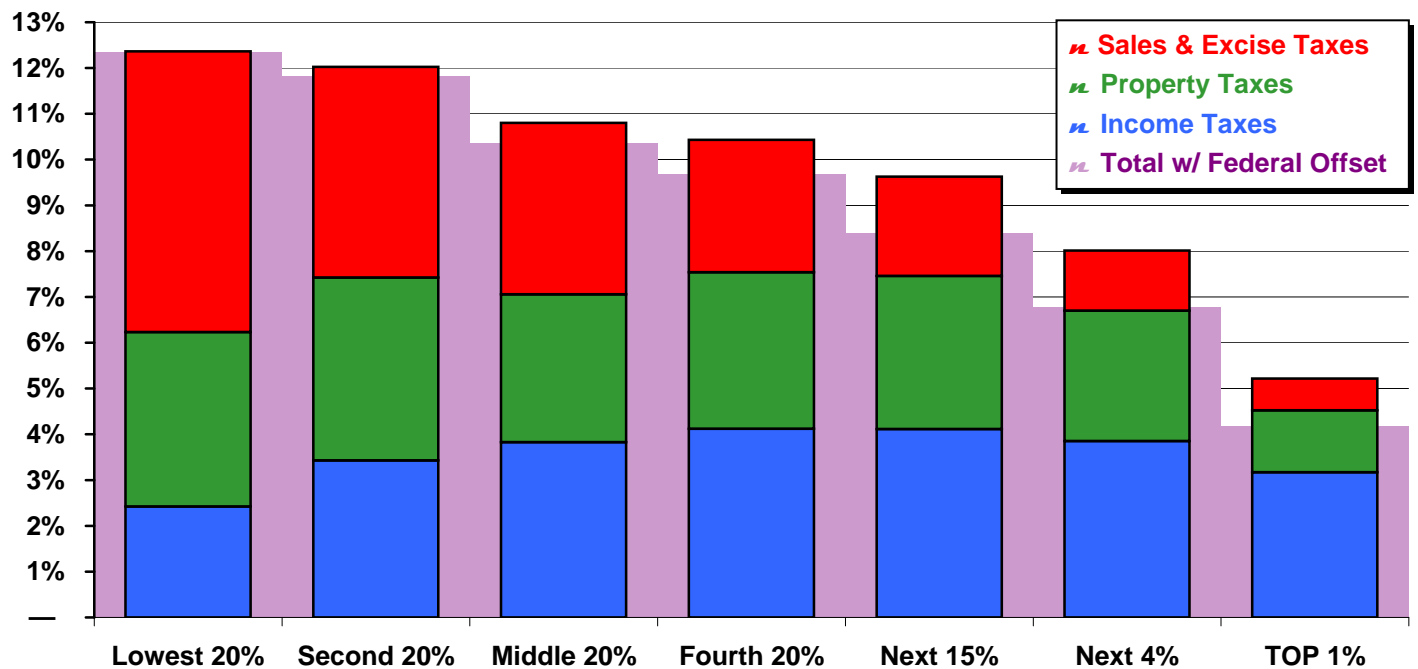


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$31,000	\$31,000 – \$49,000	\$49,000 – \$82,000	\$82,000 – \$155,000	\$155,000 – \$378,000	\$378,000 or more
Average Income in Group	\$9,900	\$22,500	\$39,600	\$62,700	\$105,300	\$216,800	\$898,500
<b>Sales &amp; Excise Tax</b>	<b>2.2%</b>	<b>1.4%</b>	<b>1.0%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.2%</b>	<b>0.1%</b>
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	1.9%	1.2%	0.8%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%
<b>Property Taxes</b>	<b>4.6%</b>	<b>3.6%</b>	<b>2.6%</b>	<b>3.0%</b>	<b>2.7%</b>	<b>2.2%</b>	<b>1.2%</b>
Property Taxes on Families	4.5%	3.6%	2.6%	3.0%	2.5%	2.0%	0.8%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%
<b>Income Taxes</b>	<b>2.6%</b>	<b>3.7%</b>	<b>4.8%</b>	<b>5.1%</b>	<b>5.6%</b>	<b>5.6%</b>	<b>6.5%</b>
Personal Income Tax	2.6%	3.7%	4.8%	5.1%	5.6%	5.5%	6.3%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>9.3%</b>	<b>8.8%</b>	<b>8.4%</b>	<b>9.0%</b>	<b>8.8%</b>	<b>8.0%</b>	<b>7.8%</b>
Federal Deduction Offset	—	-0.0%	-0.5%	-1.0%	-1.6%	-1.3%	-1.1%
<b>TOTAL AFTER OFFSET</b>	<b>9.3%</b>	<b>8.7%</b>	<b>7.9%</b>	<b>8.0%</b>	<b>7.2%</b>	<b>6.7%</b>	<b>6.7%</b>

