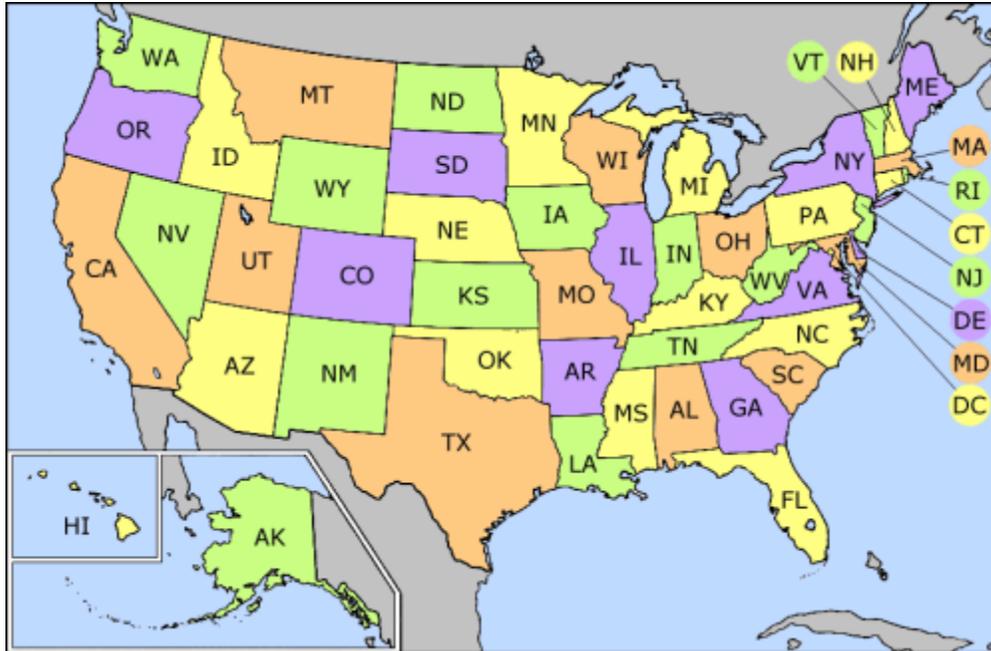


2013 Edition

(For Tax Year 2012)



STATE TAX GUIDE

For use by U.S. Military VITA/ELF Programs

**With
Hyperlinks!**

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Introduction

This guide is intended as a reference for U.S. Military VITA/ELF programs. It is not a comprehensive legal analysis of state tax law; rather, it provides basic information and contact points for each income-tax-levying state. Sites should contact state assistance numbers, or use state websites, for further information.

There are eight states that do not levy any tax on earned income: Alaska, Florida, Nevada, New Hampshire, South Dakota, Texas, Washington, and Wyoming. Information about the aforementioned states is **not** included in this guide.

General Residency Rules: The general rule is that legal residency is established when an individual is physically present in a state AND has the intent to permanently reside in the state. “Intention to permanently reside” can be shown through several factors: ownership of real property; registering to vote; registering a vehicle; obtaining a driver’s license; and declaring of legal residency on legal documents (including DD form 2058, State of Legal Residence Certificate). One of these factors by itself would probably not be enough to change residency, but if a service member moved to a state and registered to vote, bought a house, registered her car, obtained a new driver’s license, and registered her children in the local schools, she would most likely be considered to be a resident of the new state. For example, if you were a legal resident of Delaware when you entered the Armed Forces, you remain a legal resident of Delaware for Delaware state income tax purposes unless you voluntarily abandoned your Delaware residency and established a new legal domicile in another state. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.

SCRA Protections for Active Duty Members: Pursuant to the Servicemembers Civil Relief Act (SCRA), active duty service members are able to maintain legal residency in one state while physically stationed in another state. Thus, the SCRA protects service members from having their military income taxed by both their state of legal residence and the state where they are stationed. (However, if a military member has non-military income, the state in which he or she lives and works may tax that income, even if the military member is a legal resident of a different state).

MSRRA Protections for Dependent Spouses: Pursuant to the Military Spouse Residency Relief Act (MSRRA), military spouses may also maintain their established domicile or residence for tax purposes, but the domicile or residence must be the same as the service member spouse. However, the applicability of and eligibility under the MSRRA is very fact-specific, and many states have differing guidance on application of the MSRRA.

For further information or questions about residency for tax purposes, please contact your local Legal Service Office.

Credit Card Payment Options: Many states have made it easier for individuals to pay their taxes via credit card. Go to www.officialpayments.com or call 1-800-2PAY-TAX. They will accept AMEX, Discover/Novus, Master Card or Visa. You can do a Zip Code search to determine which states allow payments to be made online.

Note: Internet links are provided in this guide for your convenience. For links to Adobe Acrobat .pdf files online, after clicking on the link through this guide, you may also need to highlight the link in your web browser and double click for the document to appear.

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States Participating in the Federal/State e-File Program

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| <u>Alabama</u> | <u>Kansas</u> | <u>North Dakota</u> |
| <u>Arizona</u> | <u>Kentucky</u> | <u>Ohio</u> |
| <u>Arkansas</u> | <u>Louisiana</u> | <u>Oklahoma</u> |
| <u>Colorado</u> | <u>Maryland</u> | <u>Oregon</u> |
| <u>Connecticut</u> | <u>Michigan</u> | <u>Pennsylvania</u> |
| <u>Delaware</u> | <u>Mississippi</u> | <u>Rhode Island</u> |
| <u>District of Columbia</u> | <u>Missouri</u> | <u>South Carolina</u> |
| <u>Georgia</u> | <u>Montana</u> | <u>Utah</u> |
| <u>Hawaii</u> | <u>Nebraska</u> | <u>Vermont</u> |
| <u>Idaho</u> | <u>New Jersey</u> | <u>Virginia</u> |
| <u>Illinois</u> | <u>New Mexico</u> | <u>West Virginia</u> |
| <u>Indiana</u> | <u>New York</u> | <u>Wisconsin</u> |
| <u>Iowa</u> | <u>North Carolina</u> | |



ALABAMA

Alabama Department of Revenue
 Individual and Corporate Tax Division
 P.O. Box 327464
 Montgomery, AL 36132-7464

General Information: (334) 242-1170 **Member of Federal/State Efile program**
Electronic Filing: (334) 353-9497
Website: www.revenue.alabama.gov
Web Refund Hotline: 1-800-558-3912
To complete returns online: http://www.revenue.alabama.gov/incometax/FREEFILE_ONLINE.htm
Forms: <http://www.revenue.alabama.gov/incometax/Form2300/order.cfm>
To contact Electronic Filing via email use the web link at:
<https://myalabamataxes.alabama.gov/#1>

State filing addresses:

Payment enclosed:

Alabama Department of Revenue
 P. O. Box 2401
 Montgomery, AL 36140 -0001

No Payment required:

Alabama Department of Revenue
 P.O. Box 154
 Montgomery, AL 36135-0001

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| E-File Information | <p>Now almost any type of individual tax return that can be filed with the IRS can also be filed with the Alabama Department of Revenue. Alabama individual income tax returns (whether a refund, balance due, or no tax due) requiring the forms and schedules listed on the Alabama Department of Revenue website can be filed electronically during the upcoming filing season. See Alabama ERO Handbook at http://www.ador.state.al.us/incometax/2011_forms/11erohandbook.pdf * for more information. Alabama now allows taxpayers to pay their taxes by phone using a credit card.</p> <p>No retention requirement to store Form AL-8453. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at VITA centers until December 31st of the year the return was filed.</p> <p><u>E-File Coordinator Information:</u> Tavares D. Mathews - Alabama E - File Coordinator Alabama Department of Revenue Income Tax Electronic Filing Center P.O. Box 327450 Montgomery, AL 36132 E-Mail: tavares.mathews@revenue.alabama.gov</p> <p>[*NOTE: AS OF 4 FEB 13 THE 2012 VERSION OF CNDCOCU GTQ'HANDBOOK HAS NOT BEEN MADE AVAILABLE ONLINE]</p> |
| Who must file? | <p>Single residents or part-year residents with gross income of \$4,000 or more; Single Head of Household residents or part-year residents with gross income of \$7,700 or more; Married residents or part-year residents filing jointly with gross income of \$10,500 or more; Married residents or part-year residents filing separately with gross income of \$5,250 or more. Nonresidents receiving income from business conducted or property owned within the State if it</p> |

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| | exceeds the prorated personal exemption allowance. |
| What forms to file? | Residents: Form 40 or 40A. Nonresidents: 40NR Alabama individual and business income taxpayers are no longer required to file an Alabama extension form if they find they cannot meet their annual return filing deadline. Taxpayers will be given an automatic single six-month extension up to October 15, 2013 to file. No extensions are granted for payment of taxes due and if are estimated to be owed, payment should be made using a payment voucher (Form 40V) by April 15, 2013. |
| Requirements for Residency | Follows general residency rules, with the addition that individuals maintaining ap ^c dqf g in the State or spending in the aggregate more than seven months of the tax year in the State are considered residents for tax purposes. This does not apply to military members or their spouses. Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama income tax return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama Form 40NR. A married nonresident with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption. Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes, regardless of the period of absence or actual place of residence, until proof as to change of home of record has been made. The burden of proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Servicemembers Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired permanent residence in another state when they are required to be absent from their home state by virtue of military orders. If the husband and wife are both in military service, each could be a resident of a different state under the Servicemembers Civil Relief Act. A spouse not in military service has the same domicile as the military spouse unless proven otherwise. Military personnel, whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law. |
| Exemptions | Single person or married person filing separate return: \$1,500. Married couples filing joint return or head of household: \$3,000. Dependent exemptions are now based on AGI. If AGI is \$20,000 or less, exemption is \$1,000 for each child. If AGI is \$20,001 to \$100,000, exemption is \$500 for each child. If AGI is over \$100,000, exemption is \$300 for each child. |
| Military Pay | Military pay is taxable except for compensation received for active service in a designated combat zone. Military personnel, whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law. |
| Spouses and Community Property | Not a community property state; spouse of military member is considered a resident if above requirements are met. The Military Spouses Residency Relief Act provides that income for services performed by the spouse of a service member shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident of the jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the service member serving in compliance with military orders. Qualifying spouses under the MSRRA working in Alabama should complete |

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| | <p>and give to their employer a new Form A4 with the appropriate box checked claiming exemption under the “Military Spouses Residency Relief Act”.</p> <p>Taxpayers filing an Alabama income tax return under this Act must use the following procedures to complete their tax return:</p> <p>Taxpayer must file a Form 40NR. The Alabama withholding tax must be entered on page 1, line 5, column A. All wages (both spouses if a joint return) must be entered on page 1, line 5, column B. All Alabama wages including those of the qualifying spouse must be entered on page 1, line 5, column C. On page 2, Part I, line 8, column C enter the Alabama wages of the qualifying spouse as a negative figure. Also write or type “Military Spouses Residency Relief Act” in the space provided on line 8. Complete the rest of the return as per the instructions in the tax booklet or form. A copy of Form DD2058 indicating the state of legal residence of the spouse in the military must be attached. Instructions for this form can be found at: http://revenue.alabama.gov/incometax/2012_forms/12f40bk.pdf</p> |
| Income Exclusions | <p>Military Retirement pay; Federal Retirement Pay; Social Security Benefits; Military allowances paid to active duty military, National Guard, and active reserves for quarters, subsistence, uniforms, and travel. See expanded list on page 7 of Form 40 booklet found at: http://revenue.alabama.gov/incometax/2012_forms/12f40bk.pdf</p> |
| Income Deductions | <p>Standard deduction is based on AGI. To determine the standard deduction refer to the Table on Page 9 of the Form 40 booklet found at: http://revenue.alabama.gov/incometax/2012_forms/12f40bk.pdf</p> |
| Capital Gains/Losses | <p>Gain from the sale of personal residence is taxed to the same extent as reported on the federal return. All other capital gains are taxable. Use schedule D Form 40. Non-residents report on Form 40NR.</p> |
| Retirement Income | <p>May exclude military retired pay.</p> |
| Filing Deadline / Extensions | <p>April 15, 2013.</p> <p>Alabama provides all taxpayers with an automatic extension to October 15 if the request for extension is filed by the normal filing deadline.</p> |
| Notes | <p>Head of Household filing status: An individual shall be considered “Head of Family” if, and only if, such individual is not married at the close of their tax year, is not a surviving spouse and their qualifying dependent is not a foster child. You cannot file a joint return if you are a resident of Alabama and your spouse is a resident of another state. You should file as “married filing separate.”</p> |
| Special Military Processing | <p>None</p> |
| Filing requirements based on Federal Filing Status | <p>SVCMs may choose to file MFS-AL or MFJ-AL regardless of his filing status on the federal return.</p> |
| TaxWise for Single | <p>Enter AL in the FYR field of the State Information section of the Main Info page.</p> |
| TaxWise for Married | <p>If the spouse has non-AL source income, it is typically better for the SVCM to file MFS-AL. Enter AL in the FYR field of the State Information section of the Main Info page, and click on Spouse on line 3 of AL-Form 40 to exclude the spouse's income.</p> <p>It may be more beneficial to file MFJ-AL if spouse has little or no income. If the spouse has some income, AL provides a credit for the tax paid to another state. Check the Schedule CR box on Line 19 of AL-Form 40. Then link from line 19 to AL-CR. Enter into AL-CR the spouse's taxable income and tax paid to another state.</p> |

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ALASKA – NO INCOME TAX

<http://www.tax.alaska.gov/programs/forms.aspx>

Special Military Processing: None

Filing requirements based on Federal Filing Status: None

TaxWise for Single: N/A

TaxWise for Married: N/A

Miscellaneous: If the service member received a dividend from the Alaska Permanent Fund, this must be reported on his or her federal return.

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ARIZONA

Arizona Department of Revenue
 Taxpayer Information and Assistance
 P.O. Box 29086
 Phoenix, AZ 85038-9086

General Information: (602) 255-3381 ↪ **Member of Federal/State E-file program**
 (800) 352-4090
Forms: (602) 255-3381
Web site: www.azdor.gov
Forms: <http://www.azdor.gov/Forms.aspx>
Electronic Filing: (602) 255-3381
<http://www.azdor.gov/EServices/Individuals.aspx>
Income Tax Practitioner Hotline: (602) 542-2132
Refund Status: <https://www.aztaxes.gov/default.aspx?target=CheckRefund>
 (602) 255-3381 or 1-800-352-4090

State filing addresses:

Payment enclosed:

P.O. Box 52016 , Phoenix , Arizona , 85072-2016

If your return has a barcode, PO Box 29204 , Phoenix , AZ , 85038-9204

Refund expected or no payment f/wg:

P.O. Box 52138 , Phoenix , Arizona , 85072-2138

If return has a barcode, PO Box 29205 , Phoenix , AZ , 85038-9205

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| E-File Information | For all E-Filed returns either an AZ-8453 (Declaration for E-Filing of Income Tax Return) <i>or</i> AZ-8879 (E-file Signature Authorization) must be completed and <u>retained</u> in <i>your</i> files along with Forms W2, W-2G, 1099-R and a printed copy of your tax return. Do not mail these items to the Arizona Department of Revenue unless a request is made by the department. There is a requirement to keep a copy of AZ-8453 and above forms for a period of four years. |
| Who must file? | Each resident is required to file an Arizona tax return if he or she has for the taxable year an Arizona gross income that meets the following income levels: No matter what your filing status is if you have a gross income of at least \$15,000; If you are single and you have a gross income of at least \$5,500; If you are married filing jointly and have a gross income of at least \$11,000; If you are married filing separately and have a gross income of at least \$5,500; If you are head of household and have a gross income of at least \$5,500. |
| What forms to file? | Residents: 140 EZ, 140 or 140A; Part-Year Residents: 140PY; Nonresidents: 140NR. |
| Requirements for Residency | Follows general residency rules. A.R.S. § 43-104 defines the terms "resident" and "nonresident" for income tax purposes. The term "resident" includes: (a) Every individual who is in Arizona for other than a temporary or transitory purpose. (b) Every individual domiciled in Arizona who is outside Arizona for a temporary or transitory purpose. Any individual who is a resident of Arizona continues to be a resident even though temporarily absent from Arizona. (c) Every individual who spends, in the aggregate, more than nine months of the taxable year within Arizona is presumed to be a resident. The presumption may be overcome by competent evidence that the individual is in the state for a temporary or transitory purpose. The term "nonresident" means every individual other than a resident. |
| Exemptions | Single is \$2,100; married filing jointly and claiming no dependents is \$4,200; married filing jointly and claiming at least one dependent is \$6,300; head of household and you are not married is \$4,200; head of household and you are married to someone who could |

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| | claim head of household is \$3,150 or complete Form 202 (Personal Exemption Allocation Election); married filing separately with neither spouse claiming any dependents is \$2,100 or complete Form 202 (Personal Exemption Allocation Election); married filing separately with at least one spouse claiming a dependent is \$3,150 or complete Form 202 (Personal Exemption Allocation Election). |
| Military Pay | You must file if you meet the Arizona filing requirements UNLESS ALL of the following apply to you: (1) you are an active duty member of the United States Armed Forces; (2) your only income for the taxable year is compensation received for active duty military service; and (3) There was no Arizona tax withheld from your active duty military pay. If (1)-(3) is true, your military pay is non-taxable in Arizona. If Arizona tax was withheld from your active duty military pay, you <i>must</i> file an Arizona income tax return to claim any refund you may be due from that withholding. You must also file an Arizona income tax return if you have any other income besides compensation received for active duty military service. If you are an Arizona Resident, you should use Arizona Form 140. Using Form 140 allows you to exclude pay for military service. For more information see the instructions for Form 140 (pages 1-2) and Arizona Department of Revenue brochure, Pub 704, <i>Taxpayers in the Military</i> . This brochure can be accessed at: http://www.azdor.gov/Portals/0/Brochure/704.pdf . <i>Note: Once the link has appeared in your web browser, please click it again to refresh it if you are unable to view the document the first time.</i> |
| Spouses and Community Property | Community Property State; if Married Filing Separately, a taxpayer should consult the Arizona instruction books and various individual tax rulings (ITRs) that provide clear direction on how to file an Arizona income tax return if your filing status is Married Filing Separately. When completing a return, taxpayers must include one-half of community income. A taxpayer cannot file a joint 140 if one spouse is a resident and one is a non-resident/part year resident must file 140NR or 140PY (see ITR 95-2). Page 11 of the Arizona Booklet X instruction booklet (under instructions for Form 140) has an excellent discussion of how the community property rules in Arizona affect income calculation and filing status. See http://www.azdor.gov/LinkClick.aspx?fileticket=8z9oVEt80VY%3d&tabid=66 . <i>Note: Once the link has appeared in your web browser, please click it again to refresh it if you are unable to view the document the first time.</i> Taxpayers may also consult the following ITR's which can be found at the Arizona Department of Revenue website: ITR 93-18, ITR 93-19, ITR 93-20, and ITR 93-22. Be sure to check the website to verify that the ITR is up to date and has not been superseded by a subsequent ITR. Under the Federal Military Spouses Residency Relief Act (MSRRA), a spouse of a service member may be exempt from Arizona income tax on income from services performed there if (1) the service member is present in Arizona in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state, which is the same state of residence of the military member. We recommend that you view Arizona Department of Revenue Brochure 705 which provides a detailed discussion of military spouses and how Arizona is applying MSRRA. This brochure can be found at http://www.azdor.gov/Portals/0/Brochure/705.pdf <i>Note: Once the link has appeared in your web browser, please click it again to refresh it if you are unable to view the document the first time.</i> |
| Income Exclusions | Interest from U.S Government obligations, social security benefits, benefits received under the Railroad Retirement Act, certain portion of retirement from the Uniformed Services (see retirement income section for more details) and pay received for active service in the Reserves or National Guard. For a complete list of exclusions from income see the instructions to Arizona form 140. |
| Income Deductions | For 2012, the standard deductions for a single taxpayer or a married taxpayer filing a separate return or filing a married filing separately is \$4,833; the standard deduction for married filing jointly and filing head of household is \$9,665. |
| Capital Gains/Losses | Follows federal rules but taxed at same rate as other income. |
| Retirement Income | A person may subtract up to \$2,500 of income for U.S. Government and Arizona state or local pension income. |
| Deadline/Extensions | Returns may be filed anytime after January 1, 2013 but no later than April 15, 2013. Arizona grants all taxpayers a six (6) month extension if requested. Arizona will recognize a "federal" extension for the period covered by the federal extension. Arizona |

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| | does not appear to have a state specific extension for military overseas or military on deployment in support of contingency operations. |
| Notes | <p>For taxable years 2008 through 2012, you may take a subtraction for amounts contributed to 529 college savings plans during the taxable year. You may subtract the amount you contributed during the year up to a total of \$750 (\$1,500 for a married couple filing a joint return). If you are married filing separate returns, either you or your spouse may take the subtraction, or you may divide the subtraction between you. The total subtraction allowed to both you and your spouse cannot be more than \$1,500.</p> <p>You must make an addition to income if you received a nonqualified withdrawal from a 529 college savings plan and the withdrawal was not included in your federal adjusted gross income. The amount that you must add is the amount of contributions subtracted in prior years and the amount added in any prior years.</p> <p>An individual taxpayer may qualify for this credit if the taxpayer made a cash contribution to the Military Family Relief Fund. See Form 340 for more information.</p> <p>The Arizona legislature amended the statutes that authorize a credit for taxes paid to other states or countries. This legislation clarified that the credit is computed using modified adjusted gross income rather than taxable income. There is now only one form, rather than four forms, for figuring this credit. Now, Arizona Form 309 is used by all taxpayers claiming this credit. For more information about calculating this credit, see Form 309 and Arizona Individual Income Tax Procedure ITP 08-1.</p> <p>Extensions: Extension requests in Arizona can now be e-filed. Or, individuals can still file an Arizona Form 204 to request an automatic 6 month extension to file their return. You can use the Arizona Form 204 to file an extension request for Arizona Forms 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR. The Arizona Form 204 must be filed by April 18, 2013. An extension does not extend the time to pay and taxpayers who owe a tax must submit a payment of at least 90% of their tax liability by April 15, 2013. For Nonresident Aliens, the rules are slightly different. The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15 even though your federal return is due on June 15. If you want to file your Arizona return after April 15, you must ask for a filing extension. You must file this request by April 15. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2013. If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months. Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 15 even though your federal return will not be due until December 15. If you file your 2012 Arizona calendar return after October 15, 2013, your return will be late.</p> |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | Not required. |
| TaxWise for Single | Enter AZ in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If MFS-AZ enter AZ in the FYR field of the State Information section of the Main Info page. If the spouse has non-AZ source income, it is typically better to file MFJ-AZ. If filing MFJ, the community property rules have no effect. For other situations, contact your tax advisor. Select the MFS status on AZ 140 page 1. This will exclude the spouse's income. If the couple wish to file jointly, but the spouse is a PYR or NR, enter AZ in the PYR or NR field of the State Information section of the Main Info page. In this case, community property rules do not apply. |
| Miscellaneous | None. |

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ARKANSAS

Arkansas Department of Finance and Administration
 Individual Income Tax Section
 Ledbetter Building
 1816 W 7th Street
 Little Rock, AR 72201

General Information: (501) 682-1100 ↪ **Member of Federal/State E-file program**
Forms: (501) 682-1100
Web site: <http://www.dfa.arkansas.gov/offices/incomeTax/individual/Pages/default.aspx>
Refund/Ucwwr: (501) 682-1100 <https://atap.arkansas.gov/#1>
Electronic Filing: (501) 682-7925; 7075; 7926 (*Numbers for Tax Officer use only*)
State filing address:
 PO Box 3628
 Little Rock, AR 72203

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| E-File Information | <p>As of tax year 2011, if filing electronically the taxpayer must retain Form AR-8453-OL and AR1000F or AR1000NR along with all W-2s. No timeframe is specified, however, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31st of the year the return was filed. If forms are rejected, see guidance for “Reject Codes” at http://www.dfa.arkansas.gov/offices/incomeTax/eFile/Documents/eRejectCodes2012.pdf</p> <p>If rejected form cannot be filed electronically per the guidance, rejected forms should be mailed to Arkansas Income Tax, Little Rock, AR 72203., with the following P.O. Boxes: for Tax Due Returns, P.O. Box 2144; for Refund Due Returns, P.O. Box 1000; for Zero Balance returns, P.O. Box 8026. Must mail the 8453 and copy of other state tax return if claiming credit for full year residence in another State.</p> <p>Mail documents to: Electronic Filing Unit P.O. Box 8094 Little Rock, AR 72203-8094</p> <p>AR1000RC5 Developmentally Handicapped Child Certificate - This certificate must be submitted every 5 years or the first year the credit is taken. If it is time for a new certificate to be submitted, the taxpayer should receive a renewal letter from the State of Arkansas. Mail to same address listed above.</p> |
| Who must file? | For Full Year Residents: Single- over \$11,222; Married Filing Jointly (1 dep or less) \$18,923; Married Filing Jointly (2 dep or more) \$22,774; Qualifying Widow(er) (1 dep or less) \$15,953; Qualifying Widow(er) (2 depts or more) \$19,017; Married Filing Separately- over \$3,999.00; Head of Household- over \$15,953. Part Year and Nonresidents file if ANYAR income regardless of the amount. |
| What forms to file? | Full Year Residents file AR1000F or AR1000S; Part-Year and Nonresidents file AR1000NR if any AR income. |
| Requirements for Residency | Follows general residency rules. |
| Exemptions | Arkansas uses a Personal Tax Credit of \$23 per dependent, rather than an exemption. See instructions for more details. |
| Military Pay | Up to \$9,000 of military pay (officer and enlisted, NOT retirement pay) is excluded. Retirement pay is eligible for up to \$6,000 or retirement exclusion listed on lines 18A or 18B. Additionally, all combat zone compensation is exempt and the income of a military member is exempt in the year of that member’s death. AR also follows all federal allowable time extensions with military personnel in combat. This would include extension to pay without penalties or interest. |

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| Spouses and Community Property | <p>Not a community property state. Spouses with AR income must file appropriate form, State of Arkansas Tax Exemption Certificate for Military Spouse, found at http://www.dfa.arkansas.gov/offices/incomeTax/individual/Documents/AR-MS.pdf Military Spouses Residency Relief Act. Exempts a military spouse's income from Arkansas tax if the service member's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. (Write the words "military spouse" at top of tax return and attach a copy of service member's LES to verify Home of Record.) For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt future income from Arkansas tax withholding.</p> <p>If military spouse's employer withheld Arkansas tax from income and certain conditions are met, income earned in Arkansas is not taxable to Arkansas. Attach this completed certificate and an LES to the AR1000NR. Write "Military Spouse" at the top of the return and list amount of Arkansas tax withheld on Line 45 of the AR1000NR.</p> |
| Income Exclusions | May exclude Social Security Benefits and recover costs of contribution to retirement plans |
| Income Deductions | Standard Deductions are \$4000 for Married Filing Jointly; \$2000 for all others. May itemize; categories follow federal rules. |
| Capital Gains/Losses | In Arkansas, only 70% of net long term capital gain is taxed. 100% of short term capital gains are taxed. The amount of capital gains loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing status 4 or 5). Sale of principal residence follows federal rules. |
| Retirement Income | Taxpayers may also exclude up to \$6000 from certain retirement plans. |
| Deadline/Extensions | <p>April 15, 2013.</p> <p>Mailing address for AR1000V is included on form. Credit Card Payment is available; call (800) 272-9829 or check the website at https://www.officialpayments.com//index.jsp. If return was e-filed do not mail a copy of the return with the voucher.</p> <p>All Arkansas taxpayers have the right to request an extension before the filing deadline. If you have already filed a federal extension request, the State of Arkansas will honor the federal extension request as well and your due date on the Arkansas will return will then be the same as the federal return. If you have filed the federal extension request, you do not have to file a separate state extension request. You simply have to mark a block on the State of Arkansas return. If you want to file specifically for a State of Arkansas Extension, you must file Arkansas Form AR1055. This form must state a reason for the extension and be postmarked on or before April 15. Inability to pay will not be honored as a valid reason for an extension of time to file.</p> <p>NOTE: Extension of filing deadline is not an extension of payment deadline: payment is still due at the time of deadline by calculating estimated taxes owed on AR1000ES, Voucher 5 and sending with payment by April 15. AR1055 extension requests are sent to: Individual Income Tax Section, ATTN: Extension, P.O. Box 3628, Little Rock, AR 72203-3628. Arkansas does not appear to have a state specific filing extension for military overseas or for military on deployment in support of contingency operations.</p> |
| Notes | Nonresident service members stationed in AR will no longer have to report non-resident <u>military</u> income on the AR1000NR; non-military wages, if any, must be included on Line 8. |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | SVCMS may choose to file MFS-AR or MFJ-AR regardless of filing status on the federal return. However, see restriction below on resident-nonresident spouses. |
| TaxWise for Single | Enter AR in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | Married couples cannot file on the same return if one is a resident and the other is not. The resident must file MFS-AR using form AR1000F. Enter AR in the FYR field of the State Information section of the Main Info page. If the NR or PYR spouse has AR source income, he must file MFS-AR on form AR1000NR. Enter AR in the NR or PYR field of the State Information section of the Main Info page |

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| Miscellaneous | <p>Extension of Time for Veterans (Retirees) to File for Refund (Act 238 of 2009)</p> <p>Extends the statute of limitations for a veteran to file a claim for refund of an overpayment that results from retroactive determination by the Secretary of Veterans Affairs that part or all of the uniformed service retirement payments to the taxpayer are payments made for a service-connected disability and are not included in gross income. Effective January 1, 2001.</p> <p>Military Spouses Residency Relief Act. Exempts a military spouse's income from Arkansas tax if the service member's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. For tax year 2013 write the words "military spouse" at top of tax return and attach a completed Form AR-MS (available at www.arkansas.gov/incometax) and a copy of service member's LES to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt future withholding.)</p> <p>The Military Family Tax Relief Act of 2003 (Act 372 of 2009). This act adopts IRC 121, 134, and 162 as in effect on January 1, 2009. Provisions of this act include exclusion of gain on sale of principle residence, deduction of overnight travel expenses for National Guard and Reserve members, and exclusion from income of "qualified military benefits". (See IRS Publication 3, Armed Forces' Tax Guide, for more information.)</p> <p>Treatment of Combat Pay Clarified (Act 29 of 2005). This act adopts Sections 112 and 692 of the Internal Revenue Code as in effect on January 1, 2005 to clarify that combat zone compensation is exempt from Arkansas individual income tax and that the income of a member of the armed forces is exempt in the year of the person's death. This act applies to tax years beginning on or after January 1, 2005.</p> <p>SCRA & Deferral of Tax - Upon notice to the Internal Revenue Service or the tax authority of a state or a political subdivision of a state, the collection of income tax on the income of a service member falling due before or during military service shall be deferred for a period not more than 180 days after termination of or release from military service, if a service member's ability to pay such income tax is materially affected by military service.</p> <p>Accrual of Interest or Penalty - No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.</p> <p>Statute of Limitations - The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the service member and for an additional period of 270 days thereafter.</p> <p>Residence or Domicile - A service member shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the service member by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.</p> <p>Military Service Compensation - Compensation of a SM for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the service member is not a resident or domiciliary of the jurisdiction in which the service member is serving in compliance with military orders.</p> |
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CALIFORNIA

Franchise Tax Board
 P.O. Box 942840
 Sacramento, CA 94240-0040

↪ **Member of Federal/State E-file program**

General Information: (800) 338-0505 Automated Service
 (800) 852-5711 or (916) 845-6500 (outside of the US)

Web site: www.ftb.ca.gov

Forms: www.ftb.ca.gov/forms/search/

Order forms by phone: (800) 338-0505

Order forms online: https://www.ftb.ca.gov/Contact_Us/Email_FTBA.asp?path=form

Refund status: www.ftb.ca.gov/online/refund/index.asp

Tax payments online: www.ftb.ca.gov/individuals/faq/ivr/610.shtml

State filing addresses:
Payment enclosed:
 Franchise Tax Board
 PO Box 942840
 Sacramento, CA 94240-0001

No payment required:
 Franchise Tax Board
 PO Box 942867
 Sacramento, CA 94267-0001

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| E-File Information | <p>E-Filing website: www.ftb.ca.gov/individuals/efile/allsoftware.shtml</p> <p>The California Franchise Tax Board e-file software provides an electronic acknowledgment that shows whether or not your income tax return was received and accepted. Taxpayer should be sure to print the confirmation page for the taxpayer's records..</p> <p>Check the status of your e-file return online. https://webapp.ftb.ca.gov/getack/ E-file help desk: (916) 845-0353</p> <p>Tax sites no longer retain paper copy of FTB 8453, however, California requires that the taxpayer keep this form with a copy of the tax return for four years from the due date of the return or the date it was filed, whichever is later. There is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31st of the year the return was filed.</p> <p>Re-submit rejected returns (not part of federal/state e-file program). If return is repeatedly rejected, call the e-file help desk for instructions.</p> |
| Who must file? | <p>Please see the chart at the bottom of the page at the link below to determine filing status based on California gross income or California adjusted gross income, age, and number of dependents:</p> <p>https://www.ftb.ca.gov/forms/2012_California_Tax_Rates_and_Exemptions.shtml#ifr</p> |
| What forms to file? | <p>Full Year Residents file Form 540, 540A, or 540 2EZ. Part Year or Nonresidents file Form 540NR.</p> |
| Requirements for Residency | <p>Must file return if CA-source income and income from all sources exceeds threshold amounts. Follows general residency test. See FTB Publication 1031 Guidelines to Determine Resident Status https://www.ftb.ca.gov/forms/2012/12_1031.pdf</p> |

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| Income Exemptions / Deductions | California uses a Personal Tax Credit. If you are married or with a registered domestic partner (RDP) filing jointly or a qualifying widower that credit is \$208. Single, married filing separately or head of household that credit is \$104 per person. See instructions for more details. The standard deductions in California are as follows: \$3,769 for single or married RDP filing separately; \$7,538 for married/RDP filing jointly, head of household or qualifying widow/widower; \$950 is the minimum standard deduction for qualifying dependents. |
| Military Pay | <p>Service members stationed in California but domiciled outside of California, are considered non-resident, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income.</p> <p>Military service members domiciled in California and stationed outside of California are considered non-resident. Military Pay is not California source income when a service member is permanently stationed outside of California.</p> <p>Military service members domiciled in California and stationed in California are considered residents of CA. They must include their military pay in California source income. For more information, get FTB Pub. 1031, Guidelines for Determining Residency, https://www.ftb.ca.gov/forms/2012/12_1031.pdf and 1032, Tax Information for Military Personnel https://www.ftb.ca.gov/forms/2012/12_1032.pdf</p> |
| Spouses and Community Property | <p>California is a community property state; if one spouse is a California-resident, must include one-half of non-resident spouse's pay IF non-resident spouse is a resident in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, WI). California does require that military pay be split to spouse. Please consult California Publication 1032 (link above) for a detailed discussion on how a spouse's income may or may not be taxable in California.</p> <p>Under the Federal Military Spouses Residency Relief Act (MSRRA), a spouse of a service member may be exempt from California income tax on income from services performed if (1) the service member is present in California in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains the same domicile as the military member, in a state other than California. All three conditions must be met to qualify under the MSRRA in California.</p> <p>Note: California may require nonmilitary spouses of servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRA.</p> |
| Income Exclusions | May exclude social security benefits, unemployment compensation, state refund, US savings bonds, and California lottery. |
| Capital Gains/Losses | Generally follows federal tax rules. Additional information can be found in FTB Pub. 1001 (REV 01-2012, link below), Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR). https://www.ftb.ca.gov/forms/2012/12_540cains.pdf |
| Retirement Income | Generally follows federal tax rules. For more information, see FTB Pub. 1005, Pension and Annuity Guidelines. https://www.ftb.ca.gov/forms/2012/12_1005.pdf |
| Deadline/Extensions | <p>April 15, 2013.</p> <p>Mail payment voucher to: Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001.</p> <p>Extensions: California gives you an automatic filing extension through October 15, 2013. You don't need to apply for one. Here's what you should do if you can't file by April 15, 2013:</p> <ul style="list-style-type: none"> • You are due a refund - File your return by October 15, 2013. <u>Choose e-file</u> and direct deposit for the fastest refund. • You have a balance due - Pay the amount you owe by April 15, 2013 to avoid penalties and interest. You can <u>pay online</u>, by <u>credit card</u>, or by check with form <u>FTB 3519</u>. Then file your return by October 15, 2013. <u>Choose e-file</u> to ensure that we receive your return on time. • You're not sure if you have a balance due - Use the worksheet on form <u>FTB</u> |

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| | <p><u>3519</u> to figure your tax.</p> <p>Extension for federal returns: The process and dates for requesting a filing extension for your federal return are different. Refer to the IRS Website for information.</p> |
| Notes | <p>Child and Dependent Care Expenses Credit – California allows a refundable credit for child and dependent care expenses. The law allows military pay to be included for the Child and Dependent Care Expenses credit. Use form FTB 3506. https://www.ftb.ca.gov/forms/2012/12_3506.pdf</p> <p>Nonrefundable Renter's Credit can be used to offset your tax liability. For qualification see http://www.ftb.ca.gov/individuals/faq/ivr/203.shtml.</p> |
| Special Military Processing | <p>While stationed outside of CA on PCS Orders, a SVCM is not subject to tax on military wages, but is required to file a CA return if SVCM has CA source income, such as rental income in California.</p> <p>California does allow military members in a combat zone a 180 day extension of time to file. See Publication 1032. Military personnel on duty outside the United States or in a designated combat zone or in a qualified hazardous duty area (QHDA) are allowed a filing extension of up to 180 days to file their California income tax returns and pay their tax, without interest or penalties as described below:</p> <ul style="list-style-type: none"> • If you were in a designated combat zone, contingency operation or in a QHDA anytime during the tax year or filing period (January 1 to April 15), you are entitled to an extension to file and pay, without interest and penalties, of up to 180 days after leaving the combat zone or QHDA. In addition, you are entitled to an additional extension of up to 106 days (number of days you were in a combat zone or QHDA during the filing period). • If you served outside the United States, but not in a designated combat zone, contingency operation or QHDA, you are entitled to an extension of time to file and pay without interest and penalties, of up to 180 days after returning from overseas. <p>If you were serving in the military overseas, write “MILITARY OVERSEAS” at the top of your tax return in RED INK.</p> <ul style="list-style-type: none"> • If you served in a designated combat zone or QHDA write “COMBAT ZONE” and the area you served in at the top of your tax return in RED INK. • You must also write the date you were deployed overseas or entered a designated combat zone or QHDA and the date you returned from overseas or from a designated combat zone or QHDA. • If both you and your spouse were in the military, write the information for both of you and indicate which is your information and which is your spouse’s information. <p>The extensions apply to the servicemember and spouse regardless of whether a joint return or separate returns are filed.</p> |
| Filing requirements based on Federal Filing Status | <p>Use the same filing status for California that you used for your federal income tax return, unless you are in a same-sex marriage or a registered domestic partnership (RDP). If you are a same-sex married individual or an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for</p> |

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| | <p>California. If you are a same-sex married individual or an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.</p> <p>Exception: If you file a joint tax return for federal purposes, you may file separately for California if either spouse was:</p> <ul style="list-style-type: none"> • An active member of the United States armed forces or any auxiliary military branch during 2012 • A nonresident for the entire year and had no income from California sources during 2012 |
| TaxWise for Single | <p>If SVCM is a CA resident and stationed in CA full year, enter CA in the FYR field of the State Information section of the Main Info page.</p> <p>If SVCM is a CA resident, but only stationed in CA for part or the year, enter CA in the PY field of the State Information section of the Main Info page. Use PY worksheet and Schedule CA NR to report income earned in of CA.</p> |
| TaxWise for Married | <p>If both spouses are residents, file a joint resident return. Enter CA in the FYR field of the State Information section of the Main Info page.</p> <p>For married couples where one spouse is a NR or PYR of CA, file a joint NR return. Enter CA in the NR field of the State Information section of the Main Info page. Use Schedule CA to report CA source income.</p> |
| Miscellaneous | <p>The State Franchise Tax Board has a self-help program, called ReadyReturn, which offers a completed tax returns for free. Taxpayers with Single or head of household filing status with no more than five dependents, who use the standard deduction. To qualify for this service, you must be a resident who filed a CA return for 2012 and do not claim any special credits other than the nonrefundable renter's credit.</p> <p>http://www.ftb.ca.gov/readyReturn/faq_about.shtml</p> <p>CA also offers a free e-filing service for residents called CalFile. See e-filing info above.</p> <p>You can now authorize a third party designee directly on your tax return. This new feature allows your designee to discuss information with the Franchise Tax Board (FTB) needed to:</p> <ul style="list-style-type: none"> • Process your current year tax return. • Inquire about the status of your refund or payments you made. • Respond to FTB notices about math errors, offsets, and return preparation. <p>The federal Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008 permits the rollover of a federal military death gratuity payment or Servicemembers' Group Life Insurance proceeds into a Roth IRA or Coverdell education savings account (ESA), without regard to otherwise applicable contribution limits. California conforms to the extent of a rollover into a Roth IRA. However, although, for California purposes, a rollover into a Coverdell ESA would be treated as an "excess contribution," California law, unlike federal law, does not impose an excise tax on excess contributions. See federal Publication 3, Armed Forces' Tax Guide, for effective dates of the rollover provision.</p> |
| What's New for 2012 | <p>A summary of major changes affecting California State income tax for tax year 2012 can be found at: https://www.ftb.ca.gov/forms/2012/12_540new.pdf for residents and https://www.ftb.ca.gov/forms/2012/12_540nrnew.pdf for nonresidents or part-year residents.</p> |

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COLORADO

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0005

↳ **Member of Federal/State E-file program**

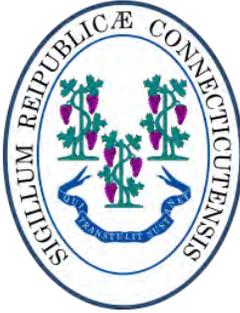
General Information: (303) 238-7378 or online at: <http://www.colorado.gov/revenue/tax>
E-file program: <http://www.irs.gov/efile/index.html>
Forms: (303) 238-7378, or
<http://www.colorado.gov/cs/Satellite/Revenue/REVM/1177017551291>
Refund Status: (303) 238-7378,
Online Customer Support: https://www.colorado.gov/revenueonline/_/#1
E-file help desk: (303) 232-2419
State filing addresses:
 Colorado Department of Revenue,
 Denver, Colorado 80261-0008.

