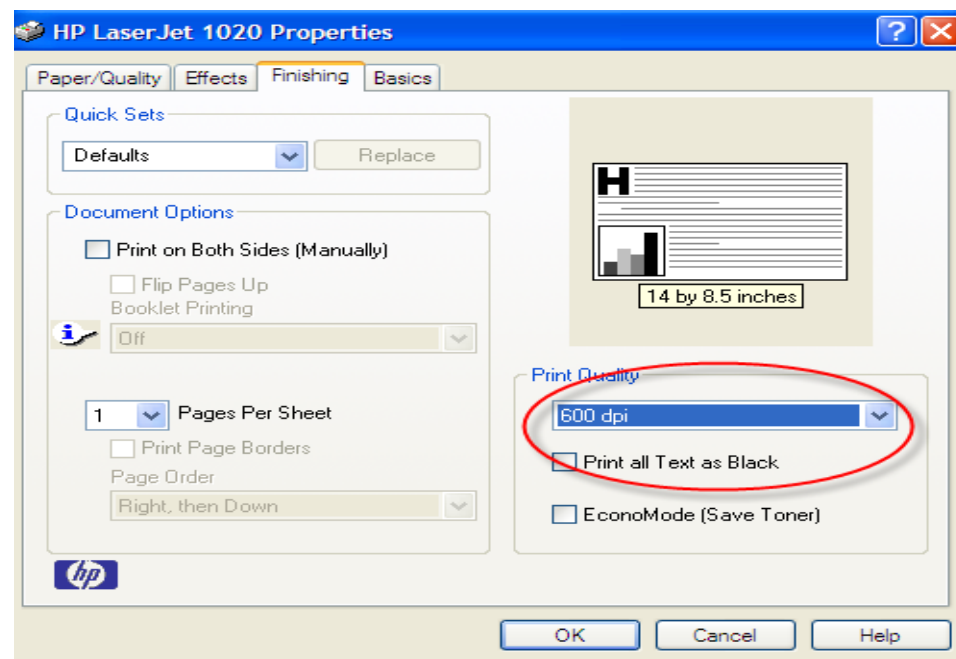
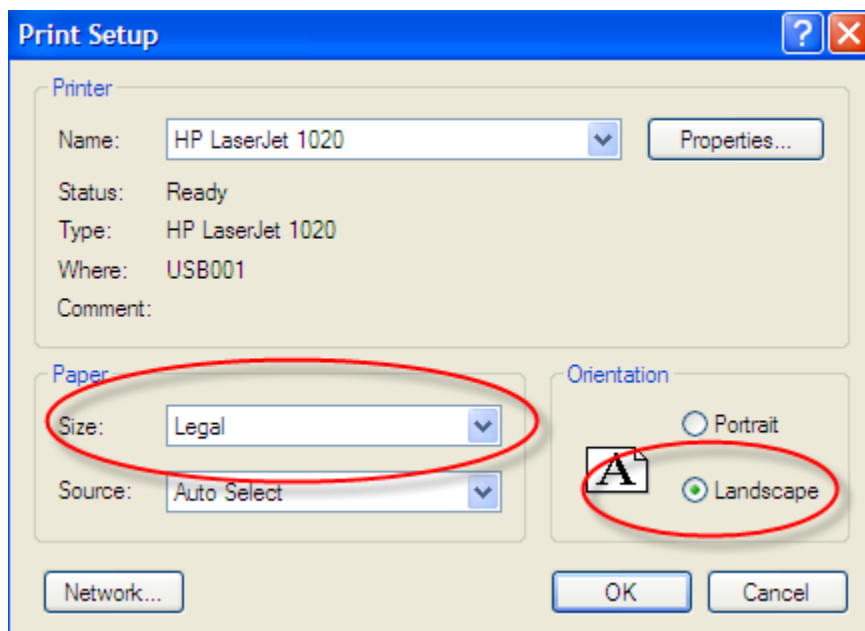


Use the Following Printing Guidelines for Best Printing of this Quick Reference Chart:

1. Print on **Legal** sized paper (8.5" x 14") and select **Landscape** Orientation to print all columns on each page.
2. Set print options to highest quality for your printer – **600 dpi** or above



*We also recommend printing double-sided in color if your printer has the capacity to do so. But this is not necessary for proper viewing.