# Pennsylvania

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

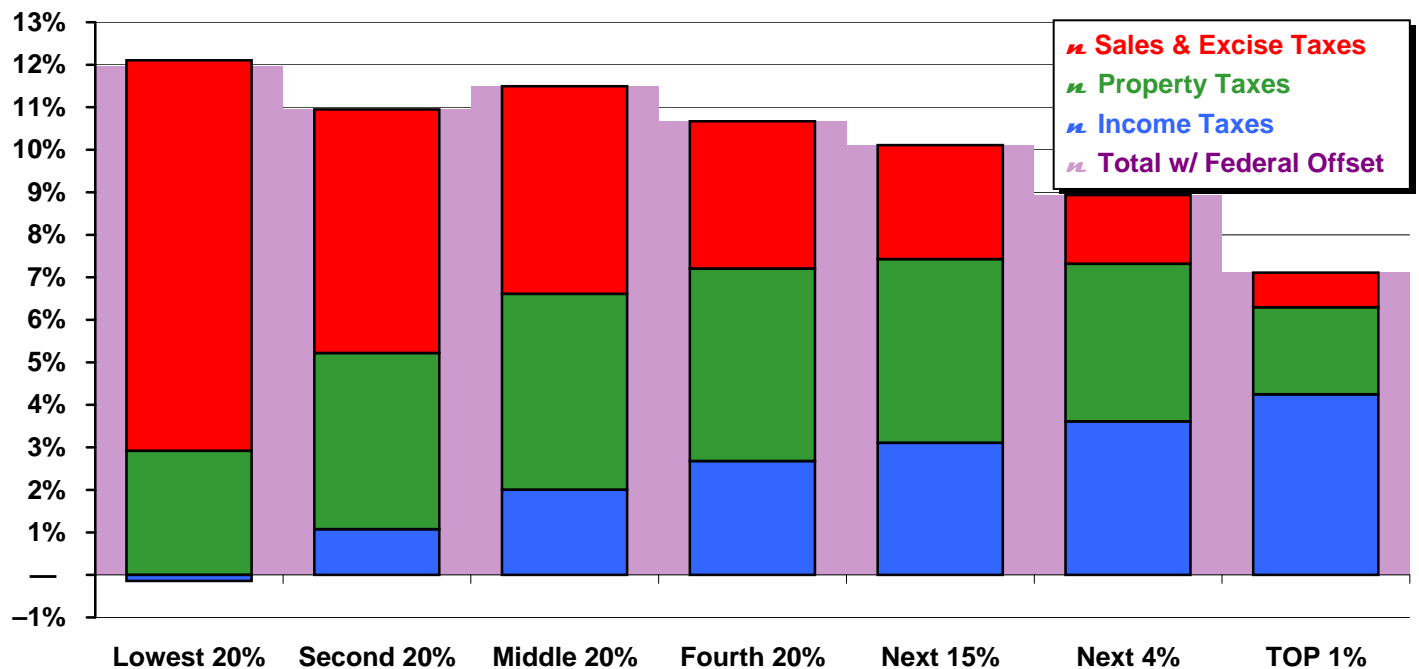


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$33,000	\$33,000 – \$52,000	\$52,000 – \$83,000	\$83,000 – \$167,000	\$167,000 – \$400,000	\$400,000 or more
Average Income in Group	\$9,900	\$25,000	\$42,500	\$65,700	\$110,200	\$237,900	\$1,168,600
<b>Sales &amp; Excise Tax</b>	<b>6.1%</b>	<b>4.6%</b>	<b>3.7%</b>	<b>2.9%</b>	<b>2.2%</b>	<b>1.3%</b>	<b>0.7%</b>
General Sales—Individuals	2.4%	2.1%	1.8%	1.5%	1.1%	0.7%	0.4%
Other Sales & Excise—Ind.	2.0%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.7%	1.4%	1.1%	0.8%	0.6%	0.4%	0.2%
<b>Property Taxes</b>	<b>3.8%</b>	<b>4.0%</b>	<b>3.2%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>2.8%</b>	<b>1.4%</b>
Property Taxes on Families	3.8%	4.0%	3.2%	3.4%	3.3%	2.7%	1.0%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.4%
<b>Income Taxes</b>	<b>2.4%</b>	<b>3.4%</b>	<b>3.8%</b>	<b>4.1%</b>	<b>4.1%</b>	<b>3.9%</b>	<b>3.2%</b>
Personal Income Tax	2.4%	3.4%	3.8%	4.1%	4.1%	3.7%	2.8%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.4%
<b>TOTAL TAXES</b>	<b>12.4%</b>	<b>12.0%</b>	<b>10.8%</b>	<b>10.4%</b>	<b>9.6%</b>	<b>8.0%</b>	<b>5.2%</b>
Federal Deduction Offset	-0.0%	-0.2%	-0.4%	-0.4%	-0.7%	-1.2%	-0.9%
<b>TOTAL AFTER OFFSET</b>	<b>12.3%</b>	<b>11.8%</b>	<b>10.4%</b>	<b>10.0%</b>	<b>8.9%</b>	<b>6.9%</b>	<b>4.3%</b>

# Rhode Island

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

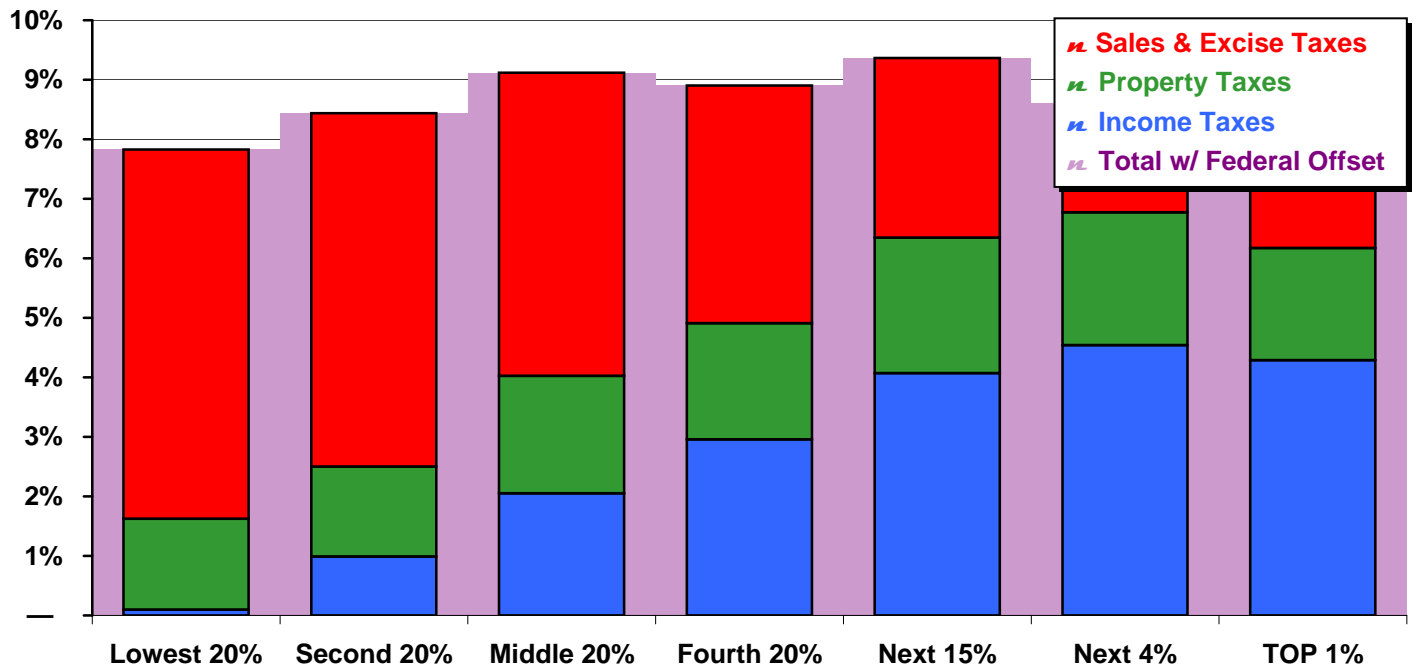


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$33,000	\$33,000 – \$52,000	\$52,000 – \$83,000	\$83,000 – \$167,000	\$167,000 – \$384,000	\$384,000 or more
Average Income in Group	\$8,600	\$23,800	\$43,100	\$65,900	\$109,600	\$240,200	\$972,700
<b>Sales &amp; Excise Tax</b>	<b>9.2%</b>	<b>5.7%</b>	<b>4.9%</b>	<b>3.5%</b>	<b>2.7%</b>	<b>1.6%</b>	<b>0.8%</b>
General Sales—Individuals	4.0%	2.7%	2.4%	1.8%	1.5%	0.9%	0.5%
Other Sales & Excise—Ind.	3.0%	1.5%	1.3%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	2.2%	1.5%	1.2%	0.9%	0.7%	0.4%	0.2%
<b>Property Taxes</b>	<b>2.9%</b>	<b>4.1%</b>	<b>4.6%</b>	<b>4.5%</b>	<b>4.3%</b>	<b>3.7%</b>	<b>2.0%</b>
Property Taxes on Families	2.8%	4.0%	4.5%	4.4%	4.1%	3.3%	1.2%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	0.8%
<b>Income Taxes</b>	<b>-0.1%</b>	<b>1.1%</b>	<b>2.0%</b>	<b>2.7%</b>	<b>3.1%</b>	<b>3.6%</b>	<b>4.2%</b>
Personal Income Tax	-0.2%	1.1%	2.0%	2.7%	3.1%	3.5%	4.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>12.0%</b>	<b>10.9%</b>	<b>11.5%</b>	<b>10.7%</b>	<b>10.1%</b>	<b>8.9%</b>	<b>7.1%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.0%</b>	<b>10.9%</b>	<b>11.5%</b>	<b>10.7%</b>	<b>10.1%</b>	<b>8.9%</b>	<b>7.1%</b>