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| E-File Information | <p>Colorado Form DR 8453* must be signed by both the ERO and the taxpayer at or near the time of the efile transmission. The ERO's requirements for the DR 8453, 2012 tax return and attachments are stated in Part III of the DR 8453 form and the form's instructions (copy in appendix). <i>NOTE: DO NOT MAIL FORM DR 8453 TO THE IRS OR THE COLORADO DOR.</i> Colorado Form DR 8453 must be signed by both the military VITA site volunteer and the taxpayer. The VITA site volunteer and VITA site coordinator's requirements for the DR 8453, 2012 tax return, and attachments are stated in Part III of the DR 8453 form and the form's instructions. For tax preparers "best practice," see: http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251844802314&ssbinary=true</p> <p>[*NOTE: AS OF 4 FEB 13, THE 2012 VERSION OF FORM DR 8453 HAS NOT BEEN MADE AVAILABLE ONLINE.]</p> |
| Who must file? See 104 Booklet. | <p>You must file a Colorado income tax return if during the year you were a full-year resident of Colorado, or a part-year resident of Colorado with taxable income during that part of the year you were a resident, or a nonresident of Colorado with Colorado source income; AND you are required to file a federal income tax return, or You have a Colorado income tax liability for the year.</p> <p>There is no minimum income threshold for filing a Colorado income tax return. You must file a Colorado income tax return regardless of age or residency status if you wish to receive a refund on wage withholding reported on your W-2 form. Nonresidents must complete a nonresident schedule, form 104PN, to compute the Colorado tax due.</p> |
| What forms to file? | Full year residents, file Form 104; Part year or nonresidents file Form 104 and 104PN. |
| Requirements for Residency | Follows general residency test. |
| Exemptions | CO Form 104 automatically uses federal personal exemption amounts. |
| Military Pay | <p>Follows federal tax rules. Military income is included in figuring tax rate on nonmilitary income. If a military member is stationed outside the US for 305 days of the year, he/she may file as a non-resident. For more info see C.R.S. 39-22-103(8).</p> <p>If you were a Colorado resident when you joined the armed forces, you remain a Colorado resident unless you change it with the military. This means that you must file as a Colorado resident even if you are stationed outside the state. If you were stationed</p> |
| Retirement | |

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| | <p>outside of the United States for at least 305 days during 2012 you may file as a nonresident if you wish. If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources.</p> <p>Taxation of Retirement Benefits - Persons who were 55-64 years of age as of December 31 may exclude up to \$20,000 of their military retirement benefits received during the calendar year. Persons who were 65 years of age or older as of December 31, may exclude up to \$24,000 of their military retirement benefits received during the calendar year. [§39-22-104 (4) (f), C.R.S.]</p> |
| Spouses and Community Property | <p>Not a community property state. Resident + Nonresident spouse must file joint return on Form 104 and 104PN if filed joint federal return. Follows Military Spouses Residency Relief Act – Wages and tips of a qualifying nonresident spouse are not taxable in Colorado and should not be included on Line 5 of Form 104PN. See FYI Income 6: Part-Year Residents and Nonresidents at: http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251687054513&ssbinary=true</p> <p>Military Servicepersons at: http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251757205766&ssbinary=true</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Colorado income tax on income from services performed there if (1) the service member is present there in compliance with military orders; (2) the spouse is in Colorado solely to be with the service member; and (3) the spouse maintains domicile in a state other than Colorado.</p> |
| Income Exclusions | Social security benefits qualify as pension + annuity income. See Retirement section below. |
| Income Deductions | CO Form 104 automatically takes federal deduction amounts (with add-in for state taxes paid if taxpayer itemized on federal return). |
| Capital Gains/Losses | May subtract CO sourced capital gains if 1) income is included in federal taxable income, 2) income is from a Colorado source (i.e. the result of a real or tangible personal property located in CO at time of the sale or sale of stock/ownership in CO company) and 3) the asset was acquired after May 9, 1994 and owned for 5 continuous years prior to the date of sale. |
| Deadline / Extensions | <p>April 15, 2013. If taxpayer can't file Colorado tax return by April 15, 2013, may file Colorado return on or before October 15, 2013 without filing a written request for extension. However, to avoid late payment penalties, taxpayer must pay at least 90% of tax liability by April 15 and the balance when taxpayer files by October 15. If taxpayer can't file by April 15 but still owes additional tax, use the payment voucher to mail in payment by April 15. Complete the tax payment worksheet to see if additional taxes owed. Do not send in the voucher without a payment. Enter the tax due on form DR 0158-I below and mail the voucher portion only with payment to: Colorado Department of Revenue Denver CO 80261-0008. If no tax due, do not send the payment voucher. Taxpayer will automatically qualify for an extension.</p> |
| Notes | <p>Active duty pay earned in a combat zone that qualifies for the federal tax exemption is not subject to Colorado income tax. However, to the extent income is included in federal taxable income, Colorado tax will also be due on the income. See FYI Income 21: Military Servicepersons at: http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251757205766&ssbinary=true</p> |
| Special Military Processing | Colorado law allows military and support personnel stationed in a combat zone, as declared by the president, to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends. Interest and penalty are deferred during this period. Because most Colorado taxpayers receive a refund, affected taxpayers may want to plan ahead to authorize someone else to file their income tax return for |

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| | <p>them using a Power of Attorney Form (DR 0145). If the return is filed under this 180 day extension, write the name of the applicable combat zone across the top of the Colorado Form 104. See FYI Income 21: Military Servicepersons at: http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251757205766&ssbinary=true</p> |
| Filing requirements based on Federal Filing Status | A SVCM's CO income tax filing status must be the same status as that used on federal income tax return, e.g. if MFS-FED then MFS-CO. |
| TaxWise for Single | Enter CO in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>If both spouses are FYRs of CO, enter CO in the FYR field of the State Information section of the Main Info page.</p> <p>If either spouse is a NR or PYR of CO, enter CO in the corresponding field of the State Information section of the Main Info page. The income taxable in CO will include all of the income of a FYR spouse plus any nonmilitary income earned in CO. Use Schedule 104PN.</p> |
| Miscellaneous | None. |

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CONNECTICUT

Department of Revenue Services
 Taxpayer Services Division
 25 Sigourney Street, Suite 2
 Hartford, CT 06106-5032

↪ **Member of Federal/State E-file program**

General Information: (860) 297-5962 or 1-800-382-9463

Forms: <http://www.ct.gov/drs/cwp/view.asp?a=1509&q=443614>

Web site: www.ct.gov/drs

E-file help desk: (860) 297-4713

State filing addresses:

Payment enclosed:

Department of Revenue Services
 State of Connecticut
 PO BOX 2977
 Hartford CT 06104-2977

No payment required:

Department of Revenue Services
 State of Connecticut
 PO BOX 2976
 Hartford CT 06104-2976

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| E-File Information | <p>Please review the Connecticut Federal/State Electronic Filing Handbook found at: http://www.ct.gov/drs/lib/drs/publications/pubsip/2011/ip2011-24.pdf. *Tax sites are required to retain CT 8453 and all supporting documents for three years. No forms need to be mailed to the Connecticut Department of Revenue unless the Department of Revenue requests to review the forms. If that occurs, the forms will be forwarded to Taxpayers encouraged to file electronically through the Taxpayer Service Center (TSC) at https://drsindtax.ct.gov/AUT/welcomeindividual.aspxor through the Connecticut Department of Revenue Service at http://www.ct.gov/drs/cwp/view.asp?a=1433&Q=265866&drsPNavCtr=40959#FilingfromHome (On-Line Filing)</p> <p>[*NOTE: AS OF 4 FEB 13 THE 2012 VERSION OF EQPPGEVIEWU G/HNPI 'HANDBOOK HAS NOT BEEN MADE AVAILABLE ONLINE]</p> |
| Who must file? | <p>Residents of CT must file if they had CT taxes withheld, made estimated tax payments, or meet the following gross income test: \$13,000 if filing single, \$12,000 if filing MFS, \$19,000 if filing HoH, and \$24,000 if filing MFJ or a qualifying widower with a dependent child.</p> <p>Starting in 2009, use tax (6.35%) is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. The USE Tax is still in effect in CT for 2012. The USE Tax must be paid by April 15, 2013. For specific information regarding USE Tax, see page 5 of the CT-1040 Instruction Book at: http://www.ct.gov/drs/lib/drs/forms/2012forms/incometax/ct-1040booklet.pdf</p> |
| What forms to file? | <p>Full Year residents: CT 1040 or 1040EZ. Part-Year or Nonresidents: CT 1040NR/PY.</p> |
| Requirements for Residency | <p>Follows general residency requirements. Filer is a resident for the 2012 taxable year if:</p> |

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| | <ul style="list-style-type: none"> • Connecticut was Filer’s domicile (permanent legal residence) for the entire 2012 taxable year; or • Filer maintained a permanent place of abode in Connecticut during the entire 2012 taxable year and spent a total of more than 183 days in Connecticut during the 2012 taxable year. <p>Special nonresident status for individuals who: 1) did not maintain a permanent place of abode in CT, 2) did maintain a permanent place of abode outside CT and 3) spent less than 30 aggregate days in CT for the tax year. [NOTE: a BEQ or BOQ room without cooking or toilet facilities or a shipboard berth are NOT considered a permanent place of abode]; and spent 30 days or less in CT during the taxable year. For overseas taxpayers, if you spend more than 450 days out of 548 consecutive and you did not spend more than 90 days in CT or a permanent place of abode where children or spouse and/or children spent 90 days then you are considered a nonresident</p> <p>During non-residency portion of taxable year in which 548 day period begins or ends and the taxpayer is present in CT for no more than the same number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears the 548. See pages 9-10, CT Form 1040 Instructions for TY2012 at http://www.ct.gov/drs/lib/drs/forms/2012forms/incometax/ct-1040booklet.pdf. <i>Note: Once the link has appeared in your web browser, please click it again to refresh it if you are unable to view the document the first time.</i></p> |
| Exemptions and Credits | <p>Exemptions and credits are based on a sliding scale and filing status. See table starting at page 36 in CT 1040 Instructions at: http://www.ct.gov/drs/lib/drs/forms/2012forms/incometax/ct-1040booklet.pdf</p> |
| Military Pay | <p>Follows federal rules except for those individuals that satisfy the special non-residency test. In that case they are treated as non-residents and their military pay is not taxable.</p> <p>There is a modification on CT-1040 NR/PY on schedule 1, Line 51 "Other", to subtract military pay received by nonresident military from federal adjusted gross income and military pay received during the nonresidency portion of the year for part-year residents.</p> <p>Combat Zone Extension: The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate. Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See Informational Publication 2009(21), Connecticut Income Tax information for Armed Forces Personnel & Veterans which can be found at: http://www.ct.gov/drs/lib/drs/publications/pubsip/2012/ip2012-15.pdf</p> <p>If a member is not in a combat zone, CT also recognizes extensions of time to file and to pay a tax. Consult the instruction booklet, which can be found at http://www.ct.gov/drs/lib/drs/forms/2012forms/incometax/ct-1040booklet.pdf <i>Note: Once the link has appeared in your web browser, please click it again to refresh it if</i></p> |

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| | <i>you are unable to view the document the first time.</i> |
| Spouses and Community Property | <p>Not a community property state. If member is a non-resident, military pay not included in spouse's income for tax purposes.</p> <p>Military Spouses Residency Relief Act: The Military Spouses Residency Relief Act (MSRRA) provides that, effective for taxable years beginning on or after January 1, 2009, where a service member's spouse (spouse) is in Connecticut solely to be with the service member serving in compliance with military orders, income from services performed by the spouse in Connecticut shall not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut. If a spouse had income for services performed in Connecticut and had Connecticut income tax withheld from wages or made estimated payments for taxable year 2009, then he or she may file a 2009 Connecticut income tax return and request a refund. If a military spouse did not claim that refund for 2009 tax year, the military spouse should contact the Connecticut Department of Revenue as soon as possible to see if they can still claim a possible refund from their 2009 income per Connecticut's application of the MSSRA.</p> |
| Income Exclusions | Sliding scale for social security income. See website for more info. |
| Income Deductions | No standard or itemized deductions. |
| Capital Gains/Losses | Follows federal rules. |
| Retirement Income | Follows federal rules. As of 2009 , 50% of Military Retirement Pay may be subtracted from income. The subtraction modification for 50% of military retirement pay must be entered on <i>Schedule 1</i> , Line 45, of Form CT-1040 for taxable years beginning January 1, 2009. |
| Deadline/Extensions | April 15, 2013. You may request an extension using CT-1040EXT if you owe CT income tax however you owe 100% of tax at time of extension request. If extension request is filed without payment by April 15, 2013, the extension will be denied. You do NOT have to file CT-1040EXT if you filed a Federal extension request AND you do not owe CT income tax; or if you pay your owed CT income tax by credit card on or before April 15, 2013. For extensions based on military service overseas, see "Military Pay" above. |
| Special Military Processing | <p>CT does not require filing a tax return if the resident: (1) did not maintain a home in CT, (2) maintained a home outside of CT, and (3) was not physically present in CT for more than 30 days in 2010. However, the resident should file if she had CT income tax withheld, or had income from CT sources (consult CT 1040 Booklet to determine if the amount of CT source income requires a tax return to be filed and to determine what form(s) must be filed).</p> <p>Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If SVCM enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, SVCM is required to file a resident income tax return unless SVCM meets all of the conditions of a nonresident. If SVCM's permanent home (domicile) was outside Connecticut when SVCM entered the military, SVCM does not become a Connecticut resident because SVCM is stationed and live in Connecticut. As a nonresident, SVCM's military pay is not subject to Connecticut income tax. However, income SVCM receives from Connecticut sources while SVCM is a nonresident may be subject to Connecticut income tax. See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.</p> |
| Filing requirements based on Federal Filing Status | SVCMs may choose to file MFS-CT or MFJ-CT regardless of filing status on the federal return. However, see restriction below on resident-nonresident spouses. |
| TaxWise for Single | Enter CT in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>When one spouse is a FYR or a NR and the other spouse is a PYR, each spouse who is required to file a CT income tax return must file MFS-CT.</p> <p>When one spouse is a FYR and the other is a NR, each spouse who is required to file a CT return must file MFS-CT unless the couple:</p> |

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| | <ul style="list-style-type: none"> • File MFJ-FED; and • Elect to be treated as if both are CT FYRs. <p>NOTE: the election to file a joint return means the joint federal AGI must be used on Line 1 of Form CT-1040.</p> <p>NOTE: If filing MFS-CT the FED AGI must be recomputed as if filing MFS-FED. Enter on Line 1 of Form CT-1040, the recomputed income.</p> |
| Miscellaneous | <p>If the SVCM had CT income tax withheld from military pay in error: enter CT in the NR field of the State Information section of the Main Info page, and enter the amount of income from CT sources on Line 6 of Form CT-1040 (if there was no income from CT sources enter 0). Paper file, and attach a statement to the front of the return stating: (1) that the SVCM did not have a permanent place of abode in CT during the tax year; (2) the location and brief description of the permanent place of abode he maintained outside of CT, and the beginning and ending dates of his stay there; and (3) the exact number of days he was in CT during the tax year.</p> <p>Military Members and their spouses should also consult Information Publication 2009 (21), which is the Connecticut Income Tax Information for Armed Forces Personnel & Veterans for a summary of all relevant Connecticut Income Tax rules that affect military members and their families. This publication can be found at: http://www.ct.gov/drs/lib/drs/publications/pubsip/2012/ip2012-15.pdf</p> |

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DELAWARE

Delaware Division of Revenue
820 N. French Street
Wilmington, DE 19801

↳ Member of Federal/State E-file program

General Information:

(302) 577-8200

Email:

Personaltax@state.de.us

Web site:

<http://revenue.delaware.gov/>

Forms:

(302) 577-8200;

<http://revenue.delaware.gov/services/2011PITForms.shtml>

E-file coordinator:

(302) 577-8170

State filing addresses:

Payment enclosed:

P. O. Box 508

Wilmington DE 19899 – 508

No payment -refund due:

P. O. Box 8765

Wilmington DE 19899-8765

No payment"-PQ'refund due:

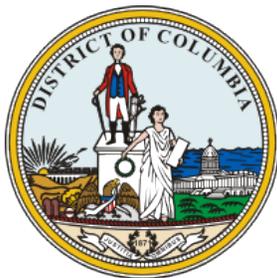
P. O. Box 8711

Wilmington DE 19899-8711

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| E-File Information | Residents and Nonresidents may file electronically. Tax sites must retain DE 8453 and all supporting documents for three years. Rejected returns should be mailed to: State of Delaware, Division of Revenue, P.O. Box 8765, Wilmington, DE 19899-8765. E-File website: http://www.revenue.delaware.gov/pit_onlinefiling.shtml |
| Who must file? | Who must file a Delaware return is based on age and filing status. Full Year Residents must file if their Delaware-source income exceeds the following amounts: If you are under 60 and you are Married Filing Joint, \$15,450; if you are single or married filing separate, \$9400; if you are a dependent on another's return and your income exceeds \$5,250 (Higher amounts for over 60- see instructions). Part year residents and Nonresidents must file if they have ANY Delaware income. http://revenue.delaware.gov/services/current_pit/TY12_booklet_res.pdf |
| What forms to file? | Full Year Residents: 200-01R or 200-03 EZ. Part Year residents can use either 200-01R or 200-02R. Nonresidents use 200-02 NR. |
| Requirements for Residency | Delaware follows general rules for residency, but adds that anyone who is physically present in Delaware for more than 183 days and maintains a place of abode in Delaware is a resident. Part Year residents may file as residents, if it is to their advantage. For members of the Armed Forces who remain a legal resident of Delaware, all your active duty military income, all your income earned outside of the military in Delaware, and all your income earned outside of the military in a state other than Delaware is income and subject to income taxation. If you are not a legal resident of Delaware, your military income and the income earned in states other than Delaware is not taxable, but any income earned in Delaware is subject to the state income tax. |
| Exemptions | Delaware uses a personal tax credit of \$110 per person rather than personal exemptions. An additional \$110 is allowed for persons over age 60. |
| Military Pay | Follows federal rules; see "Requirements for Residency" above. |
| Spouses and Community Property | Not a community property state. Where one spouse is a resident and the other a part year or nonresident, spouses should file separate tax returns, even if they filed a joint federal return. |

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| | <p>All income of a non-military spouse is taxed in the state of their legal residence. A military spouse claiming an exemption from Delaware's income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, Form W-4DE, with their employer. This form is also available on the website www.revenue.delaware.gov. A military spouse claiming an exemption must meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Under the Federal Military Spouses Residency Relief Act as applied in Delaware, a spouse of a servicemember may be exempt from Delaware income tax on income from services performed there if (1) the servicemember is present in Delaware in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p> |
| Income Exclusions | Social security payments and Delaware lottery winnings are excluded from income. |
| Income Deductions | May take itemized or standard deduction. Standard deductions for married filing jointly are \$6500; for all others, \$3250. May itemize on Delaware return, even if standard deduction was taken on Federal return. |
| Capital Gains/Losses | Follows federal rules. |
| Retirement Income | Taxpayers over age 60 may exclude up to \$12,500 of retirement or pension income. For those under 60, up to \$2000 may be excluded. |
| Deadline/Extensions | <p>Due April 30, 2013.</p> <p>Delaware does not have a state specified filing extension for military overseas or military on deployment in support of contingency operations. All Delaware taxpayers can request an initial extension to file their taxes until October. The extension form is a Form 1027. As with most states, the extension to file is NOT an extension to pay taxes. If you have a tax to pay, it must be paid by the filing deadlines. An additional extension of time to file beyond October can be requested if you are asking for a federal extension of time. You must file with your Form 1027 for additional time to file a copy of the federal extension. The federal extension will result in your Delaware return having the same due date as the federal return.</p> |
| Notes | <p>Delaware has a child care credit (50% of Federal credit allowed). A resident individual is allowed a credit against his/her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided at page 8 of: http://revenue.delaware.gov/services/current_pit/TY12_booklet_res.pdf</p> <p>The Child Care Credit should not be confused with the Child Tax Credit, which is not an allowable credit on the Delaware return. In the case of a husband and wife who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the lower taxable income reported on Line 5.</p> |
| Special Military Processing | None |
| Earned Income Credit | Earned Income Credit 20% of federal credit must fill out new Delaware schedule. |
| Filing requirements based on Federal Filing Status | A SVCM may file MFJ-DE, MFS-DE, or MCS-DE returns even if filed MFJ-FED. However, if the SVCM filed MFS-FED then must file MFS-DE or MCS-DE. NOTE: Generally, separate returns will be advantageous if both spouses have a DE AGI in excess of \$9,400. |
| TaxWise for Single | Enter DE in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | For MFS-DE or MCS-DE, each spouse reports only his individual income, personal credits, deductions, and one half of the income derived from securities, bank accounts, real estate, etc., which are titled or registered in joint names. Individual who were PYRs in 2006 that elect to file as a FYR, must indicate the dates of DE residency. |
| Miscellaneous | None |

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District of Columbia

Office of Tax & Revenue
 Office of the Chief Financial Officer
 1101 4th Street, SW, Suite W270
 Washington, DC 20024

Email: taxhelp@dc.gov
Website: <http://otr.cfo.dc.gov>

By Phone ([Agency Directory](#))

Phone: (202) 727- 4TAX (4829)

Fax: (202) 442-6890

Forms: <http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,594065.asp>

State filing addresses:

Payment enclosed:

Office of Tax and Revenue
 PO Box 96169
 Washington, DC 20090-6169

No payment f wg"or refund"gzr gevfg :

Office of Tax and Revenue
 PO Box 96145
 Washington, DC 20090-6145

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| E-File Information | There are three ways in which taxpayers can file their federal and DC returns together electronically: 1) through a tax practitioner who is an authorized e-file provider; or 2) through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their PC for a fee. 3) Free electronic filing via DCFreeFile (replacing Taxpayer Service Center (eTSC) as of January 2013, available January 30, 2013), in which taxpayers can file and pay their taxes online and check the status of their refund. Tax centers must retain form DC-8453 for a period of three years. |
| Who must file? | You were a resident of the District of Columbia and you were required to file a federal tax return. Your permanent residence was in the District of Columbia for either part of or the full taxable year. You lived in the District of Columbia for 183 days or more during the taxable year, even if your permanent residence was outside the District of Columbia. You are the spouse of an exempt military person or of any other exempt person such as a nonresident presidential appointee or an elected official. |
| What forms to file? | File the D-40 or D-40EZ. |
| Requirements for Residency | A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC. A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year, is a part-time resident for the period present in DC. |
| Exemptions | The personal exemption for single filer is \$5,675; or is \$1,675 multiplied by Line 18 of D-40 (number of exemptions). See D-40 instructions at: http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/jan_2013_postings/45987_2012_d-40ez_d-40_proof_01-14-13.pdf |
| Military Pay | If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply: (1) If a service member's legal residence for taxes is not in DC but the service member and spouse reside in DC due to military orders, the military compensation and the non- |

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| | <p>military spouse's compensation should be deducted on Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the service member's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed. (2) If a service member's legal residence for taxes is not in DC but the service member resides in DC due to military orders and subsequently marries a DC resident, the service member's military compensation should be deducted on Schedule I, Line 15. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred service member. If this applies to you, a copy of the Department of Defense form providing the service member's legal residence for taxes should be kept with your tax records in case it is subsequently needed. (3) If a service member's legal residence for taxes is in DC and the Service member and spouse reside in DC in compliance with the Service member's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.</p> |
| Spouses and Community Property | <p>The District of Columbia does not treat marital property as community property. On November 11, 2009, President Obama signed the "Military Spouses Residency Relief Act" to prevent multiple state taxation on the income and property of military personnel serving within various tax jurisdictions by reason of military service. Any compensation earned by the spouse of a service member, while accompanying the service member to a duty station outside of the spouse's legal tax residence, pursuant to the service member's military orders, is not be subject to income tax in the jurisdiction outside of their legal tax residence. See "Military Pay" above..</p> |
| Income Exclusions / retirement | <p>DC and federal government pension and annuity limited exclusion: You must be 62 years of age or older as of December 31, 2012 to claim this exclusion. Enter the lesser of \$3000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. Attach a copy of your federal Form 1099R. The maximum annual exclusion is \$3000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return.</p> |
| Income Deductions | <p>The DC standard deduction is determined by your filing status as shown below. However, if you itemize deductions on the federal form Schedule A, you are not entitled to the standard deduction: Filing Status / Standard Deduction: A - Single \$4,000 B - Head of Household \$4,000 C - Married filing jointly \$4,000 D - Married filing separately or registered domestic partners filing separately \$2,000 E - Married filing separately on the same return \$4,000 F - Registered domestic partners filling jointly \$4,000 G - Registered domestic partners filling separately on the same return \$4,000 H - Dependent claimed by someone else \$4,000</p> |
| Capital Gains/Losses | <p>Maximum allowable capital loss is \$3000 (\$1500 if filing separately). Capital gains are taxed as ordinary income however upon disposing of an asset not fully depreciated compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation. See instructions for further detail: http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/jan_2013_postings/45987_2012_d-40ez_d-40_proof_01-14-13.pdf</p> |
| Retirement Plan Income | <p>Income received from retirement plans may be reduced to the extent that contributions to the plans were subject to District income tax in years beginning prior to January 1, 1982.</p> |
| Deadline/Extensions | <p>April 15, 2013.</p> <p>The District of Columbia does not have a specific extension for military overseas or military on deployment in support of contingency operations. All taxpayers for the District of Columbia can request an extension of time to file their taxes. Those rules are:</p> |

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| | <p>An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, a FR-127 Extension of Time to File form must be filed by April 15, 2013 and must be submitted using the following appropriate form:</p> <ol style="list-style-type: none"> 1. If you expect to have a balance due when you file the Form FR-127, you must pay the estimated balance due. 2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have: <ol style="list-style-type: none"> A. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments; and B. Filed a request to extend the time to file your federal individual income tax return with the Internal Revenue Service (IRS). The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC. 3. If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127. Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request. |
| Notes | <p>Real Property Tax Deduction: Non-itemizers may increase the standard deduction by up to \$500 (if single, head of household, married filing separately, or registered domestic partner), and up to \$1,000 (if filing jointly as married or registered domestic partners), if they took the real property tax deduction on their federal tax return as an increase to the standard deduction. See page 7 on D-40EZ Instructions or page 14 on D-40 Instructions.</p> <p>Disaster Loss Deduction: Non-itemizers may increase the standard deduction by the amount of a “net disaster loss,” if they took the disaster loss deduction on their federal tax return as an increase to the standard deduction.</p> <p>DC Low Income Credit and DC Earned Income Credit: There are two credits offered to DC taxpayers: (1) DC Low Income Credit (LIC) and (2) DC Earned Income Credit (EITC). The LIC is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. The EITC is a refundable credit. If the IRS is calculating your federal EITC, wait until they notify you of that amount before you determine your DC EITC. If you take the federal income earned credit, it may be better for you to take the DC Earned Income Credit instead of the DC Low Income Credit. You cannot take both DC credits.</p> <p>DC Low Income Credit (LIC) - To qualify for this credit:</p> <ul style="list-style-type: none"> • You cannot have computed your federal AGI using the Alternative Minimum Tax (AMT) calculation; • The amount of DC taxable income on Line 21 of your D-40 or Line 5 of the D-40EZ is more than zero; and • Your DC AGI (D-40, Line 3 and D-40EZ, Line 15) is greater than the sum of DC personal exemptions and DC standard deduction and is less than or equal to the sum of your federal personal exemptions and your federal standard deduction. <p>DC Earned Income Credit – Who is eligible for this credit?</p> <ul style="list-style-type: none"> • Those District taxpayers who are allowed the Earned Income Tax Credit in filing their federal individual income tax return and did not claim the District Low Income Tax Credit. • District taxpayers who do not qualify for the Earned Income Tax Credit for federal tax purposes can claim the credit on their District return if the taxpayer is: <ol style="list-style-type: none"> A District resident, and Between the ages of 18 and 30, and A parent of a minor child who does not live with the taxpayer, and |

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| | <p>A court has ordered the taxpayer to make child care support payments, and The court order is in effect for ½ of the year during the year that the taxpayer is claiming the credit, and The taxpayer paid child care support in the tax year claiming the credit equal to the amount of the child care support due during the year.</p> <p>Property Tax Credit: Renters and homeowners who have a total household gross income of \$20,000 or less may be eligible to claim the property tax credit. If you are filing a Form D-40 and claiming this credit, you must file Schedule H with it. If you are not required to file a Form D-40, you may file Schedule H by itself. You must meet the following requirements to claim this credit:</p> <ul style="list-style-type: none"> • You were a DC resident from Jan. 1 through Dec. 31, 2012; • You rented or owned and lived in your home in DC during all of 2012; • Your total 2012 household gross income was \$20,000 or less; • You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax; • If you are not claimed as a dependent on someone else’s 2012 federal, state, or DC income tax return and under age 65; • Your residence is not part of a public housing dwelling; and • If you are not blind or disabled, you and your registered domestic partner or spouse (if married) provided at least 50% of the total household gross income. Only one member of a household can claim the property tax credit. A property tax credit may not be claimed on behalf of a taxpayer who died before the end of the tax year. This credit may not be claimed with respect to a property owned by a government, a house of worship or a non-profit organization. |
| Special Military Processing | None |

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FLORIDA – No State Income Tax

Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399-0112

Email Address: EMailDOR@dor.state.fl.us

Website: http://dor.myflorida.com/dor/info_individuals.html

Taxpayer Services: 1-800-352-3671

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GEORGIA

Georgia Department of Revenue
1800 Century Blvd. NE
Atlanta, GA 30345

☞ **Member of Federal/State E-file program**

General Information:

1-877-423-6711

Forms:

1-877-423-6711

Web site:

<https://etax.dor.ga.gov/>

Refund:

<https://gtc.dor.ga.gov/#1>

E-file help desk:

1-877-423-6711, or at <http://gataxinfo.org>.

State filing addresses:

Payment due or no refund:

Processing Center
Georgia Department of Revenue
PO Box 740399
Atlanta, GA 30374-0399

No payment due:

Georgia Department of Revenue
PO Box 740380
Atlanta, GA 30374-0380

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| E-File Information | Georgia accepts electronic filing of Forms 500 and 500EZ from all taxpayers regardless of their filing or residency status, including refund and balance due returns. Georgia Individual Income tax returns may be submitted using approved electronic filing software. Tax site must retain GA 8453 and all supporting documents on file for three years. |
| Who must file? | For full year residents, if GA income is over \$8400 for Married Filing Jointly, \$4200 for Married Filing Separately, or \$5000 for all others. Part year and nonresidents must file GA return if they were required to file a Federal return. |
| What forms to file? | All filers use Form 500 or 500EZ |
| Requirements for Residency | Follows general residency rules. |
| Exemptions | \$2,700 for taxpayer and spouse, \$3000 for dependents. |
| Military Pay | Follows Federal Rules. Military personnel whose home of record is Georgia or who are residents of Georgia are subject to Georgia income tax upon all income regardless of source or where it is earned, unless specifically exempt by Georgia law. Refer to the instruction booklet (IT-511) for additional information. There is a six-month filing extension for military individuals returning from overseas. Combat zone pay is not subject to Georgia state income tax. Military personnel whose home or record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. |

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| Spouses and Community Property | <p>Not a community property state. Must use same filing status as federal return. Exception if one spouse is a Georgia resident and one is a non-resident/part-year resident, enter 3 in the residency code box on Form 500, page 1, line 4 and use schedule 3, page 4/</p> <p>Under the Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if:</p> <ol style="list-style-type: none"> 1. The service member is present in Georgia in compliance with military orders; 2. The spouse is in Georgia solely to be with the service member; 3. The spouse maintains domicile in another state; and 4. The domicile of the spouse is the same as the domicile of the service member. |
| Income Exclusions | <p>The following are excluded from income:</p> <ul style="list-style-type: none"> • Social Security and retirement paid by the Railroad Retirement Board.. • Interest and dividends on U.S. Government bonds and other U.S. obligations. • See IT511 for additional exclusions. <p>Military income earned by a member of any reserve component of the armed services while stationed in a combat zone or stationed in a defense of the borders of the US pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim the exclusion. The exclusion is limited to the amount included in the Federal Adjusted Gross Income.</p> |
| Income Deductions | Must follow federal election. Standard Deduction is \$3000 for married filing jointly, \$1500 for married filing separately, and \$2300 for all others. |
| Capital Gains/Losses | Follows federal rules. |
| Retirement Income | Taxpayers 62-64 years of age may exclude up to \$35,000.00 of retirement income. Taxpayers over age 65 may exclude \$65,000.00. |
| Deadline/Extensions | <p>Calendar year taxpayers are required to file by April 15, 2013.</p> <p>Will accept any federal extension granted for state filings.</p> |
| Notes | N/A |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | None |
| TaxWise for Single | Enter GA in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |

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HAWAI'I

Hawai'i Department of Taxation
 P.O. Box 259
 Honolulu, HI 96809-0259

General Information: (808) 587-4242
 (800) 222-3229

Member of Federal/State E-file program

Web site: www.state.hi.us/tax

Forms: http://www.state.hi.us/tax/a1_forms.htm

Electronic Filing: <https://www.ehawaii.gov/efile/>

Refunds: <https://tax.ehawaii.gov/hoihoi/refund.html;jsessionid=99C5542A67B31D89E6D152988D2576F4.luka>

State filing addresses:

Payment enclosed:

P.O. Box 1530
 Honolulu, HI 96806-1530

No payment/gperuqf :

P.O. Box 3559
 Honolulu, HI 96811-3559

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| E-File Information | N-11, N-13 and N-15 available. More information available at www.hawaii.gov/tax . |
| Who must file? | Every individual doing business in Hawaii during the taxable year, whether or not any taxable income is derived from that business, <u>and</u> any individual receiving gross income over the following amounts: \$3040 for married filing separate; \$3040 for single filers; \$3960 for head of household; \$5040 for qualifying widow(er)s; and \$6080 for married filing jointly is subject to taxation under Hawaii income tax law. (Note, there are different amounts for individuals age 65 and older.) For non-residents the filing threshold is multiplied by the ratio of HI AGI to the total AGI from all sources. There is no separate e-Form. |
| What forms to file? | Residents file N-11, or N-13. (Form N-12 has been discontinued.) Part-Year and Nonresidents file N-15. Forms and supporting documentation should be retained for 6 years to support an audit. There exists a 6 year statute of limitation for substantial tax violations. |
| Requirements for Residency | Follows general residency rules with the addition that physical presence in Hawaii for more than 200 days during a tax year creates a rebuttable presumption that the person is a Hawaii resident. Does not apply to military. |
| Exemptions | Personal exemption is \$1040 per person. For nonresidents the personal exemption is multiplied by the ratio of Hawaii AGI to total AGI from all sources. |
| Military Reserve or Hawaii National Guard Pay | Follows federal rules. (Can exclude \$5,975.00 of Reserve pay on Form N11, line 15; and Form N-15, line 33.) |
| Spouses and Community Property | Not a community property state. For married couples, where one spouse is a resident and the other a nonresident, resident spouse may file separately, or both may file jointly on an N-11 or N-13; however the non-resident spouse will then be taxed on all income from all sources. Under the Hawaii Military Spouses Residency Relief Act, income received by the |

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| | <p>service member's civilian spouse for services performed by the service member's spouse in Hawaii is not considered Hawaii-sourced income and therefore, not subject to Hawaii income tax if all of the following conditions are met: (1) The service member (as defined in 10 U.S.C. §101(a)(5)) is present in Hawaii solely in compliance with military or naval orders; (2) The spouse is in Hawaii solely to be with the service member; and (3) The spouse and service member are domiciled in the same state and that state is not Hawaii. (<i>Note: The exemption only applies to the service member's spouse. Any non-military source income earned in Hawaii by the service member is subject to Hawaii income tax.</i>)</p> <p>Refer to TIR 2010-01, May 3, 2010 which provides detailed information re: the Military Spouse Residency Relief Act. This document can be located at: http://www.state.hi.us/tax/tir/tir10-01.pdf</p> |
| Income Exclusions | May exclude social security income and certain retirement income (see Retirement Income below) and interest on federal obligations, including U.S. Savings Bonds. |
| Income Deductions | May itemize or take standard deductions, which are as follows: Single or Married filing separately, \$2000.00; Married filing jointly, or Qualifying widow(er), \$4000.00; Head of Household, \$2920.00;. For nonresidents the standard deduction is multiplied by the ratio of Hawaii AGI to total AGI from all sources. |
| Capital Gains/Losses | Taxed as ordinary income, though high income people may be able to use a more favorable rate-- see Capital Gains Worksheet in instruction booklet for Form N-11 or Form N-15. |
| Retirement Income | May exclude certain retirement pay from income, such as government and employer-funded pensions. |
| Payments | Form N-11, Individual Income Tax Return (Resident Filing Federal Return), is due on or before April 20, 2013. |
| Notes | N/A |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | None |
| TaxWise for Single | Enter HI in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | Enter HI in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and file either MFS-HI or MFJ-HI. If file MFJ-HI, include all income, even that earned by a NR spouse. |
| Miscellaneous | <p>Updates:</p> <p>Changes for 2012</p> <ul style="list-style-type: none"> • Effective January 1, 2012, civil unions are recognized in Hawaii. Accordingly, for Hawaii income tax purposes: (1) civil union partners have the same tax filing status options as married couples, and (2) references to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively. (Act 1, SLH 2011) • If you are filing a Hawaii income tax return for the first time, you will not be allowed to have your refund directly deposited into your checking or savings account. • Increases the amount of the military reserve or Hawaii national guard duty pay exclusion to \$5,975 for taxable years beginning after December 31, 2011. (Act 197, SLH 2004) <p>Important Reminders for 2012</p> <ul style="list-style-type: none"> • If you are unable to file by April 20, 2013, you are granted an automatic 6-month |

extension of time to file Form N-11, Form N-13, and Form N-15 without filing Form N-101A (or any other form) unless an additional tax payment must be made. The extension of time to file is NOT an extension of time for payment of tax. You must file Form N-101A if you are making a payment. You may **not** use federal Form 4868 instead of Form N-101A.

- Please complete all required entries on your tax return and make sure all required forms and statements are attached. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries or provide missing forms or statements.
- The following lines **MUST** be filled in: Form N-11, line 24; Form N-13, line 13; and Form N-15, line 40. Failure to do so could cause delays in processing your return.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN. If your spouse has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For".
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please file your return on or before April 20, 2013. Mail your return to the appropriate mailing address as stated in "Where to File".
- Enclose only one return per envelope.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

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IDAHO
 Taxpayer Services
 Idaho State Tax Commission
 P.O. Box 36
 Boise, ID 83722-0410

General Information: (208) 334-7660 **Member of Federal/State E-file program**
 (800) 972-7660

Web site: tax.idaho.gov

Forms: <http://tax.idaho.gov/s-results-form.cfm?pkey=ind&year=2012>

Refund Status: (208) 364-7389 or (888) 228-5770 toll free

Online Refund Status: <https://www.accessidaho.org/secure/istc/refund/status.html>

E-File Help Desk: (208) 332-6632 or email: taxrep@tax.idaho.gov

State filing address:

Idaho State Tax Commission
 PO Box 56
 Boise ID 83756-0056

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| E-File Information | <p>If you choose to e-file, you must use the same provider to file both your federal and state returns. May file full year, part year, or nonresident forms. Idaho does not require a Form 8453. Mail rejected returns to: Idaho State Tax Commission, P.O. Box 56, Boise, ID 83756-0056. Will accept e-filed returns claiming a credit for taxes paid to another state or married filing separately.</p> <p>Form ID-8453 all forms filed electronically, and supporting documents should be retained for 3 years.</p> |
| Who must file? | <p>Full year residents with Idaho income over \$3,800.00 for married filing separately, \$9,750.00 for single, \$12,500.00 for head of household, \$15,700.00 for qualifying widow(er), and \$19,500.00 for married filing jointly. A part-year resident is required to file an Idaho income tax return if gross income from all sources while a resident and gross income from Idaho sources while a nonresident total more than \$2,500. A nonresident is required to file an Idaho income tax return if gross income from Idaho sources was more than \$2,500. Nonmilitary income from Idaho sources is subject to Idaho tax. Part-year and nonresidents file Form 43 if gross income from Idaho sources exceeds \$2,500. If you are age 65 or older and/or blind, see the instructions for additional standard deduction amounts.</p> |
| What forms to file? | <p>Full year residents and resident military stationed outside Idaho: Form 40. Part-year and Nonresidents with income subject to ID income taxation, and non-resident military stationed in Idaho: Form 43.</p> |
| Requirements for Residency | <p>You are an Idaho resident, even though you live outside Idaho, if the following are true:</p> <ul style="list-style-type: none"> - You think of Idaho as your permanent home. - Idaho is the center of your financial, social, and family life. - Idaho is the place you intend to return to when you are away. <p>•You are also an Idaho resident if the following are true:</p> <ul style="list-style-type: none"> - You maintained a home in Idaho the entire year. - You spent more than 270 days in Idaho during the tax year. <p>• You are a nonresident if your permanent home is outside of Idaho all year.</p> <p>•You are a part-year resident if you moved into or out of Idaho</p> |

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| | <p>during the tax year. You are still a resident if:</p> <ul style="list-style-type: none"> - You temporarily moved outside of Idaho, or - You moved back to Idaho after a temporary absence. <p>The domicile of a qualified servicemember is presumed to be that member's military home of record until such time as the service members established a new domicile.</p> <p>Idaho resident on active duty stationed in Idaho If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. File Form 40.</p> <p>Idaho resident on active duty stationed outside of Idaho</p> <ul style="list-style-type: none"> •If you joined the armed forces while a resident of Idaho and Idaho is your military home of record; and •You were on active duty for 120 or more consecutive days; and •You were stationed outside of Idaho for all or part of the year, you must report all of your income to Idaho. However, only military wages you receive while stationed in Idaho and all nonmilitary income, regardless of the source, is subject to Idaho tax. <p>File Form 40 if you are single, or if you are married and your spouse is also a resident of Idaho. File Form 43 if you are married and your spouse is a nonresident, part-year resident, or military nonresident of Idaho. Check the "Idaho Resident on Active Military Duty" residency status box for yourself. Check the applicable residency status box for your spouse.</p> |
| Exemptions | Personal exemption is \$3,650 per person. |
| Military Pay | <p>The residency of a qualified service member is presumed to be that member's military home of record. If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. An Idaho resident on active duty stationed outside of Idaho for 120 or more consecutive days can subtract this income, use Form 40 and Schedule 39R.</p> <p>Combat Zone Exemption: If you're an enlisted member or warrant officer, you don't owe tax on military pay received for any month in which you served in a combat zone. If you're a commissioned officer, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received. The excluded pay shouldn't be included in the wages reported on your Form W-2.</p> <p>Under the Servicemembers Civil Relief Act, a servicemember will neither lose nor acquire a residence or domicile with regard to his income tax as a result of being absent or present in a state due to his military orders. A qualified servicemember is not a resident of or domiciled in Idaho solely as a result of being stationed in Idaho.</p> <p>Nonresident on active duty stationed in Idaho. If your military home of record isn't Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn't tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500.</p> |

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| Spouses and Community Property | <p>Idaho is a community property state. Must file same status as federal return. Non-military spouses who are Idaho residents must include half of military spouse's wages.</p> <p>The earned income of qualifying spouses of Idaho service members is no longer subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (SR 475, HR 1182) passed in November of 2009. As a service member's spouse, you may qualify for this income tax exemption if: (1) You are married to a service member who is serving in Idaho and has registered in the military with another state as a home of record; and (2) You have located to Idaho with the service member and you have the same domicile (permanent residence) as the service member's home of record. For more information, see: http://tax.idaho.gov/s-results-quest.cfm?faqson=military</p> |
| Income Exclusions | Social Security income; ID Lottery winnings less than \$600; scholarships for degree candidates covering tuition, fees, supplies, books, and required equipment. |
| Income Deductions | May claim ID standard deduction even if itemized on Federal return, except a married taxpayer filing separately must itemize if spouse itemizes. Standard deductions are \$5,950.00 for married filing separately, \$5,950.00 for single, \$8,700.00 for head of household, \$11,900.00 for qualifying widow(er)s and \$11,900.00 for married filing jointly. |
| Capital Gains/Losses | Capital gains are taxed as ordinary income. If you had a capital gain net income from the sale of <u>qualified</u> Idaho property, you may be able to deduct 60% of the capital gain net income report on federal Schedule D. To verify what property qualifies, see page 21 of the Idaho individual income tax booklet. Use Form CG to compute your Idaho capital gain deduction. Gains from the sale of stocks, mutual funds, and other intangible property do NOT qualify for this deduction. |
| Retirement Income | If over age 65, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. Only the following are qualified retirement benefits: civil service employee retirement annuities, retired U.S. Military members, retirement benefits paid from the firemen's retirement fund of the State of Idaho to a retired fireman over the age 65, or over age 62 and disabled, may deduct up to \$45,234.00 if married filing jointly, or \$30,156.00 if single, from retirement income, on Form 39. No deduction if married filing separately. See instructions for Form 39 for more information. |
| Deadline/Extensions | Due on or before April 15, 2013. Mail payments from electronically filed returns to: Idaho State Tax Commission, Electronic Filing Processing, P.O. Box 83784, Boise, ID 83707. Can pay electronically via ID Tax Commission Web site. |
| Notes | Taxpayers who have income subject to taxation by Idaho and another state may be entitled to a credit for income tax paid to the other state. Use Form 39R to calculate the credit. If the credit applies to more than one state, use a separate Form 39R for each state and include a copy of the other state/s return. Nonresidents cannot claim this credit. |
| Special Military Processing | <p>Idaho only taxes Idaho source income. Idaho does not consider military pay earned outside of Idaho to be Idaho source income. File Form 43 and check the Idaho Resident on Active Military Duty residency status box.</p> <p>Active duty military wages for service outside of Idaho aren't subject to Idaho tax. The service member will be considered a non-resident for tax purposes if serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days. The continuous 120 days don't have to be in the same tax year. (See 2012 Individual Income Tax Instructions for non-resident filing requirements).</p> |

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| | <p>Combat Zone Extension. Military members are allowed 180 days from the last day in a combat zone to file return. No interest or penalty owed for tax on military pay while in combat zone. Or alternatively a spouse can sign on behalf of the spouse in the combat zone and file jointly.</p> |
| Filing requirements based on Federal Filing Status | <p>A service member's ID income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-ID.</p> |
| TaxWise for Single | <p>If the service member meets the above test, enter ID in the non-resident field of the <i>State Information</i> section of the <i>Main Info</i> page; otherwise, enter ID in the FYR field. Only ID source income is taxable.</p> |
| TaxWise for Married | <p>If the SVCMM meets the above test, enter ID in the non-resident field of the <i>State Information</i> section of the <i>Main Info</i> page; otherwise, enter ID in the FYR field. Only ID source income is taxable.</p> |
| Miscellaneous | <p>WHAT'S NEW FOR 2012</p> <p>TAX RATE REDUCED For tax years beginning on and after January 1, 2012, the maximum individual tax rate has been reduced from 7.8% to 7.4%.</p> <p>CONFORMITY TO INTERNAL REVENUE CODE (IRC) Idaho conforms to the IRC as of January 1, 2012. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.</p> <p>GROCERY CREDIT INCREASES The grocery credit is now \$70 per exemption if your taxable income is more than \$1,000 and \$90 per exemption if your taxable income is \$1,000 or less.</p> <p>FORMS Idaho Form 55 Credit for Qualifying New Employees may be used for employees hired through April 14, 2011. For employees hired after April 14, 2011, Idaho Form 72 Idaho Hire One Act Credit must be used.</p> <p>CHANGE TO DEDUCTION FOR INSULATION OF AN IDAHO RESIDENCE (Now DEDUCTION FOR ENERGY EFFICIENCY UPGRADES) For tax years beginning on and after January 1, 2012, the requirements for this deduction have been changed. To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 2002.</p> <p>NONRESIDENT OWNERS OF A PASS-THROUGH ENTITY (PTE) THAT IS TRANSACTING BUSINESS IN IDAHO An estate, trust, partnership, or S corporation transacting business in Idaho must file a composite return or do backup withholding to report the Idaho source distributive income for nonresidents unless the individual files an Idaho Nonresident Owner Agreement or is an owner for which the PTE is not required to withhold. If the pass-through entity files a composite return, the income and tax allocated to the nonresident will be reported to the nonresident on their Idaho K-1. The nonresident then has the option of filing an Idaho nonresident return, reporting the allocated income and any other Idaho income and claiming the tax paid as a credit.</p> |

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| | CHANGE TO INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN |
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| | American Indians who are enrolled members of a federally recognized tribe and live and work on the reservation must now live and work on the reservation of which they are a member for the income to be exempt from Idaho taxation. |
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ILLINOIS

Illinois Department of Revenue
 Willard Ice Building
 101 W. Jefferson Street
 Springfield, IL 62702

General Information: 800-732-8866 or 217-782-3336 **A Member of Federal/State E-file program**

Forms: 1-800 356-6302 or <http://www.revenue.state.il.us/TaxForms/>

Web site: www.revenue.state.il.us

E-File Help Desk: 1-866-440-8680

State filing addresses:

Payment enclosed:

Illinois Department of Revenue
 Springfield, IL 62726-0001

No payment enclosed:

Illinois Department of Revenue
 PO Box 1040
 Galesburg, IL 61402-1040

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| E-File Information | <p>Effective January 1, 2012, paid preparers who file more than ten (10) Illinois Individual Income Tax returns must file those returns electronically.</p> <p>The majority of returns, over 77%, are already filed electronically. Electronically filed returns are processed more quickly, resulting in fewer errors and faster refunds to taxpayers.</p> <p>For questions contact (866) 440-8680.</p> <p>Illinois Department of Revenue Regulations on electronic returns, Title 86: Part 760 Section 760.100</p> <p>Opt-out Information If your client refuses to allow you to electronically file their return, you can remain in compliance with the mandate by having your client complete and sign Form IL-8948, Electronic Filing Opt-Out Declaration. Retain all Forms IL-8948 you receive from your clients in your files for three years. The department may request copies at anytime.</p> |
| Who must file? | <p>Full year residents must file if they were required to file a federal return or if their IL income was greater than their exemption allowance. The exemption allowance is determined by the number of allowable exemptions multiplied by \$2050.00. If a taxpayer's income taxable by IL exceeds this amount, then an IL return must be filed. Part year and nonresidents must file if they earned any IL source income. Note: an IL resident married to a nonresident of the state may file a separate IL return. Filing a joint return would subject all of the couple's income to IL taxation.</p> |
| What forms to file? | <p>All taxpayers file IL Form 1040; nonresidents file Schedule NR and IL Form 1040.</p> |
| Requirements for Residency | <p>You are an Illinois resident if you reside in Illinois or have a legal domicile in Illinois but are absent for a temporary purpose during the tax year. Temporary absences include performing active duty in the armed forces while being stationed outside the state, even for considerable periods of time. If you are a member of the armed forces, you are not a resident of Illinois if you are present in Illinois only because of your military assignment. If you are a spouse of a service member, you are not a resident</p> |

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| | <p>of Illinois if you are a resident of the same state as your spouse and you are present in Illinois only to accompany your spouse on his or her military assignment. In either case, you have the option of remaining a nonresident of Illinois, regardless of how long you are present in the state, but you may choose to establish residency in Illinois. If you are a resident of another state and come to Illinois only because of a military assignment, you will remain a nonresident of Illinois regardless of how long you are in Illinois unless you elect to become an Illinois resident. <i>If you were domiciled in Illinois at the time you joined the armed forces or elected to change your residence to Illinois after being stationed here, you will remain an Illinois resident as long as you remain in the armed forces, unless you elect to become a resident of another state where you are stationed.</i> For more details on IL residency as it pertains to military personnel and spouses, please see IL Publication 102, <i>Illinois Filing Requirements for Military Personnel</i>, at: http://tax.illinois.gov/publications/Pubs/Pub-102.pdf.</p> |
| Exemptions | Personal exemption is \$2050.00 per person. |
| Military Pay | <p>If you are an Illinois resident or part-year resident, you are required to file an Illinois return if you are required to file a federal return, or your Illinois base income is greater than your Illinois exemption allowance. If you are an IL resident, you must file Form IL-1040, Individual Income Tax Return. Your military pay will generally be included in your federal adjusted gross income (AGI) on Form IL-1040, Line 1. If you are a part-year resident, you must file Form IL-1040 and Schedule NR. Your military pay will generally be included in the Illinois portion of your AGI on Schedule NR. On Schedule NR, Step 3, Column B, you must include all income earned while a resident regardless of whether such income is earned from Illinois sources, and all income earned from Illinois sources while a nonresident.</p> <p>If you are a nonresident, you are not required to report military pay to Illinois. However, you must file an Illinois return if you have earned enough taxable income from Illinois sources to have a tax liability (<i>i.e.</i>, your Illinois base income from Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, is greater than your Illinois exemption allowance from Schedule NR).</p> <p>When filing, you may subtract tax-exempt military pay that is in your AGI, including pay for duty in the armed forces, including basic training, pay for duty as a cadet at the U.S. Military, Air Force, and Coast Guard academies, as a midshipman at the U.S. Naval Academy, or in ROTC, and pay for duty for serving in the U.S. Armed Forces Reserves or a National Guard unit, including a National Guard unit of another state.</p> <p>You may not subtract military income (such as combat pay) that you excluded from your AGI on Form IL-1040, Line 1; pay you received under the Voluntary Separation Incentive; pay you received from the military as a civilian; payments you made under the Ready Reserve Mobilization Income Insurance Program; or pay for duty as an officer in the Public Health Service.</p> <p>For more information, see IL Publication 102 at: http://tax.illinois.gov/publications/Pubs/Pub-102.pdf. Use the new Schedule M, Other Additions and Subtractions For Individuals, to subtract military pay earned that is included in adjusted gross income.</p> |
| Spouses and Community Property | Not a community property state. If one spouse is a resident and the other a nonresident, the resident spouse may elect to file a separate IL income tax return. Follows Military Spouses Residency Relief Act – See 2009 Schedule MR to determine residency status. Spouses’ wages exempt from Illinois Income tax if residing in Illinois with military member/spouse who is stationed in Illinois and both are residents of another state. |
| Income Exclusions | Government retirement plans, including military retired pay; Social Security income; distributions from IRAs. See Publication 120, Retirement Income at: |

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| | http://tax.illinois.gov/Publications/Pubs/Pub-120.pdf . |
| Income Deductions | No standard deductions or itemized deductions are allowed. |
| Capital Gains/Losses | Taxed as ordinary income. IL generally follows federal rules otherwise. |
| Retirement Income | Retirement may be excluded on Form 1040, line 5. Includes military retired pay. See Publication 120, Retirement Income, http://tax.illinois.gov/Publications/Pubs/Pub-120.pdf . |
| Deadline/Extensions | April 15, 2013. Access information on electronic payment options at http://www.revenue.state.il.us/ElectronicServices/Individuals/ |
| Notes | <p>Common filing errors - You may not subtract out-of-state income on Form IL-1040 under "other subtractions." If you file as a resident, all income earned from either Illinois or non-Illinois sources is taxed by Illinois unless it is specifically exempt. If you pay tax to other states, you may be allowed a tax credit on Schedule CR. For more information, see Schedule CR. Illinois does not tax military pay earned by service persons. When completing Schedule M (for 2008 and after) or Schedule NR (for 2007 and earlier), you may subtract tax-exempt military pay that is included as income on Form IL-1040 or Schedule NR.</p> <p>To claim a credit for tax paid to another state, taxpayers use Schedule CR. Access the form by accessing this page and clicking on the link for "Schedule CR": http://www.revenue.state.il.us/TaxForms/IncMCurrentYear/Individual/index.htm.</p> <p>IL residents may be entitled to claim a credit for property tax and K-12 education expenses paid. See instructions for Schedule ICR for credit eligibility. For more information on property tax credit refer to Pub. 108, Illinois Property Tax Credit at http://tax.illinois.gov/Publications/Pubs/Pub-108.pdf.</p> |
| Special Military Processing | IL does not tax military pay, even if domiciled and stationed in IL. If the servicemember has been stationed outside IL for the entire tax year, and does not earn income subject to IL tax, they are considered a NR for IL tax purposes. If the servicemember is a non-resident, he is not required to file an IL return unless they earned enough taxable income from IL sources to have a tax liability. |
| Filing requirements based on Federal Filing Status | None |
| TaxWise for Single | If the servicemember does not meet the qualifications to be considered a NR, file as FYR (or PYR if applicable), otherwise file as NR and report only that income that is nonmilitary and from an IL source. |
| TaxWise for Married | If a couple files MFJ-FED, and one spouse is FYR while the other is a PYR or NR, they may choose to file MFS-IL returns. In this case, each spouse must determine income and exemptions as if he or she had filed MFS-FED. If the couple chooses to file MFJ-IL, both spouses will be treated as residents, and all income will be allocated to IL. IL allows a credit for income tax paid to another state on <i>Schedule CR</i> . |
| Miscellaneous | <p>What's New</p> <p style="text-align: center;">Same-Sex Civil Unions</p> <p>Beginning with the 2012 tax year, if you are in a same-sex civil union you may file your Illinois return electronically. You must file your Illinois return as if you had filed your federal return as married (jointly or separately), and include the new Schedule CU, Civil Union Income Report, with your Illinois return. See the filing status instructions for details.</p> <p style="text-align: center;">Schedule M</p> <p>Schedule M, Other Additions and Subtractions for Individuals, includes a new subtraction for Will-Kankakee Regional Development Authority bonds.</p> <p style="text-align: center;">Schedule 1299-C</p> |

A River Edge Historic Preservation Credit, Live Theater Production Tax Credit, and Hospital Credit have been added to Schedule 1299-C, Income Tax Subtractions and Credits. The Enterprise Zone Dividend Subtraction, Jobs Tax Credit, and Veterans Jobs Credit have been modified. See the Schedule 1299-C Instructions for details. In addition, this form may now be filed electronically.

Exemption Allowance

Taxpayers and their dependents will receive an increased standard exemption allowance this year. The standard exemption allowance has increased from \$2,000 to \$2,050 for tax year 2012.

Earned Income Credit

The Illinois Earned Income Credit (EIC) percentage has increased from 5 percent to 7.5 percent. If you claimed a federal EIC, you may now claim 7.5 percent of this credit on your Illinois return.

Underpayment of Estimated Tax Penalty

A new checkbox has been added to Step 11 of the IL-1040 for taxpayers that were not required to file an Illinois Individual Income Tax return in the previous tax year.

Voluntary Contributions

You may donate to several new charitable funds this year. See Schedule G, Voluntary Charitable Donations, for a description of each fund.

Form 1099-G

We no longer automatically mail 1099-G forms to report your prior year Illinois Individual Income Tax overpayment unless you specifically request a paper form. Instead, we ask that you get this information by visiting tax.illinois.gov. If you want us to mail you a paper Form 1099-G, you must check the appropriate box in Step 13 of your IL-1040.

Tips

If you are married, you must include your spouse's Social Security number and name on your Form IL-1040, even if you are filing separately.

If you are claiming a property tax credit, you must enter your property number on Schedule ICR, Illinois Credits.

Don't forget to include any required attachments with your Form IL-1040. See Page 14 for details.

Use our free WebFile program to get your refund faster. Visit tax.illinois.gov or see your tax professional.

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INDIANA

Indiana Department of Revenue
 100 North Senate Ave
 Indianapolis, IN 46204-2253

↪ **Member of Federal/State E-file Program**

General Information:

(317) 232-2240

Web site:

www.in.gov/dor/

Forms:

(317) 615-2518 or at <http://www.in.gov/dor/3489.htm>

E-File Help Desk:

(317) 615-2537 (This number for tax officers only)

Refund Status:

(317) 233-4018 or <https://secure.in.gov/apps/dor/tax/refund/>

State filing addresses:

Enclosing payment:

Indiana Department of Revenue
 P.O. Box 7224
 Indianapolis, IN 46207-7224

No payment enclosed:

Indiana Department of Revenue
 P.O. Box 40
 Indianapolis, IN 46206-0040

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| E-File Information | <p>I-File allows you to file your IT-40, IT-40EZ, IT-40PNR, or IT-40RNR directly through the Internet.</p> <p>Retain Form IT-8879 and required documents for a period of three years.</p> |
| Who must file? | <p>Full year residents who received Indiana income in excess of their exemption amounts must file a return. Calculate the exemption amount by multiplying \$1,000 by each federal exemption then adding \$1,500 for certain dependent children. If Indiana income exceeds total exemptions, an Indiana income tax return must be filed. Part year and nonresidents who received ANY Indiana-source income must file an Indiana return.</p> |
| What forms to file? | <p>Full year residents file Form IT-40 or IT-40EZ. Part year and nonresidents file Form IT-40PNR. IT-40RNR is for residents of KY, MI, OH, PA and WI who work in IN. Must complete Schedule CT-40 if county of residence imposes tax.</p> <p>County tax</p> <p>Indiana counties were eligible to adopt or increase their local income tax rates through Oct. 31, 2012. The 2012 Indiana Individual Income Tax Booklet was finalized before that date. This means county tax rate on the back of Schedule CT-40 may not be correct. Contact the Indiana Department of Revenue in one of the following ways to get an updated list of the rates before filing.</p> <p>To get the updated list:</p> <ul style="list-style-type: none"> • Log on to the Department's website at www.in.gov/dor/4658.htm. <ul style="list-style-type: none"> • Call the form order request line at (317) 615-2581 to have one mailed to you. • Call our main tax line at (317) 232-2240 Monday – Friday, 8 a.m. to 4:30 p.m., and a representative will assist you. <p>Tax returns filed using the wrong rates will be adjusted. This may</p> |

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| | result in a reduced refund, or an increase in the amount owed. |
| Requirements for Residency | A taxpayer is a full-time resident if legal residency in IN is maintained from Jan. 1 through Dec 31 of the tax year. The taxpayer need not be physically present in the state during the entire year to be a full-time resident. Military personnel assigned outside the state remain full-time residents unless they take steps to establish residency in another state. Retirees who spend winter months in another state remain full-time residents if they maintained legal residency in IN and intend to return to the state during part of the tax year; or they maintain their driver's license; or they remain registered to vote in IN; or they have a homestead exemption in IN. Military personnel who changed residency from IN to another state during the tax year are part-time residence and must file Form IT-40PNR and attach a copy of Form DD2058, <i>State of Legal Residence Certificate</i> . |
| Exemptions | Allowed \$1,000 for each exemption claimed on the federal return, plus \$1,500 for each dependent child. For purposes of this exemption, a "dependent child" is a son, stepson, daughter, stepdaughter, or foster child under the age of 19 or be a full time student under 24. An additional \$1,000 exemption applies if the taxpayer and/or spouse are 65 or older. Another \$1,000 exemption applies if the taxpayer and/or spouse are legally blind. For taxpayers 65 or older who earn less than \$40,000 per year an additional \$500 of income is exempt. |
| Military Pay | <p>May deduct up to \$5,000 of military pay; however, the deduction is not to exceed the amount of military pay received. Dual military couples filing jointly may deduct up to \$10,000.00 . For more information see <i>Information Bulletin #6 and #27</i> at: http://www.in.gov/dor/3650.htm.</p> <p>Military income earned while in a combat zone is not taxable and is therefore NOT eligible for the military pay deduction.</p> <p>Special Deduction for National Guard and Reserve Pay income: There is a \$7,000 maximum deduction available for certain members of the Reserve components of the Army, Navy, Air Force, Coast Guard, Marine Corps or the Merchant Marine, or a member of the Indiana Army National Guard or the Indiana Air National Guard. A deduction is available for the military wages paid for the period of the member's full-time service on involuntary orders in a Reserve component of the armed forces or the period when Indiana National Guard unit was federalized.</p> <p>Note: Cannot claim both this deduction and the <i>Military service deduction</i> based on the same income. Military withholding statements must be attached to the tax return when claiming this deduction (enter code 621 on Schedule 2 under line 11 if claiming this deduction). For additional information see Individual Income Tax Booklet (IT-40 Booklet) available at http://www.in.gov/dor/4657.htm.</p> |
| Spouses and Community Property | <p>Indiana is not a community property state. When resident spouse files jointly with part year or nonresident spouse, must use IT-40PNR. Must follow federal filing status election on Indiana return. Indiana adjusted gross income tax does not apply to the earned income of a non-domiciled spouse of an armed forces member.</p> <p>Under the Federal Military Spouses Residency Relief Act, the spouse of an armed forces member is exempt from Indiana income taxation on Indiana-source earned income when: (1)The spouse currently is domiciled in a state other than Indiana; (2) The spouse resides in Indiana solely in order to live with the armed forces member; (3) The armed forces member is present in Indiana in compliance with military orders; and (4) The spouse and the armed forces member both are able to claim the same domicile.</p> <p>The Nonresident Military Spouses must file Schedule IN-2058SP, State Form 54259 and attach it when filing their IT-40 PNR. This schedule can be accessed by clicking</p> |

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| | on "IN-2058SP" under the "Other Individual Tax Forms/Schedules" at http://www.in.gov/dor/4657.htm . |
| Income Deductions | Indiana deductions at listed and explained in the Individual Income Tax Booklet available at: http://www.in.gov/dor/4657.htm , "IT-40 Booklet." Use Schedule 1 to take these deductions. Items deductible from income include: income from Social Security ; certain Indiana lottery winnings; renter's deduction of up to \$3,000.00 of rent paid on principal residence; homeowner's deduction of residential property tax of up to \$2,500.00; interest on US government obligations; and state tax refund reported as income on federal Form 1040. New 2008 deduction for certain members of reserve components of the Armed Forces. See above "Military Pay" for information on deducting military pay. |
| Capital Gains/Losses | Taxed as ordinary income. Indiana follows federal guidelines on determining status of capital gain or loss. |
| Retirement Income | Taxpayers over age 60, or surviving spouses receiving SBP, may deduct up to \$5,000 of military retired pay. Retired couples, both former military and both receiving military retired pay, may deduct up to \$10,000.00. For more information see Income Tax Information Bulletins #6 and #27 at www.in.gov/dor/3650.htm . |
| Deadline/Extensions | April 15, 2013. Access IN e-Pay at www.in.gov/dor/epay/index.html . |
| Notes | <p>2012 Changes</p> <p>Update: Line 1 of Form IT-40 assumes conformity with the Internal Revenue Code for federal changes adopted after Jan. 1, 2011. If the Indiana state legislature does not conform to the most current changes to the Internal Revenue Code, you may have to amend your return at a later date to reflect any differences between Indiana and federal law. You may wish to periodically check the Department's homepage at www.in.gov/dor/index.htm for updates.</p> <p>Automatic Taxpayer Refund Credit for Hoosiers The Indiana General Assembly passed Governor Daniels' proposed legislation providing an Automatic Taxpayer Refund credit for eligible Indiana taxpayers when the state budget surplus exceeds the amount needed to protect against a downturn in the economy. Eligible taxpayers will share equally in the Automatic Taxpayer Refund.</p> <p>Most taxpayers are eligible for the credit, but there are three qualifications. An eligible taxpayer must have timely filed a full-year Indiana resident income tax return for tax year 2011, must timely file a full-year resident Indiana income tax return for tax year 2012, and must owe some tax to the state for 2012. The refundable credit that has been authorized for 2012 is \$111 per eligible taxpayer (\$222 for an eligible married couple filing a joint return). See page 9 Individual Income Tax Booklet for further details and the worksheet to determine eligibility to share in the Automatic Taxpayer Refund credit.</p> <p>OOS municipal obligation interest add-back Interest earned from a direct obligation of a state or political subdivision other than Indiana may be subject to tax in Indiana. See the instructions on page 16 of the Individual Income Tax Booklet for more information.</p> <p>Changes to certain offset credits Ways to claim the employer health benefit plan credit, maternity home credit and small employer qualified wellness program credit have changed. See the instructions on pages 47, 49 and 50 of the Individual Income Tax Booklet for details.</p> <p>Teacher summer employment credit ends</p> |

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| | <p>The last year to claim this credit was 2011.</p> <p>Media production expenditure credit ends The last year to claim this credit was 2011.</p> <p>Earned income credit advance no longer available The last year to have an employer advance a portion of Indiana earned income credit was 2011.</p> |
| Special Military Processing | <p>Servicemembers on active duty or in the active reserves may deduct up to \$5,000.</p> <p>Military personnel on duty outside of the United States and Puerto Rico on the filing due date are allowed an automatic 60 day extension of time to file. A statement must be enclosed with the return verifying that you were outside of the United States or Puerto Rico on April 15, 2013.</p> <p>Military personnel serving in a presidentially declared combat zone have an automatic extension of time to file of 180 days after they leave the combat zone. If hospitalized outside the U.S. as a result of serving in a combat zone, the 180 day extension begins after being released from the hospital. The spouse of such service member must use the same method of filing for both federal and Indiana (e.g. single or joint). When filing the return, write "Combat Zone" across the top of the form (above the Social Security number).</p> <p>Note: Valid extensions are only for filing purposes. Interest will be due on any tax that remains unpaid during the extension period.</p> |
| Filing requirements based on Federal Filing Status | A Servicemember's IN income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-IN. |
| TaxWise for Single | Enter IN in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | <p>If Servicemember filed MFS-FED: enter IN in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and file MFS-IN on <i>Form IT-40</i></p> <p>If Servicemember filed MFJ-FED: enter IN in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and file MFJ-IN on <i>Form IT-40</i></p> <p>If SVCM filed MFJ-FED, and the spouse is either a PYR or NR: enter IN in the NR or PYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and file MFJ-IN on <i>Form IT-40PNR</i>. This form will separate the income not taxed by IN.</p> |
| Miscellaneous | Servicemembers are subject to their local county tax, except if the Servicemember maintains a household outside the state of IN. |

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IOWA

Iowa Department of Revenue and Finance
Taxpayer Services
P.O. Box 10457
Des Moines, IA 50306

General Information: (515) 281-3114
(800) 367-3388

↳ **Member of Federal/State E-file program**

Web site: www.iowa.gov/tax

Forms: (515) 281-7239

(800) 532-1531 or at <http://www.iowa.gov/tax/forms/indinc.html>

Refund Status: (515) 281-4966

(800) 572-3944 or via web at <https://www.idr.iowa.gov/wheresmyrefund/>

Electronic Filing: (515) 281-3114

(800) 367-3388

Iowa Electronic Filing Guide: <http://www.iowa.gov/tax/forms/IABusMeFDevGuide.pdf>

State filing addresses:

If paper return filed and extra tax due:

Iowa Department of Revenue
Iowa Income Tax - Document Processing
PO Box 9187
Des Moines, Iowa 50306-9187

If electronic return filed and extra tax due:

Iowa Department of Revenue
Iowa Income Tax - Document Processing
PO Box 10466
Des Moines, Iowa 50306-0466

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| E-File Information | Iowa Electronic Filing Guide: http://www.iowa.gov/tax/forms/IABusMeFDevGuide.pdf Mail rejected returns and paper returns to: 1) If receiving refund or zero tax due – Iowa Income Tax Refund Processing, Hoover State Office Building, Des Moines, IA 50319-0120; 2) Paying additional tax – Iowa Income Tax, Document Processing, P. O. Box 9187, Des Moines, IA 50306-9187. RECORD KEEPING Iowa income tax returns, federal returns, and all relevant schedules should be kept for at least three years after filing the return. |
| Who must file? | You must file an Iowa return if you were a resident or part-year resident of Iowa in 2012 and meet any of the following requirements. In meeting the filing requirements below, you must add back the pension exclusion (line 21, IA 1040), the Social Security Phase-out amount from line 12 of the Iowa Social Security Worksheet, any amount of lump-sum distribution separately taxed on federal form 4972, and any net operating loss carryover. Note on married couples: Incomes of both spouses must be included when determining who must file. a. Net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single (\$24,000 if 65 or older on 12/31/12). |

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| | <p>b. Net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single (\$32,000 if you or your spouse is 65 or older on 12/31/12).</p> <p>c. Individual was claimed as a dependent on another person’s Iowa return and had a net income (line 26 of the IA 1040; line 4 of the IA 1040A) of \$5,000 or more.</p> <p>d. Military service with Iowa shown as your legal residence even though stationed outside of Iowa. For information about military spouses, see information on the Military Spouses Residency Relief Act.</p> <p>e. Subject to Iowa lump-sum tax.</p> <p>f. Nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above. In the case of married nonresidents, the spouses’ combined income is used to determine if their income is high enough to require them to file an Iowa return. To understand “Iowa-source income,” see the instructions for lines 1-26 of the IA 126.</p> <p>g. Nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than \$1,000).</p> |
| What forms to file? | <p>All filers use IA 1040, or 1040 A; Part-year and nonresidents should also use IA 126, Nonresident and Part Year Schedule. Instructions for this schedule are included in the Form IA 1040 expanded instructions (see http://www.iowa.gov/tax/forms/indinc.html#EI)</p> |
| Requirements for Residency | <p>A military person is an Iowa resident if he or she was a resident of Iowa at the time of enlistment and/or Iowa is declared as his or her Military home of Record. If a military person is an Iowa resident, he or she must file an Iowa individual income tax return if:</p> <ul style="list-style-type: none"> • married and their combined income* totals more than \$13,500 (\$32,000 if you or your spouse is 65 or older on 12/31/12) • single and total income* is more than \$9,000 (\$24,000 if 65 or older on 12/31/12) • no income* of \$5,000 or more and is claimed as dependent on another person’s Iowa return • filing as head of household or qualifying widow(er) and total income* is more than \$13,500 (\$32,000 if you or your spouse is 65 or older on 12/31/12) <p>* Does not include pay received from the federal government for military service performed by members of the armed forces, armed forces military reserve, and the national guard in an active duty status.</p> <p>School District Surtax: The school district surtax is applicable for resident members of the armed forces of the United States living in an Iowa school district, even if the member is not physically present in Iowa on the last day of the tax year. (IAC 42.1)</p> <p>A spouse of an Iowa-resident military person is not considered a resident of Iowa simply by marriage. If, however, the spouse was an Iowa resident when they married, the spouse is an Iowa resident until other action is taken to establish residency in another state. If the spouse is an Iowa resident and has Iowa-source income, it may be beneficial to use filing status 3 (married filing separately on the combined return form). Filing status 3 or 4 (married filing separately on the combined return or married filing separate returns) may be used by nonresident spouses with no Iowa-source income.</p> |
| Exemptions | <p>Iowa uses a Personal Tax Credit of \$40 per person, rather than an exemption. An additional \$20 per person credit applies if the taxpayer and/spouse is aged 65 or older. See Form IA 1040 expanded instructions for more details (http://www.iowa.gov/tax/forms/indinc.html#EI).</p> <p>Military student loan repayments included in federal adjusted gross income are exempt</p> |

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| | <p>from Iowa income tax if the person is in the armed forces, or armed forces military Reserve, or National Guard; and the individual was on active duty at the time of the loan repayment. Include the loan repayment amount in line 1 and deduct it in line 24 (IAC 40.63).</p> |
| Military Pay | <p>BEGINNING WITH TAX YEAR 2011: Members of the armed forces, armed forces military reserve, and the national guard in an active duty status (as defined in Title 10 of the U.S. Code) can exclude pay received from the federal government for military service performed. Active-duty military service pay is taxable only by the state in which the armed forces service member is a legal resident, which is usually the state of residence at the time he/she enters the service. In general, income other than active-duty military service pay of an Iowa resident in military service is taxable to the same extent as it is taxable for federal purposes, even if the Iowa resident is stationed outside of Iowa or outside of the United States.</p> <p>The nonresident military taxpayer does not include military pay on line 1 of the IA 1040 and also does not report it as Iowa income on the IA 126. The net result is a reduction of the tax rate on any other Iowa-source income. In general, this applies only to active duty military and does not include the National Guard or reserve personnel.</p> <p>Military persons who are not residents of Iowa are required to file Iowa income tax returns if their all-source income meets the above requirements and their Iowa-source income is \$1,000 or more.</p> <p>Combat zone pay</p> <p>Income excluded by the federal government is also excluded for Iowa income tax purposes. For example, combat zone pay is excluded on the Iowa return because it is excluded for federal income tax purposes.</p> <p>The federal Military Family Tax Relief Act of 2003 provides for a number of tax breaks related to military personnel. Iowa follows the federal treatment of the military adjustments to gross income.</p> <p>The Internal Revenue Service Web site is your best source of qualifying combat zones and tax breaks related to military personnel.</p> <p>See IA 1040 Expanded Instructions at http://www.iowa.gov/tax/forms/indinc.html#EI for additional information.</p> |
| Spouses and Community Property | <p>Not a community property state.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Iowa income tax on income from services performed there if (1) the service member is present in Iowa in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.</p> |
| Income Exclusions | <p>Principal and interest from bills, bonds, and notes issued by the United States Treasury are exempt. Iowa taxes social security income differently from the federal government. The instructions for the Form IA 1040 include a worksheet to calculate the tax owed. See http://www.iowa.gov/tax/forms/indinc.html#EI.</p> |
| Income Deductions | <p>May itemize deductions or take standard deduction of \$1,860.00 for single and married filing separately, \$4,590.00 for married filing jointly, head of household, and qualifying widow(er)s. Deductions listed and explained in the 2012 IA 1040 Expanded Instructions available at: http://www.iowa.gov/tax/forms/indinc.html#EI.</p> |

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| Capital Gains/Losses | Taxed as ordinary income. Iowa follows federal rules on exclusion of gain from the sale of a principal residence. The capital gains exclusion on the sale of “certain Iowa property,” meaning property other than a principal generally exceeds the scope of military tax program services. |
| Retirement Income | Taxpayer receiving a pension, IRA distribution, or other retirement plan benefits, not including social security benefits, may qualify to exclude up to \$6000.00 from income if filing single or married filing separately, up to \$12,000.00 if filing married filing jointly, head of household, or as a qualifying widow(er). |
| Deadline/Extensions | <p>If at least 90% of total tax liability is paid by April 30, 2013, an automatic additional six months to file the return--October 31, 2013, to file the return. No late file Penalty assessed. However, may owe a 2210 penalty for failure to make estimated payments. Interest owed on any tax still due after April 30.</p> <p>See IA 1040 Expanded Instructions at http://www.iowa.gov/tax/forms/indinc.html#EI for additional information.</p> <p>IA electronic payment options available at http://www.iowa.gov/tax/elf/elfchoic.html</p> |
| Notes | <p>A federal income tax addition or deduction may apply, based on federal income tax withheld and the amount of the federal income tax refunded. When calculating this amount, the federal refund does not include the earned income tax credit and the additional child tax credit. Subtract these amounts from the federal refund amount in making this calculation.</p> <p>IA allows a Child and Dependent Care Credit, as a percentage of the federal credit, to taxpayers with a net income of less than \$45,000. The amount of the percentage depends on the taxpayer’s income level at line 26 of the Form IA 1040, combining columns A and B. For additional information see IA 1040 Expanded Instructions at http://www.iowa.gov/tax/forms/indinc.html#EI .</p> <p>IA has an earned income credit - taxpayers get a credit of 7.0% of the federal earned income credit they received. To calculate, multiply the federal earned income credit amount by .07. Credit for taxes paid to another state - use the IA 130. Available to full- and part-year residents. For additional information see IA 1040 Expanded Instructions at http://www.iowa.gov/tax/forms/indinc.html#EI</p> <p>Use Tax – Consumer’s use tax, is imposed <i>after</i> the sale takes place and only on goods and services that have not yet been subjected to sales tax. In most cases, these are purchases made from an out-of-state supplier not collecting Iowa tax and that are for use in Iowa. Ordinarily, the retailer is responsible for collection of the tax; however, if the retailer is not required by law to collect the tax or the Iowa retailer fails to collect the tax, the purchaser is then responsible for consumer’s use tax. The purchaser must pay the use tax when ownership or control of the purchase is taken. Use tax applies to, but is not limited to, purchases made tax free through mail-order catalogs, television shopping programs, the Internet, toll-free 800 numbers; magazine subscriptions; and untaxed purchases made while in another state and shipped or otherwise brought into Iowa. Anyone – individuals and businesses – who makes these types of purchases is required to pay consumer’s use tax to the Iowa Department of Revenue.</p> <p>Persons regularly purchasing taxable goods or services for their own use in Iowa from an out-of-state source not collecting Iowa tax must register with the Department for consumer's use tax. For more information, see http://www.iowa.gov/tax/educate/78535.html</p> |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | SVCMS should use the filing status (MFJ-IA, MFS- IA, or MCS- IA) that is most beneficial. |
| TaxWise for Single | Enter IA in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If any income is correctly taxed by another state, then IA allows an out-of-state tax |

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| | credit. This credit is calculated on Form <i>IA 130</i> , which must be attached to the <i>IA 1040</i> with a copy of the other state's return. |
| TaxWise for Married | Enter IA in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If any income is correctly taxed by another state, then IA allows an out-of-state tax credit. This credit is calculated on Form <i>IA 130</i> , which must be attached to the <i>IA 1040</i> with a copy of the other state's return. |
| Miscellaneous | <p>What's new</p> <p>For Individual Income Tax Filers Only:</p> <ul style="list-style-type: none"> • Allow itemized deductions in full for high income taxpayers. • Maintain increased eligibility for student loan interest deduction. • Maintain increased expense amount allowed for the child and dependent care credit. • Coupled with federal earned income tax credit changes. • Iowa allows the exclusion of 50% of the capital gain from the sale of employer securities of an Iowa corporation to an Iowa based employee stock ownership plan (ESOP), as long as the ESOP owns at least 30% of the outstanding employer securities after the sale. • Members of the armed forces, armed forces military reserve and the national guard in an active duty status can exclude pay received from the federal government for military service performed. • An Iowa geothermal heat pump tax credit is available equal to 20% of the federal residential energy tax credit for installations of geothermal energy systems for residential property located in Iowa. |

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KANSAS

Kansas Department of Revenue
 Individual Income Tax
 915 SW Harrison Street
 Topeka, KS 66699-1000

General Information: (785) 368-8222 ☞ **Member of Federal/State E-file program**

Web site: <http://www.ksrevenue.org/>

Forms: <http://www.ksrevenue.org/forms-perstax.html>

Refund Status: 800-894-0318 or at <https://www.kdor.org/refundstatus/default.asp>

Electronic Filing: Tax preparers should contact the electronic filing help desk 800-525-3901 or email eservices@kdor.ks.gov

State filing address:

Individual Income Tax/Food Sales Tax
 Kansas Department of Revenue
 915 SW Hanson Street
 Topeka, KS 66699-1000

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| E-File Information | Form KS 8453 has been eliminated! E-filing process = signature. Tax sites should inform taxpayers they need to maintain copies of returns and supporting documents for 3 years . Mail rejected returns and paper returns generally to address above. |
| Who must file? | Residents must file if income exceeds the following: \$5250 for single or married filing separate; \$10,500 for married filing jointly; \$9000 for head of household; \$9,850 for HOH 65 or older, \$9,850 if head of household with one spouse 65 or older; \$11,900 if both spouses 65 or older. Nonresidents must file if they receive ANY Kansas income. Individuals that resided in Kansas less than 12 months during the tax year are part-year residents. Part-year residents must include the dates they resided in Kansas on Form K-40 and complete Part B of Schedule S. |
| What forms to file? | All taxpayers file Form K-40. Use Schedule S to make modifications to federal adjusted gross income. Modifications include deduction of military retired pay. Nonresidents use Schedule S to allocate income between KS sources (taxable) and non-KS sources (not taxable by KS). |
| Requirements for Residency | KS defines its residents as anyone who lived in KS, regardless of where employed. The SCRA precludes KS from considering military personnel living in the state solely as a result of military orders from being considered KS residents. |
| Exemptions | Exemption amount is \$2250 for each exemption claimed on the federal return. Taxpayer filing as Head of Household is allowed one additional exemption on KS return. |
| Military Pay | The active and Reserve duty service pay of military personnel is taxable ONLY by the state of legal residency, no matter where the service member is stationed during the tax year. If the home of record in military records is Kansas, and the service member has not established residency in another state, they are still a Kansas resident and all income, including your military compensation, is subject to Kansas income tax. If the service member is a nonresident of Kansas, but are stationed in Kansas due to military orders, they must file a Kansas return if they received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for <i>nonresident</i> military service members. Nonresident service members will |

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| | <p>subtract out the amount of their military compensation on Schedule S, line A14.</p> <p>Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A14.</p> |
| Spouses and Community Property | <p>Not a community property state. Must follow federal status - if married filing jointly, must declare both incomes, then take tax credit for taxes paid to other states at line 13 of Form K-40. If a taxpayer claims the credit for taxes paid to other state(s), must attach the tax return and supporting documents filed with the other state(s) to the Form K-40. Differing rules apply in calculating this credit depending on whether the taxpayer is a KS resident or nonresident. See Form K-40 instruction booklet for more details - http://www.ksrevenue.org/pdf/ip12.pdf</p> <p>MILITARY SPOUSES RESIDENCY RELIEF ACT. Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A14.</p> |
| Income Exclusions | See Schedule S for exclusions from federal adjusted gross income at http://www.ksrevenue.org/formsii.html . |
| Income Deductions | If used standard deduction on federal must use standard deduction on state. Standard deductions are as follows: single and married filing separately- \$3000; married filing jointly- \$6000; head of household- \$4500. If elected itemized on federal may take the standard or itemized deduction. |
| Capital Gains/Losses | Taxed as ordinary income. Follows federal rules in determining amounts constituting capital gains and losses. |
| Retirement Income | May exclude military retired pay from income. Use Schedule S, line A12 to take advantage of this exclusion. Access Schedule S instructions at: http://www.ksrevenue.org/pdf/ip12.pdf . |
| Deadline/Extensions | Tax return must be filed and tax paid no later than April 15, 2013. Information on credit card payment http://www.ksrevenue.org/faqs-credit.html and electronic payments generally at http://www.ksrevenue.org/eservii.html . |
| Notes | <p>KS earned income credit available for residents only - credit of 18% of the taxpayer's federal earned income credit. Multiply federal earned income credit by 0.18 to calculate. Enter at line 23 of Form K-40.</p> <p>KS child and dependent care credit - for KS residents only, credit of 25% of the federal child and dependent care credit. To calculate, multiply child and dependent care credit from federal return by 0.25. Enter at line 14 of Form K-40.</p> <p>Food sales tax refund for resident taxpayers over age 55, or blind or disabled, or have a dependent child under 18 who lived with the taxpayer all year and is claimed as a personal exemption. Qualifying income is \$36,700 or less.. See instruction on page 8 of the Form K-40 instruction booklet for details. Access at: http://www.ksrevenue.org/pdf/ip12.pdf.</p> <p>Social Security Benefits – all benefits received under the Social Security Act that are subject to federal income tax are no longer subject to Kansas income tax if the amount on Line 1 of Form K-40 is \$75,000 or less.</p> |
| Special Military Processing | Military Rules: The Kansas Department of Revenue follows the Internal Revenue Service in automatically extending income tax deadlines for 180 days after deactivation for filing returns, paying taxes, filing claims for refunds, and taking other |

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| | <p>actions with the department if any of the following situations apply:</p> <ul style="list-style-type: none"> -You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone. -You serve in the Armed Forces in a qualified hazardous duty area or are deployed overseas away from your permanent duty station in support of operations in a qualified hazardous duty area, but your deployment station is outside the qualified hazardous duty area. -You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress. -By extending tax deadlines, the department hopes to provide servicemembers with a smooth and convenient transition before, during, and after deployment. <p>If you qualify for deferment of taxes based on the criteria above and find yourself in one or more of the following situations, then you should complete Form KS-2848, Servicemember Mobilization Notice, and submit it to the department:</p> <ul style="list-style-type: none"> ▪ You cannot file your income tax return and pay any tax due until you return from deployment. ▪ You have an existing debt with the department for taxes due and are unable to pay while you are deployed. ▪ You have received an assessment or a set-up return notice from the department and will not be able to file your return and/or pay the tax due until you return from deployment. <p>For your convenience, Form KS-2848 is available online as a "fill-in" form.</p> |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter KS in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | If one spouse is a FYR, and the other is not, and they file a MFJ federal return - they must file a NR MFJ KS return. |
| Miscellaneous | Use the school district on the following pages for the residence of the taxpayer on 31 Dec 2012. Non-residents do not need to list a school district. |

| COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER | COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER | COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER | COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER |
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| ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256 | CHEYENNE (CN) Cheylin 103 St. Francis Schools 297 | DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497 | GREELEY (GL) Greeley County Schools 200 |
| ANDERSON (AN) Crest 479 Garnett 365 | CLARK (CA) Ashland 220 Minneola 219 | EDWARDS (ED) Kinsley-Offerle 347 Lewis 502 | GREENWOOD (GW) Eureka 389 Hamilton 390 Madison-Virgil 386 |
| ATCHISON (AT) Atchison County Community 377 Atchison Public Schools 409 | CLAY (CY) Clay Center 379 | ELK (EK) Elk Valley 283 West Elk 282 | HAMILTON (HM) Syracuse 494 |
| BARBER (BA) Barber County North 254 South Barber 255 | CLOUD (CD) Concordia 333 Southern Cloud 334 | ELLIS (EL) Ellis 388 Hays 489 Victoria 432 | HARPER (HP) Anthony-Harper 361 Attica 511 |
| BARTON (BT) Claffin 354 Ellinwood Public Schools 355 Great Bend 428 Hoisington 431 | COFFEY (CF) Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245 | ELLSWORTH (EW) Ellsworth 327 Lorraine 328 | HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439 |
| BOURBON (BB) Fort Scott 234 Uniontown 235 | COMANCHE (CM) Comanche County 300 | FINNEY (FI) Garden City 457 Holcomb 363 | HASKELL (HS) Satanta 507 Sublette 374 |
| BROWN (BR) South Brown County 430 Hiawatha 415 | COWLEY (CL) Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465 | FORD (FO) Bucklin 459 Dodge City 443 Spearville 381 | HODGEMAN (HG) Hanston 228 Jetmore 227 |
| BUTLER (BU) Andover 385 Augusta 402 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Bluestem 205 Remington-Whitewater 206 Rose Hill Public Schools 394 | CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250 | FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287 | JACKSON (JA) Holton 336 Royal Valley 337 North Jackson 335 |
| CHASE (CS) Chase County 284 | DECATUR (DC) Oberlin 294 Prairie Heights 295 | GEARY (GE) Geary County Schools 475 | JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338 |
| CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua Co. Community 286 | DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393 | GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293 | JEWELL (JW) Jewell 279 Mankato 278 White Rock 104 |
| CHEROKEE (CK) Baxter Springs 508 Columbus 493 Galena 499 Riverton 404 | DONIPHAN (DP) Elwood 486 Highland 425 Midway Schools 433 Troy Public Schools 429 Wathena 406 | GRAHAM (GH) Hill City 281 | JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230 |

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KENTUCKY

Kentucky Department of Revenue
 Taxpayer Assistance
 501 High Street
 Frankfort, KY 40620

General Information: (502) 564-4581 ↪ **Member of Federal/State E-file program**

Forms: (502) 564-4581 or via web at <http://revenue.ky.gov/forms>

Web site: www.revenue.ky.gov

Refund Status: (502) 564-1600

E-Filing Help Desk: (502) 564-5370 [NOTE: This number for tax officers only]

State filing addresses:

Payment enclosed:

Kentucky Department of Revenue
 Frankfort, KY
 40619-0008

No payment gperqugf "or refunds"gzr gevfg :

Kentucky Department of Revenue
 Frankfort, KY
 40618-0006

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| E-File Information | <p>MODERNIZED ELECTRONIC FILING SYSTEM (MeF) – Beginning August 15, 2011, Kentucky began accepting returns through MeF. The IRS set an effective date of January 1, 2013 for all electronically filed returns to be transmitted through MeF. For tax year 2012, Kentucky will accept returns using either the legacy system or MeF.</p> <p>KY Electronic Filing Handbook: http://revenue.ky.gov/taxpro/elf.htm</p> <p>There is a four-year retention requirement for tax returns and all accompanying documents.</p> |
| Who must file? | <p>The filing requirements of full-year or part-year residents is based on your family size, modified gross income, Kentucky adjusted gross income and income from self employment. You must file if your modified gross income exceeds \$11,170 for family size 1; \$15,130 for family size 2; \$19,010 for family size 3 and \$23,050 for family size of 4 or more. If modified gross income is greater than those amounts and your Kentucky Adjusted Gross Income exceeds \$3,330 see the instructions for forms 740 & 740-NP for additional information. Taxpayers with income from self employment must file if income is in excess of the above modified gross income thresholds based on family size of 1, 2, 3 or 4 or more.</p> |
| What forms to file? | <p>Full year residents: Form 740 or 740EZ. Use Schedule M to make KY adjustments to income. Part year and nonresidents: 740NP.</p> |
| Requirements for Residency | <p>Qualify as a KY resident if resided in the state for entire tax year. Military personnel on active duty who entered service as KY residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency into or from KY during the tax year must file return as a part-year resident (Form 740-NP).</p> |
| Exemptions | <p><i>Effective for taxable years beginning on or after Jan. 1, 2010, all military pay received by active duty members of the Armed Forces of the United States, members of reserve components of the Armed Forces of the United States, and members of the National Guard will be exempt from Kentucky income tax. KRS 141.010(10)(u)</i></p> |

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| | <p>Starting with the 2010 return, service members will claim the exemption by excluding military pay when filing a Kentucky individual income tax return. Provided the military member has no income other than military pay, he or she would not be required to file a Kentucky income tax return. The military pay exemption applies to all Kentucky military members regardless of where the member is stationed. Kentucky income tax should no longer be withheld from checks received for military pay, beginning Jan. 1, 2010. If Kentucky income tax is incorrectly withheld from military pay in 2010, and after, the Department of Revenue will refund the tax withheld.</p> |
| Death of Military Personnel Killed in Line of Duty | <p>KRS 141.010(10)(t) exempts all income earned by military members killed in the line of duty from Kentucky tax for the years during which the death occurred and the year prior to the year during which the death occurred. The exemption applies to tax years beginning after December 31, 2001. The income exclusion applies to all income from all sources of the decedent, not just military income. The exclusion includes all federal and state death benefits payable to the estate or any beneficiaries. Amended returns may be filed for the year the soldier was killed in the line of duty and the year prior to the year of death. The amended returns must be filed within the statute of limitations period; four years from the due date, the extended due date or the date the tax was paid, whichever is later. If a combined return was filed, the exclusion would apply to the income reported in Column A or Column B of the Kentucky return attributable to the military member. If a joint return was filed, the income must be separated accordingly. Refunds will be issued in the names on the original return. Beneficiaries or estates that received death benefits that were included in a Kentucky return may file an amended return to request a refund of taxes paid on the benefit.</p> <p>The Department of Revenue will use the Veterans Administration definition for “in the line of duty,” which states that a soldier is in the line of duty when he is in active military service, whether on active duty or authorized leave; unless the death was the result of the person’s own willful misconduct.</p> |
| Military Pay | <p>Nonresidents assigned in the state protected by SCRA from tax on military income. If nonresidents have KY income due to off-duty employment, must file Form 740-NP.</p> |
| Spouses and Community Property | <p>Not a community property state. Spouses may file separately even if they filed joint federal return (may be beneficial where one spouse is a resident & the other a nonresident). If one spouse itemizes, so must the other. Military Spouses Residency Relief Act – Spouses wages exempt from Kentucky Income tax if residing in Kentucky with military member/spouse who is stationed in Kentucky and both are residents of another state. Military spouses who fall under this law should file Form 740-NP Kentucky Individual Income Tax Nonresident or Part-Year Resident Return to request a refund of the Kentucky income tax withheld from his or her pay. The income would not be reported as taxable on the Kentucky income tax return. To assist the department in identifying those returns, please write across the top of the return MILITARY SPOUSE. Military spouses should file a new Form K-4 with his or her employer to claim the exemption from withholding of Kentucky income tax. Please address any further questions to the Taxpayer Assistance Section at (502) 564-4581.</p> |
| Income Exclusions | <p>Taxpayers may exclude social security income, disability retirement income, interest from U.S. Government bonds and securities, and premiums for long-term care and health insurance. The exclusion for health care premiums does not include expenses for plans paid with pre-tax dollars. Military members may exclude all income from all sources for active duty and reserve members and officers of the Armed Forces of the United States or National Guard who are killed in the line of duty, for the year during which the death occurred and the year prior to the year during which the death occurred. For the purposes of this paragraph, all income from all sources shall include all federal and state death benefits payable to the estate or any beneficiaries.</p> |