2011 STATE SNAPSHOT AND RETURN FILING INFORMATION



State	1)Tax Method	2)Itemized Deductions	3)Standard Deduction	4)Personal Exemptions	5)Federal Tax Deduction	6)Sec 179	7)AMT	8)Same Sex Couples	9) Preparer License (Register)	10)Filing Due Date	11)Extension Due Date	12)Build America Bond Subtraction	13)Refund Issued on Debit Card	14)Use Tax
AL	Graduated, 5%	Yes	\$4,000-\$7,500-MFJ/\$2,000-\$3,750-MFS/\$2,000-\$4,700-HH/\$2,000-\$2,500-S	\$1,500	Yes	Yes	No	No	No	17-Apr	15-Oct	No	No	Yes
AR	Graduated, 7%	Yes	\$2,000-S,MFS,HH,QW/\$4,000-MFJ	\$23	No	No	No	No	No	17-Apr	15-Oct	No	No	Yes
AZ	Graduated, 4.54%	Yes	\$4,703-S,MFS/\$9,406-MFJ,HH	\$2,300	No	Yes	No	No	No	17-Apr	15-Oct	No	No	Yes
CA	Graduated, 9.3%	Yes	\$7,538-MFJ,HH,QW/\$ 3,769-S,MFS	\$102	No	No	Yes	Yes SSMC & RDP	Yes	17-Apr	15-Oct	No	No	Yes
CO	Flat 4.63%	No	N/A	N/A	No	Yes	Yes	No	No	17-Apr	15-Oct	No	No	Paid online separately
CT	Graduated, 6.7%	No	N/A	\$13,000	No	Yes	Yes	Yes	No	17-Apr	15-Oct	No	Yes - Opt-in	Yes
DC	Graduated, 8.5%	Yes	\$2,000-S/\$4,000-MFJ	\$1,675	No	No	No	Yes	No	17-Apr	15-Oct	No	No	No
DE	Graduated, 6.95%	Yes	\$3,250-S,MFS,HH/\$6,500-MFJ	\$110	No	Yes	No	No	No	30-Apr	15-Oct	No	No	No
GA	Graduated, 6%	Yes	\$2,300-S.HH/\$3,000-MFJ/\$1,500-MFS	\$2,700	No	No	No	No	No	17-Apr	15-Oct	Yes	Yes - Opt-in	No
HI	Graduated, 11%	Yes	\$2,000-S,MFS/\$4,000-MFJ,QW/\$2,920-HH	\$1,040	No	No	No	No	No	20-Apr	20-Oct	No	No	No
IA	Graduated, 8.98%	Yes	\$1,830-S,MFS/\$4,500-MFJ,HH,QW	\$40	Yes	Yes	Yes	Yes	No	30-Apr	31 -Oct (If 90% paid by 30-Apr)	No	No	No
ID	Graduated, 7.8%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$3,700	No	Yes	No	No	No	17-Apr	15-Oct	Yes	No	Yes
IL	Flat 5.0%	No	N/A	\$2,000	No	Yes	No	Yes	No	17-Apr	15-Oct	No	No	Yes
IN	Flat 3.4%	No	N/A	\$1,000	No	No	No	No	No	17-Apr	18-Jun if IT-9 only. 19-Nov if both IT-9 and fed 4868.	No	Yes - Hoosier Works	Yes
KS	Graduated, 6.45%	Yes	\$3,000-S,MFS/\$6,000-MFJ/\$4,500-HH	\$2,250	No	Yes	No	No	No	17-Apr	15-Oct	No	No	Yes
KY	Graduated, 6%	Yes	\$2,240-S,MFS,HH,MFJ	\$20	No	No	No	No	No	17-Apr	15-Oct	No	No	Yes
LA	Graduated, 6%	Difference of federal itemized and fed standard deduction	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$1,000	Yes	Yes	No	No	No	15-May	15-Nov	Yes	Yes - no paper	Yes
MA	Flat, 5.3%	Yes	N/A	\$4,400	No	Yes	No	Yes	No	17-Apr	15-Oct	No	No	Yes
MD	Graduated, 5.5%	Yes	\$2,000-S,MFS/\$4,000-MFJ,HH,QW	\$3,200	No	No	No	No	Yes	17-Apr (30-Apr if e-file)	15-Oct	Yes	No	No
ME	Graduated, 8.5%	Yes	\$5,800-S/\$9,650-MFJ,QW/\$8,500-HH/\$4,825-MFS	\$2,850	No	Yes	Yes	No	No	17-Apr	15-Oct	No	No	Yes
MI	Flat 4.35% until 9/30; 4.25% eff. 10/1	No	N/A	\$3,700	No	Yes	No	No	No	17-Apr	15-Oct	No	No	Yes