# South Carolina

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



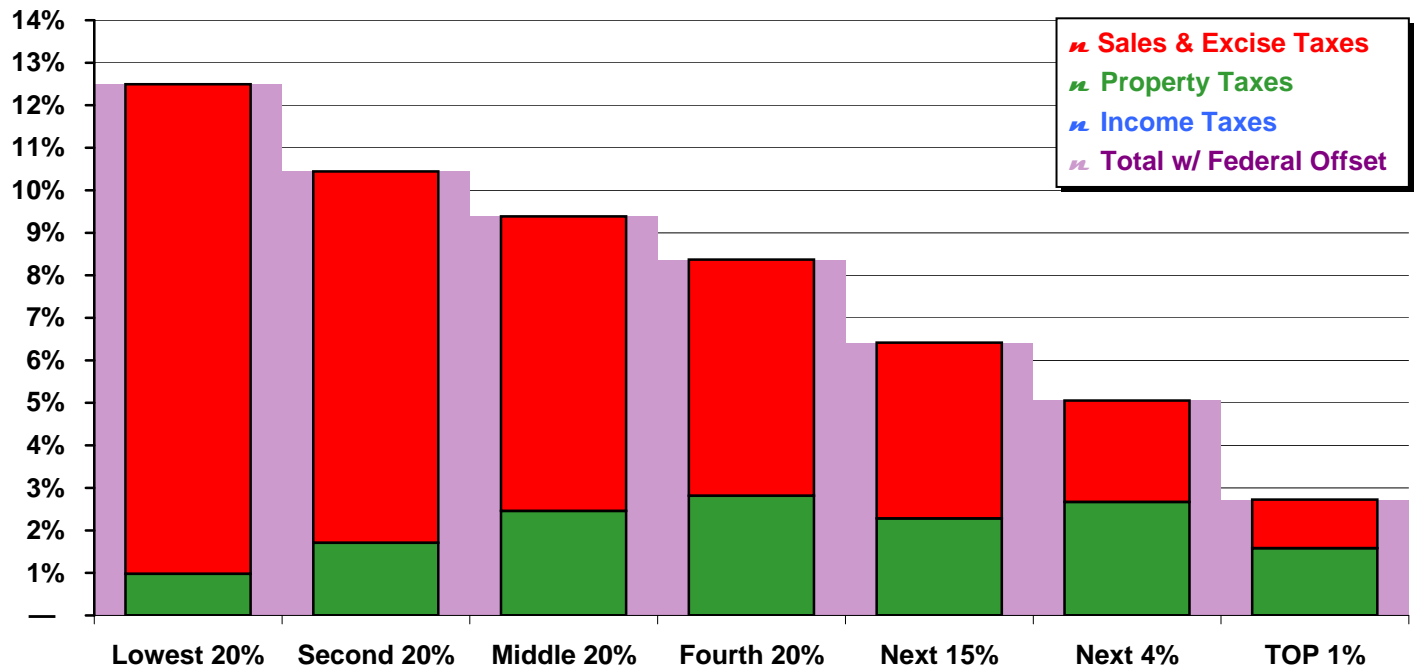
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
	Next 15%	Next 4%	TOP 1%				
<b>Income Range</b>	Less than \$14,000	\$14,000 – \$25,000	\$25,000 – \$41,000	\$41,000 – \$68,000	\$68,000 – \$125,000	\$125,000 – \$334,000	\$334,000 or more
<b>Average Income in Group</b>	\$8,700	\$19,900	\$32,300	\$53,200	\$89,600	\$176,700	\$895,600
<b>Sales &amp; Excise Tax</b>	6.2%	5.9%	5.1%	4.0%	3.0%	1.8%	1.1%
General Sales—Individuals	3.5%	3.4%	3.0%	2.4%	1.9%	1.2%	0.7%
Other Sales & Excise—Ind.	0.7%	0.7%	0.6%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.0%	1.8%	1.5%	1.1%	0.8%	0.5%	0.3%
<b>Property Taxes</b>	1.5%	1.5%	2.0%	2.0%	2.3%	2.2%	1.9%
Property Taxes on Families	1.4%	1.5%	1.9%	1.9%	2.1%	1.9%	0.9%
Other Property Taxes	0.1%	0.0%	0.0%	0.1%	0.1%	0.3%	1.0%
<b>Income Taxes</b>	0.1%	1.0%	2.1%	3.0%	4.1%	4.5%	4.3%
Personal Income Tax	0.1%	1.0%	2.0%	2.9%	4.1%	4.5%	4.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>TOTAL TAXES</b>	<b>7.8%</b>	<b>8.4%</b>	<b>9.1%</b>	<b>8.9%</b>	<b>9.4%</b>	<b>8.6%</b>	<b>7.3%</b>
<b>Federal Deduction Offset</b>	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>7.8%</b>	<b>8.4%</b>	<b>9.1%</b>	<b>8.9%</b>	<b>9.4%</b>	<b>8.6%</b>	<b>7.3%</b>



# South Dakota

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

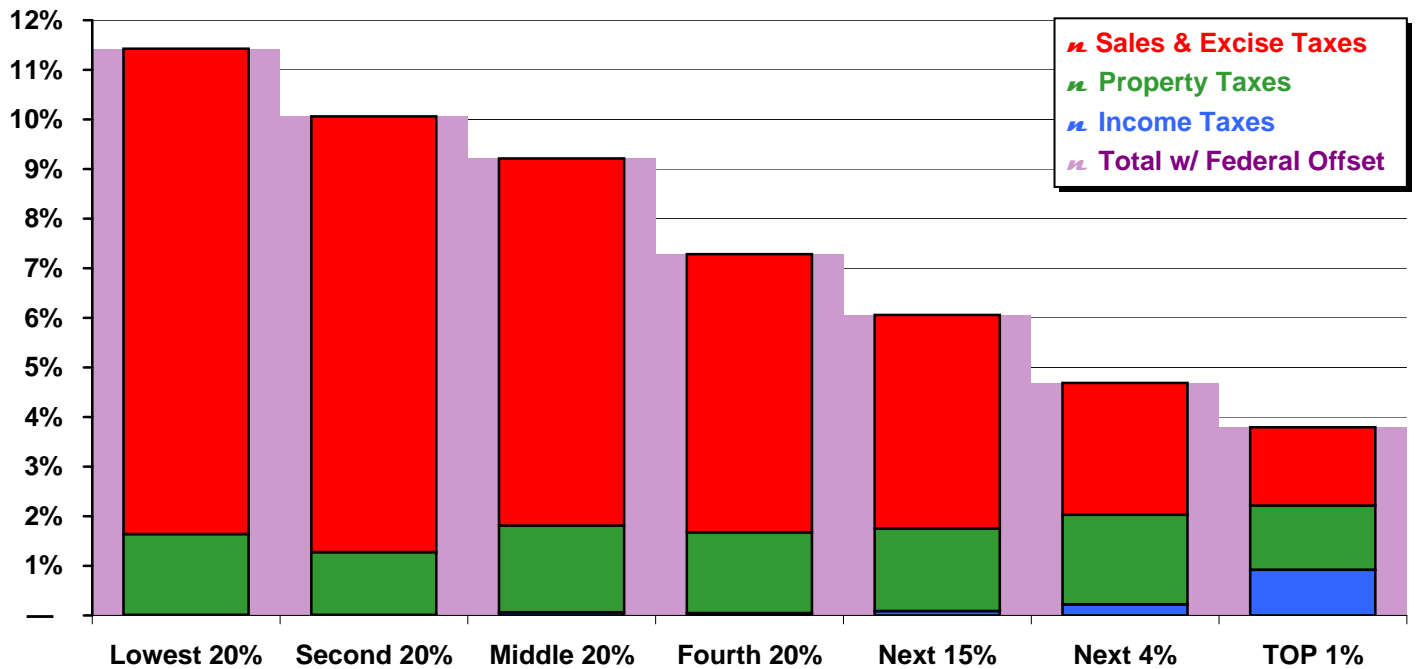


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$29,000	\$29,000 – \$48,000	\$48,000 – \$76,000	\$76,000 – \$136,000	\$136,000 – \$309,000	\$309,000 or more
Average Income in Group	\$10,100	\$22,500	\$36,800	\$59,000	\$96,000	\$186,500	\$844,800
<b>Sales &amp; Excise Tax</b>	<b>11.5%</b>	<b>8.7%</b>	<b>6.9%</b>	<b>5.6%</b>	<b>4.1%</b>	<b>2.4%</b>	<b>1.1%</b>
General Sales—Individuals	6.1%	4.7%	3.9%	3.2%	2.5%	1.4%	0.7%
Other Sales & Excise—Ind.	2.0%	1.4%	0.9%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	3.4%	2.7%	2.1%	1.7%	1.2%	0.7%	0.4%
<b>Property Taxes</b>	<b>1.0%</b>	<b>1.7%</b>	<b>2.5%</b>	<b>2.8%</b>	<b>2.3%</b>	<b>2.7%</b>	<b>1.6%</b>
Property Taxes on Families	1.0%	1.7%	2.4%	2.7%	2.1%	2.1%	0.7%
Other Property Taxes	0.0%	0.0%	0.0%	0.2%	0.2%	0.6%	0.8%
<b>Income Taxes</b>	—	—	—	—	—	—	—
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>12.5%</b>	<b>10.4%</b>	<b>9.4%</b>	<b>8.4%</b>	<b>6.4%</b>	<b>5.1%</b>	<b>2.7%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.5%</b>	<b>10.4%</b>	<b>9.4%</b>	<b>8.4%</b>	<b>6.4%</b>	<b>5.1%</b>	<b>2.7%</b>