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| Income Deductions | Taxpayers may itemize on KY return, even if they did not on Federal return. The 2012 standard deduction is \$2,290 for all filers. If one spouse itemizes, so must the other. If filing a joint return, only one \$2,290 deduction is authorized. An above the line deduction is authorized for overnight transportation, meals, and lodging expenses of National Guard and Reserve members who must travel away from home more than 100 miles and who must stay overnight to attend National Guard and Reserve meetings. |
| Capital Gains/Losses | Taxed as ordinary income. KY excludes from income gain on sale of KY Turnpike bonds and gain on property taken by eminent domain. |
| Retirement Income | May exclude up to \$41,110 of retirement income, including military retired pay, if retired after Dec. 31, 1997. If retired before Jan. 1, 1998, military pension is completely exempt. Schedule P required to declare fully exempt pension amounts, including military retired pay, and to declare retirement income in excess of \$41,110 for post-31 Dec 1997 retirements. |
| Deadline/Extensions | Due April 15, 2013. Kentucky residents who are in the military are often granted extensions for military service when serving outside the United States. Any extension granted for federal income tax purposes will be honored for Kentucky income tax purposes. For military personnel serving in a combat zone, KY extends deadline for state return until 12 months after completion of combat zone service. For electronic and credit card payment options, on main KY DOR website http://revenue.ky.gov/etax.htm click "Electronic Services" at menu on left side of screen, then click "Electronic Payments." Direct Debit is available on E-file returns. |
| New for Tax Year 2012 | <p>Exemption Amount The amount a taxpayer can deduct for each exemption increased to \$3,800 for 2012.</p> <p>Alternative Minimum Tax (AMT) Exemption Amount The American Taxpayer Relief Act increases the 2012 exemption amounts to \$50,600 for unmarried individuals; \$78,750 for married taxpayers filing jointly and surviving spouses; and \$39,375 for married taxpayers filing separately. The 2013 AMT exemption amounts are projected to be \$80,750 for married filing joint and qualified widow(er)s, \$51,900 for single and head of household, and \$40,375 for married filing separate filers.</p> <p>Retirement Savings Contribution Credit Income Limits Increased In order to claim this credit, your Modified Adjusted Gross Income (MAGI) must not be more than \$28,750 (\$57,500 if Married Filing Jointly; \$43,125 if Head of Household).</p> <p>Investment Income Taxpayers whose investment income is more than \$3,200 cannot claim the Earned Income Credit (EIC).</p> <p>Advance Payment of the Credit The Education Jobs and Medicaid Assistance Act of 2010 eliminated the advanced EIC for tax years beginning after December 31, 2010.</p> <p>Adoption Credit or Exclusion The maximum adoption credit or exclusion for employer-provided adoption benefits has increased to \$12,650 for 2012. To claim either the credit or exclusion, the taxpayer's MAGI must be less than \$229,710. This credit is outside the scope of the VITA Program.</p> <p>For more credits, see the ELF handbook at http://revenue.ky.gov/taxpro/elf.htm</p> |
| Special Military Processing | None |

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| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter KY in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | <p>If both spouses are FYR: enter KY in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and file MCS.</p> <p>If SVCM is a FYR, but spouse is a NR with no KY source income: enter KY in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and file MFS</p> <p>If SVCM is a FYR, but spouse is PYR or NR with KY source income: enter KY in the FYR and PYR (or NR) fields of the <i>State Information</i> section of the <i>Main Info</i> page, and file FYR-MFS for SVCM and NR-MFS for spouse.</p> |
| Miscellaneous | None |

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LOUISIANA

Louisiana Department of Revenue
 P.O. Box 201
 Baton Rouge, LA 70821

General Information: (225) 219-0102/2448

↳ **Member of Federal/State E-file program**

Forms: (225) 219-2133

Refund Status: 1-888-829-3071

Web site: www.revenue.louisiana.gov

Electronic Filing: (225) 219-2490 or 2492

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| E-File Information | Both LA residents and non-residents may file electronically with the state through an approved Electronic Return Originator (ERO). Use LA Form IT-540 for resident returns and Form IT-540B for Nonresident Returns. Tax site retains LA 8453 and all supporting documents for 3 years. https://esyb.revenue.louisiana.gov/IndividualIncomeTax/Login.aspx?ReturnUrl=%2fIndividualIncomeTax%2f |
| Who must file? | All residents who were required to file a federal income tax return must also file a LA income tax return. Part year and nonresidents must file a LA return if they had ANY LA-source income. Military personnel who are legal residents of LA and who are required to file a federal return must file LA return and report all income regardless of where they are stationed. |
| What forms to file? | Residents file Form IT-540; Part year and nonresidents file Form IT-540B. |
| Requirements for Residency | Qualify as a LA resident if resided in the state for entire tax year. Military personnel on active duty who entered service as LA residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency into or from LA during the tax year must file return as a part-year resident (Form IT-540B). |
| Exemptions | Not taken on IT-540 (incorporated into tax table); on Form IT-540B, \$1000 for each exemption taken on the federal return. |
| Military Pay | Up to \$30,000 of military pay is excluded if the taxpayer has been on active duty out-of-state for 120 or more consecutive days. See Revenue Information Bulletin 07-022 for additional information. See the instructions for Schedule E, page 22, Code 10E. |
| Spouses and Community Property | Louisiana is a community property state. Must follow federal filing status election. Exception: If spouse is a non-resident, can file MFJ or MFS. Military Spouses Residency Relief Act provides that all wages, interest and dividends earned within Louisiana by the spouse of a servicemember is exempt from state income tax if: 1) the servicemember is present in the state in compliance with military orders; 2) the spouse is not a resident or domiciliary of Louisiana; 3) the spouse is present in the state solely to be with the servicemember. The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a service-member who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to |

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| | <p>Louisiana. See Revenue Information Bulletin 10-005 for more information. If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on the Louisiana return. Use Nonrefundable Tax Credits, Schedule G, Line 1 to report taxes paid to another state.</p> |
| Income Exclusions | <p>Federal retirement benefits received by federal retirees, both military and nonmilitary, may be excluded from Louisiana taxable income. Persons 65 years or older may exclude up to \$6,000 of annual retirement income from their taxable income. Taxpayers that are married filing jointly and are both age 65 or older can each exclude up to \$6,000 of annual retirement income. If only one spouse has retirement income, the exclusion is limited to \$6,000.</p> |
| Income Deductions | <p>Federal Disaster Relief Credits - Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases. R.S. 47:293(4)(b) expands the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on the 2011 federal income tax form. Louisiana Administrative Code (LAC) 61:I.601 designated the following federal credits as disaster relief credits:</p> <ol style="list-style-type: none"> 1. Employee Retention Credit 2. Work Opportunity Credit 3. Rehabilitation Tax Credit 4. Employer Provided Housing Credit 5. Low Income Housing Credit 6. New Markets Tax Credit <p>For complete information about disaster relief credits, see LAC 61:I.601 on www.revenue.louisiana.gov/portals.</p> |
| Capital Gains/Losses | <p>Follows federal rules - uses federal adjusted gross income as basis for LA return.</p> |
| Retirement Income | <p>May exclude federal government retirement benefits, including military retired pay. Use Schedule E.</p> |
| Deadline/Extensions | <p>Due May 15, 2013 LA allows a "Payment Only" option on its online electronic filing service - see https://webtax.rev.state.la.us/Scripts/WebEncore.dll.</p> |
| Additional Information | <p>LA charges a use tax for items purchased out-of-state for use or consumption in LA. 8% of value of the items. See the Use Tax brochure at: http://www.revenue.louisiana.gov/forms/publications/20088(4-12).pdf</p> <p><i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i> LA residents may receive a credit against LA income tax for income tax paid to another state on nonmilitary income or income earned by the spouse, provided this income was included on LA return. A copy of the return filed with the other state must be attached to the LA return.</p> <p>School Readiness Credit Carried Forward From 2008 Through 2010 – Line 12E – The school readiness credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next four years. For the 2011 tax year, credits from 2008 through 2010 can be applied on Line 12E. (R.S. 47:6104)</p> <p>Donation to Louisiana Food Bank Association – Line 42 – Taxpayers can donate all or</p> |

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| | <p>part of their refund to promote unity among member food banks in Louisiana in support of their common mission to feed the hungry. On Line 53, taxpayers can make an additional donation to the fund. Visit www.lafba.org for more information. (R.S. 47:120.95)</p> <p>Donation to Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana – Line 44 – Taxpayers can donate all or part of their refund to the Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana. For more information, visit www.texgulf.wish.org. (R.S. 47:120.101)</p> <p>For more credits, please see http://www.revenue.louisiana.gov/forms/taxforms/IT540i(2011).pdf</p> <p><i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Special Military Processing | See Spouses above |
| Filing requirements based on Federal Filing Status | A SVCM's LA income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-LA. |
| TaxWise for Single | Enter LA in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | If both spouses are FYR, file a resident return (Form IT-540), reporting all income to LA. If one spouse is not a FYR the couple may either file as residents (Form IT-540), or as a NRs (Form IT-540B). If the couple files as residents, they must report all income earned, but are allowed a credit for that income taxed by another state. Use Schedule G line 1. |
| Miscellaneous | None. |

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MAINE

Maine Revenue Services
 24 State House Station
 Augusta, ME 04333-0024

General Information: (207) 626-8475 **NOT A Member of Federal/State E-file program**
Forms: (207) 624-7894 or via web at <http://www.maine.gov/revenue/forms/1040/2012.htm>
Web site: www.maine.gov/revenue/
Refund Status: (207) 626-8461 or via web at <https://portal.maine.gov/refundstatus/>
Practitioner Hotline: (207) 626-8458
E-File Help Desk: (207) 624-9730 [NOTE: This number for tax officers only- not for taxpayers]
State filing addresses:
Payment enclosed:
 P.O. Box 1067
 Augusta, ME 04332-1067

Refund expected or no payment:
 P.O. Box 1066
 Augusta, ME 04332-1066

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| E-File Information | <p>Tax centers must retain supporting documentation for a three-year period. E-File is available through State designated Tax preparation companies. I-File is an online Individual Tax filing system but is limited. See website: http://www.maine.gov/revenue/netfile/efile.htm</p> <p>Otherwise: Filers must mail W-2s, 1099s, and other supporting documents to Maine Revenue Services, Augusta, Maine, 04332, to the following P.O. Boxes: 1040L Refund Returns to P.O. Box 1066; 1040L Non-refund Returns to P.O. Box 1067; 1040S Refund Returns to P.O. Box 1066; 1040S Non-refund Returns to P.O. Box 1067. Mailing addresses, for rejected returns and paper returns generally, vary depending on type of form and whether a refund is anticipated or payment is required.</p> <p>See http://www.maine.gov/revenue/incomeestate/mailing.htm.</p> |
| Who must file? | <p>Residents are required to file if they were required to file a federal income tax return or taxpayer has have income that is subject to ME income tax and results in income tax liability. No need to file if 1) ME income taxable income is \$2000 or less 2) taxpayer claims himself as an exemption on his return and 3) taxpayer not subject to ME minimum tax.</p> <p>Non-residents must file if they have any ME income that results in ME tax liability. However, non-residents may not be required to file if the number of days worked in ME is 10 or less.</p> <p>Married couples where one spouse is a ME resident and the other is not have two options: 1) file jointly as if both were ME residents; or 2) only if the couple filed a joint federal return, they may file separately in ME using Form 1040ME with Schedule NRH.</p> <p>Married couples where neither spouse is a ME resident but one has ME source income have two options: 1) file a joint ME return and determine joint tax liability as non-residents using Form 1040ME with Schedule NR; or 2) the spouse with ME source income may file as single using Form 1040ME with Schedule NRH.</p> |

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| | Married couples where neither spouse is a ME resident and both have ME source income must file in same status as federal return and must use Form 1040ME with Schedule NR. |
| What forms to file? | All taxpayers file 1040ME; Part year and nonresidents file Schedule NR or NRH to calculate apportionment of Maine and non-Maine income. |
| Requirements for Residency | Resident is a taxpayer for whom ME is legal residence for all of 2012. Also, persons who maintained a permanent place of abode in ME for the entire year and spent a total of more than 183 days in ME; or for whom domicile was ME for part of tax year and who maintained a permanent place of abode in ME for rest of the year and also spent more than 183 days in ME are considered ME residents for tax purposes. Note SCRA supersedes these rules for active duty military living in ME solely as the result of military orders. Note ME publishes a Guide to Residency Status, which you may access at http://www.maine.gov/revenue/incomeestate/guidance/Residency_Guide_12.htm |
| Exemptions | Personal exemptions are \$2850 per person. |
| Military Pay | Except for “Safe Harbor” Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state. Example: Paul, single, is a member of the U.S. armed forces stationed in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2012 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a “Safe Harbor” resident and will be treated as a nonresident for Maine income tax purposes. Nonresident: If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH. |
| Spouses and Community Property | <p>Not a community property state. Where one spouse is a Maine resident and the other a nonresident, they may file separate Maine returns, even if filed joint federal return. Use Schedule NRH. Spouses who file separate federal returns must file separate ME returns in all circumstances.</p> <p>Effective November 11, 2009, Military Spouses Residency Relief Act amends the Servicemember Civil Relief Act to provide that a spouse of a servicemember may retain residency in their home state for voting and tax purposes if they move to another state to be with their spouse who is in the state due to military orders. For tax years beginning on or after January 1, 2010, a military spouse may claim exemption from Maine income tax withholding with respect to wages, salaries and other compensation received for services performed in Maine as an employee if such compensation is excluded from Maine-source income under Military Spouses Residency Relief Act (MSRRA). To claim the exemption, the military spouse must complete Form W-4ME, line 6e.</p> <p>The military spouse exemption claimed on Form W-4ME, line 6e automatically expires at the end of the calendar year in which it is submitted, at which time the military spouse must submit a new Form W-4ME or become subject to Maine withholding using a filing status of single with one exemption. MSRRA applies to tax years beginning on or after January 1, 2009. Therefore, military spouses whose compensation was subject to Maine income tax withholding or estimated tax payments in 2012 may claim the withholding and estimated tax payments on their 2012 income tax return and, if applicable, receive a refund of any overpayment. Military spouse compensation not subject to Maine income tax under MSRRA is claimed as an income modification deduction on 2012 Maine Form 1040ME, Schedule 1, line 2k and on related lines on Maine Schedule NR or Schedule NRH.</p> |

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| Income Exclusions | <p>May exclude social security benefits from income. Use Schedule 1, included with Form 1040 ME packet. Instructions can be accessed at: http://www.maine.gov/revenue/forms/1040/2012/12_1040MEBook_downloadable.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> <p>Any pay that is excluded from Federal Adjusted Gross Income because it was earned while serving in a combat zone or hazardous duty area is also excluded from Maine income. For tax years beginning after 2002, taxpayers whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty are similarly granted a waiver from Maine income tax for the same period or periods.</p> <p>Military Survivor Annuity Payments income subtraction. New law exempts from Maine individual income tax military annuity payments made to a survivor of a deceased member of the military as a result of service in the active or reserve components of the U.S. armed services under a survivor benefit plan or reserve component survivor benefit plan in accordance with 10 United States Code, Chapter 73. Applies to tax years beginning on or after January 1, 2011. 36 MRSA § 5122(2)(HH). LD 358, PL 2011, c. 138.</p> |
| Income Deductions | <p>May itemize or take standard deduction. Taxpayers who itemize must use ME Schedule 2 to adjust federal itemized amounts. Standard deduction amounts are as follows: single \$5,950; HoH \$8,700; MFJ \$11,900; MFS \$5,950. Additional deductions for dependents, see page 2 of 1040ME instructions at: http://www.maine.gov/revenue/forms/1040/2012/12_1040MEBook_downloadable.pdf</p> <p>Qualified tuition and other educational expenses from the federal return - either line 26 of Form 1040 or line 19 of Form 1040A. Tuition expense on federal added back for Maine – see Schedule 1. Student loan interest greater than 60 months added back for Maine – see Schedule 1.</p> |
| Capital Gains/Losses | Taxed as ordinary income; follows federal rules for determining what constitutes capital gains and losses. |
| Retirement Income | <p>Military retirement pay is now fully deductible up to \$6000 with no adjustment for social security or railroad retirement benefits. For individuals receiving both military and non-military pension benefits, the total allowable deduction is \$6000. See worksheet for Pension Income Deduction on ME Schedule 1. Access in the Form 1040ME instructions at http://www.maine.gov/revenue/forms/1040/2012/12_1040MEBook_downloadable.pdf</p> <p><i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Filing Deadline/Extensions | <p>Due April 16, 2013. The deadline for filing Maine income tax returns and paying the taxes due is extended for 180 days after the later of: The last day you are in a combat zone, have qualifying service outside of a combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation), or the last day of any continuous qualified hospitalization for injury from service in the combat zone or contingency operation or while performing qualifying service outside of the combat zone.</p> <p>In addition to the 180 days, your deadline is extended by the number of days that were left for you to file or pay when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the expiration of the period of time ordinarily allowed for filing or paying, your deadline is extended by the entire period of time remaining for filing or paying at the time you</p> |

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| | entered the combat zone or began serving in the contingency operation. For example, you had 3½ months (January 1 – April 15, 2013) to file your 2012 tax return. Any days of this 3½ month period remaining when you entered the combat zone (up to or the entire 3½ months if you entered the combat zone by January 1, 2013) are added to the 180 days when determining the last day allowed for filing your 2012 tax return. See: http://www.maine.gov/revenue/incomeestate/guidance/CombatZone_Guide_12.htm |
| Notes | <p>Child Care Credit - The credit is based on the federal Form 2441 but two different rates are used for the calculation. A larger credit is given for child care through a “Quality Child Care” provider as certified by the Maine DHHS. See the instructions in the Form 1040ME booklet and use the worksheet on the same page to calculate the credit.</p> <p>Earned Income Credit - 4% of the taxpayer’s federal earned income credit. To calculate, multiply the federal credit by .04. Student loan interest deducted from federal returns on loans for which payment began over 60 months ago must be ADDED back into the ME return.</p> <p>Credit for taxes paid to other state - ME residents may claim a credit for income tax paid to another state if 1) the tax paid is directly related to income covered by the ME return and 2) the income tax paid to the other state is derived from sources in that state.</p> <p>Nonresident credit - nonresidents may qualify for the ME nonresident credit. Use Schedule NR or NRH to calculate. See: http://www.maine.gov/revenue/incomeestate/guidance/ScheduleNR_Guide_12.htm <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> <p>Maine offers a credit for “Quality” child care expenses. The rate is .43. Use tax must be paid on items bought for use in ME for which ME sales tax was not paid. ME tax rate is 5%. A credit for sales tax paid to another state may apply. See Form 1040ME instructions.</p> |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | See below. |
| TaxWise for Single | Enter ME in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | If both spouses are FYR, enter ME in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and using the same filing status as used on their FED return. If one spouse is not a FYR either: (1) File a joint ME return as if both spouse were FYR (not recommended if NR spouse has income from another state); OR (2) Each spouse can file a ME return as a single individual using <i>Form 1040ME</i> with <i>Schedule NRH</i> . Each return must show the proper residency status. (If the NR spouse has no ME -source income, that spouse does not have to file a ME return.) Couples may choose this option only if they filed MFJ-FED. Otherwise, they must file a ME return using the same filing status as on their FED return. |
| Miscellaneous | Maine Use Tax is due for purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers). The rate of tax for purchases in 2012 is 5%. If another state’s sales or use tax on any purchase was paid, that amount may be credited against the Maine use tax due on that purchase. NOTE: For items that cost \$1,000 or more, add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. |

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MARYLAND

Comptroller of Maryland
 Revenue Administration Division
 80 Calvert Street
 Annapolis, MD 21404

☛ **Member of Federal/State E-file program**

General Information: (410) 260-7980 or 1-800-638-2937
Web site: www.comp.state.md.us or: www.marylandtaxes.com
Forms: (410) 260-7951 or
<http://individuals.marylandtaxes.com/taxforms/default.asp>
Refund Status: 1-800-638-2937 or (410) 260-7701;
<https://interactive.marylandtaxes.com/INDIV/refundstatus/home.aspx>

State filing address:
 Comptroller of Maryland
 Revenue Administration Division
 110 Carroll Street
 Annapolis, Maryland 21411

E-File Help Desk: (410) 260-7753 or
<http://individuals.marylandtaxes.com/filinginfo/efile.asp> (for individuals);
<http://taxpros.marylandtaxes.com/taxinformation.asp>

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| E-File Information | Mandatory income tax preparer requirements available at http://taxpros.marylandtaxes.com/legislative/hb810.asp . E-file Handbook at http://taxpros.marylandtaxes.com/efileinfo/2012MDMeFHandbookIND.pdf . |
| Who must file? | Residents under 65 must file a return if they were required to file federal return or the following gross income levels are met: Single Persons (including dependent taxpayers) if income is \$9,750.00 or more; joint return if income is \$19,500.00 or more; married filing separately if income is \$3,800.00 or more; head of household if income is \$12,500.00 or more; qualifying widower if income is \$15,700.00 or more. Higher income levels apply to those 65 years old or older. See MD Instruction box for Returns 502 and 503 at page 1, which can be found at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf . |
| What forms to file? | Residents file form 502 (long form) or 503 (short form). Nonresidents file Form 505(Maryland tax return for a nonresident individual) or 515(Maryland tax return – Nonresident local tax) |
| Requirements for Residency | File a Maryland return if individual was resident of Maryland AND was required to file a federal return. You are a resident of Maryland if: a. your permanent home is or was in Maryland (the law refers to this as your domicile). OR b. your permanent home is outside of Maryland, but you maintained a place of abode (that is, a place to live) in Maryland for more than six months of the tax year. If this applies to you and you were physically present in the state for 183 days or more, you must file a full-year resident return. PART-YEAR RESIDENTS If you began or ended residence in Maryland during the tax year you must file a Maryland resident income tax return. See Instruction 26 at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf . |

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| | <p>MILITARY AND OTHERS WORKING OUTSIDE OF MARYLAND Military and other individuals whose domicile is in Maryland, but who are stationed or work outside of Maryland, including overseas, retain their Maryland legal residence. Such persons do not lose Maryland residence just because of duty assignments outside of the State; see Administrative Release 37. Military personnel and their spouses should see Instruction 29 at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf.</p> <p>MILITARY PERSONNEL AND THEIR SPOUSES WHO ARE LEGAL RESIDENTS OF ANOTHER STATE SHOULD SEE THE MARYLAND NONRESIDENT INSTRUCTIONS (#27 at http://forms.marylandtaxes.com/12_forms/nonresident_booklet.pdf) AND ADMINISTRATIVE RELEASE 1.</p> <p>Military Spouses Residency Relief Act (MSRRA) – The wages earned by a spouse of a nonresident U.S. servicemember may be exempt from Maryland income tax under the Military Spouses Residency Relief Act, when the spouse of the servicemember is not a legal resident of Maryland. The income tax withholding exemption may be claimed by filing a revised Form MW507 with their employer. Beginning 2011, you must also complete and attach Form MW507M.</p> |
| Exemptions | <p>Exemptions are based on the lever of your Federal Adjusted Gross Income. If your income is under \$100,000, your personal exemption is \$3200 if you are filing single, married filing separately, married filing jointly, head of household, qualifying widower, or a dependent taxpayer. If your income is between \$100,000 and \$125,000, your exemptions are \$1,600 for single and married filing separately; \$3,200 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. If your income is between \$125,000 and \$150,000, your exemptions are \$800 for single and married filing separately; \$3,200 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. If your income is between \$150,000 and \$175,000, your exemptions are \$ 0 for single and married filing separately; \$1,600 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. If your income is between \$175,000 and \$200,000, your exemptions are \$0 for single and married filing separately; \$800 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. No exemption for income in excess of \$200,000. See instruction 10, of the resident instruction booklet at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf.</p> <p>PART-YEAR RESIDENTS AND MILITARY You must prorate your exemptions based on the percentage of your income subject to Maryland tax. See Instruction 26 at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf and Administrative Release 1.</p> |
| Military Pay | <p>If you are a legal Maryland resident and a member of the U.S. armed forces who earned military pay while in active service outside U.S. boundaries or possessions, you may subtract up to \$15,000 of that military pay from your taxable income. If your total military pay exceeds \$30,000, you do not qualify for this subtraction. To compute the subtraction, follow the directions on the MILITARY OVERSEAS INCOMESWORKSHEET. See instruction 13, code (p) in the resident instruction booklet (http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf).</p> |
| Spouses and Community Property | <p>A military service member who is domiciled in the Maryland and whose spouse is domiciled in another state must file separate Maryland return if separate federal returns were filed. Spouses filing joint federal returns may file separate Maryland returns, or a joint Maryland resident return, in which case a <i>pro forma</i> joint Maryland nonresident return (Forms 505 and 505NR) must also be completed and submitted as an attachment to the joint resident return. See Form 502 .. The wages earned by a</p> |

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| | <p>spouse of a nonresident U.S. servicemember may be exempt from Maryland income tax under the Military Spouses Residency Relief Act, when the spouse of the servicemember is not a legal resident of Maryland. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Maryland income tax on income from services performed there if (1) the servicemember is present in Maryland in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. See also MD Income Tax Administrative Release 1 for guidance.</p> |
| Income Exclusions | <p>Taxpayers may exclude social security income. MD has a Two-Income Married Couple Subtraction, which allows a deduction of up to \$1,200 if both spouses have any income subject to MD tax and file a joint return. See the Maryland 2012 Resident instruction booklet at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf and the following information page at http://individuals.marylandtaxes.com/incometax/twoincome.asp</p> <p>Non-resident income - if taxpayer began or ended residence in MD during the tax year, he or she may subtract the income earned while not a MD resident. Note MD uses federal adjusted gross income as the starting point for MD income tax.</p> <p>PART-YEAR RESIDENTS AND NONRESIDENT MILITARY TAXPAYERS You must adjust your standard or itemized deductions and exemptions. If you are a part-year resident, see Instruction 26. If you are a nonresident military member filing a joint return with your civilian spouse, see Administrative Release 1.</p> <p>Additional exclusions listed in the resident instruction booklet available at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf.</p> |
| Income Deductions | <p>Maryland offers both a Standard Deduction and an Itemized Deduction. The Standard Deduction is 15% of the Maryland Adjusted Gross Income with minimums of \$1,500 and \$3,000 and maximums of \$2,000 and \$4,000 depending on your filing status. You can itemize deductions only if you itemized on your federal return, however you are not required to itemize on the Maryland return just because you itemized your federal return. The various options for how military families may file and what deductions may be claimed are now detailed exhaustively in Administrative Release 1. For deduction worksheets and explanation see Instruction 16 of the resident instruction booklet available at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf.</p> |
| Capital Gains/Losses | <p>Taxed as ordinary income; follows federal rules on determining what constitutes capital gains and losses.</p> |
| Retirement Income | <p>Can subtract up to \$5,000 of military retirement income received by a qualifying individual during the tax year. To qualify, you must have been a member of an active or reserve component of the armed forces of the United States, an active duty member of the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, or the Coast and Geodetic Survey, a member of the Maryland National Guard, or the member's surviving spouse or ex-spouse. To claim the benefit, complete Form 502 and follow the instructions included in the resident tax booklet for line 13. Be sure to indicate code letter u on line 13.</p> <p>If you are 65 years of age or older (or if your spouse is totally disabled), you may qualify for Maryland's maximum pension exclusion of \$27,100 under the conditions described in Instruction 13 of the Maryland Resident Tax booklet, found at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf. If you are eligible, you may be able to subtract some of your taxable pension and retirement annuity income from your federal adjusted gross income. This subtraction applies only if you were 65 years of age or older or totally disabled, or your spouse was totally disabled, on the last day of the tax year; AND you included on your federal return income received as a pension, annuity, or endowment from an "employee retirement system." A traditional IRA, a Roth IRA, a simplified employee plan (SEP), a Keogh Plan or an</p> |

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| | <p>ineligible deferred compensation plan does not qualify. You must complete the Pension Exclusion Computation Worksheet shown in Instruction 13 in the Maryland resident tax booklet referenced above. Be sure to report all benefits received under the Social Security Act and/or Railroad Retirement Act on line 3 of the pension exclusion worksheet – not just those benefits your included in your federal adjusted gross income. To receive the benefit of the pension exclusion, be sure to transfer the amount from line 5 of the worksheet to line 10 of Form 502, and complete the remainder of your return, following the line-by-line instructions.</p> |
| <p>Deadline/Extensions</p> | <p>Return is due by April 15, 2013.</p> <p>EXTENSION OF TIME TO FILE Follow the instructions on Form 502E to request an automatic extension of the time to file your 2012 return. Filing this form extends the time to file your return, but does not extend the time to pay your taxes. Payment of the expected tax due is required with Form 502E by April 15, 2013. You can file and pay by credit card or electronic funds withdrawal (direct debit) on the site. If no tax is due and a federal extension is request, you do not need to file Form 502E or take any other action to obtain an automatic six month extension. If no tax is due and no federal extension was requested, file extension online at www.marylandtaxes.com or by phone at 410-260-7829. Only submit Form 502E if tax is due.</p> <p>COMBAT ZONE EXTENSION Maryland allows the same six-month extension for filing and paying personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information visit www.irs.gov. If affected by the extension enter 912 in one of the code number boxes to the right of the telephone number area.</p> <p>The extension applies to the filing of current tax returns, back year returns, estimated tax returns, amended returns or appeals to a Maryland Tax Court. If you are hospitalized as a result of injuries sustained in a combat zone, you qualify for the extension since hospitalization is considered as service in a combat zone. Spouses also qualify for the extension whether joint or separate returns are filed. There are two exceptions concerning hospitalization and termination of the combat zone designation. Taxpayers affected by the extension should enter code 912 in the code box near the signature area on the Maryland return.</p> |
| <p>Notes</p> | <p>Credit for Child and Dependent Care Expenses - up to \$6000 for 2 or more children, \$3000 for 1 child. Copy onto line 9 the amount from line 6 of federal Form 2441. You may also be entitled to a credit for these taxable expenses. See instructions for Part B of Form 502CR.</p> <p>Credit for Income Tax Paid to Another State – Available for MD residents only. If you have income subject to tax in both Maryland and another state, you may be eligible for a tax credit. Note: You must attach a copy of Form 502CR and also a copy of the tax return filed in the other state. If these are not attached, no credit will be allowed.</p> <p>Earned Income Credit If an earned income credit on your federal return was claimed, can claim one-half (50%) of the federal credit on Maryland return. If a part-year resident or a member of the military, see Instruction 26(o) before completing worksheet. If a joint federal return was filed, but a separate Maryland return, may claim a combined total of up to one-half the federal credit. Complete the STATE EARNED INCOME CREDIT WORKSHEET to calculate the amount to enter on line 23 of Form 502 or line 7a of Form 503. See Instruction 18 in resident booklet available at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf.</p> |

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| | County Tax - Counties apply income tax in MD as well. Location of legal residence within MD determines which county to enter on the return. |
| New for TY 2012 | <ul style="list-style-type: none"> •• New Tax Rates: The General Assembly has approved new income tax rates and rate brackets for individuals for all tax years beginning after December 31, 2011. The new rates and brackets are available in this booklet and at www.marylandtaxes.com. •• Personal Exemption Amount: The exemption amount of \$3,200 begins to be reduced if your federal adjusted gross income is more than \$100,000 (\$150,000 for joint taxpayers). The \$3,200 exemption is phased out entirely when the income exceeds \$150,000 (\$200,000 for joint taxpayers). See Instruction 10 for the reduced amounts. The additional exemption of \$1,000 remains the same for age and blindness. •• Underpayment of Estimated Income Tax: Taxpayers who have made insufficient estimated tax payments are entitled to a waiver of the amount of interest charged that is attributable to the increase in the tax rates or loss of exemption amounts. •• New subtraction modifications: The General Assembly created three new subtraction modifications, See Instruction 13 at http://forms.marylandtaxes.com/12_forms/resident_booklet.pdf <p>For a complete list of new legislation, see: http://taxpros.marylandtaxes.com/legislative/legislative.asp</p> |
| Filing requirements based on Federal Filing Status | Refer to Administrative Release 1 for exhaustive description of eligible filing status for members and their spouses. Service members may choose to file married filing separately or married filing jointly on their Maryland return regardless of the filing status on the federal return if one spouse is a resident of Maryland and the other is a nonresident. However, if you and your spouse filed separate federal returns, then you must file separate Maryland returns. See the nonresident tax guide at http://forms.marylandtaxes.com/12_forms/nonresident_booklet.pdf for more details. |
| TaxWise for Single | Enter MD in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | Enter MD in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If SVCM files MFS-MD, Taxwise will automatically exclude the spouse's non-MD source income. If SVCM filed MFJ-FED, she should report income that she would have reported had she filed a separate federal return. The income from jointly held securities, property, etc., must be divided evenly between husband and wife. If SVCM files MFJ-MD, his spouse's non-MD source income may be subtracted on line 13. PYR must report all federal income, but deduct portions of income earned while not a resident of MD and prorate any credits. |
| Miscellaneous | Maryland uses a local tax rate chart (see below). On Form 502 Pg 1, enter County of residence on the last day of the taxable period. |

2012 LOCAL TAX RATE CHART

| Subdivision | Rate | Subdivision | Rate | Subdivision | Rate |
|-----------------------------|-------------|-----------------------------|-------------|-----------------------------|-------------|
| Baltimore City | .0320 | Charles County | .0290 | Prince George's County . . | .0320 |
| Allegany County | .0305 | Dorchester County | .0262 | Queen Anne's County . . . | .0320 |
| Anne Arundel County | .0249 | Frederick County | .0296 | St. Mary's County | .0300 |
| Baltimore County | .0283 | Garrett County | .0265 | Somerset County | .0315 |
| Calvert County | .0280 | Harford County | .0306 | Talbot County | .0225 |
| Caroline County | .0263 | Howard County | .0320 | Washington County | .0280 |
| Carroll County | .0305 | Kent County | .0285 | Wicomico County | .0310 |
| Cecil County | .0280 | Montgomery County | .0320 | Worcester County | .0125 |

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MASSACHUSETTS

Commonwealth of Massachusetts
 Department of Revenue
 100 Cambridge Street
 Boston, MA 02114

General Information: (617) 887-MDOR **✉ Not a Member of Federal/State E-file program**
Forms: (617) 887-MDOR
Web site: www.dor.state.ma.us
Refund Status: via web at
<https://wfb.dor.state.ma.us/webfile/wsi/Index.aspx>

Electronic Filing: (617) 887-5140 (617) 887-MDOR or 1-800-392-6089

State filing addresses:

2D Barcode
 Form 1 and Form 1-NR/PY
Refund: Mass. DOR, PO Box 7001, Boston, MA 02204
Payment: Mass. DOR, PO Box 7002, Boston, MA 02204

Non-2D Barcode
 Form 1 and Form 1-NR/PY
Refund: Mass. DOR, PO Box 7000, Boston, MA 02204
Payment: Mass. DOR, PO Box 7003, Boston, MA 02204

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| E-File Information | No retention requirement to store Form M-8453 for VITA centers. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31 st of the year the return was filed. |
| Who must file? | Full-year and part-year residents of MA who earned more than \$8,000 must file a tax return. Nonresidents whose Massachusetts gross income exceeds \$8,000 or the personal exemption to which they may be entitled, whichever is less, are required to file a Massachusetts income tax return. The prorated personal exemption is total gross income from all sources times the personal exemption allowed for their particular filing status divided by Massachusetts gross income. Nonresidents file Massachusetts Form 1 NR/PY- Nonresident/Part-Year Resident Individual Income Tax Return. |
| What forms to file? | Full year residents file Form 1. Part Year and Nonresidents file Form-1 NR/PY. |
| Requirements for Residency | Military personnel who entered service as MA residents remain full-year residents unless they have taken steps to establish domicile (legal residence) in another state. A person who spends more than 183 days in MA during the tax year is considered a resident for tax purposes. Note SCRA supersedes these rules for active duty military living in MA solely as the result of military orders. |
| Exemptions | Personal exemptions are as follows: \$4,400 for single taxpayers (including married filing separately); \$6,800 for head of household; \$8,800 for married filing jointly. In addition, taxpayers may claim \$1,000 for each dependent (not including taxpayer and spouse). |
| Military Pay | Military pay earned in a combat zone is excluded from the servicemember's taxable income to the same extent as federal law provides. Income earned for active service for any month during which a member below the grade of commissioned officer served or was hospitalized as a result of injuries received during service in a combat zone is excluded from gross income; a portion of such income earned by commissioned officers is also excluded. |

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| Spouses and Community Property | Not a community property state. May file either jointly or separately - need not follow federal status. Military Spouses: On November 11, 2009, the Military Spouses Residency Relief Act (P.L. 111-97) was enacted. Under the MSRRA, a spouse of a servicemember may be exempt from Massachusetts personal income tax on "income from services performed in Massachusetts by the spouse" if all the following are applicable:(1) the servicemember must have declared "legal residence for purposes of withholding state income taxes from military pay" in a state other than Massachusetts;(2) the servicemember is present in or near Massachusetts in compliance with military orders;(3) the spouse is in Massachusetts solely to be with the servicemember; and (4) the spouse is domiciled in the same state as the servicemember. For purposes of the 183 day rule in determining whether a servicemember or the spouse of a servicemember is a Massachusetts resident, a day spent in Massachusetts while on active duty in the armed forces of the United States is not counted as a day in the Commonwealth. Thus, a servicemember or his or her qualifying spouse are not taxable as Massachusetts residents under the 183 day rule even though they have spent more than 183 active-duty days in Massachusetts. However, in a given year, for all periods spent in Massachusetts that are not active-duty days, once the number of days spent in Massachusetts exceeds 183 days, the individuals are taxable as Massachusetts residents. If the servicemember and spouse are not subject to tax in Massachusetts, they are nevertheless subject to tax in their state of domicile, to the extent required by the law of the state of domicile. |
| Income Exclusions | Social Security income; Veterans Administration disability compensation; interest on US Government obligations (bonds and securities); payments received under the Montgomery GI Bill. Compensation received for active service in a combat zone by members of the armed forces of the United States is excluded from Massachusetts gross income. Income earned for active service for any month during which a member below the grade of commissioned officer served or was hospitalized as a result of injuries received during service in a combat zone is excluded from gross income; a portion of such income earned by commissioned officers is also excluded. Designated combat zones include/have included: the Persian Gulf, Kosovo and Afghanistan. |
| Income Deductions | No standard deduction. Allowable deductions include student loan interest, alimony, moving expenses, college tuition, child care/disabled dependent care expenses, retirement contributions, rental expenses, commuter expenses and income deductions from a trade or business. See schedule Y for full list. |
| Capital Gains/Losses | For information on interest, dividends and certain capital gains and losses, please see 2012 Form 1 Schedule Instructions, Schedule B, pages 22-23 found here: http://www.mass.gov/dor/docs/dor/forms/inctax12/f1-nrpydfs/form-1-instructions.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i> |
| Retirement Income | Pension income received from a contributory annuity, pension, endowment, or retirement fund of the U.S. Government, noncontributory pension income or survivorship benefits received from the U.S. uniformed services (Army, Navy, Marine Corps, Air Force, Coast Guard, commissioned corps of the Public Health Service and National Oceanic and Atmospheric Administration) are exempt from taxation in Massachusetts. |
| Deadlines/Extensions | Returns must be filed by April 16, 2013. Filing and payment deadlines for taxpayers serving in a combat zone, including Arabian Peninsula Areas, Kosovo Area and Afghanistan, DOR follows the federal rules for granting an extension of time to file income tax returns and to pay taxes due for those serving in a combat zone, or who are hospitalized as a result of such service, during the period designated as the period of combatant activities. Extension applies to members of the armed forces, as well as individuals serving in support of the armed forces, serving in a combat zone. Extension period is for the time of service in the combat zone area or hospitalization attributable to such service plus 180 days. Extension provisions parallel the federal provisions of I.R.C. Section 7508, as recently amended. No interest or penalties will be charged during the extension period on taxes due for the tax year. Extension of time to file returns also applies to spouses of personnel serving in combat areas if a joint return is |

| | filed. Taxpayers claiming an extension of time to file a return or pay tax under this provision of law should write "COMBAT ZONE" on the income tax envelope and on the top of the income tax return that they submit to the Department of Revenue. If filing electronically, taxpayers should write "COMBAT ZONE" next to their name, or if necessary, on one of the address lines on the form, along with the date of deployment. | | | | | | | | | | | | |
|-----------------------------|--|-----------------------|-------------------|--------------|-----|-------------------|------|-------------------|------|-------------------|------|--------------------|------|
| Notes | N/A | | | | | | | | | | | | |
| Special Military Processing | Taxpayers ordinarily must personally sign their income tax returns, whether filing an individual return or, if married, a joint return. As an alternative, personnel serving in the Persian Gulf area may sign a power of attorney, authorizing a spouse, parent, or other person to act as the taxpayer's personal representative to prepare, sign and file a return on the taxpayer's behalf. To use the alternative method of filing, a signed power of attorney, either in the form of a letter or Form M-2848 (Power of Attorney and Declaration of Representative), must be attached to the return. | | | | | | | | | | | | |
| TaxWise for Single | Enter MA in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. | | | | | | | | | | | | |
| TaxWise for Married | A joint Form 1 is not allowed if both spouses were not Massachusetts residents for the same portion of 2010. In all other cases, SVCM should file MFS-MA. Enter MA in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. | | | | | | | | | | | | |
| Miscellaneous | <p>A Massachusetts use tax of 6.25% is due on your taxable purchases of tangible personal property purchased for use in Massachusetts on which you did not pay Massachusetts sales or use tax. These include, but are not limited to, purchases made out-of-state, on the Internet or from a catalog, where no Massachusetts sales tax was paid. The use tax does not apply to out-of-state purchases that are exempt from the sales tax (for example, clothing that costs \$175 or less). Examples of taxable items include computers, furniture, jewelry, cameras, appliances, and any other item that is not exempt. Generally, anyone who pays a sales or use tax to another state or territory of the United States on tangible personal property to be used in Massachusetts is entitled to a credit against the Massachusetts use tax, up to 6.25%. This credit is allowed for sales or use tax paid to another state only if that state has a corresponding credit similar to the Massachusetts credit. See TIR 03-1 for more information. Prepare and retain with your records a list of your purchases in 2012 that are subject to the Massachusetts use tax.</p> <p>Taxpayers may use the following table to self-report a "safe-harbor" amount of use tax based on their Massachusetts adjusted gross income. A taxpayer may pay this amount in lieu of the actual amount of use tax that would otherwise be due with respect to such purchases. Individual tax-payers electing to report use tax under this method will not be assessed additional use tax on audit, even if the actual amount of use tax due would have been greater than the amount from the schedule.</p> <p>The estimated liability applies only to purchases of any individual items each having a total sales price of less than \$1,000. For each taxable item purchased at a sales price of \$1,000 or greater, the actual use tax liability for each purchase must be added to the amount of the estimated liability from the table below. See TIR 04-26 for more information.</p> <table border="1" data-bbox="548 1465 1097 1682"> <thead> <tr> <th>Mass. AGI per return*</th> <th>Use tax liability</th> </tr> </thead> <tbody> <tr> <td>\$0-\$25,000</td> <td>\$0</td> </tr> <tr> <td>\$25,001-\$40,000</td> <td>\$20</td> </tr> <tr> <td>\$40,001-\$60,000</td> <td>\$31</td> </tr> <tr> <td>\$60,001-\$80,000</td> <td>\$44</td> </tr> <tr> <td>\$80,001-\$100,000</td> <td>\$56</td> </tr> </tbody> </table> <p>*From line 7 of Mass. AGI worksheet</p> | Mass. AGI per return* | Use tax liability | \$0-\$25,000 | \$0 | \$25,001-\$40,000 | \$20 | \$40,001-\$60,000 | \$31 | \$60,001-\$80,000 | \$44 | \$80,001-\$100,000 | \$56 |
| Mass. AGI per return* | Use tax liability | | | | | | | | | | | | |
| \$0-\$25,000 | \$0 | | | | | | | | | | | | |
| \$25,001-\$40,000 | \$20 | | | | | | | | | | | | |
| \$40,001-\$60,000 | \$31 | | | | | | | | | | | | |
| \$60,001-\$80,000 | \$44 | | | | | | | | | | | | |
| \$80,001-\$100,000 | \$56 | | | | | | | | | | | | |

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MICHIGAN

Michigan Department of Treasury
Lansing, MI 48922

General Information: (800) 827-4000 **Member of Federal/State E-file program**
Forms: (800) 827-4000
Web site: <http://www.michigan.gov/treasury>
Refund Status: (800) 827-4000
Electronic Filing: (517) 636-4450
State filing addresses:
Payment enclosed
 Michigan Department of Treasury
 Lansing, MI 48929

Refund expected or no payment enclosed:
 Michigan Department of Treasury
 Lansing, MI 48956

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| E-File Information | Tax preparers who complete 200 or more individual income tax returns are required to e-file all eligible returns. Tax sites should retain MI 8453 and all supporting documents on file for three years. Mail paper copies of rejected returns with a refund or zero balance to: Michigan Department of Treasury, Lansing, MI 48956. Mail those with balance due to Michigan Department of Treasury, Lansing, MI 48929. www.mifastfile.org . |
| Who must file? | A resident is required to file a Michigan income tax return if the federal adjusted gross income (AGI) is greater than the personal exemption amount on the Michigan income tax return (MI-1040). . Part year and nonresidents must file if they have any MI income. Exception: Residents of states having reciprocal agreement with Michigan (IL, IN, KY, OH, WI, and MN) are not required to pay tax to Michigan on income earned in Michigan. They pay tax to their state of residency. |
| What forms to file? | All taxpayers file MI-1040. Part year and nonresidents use Schedule NR to apportion income. |
| Requirements for Residency | Follows general residency requirements. |
| Exemptions | Personal exemption allowance is \$3,763.00 per person. Special disability exemption is \$2,400. A taxpayer may claim an exemption of \$300 in addition to the taxpayer's other exemptions if the taxpayer or spouse is qualified disabled veteran or is a dependent of a qualified disabled veteran. To be eligible for the additional exemption, an individual must be a veteran of the active military, naval, marine, coast guard, or air service who received an honorable or general discharge and has a disability incurred or aggravated in the line of duty as described in 38 |