State	1)Tax Method	2)Itemized Deductions	3)Standard Deduction	4)Personal Exemptions	5)Federal Tax Deduction	6)Sec 179	7)AMT	8)Same Sex Couples	9) Preparer License (Register)	10)Filing Due Date	11)Extension Due Date	12)Build America Bond Subtraction	13)Refund Issued on Debit Card	14)Use Tax
MN	Graduated, 7.85%	Yes	\$5,800-S/\$9,650-MFJ,QW/\$8,500-HH/\$4,825-MFS	\$3,700	No	No	Yes	No	No	17-Apr	15-Oct	No	No	Yes
MO	Graduated, 6%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$2,100	Yes	Yes	No	No	No	17-Apr	15-Oct	Yes	No	Yes
MS	Graduated, 5%	Yes	\$4,600-MFJ/\$3,400-HH/\$2,300-MFS,S	\$6,000	No	Yes	No	No	No	17-Apr	15-Oct	No	No	No
MT	Graduated, 6.9%	Yes	\$4,110-S,MFS/\$8,220-MFJ,HH	\$2,190	Yes	Yes	No	No	No	17-Apr	15-Oct	No	No	No
NC	Graduated, 7.75%	Yes	\$3,000-S,MFS/\$4,400-HH/\$6,000-MFJ,QW	\$1,200/\$1,700	No	No	No	No	No	17-Apr	15-Oct	No	No	Yes
ND	Graduated, 3.99%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$3,700	No	Yes	No	No	No	17-Apr	15-Oct	No	No	Yes
NE	Graduated, 6.84%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$120	No	Yes	No	No	No	17-Apr	15-Oct	No	No	Yes
NH	5%	No	\$2,400-S/\$4,800-MFJ	N/A	No	N/A	No	Yes	No	15-Apr	15-Nov	No	No	No
NJ	Graduated, 8.97%	No	N/A	\$1,000	No	No	No	Yes	No	17-Apr	15-Oct	No	No	Yes
NM	Graduated, 4.9%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$3,700	No	Yes	No	No	Yes	17-Apr	15-Oct	No	No	No
NY	Graduated, 8.97%	Yes	\$3,000-S/\$7,500-MFS/\$10,500-HH/\$15,000-MFJ,QW	N/A	No	Yes	No	Yes	Yes	17-Apr	15-Oct	Yes	Yes - Opt-in	Yes
OH	Graduated, 5.925%	No	N/A	\$1,650	No	No	No	No	No	17-Apr	15-Oct	No	No	Yes
OK	Graduated, 5.25%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$1,000	No	Yes	No	No	No	17-Apr (20-Apr if e-file)	15-Oct	No	Yes - no paper	Yes
OR	Graduated, 11%	Yes	\$1,980-S,MFS/\$3,960-MFJ,QW/\$3,185-HH	\$179	Yes	Yes	No	Yes	Yes (Requires examination)	17-Apr	15-Oct	No	No	No
PA	Flat, 3.07%	No	N/A	N/A	No	No	No	No	No	17-Apr	15-Oct	No	No	Yes
RI	Graduated, 5.99%	No	\$7,500-S,MFS/\$11,250-HH/\$15,000-MFJ,QW	3,500	No	No	No	No	No	17-Apr	15-Oct	No	considering 2012	Yes
SC	Graduated, 7%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$3,700	No	Yes	No	No	No	15-Apr - (1-May if e-file)	15-Oct	No	Yes - Opt-out	Yes
TN	Flat 6%	N/A	N/A	\$1,250	No	N/A	No	No	No	15-Apr	15-Oct	No	No	No
UT	Flat, 5%	Yes	income phased out credit 6% of federal	\$2,775	No	Yes	No	No	No	17-Apr	15-Oct	No	considering adding	Yes
VA	Graduated, 5.75%	Yes	\$3,000-S,MFS/\$6,000-MFJ	\$930	No	Yes	No	No	No	1-May	15-Oct	No	No	Yes
VT	Graduated, 8.95%	Yes	\$5,800-S,MFS/\$11,600-MFJ,QW/\$8,500-HH	\$3,700	No	Yes	No	Yes	No	17-Apr	15-Oct	Yes	No	Yes
WI	Graduated, 7.75%	No	see Table on p.45 of Instructions	\$700	No	No	Yes	N/A	No	17-Apr	15-Oct	No	No	Yes
WV	Graduated, 6.5%	No	N/A	\$2,000	No	Yes	Yes (before 2010 tax year)	No	No	17-Apr	15-Oct	Yes	No	Yes

2011 STATE SNAPSHOT AND RETURN FILING INFORMATION

COLUMN KEY

- | | |
|----|--|
| 1 | Does state impose a flat tax or a graduated tax? |
| 2 | Does state allow itemized deductions? |
| 3 | Standard deduction amounts for Single (S), Married Filing Joint (MFJ), Married Filing Separate (MFS), Head of Household (HH), Qualifying Widower (QW) |
| 4 | State amount allowed for personal exemptions |
| 5 | Does state allow a federal tax deduction? |
| 6 | Maximum state allowed amount for Sec 179 deduction |
| 7 | Does the state impose an alternative minimum tax (AMT)? |
| 8 | Does state allow same sex couples to file similarly to couples filing as Married Filing Joint (MFJ)? |
| 9 | Does state require tax preparers to obtain a license? |
| 10 | Date tax return is due to state taxing authority |
| 11 | Due date for return after filing timely extension (typically 6 months from filing due date) |
| 12 | Does state have specific provision/line to subtract Build America Bond interest? In-state BAB interest is still nontaxable absent a specific line/provision. |
| 13 | Does state have an option for receiving state tax refund on a debit card? |
| 14 | Does state impose a use tax on the individual tax return for out of state purchases when sales tax wasn't collected? |