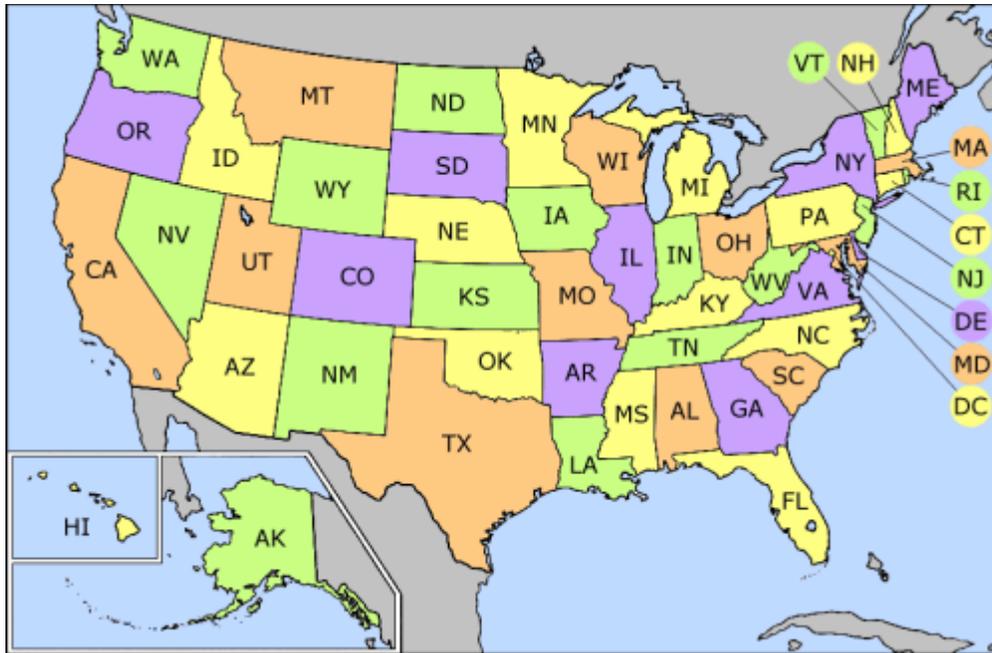


## 2012 Edition

(For Tax Year 2011)

January 2012

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# STATE TAX GUIDE

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

**Now 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 Servicemembers Civil Relief Act provides that military members may only be taxed on their military pay by their state of residence. The question of residency therefore assumes great importance, as states are generally eager to tax as many individuals as possible. The general rule of thumb is that a military member remains a resident of the state from which they joined the military, also known as your “Home of Record,” unless they have taken steps to become a resident of another state. This rule does not apply to non-military spouses; they usually become a resident of the state in which they live. Also, if a military member has non-military income, the state in which he or she lives may tax that income, even if the military member is a resident of a different state.

There is no magic factor to determine whether a taxpayer is a resident of one state or another. 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; voter registration; vehicle registration; driver’s license; and declaration of legal residence on legal documents (including DD 2058, used by the military). 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, got 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 further information about residency, please contact your local Legal Service Office, or Staff Judge Advocate.

TaxWise supports State-Only E-Filing. Information about State-Only E-Filing can be found on the IRS web site. [www.irs.gov](http://www.irs.gov)

**Credit Card Payment Options:** Many states have made it easier for individuals to pay their taxes via credit card. Go to [www.officialpayments.com](http://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 payments you can make on line.

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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## 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      site: [www.revenue.alabama.gov](http://www.revenue.alabama.gov)  
 Web Refund Hotline: 1-800-558-3912

To Complete Returns Online:

[http://www.revenue.alabama.gov/incometax/FREEFILE\\_ONLINE.htm](http://www.revenue.alabama.gov/incometax/FREEFILE_ONLINE.htm)

To Order Alabama Forms: <http://www.revenue.alabama.gov/incometax/Form2300/order.cfm>

To contact Electronic Filing via email use the web link at:

<http://www.revenue.alabama.gov/incometax/mailform.cfm>

### E-File Coordinator Information:

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](mailto:tavares.mathews@revenue.alabama.gov)

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 not 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 <a href="http://www.ador.state.al.us/incometax/2011_forms/11erohandbook.pdf">http://www.ador.state.al.us/incometax/2011_forms/11erohandbook.pdf</a> 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 31<sup>st</sup> of the year the return was filed.</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 exceeds the prorated personal exemption allowance.</p>
What forms to file?	<p>Residents: Form 40 or 40A. Nonresidents: 40NR</p> <p>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, 2011 to file. No extensions are granted for payment of taxes due and if you estimate that you will owe a tax you should make a payment using a payment voucher (Form 40V) by April 17, 2012</p>

Requirements for Residency	<p>Follows general residency rules, with the addition that individuals maintaining an abode 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</p> <p>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.</p>
Exemptions	<p>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.</p>
Military Pay	<p>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.</p>
Spouses and Community Property	<p>Not a community property state; spouse of military member is considered a resident if above requirements are met.</p> <p>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.</p> <p>Qualifying spouses under the MSRRA working in Alabama should complete and give to their employer a new Form A4 with the appropriate box checked claiming exemption under the "Military Spouses Residency Relief Act". 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</p>

	<p>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:  <a href="http://www.revenue.alabama.gov/incometax/2011_forms/11f40nrbk.pdf">http://www.revenue.alabama.gov/incometax/2011_forms/11f40nrbk.pdf</a></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  <a href="http://www.revenue.alabama.gov/incometax/2011_forms/11f40bk.pdf">http://www.revenue.alabama.gov/incometax/2011_forms/11f40bk.pdf</a></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  <a href="http://www.revenue.alabama.gov/incometax/2011_forms/11f40bk.pdf">http://www.revenue.alabama.gov/incometax/2011_forms/11f40bk.pdf</a></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>
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</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. There appears to be no military specific filing extensions.</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.state.ak.us/FORMs.asp>

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 servicemember 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](http://www.azdor.gov)  
<http://www.azdor.gov/Forms.aspx>

Electronic Filing: (602) 255-3381  
 Income Tax Practitioner Hotline: (602) 542-2132

IRS Processing Center: AUSTIN, TX

e-mail: <http://www.azdor.gov/EServices/Individuals.aspx>

The following website can be used to check your refund status:

<https://www.aztaxes.gov/default.aspx?target=CheckRefund>

Or by telephone at (602) 255-3381 (in Phoenix) or 1-800-352-4090 (Toll free statewide, outside of Maricopa County).