# Tennessee

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

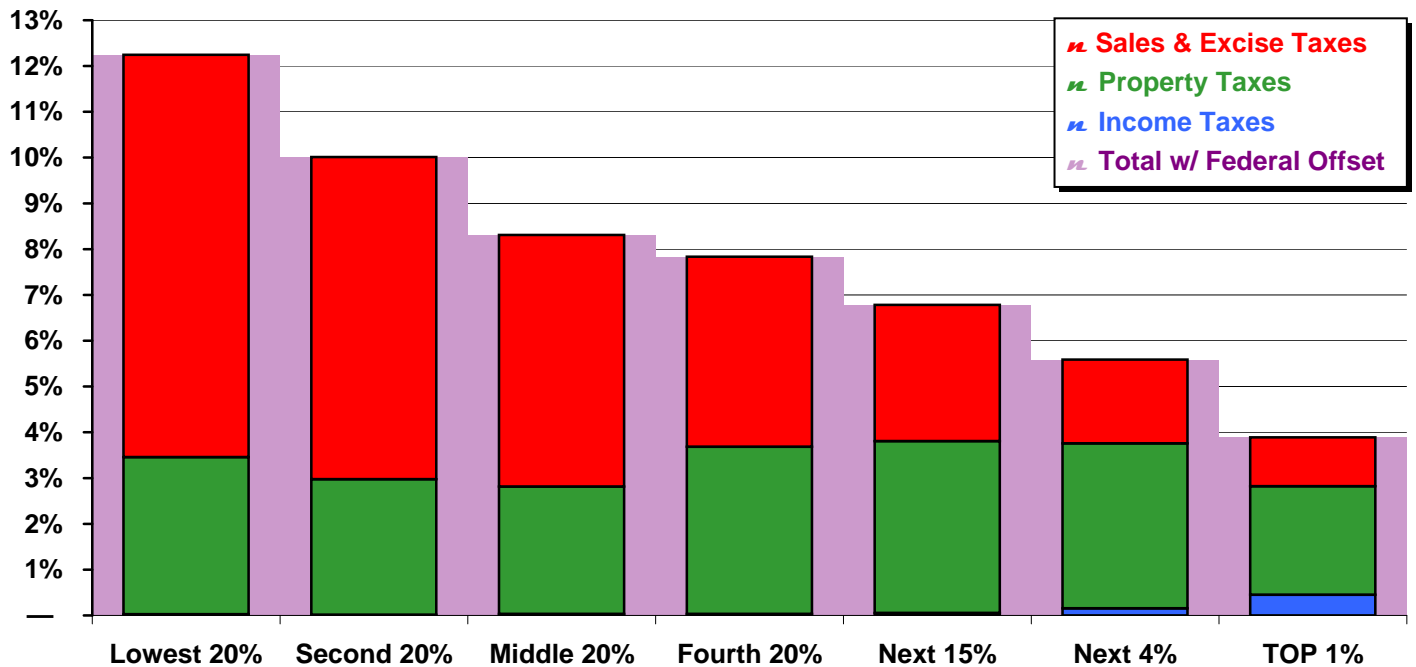


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$15,000	\$15,000 – \$27,000	\$27,000 – \$44,000	\$44,000 – \$71,000	\$71,000 – \$140,000	\$140,000 – \$356,000	\$356,000 or more
Average Income in Group	\$9,500	\$21,000	\$35,000	\$56,400	\$95,000	\$203,300	\$1,132,900
<b>Sales &amp; Excise Tax</b>	<b>9.8%</b>	<b>8.8%</b>	<b>7.4%</b>	<b>5.6%</b>	<b>4.3%</b>	<b>2.7%</b>	<b>1.6%</b>
General Sales—Individuals	5.7%	5.3%	4.6%	3.6%	2.8%	1.7%	1.0%
Other Sales & Excise—Ind.	1.4%	1.0%	0.7%	0.5%	0.3%	0.2%	0.0%
Sales & Excise on Business	2.7%	2.5%	2.0%	1.5%	1.2%	0.7%	0.5%
<b>Property Taxes</b>	<b>1.6%</b>	<b>1.3%</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.7%</b>	<b>1.8%</b>	<b>1.3%</b>
Property Taxes on Families	1.6%	1.3%	1.7%	1.6%	1.6%	1.6%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.2%	0.8%
<b>Income Taxes</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.2%</b>	<b>0.9%</b>
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.5%
<b>TOTAL TAXES</b>	<b>11.4%</b>	<b>10.1%</b>	<b>9.2%</b>	<b>7.3%</b>	<b>6.1%</b>	<b>4.7%</b>	<b>3.8%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>11.4%</b>	<b>10.1%</b>	<b>9.2%</b>	<b>7.3%</b>	<b>6.1%</b>	<b>4.7%</b>	<b>3.8%</b>

# Texas

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

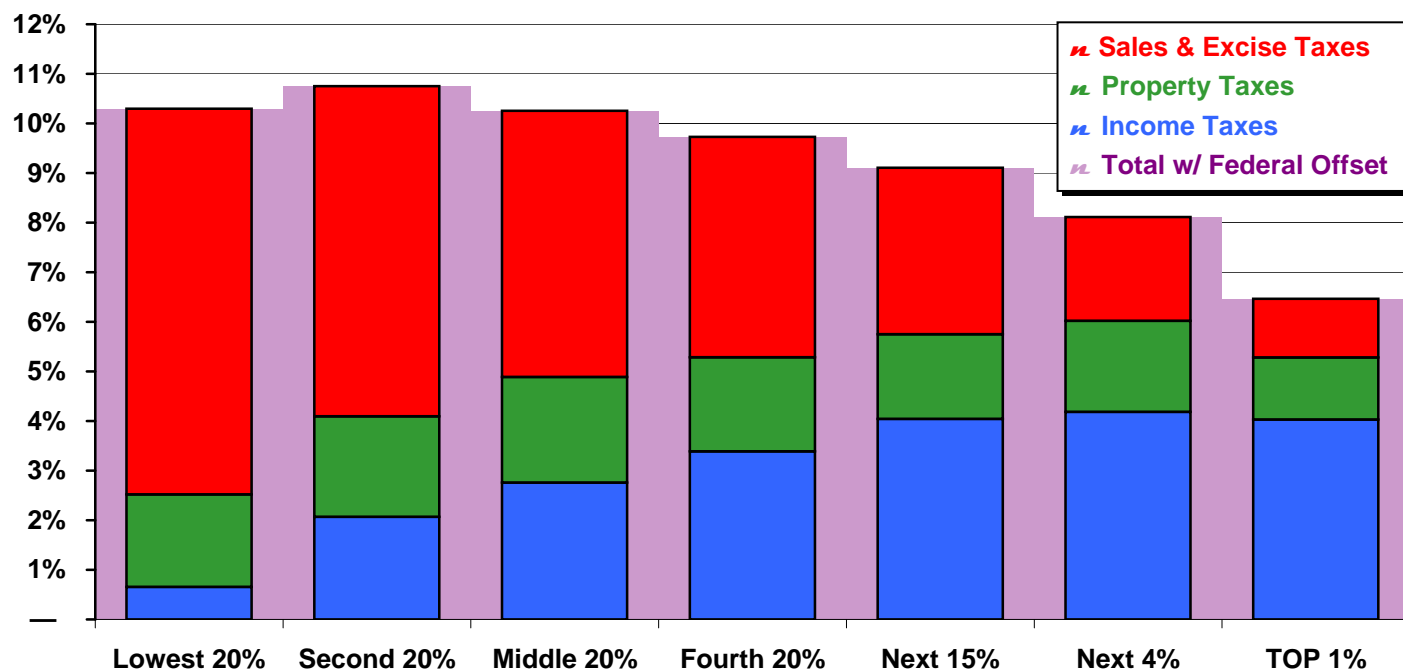


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$16,000	\$16,000 – \$28,000	\$28,000 – \$47,000	\$47,000 – \$80,000	\$80,000 – \$169,000	\$169,000 – \$400,000	\$400,000 or more
Average Income in Group	\$10,400	\$22,300	\$36,600	\$60,600	\$109,900	\$246,100	\$1,553,500
<b>Sales &amp; Excise Tax</b>	<b>8.8%</b>	<b>7.0%</b>	<b>5.5%</b>	<b>4.2%</b>	<b>3.0%</b>	<b>1.8%</b>	<b>1.1%</b>
General Sales—Individuals	4.1%	3.4%	2.7%	2.2%	1.6%	1.0%	0.6%
Other Sales & Excise—Ind.	1.8%	1.2%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	3.0%	2.5%	1.9%	1.4%	1.0%	0.6%	0.4%
<b>Property Taxes</b>	<b>3.4%</b>	<b>3.0%</b>	<b>2.8%</b>	<b>3.7%</b>	<b>3.8%</b>	<b>3.6%</b>	<b>2.4%</b>
Property Taxes on Families	3.2%	2.8%	2.6%	3.4%	3.5%	3.0%	0.8%
Other Property Taxes	0.2%	0.2%	0.2%	0.2%	0.3%	0.6%	1.5%
<b>Income Taxes</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.2%</b>	<b>0.4%</b>
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
<b>TOTAL TAXES</b>	<b>12.2%</b>	<b>10.0%</b>	<b>8.3%</b>	<b>7.8%</b>	<b>6.8%</b>	<b>5.6%</b>	<b>3.9%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.2%</b>	<b>10.0%</b>	<b>8.3%</b>	<b>7.8%</b>	<b>6.8%</b>	<b>5.6%</b>	<b>3.9%</b>