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| | U.S.C. 101(16). This additional exemption may not be claimed on more than one tax return. Michigan will not tax military survivor benefits that are exempt from federal income tax and are not included in federal adjusted gross income. Survivor benefits that are classified as military compensation or military retirement pay may be deducted to the extent they are included in federal adjusted gross income for the surviving spouse only. |
| Military Pay | Michigan does not tax active duty pay. Make sure the W-2 box entitled "military" is checked at the bottom of the screen. If a Michigan resident, the military member should file a MI-1040 and Schedule 1 as a Michigan resident and subtract their military pay to determine Michigan taxable income to the extent it is included in adjusted gross income. |
| Spouses and Community Property | Not a community property state. File a joint MI return if filed a joint federal return. Otherwise, file either separate or joint MI returns. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Michigan income tax on income from services performed there if (1) the servicemember is present in Michigan in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. A military spouse who is a Michigan resident and plans to return to Michigan as his/her permanent home should include income earned in the other state on his/her Michigan Income Tax return. A Michigan military spouse may not claim a credit for the income taxes paid to another state. The military spouse must file a non-resident return with the other state to obtain a refund of taxes paid to that state. Beginning with tax year 2010, if the non-military employer of a Michigan military spouse in another state does not file Michigan withholding (and most will not), the Michigan taxpayer should make estimated payments to avoid penalty and interest for underpayment of estimates. The taxpayer may be able to request their employer(s) withhold Michigan taxes, or request that no taxes be withheld from their salary and wages for the other state. |
| Income Exclusions | May exclude income from social security. |
| Income Deductions | Taxpayers age 67 or older may be able to deduct part or all of their interest, dividends and capital gains that are included in AGI. For 2012, the deduction is limited to a maximum of \$10,545 for single filers or \$21,091 for joint filers. No standard deduction. |
| Capital Gains/Losses | Taxed as ordinary income, follows federal rules. |
| Retirement Income/Survivor Benefits | Military retirement benefits paid to retirees of the armed forces of the United States for services performed while a member of the armed forces are exempt from Michigan income tax. Military retirement benefits may be deducted to the extent they are included in federal adjusted gross income. As with other pensions, only the participant, or in the case of death or disability, his or her surviving spouse, may claim the subtractions. Michigan will not tax military survivor benefits that are exempt from federal income tax and are not included in federal adjusted gross income. Survivor benefits that are classified as military compensation or military retirement pay may be deducted to the extent they are included in federal adjusted gross income for the surviving spouse only. |
| Deadline/Extensions | Deadline is April 15, 2013. United States military personnel serving in a combat zone on April 15, 2013, will be given 180 days after leaving the combat zone to file their federal and State tax returns and will be exempt from penalties and interest. When e-filing, service men and women serving in combat zones should enter the words "Combat Zone " in the preparer notes. When filing a paper return, print "Combat Zone" in ink on the top of page 1 of the MI-1040. . Visit Treasury's Web site at www.michigan.gov/taxes for more information. |

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| Notes | <p>MI has an income tax rate of 4.33% for tax year 2012.</p> <p>Non-refundable credits no longer allowed: -City income tax; public contribution; contributions to homeless shelters, foodbanks and community foundations; contributions to medical savings accounts; contributions to Individual and Family Development Accounts; film credit for wage withholding; vehicle donation; college tuition fees; credit for historic rehabilitation plans certified after December 31, 2011; and renewable energy surcharge.</p> <p>Refundable credit changes: -Earned Income Tax Credit reduced from 20% to 6%; Qualified Adoption Expenses Credit is no longer allowed; the Stillbirth Credit is no longer allowed; and the Energy Efficient Qualified Home Improvement Credit is no longer allowed.</p> |
| Special Military Processing | <p>MI does not tax military pay. Use <i>Form MI-1040</i> and <i>Schedule 1</i> to subtract military pay. The 2012 \$300 exemption for taxpayers who either have a service-connected disability or have a dependent with a service-connected disability should be claimed on line 9c of MI-1040. This exemption may also be claimed on line 11c of the Home Heating Credit - MI-1040CR-7.</p> |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter MI in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | <p>If the couple filed MFJ-FED, then they must file MFJ-MI.</p> <p>If the couple filed MFS-FED, they may file either MFJ-MI or MFS-MI. If the couple had different residency statuses during the year, check a box for each of you on line 8 of <i>Form MI-1040</i>.</p> <p>If either spouse was a PYR or NR, use <i>Schedule NR</i>.</p> |
| Miscellaneous | School District Codes provided on the following pages. Residents, choose the code for the district where you lived on December 31, 2012. |

10000 Nonresident
31020 Adams Twp
46020 Addison
46010 Adrian
58020 Airport
79010 Akron-Fairgrove
05010 Alba
13010 Albion
01010 Alcona
74030 Algonac
03030 Allegan
82020 Allen Park
70040 Allendale
29010 Alma
44020 Almont
04010 Alpena
50040 Anchor Bay
81010 Ann Arbor
06010 Arenac Eastern
50050 Armada
07010 Arvon Twp
29020 Ashley
13050 Athens
25130 Atherton
60010 Atlanta
06020 Au Gres Sims
02010 Au Train-Onata
63070 Avondale
32010 Bad Axe
43040 Baldwin
80020 Bangor (Van Buren)
80240 Bangor Twp (8)
09030 Bangor Twp
07020 Baraga
21090 Bark River-Harris
19100 Bath
13020 Battle Creek
09010 Bay City
37040 Beal City
51020 Bear Lake
15010 Beaver Island
26010 Beaverton
58030 Bedford
25240 Beecher
34080 Belding
05040 Bellaire
23010 Bellevue
25060 Bendle
25230 Bentley
11010 Benton Harbor
10015 Benzie County Central
63050 Berkley
34140 Berlin Twp (3)
11240 Berrien Springs
27010 Bessemer
21065 Big Bay De Noc
62470 Big Jackson
54010 Big Rapids
73170 Birch Run
63010 Birmingham
46040 Blissfield
32250 Bloomfield Twp (7F)
80090 Bloomingdale
49020 Bois Blanc Pines
15020 Boyne City
15030 Boyne Falls

63180 Brandon
11210 Brandywine
29040 Breckenridge
22030 Breitung Twp
73180 Bridgeport-Spaulding
63080 Bloomfield Hills
11340 Bridgman
47010 Brighton
17140 Brimley
46050 Britton Macon
12020 Bronson
76060 Brown City
11310 Buchanan
28035 Buckley
73080 Buena Vista
56020 Bullock Creek
75020 Burr Oak
02020 Burt Twp
78020 Byron
41040 Byron Center
83010 Cadillac
41050 Caledonia
31030 Calumet
30010 Camden Frontier
74040 Capac
25080 Carman-Ainsworth
55010 Carney Nadeau
79020 Caro
73030 Carrollton
59020 Carson City Crystal
76070 Carsonville Pt Sanilac
32030 Caseville
79030 Cass City
14010 Cassopolis
41070 Cedar Springs
50010 Center Line
05035 Central Lake
59125 Central Montcalm
75030 Centreville
15050 Charlevoix
23030 Charlotte
31050 Chassell Twp
16015 Cheboygan
81040 Chelsea
73110 Chesaning Union
54025 Chippewa Hills
50080 Chippewa Valley
32040 Church
18010 Clare
63090 Clarenceville
63190 Clarkston
63270 Clawson
39020 Climax-Scotts
46060 Clinton
50070 Clintondale
25150 Clio
12010 Coldwater
56030 Coleman
32260 Colfax Twp (1F)
11330 Coloma
75040 Colon
38040 Columbia
39030 Comstock
41080 Comstock Park
38080 Concord
75050 Constantine

70120 Coopersville
78100 Corunna
80040 Covert
20015 Crawford Au Sable
82230 Crestwood
76080 Croswell-Lexington
33040 Dansville
25140 Davison
82030 Dearborn
82040 Dearborn Heights (7)
80050 Decatur
76090 Deckerville
46070 Deerfield
08010 Delton Kellogg
17050 Detour
82010 Detroit
19010 Dewitt
81050 Dexter
31100 Dollar Bay – Tamrack City
14020 Dowagiac Union
44050 Dryden
58050 Dundee
78030 Durand
74050 East China
50020 East Detroit
41090 East Grand Rapids
38090 East Jackson
15060 East Jordan
33010 East Lansing
34340 Easton Twp (6)
23050 Eaton Rapids
11250 Eau Claire
82250 Ecorse
14030 Edwardsburg
05060 Elk Rapids
32050 Elkton-Pigeon
-Bay Port Laker
05065 Ellsworth
31070 Elm River Twp
49055 Engadine
21010 Escanaba
09050 Essexville-Hampton
67020 Ewart
66045 Ewen-Trout Creek
40060 Excelsior (1)
68030 Fairview
63200 Farmington
18020 Farwell
03050 Fennville
25100 Fenton
63020 Ferndale
50090 Fitzgerald
82180 Flat Rock
25010 Flint
25120 Flushing
40020 Forest Area
41110 Forest Hills
36015 Forest Park
19070 Fowler
47030 Fowlerville
73190 Frankenmuth
10025 Frankfort-Elberta
50100 Fraser
53030 Free Soil
73200 Freeland
62040 Fremont

61080 Fruitport
29050 Fulton
39050 Galesburg-Augusta
11160 Galien Twp
03440 Glenn
82050 Garden City
69020 Gaylord
25070 Genesee
72010 Gerrish-Higgins
82290 Gibraltar
21025 Gladstone
26040 Gladwin
45010 Glen Lake
80110 Gobles
41120 Godfrey-Lee
41020 Godwin Heights
25050 Goodrich
25030 Grand Blanc
70010 Grand Haven
23060 Grand Ledge
41010 Grand Rapids
41130 Grandville
62050 Grant
42030 Grant Twp (2)
38050 Grass Lake
59070 Greenville
82300 Grosse Ile Twp
82055 Grosse Pointe
39065 Gull Lake
52040 Gwinn
11670 Hagar Twp (6)
35020 Hale
03100 Hamilton
82060 Hamtramck
31010 Hancock
38100 Hanover-Horton
32060 Harbor Beach
24020 Harbor Springs
13070 Harper Creek
82320 Harper Woods
18060 Harrison
64040 Hart
80120 Hartford
47060 Hartland
33060 Haslett
08030 Hastings
63130 Hazel Park
73210 Hemlock
62060 Hesperia
82070 Highland Park
60020 Hillman
30020 Hillsdale
70020 Holland
63210 Holly
33070 Holt
61120 Holton
13080 Homer
03070 Hopkins
72020 Houghton Lake
31110 Houghton-Portage
47070 Howell
46080 Hudson
70190 Hudsonville
82340 Huron
63220 Huron Valley
58070 Ida

44060 Imlay City
82080 Inkster
16050 Inland Lakes
34010 Ionia
34360 Ionia Twp (2)
22010 Iron Mountain
27020 Ironwood
52180 Ishpeming
29060 Ithaca
38170 Jackson
58080 Jefferson (Monroe)
70175 Jenison
69030 Johannesburg-Lewiston
30030 Jonesville
39010 Kalamazoo
51045 Kaleva Norman Dickson
40040 Kalkaska
25110 Kearsley
41140 Kelloggsville
41145 Kenowa Hills
41150 Kent City
41160 Kentwood
28090 Kingsley
79080 Kingston
07040 L'Anse
50140 L'Anse Creuse
78040 Laingsburg
57020 Lake City
25200 Lake Fenton
31130 Lake Linden-Hubbell
63230 Lake Orion
50120 Lake Shore (Macomb)
11030 Lakeshore (Berrien)
59090 Lakeview (Calhoun)
13090 Lakeview (Macomb)
50130 Lakeview (Montcalm)
25280 Lakeville
34090 Lakewood
63280 Lamphere
33020 Lansing
44010 Lapeer
80130 Lawrence
80140 Lawton
45020 Leland
49040 Les Cheneaux
33100 Leslie
81070 Lincoln
82090 Lincoln Park
25250 Linden
30040 Litchfield
24030 Littlefield
82095 Livonia
41170 Lowell
53040 Ludington
49110 Mackinac Island
16070 Mackinaw City
46090 Madison (Lenawee)
63140 Madison (Oakland)
05070 Mancelona
81080 Manchester
51070 Manistee
77010 Manistique
83060 Manton
23065 Maple Valley
13095 Mar Lee
14050 Marcellus

67050 Marion
76140 Marlette
52170 Marquette
13110 Marshall
03060 Martin
74100 Marysville
33130 Mason (Ingham)
58090 Mason (Monroe)
53010 Mason County Central
53020 Mason County Eastern
80150 Mattawan
79090 Mayville
57030 McBain
82045 Melvindale-North Allen Park
74120 Memphis
75060 Mendon
55100 Menominee
56050 Meridian
73230 Merrill
83070 Mesick
38120 Michigan Center
21135 Mid Peninsula
56010 Midland
81100 Milan
79100 Millington
68010 Mio-Au Sable
61060 Mona Shores
58010 Monroe
59045 Montabella
61180 Montague
25260 Montrose
49070 Moran Twp.
46100 Morenci
54040 Morley Stanwood
78060 Morrice
50160 Mt. Clemens
25040 Mt. Morris
37010 Mt. Pleasant
02070 Munising
61010 Muskegon
61020 Muskegon Heights
38130 Napoleon
52090 Negaunee
11200 New Buffalo
50170 New Haven
78070 New Lothrop
62070 Newaygo
52015 N.I.C.E. (Ishpeming)
11300 Niles
30050 North Adams – Jerome
44090 North Branch
55115 North Central
22045 North Dickinson
32080 North Huron
61230 North Muskegon
45040 Northport
41025 Northview
82390 Northville
38140 Northwest
22025 Norway-Vulcan
75100 Nottawa
63100 Novi
63250 Oak Park
61065 Oakridge
33170 Okemos
23080 Olivet

71050 Oneway
23490 Oneida Twp. (3)
51060 Onekama
46110 Onsted
66050 Ontonagon
61190 Orchard View
35010 Oscoda
03020 Otsego
19120 Ovid-Elsie
32090 Owendale-Gagetown
78110 Owosso
63110 Oxford
34040 Palo
39130 Parchment
80160 Paw Paw
76180 Peck
24040 Pellston
13120 Pennfield
64070 Pentwater
78080 Perry
24070 Petoskey
19125 Pewamo-Westphalia
17090 Pickford
47080 Pinckney
09090 Pinconning
67055 Pine River
30060 Pittsford
03010 Plainwell
82100 Plymouth-Canton
63030 Pontiac
32130 Port Hope
74010 Port Huron
39140 Portage
34110 Portland
71060 Posen
23090 Potterville
52100 Powell Twp.
12040 Quincy
21060 Rapid River
61210 Ravenna
30070 Reading
82110 Redford Union
67060 Reed City
79110 Reese
61220 Reeths-Puffer
52110 Republic-Michigamme
50180 Richmond
82120 River Rouge
11033 River Valley
82400 Riverview
63260 Rochester
41210 Rockford
71080 Rogers City
50190 Romeo
82130 Romulus
50030 Roseville
63040 Royal Oak
17110 Rudyard
73010 Saginaw City
73040 Saginaw Twp.
81120 Saline
46130 Sand Creek
76210 Sandusky
34120 Saranac
03080 Saugatuck
17010 Sault Ste. Marie

39160 Schoolcraft
64080 Shelby
37060 Shepherd
32610 Sigel Twp. (3)
32620 Sigel Twp. (4)
32630 Sigel Twp. (6)
11830 Sodus Twp. (5)
80010 South Haven
50200 South Lake
63240 South Lyon
82140 South Redford
63060 Southfield
82405 Southgate
41240 Sparta
70300 Spring Lake
38150 Springport
73240 St. Charles
49010 St. Ignace
19140 St. Johns
11020 St. Joseph
29100 St. Louis
06050 Standish-Sterling
31140 Stanton Twp.
55120 Stephenson
33200 Stockbridge
75010 Sturgis
58100 Summerfield
02080 Superior Central
45050 Suttons Bay
73255 Swan Valley
25180 Swartz Creek
48040 Tahquamenon
35030 Tawas
82150 Taylor
46140 Tecumseh
13130 Tekonsha
08050 Thornapple Kellogg
75080 Three Rivers
28010 Traverse City
82155 Trenton
59080 Tri County
63150 Troy
32170 Ubly
13135 Union City
79145 Unionville-Sebewaing
50210 Utica
82430 Van Buren
50220 Van Dyke
69040 Vanderbilt
38020 Vandercook Lake
79150 Vassar
32650 Verona Twp. (1F)
59150 Vestaburg
39170 Vicksburg
27070 Wakefield-Marenisco
30080 Waldron
64090 Walkerville
63290 Walled Lake
50230 Warren
50240 Warren Woods
63300 Waterford
27080 Watersmeet Twp.
11320 Watervliet
33215 Waverly
03040 Wayland Union
82160 Wayne-Westland

33220 Webberville
52160 Wells Twp.
63160 West Bloomfield
65045 West Branch-Rose City
36025 West Iron County
70070 West Ottawa
38010 Western
82240 Westwood
25210 Westwood Heights
62090 White Cloud
75070 White Pigeon
66070 White Pine
17160 Whitefish
58110 Whiteford
61240 Whitehall
81140 Whitmore Lake
35040 Whittermore Prescott
33230 Williamston
81150 Willow Run
16100 Wolverine
82365 Woodhaven-Brownston
82170 Wyandotte
41026 Wyoming
74130 Yale
81020 Ypsilanti
0350 Zeeland

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MINNESOTA

Minnesota Department of Revenue
 Mail Station 0010
 St. Paul, MN 55146-0010

General Information: (651) 296-3781 **Not A Member of Federal/State E-file program**

Refunds: (651) 296-4444(metro)
 (800) 652-9094 (elsewhere)

Web site: <http://taxes.state.mn.us/Pages/index.aspx>

Electronic Filing: (651) 296-2153)

State filing address:

Minnesota Individual Income Tax
 Mail Station 0010
 St. Paul, MN 55145-0010

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| E-File Information | Minnesota does not use a signature document- tax site must retain all supporting documents on file for one year. Income tax preparers that complete more than 10 MN returns for the previous tax year are required to file all individual returns by e-file or pay \$5 per return. |
| Who must file? | If you are a resident, you must file a Minnesota return unless: military pay is your only source of income; or your total income from other sources is less than the state minimum filing requirement of \$9,750. |
| What forms to file? | All taxpayers file Form M-1; Part year and nonresidents also file Schedule M1NR. Form M-1: http://www.revenue.state.mn.us/Forms_and_Instructions/2012/m1_12.pdf Schedule M1NR: http://www.revenue.state.mn.us/Forms_and_Instructions/2012/m1nr_12.pdf |
| Requirements for Residency | Follows general residency requirements, but civilians who stay more than 183 days in the state, and maintain a place of abode in MN, are considered residents. The civilian residency requirement does not apply to military personnel or their spouses. |
| Exemptions | MN uses same amounts as federal return. |
| Military Pay | All income earned from federal active service in the US/UN Military is allowed a subtraction. Income earned for service in the National Guard or Reserves is allowed a subtraction with one exception: income earned for act service in Active Guard Reserve status in the National Guard or Reserves is not eligible for the subtraction. |
| Spouses and Community Property | Not a community property state. Must follow federal filing status on MN return. The Military Spouses Residency Relief Act (Public Law 111-97) was signed into law on November 11, 2009. For Minnesota income tax purposes a spouse of an active duty military member is exempt from Minnesota tax on wages and other personal service income performed in Minnesota, if all of the following requirements are met: the military member is present in Minnesota in compliance with military orders; the military member is a resident or domiciled in a state other than Minnesota; the non-military spouse is in Minnesota solely to be with the military member, and the non-military spouse has the same state of residency or domicile as the military member. |

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| | <p>Note: The Minnesota 183-day residency rule does not apply to members of the military stationed in Minnesota or to their spouses. Nonresident spouses who meet the requirements should apply for exempt status by giving their Minnesota employer a properly completed Form W-4MN to stop Minnesota tax from being withheld from their wages.</p> <p>To claim a refund of withholding paid to Minnesota for income earned in 2012, you must file a 2012 Form M1, Minnesota Individual Income Tax Return, and Schedule M1NR, Minnesota Income of Nonresidents and Part-Year Residents. When completing Schedule M1NR, do not include the nonresident spouse's Minnesota wage income in column B. You must use the same filing status to file your Minnesota return that you used to file your federal return. If you are filing a joint federal income tax return, you must file a joint Form M1.</p> |
| Income Exclusions | Follows federal rules. |
| Income Deductions | <p>MN uses same amounts as federal return, except does not allow state tax deductions; Taxpayers who do not itemize deductions on their federal return may deduct 50% of qualified charitable contributions in excess of \$500.</p> <p>MN has adopted all of the Internal Revenue Code (IRC) changes made to "federal taxable income" from March 18, 2010, through April 14, 2011, effective the same date as the federal changes.</p> <p>Even though all the changes were adopted for the definition of federal taxable income — which is the starting point on the MN return — the following modifications are added to federal taxable income to arrive at Minnesota taxable income (appropriate lines will be added to Schedule M1M, Income Additions and Subtractions):</p> <p>(1) The increase in the federal standard deduction for married taxpayers — If you took the standard deduction on your federal return and are filing: (1) married filing joint or qualifying widow(er), you will be required to add back \$2000; or (2) filing married filing separate, you will be required to add back \$1000.</p> <p>(2) The federal removal of the limitation on itemized deductions — Taxpayers with an adjusted gross income that exceeds the applicable threshold (e.g., \$86,825 for married filing separate or \$173,650 for all other filers) will be required to add back the amount that would have been limited under prior federal law for itemized deductions.</p> <p>(3) The federal removal of the phase out of personal and dependent exemptions — Taxpayers with an adjusted gross income that exceeds the applicable threshold (e.g., \$260,500 for married filing joint; \$217,100 for heads of household; \$173,650 for single; and \$130,250 for married filing separate) will be required to add back the amounts that would have been phased out when determining personal exemptions under prior federal law.</p> |
| Capital Gains/Losses | Follows federal rules for income. Capital gain income from mutual funds is not exempt. |
| Retirement Income | <p>Federal pensions are taxable in Minnesota. However, if you are a veteran of the U.S. military, including the National Guard and Reserves, you may qualify for a tax credit of up to \$750 for your past service. To qualify, you must meet all of the following requirements: You are separated from service; Your adjusted gross income (from your federal return) is less than \$37,500; and You served in the military for at least 20 years or you have a service-related disability that is 100 percent total and permanent (as rated by the U.S. Department of Veterans Affairs).</p> <p>To determine the amount of your credit, complete the worksheet for Schedule M1C, Other Nonrefundable Credits. If you are a part-year resident of Minnesota or a nonresident, you may still qualify for the credit. When completing the worksheet for Schedule M1C, use your percentage of Minnesota income from Schedule M1NR,</p> |

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| | <p>Nonresidents/Part-Year Residents.</p> |
| <p>Deadline/Extensions</p> | <p>Due April 15, 2013. Extension for federal active duty military personnel: If you are an active duty military personnel in a presidentially designated combat zone or contingency operation, you may file and pay your Minnesota income taxes up to 180 days after the last day you are in the combat zone or the last day of any continuous hospitalization for injuries sustained while serving in the combat zone. When you file your Form M1, enclose a separate sheet clearly stating that you were serving in a combat zone.</p> <p>If you are stationed outside the United States but are not involved in combat zone operations, you have until October 15 to file your return. However, to avoid a late payment penalty, you must pay at least 90 percent of your total tax by April 15. Penalty and interest will be assessed on any tax not paid by the regular due date. Unlike the federal rules, Minnesota does not allow an extension to pay your tax.</p> <p>Military reservists and National Guard members: For those in a combat zone, Minnesota follows federal rules. For those not in a combat zone, below are guidelines for extensions for Minnesota military reservists and National Guard members on federal active duty: If you are called to active service in the United States, you qualify for a six-month extension. If you are called to active service abroad, the extension is for the period you served abroad plus six months. If you owe tax and the amount due is paid in full with the return by the extension date, no interest or late payment/filing penalties will be assessed.</p> <p>If a married couple files “married filing joint,” your spouse gets the same extension. If a tax return is filed and the liability is paid within the extension period, there will be no penalty or interest assessed on the balance due. Keep in mind that the time you can generally be audited is three and one-half years from the due date of the return or the date you file, whichever is later. If you qualify for a military extension, you do not need to file anything with the state of Minnesota prior to filing your return. When you file your Form M1, enclose a separate sheet stating that you are filing under the military extension.</p> |
| <p>Special Military Processing</p> | <p>Minnesota residents are allowed to exclude active duty military pay for services performed in Minnesota when determining if they meet the Minnesota individual income tax filing requirement.</p> <p>Use Schedule M1M. If the SVCM has nonmilitary income taxed by another state while a MN resident, she may qualify for a credit on taxes paid to another state. Use Schedule M1CR.</p> <p>If you served in a combat zone or hazardous duty area any time on or after January 1, 2008, you may be eligible for a credit based on the number of months served: For service on or after Jan. 1, 2009, the credit is equal to \$120 for each month (or partial month) served in a combat zone. For service during 2008, the credit is \$59 for each month (or partial month) served.</p> <p>Active duty military members who are absent from Minnesota solely for active duty are eligible for homestead status on acquired property even if the property has not been occupied as a homestead by the person or a member of their family. To qualify, the military member must notify the county assessor in the county of purchase, and must identify that their absence is due to military service. Upon return from the service, the military member must notify the assessor, and will be granted an abatement for the difference between non-homestead and homestead taxes for the current year and the preceding two years, not to exceed the time in which the person owned the property.</p> |

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| | If a military member dies while in active service, that member's Minnesota income tax liability will not be imposed for that year, and any outstanding debts for proper years taxes and penalties will be abated, A claim for refund of any tax paid may be filed within 7 years from the date the return was filed for any years in which the decedent was in active service. |
| Filing requirements based on Federal Filing Status | A servicemember's MN income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-MN. |
| TaxWise for Single | Enter MN in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If both spouses are FYR, enter MN in the FYR field of the State Information section of the Main Info page. If either spouse is a PYR or NR: enter MN in either the PYR or NR field of the State Information section of the Main Info page, and use Schedule M1NR to determine the income taxable to MN. |
| Miscellaneous | MN charges a use tax for items totaling more than \$770 for which no sales tax was paid. Marriage credit, child/dependent care credit, education credits- see instructions. Honorably discharged disabled veterans are eligible for an annual exclusion from property taxes up to \$300,000 in market value if 100% disabled, \$150,000 if 70% disabled. |

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MISSISSIPPI

Mississippi Department of Revenue
 P.O. Box 1033
 Jackson, MS 39215-1033

↪ **Member of Federal/State E- file program**

General Information: (601) 923-7089
Forms: (601) 923-7815
Web site: <http://www.dor.ms.gov/>
Refund Status: (601) 923-7801
Electronic Filing: (601) 923-7001/7055

State filing addresses:

Payment enclosed:

Mississippi Department of Revenue
 P. O. Box 23050
 Jackson, MS 39225-3050

Refund expected or no payment expected:

Mississippi Department of Revenue
 P.O. Box 23058
 Jackson, MS 39225-3058

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| E-File Information | Tax sites must retain MS 8453 and all supporting documents for three years. Allows state only e-file. |
| Who must file? | Residents must file a MS tax return if their income exceeds the following amounts: single, \$8,300; married filing jointly, \$16,600. With either status add \$1,500 for each dependent. Part year and nonresidents must file if they have any MS income. |
| What forms to file? | Full year residents file Form 80-105; Part year and nonresidents file Form 80-205. |
| Requirements for Residency | Follows general residency requirements. |
| Exemptions | Personal exemptions: \$12,000 for married couples filing jointly/spouse died in 2012; \$6,000 for married filing separate returns and single individuals, and \$8,000 for head of household. |
| Military Pay | Follows federal rules. |
| Military Residency Status | <p>Mississippi Resident - If an individual enters the armed forces when he or she is a Mississippi resident, he or she does not lose Mississippi residency status, even if absent from Mississippi on military orders. These service members are subject to the same residency requirements as any other Mississippi resident and are required to file a Mississippi income tax return.</p> <p>Non-Resident - If a service member is not a Mississippi resident but is stationed in Mississippi by military orders, his or her military income is not subject to Mississippi income tax. However, if he or she has income subject to Mississippi tax, file Form 80-</p> |

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| | 205 (Non-Resident Form). Mississippi does tax other income earned in this state by a service member. See also the MSRRA (below). |
| Spouses and Community Property | <p>Not a community property state. Where one spouse is a resident and the other a nonresident, must file Form 80-205 when filing jointly or on a combined return. Need not follow federal status election- choose method (joint, combined, or separate) which allows lowest amount of tax.</p> <p>Military Spouses Residency Relief Act (MSRRA): spouses of military personnel who move to Mississippi due to the servicemember being stationed in the state due to military orders may keep their former residency for tax purposes. The spouse is entitled to a refund for any Mississippi taxes already paid in 2009. After 2009, eligible spouses should claim an exemption from Mississippi income tax withholding on a revised Form 89-350 to be filed with their employers. In order to file a return under the MSRRA: 1) Must file a joint Non-Resident Tax Form 80-205; 2) Returns must be paper file – No efile returns; 3) Provide a copy of the Military Spouse ID card; 4) Provide a copy of the servicemember’s driver’s license; 5) Provide a copy of the federal form DD-2058.</p> |
| Income Exclusions | <p>May exclude social security income. Income paid to a member of the armed forces as additional compensation for hazardous duty pay in a combat zone (designated by the President) is exempt from Mississippi Income Tax.</p> <p>The first \$15,000 of salary received by those serving in the National Guard or reserve forces is excluded from income. Compensation which qualifies for exclusion includes payment received for inactive duty training (monthly or special drills or meetings,) active duty training (summer camps, special schools, cruises,) and for state active duty (emergency duty.)</p> |
| Income Deductions | May choose to itemize or take standard deduction, regardless of federal election. Standard deductions are as follows: \$4,600 for married couples filing jointly or spouse who died in 2012; \$2,300 for married filing jointly and single individuals, \$3,400 for head of household. |
| Capital Gains/Losses | Follows federal rules. |
| Retirement Income | May exclude all retirement pay. Mississippi does not tax benefits received from U.S. Social Security, Railroad Retirement Public Welfare assistance, Veterans' Administration payments or workers' compensation. Any portion of such income, which may be taxed under federal law, is not subject to Mississippi's income tax. Since Mississippi does not tax Social Security benefits, the deductions related to that income such as Medicare tax withheld are not allowed. |
| Deadline/Extensions | File on or before April 15, 2013. If you receive an extension of time to file your federal income tax return, you are automatically allowed an extension of time to file your Mississippi income tax return. You will need to attach a copy of your federal extension (federal Form 4868 or 2688) with your Mississippi income tax return when you file. An extension of time to file does not extend the time to pay any tax due. To avoid interest and penalty charges, you should pay your tax by the April 15th due date. Please contact the Office of Tax Administration at 601-923-7000 for tax assistance regarding the filing extension. |
| Special Military Processing | See above for MSRRA rules. |
| Filing requirements based on Federal Filing Status | Servicemembers should use the filing status (MFJ-MS, MFS- MS, or MCS- MS) that is most beneficial. |
| TaxWise for Single | Enter MS in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If one spouse is not a FYR of MS, enter MS in the NR field of the State Information section of the Main Info page. The resident spouse will report to MS income earned from all sources, and the other spouse will report MS source income and declare her total income for purposes of prorating the exemptions and deductions. NOTE: If filing MCS-MS the standard deduction and the authorized exemption may be divided |

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| | between the spouses in any manner they choose. |
| Miscellaneous | <p>MS requires a county/school district code entry. No foreign income exclusion.</p> <p>Does Mississippi exempt any portion of military pay? Yes, income paid to a member of the armed forces as additional compensation for hazardous duty pay in a combat zone designated by the President is exempt from Mississippi Income Tax. The first \$15,000 of salary received by those serving in the National Guard or reserve forces is excluded from income. Compensation which qualifies for exclusion includes payment received for inactive duty training (monthly or special drills or meetings), active duty training (summer camps, special schools, cruises) and for state active duty (emergency duty.) Full time guard pay is not allowed this exclusion.</p> |
| 2012 Resident & Non-Resident/Part-Year Resident Income Tax Instructions | <p>http://www.dor.ms.gov/docs/indiv_8010011i.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |

Mississippi Resident County Codes

| County | | County | | County | |
|-----------|----|-----------------|----|---------------------------------|----|
| Adams | 01 | Itawamba | 29 | Pike | 57 |
| Alcorn | 02 | Jackson | 30 | Pontotoc | 58 |
| Amite | 03 | Jasper | 31 | Prentiss | 59 |
| Attala | 04 | Jefferson | 32 | Quitman | 60 |
| Benton | 05 | Jefferson-Davis | 33 | Rankin | 61 |
| Bolivar | 06 | Jones | 34 | Scott | 62 |
| Calhoun | 07 | Kemper | 35 | Sharkey | 63 |
| Carroll | 08 | Lafayette | 36 | Simpson | 64 |
| Chickasaw | 09 | Lamar | 37 | Smith | 65 |
| Choctaw | 10 | Lauderdale | 38 | Stone | 66 |
| Claiborne | 11 | Lawrence | 39 | Sunflower | 67 |
| Clarke | 12 | Leake | 40 | Tallahatchee | 68 |
| Clay | 13 | Lee | 41 | Tate | 69 |
| Coahoma | 14 | Leflore | 42 | Tippah | 70 |
| Copiah | 15 | Lincoln | 43 | Tishomingo | 71 |
| Covington | 16 | Lowndes | 44 | Tunica | 72 |
| Desoto | 17 | Madison | 45 | Union | 73 |
| Forrest | 18 | Marion | 46 | Walthall | 74 |
| Franklin | 19 | Marshall | 47 | Warren | 75 |
| George | 20 | Monroe | 48 | Washington | 76 |
| Greene | 21 | Montgomery | 49 | Wayne | 77 |
| Grenada | 22 | Neshoba | 50 | Webster | 78 |
| Hancock | 23 | Newton | 51 | Wilkinson | 79 |
| Harrison | 24 | Noxubee | 52 | Winston | 80 |
| Hinds | 25 | Oktibbeha | 53 | Yalobusha | 81 |
| Holmes | 26 | Panola | 54 | Yazoo | 82 |
| Humphreys | 27 | Pearl River | 55 | Non-Resident | 83 |
| Issaquena | 28 | Perry | 56 | Resident Living Out of State | 90 |

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MISSOURI

Missouri Department of Revenue
P.O. Box 2200
Jefferson City, MO 65105

General Information: (573) 751-3505 **Member of Federal/State E-file program**

Forms: (800) 877-6881

Web site: www.dor.mo.gov

Refund Status: (573) 751-3505

Electronic Filing: (573) 751-7200

Missouri Department of Revenue Military Guide:
<http://dor.mo.gov/forms/Military%20Reference%20Guide.pdf>

State filing addresses:

Payment enclosed:
Individual Income Tax
P.O. Box 329
Jefferson City, MO 65107-0329

Refund expected:
Individual Income Tax
P.O. Box 500
Jefferson City, MO 65106-0500

2D Barcode returns:

Payment enclosed:
Individual Income Tax
P.O. Box 3370
Jefferson City, MO 65105-3370

Refund expected:
Individual Income Tax
P.O. Box 3222
Jefferson City, MO 65105-3222

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| E-File Information | For answers to MO e-file questions see http://www.dor.mo.gov/faq/personal/efile.php . Tax sites must retain MO 8453 and all supporting documents for four years. Mail paper copies of rejected returns to: Missouri Department of Revenue, Missouri Electronic Filing, P.O. Box 371, Jefferson City, MO, 65105. |
| Who must file? | Residents must file if their MO AGI is \$1,200 or more. Non-residents must file if their MO sourced income is \$600 or more. |
| What forms to file? | All taxpayers may use long form, MO 1040. Some may use short form 1040-A. To apportion income between MO and other states, use MO-NRI for nonresidents or part year residents filing as nonresidents. |

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| Requirements for Residency | Follows general residency rules with the addition that anyone who spent more than 183 days in MO is considered a resident. Additionally, MO will consider someone a non-resident if they were domiciled in MO, but didn't maintain permanent residence in MO and spent 30 days or less of the taxable year in MO. |
| Exemptions | Single, \$2100; Married, \$4200; HH, \$3,500; \$1200 per dependent |
| Missouri Resident - Military | <ul style="list-style-type: none"> • <u>Stationed in Missouri</u> - If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri. If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri. • <u>Stationed outside Missouri</u> - If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri, you are considered a nonresident for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. <p>Complete Form MO-NRI and attach to Form MO-1040. If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri. If your spouse is stationed with you outside of Missouri and Missouri is their state of residence, any income earned by your spouse is taxable to Missouri. If your spouse earns more than \$1,200 you must file a Missouri return (Form MO-1040).</p> |
| Military Service Member Exemption | For the tax year beginning January 1, 2011, 30 percent of a military pension income will be exempt from Missouri state tax. This tax deduction will increase 15 percent annually until January 1, 2016, when all military pension income will be tax free. Pension Exemption may be taken on the Form MO-1040, MO-A, Part 3, Section D. For tax year 2012, the exemption is 45 percent of a military pension income is exempt from Missouri state tax. |
| Spouses and Community Property | <p>Not a community property state. Must follow federal filing status election. Joint federal filers file a "combined" MO return on which each spouse reports own income. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.</p> <p>If you are a Missouri resident and the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, any income you earn is taxable to Missouri. If you are a resident of another state and the spouse of a military servicemember residing in Missouri solely because your spouse is here on military orders, any income you earn is not taxable to Missouri. For more information regarding the Military Spouse's Residency Relief Act and other Military related issues, visit: http://dor.mo.gov/military/</p> <p>If you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than \$600 you must file a Missouri return (Form MO-1040) and provide verification of your state of residence. Acceptable verification may include any of the following: a copy of your 2012 state income tax return filed in your state of residence, 2012 property tax receipt, current driver license, vehicle registration, or voter identification card. You must report the military pay of the servicemember and your income on Form MO-A, Part 1, Line 9, as a "Military (Nonresident)" subtraction to your federal adjusted gross income. For additional information, please visit http://dor.mo.gov/military/.</p> |
| Income Exclusions | May deduct federal tax paid, up to \$5,000 (\$10,000 for married filing jointly). |

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| | <p>Any expenses you incurred for a home energy audit or the implementation of any energy efficiency recommendations made by a home energy audit, may be included as a subtraction from federal adjusted gross income on Form MO-A, Part 1, Line 13. The maximum yearly subtraction is \$1,000 and the total subtractions claimed in all years may not exceed \$2,000 cumulatively. You must complete Form MO-HEA, attach it with the applicable receipts to your tax return.</p> |
| Income Deductions | <p>If itemized on federal return may itemize or take standard deduction. If required to itemize on federal return then taxpayer must itemize on MO return. If taxpayer took standard deduction on federal then he must take standard on MO. Standard deductions are \$5,950 for single, \$11,900 for married filing jointly or qualifying widow(er), \$8,700 for head of household, \$5,950 for married filing separately.</p> |
| Capital Gains/Losses | <p>Follows federal rules.</p> |
| Retirement Income | <p>May exclude up to \$6000 of military retirement pay if income does not exceed the following amounts: \$25,000 for single, QW, and HH; \$32,000 for MFJ and \$16,000 for MFS. If taxpayer is above these amounts he may still be able to qualify for partial exemption. Use Form MO-A, Part 3.</p> <p>Military Service Member Exemption. For the tax year beginning January 1, 2012, 45 percent of military pension income will be exempt from Missouri state tax. This tax deduction will increase 15 percent annually until January 1, 2016, when all military pension income will be tax free. Pension Exemption may be taken on the Form MO-1040, MO-A, Part 3, Section D.</p> <p>Married couples with Missouri adjusted gross income less than \$100,000 and single individuals with Missouri adjusted gross income less than \$85,000, may deduct up to 100 percent of taxable social security and social security disability benefits. Individuals must be 62 to qualify for the deduction. Complete MO-A to determine eligibility.</p> |
| Deadline/Extensions | <p>Due date is April 15, 2013.</p> |
| Military Extension of Deadlines – How to Qualify | <p>The deadline for filing tax returns, paying taxes, or filing claims for refund, are automatically extended if either of the following statements is true:</p> <ul style="list-style-type: none"> • You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone. A qualifying service outside of a combat zone is the service in direct support of military operations in the combat zone, and the service qualifies you for special military pay for duty subject to hostile fire or imminent danger. Other qualifying services would include if you were hospitalized while serving in a combat zone, or hospitalized after serving in the combat zone and have a wound, disease, or injury that happened while serving in the combat zone. • You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress. |
| Length of Military Extension | <p>Your deadline for taking actions with the Missouri Department of Revenue is extended for 180 days after the last day you are in a combat zone, have qualifying service outside of the combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation). In addition to the 180 days, your deadline is extended by the number of days that were left for you to take action with the Missouri Department of Revenue when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began</p> |

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| | <p>serving in the contingency operation before the period of time to take the action began, your deadline is extended by the entire period of time you have to take the action.</p> |
| Special Military Processing | <p>SVCMs who: (1) did not maintain a home in MO, (2) maintained a home outside of MO, and (3) were not physically present in MO for more than 30 days are considered NRs for tax purposes, and their military pay, interest, and dividend income are not taxable to MO. Enter MO in the NR field of the <i>State Information</i> section of the <i>Main Info</i> page, and fill out FORM MO-NRI. Military who are stationed in MO but not required to file a return must complete form M0-NRI and sign back. See http://dor.mo.gov/forms/Military%20Reference%20Guide.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> <p>Military individuals who are not required to file a Missouri return can use the “No Return Required - Military” online form, which can be found online at https://sa.dor.mo.gov/nri/ This form should be submitted to the Department by the return’s due date. Submitting this online form timely should prevent the Department from sending a “Request for Tax Return” notice to a military individual.</p> |
| Filing requirements based on Federal Filing Status | <p>A servicemember’s MO income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-MO. However, see below for exception.</p> |
| TaxWise for Single | <p>If a servicemember does not meet the above test, enter MO in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page.</p> |
| TaxWise for Married | <p>If a servicemember filed MFJ-FED he may choose between MFS or MSN if: (1) his spouse had no income and is not required to file a federal return; and (2) his spouse was claimed as an exemption on his federal return and was not a dependent of someone else.</p> <p>If required to file, NR with income from another state must use Form MO-NRI to determine income percentages. A part-year resident is treated as a non-resident. However, a part-year resident may determine tax as a FYR. Use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.</p> |
| Miscellaneous | <p>Consumer Use Tax: Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer’s use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Please refer to the Department’s web site for additional information: http://dor.mo.gov/personal/consumer.</p> |

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MONTANA

Montana Department of Revenue
 P.O. Box 5805
 Helena, MT 59604

General Information: (406) 444-6900 **Member of Federal/State E-file program**
Forms: (406) 444-6900
Web site: <http://revenue.mt.gov/default.mcp>
Refunds: (406) 444-9840
Electronic Filing: (406) 444-3627

State filing addresses:

Payment enclosed:

Montana Department of Revenue
 PO Box 6308
 Helena, MT 59604

Refund expected or no payment expected:

Montana Department of Revenue
 PO Box 6577
 Helena, MT 59604

| E-File Information | <p>MT Direct File is FREE. You can file your Montana individual income tax return directly without signing up for an account. Taxpayer Access Point (TAP) is FREE. After you sign up for account access, you can view your Montana tax information, file your tax return, pay your taxes and much more. (TAP is only available if you have filed previously in Montana.) Both TAP and MT Direct File can be accessed via www.revenue.mt.gov. Tax sites should give MT 8453 and all supporting documents to clients for safekeeping for 5 years. Do not mail the MT 8453 to the state. If a return is rejected, please call Mr. David Berg at (406) 444-6957 for assistance.</p> | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|-----------------------------|------------------------------------|--|--------------------------------------|----------|---------|-------------|---------|-------------------|----------|---------|-------------|---------|---|---------------|---------|------------------------|----------|--------------------------|----------|
| Who must file? | <p>If you are a resident, non-resident, or part-year resident, you have to file a Montana individual income tax return when you have Montana source income and your federal gross income, excluding unemployment compensation, is equal to or greater than the corresponding amounts that are identified in the chart:</p> <table border="1" data-bbox="553 1430 1479 1839"> <thead> <tr> <th data-bbox="553 1430 857 1612">If your filing status is...</th> <th data-bbox="857 1430 1166 1612">AND at the end of 2012 you were...</th> <th data-bbox="1166 1430 1479 1612">THEN you have to file a tax return if your federal gross income, excluding unemployment compensation was at least...</th> </tr> </thead> <tbody> <tr> <td data-bbox="553 1612 857 1682" rowspan="2">Single, or married filing separately</td> <td data-bbox="857 1612 1166 1648">Under 65</td> <td data-bbox="1166 1612 1479 1648">\$4,100</td> </tr> <tr> <td data-bbox="857 1648 1166 1682">65 or older</td> <td data-bbox="1166 1648 1479 1682">\$6,340</td> </tr> <tr> <td data-bbox="553 1682 857 1751" rowspan="2">Head of household</td> <td data-bbox="857 1682 1166 1717">Under 65</td> <td data-bbox="1166 1682 1479 1717">\$5,960</td> </tr> <tr> <td data-bbox="857 1717 1166 1751">65 or older</td> <td data-bbox="1166 1717 1479 1751">\$8,200</td> </tr> <tr> <td data-bbox="553 1751 857 1839" rowspan="3">Married filing jointly with your spouse</td> <td data-bbox="857 1751 1166 1787">Both under 65</td> <td data-bbox="1166 1751 1479 1787">\$8,200</td> </tr> <tr> <td data-bbox="857 1787 1166 1822">One spouse 65 or older</td> <td data-bbox="1166 1787 1479 1822">\$10,440</td> </tr> <tr> <td data-bbox="857 1822 1166 1839">Both spouses 65 or older</td> <td data-bbox="1166 1822 1479 1839">\$12,680</td> </tr> </tbody> </table> <p data-bbox="553 1839 1479 1890"><i>You are entitled to an additional exemption if you or your spouse is blind. Increase your federal gross income by \$2,240 to determine if you are required to file.</i></p> | | | If your filing status is... | AND at the end of 2012 you were... | THEN you have to file a tax return if your federal gross income, excluding unemployment compensation was at least... | Single, or married filing separately | Under 65 | \$4,100 | 65 or older | \$6,340 | Head of household | Under 65 | \$5,960 | 65 or older | \$8,200 | Married filing jointly with your spouse | Both under 65 | \$8,200 | One spouse 65 or older | \$10,440 | Both spouses 65 or older | \$12,680 |
| If your filing status is... | AND at the end of 2012 you were... | THEN you have to file a tax return if your federal gross income, excluding unemployment compensation was at least... | | | | | | | | | | | | | | | | | | | | | |
| Single, or married filing separately | Under 65 | \$4,100 | | | | | | | | | | | | | | | | | | | | | |
| | 65 or older | \$6,340 | | | | | | | | | | | | | | | | | | | | | |
| Head of household | Under 65 | \$5,960 | | | | | | | | | | | | | | | | | | | | | |
| | 65 or older | \$8,200 | | | | | | | | | | | | | | | | | | | | | |
| Married filing jointly with your spouse | Both under 65 | \$8,200 | | | | | | | | | | | | | | | | | | | | | |
| | One spouse 65 or older | \$10,440 | | | | | | | | | | | | | | | | | | | | | |
| | Both spouses 65 or older | \$12,680 | | | | | | | | | | | | | | | | | | | | | |