E-File Information	For all E-Filed returns either an <b>AZ-8453</b> (Declaration for E-Filing of Income Tax Return) <i>or</i> <b>AZ-8879</b> (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?	Any resident is required to file an Arizona tax return if he or she has for the taxable a 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 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	<p>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: <a href="http://www.azdor.gov/Portals/0/Brochure/704.pdf">http://www.azdor.gov/Portals/0/Brochure/704.pdf</a>. <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>
Spouses and Community Property	<p>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 5 of the Arizona Form 140 instruction booklet has an excellent discussion of how the community property rules in Arizona affect income calculation and filing status. See <a href="http://www.azdor.gov/LinkClick.aspx?fileticket=bRb8dDszn90%3d&amp;tabid=257&amp;mid=878">http://www.azdor.gov/LinkClick.aspx?fileticket=bRb8dDszn90%3d&amp;tabid=257&amp;mid=878</a>. <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 are 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. Note be sure to check the website to verify that the ITR is up to date and has not been superseded by a subsequent ITR.</p> <p>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 <a href="http://www.azdor.gov/Portals/0/Brochure/705.pdf">http://www.azdor.gov/Portals/0/Brochure/705.pdf</a> <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>
Income Exclusions	<p>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.</p>
Income Deductions	<p>For 2011, the standard deductions for a single taxpayer or a married taxpayer filing a separate return or filing a married filing separately is \$4,703; the standard deduction for married filing jointly and filing head of household is \$9,406.</p>
Capital Gains/Losses	<p>Follows federal rules but taxed at same rate as other income.</p>
Retirement Income	<p>A person may subtract up to \$2,500 of income for U.S. Government and Arizona state or local pension income.</p>
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</p> <p>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 does not appear to have a state specific extension for military overseas or military on deployment in support of contingency operations.</p>
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</p>

	<p>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, 2011. Block 82F indicating that the return was filed after an extension request should be marked. 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 18, 2011. 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 18 even though your federal return is due on June 15. If you want to file your Arizona return after April 18, you must ask for a filing extension. You must file this request by April 18. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 17, 2011. 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 17 even though your federal return will not be due until December 15. If you file your 2010 Arizona calendar return after October 17, 2011, 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 7<sup>th</sup> 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/Pages/default.aspx>

Refund Info: (501) 682-1100      IRS Processing Center: AUSTIN, TX

Refund inquiries can also now be made online at: [https://www.ark.org/dfa\\_ri/app/login.html](https://www.ark.org/dfa_ri/app/login.html)

Electronic Filing: (501) 682-7070; 7925; 7075 (*Numbers for Tax Officer use only!*)

E-File Information	<p>No retention requirement to store Form AR-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 military VITA centers until December 31<sup>st</sup> of the year the return was filed. Rejected forms should be mailed to Arkansas State 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?	<p>For Full Year Residents: Single- over \$10,682; Married Filing Jointly (1 dep or less) \$18,012; Married Filing Jointly (2 dep or more) \$21,677; Qualifying Widow(er) \$18,012; Married Filing Separately- over \$3,999.00; Head of Household- over \$15,185. Part Year and Nonresidents file if ANYAR income regardless of the amount.</p>
What forms to file?	<p>Full Year Residents file AR1000F or AR1000S; Part-Year and Nonresidents file AR1000NR if any AR income.</p>
Requirements for Residency	<p>Follows general residency rules.</p>
Exemptions	<p>Arkansas uses a Personal Tax Credit of \$23 per person, rather than an exemption. See instructions for more details.</p>
Military Pay	<p>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.</p>
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 <a href="http://www.dfa.arkansas.gov/offices/incomeTax/individual/Documents/AR-MS.pdf">http://www.dfa.arkansas.gov/offices/incomeTax/individual/Documents/AR-MS.pdf</a> 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,</p>

	<p>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.
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</p> <p>Mailing address for AR1000V is included on form. Credit Card Payment is available call (800) 272-9829 or check the website at <a href="http://www.state.ar.us/dfa/">www.state.ar.us/dfa/</a>. 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. 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	SVCs may choose to file MFS-AR or MFJ-AR regardless of his 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	<p>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.</p> <p>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</p>
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>

**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 2010 write the words "military spouse" at top of tax return and attach a completed Form AR-MS (available at [www.arkansas.gov/incometax](http://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.)

**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.)

**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.

**The Servicemembers Civil Relief Act**

**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.

**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.

**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.

**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.

**Military Service Compensation** - Compensation of a service member 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.

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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  
 Or: (800) 852-5711 (within US) or (916) 845-6500 (outside of the US)  
 Web site: [www.ftb.ca.gov](http://www.ftb.ca.gov)  
 Forms: [www.ftb.ca.gov/forms/search/index.aspx](http://www.ftb.ca.gov/forms/search/index.aspx)  
 Address for Forms:

TAX FORMS REQUEST UNIT  
 FRANCHISE TAX BOARD  
 PO BOX 307  
 RANCHO CORDOVA CA 95741-0307

Customer service telephone numbers and web address:

Tax information/Refund/Forms	(800) 338-0505	MyFTB Account to access your personal income tax information. <a href="http://www.ftb.ca.gov/online/myacct/">www.ftb.ca.gov/online/myacct/</a>
Other assistance	(800) 852-5711	Web Pay to make income tax payments online. <a href="http://www.ftb.ca.gov/online/webpay/">www.ftb.ca.gov/online/webpay/</a>
Out of U.S. (not toll free)	(916) 845-6500	Installment Agreement - Apply Online <a href="http://www.ftb.ca.gov/online/eIA/Apply_Online.asp">www.ftb.ca.gov/online/eIA/Apply_Online.asp</a>
		Check Your Refund Status <a href="http://www.ftb.ca.gov/online/refund/">www.ftb.ca.gov/online/refund/</a>