# Utah

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

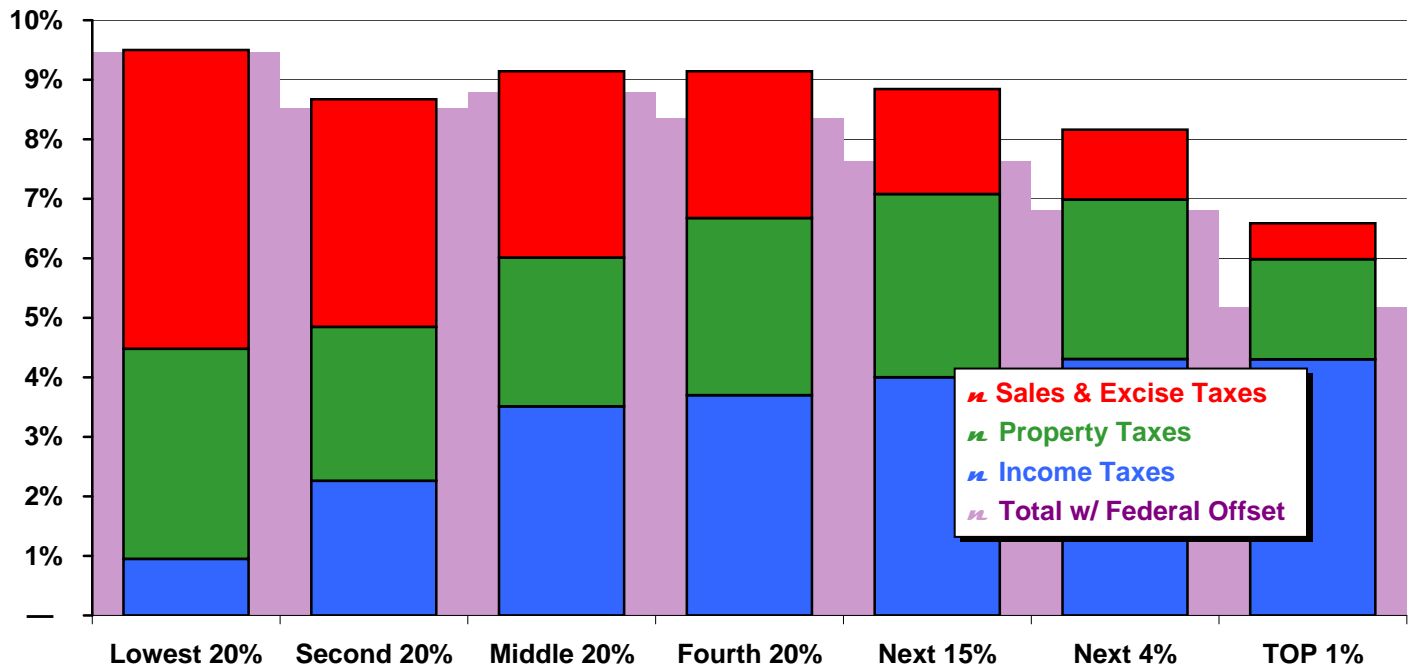


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$31,000	\$31,000 – \$50,000	\$50,000 – \$79,000	\$79,000 – \$147,000	\$147,000 – \$368,000	\$368,000 or more
Average Income in Group	\$10,700	\$23,200	\$39,100	\$63,700	\$102,800	\$209,900	\$1,191,500
<b>Sales &amp; Excise Tax</b>	<b>7.8%</b>	<b>6.7%</b>	<b>5.4%</b>	<b>4.4%</b>	<b>3.4%</b>	<b>2.1%</b>	<b>1.2%</b>
General Sales—Individuals	4.4%	3.9%	3.2%	2.8%	2.1%	1.4%	0.8%
Other Sales & Excise—Ind.	0.8%	0.6%	0.5%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.6%	2.1%	1.7%	1.3%	1.0%	0.6%	0.4%
<b>Property Taxes</b>	<b>1.9%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>1.9%</b>	<b>1.7%</b>	<b>1.8%</b>	<b>1.3%</b>
Property Taxes on Families	1.8%	2.0%	2.1%	1.8%	1.6%	1.5%	0.5%
Other Property Taxes	0.1%	0.0%	0.0%	0.1%	0.1%	0.3%	0.8%
<b>Income Taxes</b>	<b>0.7%</b>	<b>2.1%</b>	<b>2.8%</b>	<b>3.4%</b>	<b>4.0%</b>	<b>4.2%</b>	<b>4.0%</b>
Personal Income Tax	0.6%	2.1%	2.7%	3.4%	4.0%	4.1%	3.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>10.3%</b>	<b>10.8%</b>	<b>10.3%</b>	<b>9.7%</b>	<b>9.1%</b>	<b>8.1%</b>	<b>6.5%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>10.3%</b>	<b>10.8%</b>	<b>10.3%</b>	<b>9.7%</b>	<b>9.1%</b>	<b>8.1%</b>	<b>6.5%</b>