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| What forms to file? | All taxpayers may use Form 2. Full year residents may use Form 2M. |
| Requirements for Residency | Follows general residency requirements. You are a resident of Montana for individual income tax purposes if you live in Montana or if you maintain a permanent home in Montana. A permanent home in Montana means a dwelling place you habitually use as your home, whether or not you own it and whether or not you may someday leave. You do not lose your Montana residency if you leave the state temporarily with the intention of returning. Your Montana residency is lost when you move outside of Montana with no intention of returning. Unless there is a specific exception under Montana law, if you establish Montana residency for any other purpose, you are considered a Montana resident for income tax purposes. |
| Exemptions | Personal exemptions are \$2,240 per person see line 44 of Form 2. |
| Military Pay | Military salaries paid for active duty in the regular armed forces received under Title 10 is excluded from Montana adjusted gross income. Must attach copy of orders. Separation pay is not considered a "wage" paid for active duty in the regular armed forces and is not exempt from Montana source income. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. |
| Spouses and Community Property | Not a community property state. When one spouse is a resident and the other a non-resident, must use "married filing separately" status. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Montana income tax on income from services performed there if (1) the servicemember is present in Montana in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. |
| Income Exclusions | Complete social security worksheet to see if any social security payments are excludable. (See Worksheet VIII.) If 65 or older, filing single, separate, or head of household, may exclude up to \$800 of interest income; up to \$1,600 if filing jointly. For the purpose of this exemption, consider distributions commonly called dividends on deposits or share accounts as interest. |
| Income Deductions | The standard deduction is 20% of MT Adjusted Gross Income, with the minimum for single at \$1,860 and married, \$3,720 and the maximum for single at \$4,200 and married \$8,400. May itemize or may take standard deduction. Spouses filing separately must choose same method. |
| Capital Gains/Losses | 2% capital gains credit allowed against tax liability. |
| Retirement Income | May exclude up to \$3,830 of retirement pay- phased out over \$31,920 gross income. Please see Worksheet IV. |
| Deadline/Extensions | Due April 15, 2013. Montana law follows federal law with respect to the time allowed for filing a return. Therefore, the extension of time to file your Montana tax return is the same for filing your federal tax return. If you are serving in a combat zone or in a contingency operation, you (and/or your spouse) can extend the filing of your Montana tax return for up to 180 days after your last day in a combat zone. If you are filing your tax return under this provision, clearly write on the top of Montana Form 2, using red ink, "combat zone or contingency operations extension," and file your tax return within 180 days after your last day in a combat zone. If you file within the 180 days, you are not assessed any penalties or interest. |
| Special Military Processing | MT resident SVCs may subtract from their FED AGI their basic, special, and incentive pay on line 8. Paper file, and attach copy of orders. |
| Filing requirements based on | SVCs may choose to file MFS-MT or MFJ-MT regardless of his filing status on |

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| Federal Filing Status | the federal return. |
| TaxWise for Single | Enter MT in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | Couples can only file MFJ-MT if both spouses are FYR, or one is FYR and other has no income or deductions. However, generally, if both spouses have taxable income, it is of more benefit to file MFS-MT or MCS-MT. Married couples may also file MSN-MT if one is a FYR and the other is a NR who has no MT source income. |
| New for TY 2012 | Automatic Extension to File and Pay if Tax Liability is \$200 or Less If your tax liability is \$200 or less, you will receive an automatic, six-month extension to file your return and pay this tax as long as the payment is received and the return is filed by the extended due date. For most individuals, that date is October 15, 2013. Please note that if the return is not filed and the tax is not paid on or before the extended due date, penalty and interest will be calculated from the original due date of the tax return. |
| Miscellaneous | <p>1. I am a resident of Montana serving in the U.S. armed forces and stationed outside of Montana. Am I required to file a Montana income tax return? As a Montana resident, you are required to file a Montana income tax return if you meet the requirements to file a federal income tax return. Your income from all sources is subject to Montana income tax to the same extent that it is taxable on your federal return.</p> <p>2. I am a resident of Montana serving in the U.S. armed forces. My spouse is a nonresident of Montana. We file a joint federal return. How do we file our Montana income tax return? Married couples filing a joint federal return, where one is a Montana resident and one is a non-resident, must file the Montana income tax return as "married filing separately." If both spouses have income reportable to Montana, then a return for each spouse must be filed. Otherwise, just the Montana resident must file a Montana return. Montana residents report their income from all sources to Montana regardless of what state or country the income is sourced from. This includes Montana military personnel stationed outside Montana.</p> <p>3. I am in the military and I am temporarily stationed in Montana. My spouse and I are not Montana residents. My spouse earned wages working in Montana. Is my spouse required to file a Montana return and pay Montana taxes on that income? The Military Spouses Residency Relief Act (MSRRA) is effective for tax years 2009 and later. Please visit the website shown below for further information. http://revenue.mt.gov/formsandresources/faq/faq-military-spouses-residency-relief-act.mcpx For years prior to 2009, if your spouse had Montana wages in excess of the standard deduction and one exemption, your spouse is required to file a nonresident tax return (Montana Long Form 2) and pay taxes on the income earned in Montana.</p> <p>4. I am a nonresident of Montana serving in the U.S. armed forces and stationed in Montana. Do I need to file a Montana income tax return? You do not need to file a Montana income tax return unless you receive income from wages or salaries for civilian work (including work for the Federal Government, whether on or off of a military base), rents, ordinary and capital gains, or net income from a trade or business from Montana sources. The income that you receive would then be taxable and you would be required to file a return with Montana.</p> <p>5. Does Montana provide any exemptions for military personnel, either on active duty or retired from the military?</p> |

If you are a Montana resident receiving military compensation and if this compensation is included in your federal adjusted gross income, you can subtract from your federal adjusted gross income your basic, special and incentive pay that you receive from: serving on active duty as a member of the regular armed forces; being a member of a reserve component of the armed forces or as a member of the National Guard serving on active duty in a "contingent operation" as it is defined in 10 USC 101, and being a member of the National Guard and assigned to active service authorized by the President of the United States or the Secretary of Defense for a period of more than 30 consecutive days for the purpose of responding to a national emergency declared by the president and supported by federal funds. Military compensation that you have received from the following activities cannot be subtracted from your federal adjusted gross income: salaries that you received for annual training and weekend duty; salaries that you have received for being a member of a reserve component of the armed forces that is not received under 10 USC 101; and income you have received from retirement, retainer, equivalent pay, or allowances. When you claim this exemption, you will need to attach verification of your military status (such as your military orders) to your income tax return.

6. I am on active duty in the regular armed forces and currently serving in an area designated as a "combat zone" or "contingency operation." I am unable to file my Montana income tax return by April 15, 2013. Can I (and my spouse) obtain an extension to file my 2012 Montana income tax return?

Yes, you can. Montana law follows federal law with respect to the Servicemembers Civil Relief Act. Therefore, the extension of time to file your Montana tax return is the same as provided for your federal income tax return. If you are serving in a combat zone or in a contingency operation, you (and/or your spouse) can extend the filing of your Montana income tax return for up to 180 days after the time you (and/or your spouse) are discharged from service. If you are filing your tax return under the Servicemembers Civil Relief Act, clearly write on the top of Montana Form 2, using red ink, "combat zone or contingency operations extension," and file your return within 180 days after being discharged from service. In addition, if you file within 180 days of being discharged you are not assessed any penalties or interest.

7. I am a nonresident of Montana who recently retired from the U.S. armed forces. I was stationed in Montana. Now I receive pension income from the federal government. Am I required to file a Montana income tax return?

Generally, if you retire from the U.S. armed forces and remain in the state that you were stationed in, you will become a resident of that state because you are no longer covered by the Federal Servicemembers Civil Relief Act. If you are considered a full-year or part-year resident of Montana, you will need to pay tax on the income you receive while you are a Montana resident.

8. I am a resident of Montana who retired from the U.S. armed forces during the current tax year. I was stationed outside of Montana. Is the pension income I receive taxable by Montana? Generally, if you retire from the U.S. armed forces and remain in the state that you were stationed in, you will become a resident of that state because you are no longer covered by the Federal Servicemembers Civil Relief Act. The pension income that you receive is not taxable to Montana because you are no longer a resident of Montana. However, if you maintain your Montana residency, any income you receive while a resident is taxable to Montana.

9. I'm in the National Guard and I hear that there is deduction for travel expenses. Is this true? Yes. For tax years 2003 and later, the federal government passed the law allowing the overnight travel expenses deduction. Because Montana follows the

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| | <p>federal law, you are entitled to a deduction for travel expenses, subject to the 2% limitation of Montana adjusted gross income.</p> <p>10. As a member of the National Guard, my life insurance premiums were reimbursed. Is this exempt from my taxable income? If you are a Montana National Guard member or a Reservist who is serving on active duty in a contingency operation and you were reimbursed by the Montana Department of Military Affairs for the life insurance premiums that you paid for benefits under the service member's group life insurance program, you can deduct these reimbursements from your federal adjusted gross income in arriving at your Montana adjusted gross income. The reimbursement that you received is considered a bonus and is included in taxable income for federal income tax purposes. In order to exempt this reimbursement, you will need to have paid the premiums and have served on active duty in a contingency operation after February 28, 2006. The maximum amount of premium reimbursement that you are entitled to exempt cannot exceed \$17.50 a month for each month that you are on active duty in a contingency operation.</p> |
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NEBRASKA

Department of Revenue
 301 Centennial Mall South
 P.O. Box 94818
 Lincoln, NE 68509-4818

☞ Member of Federal/State E-file program

General Information: (800) 742-7474
Forms: http://www.revenue.state.ne.us/tax/current/ind_inc_tax.html
Web site: <http://www.revenue.ne.gov/>
Refund Status: (402) 471-5729
<https://ndr-refundstatus.ne.gov/refundstatus/public/search.faces>
E-file help desk: (402) 471-5805

State filing addresses:

Payment enclosed:
 Nebraska Department of Revenue
 P.O. Box 98934
 Lincoln, NE 68509-8934

Refund expected or no payment expected:
 Nebraska Department of Revenue
 P.O. Box 98912
 Lincoln, NE 68509-8912

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| E-File Information | However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31 st of the year the return was filed. |
| Who must file? | Residents must file if they were required to file a federal return, or if they have more than \$5000 in Nebraska adjustments to federal income. Nonresidents must file if they had any income derived from or connected with Nebraska sources.. |
| What forms to file? | All taxpayers use Form 1040N. Partial-year residents also file Nebraska Schedule III. |
| Requirements for Residency | Follows general residency rules, except that persons present in the state for more than six months are part-year residents for tax purposes. |
| Exemptions | The personal exemption credit for tax year 2012 is \$123per exemption. See Line 19, Form 1040N. |
| Military Pay | Active duty military pay received by the nonresident military servicemember is exempt from Nebraska Tax by the Servicemembers Civil Relief Act. See NE Income Tax for Military Servicemember's Information Guide. http://www.revenue.ne.gov/legal/rulings/rr220401.html |
| Spouses and Community Property | Not a community property state. Must use same filing status as federal return unless the one spouse is a non-resident. In this case if they file federal MFJ they may choose between filing MFJ or MFS. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Nebraska income tax on income from services |

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| | <p>performed there if (1) the servicemember is present in Nebraska in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. http://www.revenue.ne.gov/question/military_faq.html</p> <p>qualified spouse may be due a refund of Nebraska income tax withheld in 2012. To receive this refund of Nebraska tax, a NE income tax return, Form 1040N, must be filed, along with a Schedule III – Computation of NE Tax for Nonresidents and Partial-Year Residents Only. On line 65 of Schedule III, write “Exempt Nonresident Military Spouse,” and enter zero as the amount of Nebraska source income.</p> <p>Qualified spouses must complete and file the Nebraska Nonresident Employee Certificate for Allocation of Withholding Tax, Form 9N, with their employers. On Form 9N, check the box certifying that they are a qualified spouse. If the employer has done any withholding for 2012, an adjustment can be made on a future paycheck to refund this prior withholding. The form can be accessed at: http://www.revenue.ne.gov/tax/current/f_9n.pdf</p> <p>If claiming exemption from withholding, the Form 9N is effective for one calendar year. A new Form 9N must be completed and given to the employer each year to maintain exempt status for the following tax year. If, during the year, the spouse no longer meets the requirements for exemption, the spouse must complete a new Form 9N.</p> |
| Earned Income Tax Credit | NE allows 10% of Federal EITC. If you are married filing separately, you cannot claim this credit. |
| Capital Gains/Losses | Taxed as ordinary income. Follows federal rules. |
| Retirement Income | Taxed as ordinary income. Follows federal rules. |
| Deadline/Extensions | <p>Deadline is April 15, 2013. Nebraska Extension of Time. The Department accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. A six-month extension to file Form 1040N may only be obtained by:</p> <ol style="list-style-type: none"> 1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed; 2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received an automatic federal extension by making a payment of your federal estimate of tax due using a credit card; 3. Filing a <u>Nebraska Application for Extension of Time, Form 4868N</u>, on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or 4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed. |
| Special Military Processing | Check the box “Active Military” on <u>Form 1040N</u> if taxpayers or spouse are active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return. |
| Filing requirements based on | A NE income tax filing status must be the same status as that used on her federal |

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| Federal Filing Status | income tax return (e.g. if MFS-FED then MFS-NE), unless a joint federal return was filed and the residency status of the two spouses is different. |
| TaxWise for Single | Enter NE in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | Enter NE in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If one spouse is not a FYR, choose the better of filing as MFS-NE or MFJ-NE. If MFJ-NE report all of the NR spouse's income, AND take a credit for taxes paid to other states on line 20. |
| Miscellaneous | <p>Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state. When remitted by the purchaser, the tax is called use tax. The same items and services that are subject to Nebraska and local sales taxes are subject to Nebraska and local use taxes. If the item purchased is delivered to a Nebraska address, it is subject to sales or use tax on the total purchase price which includes any shipping, handling, and delivery charges. The use tax rate is exactly the same as the state and local sales tax rate where you reside in Nebraska. Individual state and local use tax may be reported and paid on line 38 of the Nebraska Individual Income Tax Return, Form 1040N; or by using the Nebraska and Local Individual Use Tax Return, Form 3.</p> <p>The Nebraska state sales and use tax rate is 5.5%.</p> <p>Nebraska Individual Income Tax Booklet: http://www.revenue.state.ne.us/tax/current/f_1040n_booklet.pdf</p> |

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NEVADA – NO STATE INCOME TAX

Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706

Phone (775) 684-2000 Fax (775) 684-2020

Office Hours: 08:00-17:00

Call Center Phone (866) 962-3707

Call Center Hours of Operation: 08:10-11:50; 13:00-16:45 PCT

Website: <http://tax.state.nv.us/>

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NEW HAMPSHIRE – NO STATE EARNED INCOME TAX

NH Department of Revenue Administration
109 Pleasant Street
Concord, New Hampshire 03301
Phone: 603-230-5000 ~ Fax: 603-230-5945

Website: <http://www.revenue.nh.gov/>

Special Military Processing None

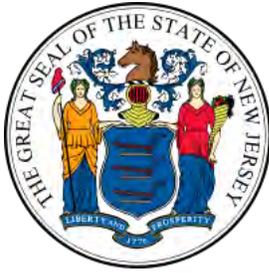
**Filing requirements based
on Federal Filing Status** None

TaxWise for Single A resident SVCM must file if she/he has interest / dividend income over \$2400. The return is due on April 15, 2013.

TaxWise for Married A resident SVCM must file if she/he has interest / dividend income over \$4800 (MFJ) or \$2400 (MFS). The return is due on April 15, 2013.

Miscellaneous Call Central Taxpayer Services at (603)-230-5920 with questions.

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NEW JERSEY

State of New Jersey Department of the Treasury
 Division of Taxation
 P.O. Box 240
 Trenton, NJ 08695-0240

General Information: (609) 292-6400 **Member of Federal/State E-file Program**

Web site: www.state.nj.us/treasury/taxation/
Refunds: (800) 323-4400 (in state); (609) 826-4400 (anywhere)
Electronic Filing: (609) 633-1132

State filing addresses:

Payment enclosed:
 State of New Jersey
 Division of Taxation
 Revenue Processing Center
 PO Box 111
 Trenton, NJ 08645-0111

Refund expected or no payment expected:
 NJ Division of Taxation
 Revenue Processing Center
 PO Box 555
 Trenton, NJ 08646-0555

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| E-File Information | NJ WebFile (www.njwebfile.com) is a free means of e-filing full-year resident returns. Retain Form NJ-8879 and supporting documents for a period of three years. |
| Who must file? | If you are a resident of New Jersey, you must file Form NJ-1040 for tax year 2007 if your income for the entire taxable year from all sources, including your military pay, is more than \$20,000 (\$10,000 if filing status is single or married/CU, filing separate return). If you are a nonresident you are required to file Form NJ-1040NR if you have earned income from New Jersey sources other than your military pay and your income for the entire taxable year from all sources, not including your military pay, is more than \$20,000 (\$10,000 if filing status is single or married/CU, filing separate return). There are no part-year tax returns. Part-year residents must use Form NJ-1040, and part-year nonresidents must use Form NJ-1040NR. NJ-1040 Instruction booklet: http://www.state.nj.us/treasury/taxation/pdf/current/1040i.pdf |
| What forms to file? | Full year and part year residents file Form NJ-1040; nonresidents file Form NJ-1040NR. Part-year residents who had NJ income while a nonresident of NJ may have to file both forms. (See Above). |
| Requirements for Residency | A member of the Armed Forces whose home of record (domicile) is outside of New Jersey does not become a resident of the State when assigned to a duty station in New Jersey. He or she is a nonresident for income tax purposes. If your home of record (domicile) was New Jersey when you entered the service, you remain a resident of New Jersey for income tax purposes, <i>unless you qualify for nonresident status</i> (see below). Your domicile does not change when you are temporarily assigned to duty in another state or country. |

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| | <p>Military personnel who are domiciled in New Jersey, but who meet all three of the following conditions for the entire year, are considered nonresidents for income tax purposes: 1) You did not maintain a permanent home in New Jersey; and 2) You did not maintain a permanent home outside of New Jersey; and 3) You did not spend more than thirty days in New Jersey during the taxable year.</p> <p>If you are a member of the Armed Forces whose home of record (domicile) is New Jersey, you are not considered to be maintaining a <i>permanent home outside of New Jersey</i> if you are residing on shipboard or in barracks, billets, or bachelor officer quarters. However, if you pay for and maintain, either by out-of-pocket payments or forfeiture of quarters allowance, an apartment or a home (either owned or rented) outside New Jersey, such facilities <i>constitute a permanent home outside of New Jersey</i>.</p> |
| Exemptions | <p>Personal exemptions are \$1000 per adult, and \$1500 per dependent. Prorate these amounts if part-year resident.</p> |
| Military Pay | <p>Follows federal rules; NJ will not consider military income when determining the tax rate for other income earned in NJ by a nonresident serviceperson or spouse. When completing a NJ nonresident return, Form NJ-1040NR, nonresident servicepersons do not report military pay on the wages line.</p> <p>(See http://www.state.nj.us/treasury/taxation)</p> |
| Spouses and Community Property | <p>Not a community property state. Nonmilitary spouses/civil union partners whose domicile is New Jersey are residents for income tax purposes unless they meet the three qualifications for nonresident status. When a nonmilitary spouse/civil union partner who is a resident had income during the year, he or she must file a resident return.</p> <p>Beginning with tax year 2009, Federal law (Military Spouses Residency Relief Act, P.L. 111-97) allows a military servicemember's nonmilitary spouse/civil union partner to keep a tax domicile while moving from state to state, as long as he or she moves into a state to be with a spouse/civil union partner who is in the state on military orders. Consequently, if a nonmilitary spouse/civil union partner was not domiciled in New Jersey at the time the couple married or entered into a civil union, he or she is not considered a resident of New Jersey if:</p> <ul style="list-style-type: none"> ▪ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and ▪ The nonmilitary spouse/civil union partner maintains a domicile in another state; and ▪ It is the nonmilitary spouse's/civil union partner's intention to leave New Jersey when the military spouse/civil union partner is transferred or leaves the service. <p>Under the Military Spouses Residency Relief Act, a nonmilitary spouse/civil union partner who meets these requirements is not subject to New Jersey gross income tax on income (wages) earned from services performed in New Jersey. However, such nonresident civilian spouse/civil union partner is subject to tax on all other types of income earned from New Jersey sources (e.g., gain from sale of property located in New Jersey or income from a business, trade, or profession carried on in this State).</p> <p>A spouse/civil union partner whose wages are exempt from New Jersey gross income tax may claim an exemption from New Jersey income tax withholding by filing Form NJ-165, Employee's Certificate of Nonresidence in New Jersey, with their employer. He or she must notify the employer if conditions for the withholding exemption no longer apply. If New Jersey income tax was erroneously withheld from your wages or you erroneously made estimated tax payments, you must file a New Jersey nonresident return (Form NJ-1040NR) to obtain a refund.</p> |

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| | <p>However, a nonresident civilian spouse/civil union partner who lives outside New Jersey is subject to New Jersey gross income tax on wages earned in this State and may not use Form NJ-165 to claim exemption from New Jersey gross income tax withholding on wages earned in this State. The New Jersey wages, as well as any other income from New Jersey sources (e.g., income or gain from sale of property located in New Jersey), must be reported on Form NJ-1040NR.</p> <p>In general, taxpayers must use the same filing status for New Jersey gross income tax purposes as for Federal income tax purposes, unless they are a civil union couple. A married couple who files a joint Federal income tax return must file a joint New Jersey income tax return. However, an exception exists where one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both were residents.</p> <p>If you are a resident of New Jersey, you (and your military spouse/civil union partner if he or she is also a resident) must file a resident return (Form NJ-1040) if your income for the entire taxable year from all sources, (including military pay of your spouse/civil union partner if filing a joint return), is more than \$20,000 (\$10,000 if filing status is single or married/civil union partner, filing separate return). If you are a nonresident, you (and your military spouse/civil union partner if she or she is also a nonresident) are required to file a nonresident return (Form NJ-1040NR) if you (or your spouse/civil union partner) have earned income from New Jersey sources other than military pay and your income for the entire taxable year from all sources, not including military pay, is more than \$20,000 (\$10,000 if filing status is single or married/civil union partner, filing separate return).</p> <p>New Jersey source income does not include income (wages) from services performed in New Jersey by a civilian spouse/civil union partner who qualifies as a nonresident under the Military Spouses Residency Relief Act. Please see this website for more information: http://www.state.nj.us/treasury/taxation/military/spouses.shtml</p> |
| Income Exclusions | May exclude social security income, New Jersey lottery winnings of \$10,000 or less. |
| Income Deductions | No standard deduction; may deduct certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony or separate maintenance payments, qualified conservation contributions, and a health enterprise zone deduction on your income tax return. . |
| Capital Gains/Losses | Taxed as ordinary income. Follows federal rules on sale of principal residence. Cannot report a net loss on NJ return; a loss in one category can only apply against other income within the same category. Therefore, a loss will equal a "zero" entry on the NJ-1040. |
| Retirement Income | Military retirement pay is not taxable. Exclusion amounts for other plans are \$20,000 (filing status married, filing joint return), \$10,000 (filing status married/CU partner filing separate return), and \$15,000 (filing status single, head of household, or qualifying widow(er)). |
| Changes for 2012 | <p>Use Tax A new worksheet has been developed (Worksheet G, Use Tax Calculation) to make it easier for New Jersey residents to determine the amount to report on Line 45, Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases.</p> <p>Deceased Taxpayers A new oval has been added below the signature line that must be filled in if a copy of a deceased taxpayer's death certificate is enclosed with the return. This oval should be filled in and a copy of the death certificate enclosed only if there is a refund due and the check needs to be issued to the decedent's surviving spouse/civil union partner or</p> |

estate.

Designated Contribution

Three new funds have been added to the list of organizations to which taxpayers can contribute on the New Jersey tax return. To donate to the new funds, taxpayers must specify the "code number" at the "Other Designated Contribution" line. The new funds that have been added for 2012 are: Boys and Girls Clubs in New Jersey Fund (12), NJ National Guard State Family Readiness Council Fund (13), and American Red Cross-NJ Fund (14).

Credit for Excess UI/WF/SWF; DI; FLI Withheld

For 2012, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was \$128.78, the maximum employee disability insurance contribution was \$60.60, and the maximum employee family leave insurance contribution was \$24.24. Taxpayers with two or more employers who have contributed more than the maximum amount(s), must complete Form NJ-2450 to claim credit on their New Jersey tax return for the excess withheld.

Credit for Taxes Paid to Other Jurisdictions

The Philadelphia nonresident wage tax rate for 2012 is 3.4985% (.034985).

Roth IRA Conversions During Tax Year 2010

Taxpayers who converted an existing IRA to a rollover Roth IRA during tax year 2010 and made a Federal election to report the income in equal installments in 2011 and 2012 must report one-half of the amount that is taxable for New Jersey purposes on their income tax return for 2012.

Homestead Benefit Program

Homeowners. New Jersey residents who owned and occupied a home in New Jersey that was their principal residence on October 1, 2012, may be eligible for a homestead benefit provided the 2012 property taxes were paid and they meet certain income limits. The homestead benefit application for homeowners is not included in the NJ-1040 booklet. Information about the 2012 homestead benefit will be posted on the Division's Web site as it becomes available.

Tenants.

There is no tenant rebate application available for 2012 since tenant rebates for 2009 through 2011 were suspended by the State Budget.

Note: Eligibility requirements, including income limits, and benefits available under this program are subject to change.

Property Tax Reimbursement

The Property Tax Reimbursement (PTR) Program reimburses eligible senior citizens or disabled persons for property tax increases. Eligible residents must file a 2012 Property Tax Reimbursement Application (Form PTR-1 or PTR-2) by June 3, 2013. The 2012 PTR applications are expected to be mailed in mid to late February.

Income Limits. With very few exceptions, all income received during the year, including income which is not required to be reported on Form NJ-1040, must be taken into account to determine eligibility for the property tax reimbursement. The limits apply regardless of marital/civil union status. However, if an applicant's status is married/CU couple, combined income of both spouses/CU partners must be reported.

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| | <p>Note: Eligibility requirements, including income limits, and benefits available under this program are subject to change. Information for 2012 will be posted on the Division's Web site as it becomes available.</p> |
| Deadlines/Extensions | <p>Due 15 April 2013. A person on active duty with the Armed Forces of the United States who cannot file timely because of distance, injury or hospitalization as a result of this service, will automatically receive a six-month extension by enclosing an explanation with the return when filed.</p> <p>New Jersey automatically extends the deadline for filing tax returns, paying taxes, filing claims for refunds, and the taking of other actions related to State income tax for individuals serving in the US Armed Forces and civilians providing support to the Armed Forces in a "combat zone" or a "qualified hazardous duty area." The deadline for filing returns, making payments, or taking any other action is extended for 180 days after the individual leaves the combat zone, or 180 days from the last day of any continuous qualified hospitalization for an injury sustained in the combat zone.</p> <p>The extension for service in a combat zone or qualified hazardous duty area is also granted to a spouse who files a joint return. Must enclose a letter of explanation at the time the return is filed.</p> |
| Notes | <p>Earned Income Tax Credit: Residents who are eligible and file for a Federal earned income credit can also receive a New Jersey earned income tax credit. For tax year 2012, the amount of the NJEITC is equal to 20% of the Federal benefit.</p> <p>If your filing status is married/civil union partner, filing separate return, you may not claim the NJEITC.</p> |
| Special Military Processing | <p>SVCMs who: (1) did not maintain a permanent home in NJ; (2) maintained a permanent home outside of NJ; and (3) were not physically present in NJ for more than 30 days during the taxable year, are considered NRs for tax purposes. SVCMs who resided on shipboard or in barracks, billets, or BOQ are not considered to have maintained a permanent home outside of NJ. However, if the SVCM paid and maintain, either out-of-pocket or through BAH, an apartment or a home (either owned or rented) outside NJ, such facilities constitute a permanent home outside of NJ. NRs are taxed only on the income they receive from NJ sources.</p> <p>When a member of the US Armed Forces dies while on active duty in a combat zone or qualified hazardous duty area or as a result of wounds, disease, or injury incurred while so serving, no income tax is due for the year in which the death occurred, nor for any earlier years served in the combat zone or qualified hazardous duty area.</p> <p>If, while serving in a combat zone or qualified hazardous duty area a member of the US Armed Forces becomes a prisoner of war or is officially declared to be "missing in action" that person is deemed to be serving in the combat zone or qualified hazardous duty area as long as he or she retains that status for military purposes.</p> |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | If the SVCM does not meet the qualifications to be considered a NR, file as FYR (or PYR if applicable), otherwise file as NR and report only that income that is nonmilitary and from a NJ source. |
| TaxWise for Married | NJ law requires that a couple's state filing status mirror their Federal return. An exception exists where one spouse is a FYR and the other is a NR for the entire year. In this case, the resident may file MFS-NJ, even though the couple filed MFJ-FED. The resident spouse computes income and exemptions as if a Federal MFS return had been filed. The spouses have the option of filing a joint return as residents, but if they do so, their joint income will be taxed as if both spouses were residents. |

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NEW MEXICO

Taxation and Revenue Department
 1100 South St. Francis Drive
 Santa Fe, NM 87504-0630

General Information: (505) 827-1746  **Member of Federal/State E-file program**
Forms: (505) 827-2206
Web site: <http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx>
Refunds: (505) 827-0827
Electronic Filing: (505) 827-0827

State filing address:
 NM Taxation and Revenue Department
 P. O. Box 25122
 Santa Fe, New Mexico 87504-5122

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| E-File Information | Tax sites must retain PIT-8453 and all supporting documents for three years. |
| Who must file? | Full year residents who have to file a federal return must file a New Mexico return. Part year and nonresidents who have any NM-source income or loss of income must also file a return. |
| What forms to file? | All taxpayers file Form PIT-1. May also need PIT-ADJ to figure additions to income and deductions. Part year and nonresidents must also file Schedule PIT-B to apportion their income. New Mexico honors any federal extension of time to file that you have. You do not need to request a separate state extension if you already have a federal extension. If you require additional time than what is granted at the federal level, you must file a New Mexico extension using Form RPD-41096, Extension of Time to File. Extension Form: RPD-41096, Extension of Time to File |
| Requirements for Residency | Follows general residency rules. Anyone who spends at least 185 days in New Mexico is considered a resident of NM except military members who are domiciled outside the state and do not intend to become NM residents. Spouses of military service members who move into New Mexico solely to be with their spouses who are on military orders may keep their out-of-state residency status and source their non-military wages, salaries, tips etc. to their state of residence. |
| Exemptions | NM uses amounts from federal return. See PIT-ADJ (Schedule of Additions and Deductions/Exemptions) : http://www.tax.newmexico.gov/SiteCollectionDocuments/2011pit-adj-ins.pdf |
| Military Pay | Active duty income earned by active duty members of the armed forces is exempt from New Mexico's personal income tax. File a PIT-1 resident tax return and use a PIT-ADJ schedule to deduct any military active duty pay. |
| Spouses and Community Property | New Mexico is a community property state. Must use same filing status as on federal return. If separate returns are filed, must include copy of federal return and letter explaining the division of income. Note that under the Service members Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from NM income tax on income from services performed there if (1) the servicemember is present in NM in compliance with military |

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| | orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. |
| Income Exclusions | See Schedule PIT-ADJ. |
| Income Deductions | Must follow federal election- use amounts from federal return for both itemized deductions and standard deductions. A deduction of a percentage of unreimbursed and uncompensated medical expenses NOT itemized on the federal 1040 return for the same year may be claimed. |
| Low & Middle Income Deductions | Max amt is \$2500 for each person claimed as an exemption. Amt varies by filing status and gross income. Single taxpayers qualify if income < \$36,667; HOH <\$55,000 and MFS <\$27,500. |
| Capital Gains/Losses | May deduct the greater of \$1,000 or 50% of NET capital gains- see Schedule PIT-ADJ. Otherwise, capital gains are taxed as ordinary income, and follow federal rules. |
| Retirement Income | Depending on income level, taxpayers 65 years of age or older may be eligible for a deduction from taxable income of up to \$8,000 each. Low-income taxpayers may also qualify for a property tax rebate even if they rent their primary residence. Beginning with tax year 2002 persons 100 years of age or more who are not dependents of other taxpayers are exempt from filing and paying New Mexico personal income tax. See Schedule PIT-ADJ. |
| Deadlines/Extensions | Deadline to file is April 15, 2013. |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | A SVCMM's NM income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS on federal then MFS on NM. |
| TaxWise for Single | Enter NM in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. |
| TaxWise for Married | Enter NM in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If SVCMM and/or spouse earned income in another state, use Schedule PIT-B to allocate and apportion income to NM, then claim a credit for taxes paid to another state on Schedule PITADJ, line 20. |
| Miscellaneous | To determine personal income tax rate, New Mexico uses a seven-bracket, graduated-rate table ranging from 1.7% to 4.9% of taxable income. |

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NEW YORK

New York State Tax Department
 Taxpayer Assistance Bureau
 W.A. Harriman Campus
 Albany, NY 12227

General Information: (800) 443-3200 **Member of Federal/State E-file program**
Forms: (800) 462-8100
Web site: <http://www.tax.ny.gov/>
Refund Status: (800) 443-3200 E-File
Refund Status: (800) 353-0708 <http://www.tax.ny.gov/forms/>
Electronic Filing: (800) 353-1096

State filing addresses:

Payment enclosed:
 State Processing Center
 P.O. Box 15555
 Albany, NY 12212-5555

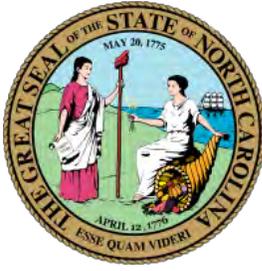
Refund expected or no payment expected:
 State Processing Center
 P.O. Box 61000
 Albany, NY 12261-0001

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| E-File Information | Taxpayers who e-file their New York State personal income tax returns may now sign their returns using a self-selected PIN (personal identification number) that eliminates the need to file Form IT-201-E, <i>Declaration for E-filing of Income Tax Return</i> , and any accompanying wage and tax statements. Taxpayers may select the same PIN that they use to sign their federal return, or they may select a different PIN for New York State. If they are married filing a joint return, both spouses will each need a PIN to enter as their electronic signature. No retention requirement to store Form TR-579-IT. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31 st of the year the return was filed. |
| Who must file? | If you're a New York State resident, you must file Form IT-201 if you have to file a federal return, or if you didn't file a federal return but your federal AGI plus NY income for 2012 was more than \$4,000 (\$3,000 if you are single and can be claimed as a dependent under another taxpayer), or if you want to claim a NY refund or credit or if you are subject to the New York State minimum income tax. Please see 2012 Instructions for Form IT-220 Minimum Income Tax at: http://www.tax.ny.gov/pdf/2012/inc/it201i_2012.pdf |
| What forms to file? | Full year residents file IT-201 (http://www.tax.ny.gov/pdf/current_forms/it/it201_fill_in.pdf). Part year and nonresidents file Form IT-203: (http://www.tax.ny.gov/pdf/current_forms/it/it203_fill_in.pdf). |
| Requirements for Residency | Follows general residency rules, except for a special nonresident status for individuals who: did not maintain any permanent place of abode in NY during the year; DID maintain a permanent place of abode outside NY during the entire taxable year and spent 30 days or less in NY during the taxable year. |

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| Exemptions | No personal exemptions for taxpayer or spouse; for dependents, exemptions are \$1000 each. . |
| Military Pay | For residents who meet the special nonresident status described above, military pay is not taxable. For all others, it is taxed as ordinary income; follows federal rules. Military pay received for active service as a member of the armed services of the United States in an area designated as a combat zone is exempt from New York State, New York City and Yonkers taxes. You are entitled to a New York subtraction modification in computing your New York adjusted gross income for the amount of combat pay included in your federal adjusted gross income. See NY Pub 361 for more info at http://www.tax.ny.gov/pdf/publications/income/pub361.pdf |
| Spouses and Community Property | <p>Not a community property state. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident servicemember or spouse.</p> <p>Military spouses — Under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.</p> <p>These rules apply regardless of how much time the military spouse spends in New York State or whether or not a permanent place of abode is maintained in New York State. However, the exclusion from being considered a resident for tax purposes does not apply to a military spouse who was domiciled in New York State at the time he or she marries the servicemember.</p> <p>Transfers and relocations. If a military spouse has met the conditions for relief under these rules, and the servicemember is subsequently assigned outside the United States or to another state, and the military spouse remains in New York State, the rules will continue to apply as long as New York State remains the servicemember's permanent United States duty station. However, the rules will no longer apply if the servicemember's permanent United States duty station is no longer in New York State and the military spouse remains in New York State.</p> <p>Military spouses qualifying under the Servicemembers Civil Relief Act (SCRA) may claim an exemption from New York State personal income tax withholding by filing Form IT-2104-E, Certificate of Exemption from Withholding, with their employer. SCRA provides certain tax relief for a military spouse when he or she is present in a state solely to be with a servicemember who is in that state so he or she can comply with military orders. For more information, see http://www.tax.ny.gov/pdf/memos/multitax/m10_1i_1mctmt.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Income Exclusions | N/A |
| Income Deductions | If taxpayer took standard deduction on federal return, must take standard NY deduction. NY standard deductions are: single, but can be claimed as a dependent, \$3000; single, \$7500; married filing jointly, \$15,000; married filing separately, \$7500; head of household, \$10,500. |
| Capital Gains/Losses | Taxed as ordinary income; follows federal rules. |
| Retirement Income | May subtract military retired pay from gross income (use Line 25, Form IT-201). Pension payments received by retired military personnel or their beneficiaries are totally exempt from New York State, New York City, and Yonkers income taxes. |
| Deadline/Extensions | Due April 15, 2013. Due June 17, 2013 , if you are stationed in a foreign country |

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| | <p>when your return is due.</p> <p>For combat zone extensions, see Publication 361, <i>New York State Income Tax Information for Military Personnel and Veterans</i> at http://www.tax.ny.gov/pdf/publications/income/pub361.pdf</p> |
| Notes | <p>If New York City or Yonkers residents' income is subject to NY State tax, it is also subject to New York City or Yonkers taxes. However, if taxpayer has nonresident status, military pay is not subject to the Yonkers nonresident earnings tax. See Publication 361 for information on tax relief for individuals serving in and in support of the combat zone.</p> |
| Special Military Processing | <p>SVCMs who: (1) did not maintain a home in NY, (2) maintained a home outside of NY, and (3) were not in NY for more than 30 days, are exempt from paying state tax. The SVCM must PAPER file Form IT-203, and attach a letter stating: (1) she did not have a permanent place of abode in NY state during the tax year; (2) the location and brief description of the permanent place of abode she maintained outside of NY state, and the beginning and ending dates of his/her stay there; and (3) the exact number of days she were in NY state during the tax year.</p> |
| Filing requirements based on Federal Filing Status | None |
| TaxWise for Single | Enter NY in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If one spouse was a FYR and the other a NR or PYR, each spouse must file MFS-NY (the NR or PYR spouse need not file if no NY source income). |
| Miscellaneous | Currently, TaxWise will not efile NY without an ERO pin. Returns should be paper filed. |

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NORTH CAROLINA

North Carolina Department of Revenue
 P.O. Box 25000
 Raleigh, NC 27640-0640

General Information: (877) 252-3052 **Member of Federal/State E-file program**
Forms: (877) 252-3052
Web site: <http://www.dornc.com/>
Refund Status: (877) 252-4052
Electronic Filing: (877) 308-9103 <http://www.dornc.com/electronic/e-file.html>

State filing addresses: Rrgcug'ugg"j wr <ly y y 0cz0j kq0 qx leqpvceva wu0ur z "hqt"cf f t guugu

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| E-File Information | Electronic signature and on-line payment of tax now available. Taxpayers who request a refund, have a zero balance due, or owe tax may file NC Forms D-400, Individual Income Tax Returns, D-400TC and Individual Tax Credits, electronically may E-File. Taxpayers may be full-year residents, part-year residents, or nonresidents of North Carolina can E-File. Retain copies of federal 8453 for three years. |
| Who must file? | Full year residents who received income in excess of the following amounts: \$5,500 for single; \$6,250 for single (age 65 or older); \$11,000 for married filing jointly; \$11,600 for married filing jointly with one spouse over age 65; \$12,200 for married filing jointly both spouses over age 65; \$2,500 for married filing separately; \$6,900 for head of household; \$7,650 for head of household over age 65; \$8,500 for qualifying widow with dependent child; and \$9,100 for qualifying widow age 65 or older. Part year residents who received income while a resident of NC must file. Nonresidents who received any income attributable to the ownership of any interest in real or tangible personal property in NC derived from a business, trade or occupation carried on in NC or gambling activities in NC whose total income for the taxable year equals or exceeds the amounts referenced above must file. |
| What forms to file? | All taxpayers use Form D-400. Form D-400 TC should be attached if tax credits are being claimed. NC tax forms can be found at: http://www.dornc.com/downloads/individual.html |
| Requirements for Residency | Follows general residency rules. If you were a part-year resident of North Carolina during the taxable year 2012 OR if you were a nonresident and you received income from North Carolina sources, you must complete a worksheet provided in the instructions to determine the portion of your federal taxable income that is subject to North Carolina income tax. |
| Exemptions | For tax years beginning on or after January 1, 2012, the starting point for determining North Carolina taxable income is federal adjusted gross income from taxpayer's federal return. Taxpayer is allowed the same personal exemptions on the North |

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| | Carolina individual income tax return as allowed under the Internal Revenue Code. Taxpayer may deduct a personal exemption amount equal to the amount listed in the chart (http://www.dornnc.com/taxes/individual/exemption.html) based on taxpayer's filing status and federal adjusted gross income. |
| New Laws for 2012 | For a complete list of new tax laws for North Carolina, see http://www.dornnc.com/practitioner/law_changes_2012.pdf#page=7 |
| Military Pay | Follows federal rules. |
| Spouses and Community Property | <p>Not a community property state. Follow federal filing status election. If married and one spouse is a nonresident of NC and has no NC taxable income you may file a joint NC return or elect to file a married filing separately NC return. If you file "married filing separately" in NC then you will need to either file the same for the federal return or include a schedule that will be attached to the NC return showing the computation of your separate federal taxable income. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.</p> <p>The North Carolina Department of Revenue has updated its website with detailed discussion of the Military Spouse Residency Relief Act of 2009. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from NC income tax on income from services performed there if (1) the servicemember is present in NC in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. See following link http://www.dornnc.com/taxes/individual/armedforces/faq_spouses.html</p> |
| Income Exclusions | NC does not tax social security income. |
| Standard Deductions | If taxpayer did not itemize deductions on their federal return, you may take the standard deduction on your North Carolina return. However, if you are (1) married filing a separate return for federal income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction and should enter zero (0) on line 11 of Form D-400. Standard deductions are: Single \$3000; MFS \$3,000; MFJ \$6,000; HoH \$4,400. NC amounts are lower than federal amounts- must use chart in instructions to figure amount to add to NC income. |
| Capital Gains/Losses | Follows federal rules; NC taxable income automatically includes federally taxed capital gains. |
| Retirement Income | For taxpayers who are retirees of the State, a local government or the federal government (including military) with five years of creditable service as of 12 August 1989, may deduct all retired pay. Taxpayers with other public retirement benefits may deduct up to \$4000 of retirement income (\$8,000 on joint returns) For private retirement plans or IRA distributions a taxpayer may take a \$2,000 deduction (\$4,000 on joint returns). |
| Deadline/Extensions | Due on April 15, 2013. For a 6 month extension, taxpayers should file Form D-410. For more information, see: http://www.dornnc.com/taxes/individual/extension.html |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter NC in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>Spouses must file MFJ-NC if: (1) they filed MFJ-FED, and (2) both were FYR, or both had NC taxable income. All other individuals must file MFS-NC. Check the Taxpayer or Spouse block below line 3.</p> <p>If SVCM filed MFJ-FED but cannot file MFJ-NC, he must calculate his federal taxable income as if he filed MFS-FED. (NOTE: TaxWise automatically creates a "ghost return" to determine the MFS-FED AGI). Paper file and attach a copy of the</p> |