E-file help desk: (916) 845-0353 IRS Processing Center: FRESNO, CA 93888

E-Filing website: [http://www.taxes.ca.gov/Income\\_Tax/FileOnline.shtml](http://www.taxes.ca.gov/Income_Tax/FileOnline.shtml)

E-File Information	<p>California does have e-file capability from the Franchise Tax Board web site.</p> <p>See CalFile at <a href="https://www.ftb.ca.gov/online/calfile/qualifications.shtml#GeneralInformation">https://www.ftb.ca.gov/online/calfile/qualifications.shtml#GeneralInformation</a></p> <p>The California Franchise Tax Board provides an electronic acknowledgment that shows whether or not your income tax return was received and accepted.</p> <p>A Declaration Control Number (DCN) will be provided upon acceptance. Taxpayer's should be sure to print the confirmation page for the taxpayer's records or write the DCN on the California Online e-file Return Authorization for Individuals (form FTB 8453-OL).</p> <p>Check the status of your e-file return online. <a href="https://webapp.ftb.ca.gov/getack/">https://webapp.ftb.ca.gov/getack/</a></p> <p>Tax sites no longer retain paper copy of FTB 8453, however, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain</p>
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	<p>this form and necessary documents until December 31<sup>st</sup> of the year the return was filed. 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>If your gross income or adjusted gross income is more than the amount shown in the chart below for your filing status, age, and number of dependents, then you have a filing requirement.</p> <table border="1"> <thead> <tr> <th rowspan="3">Filing Status</th> <th rowspan="3">Age as of December 31, 2011</th> <th colspan="2">California Gross Income</th> <th>California Adjusted C</th> </tr> <tr> <th colspan="2">Dependents</th> <th>Dependents</th> </tr> <tr> <th>0</th> <th>1</th> <th>2 or more</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Single or head of household</td> <td>Under 65</td> <td>\$15,152</td> <td>\$25,652</td> <td>\$33,527</td> </tr> <tr> <td>65 or older</td> <td>\$20,252</td> <td>\$28,127</td> <td>\$34,427</td> </tr> <tr> <td rowspan="3">Married/RDP filing jointly or separately</td> <td>Under 65 (both spouses/RDPs)</td> <td>\$30,305</td> <td>\$40,805</td> <td>\$48,680</td> </tr> <tr> <td>65 or older (one spouse)</td> <td>\$35,405</td> <td>\$43,280</td> <td>\$49,580</td> </tr> <tr> <td>65 or older (both spouses/RDPs)</td> <td>\$40,505</td> <td>\$48,380</td> <td>\$54,680</td> </tr> <tr> <td rowspan="2">Qualifying widow(er)</td> <td>Under 65</td> <td>N/A</td> <td>\$25,652</td> <td>\$33,527</td> </tr> <tr> <td>65 or older</td> <td>N/A</td> <td>\$28,127</td> <td>\$34,427</td> </tr> <tr> <td rowspan="2">Dependent of another person (Any filing status)</td> <td>Under 65</td> <td colspan="3">More than your standard deduction</td> </tr> <tr> <td>65 or older</td> <td colspan="3">More than your standard deduction</td> </tr> </tbody> </table>	Filing Status	Age as of December 31, 2011	California Gross Income		California Adjusted C	Dependents		Dependents	0	1	2 or more	Single or head of household	Under 65	\$15,152	\$25,652	\$33,527	65 or older	\$20,252	\$28,127	\$34,427	Married/RDP filing jointly or separately	Under 65 (both spouses/RDPs)	\$30,305	\$40,805	\$48,680	65 or older (one spouse)	\$35,405	\$43,280	\$49,580	65 or older (both spouses/RDPs)	\$40,505	\$48,380	\$54,680	Qualifying widow(er)	Under 65	N/A	\$25,652	\$33,527	65 or older	N/A	\$28,127	\$34,427	Dependent of another person (Any filing status)	Under 65	More than your standard deduction			65 or older	More than your standard deduction		
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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 <a href="https://www.ftb.ca.gov/forms/2011/11_1031.pdf">https://www.ftb.ca.gov/forms/2011/11_1031.pdf</a></p>																																																			
Exemptions	<p>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 \$198.00. Single, married filing separately or head of household that is credit is \$99 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.</p>																																																			
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 residence of CA. They must include their military pay in California source income. For more information, get FTB Pub. 1031, Guidelines for Determining Residency, <a href="https://www.ftb.ca.gov/forms/2011/11_1031.pdf">https://www.ftb.ca.gov/forms/2011/11_1031.pdf</a> and 1032, Tax Information for Military Personnel <a href="https://www.ftb.ca.gov/forms/2011/11_1032.pdf">https://www.ftb.ca.gov/forms/2011/11_1032.pdf</a></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 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</p>																																																			

