

For tax year 2007 only, Utah had a two-option income tax. The first option was to use the traditional approach with most of the same deductions and with brackets. The second option allowed the taxpayer to forego some of the traditional deductions, including the deduction for federal income taxes, and to use a single rate. For the details, see the 2007 form and if needed instructions links above. We have produced for 2007 only several tables showing the number of taxpayers using each option and the amount of taxes collected under each option. These statistics are shown for various groupings of categories.

We have presented these statistics as Excel tables so the readers can make their own comparisons, but the simple bottom line is that only about 4% of taxpayers used to single rate option but nearly 30% of the taxes collected were from the single rate option.

Table 1 shows the option selected by various combinations of filing status and residency. The categories are self explanatory, but the “neutral” category means the taxes were the same under either option. For most cases this is because both options led to zero taxes.

Table 2 shows the option selected by various adjusted gross income classes. The categories are self explanatory, but the “neutral” category means the taxes were the same under either option.