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| | MFS-FED return. |
| Miscellaneous | <p>NC taxpayers may deduct up to \$35,000 of any severance wages they received as a result of their permanent involuntary termination from employment through no fault of their own. The severance wages deducted as a result of the same termination may not exceed \$35,000 for all taxable years in which the wages were received. "Stay on pay" does not qualify for the deduction. For more information, see http://www.dornc.com/taxes/individual/severance.html</p> <p>Taxpayers contributing to an account in the NC 529 Plan may be eligible for an annual state tax deduction for contributions of up to \$2,500 or \$5,000 (joint filing). For more information see: http://www.dornc.com/taxes/individual/college.html</p> |

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| 01 - Alamance | 26 - Cumberland | 51 - Johnston | 76 - Randolph |
| 02 - Alexander | 27 - Currituck | 52 - Jones | 77 - Richmond |
| 03 - Alleghany | 28 - Dare | 53 - Lee | 78 - Robeson |
| 04 - Anson | 29 - Davidson | 54 - Lenoir | 79 - Rockingham |
| 05 - Ashe | 30 - Davie | 55 - Lincoln | 80 - Rowan |
| 06 - Avery | 31 - Duplin | 56 - Macon | 81 - Rutherford |
| 07 - Beaufort | 32 - Durham | 57 - Madison | 82 - Samson |
| 08 - Bertie | 33 - Edgecombe | 58 - Martin | 83 - Scotland |
| 09 - Bladen | 34 - Forsyth | 59 - McDowell | 84 - Stanly |
| 10 - Brunswick | 35 - Franklin | 60 - Mecklenburg | 85 - Stokes |
| 11 - Buncombe | 36 - Gaston | 61 - Mitchell | 86 - Surry |
| 12 - Burke | 37 - Gates | 62 - Montgomery | 87 - Swain |
| 13 - Cabarrus | 38 - Graham | 63 - Moore | 88 - Transylvania |
| 14 - Caldwell | 39 - Graville | 64 - Nash | 89 - Tyrrell |
| 15 - Camden | 40 - Greene | 65 - New Hanover | 90 - Union |
| 16 - Carteret | 41 - Guilford | 66 - Northampton | 91 - Vance |
| 17 - Caswell | 42 - Halifax | 67 - Onslow | 92 - Wake |
| 18 - Catawba | 43 - Harnett | 68 - Orange | 93 - Warren |
| 19 - Chatham | 44 - Haywood | 69 - Pamlico | 94 - Washington |
| 20 - Cherokee | 45 - Henderson | 70 - Pasquotank | 95 - Watauga |
| 21 - Chowan | 46 - Hertford | 71 - Pender | 96 - Wayne |
| 22 - Clay | 47 - Hoke | 72 - Perquimans | 97 - Wilkes |
| 23 - Cleveland | 48 - Hyde | 73 - Person | 98 - Wilson |
| 24 - Columbus | 49 - Iredell | 74 - Pitt | 99 - Yadkin |
| 25 - Craven | 50 - Jackson | 75 - Polk | 100 - Yancey |
| | | | 101 - Foreign |

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NORTH DAKOTA

North Dakota State Tax Commissioner
 600 E. Boulevard Ave, Department 127
 Bismarck, ND 58505-0599

General Information: (701) 328-7088 **Member of Federal/State E-file program**
Website: <http://www.nd.gov/tax/>
Forms: (701) 328-1243 <http://www.nd.gov/tax/indincome/forms/>
Refund Status: (701) 328-1242
Electronic Filing: (701) 328-1257

State filing address:
 Office of State Tax Commissioner
 PO Box 5621
 Bismarck ND 58506-5621

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| E-File Information | Electronic signature allowed; ND state return must be filed with federal return. Tax site must retain Form ND-1-OF(EF) and state copies of W-2, W-2G, and 1099 R's, and copies of other state's income tax being claimed on schedule ND-1-CR for three years. Website includes links for e-file assistance. |
| Who must file? | Full year residents are required to file a ND return if they are required to file a federal return. Part year and nonresidents must file if they are required to file a federal return and have ANY ND gross income. |
| What forms to file? | Residents may file ND-1 or ND-EZ. See instructions below for guidance as to which form to use. Part year residents and non-residents file ND-1NR. Tax forms can be found at: http://www.nd.gov/tax/indincome/forms/ Income Tax Instructions: http://www.nd.gov/tax/indincome/forms/2012/nd1instruct.pdf |
| Requirements for Residency | Follows general rules with the addition that if a person spends more than 210 days (7 months) in ND and has a permanent place of abode they are considered a ND resident. Permanent place of abode means a place with a bathroom and cooking facilities. (this does not apply to AD military). A part-year resident is an individual who has moved into or out of the State and the change has constituted a change of legal residence. |
| Exemptions | Follows federal rules. |
| Military Pay | If the person is a legal resident of North Dakota, any compensation received for federal active duty is subject to North Dakota income tax regardless of where the person is stationed, including overseas. If the person is a non-resident of North Dakota who is stationed in North Dakota, the person is not subject to North Dakota income tax on their compensation received for federal active duty. Taxable to same extent as on Federal Return. Income adjustment for certain nonresident military personnel. The Act provides that a state may not use the compensation for federal active duty received by nonresident military personnel in the calculation of the tax on other income sourced in the state if its inclusion would result in an increase in the state's income tax. Nonresident military personnel who |

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| | use North Dakota Form ND-1 may subtract their federal active duty compensation in calculating their North Dakota taxable income. |
| Spouses and Community Property | <p>Not a community property state. Civilian spouses of a U.S. armed forces servicemember, are not subject to North Dakota income tax and do not have to file a 2012 North Dakota individual income tax return if (1) both the civilian spouse and military spouse were full-year nonresidents of North Dakota, (2) the military spouse's permanent duty station was in North Dakota, (3) the civilian spouse's only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) the civilian spouse resided in North Dakota only because the civilian spouse wanted to live with their military spouse. If the civilian spouse meets all of these conditions and their employer withheld North Dakota income tax from their wages, the civilian spouse must file a return to obtain a refund of the withheld taxes. Civilian spouse should file Forms ND-1 and ND-1NR.</p> <p>See June 2010 notice at: http://www.nd.gov/tax/indwithhold/forms/militaryspouresidencyrelief.pdf</p> <p>Also see Tax Instructions: http://www.nd.gov/tax/indincome/forms/2012/nd1instruct.pdf</p> |
| Income Exclusions | Follows Federal Rules. |
| Income Deductions | <p>No standard deductions or exemptions.</p> <p>Deductions available to Servicemembers:</p> <p>North Dakota residents in the National Guard or Reserve North Dakota residents who are National Guard or Reserve members mobilized for federal active duty, are allowed to deduct federal active duty compensation in calculating their North Dakota taxable income. However, no deduction is allowed for the portion of their federal active duty compensation that is combat pay exempted from federal income tax, or that is received for basic military training, annual training, or professional military or developmental education. A separate line is provided on the North Dakota income tax return, Form ND-1, for this deduction.</p> <p>Nonresident servicemembers A nonresident of North Dakota who is required to file a North Dakota income tax return, is allowed to deduct their federal active duty compensation in calculating their North Dakota taxable income. However, no deduction is allowed for the portion of their federal active duty compensation that is combat pay exempted from federal income tax.</p> |
| Capital Gains/Losses | 30% of net long term capital gains may be excluded |
| Retirement Income | Follows Federal Rules. |
| Income Exclusions | Follows Federal Rules. |
| Deadline/Extensions | <p>Tax filings are due by April 15, 2013.</p> <p>Extensions for Servicemembers:</p> <p>Servicemembers serving in a combat zone If you are serving, or providing direct support to military operations, in a presidentially-designated combat zone, you have until the extended due date for filing your federal income tax return to file your North Dakota income tax return and pay any tax due without penalty or interest. This also applies if you are</p> |

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| | <p>a member of the National Guard or Reserve mobilized for federal active duty who is serving, or providing direct support to military operations, in a combat zone. For information on federal extensions for servicemembers, go to the IRS's web site at www.irs.gov.</p> <p>Servicemembers not in a combat zone Stationed outside the U.S.—If you are not serving (nor providing direct support to military operations) in a presidentially-designated combat zone but are stationed outside the boundaries of the United States (including the District of Columbia), you have until the due date (or extended due date) for filing your federal income tax return to file your North Dakota income tax return and pay any state tax due without penalty or interest. For information on federal extensions for servicemembers, go to the IRS's web site at www.irs.gov.</p> <p>Stationed in the U.S.—If you are stationed within the boundaries of the United States, you must file your North Dakota income tax return and pay any tax due by April 15 unless you obtain an extension of time to file your return.</p> |
| Notes | ND has a use tax for items purchased outside of the state. ND now allows for payment by credit cards. |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | A SVCM's ND income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-ND. |
| TaxWise for Single | Enter ND in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | Enter ND in the FYR field of the State Information section of the Main Info page. If MFJ-ND, and one spouse is not a FYR, complete Schedule ND-1NR to calculate your tax. |
| Miscellaneous | <p>The tax rates—1.5%, 2.82%, 3.13%, 3.63%, and 3.99%—correspond to five income brackets. The income ranges for each bracket vary depending on the taxpayer's filing status (single, married filing jointly, head of household, qualifying widow or widower, and married filing separately).</p> <p>North Dakota has multiple tax credits. For further information go to North Dakota's Tax "Redbook:" http://www.nd.gov/tax/genpubs/2012-redbook.pdf</p> |

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OHIO

Taxpayer Services Division
 4485 Northland Ridge Blvd.
 Columbus, OH 43229

General Information: (800) 282-1780 **Member of Federal/State E-file program**
Forms: (800) 282-1782
Web site: <http://www.tax.ohio.gov/Home.aspx>
Refund Status: (800) 282-1784
Forms: <http://www.tax.ohio.gov/Forms.aspx>
Electronic Filing: (614) 466-0197

State filing addresses: Rrgcugg'ugg"j wr <1ly y y 0cz0j kq0 qx lqj gt lo cklpi cf f tguugu0ur z

Website for military specific information relating to Ohio income taxes:
http://www.tax.ohio.gov/divisions/ohio_individual/individual/military_tax_provisions.stm

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| E-File Information | Electronic signature for e-filing is allowed. Tax site should NOT send any documents to the state; rather, taxpayer should keep all documents for four years. |
| Who must file? | Full year and part year residents must file an Ohio tax return. Nonresidents must file if they have any Ohio income. See web site for info on over age 65 filers. |
| What forms to file? | All taxpayers use IT-1040 (1040EZ for full year residents only). |
| Requirements for Residency | Follows general residency rules. |
| Exemptions | \$1,700 personal and dependent exemptions . |
| Military Pay | For tax years beginning on and after 1/1/2007 OH allows for the deduction of your military pay if received while stationed outside the state. The OH website for military provides detailed guidance on what qualifies for the deduction and what does not. |
| Spouses and Community Property | Not a community property state. Must follow filing status elected on federal return. Use joint filing credit, if applicable. Income earned in Ohio by the nonmilitary spouse of an active duty member is subject to OH income taxes. Income earned by military member outside of military either from direct employment or through other Ohio-sourced income (rental income, lottery, etc.) is subject to OH income tax. Spouses covered by the Servicemembers Civil Relief Act of 2009. The spouse of a servicemember, who is domiciled in the same tax jurisdiction as his/her military spouse and is residing in a tax jurisdiction solely due to the military orders of his/her spouse, is excluded from taxation by that jurisdiction on income earned for services performed or from sources within the jurisdiction. However, the servicemember and spouse may be liable for income tax in their state of residency. If the nonresident military spouse residing in Ohio had Ohio income tax withheld and |

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| | <p>claims exemption from Ohio income tax under the 2009 amendment to the Servicemembers Civil Relief Act, they should file an Ohio income tax return and claim a refund. The Department of Taxation may request proof of their eligibility for the exemption in subsequent correspondence. (military identification card).</p> <p>To avoid a tax assessment based on an filing address on a federal return, military nonresident spouses should complete and file an IT 10 form annually when they file their federal return. Military spouses may also file an exemption from withholding IT MIL-SP form with their Ohio employers. For more information: http://www.tax.ohio.gov/ohio_individual/individual/military_service_ohio_taxes_spouse_exemption.aspx</p> |
| Income Exclusions | May exclude social security income (to extent included in federal adjusted gross income). |
| Income Deductions | No standard or itemized deductions. |
| Capital Gains/Losses | Taxed as ordinary income. Follows federal rules. |
| Retirement Income | Retirement pay received for service on military active duty or the National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit plan, has been exempt from the Ohio income tax since 2008. |
| Military Injury Relief Fund Receipts | Division (A)(27) of Ohio Revised Code section 5747.01 provides that for taxable years beginning after 2007 each taxpayer can deduct military injury relief amounts which the taxpayer has included in federal adjusted gross income (line 1 on the Ohio income tax return, form IT 1040). Note: the taxpayer does not have to include in federal adjusted gross income, and the taxpayer cannot deduct on the Ohio income tax return, military injury relief fund amounts that the taxpayer received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if such psychological injuries are a direct result of military action. |
| Ohio Resident Veterans Bonus | The Ohio Veterans Bonus is not taxable as part of either federal or Ohio adjusted gross income. Bonus recipients also do not need to report it as income on either their federal or Ohio income tax return. |
| Deadline/Extensions | Deadline is April 15, 2013. |
| Notes | Joint Filing Credit for spouses filing jointly where <u>each spouse</u> has OH earned income of at least \$500- please see instructions for more information pages 18 and 19 http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf <i>See also link under “Military Pay” for military tax provisions. Filing extension granted to National Guard and Reserve members called to active duty (follows federal rules) Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i> |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | A servicemember’s OH income tax filing status must be the same status as that used on his/her federal income tax return, with one exception: servicemembers who filed as “qualifying widow(er) with dependent child” on their federal return, must select the “single or head of household” box on their OH return. |
| TaxWise for Single | Enter OH in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | OH allows a tax credit for nonmilitary pay taxed by another state. Enter the portion of OH AGI that is subjected to tax by other states or the District of Columbia in Schedule C. OH also allows a tax credit for a NR or PYR spouse. Enter OH in the NR field of the State Information section of the Main Info page, and use Schedule D. |
| Miscellaneous | Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year. See pages 24-25 of the instructions |

in the link below:

http://www.tax.ohio.gov/portals/0/forms/ohio_individual/individual/2012/PIT_IT1040_Booklet.pdf *Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.*

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OKLAHOMA

Taxpayer Assistance Division
 Connors Bldg., Capitol Complex
 2501 N. Lincoln Blvd.
 Oklahoma City, OK 73194

General Information: (405) 521-3160 **Member of Federal/State E-file program**
Web site: www.tax.ok.gov
Forms: (405) 521-3108 <http://www.tax.ok.gov/itformcrt1.html>
Electronic Filing: (405) 521-3160
Tax professionals: (405) 521-6827 taxprofessionals@tax.ok.gov

State filing address:

All returns:
 Oklahoma Tax Commission
 Post Office Box 26800
 Oklahoma City, OK 73126-0800

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| E-File Information | No retention requirement to store Form OK-511-EF. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31 st of the year the return was filed. Mail paper copies of rejected returns to: Oklahoma Tax Commission, Electronic Filing, P.O. Box 26890, Oklahoma City, OK 73126-0890. OK 511NR cannot be electronically filed. |
| Who must file? | April 15, 2013. Residents who are required to file Federal returns must also file an OK return. There is a sliding scale of income levels for all filing statuses. Part year and nonresidents must file if they have \$1000 or more of OK gross income. |
| What forms to file? | Residents file Form 511; Part year and nonresidents file 511NR. |
| Requirements for Residency | Follows general residency rules. Allows spouse of military member to retain original residency (need not become OK resident). |
| Exemptions | Personal exemptions are \$1000 each; see web site for over 65 exemptions. New Sales Tax Exemption Cards have been issued to 100% disabled veterans. See Notice ST 107 and FAQ "Disabled Veterans" for more information. |
| Military Pay | Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve & National Guard pay, to the extent such pay is included in the Federal Adjusted Gross Income.). See line 1 of Schedule 511C. <i>Filing extension of up to 3 months granted to members absent from the State on active duty or confined to a hospital. See link to military FAQ on web site.</i> |
| Spouses and Community Property | Not a community property state. Allows spouse of military member to retain original residency of military member (need not become OK resident). Filing status must match federal return with exception noted under TaxWise for Married, below. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Oklahoma income tax on income from services performed there if (1) the servicemember is present in Oklahoma in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. |
| Income Exclusions | Social security income may be excluded. |

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| Income Deductions | Must follow federal election; standard deduction is \$5950 (single or MFS), \$11,900 (MFJ or Qualifying Widower) and \$8700 (HoH). Calculated on form 511 or 511NR. |
| Capital Gains/Losses | Taxed as ordinary income. |
| Retirement Income | Taxpayers may exclude the greater of 75% of military retirement or \$10,000 . Form 511 Schedule A-Line 4 or Form 511NR, Schedule 511NR-B. |
| Payments | April 15, 2013. |
| Notes | Sales tax refund for full-year residents stationed in OK with incomes less than \$20,000 for most, or \$50,000 or less for those with a dependent, over 65, or have a physical disability (538-S). Can use credit card, or (direct debit if electronically filed) to pay. Beginning with tax year 2003, can remit use tax with income tax return. |
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| Filing requirements based on Federal Filing Status | A SVCM's OK income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-OK. But see below for exceptions |
| TaxWise for Single | Enter OK in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | When one spouse is a FYR of OK, and the other is a full-year NR civilian, the SVCM must either: 1. File MFS-OK as a resident, reporting only his income and deductions. If the NR civilian also has an OK filing requirement, she will file on Form 511NR, using MFS rates and reporting her income and deductions. NOTE: Form 574 must be filed with the return(s). -OR- 2. File MFJ-OK as if both are FYR. A tax credit (Form 511TX) may be used to claim credit for taxes paid to another state. Attached a statement to the return stating that the NR is filing as a resident for tax purposes only. If an OK resident (either civilian or military) files MFJ-FED with a NR military spouse, she must file MFJ-OK, complete Form 511NR, and include in the OK amount column all OK source income of both the resident and the NR. |
| Miscellaneous | The military wages of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual income tax when the income is compensation paid to an active member of the Armed Forces, if the member was residing within his tribe's "Indian Country" at the time of entering service. Payments received as a result of a Military member or military spouse being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces or military spouse who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. If you contributed money to a political party or candidate for political office, you may deduct the amount contributed up to a maximum of \$100 (\$200 if a joint return is filed). |

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OREGON

Oregon Revenue Bldg.
Tax Help, Room 135
955 Center St. NE
Salem, OR 97301

General Information: (503) 378-4988  **Member of Federal/State E-file program**

questions.dor@state.or.us

Forms: (503) 378-4988

Web site: www.oregon.gov/DOR/

For Tax Professionals: prac.revenue@state.or.us (503) 378-4988

Electronic Filing: (503) 945-8415

Refunds: www.oregonrefund.com

State filing addresses:

Payment enclosed:

Oregon Department of Revenue
P.O. Box 14555
Salem, OR 97309-0940

Refund expected or no w/z f w g <

Oregon Department of Revenue
P.O. Box 14700
Salem, OR 97309-0930

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| E-File Information | Electronic signature & credit card payment allowed; Tax sites must retain copies of Form EF and all supporting documents for 3 years. Can e-file OR taxes without concurrently e-filing federal tax forms |
| Who must file? | Full year residents must file for 2012 if their gross income exceeds the following amounts: \$5,540 for single filers under 65; \$6,740 for single filers 65 or older, \$6,925 for head of household under 65, \$8,125 for head of household 65 or older, \$11,085 for married filing jointly/registered domestic partner (RDP) both under 65 (\$12,085 if one over 65 and \$13,085 for both over age 65), \$5,540 for married filing separately under age 65 (\$6,540 for 65 or older); \$7,715 for qualifying widow(er) under 65 (\$8,715 for 65 or older). Part year or nonresidents of Oregon must file if their OR source income is greater than their standard deduction (Single - \$2,025, , married/registered domestic partner filing jointly - \$4,055, MFS/RDP filing separately w/ std deduction - \$2,025 , MFS w/ itemized deduction \$0; HoH \$3,265, qualifying widow - \$4,055. |
| What forms to file? When? | Due April 15, 2013. Full year residents file Form 40 or 40S; Part year residents file Form 40P; Nonresidents file Form 40N. Spouses with different residency statuses who file MFJ for the IRS may file MFS or MFJ for Oregon. If stationed in a combat zone or contingency area and taxpayer received additional time to file the federal return and pay the 2012 tax, Oregon allows the same additional time to file and pay Oregon tax. Write "Combat Zone" in blue or black ink at the top of the return. |

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| Requirements for Residency | <p>Follows general residency requirements, with the addition that anyone who spends more than 200 days in OR is considered a resident. May not be considered a resident if only in Oregon for a temporary assignment (See website and instructions for more information). An additional category of "special-case Oregon residents"- residents are taxed as nonresidents if the following three criteria are met: Oregon resident who maintained a permanent home outside Oregon the entire year; no home was kept in Oregon during the year; and less than 31 days were spent in Oregon during the year. See website and instructions for more info.</p> |
| Exemptions | <p>The federal tax subtraction limit is \$6,100 for 2012 and may be limited further based on adjusted gross income (AGI). Personal exemption \$7,400. . This amount is reduced if federal AGI exceeds the threshold for their filing status.</p> |
| Military Pay | <p>Oregon does not tax your military pay if you're a nonresident stationed in Oregon. You do not need to file an Oregon return unless you had other income from an Oregon source or had Oregon tax withheld from your pay. Examples of Oregon-source income include:</p> <ul style="list-style-type: none"> • Wages from a job held on off-duty hours, or • Earnings from an Oregon business or rental property. <p>Nonresidents' interest income from an Oregon bank account generally is not taxable by Oregon.</p> <p>If you had Oregon withholding from your military pay, you should file to claim a refund. You should also contact your pay clerk to stop withholding Oregon taxes if Oregon is not your state of domicile.</p> <p>Use Form 40N. Enter your military income on line 8 in the federal column only. Do not enter your eligible military pay in the Oregon column. Report any other income taxable by Oregon in the Oregon column. On line 37F, subtract the military wage income you reported in the federal column on line 8F and identify with subtraction code 319. On line 37S, enter zero. It is important to enter your military pay this way because it affects the amount of deductions and credits you're entitled to claim. Write "Military Nonresident" at the top of your Form 40N in blue or black ink. If you filed a joint federal return, file a joint Oregon return. File Form 40N. Don't report your military income in the Oregon column, but you must include any other income taxable to Oregon.</p> <p>You may qualify for more than one subtraction for U.S. military active duty pay. To be eligible for the subtractions, the active duty pay must be included in federal adjusted gross income (AGI). Guard and reserve annual training, weekend drills, and inactive duty training are considered active duty.</p> |
| Oregon Active Duty Pay Subtractions | <p>The Oregon military active duty pay subtractions are:</p> <ol style="list-style-type: none"> 1. Active duty outside Oregon. As of August 1, 1990, you can subtract active duty pay earned anywhere outside Oregon until the date the president sets as the end of combat zone activities. The date was not set when this material was printed. You are not required to be stationed in a designated combat zone to be eligible for this subtraction. 2. Active duty in Oregon.* You may subtract up to \$6,000 of active duty pay earned in Oregon. Each spouse receiving active duty pay may claim the subtraction up to a limit of \$6,000 each (\$12,000 total on a joint return). <p>* For an additional National Guard and reservist military service pay subtraction, see information on the right column.</p> <p>Total subtraction. You may qualify for more than one military active duty pay subtraction. However, your total subtraction can't be more than the total active duty pay included in federal AGI. The following examples show the active duty pay subtractions described above.</p> |

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| Spouses and Community Property | <p>Not a community property state. Oregon filing status must be the same as federal filing status, unless spouses have different residency statuses. Spouses with different residency statuses who file MFJ on federal return may file MFS or MFJ for Oregon. If one spouse is a resident and the other a part year resident and they decide to file jointly, use Form 40P; if one spouse is a resident or part-year resident and the other a nonresident and they decide to file jointly, use Form 40N. If filing separately for Oregon, use MFS filing status and appropriate form.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Oregon income tax on income from services performed there if (1) the servicemember is present in Oregon in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p> |
| Income Exclusions | Social security income and RRB Board income are tax exempt. OR lottery winnings up to \$600 can be subtracted. |
| Income Deductions | <p>May choose to itemize or take standard deduction; <i>whichever is larger</i>. Use Federal Schedule A for Oregon only if federal standard deduction was taken.</p> <p>Single..... \$2,025 Married/RDP filing jointly..... 4,055 Married/RDP filing separately <i>If spouse/RDP claims standard deduction..... 2,025</i> <i>If spouse/RDP claims itemized deductions.....-0-</i> Head of household..... 3,265 Qualifying widow(er)..... 4,055</p> |
| Capital Gains/Losses | Taxed as ordinary income; follows federal rules. |
| Retirement Income | <p>You may be able to subtract some or all of your taxable federal pension included in 2012 federal income. This includes benefits paid to the retiree or the beneficiary. The subtraction amount is based on the number of months of federal service or points earned before and after October 1, 1991.</p> <p>If you were age 62 or older on December 31, 2012, and receiving taxable retirement income, you can qualify for a retirement income credit. Retirement income includes payments from federal pensions (includes military) not subtracted from Oregon taxable income.</p> |
| Deadline/Extensions | <p>April 15, 2013.</p> <p>If federal payment due date is extended (i.e. combat zone, natural disaster, etc), then Oregon due date is extended. Write extension reason on top of return.</p> |
| Notes | <p>Discharge of taxes due to death. A member of the Armed Forces of the United States who has been on active duty for at least 90 consecutive days, or a member of the Oregon National Guard, the military reserve forces, or other organized militia in Title 10 status for at least 90 consecutive days who died during the performance of that service may have his or her debt forgiven. This provision applies to all active-duty deaths that occurred on or after September 11, 2001.</p> <p>Collection activity to be placed on hold. A member of the Armed Forces of the United States who has been on active duty for at least 90 consecutive days or a member of the Oregon National Guard (the military reserve forces, or the organized militia of any other state or territory of the United States) in Title 10 status for at least 90 consecutive days who has an outstanding tax debt may request that we stop collection activity until six months after Title 10 status ends. This provision applies to any unpaid tax debt that became due during active duty (Title 10) on or after September 11, 2001.</p> <p>A Combat Zone income exclusion. Income earned while serving in a combat zone is excluded from Oregon and federal taxation. Military pay earned outside Oregon has been</p> |

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| | exempt from taxation since 1991. |
| Special Military Processing | Servicemembers who: (1) maintained a permanent home outside OR the entire year, (2) did not keep a home in Oregon during any part of 2012 and (3) spent less than 31 days in OR during 2012 are considered a NR for tax purposes. A NR of OR is taxed only on income from OR sources. |
| Filing requirements based on Federal Filing Status | A servicemember's OR income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-OR. |
| TaxWise for Single | If the servicemember does not meet the qualifications to be considered a NR, file as FYR (or PYR if applicable), otherwise file as NR and report only that income that is nonmilitary and from an OR source. |
| TaxWise for Married | If joint federal return is filed and one spouse is a FYR and the other a PYR either: (1) enter OR in the FYR and PYR fields of the State Information section of the Main Info page, and file MFS-OR returns; or (2) enter OR in the FYR field of the State Information section of the Main Info page, and file MFJ-OR using Form 40P. If joint federal return is filed and one spouse is a FYR or PYR and the other a NR either: (1) enter OR in the FYR and NR fields of the State Information section of the Main Info page, and file MFS-OR returns; or (2) enter OR in the NR field of the State Information section of the Main Info page, and file MFJ-OR using Form 40N. |

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PENNSYLVANIA

Pennsylvania Department of Revenue
 Attn: Taxpayers' Rights Advocate
 Lobby, Strawberry Square
 Harrisburg, PA 17128-0101
 (717) 772-9347
 Email: pataxadvocate@state.pa.us

General Information: (888) 728-2937 **Member of Federal/State E-file program**
Personal Income Tax: (717) 787-8201
Web site: www.revenue.state.pa.us
Electronic Filing: (717) 787-4017 -- *[NOTE: This number is for tax preparers only.]*
Forms Ordering: (800) 362-2050 www.revenue.state.pa.us
Email requests for forms: ra-forms@state.pa.us
Automated 24-hour Info Line: (888) 728-2937 or (717) 772-9739
State filing addresses:
 See first section below.

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| <p>E-File Information & Where to File</p> | <p>Electronic signature with PIN is allowed. Tax site retains PA-8453 and all supporting documents for three years. Paper copies of returns or rejected electronic returns should be mailed to one of the following:</p> <p>Payment Due Returns: PA DEPARTMENT OF REVENUE PAYMENT ENCLOSED 1 REVENUE PLACE HARRISBURG PA 17129-0001</p> <p>No Payment Due/Refund Returns: PA DEPARTMENT OF REVENUE NO PAYMENT/NO REFUND 2 REVENUE PLACE HARRISBURG PA 17129-0002</p> <p>Refund Returns: PA DEPARTMENT OF REVENUE REFUND/CREDIT REQUESTED 3 REVENUE PLACE HARRISBURG PA 17129-0003</p> |
| <p>Who must file?</p> | <p>If you are a PA resident, nonresident or a part-year PA resident, you must file a 2012 PA tax return if you received total PA gross taxable income in excess of \$33 during 2012, even if no tax is due with your PA return.</p> |
| <p>What forms to file?</p> | <p>All taxpayers may use Form PA-40 or one of the three electronic methods – E-File, TeleFile, or Direct File. Part-year and nonresidents should include Schedule NRH to apportion income. TeleFile is not available for active duty personnel serving outside PA.</p> |

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| <p>Requirements for Residency</p> | <p><u>Residency in Pennsylvania</u>, for tax purposes, may be established in two ways:</p> <ol style="list-style-type: none"> 1. Domicile in Pennsylvania. If an individual is domiciled in Pennsylvania, he or she is considered a resident unless he or she meets all three of the following conditions: <ul style="list-style-type: none"> • He or she did not maintain a permanent abode in Pennsylvania for himself or herself or his or her family; and • He or she did maintain a permanent abode outside Pennsylvania throughout the entire taxable year; and • He or she did not spend in the aggregate more than 30 days of the taxable year in Pennsylvania. 2. Day Test. If taxpayer maintains a permanent abode in Pennsylvania and spends a total of 183 or more days of the taxable year in Pennsylvania, even though he or she is not domiciled in the Commonwealth, he or she is considered a resident. <p><u>Pennsylvania Nonresident</u></p> <p>An individual is a nonresident for Pennsylvania tax purposes if he or she is not a resident as defined above or if the following three conditions are met: The individual is absent from PA for a total of more than 335 days (midnight to midnight) of the taxable year; the individual maintains a permanent place of abode elsewhere for the entire taxable year (military barracks or housing are not considered permanent places of abode); and the individual maintains no permanent place of abode in PA at any time during the taxable year.</p> <p>Generally though, if your last home of record prior to military service was in PA, you are considered a PA resident for PA state income tax purposes until a permanent place of abode is established via non-military housing. Additional information regarding determining residency may be obtained from the brochure REV-611, Determining Residency for PA Personal Income Tax Purposes. Just click the Forms & Publications link on the Department’s Web Site then type “REV-611” in the search box at the top of the screen.</p> |
| <p>Exemptions</p> | <p>No personal exemptions. The state income tax rate for 2012 is 3.07 percent (0.0307).</p> |
| <p>Military Pay and Military Differential Pay</p> | <p>PA residents report military pay earned while in Pennsylvania or earned when not on active duty status as taxable compensation on Line 1a.</p> <p>Active duty military pay is not taxable for Pennsylvania purposes if earned by a PA resident serving on full-time active duty (or federal active duty for training) outside the state. In addition, Act 182 of 2006 expanded the definition of active duty military income to include income from the U.S. government or the Commonwealth of Pennsylvania for active state duty for emergency within or outside the commonwealth. This addition includes duty ordered pursuant to 35 PA.C.S.Ch. 76 (relating to the Emergency Management Assistance Compact).</p> <p>Otherwise, follows federal rules. Attach copy of orders and explain where you earned your active duty pay to prove that pay was earned outside PA or that duty within PA was due to an emergency. When filing electronically, military orders may be faxed to: (717) 772-4193.</p> |
| <p>Spouses and Community Property</p> | <p>Not a community property state. May choose to file jointly or separately; must file separate returns where one spouse is a resident and the other a nonresident.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from PA income tax on income from services performed there if (1) the servicemember is present in PA in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p> |

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| Income Exclusions | May exclude social security income. |
| Income Deductions | No itemized or standard deductions. |
| Capital Gains/Losses | Taxed as ordinary income; may not offset income in one PA income class with a loss in any other PA income class. May not offset losses of the taxpayer against the income of the spouse and vice versa. A loss is calculated as a "zero" entry for purposes of determining taxable income. Special rules apply for sale of principal residence. Additional information regarding the sale of your residence may be obtained from the brochure REV-625, Sale of Your Principal Residence. Just click the Forms & Publications link on the Department's Web Site then type "REV-625" in the search box at the top of the screen. |
| Retirement Income | Military pension benefits are not taxed. |
| Deadline/Extensions | April 15, 2013. Pennsylvanians serving in combat zones or qualified hazardous duty areas have the same additional time to file their state income tax returns and make payments as they have for federal income tax purposes. The due date is automatically extended for 180 days from the last day of service or the last day of continuous hospitalization for injuries incurred in one of these areas. |
| Special Tax Forgiveness | Depending upon a military family's income, a service person may qualify for a refund or a reduction in their Pennsylvania tax liability by filing Schedule SP, Special Tax Forgiveness. However, military pay or military differential pay earned on active duty status outside PA must be included as eligibility income unless earned while serving in a Combat or Hazardous Duty Zone. |
| Personnel Serving in Combat or Hazardous Duty Zones that cannot or do not file by due date. | <p>Federal extension and payment rules also apply for PA tax purposes. Paper returns should be marked "COMBAT ZONE" at the top of the return and mailed along with a copy of the military orders to:</p> <p style="text-align: center;">Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE BUREAU OF INDIVIDUAL TAXES PO BOX 280600 HARRISBURG PA 17128-0600</p> <p>Electronically filed returns must also have the copies of the military orders mailed or faxed to the Department after printing "COMBAT ZONE" at the top of the orders. Fax the orders to (717) 772-4193 or mail them to:</p> <p style="text-align: center;">Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507</p> <p>NOTE: If you are filing before the normal return due date, please use normal filing procedures. Your return will be processed faster.</p> |
| Military Orders | For personnel serving in Combat or Hazardous Duty Zone, see the above instructions. For personnel serving on Active Duty outside of Pennsylvania (whether on temporary or long term assignment), military orders are required as proof of the location of the assignment. Personnel filing paper returns should include (a) photocopy(ies) of the military orders with the paper return. Electronically filed returns must also have the military orders faxed or mailed to the Department. Fax the orders to (717) 772-4193 or mail them to: |

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| | <p>PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507</p> |
| Other Information | <p>Additional information and answers to some commonly asked questions regarding military pay may be acquired by:</p> <ul style="list-style-type: none"> • Obtaining the brochure REV-612, Military Pay for PA Personal Income Tax Purposes. Just click the Forms & Publications link on the Department’s Web Site then type “REV-612” in the search box at the top of the screen, or • Accessing the “Online Customer Service Center” link on the Department’s Home Page. This is a fast, easy way to access answers to commonly asked tax questions. And, it’s available 24 hours a day, seven days a week. <p>Additional information regarding military pay, residency, sale of personal residence, special tax forgiveness, and other important tax issues may also be obtained from the Pennsylvania Personal Income Tax Guide. Just click the Forms & Publications link on the Department’s Web Site, click Income Tax from the list of categories, click on PA Personal Income Tax Guide in the list of forms and publications; and then select the appropriate chapter of the Guide.</p> |
| Filing requirements based on Federal Filing Status | See below. |
| TaxWise for Single | Enter PA in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>Spouses can file MFJ if they meet ALL of the following conditions:</p> <ol style="list-style-type: none"> 1. Each spouses’ taxable years end on the same date; 2. The spouse is also a resident of PA; 3. Neither is individually claiming one or more of the credits on PA Schedule OC; 4. Neither spouse is deceased; and 5. Neither spouse is individually liable for the payment of child or spousal support, or another liability to the PA Department of Public Welfare. |
| Miscellaneous | <p>PA requires you enter the five-digit code and name of the school District where you lived on Dec. 31, 2012, even if you moved after Dec. 31, 2012. Military personnel should use the school district code for the domicile of their spouse (if the spouse lives in Pennsylvania), their parents (if entering the military while they are domiciled in Pennsylvania), or the code for the school district in which they live while on federal active military duty while stationed in Pennsylvania (if a PA resident).</p> |

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RHODE ISLAND

Rhode Island Division of Taxation
 One Capitol Hill
 Providence, RI 02908

☛ **Member of Federal/State E-file program**

General Information: (401) 222-1040
 (401) 222-3911
Taxpayer Assistance (401) 574-8829
Forms: (401) 222-1111
Web site: www.tax.ri.gov
Electronic Filing: (401) 222-2263
Electronic Filing of personal income tax: (401) 222-4091
E-mail electronic filing questions: txassist@tax.state.ri.us
Online Forms: <http://www.tax.state.ri.us/taxforms/personal.php>
State filing addresses:

Payment enclosed:

The Rhode Island Division of Taxation
 One Capitol Hill
 Providence, RI 02908-5807

Refund expected or no payment:

State of Rhode Island: Division of Taxation
 One Capitol Hill
 Providence, RI 02908-5806

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| E-File Information | VITA centers must retain Form RI-8453 and supporting documentation for a period of three years. |
| Who must file? | Full year residents must file if they were required to file a federal income tax return. Every resident individual of Rhode Island required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040 or RI-1040S). A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her federal personal exemptions. Part year and nonresidents must file if they were required to file a federal income tax return. A resident who is not required to file a federal return must file a RI return if her income is in excess of her federal personal exemptions. |
| What forms to file? | Residents file RI-1040. Part year and nonresidents file RI-1040NR. |
| Requirements for Residency | “Resident” means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island. For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile. Any person asserting a change in domicile must show: (1) an intent to abandon the former domicile, |

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| | (2) an intent to acquire a new domicile and (3) actual physical presence in a new domicile. |
| Exemptions | Same as federal rules. |
| Military Pay | Generally, follows federal rules. Under the provisions of the Servicemembers Civil Relief Act, the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received. Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax. Internal Revenue Code provisions governing armed forces pay while serving in a "combat zone" or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes. |
| Spouses and Community Property | Not a community property state. Where one spouse is a resident and the other a nonresident, a separate tax return may be filed. In that case, must create a dummy federal return to divide the income of spouses. Pursuant to the Military Spouses Residency Relief Act, income for services performed by the servicemember's spouse can only be subject to income tax by the state of which they are legal residents, regardless of where such income is received. However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax. |
| Income Exclusions | Follows federal rules. |
| Income Deductions | RI has standard state deductions (MFJ \$15,600, MFS \$7,800, HoH \$11,700, Single \$7,800) Taxpayers may take the higher of the RI standard deduction or the federal itemized deduction from Schedule A. |
| Capital Gains/Losses | Follows federal rules. |
| Retirement Income | Taxable; follows federal rules. |
| Deadline/Extensions | April 15, 2013. |
| Notes | In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalog sales and toll-free "800" purchases and purchases made over the internet. RI has an alternative minimum Tax election option. More information provided at www.tax.ri.gov . |
| Special Military Processing | Armed Services personnel serving in a designated combat zone are eligible for an exclusion for active duty pay and extensions of time to file and pay. |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter RI in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If spouses file MFJ-FED, they also must file MFJ-RI. However, if one spouse is a NR, they may either file MFS-RI or MFJ-RI and report income as if both were residents of RI. If the resident spouse files MFS-RI and MFJ-FED, the resident spouse must compute income, exemptions and tax as if she filed MFS-FED. |

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| | If neither spouse is required to file a federal return, but either or both are required to file a RI return, they may elect to file a joint RI income tax return. |
| Miscellaneous | None |

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SOUTH CAROLINA

South Carolina Department of Revenue
 P.O. Box 125
 Columbia, SC 29214

General Information: (803) 898-5709

✉ **Member of Federal/State E-file program**

Forms: (800) 768-3676

Web site: www.sctax.org

Refund Status: (803) 898-5300

Electronic Filing: (803) 898-1855

<http://www.sctax.org/Tax+Information/Individual+Income+Tax/Forms.htm>

State filing addresses:

Payment enclosed:

Taxable Processing Center
 PO Box 101105
 Columbia, SC 29211-0105

Refund expected or no payment:

Long Form Processing Center
 PO Box 101100
 Columbia, SC 29211-0100

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| E-File Information | Tax sites must retain SC8453 and all supporting documents on file for three years. Do not mail documents to the state unless specifically requested. |
| Who must file? | Resident taxpayers under age 65 who are required to file a federal income tax return which included income taxable by South Carolina or had S.C. income tax withheld from their wages. Resident taxpayers age 65 or older – married filing jointly (both 65 or older) and their gross income is greater than the federal gross income filing requirement amount plus \$30,000; any other filing status – gross income filing requirement amount plus \$15,000. Part year or nonresidents must file a South Carolina return if they have South Carolina-source income greater than the personal exemption amounts, \$3,800 single, \$7600 married, determined according to Internal Revenue Code, Section 151(d). |
| What forms to file? | Full year residents file SC1040A or SC1040. Part year residents and nonresidents file Schedule NR in addition to SC1040. |
| Requirements for Residency | Follows general residency rules. South Carolina Resident: If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return. Nonresident: If you are not a South Carolina resident but are stationed in this state by military orders, your military income is not subject to South Carolina tax. However, if you have other earned income subject to South Carolina tax, file SC1040 with Schedule NR. South Carolina DOES tax other income earned in this state by you or your spouse. |
| Exemptions | SC1040 automatically takes federal exemption amounts. SC allows an additional personal exemption for each dependent who is under the age of six. |
| Military Pay | Nonresident military pay is not taxable; follows federal rules. Reserve and National Guard pay may be excluded up to 39 days of annual training—see instructions. |

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| Spouses and Community Property | <p>Not a community property state. Must follow federal filing status election- if filed joint federal return, must file joint SC return, even if one spouse is a nonresident (in that case, use Schedule NR).</p> <p>To prevent military pay from causing other South Carolina income of the servicemember or his spouse (<i>e.g.</i>, civilian job pay) from increasing his or his spouse's tax liability, the nonresident servicemember who meets South Carolina's minimum filing requirement threshold must make an adjustment on his SC 1040 Schedule NR (Nonresident Schedule) to remove his military pay income from the tax computation. To do so, the nonresident servicemember's military pay should not be entered in Column A, "Income as Shown on Federal Return" Line 1, "Wages, salaries, tips, etc." and also should not be entered in Column B, "South Carolina Income" Line 1, "Wages, salaries, tips, etc."</p> <p>Under the Military Spouses Residency Relief Act, a spouse of a service member may be exempt from South Carolina income tax on income from services performed in South Carolina if (1) the service member is present in South Carolina in compliance with military orders; (2) the spouse is in South Carolina solely to be with the service member; and (3) the spouse maintains domicile in another state.</p> <p>http://www.sctax.org/NR/rdonlyres/3FFFBA54-5A8A-4D20-9845-B570DBFB7F68/0/IL0921.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Income Exclusions | <p>May exclude social security income. Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes.</p> |
| Income Deductions | <p>SC1040 automatically takes federal deduction amounts; must add-in amounts deducted for state tax and other items if deductions are itemized.</p> <p>The following items may be deducted from your federal taxable income for South Carolina purposes:</p> <ol style="list-style-type: none"> 1. Income from an out-of-state business if included on your federal return 2. Interest income from U.S. obligations 3. A deduction of up to \$10,000 for income derived from qualified pension plans, depending upon the taxpayers age 4. Income received for weekend drills and customary training periods when serving in the military reserves or National Guard (pay for tours of active military duty is not deductible) 5. Disability retirement income received due to permanent and total disability 6. Taxable Social Security benefits included in total income on the federal return 7. 44% of net capital gains with a one year holding period 8. State tax refund, if included in income on your federal return 9. A deduction of up to \$15,000 for resident taxpayers age 65 and over 10. A deduction for each dependent claimed on your federal return who has not reached the age of six on December 31 of the tax year (the deduction is 100% of the federal personal exemptions). |
| Capital Gains/Losses | <p>Taxed as ordinary income, but with a deduction of 44% of net long term capital gain, determined under federal law.</p> |
| Retirement Income | <p>Taxpayers under age 65 who are receiving military retired pay may deduct up to \$3000 of this pay, or any other qualified retirement income, from their income; taxpayers over age 65 may deduct up to \$10,000 of such pay. (A resident aged 65 or older may deduct \$15,000 of income from any source, but the \$15,000 has to be reduced by the amount claimed as a retirement deduction.) Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by</p> |

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| | the State of South Carolina for National Guard service.) |
| Deadline/Extensions | April 15, 2013. However, as an incentive to file electronically, taxpayers using any Electronic Filing option have until May 1, 2013 to pay the balance due without penalty or interest. South Carolina has extended the time for filing and paying South Carolina individual income taxes of affected military personnel and their spouses for the same time periods and for the same areas as provided by the Internal Revenue Service in IRS Publication 3. This extension is automatic and military personnel do not need to file an extension form, Form SC 4868, "Request for Extension of Time to File South Carolina Individual Income Tax Return," to receive this extension. The federal extensions of time are at least 180 days after the last day the individual is in the combat zone or qualifying area. |
| Notes | Two wage earner credit for dual income couples on SC1040, line 11. |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | A SVCM's SC income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-SC. |
| TaxWise for Single | Enter SC in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If spouse is a NR or PYR, enter SC in NR field of the State Information section of the Main Info page, and use SC Schedule NR to subtract NR income. |
| Marriage Amendment | The South Carolina Constitution limits marriage to between a man and a woman. Same sex couples filing as married on their federal return must file as single for South Carolina purposes. |
| Legislative changes | The credit for purchasing or leasing a new qualified plug-in hybrid vehicle, which had expired for tax years beginning after 2010, has been renewed for tax years beginning in 2012 through 2016 with respect to sales or leases beginning on or after July 1, 2012. |

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SOUTH DAKOTA – NO STATE INCOME TAX

South Dakota Department of Revenue
445 East Capitol Avenue
Pierre, SD 57501
Phone: (605) 773-3311

<http://www.state.sd.us/drr2/drrforms.htm>

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TENNESSEE – NO STATE EARNED INCOME TAX

Tennessee Department of Revenue
500 Deaderick Street
Andrew Jackson Building
Nashville, TN 37242
Phone: (615) 253-0600, (615) 532-6439

www.tn.gov/revenue/tntaxes

The individual income tax is imposed only on individuals and other entities receiving interest from bonds and notes and dividends from stock.