	<p>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. <b>All three conditions must be met</b> to qualify under the MSRRA.</p> <p><b>Note:</b> 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.
Income Deductions	Taxpayers may itemize on CA return, even if Standard Deduction was chosen on Federal return. The standard deductions in California are as follows: \$3,670 for single or married RDP filing separately; \$7,340 for married/RDP filing jointly, head of household or qualifying widow/widower; \$950 is the minimum standard deduction for qualifying dependents. * Minimum amount.
Capital Gains/Losses	Generally follows federal tax rules. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR). <a href="https://www.ftb.ca.gov/forms/2011/11_1001.pdf">https://www.ftb.ca.gov/forms/2011/11_1001.pdf</a>
Retirement Income	Generally follows federal tax rules. For more information, see FTB Pub. 1005, Pension and Annuity Guidelines. <a href="https://www.ftb.ca.gov/forms/2011/11_1005.pdf">https://www.ftb.ca.gov/forms/2011/11_1005.pdf</a>
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. 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, 2012. You don't need to apply for one. Here's what you should do if you can't file by April 17, 2012:</p> <ul style="list-style-type: none"> <li>• <b>You are due a refund</b> - File your return by October 15, 2012. <u>Choose e-file</u> and direct deposit for the fastest refund.</li> <li>• <b>You have a balance due</b> - Pay the amount you owe by April 17, 2011 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, 2012. <u>Choose e-file</u> to ensure that we receive your return on time.</li> <li>• <b>You're not sure if you have a balance due</b> - Use the worksheet on form <u>FTB 3519</u> to figure your tax.</li> </ul> <p><b>Extension for federal returns:</b> The process and dates for requesting a filing extension for your federal return are different. Refer to the <a href="http://www.irs.gov">IRS Website</a> for information.</p>
Notes	<p><b>Child and Dependent Care Expenses Credit</b> – 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. <a href="https://www.ftb.ca.gov/forms/2011/11_3506ins.pdf">https://www.ftb.ca.gov/forms/2011/11_3506ins.pdf</a></p> <p><b>Nonrefundable Renter's Credit</b> can be used to offset your tax liability. For qualification see <a href="http://www.ftb.ca.gov/individuals/faq/ivr/203.shtml">http://www.ftb.ca.gov/individuals/faq/ivr/203.shtml</a>.</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><b>California does allow military members in a combat zone a 180 day extension of time to file.</b> See Publication 1032. Military personnel on duty outside the United States or in a designated combat zone or in a qualified hazardous duty</p>

	<p>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"> <li>• If you were in a designated <b>combat zone</b>, <b>contingency operation</b> or in a <b>QHDA</b> 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).</li> <li>• If you served outside the United States, but not in a designated <b>combat zone</b>, <b>contingency operation</b> or <b>QHDA</b>, 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.</li> </ul> <p>If you were serving in the military overseas, write “<b>MILITARY OVERSEAS</b>” at the top of your tax return in <b>RED INK</b>.</p> <ul style="list-style-type: none"> <li>• If you served in a designated combat zone or QHDA write “<b>COMBAT ZONE</b>” and the <b>area you served</b> in at the top of your tax return in <b>RED INK</b>.</li> <li>• You must also write the <b>date you were deployed</b> overseas or <b>entered</b> a designated <b>combat zone</b> or <b>QHDA</b> and the date you returned from overseas or from a designated <b>combat zone</b> or <b>QHDA</b>.</li> <li>• 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.</li> </ul> <p>The extensions apply to the servicemember and spouse regardless of whether a joint return or separate returns are filed.</p>
<p>Filing requirements based on Federal Filing Status</p>	<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 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><b>Exception:</b> 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"> <li>• An active member of the United States armed forces or any auxiliary military branch during 2011.</li> <li>• A nonresident for the entire year and had no income from California sources during 2011.</li> </ul>
<p>TaxWise for Single</p>	<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>
<p>TaxWise for Married</p>	<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.</p>

	Enter CA in the NR field of the State Information section of the Main Info page. Use Schedule CA to report CA source income.
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 2011 and do not claim any special credits other than the nonrefundable renter's credit.  <a href="http://www.ftb.ca.gov/readyReturn/faq_about.shtml">http://www.ftb.ca.gov/readyReturn/faq_about.shtml</a></p> <p>CA also offers a free e-filing service for residents called CalFile. See website for info.  <a href="http://www.ftb.ca.gov/online/calfile/index.asp">http://www.ftb.ca.gov/online/calfile/index.asp</a></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"> <li>• Process your current year tax return.</li> <li>• Inquire about the status of your refund or payments you made.</li> <li>• Respond to FTB notices about math errors, offsets, and return preparation.</li> </ul> <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> <p>Home Credit – For taxable years beginning on or after March 1, 2009, and before March 1, 2010, a home credit against net tax will be allowed for the purchase of a never been occupied home in an amount equal to the lesser of five percent of the purchase price of a qualified principal residence or ten thousand dollars (\$10,000). For more information, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for home credit or get FTB Pub. 3528, New Home Credit.</p>
What's New for 2011	A summary of major changes affecting California State income tax for tax year 2011 can be found at: <a href="https://www.ftb.ca.gov/forms/2011/11_540new.pdf">https://www.ftb.ca.gov/forms/2011/11_540new.pdf</a> for residents and <a href="https://www.ftb.ca.gov/forms/2011/11_540nrnew.pdf">https://www.ftb.ca.gov/forms/2011/11_540nrnew.pdf</a> for nonresidents or part-year residents.

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## COLORADO

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

**General Information:** (303) 238-7378 or online at: <http://www.colorado.gov/cms/forms/dor-tax/CY104.pdf>

**Member of Federal/State E-file program:** <http://www.irs.gov/efile/index.html>

**Forms:** (303) 238-3278, or Web site: <http://www.colorado.gov/cms/forms/dor-tax/CY104.pdf>

**Refund Status:** (303) 238-3278, or Online Customer Support:

[https://revenuestateco.custhelp.com/cgi-bin/revenuestateco.cfg/php/enduser/std\\_alp.php](https://revenuestateco.custhelp.com/cgi-bin/revenuestateco.cfg/php/enduser/std_alp.php)

**IRS Processing Center:** AUSTIN, TX; E-file help desk: (303) 866-3889 [*NOTE: This number for tax officers only- not for taxpayers*]

E-File Information	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, 2011 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, 2011 tax return, and attachments are stated in Part III of the DR 8453 form and the form's instructions.
Who must file? See 104 BK.	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; <b>AND</b> you are required to file a federal income tax return, or You have a Colorado income tax liability for the year. There is no minimum income threshold for filing a Colorado income tax return. <b>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.</b> Nonresidents must complete a nonresident schedule, form 104PN, to compute the Colorado tax due.
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	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).  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 outside of the United States for at least 305 days during 2010 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.
Military Retirement	<b>Taxation of Military Retirement Benefits</b> - 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.]

