

State Rankings of Top Corporate Income Tax Rates

Rank	State	Top CIT Rate	Rank	State	Top CIT Rate
1t	Nevada	0.000	26	Kansas	7.050
1t	Ohio	0.000	27	North Carolina	7.107
1t	South Dakota	0.000	28	Illinois	7.300
1t	Texas	0.000	29t	Idaho	7.600
1t	Washington	0.000	29t	New Mexico	7.600
1t	Wyoming	0.000	31	Nebraska	7.810
7	Alabama	4.225	32t	Oregon	7.900
8	Colorado	4.630	32t	Wisconsin	7.900
9t	Mississippi	5.000	34t	Connecticut	8.250
9t	South Carolina	5.000	34t	Maryland	8.250
9t	Utah	5.000	36	New York	8.307
12	Missouri	5.156	37t	Indiana	8.500
13	Louisiana	5.200	37t	New Hampshire	8.500
14	Florida	5.500	37t	Vermont	8.500
15t	Georgia	6.000	37t	West Virginia	8.500
15t	Kentucky	6.000	41	Delaware	8.700
15t	Oklahoma	6.000	42	California	8.840
15t	Virginia	6.000	43	Maine	8.930
19	Michigan	6.040	44	Rhode Island	9.000
20t	Hawaii	6.400	45	New Jersey	9.360
20t	North Dakota	6.400	46	Alaska	9.400
22t	Arkansas	6.500	47	Massachusetts	9.500
22t	Tennessee	6.500	48	Minnesota	9.800
24	Montana	6.750	49	Iowa	9.900
25	Arizona	6.968	50	Dist. of Columbia	9.975
			51	Pennsylvania	9.990

Data Source: CCH Incorporated, *2010 State Tax Handbook*, and state specific sources.