# Virginia

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

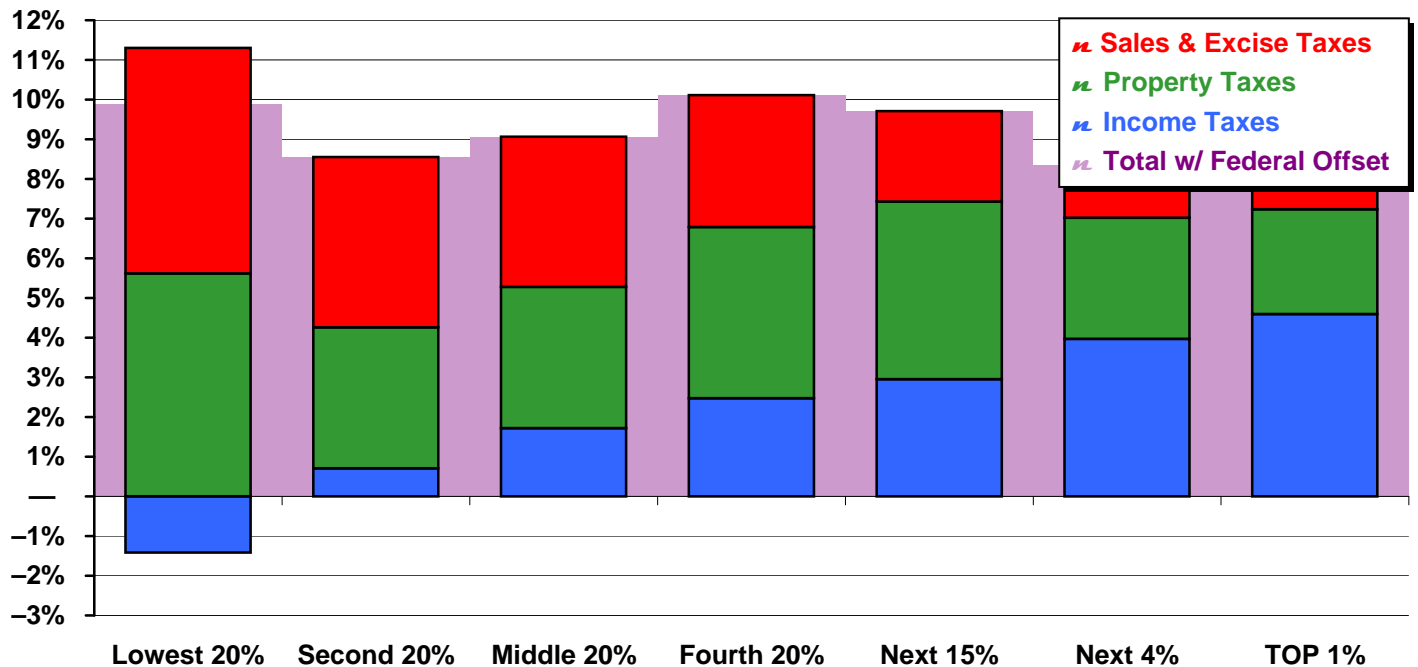


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$34,000	\$34,000 – \$55,000	\$55,000 – \$92,000	\$92,000 – \$191,000	\$191,000 – \$402,000	\$402,000 or more
Average Income in Group	\$10,300	\$25,200	\$43,300	\$71,800	\$125,000	\$258,800	\$1,323,600
<b>Sales &amp; Excise Tax</b>	<b>5.0%</b>	<b>3.8%</b>	<b>3.1%</b>	<b>2.5%</b>	<b>1.8%</b>	<b>1.2%</b>	<b>0.6%</b>
General Sales—Individuals	2.5%	2.0%	1.7%	1.4%	1.0%	0.7%	0.4%
Other Sales & Excise—Ind.	1.2%	0.8%	0.6%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.3%	1.0%	0.8%	0.6%	0.4%	0.3%	0.2%
<b>Property Taxes</b>	<b>3.5%</b>	<b>2.6%</b>	<b>2.5%</b>	<b>3.0%</b>	<b>3.1%</b>	<b>2.7%</b>	<b>1.7%</b>
Property Taxes on Families	3.4%	2.5%	2.5%	2.9%	3.0%	2.4%	0.8%
Other Property Taxes	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%	0.9%
<b>Income Taxes</b>	<b>1.0%</b>	<b>2.3%</b>	<b>3.5%</b>	<b>3.7%</b>	<b>4.0%</b>	<b>4.3%</b>	<b>4.3%</b>
Personal Income Tax	0.9%	2.2%	3.5%	3.7%	4.0%	4.3%	4.1%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
<b>TOTAL TAXES</b>	<b>9.5%</b>	<b>8.7%</b>	<b>9.1%</b>	<b>9.1%</b>	<b>8.8%</b>	<b>8.2%</b>	<b>6.6%</b>
Federal Deduction Offset	-0.0%	-0.1%	-0.4%	-0.8%	-1.2%	-1.4%	-1.4%
<b>TOTAL AFTER OFFSET</b>	<b>9.5%</b>	<b>8.5%</b>	<b>8.8%</b>	<b>8.4%</b>	<b>7.6%</b>	<b>6.8%</b>	<b>5.2%</b>

# Vermont

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

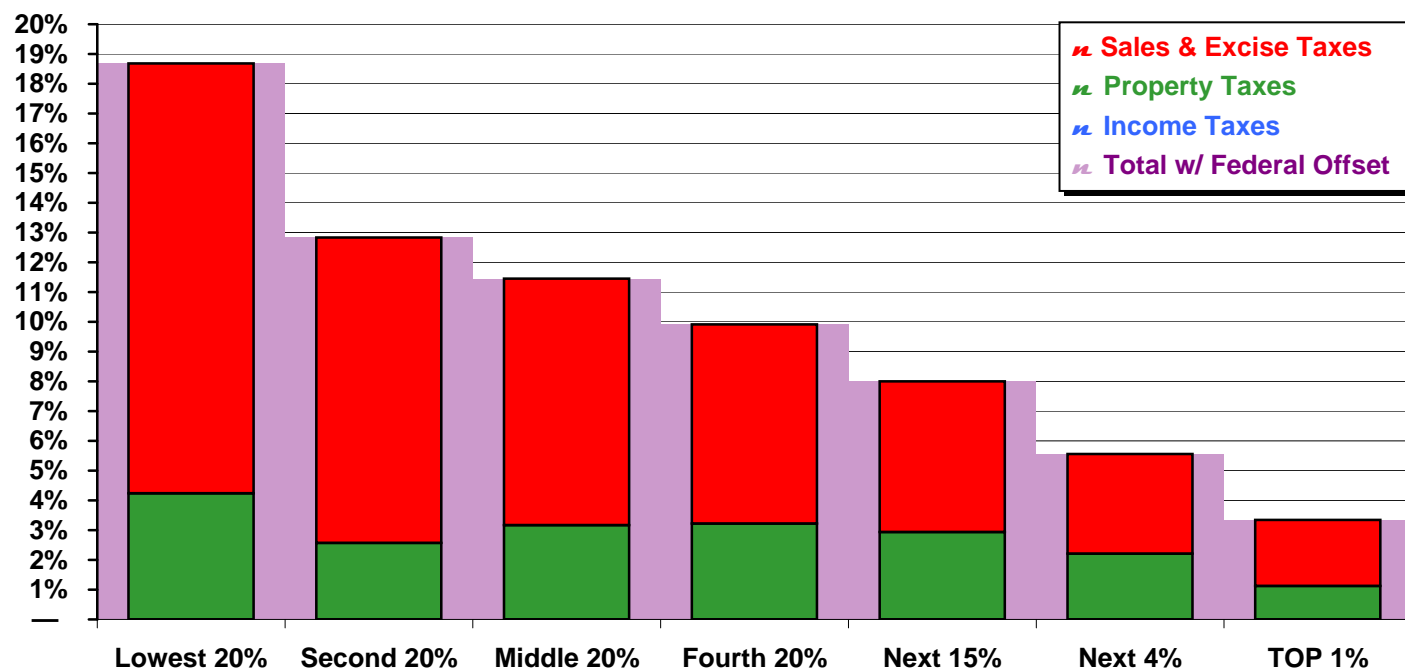


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$19,000	\$19,000 – \$32,000	\$32,000 – \$52,000	\$52,000 – \$82,000	\$82,000 – \$150,000	\$150,000 – \$367,000	\$367,000 or more
Average Income in Group	\$9,900	\$25,200	\$41,700	\$65,300	\$106,200	\$221,200	\$1,071,900
<b>Sales &amp; Excise Tax</b>	<b>5.7%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>3.3%</b>	<b>2.3%</b>	<b>1.3%</b>	<b>0.8%</b>
General Sales—Individuals	2.2%	1.9%	1.7%	1.6%	1.1%	0.6%	0.4%
Other Sales & Excise—Ind.	2.0%	1.3%	1.1%	0.9%	0.6%	0.4%	0.1%
Sales & Excise on Business	1.5%	1.1%	1.0%	0.8%	0.5%	0.3%	0.2%
<b>Property Taxes</b>	<b>5.6%</b>	<b>3.6%</b>	<b>3.6%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>3.1%</b>	<b>2.6%</b>
Property Taxes on Families	5.5%	3.4%	3.4%	4.1%	4.2%	2.5%	1.4%
Other Property Taxes	0.1%	0.2%	0.2%	0.2%	0.3%	0.5%	1.3%
<b>Income Taxes</b>	<b>-1.4%</b>	<b>0.7%</b>	<b>1.7%</b>	<b>2.5%</b>	<b>3.0%</b>	<b>4.0%</b>	<b>4.6%</b>
Personal Income Tax	-1.4%	0.7%	1.7%	2.5%	2.9%	3.9%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>9.9%</b>	<b>8.6%</b>	<b>9.1%</b>	<b>10.1%</b>	<b>9.7%</b>	<b>8.4%</b>	<b>8.0%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>9.9%</b>	<b>8.6%</b>	<b>9.1%</b>	<b>10.1%</b>	<b>9.7%</b>	<b>8.4%</b>	<b>8.0%</b>