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 and FYI Income 21: Military Servicepersons (Recently Revised) at <a href="http://www.colorado.gov/cs/Satellite?c=Page&amp;childpagename=Revenue%2FREVXLayout&amp;cid=1193047059436&amp;pagename=REVXWrapper">http://www.colorado.gov/cs/Satellite?c=Page&amp;childpagename=Revenue%2FREVXLayout&amp;cid=1193047059436&amp;pagename=REVXWrapper</a></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 or 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.
Retirement Income	Up to \$24,000 of pension income may be excluded if a taxpayer is over age 65; up to \$20,000 may be excluded if taxpayer is over age 55.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Notes	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 (Recently Revised) at <a href="http://www.colorado.gov/cs/Satellite?c=Page&amp;childpagename=Revenue%2FREVXLayout&amp;cid=1193047059436&amp;pagename=REVXWrapper">http://www.colorado.gov/cs/Satellite?c=Page&amp;childpagename=Revenue%2FREVXLayout&amp;cid=1193047059436&amp;pagename=REVXWrapper</a>
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 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 (Recently Revised) at <a href="http://www.colorado.gov/cs/Satellite?c=Document_C&amp;cid=1178305482497&amp;pagename=Revenue%2FDocument_C%2FREVXAddLink">http://www.colorado.gov/cs/Satellite?c=Document_C&amp;cid=1178305482497&amp;pagename=Revenue%2FDocument_C%2FREVXAddLink</a>
Filing requirements based on Federal Filing Status	A SVCM's CO 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-CO.
TaxWise for Single	Enter CO in the FYR field of the State Information section of the Main Info page.
TaxWise for Married	If both spouses are FYRs of CO, enter CO in the FYR field of the State Information section of the Main Info page. 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.
Miscellaneous	Information on extensions: If you can't file your Colorado tax return by April 17, 2012, you may file your Colorado return on or before October 15, 2012 without filing

a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 17 and the balance when you file by October 15.** If you can't file by April 17 but still owe additional tax, use the payment voucher to mail in your payment by April 17. Complete the tax payment worksheet to see if you owe additional taxes. 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 your payment to: Colorado Department of Revenue Denver CO 80261-0008. **If you have no tax due, do not send the payment voucher. You will automatically qualify for an extension.**

If you are living or traveling outside the United States on April 17, the deadline for filing your return is June 15, 2012. If you need an additional four months to file your return, you will automatically have until October 15, 2012 to file. Interest is due on any payment received after April 17, 2012. To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2012. When filing your return, attach a statement to the front indicating that you were "abroad on April 17, 2012."

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## CONNECTICUT

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

General Information: (860) 297-5962 or 1-800-382-9463    **Member of Federal/State E-file program**

Forms: see web site                      Web site: [www.ct.gov/drs](http://www.ct.gov/drs)  
[http://www.ct.gov/drs/taxonomy/ct\\_taxonomy.asp?DLN=41128&drsNav=|41128|](http://www.ct.gov/drs/taxonomy/ct_taxonomy.asp?DLN=41128&drsNav=|41128|)

IRS Processing Center: ANDOVER, MA

E-file help desk:                      (860) 297-5979 [NOTE: This number for tax officers only- not for taxpayers!]

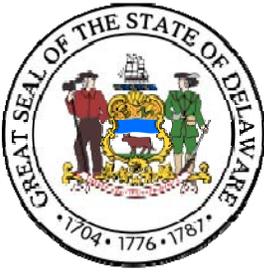
E-File Information	Please review the Connecticut Federal/State Electronic Filing Handbook found at: <a href="http://www.ct.gov/drs/lib/drs/publications/pubsip/2011/ip2011-24.pdf">http://www.ct.gov/drs/lib/drs/publications/pubsip/2011/ip2011-24.pdf</a> . Tax sites are required to retain CT 8453 and all 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 The Department of Revenue, Jim Annino, E-File Coordinator, P.O. Box 2964, Hartford, CT 06104-2964 NEW: CT-1040EZ, CT-1040, and CT-1040NR/PY can all be e-filed. <b>Telefile:</b> Taxpayers can no longer file their Connecticut income tax return using the Telefile system. Taxpayers are encouraged to file electronically through the <b>Taxpayer Service Center (TSC)</b> at <a href="http://www.ct.gov/TSC">www.ct.gov/TSC</a> or through the Connecticut Department of Revenue Service at <a href="http://www.ct.gov/drs/cwp/view.asp?a=1433&amp;q=395840&amp;drsPNavCtr= 40959 40961 51756#51757">http://www.ct.gov/drs/cwp/view.asp?a=1433&amp;q=395840&amp;drsPNavCtr= 40959 40961 51756#51757</a>
Who must file?	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.  Starting in 2009, use tax (6%) 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 <b>must</b> pay use tax. The USE Tax is still in effect in CT in 2010. The USE Tax must be paid by April 15, 2011.
What forms to file?	Full Year residents: CT 1040 or 1040EZ. Part-Year or Nonresidents: CT 1040NR/PY.
Requirements for Residency	Follows general residency requirements. Filer is a <b>resident</b> for the 2011 taxable year if: <ul style="list-style-type: none"> <li>• Connecticut was Filer's domicile (permanent legal residence) for the entire 2011 taxable year; <b>or</b></li> <li>• Filer maintained a permanent place of abode in Connecticut during the entire 2011 taxable year <b>and</b> spent a total of more than 183 days in Connecticut during the 2011 taxable year.</li> </ul> <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 CT Form 1040 Instructions for TY2011 at <a href="http://www.ct.gov/drs/lib/drs/forms/2011forms/incometax/ct-1040booklet.pdf">http://www.ct.gov/drs/lib/drs/forms/2011forms/incometax/ct-1040booklet.pdf</a>. <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	Exemptions based on sliding scale and filing status. See table in CT instructions.
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. 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 &amp; Veterans which can be found at: <a href="http://www.ct.gov/drs/cwp/view.asp?A=1510&amp;Q=456614">http://www.ct.gov/drs/cwp/view.asp?A=1510&amp;Q=456614</a></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 <a href="http://www.ct.gov/drs/lib/drs/forms/2011forms/incometax/ct-1040booklet.pdf">http://www.ct.gov/drs/lib/drs/forms/2011forms/incometax/ct-1040booklet.pdf</a>. <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>
Spouses and Community Property	<p>Not a community property state. If member is a non-resident, military pay not included in spouses 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. <b>As of 2009</b> , 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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Notes	Excellent explanations and examples listed in IP 2009 (21) Connecticut Income Tax Information for Armed Forces Personnel and Veterans. See <a href="http://www.ct.gov/drs/cwp/view.asp?A=1510&amp;O=456614">http://www.ct.gov/drs/cwp/view.asp?A=1510&amp;O=456614</a> .
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> <p>If you are a member of the armed forces or support personnel who served or are currently serving in a combat zone or qualified hazardous duty area as designated by the President of the United States by executive order, are serving in a contingency operation as designated by the Secretary of Defense, or are injured and hospitalized as a result of wounds, disease, or injury incurred while serving in a combat zone, or contingency operation, the following tax relief provisions apply to you.</p> <p><b>Extension of time to file return:</b> Your Connecticut income tax return is due 180 days after the later of:</p> <ul style="list-style-type: none"> <li>• The last day of service in a combat zone or contingency operation or the last day the area is designated as a combat zone or contingency operation; <b>or</b></li> <li>• The last day of continuous hospitalization inside or outside Connecticut as a result of wounds, disease, or injury incurred while serving in a combat zone or contingency operation.</li> </ul> <p>Spouses of armed forces personnel and civilians supporting the armed forces in these regions who are away from their permanent duty stations but are not within the designated combat zone or contingency operations are also eligible for the extension. Individuals requesting an extension under combat zone or contingency operations provisions should print both the name of the combat zone or contingency operation and the operation they served with at the top of their Connecticut return. This is the same combat zone or contingency operation name that they were instructed to print on their federal income tax return.</p> <p>The same time extensions that apply to filing your return also extend the date for you</p>