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| Special Military Processing: | None |
| Due Date: | April 15, 2013. |
| Filing requirements based on Federal Filing Status: | None |
| Who Files? | The state of Tennessee requires a person to file a return if your legal domicile is in Tennessee and if your taxable interest and dividend income exceeds \$1,250 single or \$2,500 if married filing jointly. SVCM must file if she has interest / dividend income over \$1250 |
| TaxWise for Single: | SVCM must file if she has interest / dividend income over \$1250 |
| TaxWise for Married: | SVCM must file if he has interest / dividend income over \$1250 (MFS) or \$2500 (MFJ) |
| Tax Rate: | 6% of interest/dividend income |
| Miscellaneous: | Effective January 1, 2012, persons over 65 with total income less than \$26,200 for a single filer or \$37,000 for a joint filer are exempt. Prior to 2012, persons over 65 with total income less than \$16,200 for a single filer or \$27,000 for a joint filer are exempt. |

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TEXAS – NO STATE INCOME TAX

Texas Comptroller of Public Accounts
P.O. Box 13528, Capitol Station
Austin, TX 78711-3528
Phone: (800) 252-5555
Email: tax.help@cpa.state.tx.us

<http://www.window.state.tx.us/taxinfo/taxforms/00-forms.html>

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UTAH

Utah State Tax Commission
 210 N. 1950 West
 Salt Lake City, Utah 84134

General Information: (801) 297.2200 **Member of Federal/State E-file program**

Forms: (800) 662-4335x6700

Web site: www.incometax.utah.gov

E-file help desk: (801) 297-7575

State filing addresses:

Payment enclosed:

Utah State Tax Commission
 210 North 1950 West
 Salt Lake City, UT 84134-0266

Refund expected or no payment:

Utah State Tax Commission
 210 North 1950 West
 Salt Lake City, UT 84134-0260

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| E-File Information | Tax sites must maintain TC 8453 and all supporting documents for a period of 3 years. The TC8453 is not a required document that needs to be sent in. |
| Who must file? | <p>Any resident who was required to file a federal return must file a Utah return; any part-year (resided in Utah at least 183 days) or nonresident who had Utah-source income and must file a federal return. See http://incometax.utah.gov/filing/who-must-file</p> <p>All income received by a part-year resident while living in Utah is taxable in Utah, regardless of the income's source. Income from Utah sources is also taxable.</p> <p>A nonresident, you must file two state returns – one to Utah and one to your home state. Report ALL income earned on your Utah return, not just income from Utah. Compute the Utah income ratio (percentage) on form TC-40B, Non or Part-year Resident Utah Income Schedule. Then use that percentage to calculate the Utah tax due.</p> <p>Utah resident in the military is automatically allowed an extension of up to six months to file your Utah return. Utah does not have an extension form. However, there is NO extension of time to pay your taxes – only an extension of time to file your Utah tax return. All extension returns must be filed by Oct. 15, 2013.</p> <p>A Utah resident in the military and stationed outside the United States will be granted a waiver of penalty for late filing if the return is filed on or before the 15th day of the fourth month after the taxpayer's return to the United States or discharge date, whichever is earlier. Interest is still due on any unpaid amounts from the original due date until the tax is paid.</p> |
| What forms to file? | All taxpayers may use Form TC-40. Part year and nonresidents use TC-40, Sch. C. |

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| Requirements for Residency | <p>Follows general residency rules, with the addition that an individual who spends 183 days or more in Utah and maintains a permanent place of abode within the state is considered a Utah resident for tax purposes (does not apply to military members or their spouses, unless they are Utah residents.) All income received during period of Utah residency is taxable in Utah, regardless of the source of that income.</p> <p>Married couples – see page 3 of instructions under “Military Personnel.” http://tax.utah.gov/forms/current/tc-40inst.pdf. <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Exemptions | <p>Personal exemptions are \$2,850 per person. You may be exempt from Utah individual income tax if your federal adjusted gross income is less than the sum of your federal standard deduction and personal exemption amount for the taxable year.</p> |
| Military Pay | <p>Military pay is taxable. Please see Pub. 57 http://tax.utah.gov/forms/pubs/pub-57.pdf</p> <p>Note:</p> <ol style="list-style-type: none"> 1. Residents: Utah residents who enter military service do not lose their Utah residency or domicile solely by being absent due to military orders. They still must file a Utah income tax return on all income, regardless of the source. If income tax is required to be paid to another state on nonmilitary income, a credit may be allowed for the tax paid to the other state. If taxes are owed to another state, complete and attach form TC-40A. 2. Nonresidents: Nonresidents stationed in Utah solely due to military orders are not subject to Utah tax on their military pay. However, nonresident personnel or members of their family residing in Utah with earned income from Utah sources, other than active military service pay, are required to file a Utah income tax return and pay any tax due. See instructions in Pub 57. |
| Spouses and Community Property | <p>Not a community property state. Where one spouse is a resident and the other a nonresident, may file separate Utah returns, even if joint federal return was filed (see "special instructions" for more information).</p> <p>Taxpayers generally must file their Utah return using the same filing status as used on their federal return. However, for military families, if one spouse is a full-year Utah resident and the other is a nonresident, they may file their Utah return as married filing separately even though they filed their federal return as married filing jointly.</p> <p>Nonresident Military Spouse Earned Income. All Utah income of a nonresident spouse of a nonresident active duty military service member may be exempt from Utah tax if the following conditions are met: (1) the nonresident spouse had the same domicile as the nonresident service member prior to moving to Utah, (2) the nonresident active duty service member s in Utah under military orders, and (3) the nonresident spouse is in Utah to be with their military spouse. See page 6 of the instruction regarding deduction from income. http://tax.utah.gov/forms/current/tc-40inst.pdf. <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Income Exclusions | <p>If income is excluded from federal taxation, it is also excluded for Utah purposes. An example of this excluded income is the death gratuity paid to a survivor of a member of the Armed Forces which is not taxable on the federal return, and, therefore, nontaxable on the Utah return also.</p> |
| Income Deductions | <p>May itemize or take standard deduction, but must follow federal election. Standard deduction amounts are the same as federal amounts. See page 6 of the instruction regarding deductions from income. http://tax.utah.gov/forms/current/tc-40inst.pdf</p> |
| Capital Gains/Losses | <p>See page 9 of instructions for capital gains transaction credit. http://tax.utah.gov/forms/current/tc-40inst.pdf. <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable</i></p> |

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| | <i>to view the document the first time.</i> |
| Retirement Income | Retirement tax credit – see instructions on page 9: http://tax.utah.gov/forms/current/tc-40inst.pdf . <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i> |
| Deadline/Extensions | April 15, 2013. Taxpayers who are serving in a combat zone are eligible to have collection or audit actions suspended until 180 days after the taxpayer has left the zone. Taxpayers qualifying for such combat zone relief may notify the Tax Commission directly of their status through a special e-mail address: combatzone@utah.gov . They should provide name, stateside address, date of birth and date of deployment to the combat zone. This notification may be made by the taxpayer, spouse, or authorized agent or representative. |
| Special Military Processing | None |
| Filing requirements based on Federal Filing Status | A SVCM's UT income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-UT. |
| TaxWise for Single | Enter UT in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | If one spouse is FYR and the other a full-year NR, and the couple filed MFJ-FED, they may elect to file either MFJ-UT or MFS-UT. For those cases in which a NR or PYR spouse is taxed by another state, UT offers a credit for income taxed by other states. |
| Miscellaneous | For tax years beginning on or after Jan. 1, 2010, Utah allows a nonrefundable tax credit for the tax liability attributable to the income of a service member who is killed in or as a result of serving in a combat zone. TC-40, Schedule B, Non or Part-year Resident Schedule. This form has changed and now includes the additions to income and subtractions from income as part of the calculation of the Utah tax. See Nonresident and Part-year Resident instructions . |

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VERMONT

Vermont Department of Taxes
 Taxpayer Services Division
 133 State St.
 Montpelier, VT 05633-1401

General Information: (802) 828-2865 **Member of Federal/State E-file program**
Web site: <http://tax.vermont.gov> or <http://www.state.vt.us/tax/formsincome.shtml>
Forms: (802) 828-2515
Refund Status: (866) 828-2865
Electronic Filing: (802) 828-5563
Taxpayer Advocate: (802) 828-2865

State filing addresses:

Payment enclosed:

Vermont Department of Taxes
 PO Box 1779
 Montpelier, Vermont 05601-1779

Refund expected or no payment:

Vermont Department of Taxes
 PO Box 1881
 Montpelier, Vermont 05601-1881

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| E-File Information | E-file available and free software available for Federal and VT Tax filings. For all returns except renter rebate claims and where federal information is not the same for VT return. No retention requirement to store Form VT-8453. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31 st of the year the return was filed. |
| Who must file? | All Vermont residents and nonresidents are required to file if they file a federal return or if they have more than \$100 of VT source income or they have Vermont gross income of \$1,000 or more as a nonresident. |
| What forms to file? | All taxpayers may use IN-111. Part year or nonresidents also use IN-113 to apportion Vermont income. |
| Requirements for Residency | <p>Follows general residency rules, with the addition that an individual who is present in Vermont and maintains a permanent place of abode in Vermont is a resident for tax purposes (does not apply to military).</p> <p>A resident, for purposes of income tax, is an individual who in that portion of the taxable year (1) is domiciled in VT; or (2) maintains a permanent place of abode and is present in VT for more than a combined total of 183 days of the taxable year. Nonresident means, for purposes of income tax, an individual who is neither domiciled in VT nor has maintained a permanent place of abode in VT where the individual was present for more than 183 days of the taxable year. Domicile is the place where you have your permanent home. Establishing a domicile depends on factors such as the location of residences owned or rented, the amount of time spent at the residences, the location of items considered of sentimental or financial value, how and where one's living is earned, an investment in a business or profession in this state, place of voter registration, state issuing driver's license and automobile registration, and the residence of the taxpayer's immediate family. No one factor is</p> |

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| | conclusive. You can have only one domicile. Your domicile does not change unless you move to a new location with the intent to make it your permanent home. If you move to a new location but only intend to stay a limited time, your domicile does not change. For more information, see Department Regulation 1.5811. |
| Exemptions | Form IN-111 automatically uses exemption amounts from federal return. |
| Military Pay | For full year residents: Wages earned for full-time active duty military service performed outside Vermont may be excluded from taxable income. Must supply copy of orders showing service outside Vermont. For others, military pay is taxed as ordinary income. Follows federal rules. \$2000 of National Guard or Reserve pay exempted in AGI less than \$50000—see instructions. VT uses Federal taxable income as base. If military pay not included in Federal taxable income, will not be tax in VT. |
| Spouses and Community Property | <p>Not a community property state. Where one spouse is a Vermont resident and the other a nonresident with no Vermont income, the spouses may file separately, even if they filed joint federal return. Must also complete a VT only Federal return as if filed MFS and attached to VT return. Exemptions and deductions must be reasonable allocated (i.e. the VT only MFS return cannot take all exemptions, etc.)</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Vermont income tax on income from services performed there if (1) the service member is present in Vermont in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.</p> |
| Income Exclusions | See Form IN-113, for Vermont adjustments to income. |
| Income Deductions | Form IN-111 automatically uses amounts deducted on federal return. |
| Capital Gains/Losses | <p>For capital gain income received in 2011 and after, individuals may reduce taxable income by either: (1) the first \$5000 of adjusted net capital gain income or (2) up to 40 percent of adjusted net capital gain income from the sale of assets held by the taxpayer for more than 3 years except from the sale of the following:</p> <ul style="list-style-type: none"> • Depreciable personal property other than farm property and standing timber • Stocks or bonds publicly traded or traded on an exchange or any other financial instruments. <p>See instructions for IN-111 at lines 14b and c and Tax Bulletin 60 - http://www.state.vt.us/tax/pdf.word.excel/legal/tb/TB60.pdf</p> |
| Retirement Income | Taxed as ordinary income; follows federal rules. |
| Deadline/Extensions | Due April 15, 2013. |
| Notes | VT starts with Federal taxable income adjusted to add in non-VT state or local obligations and to subtract US Government interest and 40% long-term capital gain to arrive at VT Taxable Income. VT charges a use tax on items purchased outside VT for use or consumption in VT, on which sales tax was not paid |
| Special Military Processing | <p>VT exempts military pay that was received outside of VT while on active duty. Enter the amount of exempt military pay on Form IN-113, Schedule II line 32.</p> <p>Military personnel do not need to file a request for extension of time form to file an income tax return to receive the combat zone extension. The extension for an income tax return also applies to the military personnel's spouse. Put in large, legible writing at the top of the form "ACTIVE DUTY COMBAT ZONE" and the date of deployment and the date combat zone service ended or hospital discharge occurred.</p> <p>Combat Zone Duty</p> <ul style="list-style-type: none"> • VT adopted the provisions of Section 7508 of the Federal Internal Revenue Code that extends the time to file an income tax return without penalty to <ol style="list-style-type: none"> 1. 180 days after the last day of qualifying combat zone service; or 2. 180 days after the last day of any continuous qualified hospitalization for injury received from service in the combat zone. No penalty or interest assessed on |

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| | <p>income tax due during this period. The extension also applies to the filing for the military personnel's spouse</p> <ul style="list-style-type: none"> • Individuals called up for full-time active military duty as the result of the existence of a military conflict in an area designated as a combat zone by the President of the United States, regardless of whether such duty is performed within the combat zone 32 VSA §5830d(1) • Individuals serving in an area treated by federal law in the same manner as if it were a combat zone. 32 VSA §5830d(2) <p>The United States government determines combat zone designations. To see the updated list of combat zones, go to the Internal Revenue Service web site at www.irs.gov and type in "military combat zones" in the search function. NOTE: Wages of persons assigned by their employer to work on a military project are not exempt.</p> |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter VT in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>Taxpayers may elect to file MFS-VT if one spouse or CU partner is a NR with no VT income. The taxpayer must recompute his FED income tax as if he filed MFS-FED. When the VT return asks for a Federal return entry, use the amounts on the recomputed return.</p> <p>Married service members may also file joint and subtract out the NR income. Enter VT in the NR field of the State Information section of the Main Info page, and use IN 113.</p> |
| Miscellaneous | <p>Vermont 6% Use Tax: The Use Tax is similar to the Sales Tax. Use taxes must be paid on taxable purchases when the vendor does not collect the sales tax. This typically occurs when an item is purchased in a state that does not charge sales tax or when items are purchased over the internet. No use tax is due on purchases of food, clothing (less than \$110), prescriptions, or newspapers. Use Tax is due at the same rate (6%) as the Vermont sales tax. For example, if you purchased a computer for \$1,500.00 over the internet from a business located outside of Vermont and sales tax was not collected, your use tax liability is \$90.00 (\$1,500.00 @ 6% = \$90.00).</p> <p>See http://www.state.vt.us/tax/pdf.word.excel/forms/income/2012/2012IncBk-web.pdf page 8 for options on paying use tax.</p> <p>Required Vermont School District Code: For school district codes, go to www.tax.vermont.gov or page 14 of http://www.state.vt.us/tax/pdf.word.excel/forms/income/2012/2012IncBk-web.pdf.</p> <p>Vermont Residents: Use the 3-digit school district code for your residence on December 31, 2012.</p> <p>Nonresidents: Enter 999 as your school district code.</p> <p>See http://www.state.vt.us/tax/pdf.word.excel/misc/MILITARY%20PERSONNEL.pdf for additional information VT individual income taxes for military personnel.</p> <p>INCOME OF VERMONT RESIDENTS</p> <p>The VT taxable income starts with the Federal adjusted gross income of a resident. The following items are excluded from VT income tax by reporting on VT Form IN-113 Schedule II:</p> <ul style="list-style-type: none"> • Income exempted from state taxation under the law of the United States • Military pay exemptions (Line 32) • Payment by the State of VT for families for support of a person with a |

developmental disability

- Wages received under Federal incentive work programs if wages are part of Federal adjusted gross income under Section 280(c) of the Internal Revenue Code
- Tier I Railroad Retirement Income
- Tier II Supplemental Railroad Retirement income
- Expenditures or expenses incurred to meet Americans with Disabilities Act

VT Taxable Income is: Federal Taxable Income
plus

Income from non-VT state and local obligations

Add back of certain itemized deductions

Adjustment for bonus depreciation

less

Interest income from U.S. government obligations

Capital Gains exclusion if included in Federal Adjusted Gross Income

Adjustment for bonus depreciation

INCOME OF NON-VERMONT RESIDENTS

The VT taxable income starts with the income items that must be included in the Federal adjusted gross income of the non-resident. Use VT Form IN-113 Schedule I to report the following VT income items:

NOTE: Military income of non-Vermont residents is not included when computing the Vermont tax on other income earned by a non-resident in Vermont. Public Law 180-189, Service members Civil Relief Act effective tax year 2003

- Rents and royalties from property located in VT
- Gains from the sale or exchange of VT property, including the sale of timber or timber rights
- Wages, salaries, commissions or other income received for services performed in VT, excluding exempt military pay, excluding income received for a dramatic performance in a commercial film to the extent such income would be exempt from personal income tax in the state of residence
- Income from every business, trade, profession, or occupation conducted in VT, including money received (1) under an agreement not to compete with a business operation in VT, (2) for goodwill associated with the sale of a VT business, or (3) for contractual services associated with the sale of a VT business unless it is shown that the compensation for services does not constitute income from the sale of the business
- Income previously deferred under a nonqualified deferred compensation plan and income derived from such previously deferred income

INCOME OF PART-YEAR VERMONT RESIDENTS

The VT taxable income starts with the income items that must be included in the Federal adjusted gross income of the part-year resident. Use VT Form IN-113 Schedule II to exclude the following items from VT income tax for income received during the time of your VT residency:

- Income exempted from state taxation under the law of the United States
 - Military pay exemptions
 - Payment by the State of VT for families for support of a person with a developmental disability
 - Wages received under Federal incentive work programs if wages are part of Federal adjusted gross income under Section 280(c) of the Internal Revenue Code
 - Tier I Railroad Retirement Income
 - Tier II Supplemental Railroad Retirement income
 - Expenditures or expenses incurred to meet Americans with Disabilities Act
- Use VT Form IN-113 Schedule I to report the following VT income items received

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| | <p>during the time you were a non-resident of VT:</p> <ul style="list-style-type: none">• Rents and royalties from property located in VT• Gains from the sale or exchange of VT property, including the sale of timber or timber rights• Wages, salaries, commissions or other income received for services performed in VT, excluding exempt military pay, excluding income received for a dramatic performance in a commercial film to the extent such income would be exempt from personal income tax in the state of residence• Income from every business, trade, profession, or occupation conducted in VT, including money received (1) under an agreement not to compete with a business operation in VT, (2) for goodwill associated with the sale of a VT business, or (3) for contractual services associated with the sale of a VT business unless it is shown that the compensation for services does not constitute income from the sale of the business• Income previously deferred under a nonqualified deferred compensation plan and income derived from such previously deferred income <p>VT Taxable Income is: Federal Taxable Income plus Income from non-VT state and local obligations Add back of certain itemized deductions Adjustment for bonus depreciation less Interest income from U.S. government obligations Capital Gains exclusion Adjustment for bonus depreciation.</p> |
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VIRGINIA

Virginia Department of Taxation
 P.O. Box 1115
 Richmond, VA 23218-1115

General Information: (804) 367-8031

☛ **Member of Federal/State E-file program**

Web site: www.tax.virginia.gov

Forms: (804) 440-2541 <http://www.tax.virginia.gov/forms.cfm>

E-file help desk: (804) 367-9286

E-file handbook: <http://www.tax.virginia.gov/Documents/Corporate%20e-File%20Tax%20Preparers%20and%20Electronic%20Return%20Originators%20Handbook.pdf>

State filing addresses:

Payment enclosed:

Virginia Department of Taxation
 P.O. Box 760
 Richmond, VA 23218-0760

Refund expected or no payment:

Virginia Department of Taxation
 P.O. Box 1498
 Richmond, VA 23218-1498

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| E-File Information | Tax sites must retain VA 8453 and all supporting documents for three years. Mail rejected returns to regular mailing address (different for each county in VA- see instructions). NOTE: Virginia residents may file their Virginia (and federal) return using Virginia's individual efile program, a web based tax return and payment program. VA free-file is free, fast, and secure. For more information, go to: https://www.tax.virginia.gov and click the individual link and then click on the "Online Services" link. There is also a link titled "Where's my Refund?" Regardless of how a return is filed, you can check the status of the refund online by clicking that link. |
| Who must file? | Same rules for residents, part-year residents, and non-residents- must file if Single, with Virginia AGI over \$11,950; if Married, filing a joint or combined return, with total Virginia AGI for both spouses over \$23,900; if Married, filing a separate return, with VAGI over \$11,950. |
| Requirements for Residency | <ul style="list-style-type: none"> • There are two types of Virginia residents: "domiciliary" and "actual". • A domiciliary resident of another state may also be an "actual" resident of Virginia. • A Virginia residency may be either full year or part-year. • A non-resident of Virginia may be required to file a Virginia return. <p>A domiciliary (legal) resident of Virginia makes his or her permanent home in Virginia. Most domiciliary residents actually live in Virginia; however, actual presence in the state is not required. If legal domicile has been established in Virginia, the person is a domiciliary resident until that person moves to a new location with the bona fide intention of making a fixed and permanent home there. Members of the armed forces who have Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.</p> <p>An actual resident is a person who maintains an abode in Virginia for more than a total of 183 days of the taxable year. It is possible to be an actual resident of Virginia and a</p> |

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| | <p>domiciliary resident of another state or country.</p> <p>A member of the armed forces who is not a domiciliary resident of Virginia is not subject to taxation as an “actual” resident of Virginia even if the person maintained an abode in Virginia for more than 183 days. However, if the armed forces member has income from Virginia sources other than active duty pay, then that person may be required to file a Form 763, Nonresident return. The spouse or dependent of a member of the armed forces must determine his or her own residency status and filing obligations even if filing a joint federal return.</p> |
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| What forms to file? | <p>File the Form 760, Resident Return if:</p> <ol style="list-style-type: none"> 1) Taxpayer was an actual or domiciliary resident for the entire year; or 2) Taxpayer was an actual or domiciliary resident for a portion of the year, but all of the taxpayer’s income for the entire year was from Virginia sources. <p>File the Form 760PY, Part-Year Resident Return, if:</p> <ol style="list-style-type: none"> 1) The taxpayer moved into Virginia during the taxable year and became either an actual or domiciliary resident; or 2) The taxpayer moved out of Virginia during the taxable year and became a domiciliary resident of another state, provided the taxpayer did not move back to Virginia within 6 months. <p>Married Taxpayers: If one spouse is a nonresident, the taxpayers may not file a joint Virginia return, even if they filed a joint federal return. The resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. However, if one spouse is a full year resident and the other spouse is a part-year resident, they may file a joint return using Form 760PY.</p> <p>File the Form 763, Nonresident return, if you had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.</p> <p>If you were a Virginia resident for part of the year and you also received Virginia source income during your period of residence outside Virginia, you must file Form 760PY <u>and</u> Form 763. The Virginia source income reported on Form 763 will be only the Virginia source income you received while a nonresident.</p> <p>See page 5 of instructions for exceptions for nonresidents of KY, D.C., MD, PA, WV: http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2012/760Instr.pdf</p> |
| Exemptions | <p>\$930 per person for taxable year 2012, an additional \$800 each per person for blindness and taxpayers age 65 or older.</p> <p>*Part-year residents must prorate their exemption amounts, based on their period of residency in Virginia, using the worksheet included in the part-year resident instruction booklet.</p> |
| Military Pay | <p>Up to \$15000 of active duty military pay may be excluded; amount is phased out for incomes between \$15000 and \$30000. National Guard income for ranks 03 and below may be excluded up to \$3000—see http://www.tax.virginia.gov/site.cfm?alias=MilitaryTaxTips</p> |
| Spouses and Community Property | <p>Not a community property state. When one spouse is a resident and the other a nonresident, they may not file a joint return. Spouses filing jointly may use Spouse Tax Adjustment, which adjusts tax-rate disadvantage from joint filing.</p> <p>Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax</p> |

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| | <p>on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) they both must maintain the same non-Virginia domicile state. For details, see Tax Bulletin 10-1, Tax Bulletin 09-10 and the revised Form VA-4.</p> <p>A spouse who qualifies for relief is exempt from Virginia income tax on income for services performed by the spouse, such as wages received as an employee. Other income from Virginia sources, such as rental income from property located in Virginia, generally will be taxable. A spouse's income from self-employment may or may not qualify for the exemption, depending on the type of business in which the spouse is engaged.</p> <p>Income you earn from self-employment is exempt from Virginia income tax if the primary source of income from your business is derived from your performance of a service, and you meet the conditions for exemption discussed under Who Qualifies for Relief. If your business employs others and/or utilizes significant capital (equipment, vehicles, etc.), then the income you derive from the business will not be exempt from Virginia income tax. For additional information, see Tax Bulletin 10-1.</p> <p>For more information, see the FAQ of MSRRA at: http://www.tax.virginia.gov/site.cfm?alias=NonMilitarySpouseFAQs</p> |
| Income Exclusions | <p>Taxpayers may exclude social security payments from their income. Age Deduction: For taxable year 2012, taxpayers born on or before January 1, 1939, may deduct \$12,000 from their income provided they have not claimed a disability subtraction or Credit for Low Income Individuals or Virginia Earned Income Credit. Taxpayers born on or between January 2, 1939, and January 1, 1948, may claim an income-based age deduction. The income-based age deduction is based on the taxpayer's adjusted federal adjusted gross income (AFAGI). For married taxpayers, regardless of residency status, the income-based age deduction must always be computed using both spouses' AFAGI. Depending upon the taxpayer(s) AFAGI, the income-based age deduction could range between \$0 and \$12,000. For more information see page 9 of instructions at: http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2012/760Instr.pdf</p> |
| Income Deductions | <p>For taxable year 2012 Standard Deduction: Single- \$3000; Married Filing Jointly or combined-\$6000; Married Filing Separately- \$3000. If taxpayer itemized on federal return MUST itemize on VA return. Itemized deductions follow Federal Schedule A, with a subtraction for state and local income tax paid.</p> |
| Capital Gains/Losses | Taxed as ordinary income. Follows federal rules. |
| Retirement Income | Follows federal rules. |
| Deadline/Extensions | <p>May 1, 2013. If the due date falls on a Saturday, Sunday or legal holiday, you may file your tax return on the next business day.</p> <p>If you are living or traveling outside the United States and Puerto Rico (including serving in the military) on May 1, 2013, the due date of your return is July 1, 2013. If July 1 falls on a Saturday, Sunday or legal holiday, you may file your return on the next business day. Fill in the overseas oval near the bottom of page 2 of Virginia Form 760.</p> <p>Taxpayers may make credit card payments for their income taxes. Pay by phone at 1-800-2PAY-TAX, or pay online at officialpayments.com. Official Payments will charge a convenience fee for this service. The fee is \$1.00 for payments up to \$40.00 and 2.5% of the payment amount for payments over \$40.00. Official Payments accepts Visa, MasterCard, Discover, and American Express. The jurisdiction code for Virginia is 1080.</p> <p>Members of the Military - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those</p> |

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| | <p>granted to them by the IRS, plus an additional fifteen days, or a one-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members who claim this extension should write "Combat Zone" on the top of tax returns, as well as any notice issued by the Virginia Department of Taxation to combat zone personnel regarding tax collection or examination, and on the outside of the return envelopes used to mail the return. More information can be obtained from Tax Bulletin 05-5 on the website at www.policylibrary.tax.virginia.gov/OtP/policy.nsf. Go to the Tax Bulletin section and select VTB 05-5 (PD 05-67) from the list of 2005 tax bulletins.</p> <p>In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns.</p> <p>Additional information for Spouses of Military Personnel is provided in the Residency status and Choosing the Right Form to File section in http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2012/760Instr.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Notes | Survivors of military personnel killed in the line of duty may claim a subtraction for military death gratuity payments made after September 11, 2001, to the extent that the payments were included in federal adjusted gross income. Report on Schedule ADJ, Line 7, Code 46. |
| Special Military Processing | Servicemembers can subtract up to \$15,000 of military basic pay received during the taxable year, provided the taxpayer is on extended active duty for more than 90 days. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. Check the military wages box on the servicemember's W2. Taxwise will automatically populate VA Res Subs with the calculated subtraction. |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter VA in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>If one spouse is a NR, the couple may not file MFJ-VA, even if they filed MFJ-FED. Enter OR in the FYR (or PYR if applicable) and NR fields of the State Information section of the Main Info page, and file MFS-VA returns.</p> <p>If one spouse is a FYR and the other a PYR, either (1) enter VA in the PYR field of the State Information section of the Main Info page, and file MFJ-VA, or (2) Enter VA in the FYR and PYR fields of the State Information section of the Main Info page, and file MFS-VA returns.</p> |
| New for Tax Credits for 2012 | <p><u>Telework Expenses</u> –Effective January 1, 2012, but before January 1, 2017, a tax credit may be granted to employers who incur eligible telework expenses or conduct telework assessments. This credit is capped annually at \$1 million. Employers may apply for a credit which does not exceed \$1,200 per telework employee and/or \$20,000 for the cost of preparing a telework assessment. The amount of credit granted to each employer cannot exceed \$50,000 for each calendar year. Additionally, the credit for the cost of preparing an assessment can only be claimed one time. The credit is nonrefundable with no carry-over period.</p> <p>For more credits: http://www.tax.virginia.gov/site.cfm?alias=whatsnewfortaxcredits</p> |
| Miscellaneous | <p>For taxable Year 2012, the Commonwealth of Virginia is replacing individual income tax refund checks with a new electronic payment method using prepaid debit cards.</p> <p>If you prefer the direct deposit option instead of a debit MasterCard® card, be sure to provide your banking information on Line 31 of Form 760.</p> |

VA requires a county/school district code entry. Look for city first and if no applicable city can be found then go with the county.

Consumer's Use Tax: The taxpayer may be required to pay a Consumer's Use Tax if she purchased merchandise by Internet, telephone, or mail, or any merchandise outside Virginia and paid no sales tax. Be sure to report the applicable tax on Schedule ADJ.

The Virginia Department of Taxation has instituted a new Free e-File program that provides eligible taxpayers free online tax return preparation and filing using commercial software offered by participating software vendors.

New Law Effective July 1, 2012

The change in law requires both state and local taxing officials to treat tax returns or payment of taxes that are remitted by means of a recognized commercial delivery service, and bearing a confirmation date falling on or prior to the due date, the same as returns and payments delivered through the United States Postal Service.

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WASHINGTON – NO STATE INCOME TAX

Washington State Department of Revenue
Taxpayer Account Administration
P.O. Box 47476
Olympia, WA 98504-7476
(800) 647-7706

<http://dor.wa.gov/content/findtaxesandrates/incometax/>

Miscellaneous: Washington State residents may deduct state and local general sales tax on their federal income tax returns for 2012. The deduction is available to those that itemize their deductions, not to those who take the standard deduction

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WEST VIRGINIA

West Virginia State Tax Department
 Taxpayer Services Division
 P.O. Box 3784
 Charleston, WV 25337-3784

General Information: (800) 982-8297 **Member of Federal/State E-file program**
Forms: (304) 344-2068
Web site: <http://www.wva.state.wv.us/wvtax/default.aspx>
Refund status: (304) 344-2068
Electronic Filing: (304) 558-3333

State filing addresses:

Payment enclosed:

West Virginia State Tax Department
 P.O. Box 3694
 Charleston, WV 25336-3694

Refund expected or no payment:

West Virginia State Tax Department
 P.O. Box 1071
 Charleston, WV 25324-1071

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| E-File Information | Tax sites are required to keep WV 8453 and all supporting documents on file for three years. Phone for instructions on disposition of rejected returns; or contact WV Electronic Filing Unit (304) 558-8655. |
| Who must file? | Residents and part-year residents must file a WV return if they were required to file a federal return, OR if their adjusted gross income is greater than their allowable deductions for personal exemptions (\$2,000 per exemption, or \$500 if no exemptions). . Nonresidents must file if they had WV-source income. |
| What forms to file? | Full year residents, part-year residents and nonresidents will file Form WV IT-140. |
| Requirements for Residency | Follows general residency rules, with the addition that if an individual is a resident of another state and maintains a physical presence in West Virginia for more than 183 days, they will be considered a resident for tax purposes (does not apply to military members). Also, individuals who have spent more than 30 days in WV and who have the intent to become WV residents are considered Full Year or part-year residents. A full year nonresident is an individual who is: a resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or a resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia. |
| Exemptions | The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. The number of West Virginia personal exemptions that you are allowed to claim are the same number as your federal exemptions. If you claim zero exemptions on your federal return because you are claimed as a dependent on another person's return, you must claim zero on your West Virginia return. |

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| Military Pay | <p>For residents who are stationed outside of WV, and who are not present in WV for more than 30 days during the tax year, military pay is not taxed. For all other residents, military pay is taxable to the extent it is taxable on the federal return.</p> <p>Military income received for National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order is not taxable on the West Virginia return. This income is shown on Schedule M, line 48, as a decreasing modification to the federal adjusted gross income. A copy of the military orders must be included with the return.</p> <p>Military Retirement - There is an additional modification for the first \$20,000 of military retirement income to the extent it is included in federal adjusted gross income.</p> |
| Spouses and Community Property | <p>Not a community property state. Spouses who filed joint federal returns may choose to file a joint or separate WV return; those who filed separate federal return MUST file separate WV return. There is a separate tax rate schedule for married persons filing separately - please see instructions.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from WV income tax on income from services performed there if (1) the servicemember is present in WV in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.</p> <p>Eligible spouses wishing to claim this exemption from income tax may file a revised Form IT-104 with the spouse's employer and must also attach a copy of their "spouse military identification card" when providing this form to their employer. Any refunds for taxable year 2012 may be claimed on a properly filed IT-140 indicating "Non Resident Military Spouse" above the title on the first page. Military spouses should indicate the amount of their wages included in their federal adjusted gross income as a decreasing modification on line 48 of the West Virginia Schedule M. A copy of their State of Legal Residence Certificate, form DD2058, must be enclosed with their return when it is filed.</p> <p>Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A (see pages 39 & 40) at http://www.state.wv.us/taxrev/forms/2012/personalIncomeTax.FormsAndInstructions.2012.pdf <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> |
| Income Exclusions | <p>Low Income Earned Income Exclusion for federal AGI of less than \$10,000 (\$5000 for married filing separately) - see instructions. Senior citizens may exclude \$8000—see schedule M.</p> |
| Income Deductions | <p>WV has no standard or itemized deductions comparable to federal standard and itemized deductions.</p> |
| Capital Gains/Losses | <p>Taxes as ordinary income; follows federal rules.</p> |
| Retirement Income | <p>There are two decreasing modifications for military retirees; a maximum of \$2,000 on line 42 of schedule M and an additional modification on line 43 for up to but not to exceed the first \$20,000 of military retirement income and survivor annuities; to the extent it is included in the federal adjusted gross income --see schedule M.</p> |
| Deadline/Extensions | <p>Due Monday, April 15, 2013.</p> |
| Notes | <p>Accepts credit card payments.</p> |

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| Special Military Processing | <p>Resident service members of WV are not required to file a return if they were not present in WV for more than 30 days during the taxable year, otherwise they must file a resident return.</p> <p>If the SVCM was not present in WV for more than 30 days, but had income from a WV source, she must file as a NR and exclude her military income.</p> <p>WV does not tax military income earned outside of WV.</p> |
| Filing requirements based on Federal Filing Status | See below |
| TaxWise for Single | Enter WV in the FYR field of the State Information section of the Main Info page. |
| TaxWise for Married | <p>If the couple filed MFJ-FED, they may either file MFJ-WV or MFS-WV.</p> <p>If the couple filed MFS-FED, they must file MFS-WV.</p> |
| New Taxes & Credits for 2012 | <p>Taxpayers with low income may be eligible to claim both the Senior Citizen Tax Credit and the Homestead Excess Property Tax Credit. The credit amounts must be entered on lines 13 and 14 of the IT-140 and no longer need to be entered on the Tax Credit Recap Schedule. For more information regarding the income guidelines for the Senior Citizen Tax Credit and Homestead Excess Property Tax Credit, please see Schedule SCTC-1 and HEPTC-1. Both Schedule HEPTC-1 and Schedule SCTC-1 must be filed with the IT-140.</p> <p>Alternative Fuels Credit (§11-6D) – For tax years beginning on or after January 1, 2011, the Alternative-Fuel Tax Credit is available for (1) the purchase of a new dedicated or bi-fueled alternative-fuel motor vehicle for which the purchaser then obtains a valid West Virginia vehicle registration, (2) the conversion of a motor vehicle that is presently registered in West Virginia to operate exclusively on an alternative fuel, (3) the construction or purchase and installation of a qualified alternative fuel vehicle home refueling infrastructure in West Virginia that is capable of dispensing alternative fuel for alternative-fuel motor vehicles, (4) the construction or purchase and installation of a qualified alternative fuel vehicle refueling infrastructure in West Virginia that is capable of dispensing alternative fuel for alternative-fuel motor vehicles. See www.wvtax.gov for additional information.</p> <p>Schedule UT, West Virginia Purchaser's Use Tax Schedule – The Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where the Sales Tax has not been paid. The Use Tax applies to the following: Internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks and other purchases of taxable items. An additional calculation on Part 1 of Schedule UT relates to the Food Tax reduction. Food purchases made between Jan. 1, 2012, and June 30, 2012, are calculated at 2 percent. Food purchases made between July 1, 2012, and Dec. 31, 2012, are calculated at 1 percent. See instructions on page 14 for the schedule and instructions at http://www.state.wv.us/taxrev/forms/2012/personalIncomeTax.FormsAndInstructions.2012.pdf. <i>Note: Once the link has appeared in your web browser, please highlight and double click the address again to refresh it if you are unable to view the document the first time.</i></p> <p>Please also see the above link for a complete list of new items for 2012.</p> |
| Miscellaneous | None |

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WISCONSIN

Wisconsin Department of Revenue
 Individual Income Tax Assistance
 P.O. Box 8906
 Madison, WI 53708-8906

↪ **Member of Federal/State E-file program**

General Information: (608) 266-2772
Web site: www.revenue.wi.gov
Forms: (608) 266-1961 <http://www.dor.state.wi.us/html/taxind.html>;
Refunds: (866) 947-7363
Technical Assistance Unit: (608) 267-3555
 Email: apriboth@dor.state.wi.us
 Fax: (608) 267-1030

State filing addresses:
Payment enclosed:
 Wisconsin Department of Revenue
 P.O. Box 268
 Madison, WI 53790-0001

Refund expected or no payment:
 Wisconsin Department of Revenue
 P.O. Box 59
 Madison, WI 53785-0001

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| E-File Information | 8453W has been eliminated. Electronic Filing: (608) 264-6886 Electronic Filing Unit: (608) 264-6886; Email contact for e-filing: efiling@revenue.wi.gov ; Fax to E-Filing Unit: (608) 264-7776 | | | |
| Who must file? | Filing Status | Age as of the End of the Year | Full-Year Residents | Part-Year & Nonresidents |
| | Single | Under age 65 | \$10,460 or more | \$2,000 or more |
| | | Age 65 or older | \$10,710 or more | \$2,000 or more |
| | Married filing a joint return | Both spouses under 65 | \$18,980 or more | \$2,000 or more |
| | | One spouse 65 or older | \$19,230 or more | \$2,000 or more |
| | | Both spouses 65 or older | \$19,480 or more | \$2,000 or more |
| | Married filing separately | Under age 65 | \$9,050 or more (individually to each spouse) \$9,300 | \$2,000 or more |
| | | Age 65 and older | | |
| | Head of Household | Under age 65 | \$13,310 or more | \$2,000 or more |
| | | Age 65 or older | \$13,560 or more | \$2,000 or more |

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| | <p>Amounts are for gross income (or total gross income of husband and wife). Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include social security benefits or U.S. government interest. There are additional filing requirements if you or your spouse can be claimed as a dependent on someone else's tax return. Also, if you owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, medical savings account, or health savings account, you are required to file a tax return. For more information, see http://www.revenue.wi.gov/faqs/pcs/indreq.html.</p> |
| What forms to file? | Residents: Form 1, 1A, or WI-Z. Part-year and nonresidents: Form 1NPR. |
| Requirements for Residency & Treatment of Nonresidents | <p>All residents must file a tax return. A Wisconsin resident's world-wide income is reportable to Wisconsin. Anyone domiciled in another state or country at <i>any</i> time during the year must file Form 1NPR. Also, if Married Filing Jointly, and one spouse is domiciled in another state at any time during the year (e.g. a military member who is a resident of another state), couple must file 1NPR. Spouse is considered a resident if the following are met: 1- there is an intent to abandon an old domicile; 2- there is an intent to acquire WI as a new domicile; and 3- spouse is physically present in WI. WI has a Legal Residence (Domicile) Questionnaire that can be used to determine residency at page 47 of the 2012 1NPR Instructions. See http://www.revenue.wi.gov/forms/2012/Form1NPR_inst.pdf See the following publication: http://www.dor.state.wi.us/pubs/pb122.pdf.</p> |
| Exemptions | \$700 per person if under 65 |
| Military Pay | <p>Military pay that is exempt for federal tax purposes is also exempt for Wisconsin. For example, military pay which qualifies for the federal combat pay exclusion, is also exempt for Wisconsin tax purposes. In addition, if you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:</p> <ul style="list-style-type: none"> ▪ Received from the federal government, ▪ Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and ▪ Paid to you for a period of time during which you were on active duty. <p>CAUTION: The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for their weekend or two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program. For more information, see the "Frequently Asked Questions" regarding military income tax at: http://www.revenue.wi.gov/faqs/pcs/military.html</p> |
| Spouses and Community Property | WI is a marital property state. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from WI income tax on income from services performed there if (1) the servicemember is present in WI in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. |
| Armed Forces Member Credit | <p>A member of the U.S. armed forces on active duty who receives military pay from the federal government while stationed outside the United States may qualify for the armed forces member credit. The tax credit equals the amount of military pay for services performed while stationed outside the United States, up to a maximum credit of \$300. For a married couple filing a joint return, if both spouses qualify for the credit, each may claim up to \$300. Part-year residents and nonresidents of Wisconsin are not eligible for the credit. An active duty member of the U.S. armed forces is defined in 26 U.S.C. section 7701(a)(15). "Military income" means an amount of basic, special, or incentive pay</p> |

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| | <p>income received by a claimant from the federal government as those terms are used in 37 U.S.C. chapters 3 and 5. Members of the National Guard ordered to active duty in the U.S. armed forces are eligible for this credit provided they were stationed outside the United States and received their military pay from the federal government.</p> <p>Note: You cannot claim the armed forces member credit if you were a member of the Reserves or National Guard and claimed an exclusion from income for your active duty military pay. The exclusion applies to certain members of the Reserves or National Guard who were called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f).</p> |
| Income Exclusions | <p>WI does not tax social security benefits. See http://www.revenue.wi.gov/forms/2012/Form1NPR_inst.pdf</p> |
| Income Deductions | <p>Standard Deduction varies with income. Does not follow all federal rules; see 2012 Standard Deduction Table on page 37 of 1NPR instructions. http://www.revenue.wi.gov/forms/2012/Form1NPR_inst.pdf If federal itemized deductions exceed WI standard deduction, may be eligible for an "Itemized Deduction Credit." WI does not allow deductions of Reserve/Guard travel over 100 miles to drills.</p> |
| Capital Gains/Losses | <p>May qualify for WI 60% capital gain exclusion see instructions and complete schedule WD. http://www.revenue.wi.gov/forms/2012/Form1NPR_inst.pdf</p> |
| Retirement Income | <p>All military retirement pay is non-taxable. Some retirement pay from federal or local government is non-taxable under certain circumstances—see instructions.</p> |
| Deadline/Extensions | <p>Due Monday, April 15, 2013.</p> |
| Special Military Processing | <p>None</p> |
| Filing requirements based on Federal Filing Status | <p>SVCs may choose to file MFS-WI or MFJ-WI regardless of his filing status on the federal return.</p> |
| TaxWise for Single | <p>Enter WI in the FYR field of the State Information section of the Main Info page.</p> |
| TaxWise for Married | <p>If one spouse is not a FYR either: (1) enter WI in the NR field of the State Information section of the Main Info page, and file MFJ-VA, or (2) Enter WI the FYR and NR fields of the State Information section of the Main Info page, and file MFS-WI returns.</p> |
| Miscellaneous | <p>Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.</p> <ul style="list-style-type: none"> 01 Extension – Operation Iraqi Freedom (page 5) 02 Extension – Combat zone (page 5) 03 Extension – Federally-declared disaster (page 5) 04 Divorce decree (page 35) 05 Injured spouse (page 35) 09 Nonresident service member (page 10) 11 Fiscal filer (page 7) 14 Active duty reserve and National Guard military pay (page 10) 15 Military spouse (page 10) 16 Schedule RT enclosed (page 20) 99 Multiple special conditions <p>If more than one special condition applies, fill in “99” in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line. See http://www.revenue.wi.gov/forms/2012/Form1NPR_inst.pdf</p> <p>School district number <i>Nonresidents</i> – don’t fill in this line. <i>Part-year and full-year residents</i> – See the list of school districts at Page 37 of Income Tax Instructions)– http://www.dor.state.wi.us/forms/2012/Form1_inst.pdf. Fill in the number of the</p> |

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| | school district in which you lived on December 31, 2012, or before leaving Wisconsin. Please see next page. |
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WYOMING – NO STATE INCOME TAX

Wyoming Department of Revenue
Herschler Bldg, 2nd Floor West
Cheyenne, WY 82002-0110
(307) 777-7961
Email: directorofrevenue@wyo.gov

<http://revenue.state.wy.us/PortalVBVS/DesktopDefault.aspx?tabindex=2&tabid=9>

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