# Washington

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

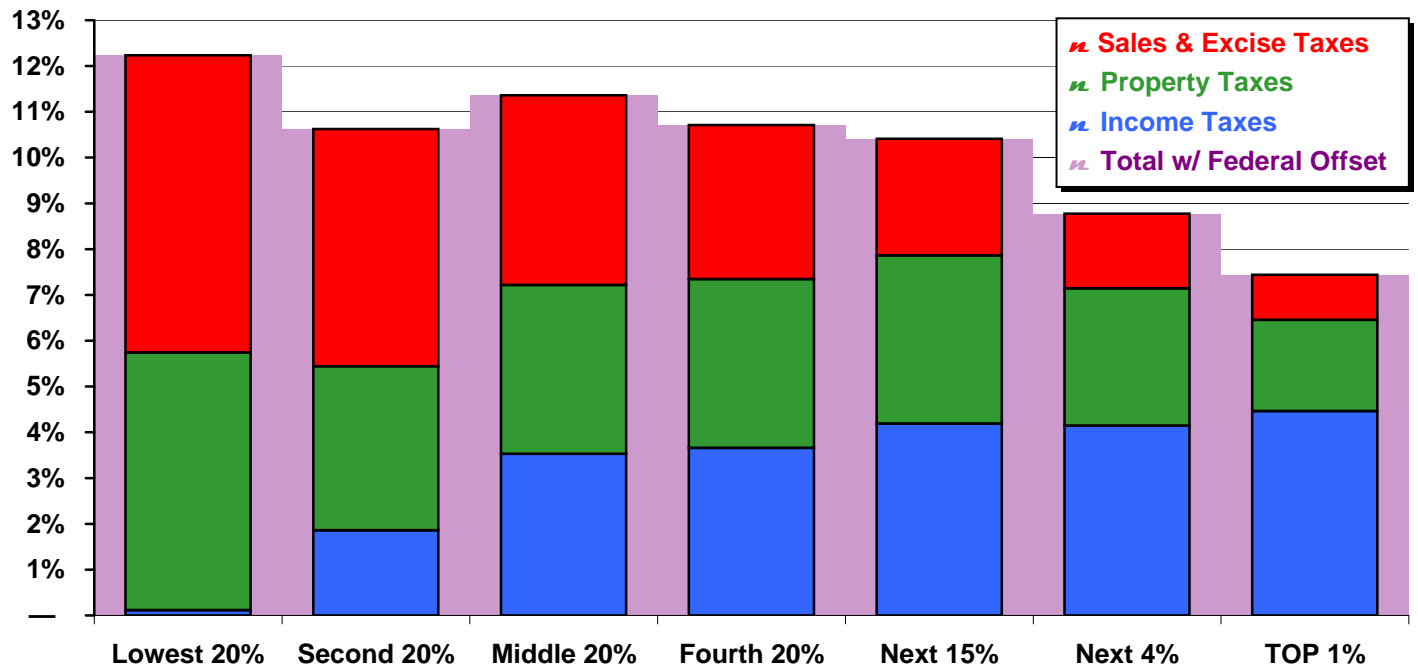


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$34,000	\$34,000 – \$55,000	\$55,000 – \$90,000	\$90,000 – \$173,000	\$173,000 – \$498,000	\$498,000 or more
Average Income in Group	\$11,300	\$26,600	\$45,000	\$71,400	\$120,300	\$263,100	\$1,699,500
<b>Sales &amp; Excise Tax</b>	<b>14.4%</b>	<b>10.3%</b>	<b>8.3%</b>	<b>6.7%</b>	<b>5.1%</b>	<b>3.4%</b>	<b>2.2%</b>
General Sales—Individuals	5.4%	4.1%	3.5%	2.9%	2.2%	1.5%	0.9%
Other Sales & Excise—Ind.	4.0%	2.5%	1.8%	1.4%	1.0%	0.6%	0.3%
Sales & Excise on Business	5.0%	3.7%	2.9%	2.3%	1.8%	1.2%	1.0%
<b>Property Taxes</b>	<b>4.2%</b>	<b>2.6%</b>	<b>3.2%</b>	<b>3.2%</b>	<b>2.9%</b>	<b>2.2%</b>	<b>1.1%</b>
Property Taxes on Families	4.2%	2.5%	3.1%	3.2%	2.9%	2.0%	0.7%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
<b>Income Taxes</b>	—	—	—	—	—	—	—
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>18.7%</b>	<b>12.8%</b>	<b>11.4%</b>	<b>9.9%</b>	<b>8.0%</b>	<b>5.6%</b>	<b>3.3%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>18.7%</b>	<b>12.8%</b>	<b>11.4%</b>	<b>9.9%</b>	<b>8.0%</b>	<b>5.6%</b>	<b>3.3%</b>

# Wisconsin

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



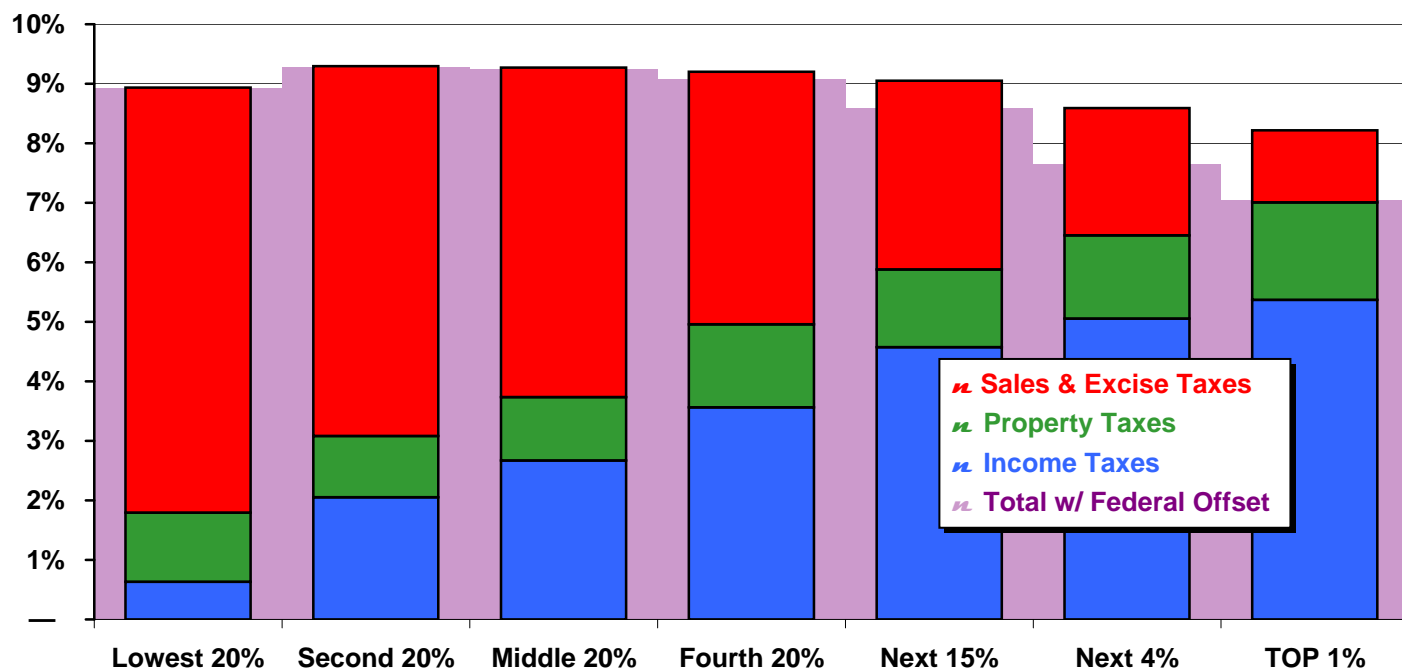
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$34,000	\$34,000 – \$54,000	\$54,000 – \$83,000	\$83,000 – \$145,000	\$145,000 – \$339,000	\$339,000 or more
Average Income in Group	\$11,900	\$26,300	\$43,900	\$66,800	\$103,000	\$205,600	\$964,400
<b>Sales &amp; Excise Tax</b>	<b>6.5%</b>	<b>5.2%</b>	<b>4.1%</b>	<b>3.4%</b>	<b>2.5%</b>	<b>1.6%</b>	<b>1.0%</b>
General Sales—Individuals	2.9%	2.5%	2.2%	1.8%	1.4%	1.0%	0.6%
Other Sales & Excise—Ind.	2.0%	1.4%	0.9%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.0%	0.8%	0.6%	0.4%	0.3%
<b>Property Taxes</b>	<b>5.6%</b>	<b>3.6%</b>	<b>3.7%</b>	<b>3.7%</b>	<b>3.7%</b>	<b>3.0%</b>	<b>2.0%</b>
Property Taxes on Families	5.5%	3.5%	3.6%	3.6%	3.5%	2.6%	0.9%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	1.0%
<b>Income Taxes</b>	<b>0.1%</b>	<b>1.9%</b>	<b>3.5%</b>	<b>3.7%</b>	<b>4.2%</b>	<b>4.1%</b>	<b>4.5%</b>
Personal Income Tax	0.1%	1.8%	3.5%	3.6%	4.1%	4.0%	4.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>12.2%</b>	<b>10.6%</b>	<b>11.4%</b>	<b>10.7%</b>	<b>10.4%</b>	<b>8.8%</b>	<b>7.4%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.2%</b>	<b>10.6%</b>	<b>11.4%</b>	<b>10.7%</b>	<b>10.4%</b>	<b>8.8%</b>	<b>7.4%</b>