	<p>and for the Department of Revenue Services (DRS) to:</p> <ul style="list-style-type: none"> <li>• Pay Connecticut income tax and any use tax reportable on your Connecticut income tax return. See <b>Informational Publication 2009(33)</b>, <i>Q &amp; A on the Connecticut Individual Use Tax</i>;</li> <li>• File a written protest with the Appellate Division of DRS for a proposed assessment or proposed disallowance;</li> <li>• Take an appeal to the Superior Court for the Judicial District of New Britain from any final determination or disallowance by the Commissioner of Revenue Services;</li> <li>• File an amended Connecticut income tax return reporting an overpayment to be refunded or credited to you;</li> <li>• Conduct an audit and make an assessment of any income tax (by DRS);</li> <li>• Give or make any notice or demand (by DRS) for payment of any income tax; <b>and</b></li> <li>• Collect any tax due (by DRS).</li> </ul> <p>If DRS is unaware that you are entitled to an extension due to military service in a combat zone or contingency operation and you receive a notice of examination or of any action covered by these provisions, contact DRS or your military Legal Assistance Office. No penalties or interest will be imposed for failure to file a return or pay taxes during the extension period.</p>
Filing requirements based on Federal Filing Status	SVCMS may choose to file MFS-CT or MFJ-CT regardless of his 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> <ul style="list-style-type: none"> <li>• File MFJ-FED; and</li> <li>• Elect to be treated as if both are CT FYRs.</li> </ul> <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 her 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 &amp; Veterans for a summary of all relevant Connecticut Income Tax rules that affect military members and their families. This publication can be found at: <a href="http://www.ct.gov/drs/cwp/view.asp?A=1510&amp;Q=456614">http://www.ct.gov/drs/cwp/view.asp?A=1510&amp;Q=456614</a> .</p>

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## DELAWARE

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

General Information: (302) 577-8200

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

Email: [Personaltax@state.de.us](mailto:Personaltax@state.de.us)

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

Forms: (302) 577-8200

IRS Processing Center: ANDOVER, MA

E-file coordinator: (302) 577-8170 [NOTE: This number for tax officers only- not for taxpayers]

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.
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.
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. <b>Your state of legal residence</b> is the same as it was when you entered the Armed Forces unless you voluntarily changed it while in the Armed Forces. 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. <b>If you change your legal residence</b> , in the year you change, you are a part-year resident of both states. A change in legal residence is documented by filing DD Form 2058 and DD Form 2058-1 with your military personnel office.
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.
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.  <b>All income of a non-military spouse</b> 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 <a href="http://www.revenue.delaware.gov">www.revenue.delaware.gov</a> . 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.
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.
Payments	Due 30 April 2012.  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 your 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.
Notes	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 below to compute the amount of the deduction. <b>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.</b>
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 SVCMM may file MFJ-DE, MFS-DE, or MCS-DE returns even if she filed MFJ-FED. However, if the SVCMM filed MFS-FED he 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: [otr.ocfo@dc.gov](mailto:otr.ocfo@dc.gov)  
 Website: <http://otr.cfo.dc.gov>

By Phone ([Agency Directory](#))  
 Phone:(202) 727- 4TAX (4829)  
 Fax: (202) 442-6890