# West Virginia

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers

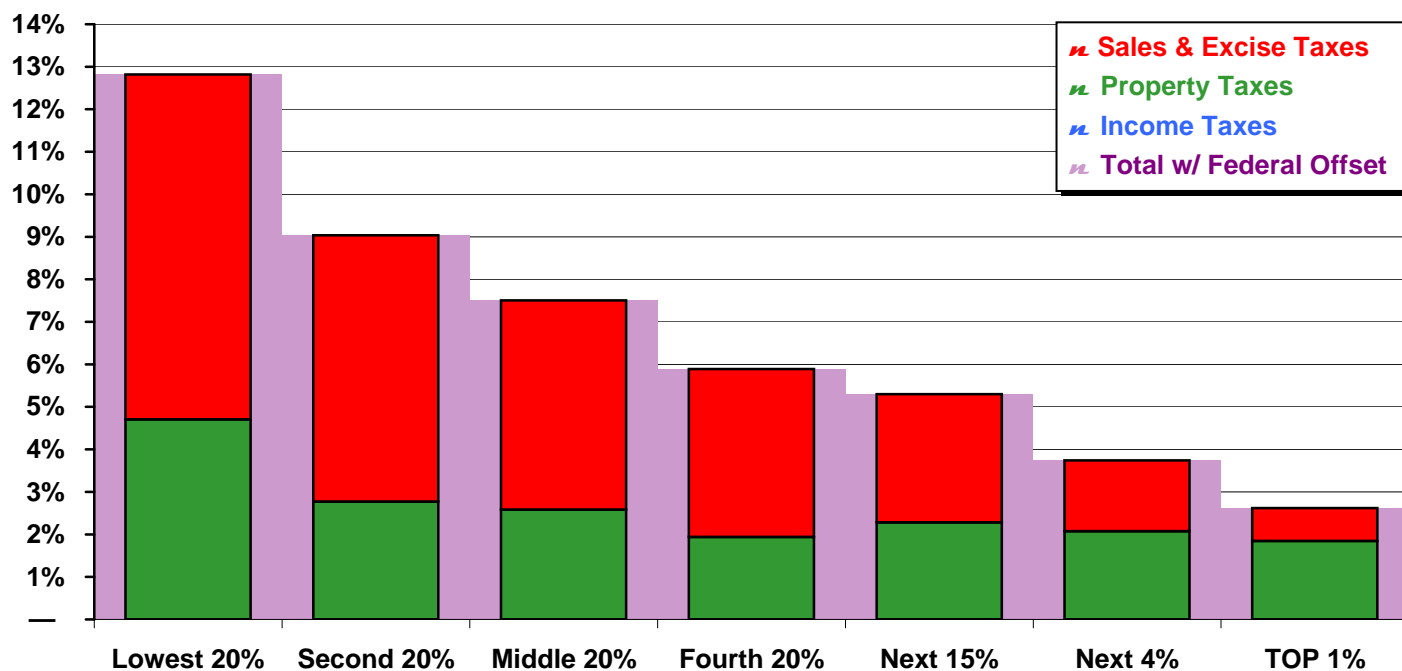


Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$14,000	\$14,000 – \$24,000	\$24,000 – \$41,000	\$41,000 – \$68,000	\$68,000 – \$119,000	\$119,000 – \$252,000	\$252,000 or more
Average Income in Group	\$8,300	\$19,300	\$32,600	\$52,400	\$86,100	\$157,100	\$597,300
<b>Sales &amp; Excise Tax</b>	<b>7.1%</b>	<b>6.2%</b>	<b>5.5%</b>	<b>4.2%</b>	<b>3.2%</b>	<b>2.1%</b>	<b>1.2%</b>
General Sales—Individuals	3.6%	3.5%	3.3%	2.6%	2.0%	1.4%	0.8%
Other Sales & Excise—Ind.	2.3%	1.6%	1.2%	0.9%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.2%	1.2%	1.0%	0.8%	0.6%	0.4%	0.3%
<b>Property Taxes</b>	<b>1.2%</b>	<b>1.0%</b>	<b>1.1%</b>	<b>1.4%</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.6%</b>
Property Taxes on Families	1.0%	0.9%	0.9%	1.3%	1.2%	1.0%	0.6%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	1.1%
<b>Income Taxes</b>	<b>0.6%</b>	<b>2.1%</b>	<b>2.7%</b>	<b>3.6%</b>	<b>4.6%</b>	<b>5.1%</b>	<b>5.4%</b>
Personal Income Tax	0.6%	2.0%	2.6%	3.5%	4.5%	4.9%	4.9%
Corporate Income Tax	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%	0.5%
<b>TOTAL TAXES</b>	<b>8.9%</b>	<b>9.3%</b>	<b>9.3%</b>	<b>9.2%</b>	<b>9.1%</b>	<b>8.6%</b>	<b>8.2%</b>
Federal Deduction Offset	—	-0.0%	-0.0%	-0.1%	-0.5%	-0.9%	-1.2%
<b>TOTAL AFTER OFFSET</b>	<b>8.9%</b>	<b>9.3%</b>	<b>9.2%</b>	<b>9.1%</b>	<b>8.6%</b>	<b>7.6%</b>	<b>7.0%</b>

# Wyoming

## State & Local Taxes in 2006

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$39,000	\$39,000 – \$53,000	\$53,000 – \$87,000	\$87,000 – \$162,000	\$162,000 – \$583,000	\$583,000 or more
Average Income in Group	\$11,200	\$27,300	\$45,100	\$68,700	\$111,300	\$245,100	\$1,941,600
<b>Sales &amp; Excise Tax</b>	<b>8.1%</b>	<b>6.3%</b>	<b>4.9%</b>	<b>4.0%</b>	<b>3.0%</b>	<b>1.7%</b>	<b>0.8%</b>
General Sales—Individuals	4.3%	3.6%	2.8%	2.4%	1.8%	1.0%	0.5%
Other Sales & Excise—Ind.	0.9%	0.4%	0.4%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.9%	2.3%	1.7%	1.3%	1.0%	0.6%	0.3%
<b>Property Taxes</b>	<b>4.7%</b>	<b>2.8%</b>	<b>2.6%</b>	<b>1.9%</b>	<b>2.3%</b>	<b>2.1%</b>	<b>1.8%</b>
Property Taxes on Families	4.4%	2.5%	2.3%	1.6%	1.9%	1.3%	0.5%
Other Property Taxes	0.3%	0.3%	0.3%	0.4%	0.4%	0.8%	1.3%
<b>Income Taxes</b>	—	—	—	—	—	—	—
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
<b>TOTAL TAXES</b>	<b>12.8%</b>	<b>9.0%</b>	<b>7.5%</b>	<b>5.9%</b>	<b>5.3%</b>	<b>3.7%</b>	<b>2.6%</b>
Federal Deduction Offset	—	—	—	—	—	—	—
<b>TOTAL AFTER OFFSET</b>	<b>12.8%</b>	<b>9.0%</b>	<b>7.5%</b>	<b>5.9%</b>	<b>5.3%</b>	<b>3.7%</b>	<b>2.6%</b>

*Note: Table shows 2008 tax law at 2006 income levels.*