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

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 Taxpayer Service Center (eTSC), 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 is \$1,675 for each dependent of the taxpayer whose gross income is less than \$1,000 or who is a child of the taxpayer and has not reached the age of 19 or is a student.
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-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.
Spouses and Community Property	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. The act provides that a state or local tax jurisdiction cannot include the military compensation earned by nonresident service members to compute the income tax liability imposed on the non-military income earned by the service member. Any compensation earned by the spouse of the service member, while accompanying the service member to a duty station outside of their legal tax residence, pursuant to the service member's military orders, would not be subject to income tax in the jurisdiction outside of their legal tax residence. See the prior box for directions.
Income Exclusions	DC and federal government pension and annuity limited exclusion: You must be 62 years of age or older as of December 31, 2009 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.
Income Deductions	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 filing jointly \$4,000 G - Registered domestic partners filing separately on the same return \$4,000 H - Dependent claimed by someone else \$4,000
Capital Gains/Losses	Capital gains are taxed as ordinary income with the following exception: qualified capital gain from the sale or exchange of QHTC assets held for more than five (5) years are excluded from the computation of District gross income. The amount of qualified capital gain shall not include gain which: (a) Is attributable to real property or an intangible asset which is not an integral part of a QHTC; and (b) Occurs before January 1, 2001 or after December 31, 2007.
Retirement Income	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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.  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:  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, 2011 and must be submitted using the following appropriate form:  1. If you expect to have a balance due when you file the Form FR-127,

	<p><b>you must pay the estimated balance due.</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>A. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments; and</li> <li>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.</li> </ul> <p>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.</p>
Notes	<p><b>Real Property Tax Deduction:</b> 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><b>Disaster Loss Deduction:</b> 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><b>DC Low Income Credit and DC Earned Income Credit:</b> 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. <b>You cannot take both DC credits.</b></p> <p>DC Low Income Credit (LIC) - To qualify for this credit:</p> <ul style="list-style-type: none"> <li>• You cannot have computed your federal AGI using the Alternative Minimum Tax (AMT) calculation;</li> <li>• 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</li> <li>• 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.</li> </ul> <p>DC Earned Income Credit – Who is eligible for this credit?</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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: <ul style="list-style-type: none"> <li>A District resident, and</li> <li>Between the ages of 18 and 30, and</li> <li>A parent of a minor child who does not live with the taxpayer, and</li> <li>A court has ordered the taxpayer to make child care support payments, and</li> <li>The court order is in effect for ½ of the year during the year that the taxpayer is claiming the credit, and</li> <li>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.</li> </ul> </li> </ul> <p><b>Property Tax Credit:</b> Renters and homeowners who have a total household gross income of <b>\$20,000 or less</b> may be eligible to claim the property tax credit. If you are</p>

	<p>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.</p> <p>You must meet the following requirements to claim this credit:</p> <ul style="list-style-type: none"> <li>• You were a DC resident from Jan. 1 through Dec. 31, 2011;</li> <li>• You rented or owned and lived in your home in DC during all of 2011;</li> <li>• Your total 2011 household gross income was \$20,000 or less;</li> <li>• 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;</li> <li>• If you are not claimed as a dependent on someone else's 2011 federal, state, or DC income tax return and under age 65;</li> <li>• Your residence is not part of a public housing dwelling; and</li> <li>• 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.</li> </ul> <p>This credit may not be claimed with respect to a property owned by a government, a house of worship or a non-profit organization.</p>
Special Military Processing	None

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## **FLORIDA – No State Income Tax**

Florida Department of Revenue  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100

Email Address: [EMailDOR@dor.state.fl.us](mailto:EMailDOR@dor.state.fl.us)

Website: [http://dor.myflorida.com/dor/info\\_individuals.html](http://dor.myflorida.com/dor/info_individuals.html)

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## GEORGIA

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

General Information: (404) 417-4477

Forms: (404) 417-6011

Refund: (404) 417-6605 (Metro ATL)  
(877) 602-8477 (outside metro ATL)

E-file help desk: (877) 423-6711 [efile@dor.ga.gov](mailto:efile@dor.ga.gov)

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

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

IRS Processing Center: MEMPHIS, TN

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	<p>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.</p> <p>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.</p>
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> <ul style="list-style-type: none"> <li>. The service member is present in Georgia in compliance with military orders;</li> <li>. The spouse is in Georgia solely to be with the service member;</li> <li>. The spouse maintains domicile in another state; and</li> <li>. The domicile of the spouse is the same as the domicile of the service member.</li> </ul>

Income Exclusions	<p>Social Security benefits are not taxable.</p> <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 over age 62 may exclude up to \$35,000 of retirement income.
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</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.
Misc.	<p>On April 9, 2008, the Governor signed House Bill 926. For taxable years beginning on or after January 1, 2008, except as discussed below, Georgia has now adopted the provisions of all federal acts (as they relate to the computation of Federal taxable income) that were enacted on or before January 1, 2008.</p> <p>For tax years beginning on or after January 1, 2008, Georgia has adopted the increased I.R.C. Section 179 deduction (\$128,000 in 2008) and the related phase out (\$510,000 in 2008) that was enacted as part of the Small Business and Work Opportunity Act of 2007. Georgia currently has not adopted the changes included in the Economic Stimulus Act of 2008 that was signed into Federal law on February 13, 2008, which includes increased Section 179 expensing amounts nor any of the other federal tax acts passed during 2008.</p> <p>Georgia has not adopted I.R.C. Section 168(k) (the 30% and 50% bonus depreciation rules) except for I.R.C. Section 168(k)(2)(A)(i) (the definition of qualified property), I.R.C. Section 168(k)(2)(D)(i) (exceptions to the definition of qualified property), and I.R.C. Section 168(k)(2)(E) (special rules for qualified property).</p> <p>Georgia has also not adopted I.R.C. Section 199 (deduction for income attributable to domestic production activities), I.R.C. Section 1400L (New York Liberty Zone Benefits), I.R.C. Section 1400N(d)(1) (post 8/28/2006 Gulf Opportunity Zone (GOZ) property), I.R.C. Section 1400N(j) (GOZ public utility casualty losses), and I.R.C. Section 1400N(k) (NOLs attributable to GOZ losses).</p> <p>Federal deduction for income attributable to domestic production activities (IRC Section 199). This adjustment should be entered on the addition line of the applicable return. An adjustment to the Georgia partnership or S Corporation return is not required if the partnership or S Corporation is not allowed the Section 199 deduction directly, but instead passes through the information, needed to compute the deduction, to the partners or shareholders.&gt;</p>

Depreciation Differences. Depreciation differences due to the Federal acts mentioned above should be handled as follows: (If the taxpayer has depreciation differences from more than one Federal act, it is not necessary to make a separate adjustment for each act.)

A. Depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, taxpayers should use the IRS Form 4562 and attach it to the Georgia return.

B. Depreciation must also be computed for Georgia purposes. Taxpayers should use Georgia Form 4562 to compute depreciation for Georgia purposes and attach it to the Georgia return. For further information, please see the Georgia form instructions which specify the line numbers where the adjustments should be made.

All flow through entities (partnerships, S Corporations, limited liability companies, limited liability partnerships, fiduciaries) that own property in Georgia, do business in Georgia, receive income from Georgia sources, or that have Georgia resident owners/beneficiaries should notify them of the required adjustments. Depreciation differences may also be reported to you by these types of entities.

Additionally, the provisions listed above may have an indirect effect on the calculation of Georgia taxable income. Adjustments for the items listed below should be added or subtracted on your Georgia income tax form.

When property is sold, for which the bonus depreciation was claimed, there will be a difference in the gain or loss on the sale of the property.

The depreciation adjustment may be different if the taxpayer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.

Other Federal items that are computed based on Federal Adjusted Gross Income or Federal Taxable Income will have to be recomputed if the provisions of the Federal Acts are claimed. Some examples are itemized deductions, student loan interest deduction, self-employed health insurance deductions, contributions, etc.

Furthermore, in 2003 the IRS started requiring separate reporting, to shareholders of S Corporations and partners of partnerships, for the gain from asset sales for which an I.R.C. Section 179 deduction was claimed. Georgia follows the separate reporting treatment of the gain and the Section 179 deduction. Accordingly, the gain should not be reported directly on the S Corporation or partnership return, but the gain, along with any Georgia adjustment to the gain (due to the Federal acts), should be reported separately to the shareholders or partners.

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## HAWAI'I

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

General Information: (808) 587-4242      **Member of Federal/State E-file program**  
 (800) 222-3229  
 Forms: (808) 587-7572  
 (800) 222-7572  
 Web site: [www.state.hi.us/tax](http://www.state.hi.us/tax)  
 Electronic Filing: (808) 587-1740 or email: [taxEFile@hawaii.gov](mailto:taxEFile@hawaii.gov)

E-File Information	For Residents, only Form N13 Individual Short Form.
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 \$5,609 of reserve pay on Form N11, line 15; and Form N-15, line 33.)
Spouses and Community Property	<p>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.</p> <p>Under the Hawaii Military Spouses Residency Relief Act, Income received by the 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 <b>all</b> 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:</p>

	<a href="http://www.state.hi.us/tax/tir/tir10-01.pdf">http://www.state.hi.us/tax/tir/tir10-01.pdf</a>
Income Exclusions	May exclude social security income and certain retirement income (see Retirement Income below)
Income Deductions	May itemize or take standard deductions, which are as follows: Single or Married filing separately, \$2000; Married filing jointly, or Qualifying widow(er), \$4000; Head of Household, \$2920; \$2000. 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	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
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	None

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

**General Information:** (208) 334-7660 or 1-800-972-7660

**Web site:** [tax.idaho.gov](http://tax.idaho.gov)

Member of Federal/State E-file program

**Forms:** <http://tax.idaho.gov/searchentry.cfm?stype=form> **IRS Processing Center:** Austin, TX

**Refund Status:** 1-888-228-5770 or, in the Boise area, (208) 364-7389

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

**E-File Help Desk:** (208) 332-6632 or email: [efilehelp@tax.idaho.gov](mailto:efilehelp@tax.idaho.gov)

E-File Information	Must e-file a Federal return AT THE SAME TIME. 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. Will accept e-filed returns claiming a credit for taxes paid to another state or married filing separately. Form ID-8453 all forms filed electronically, and supporting documents should be retained for 3 years.
Who must file?	Full year residents with Idaho income over \$3,700 for married filing separately, \$9,500 for single, \$12,200 for head of household, \$15,300 for qualifying widow(er), and \$19,000 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.
What forms to file?	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.
Requirements for Residency	A qualified service member is an Idaho resident only if they are domiciled in Idaho for the entire taxable year. The domicile of a qualified service member is presumed to be that member's military home of record until the qualified service member establishes a new domicile. A qualified service member who is domiciled in Idaho for less than the entire taxable year is a part-year resident. A qualified service member who is not domiciled in Idaho anytime during the taxable year is a nonresident.
Exemptions	Personal exemption is \$3,650 per person.
Military Pay	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.  <b>Nonresident on active duty stationed in Idaho.</b> 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. <b>Combat Zone Exemption:</b> 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.
Spouses and Community Property	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.  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: <a href="http://tax.idaho.gov/s-results-quest.cfm?faqson=military">http://tax.idaho.gov/s-results-quest.cfm?faqson=military</a>
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 \$5,800 for married filing separately, \$5,800 for single, \$8,500 for head of household, \$11,600 for qualifying widow(er)s and \$11,600 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 62 and disabled, may deduct up to \$41,814 if married filing jointly, or \$27,876 if single, from retirement income, on Form 39. No deduction if married filing separately. See instructions for Form 39 for more information.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. 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	ID only taxes ID source income. ID does not consider military pay earned outside of ID to be ID source income. File Form 43 and check the Idaho Resident on Active Military Duty residency status box.

	<p>The service member will be considered a non-resident for tax purposes if she meets the following test: (1) Servicemember lived outside of ID for at least 445 days in a 15-month period; (2) after satisfying the 15-month period, servicemember spent less than 60 days in ID during the year; (3) Servicemember did not have a personal residence in ID for himself or his family during any part of 2011; AND (4) Servicemember did not claim ID as her federal tax home (See 2012 Individual Income Tax Instructions for non-resident filing requirements).</p> <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	A servicemember'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.
TaxWise for Single	If the servicemember 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.
TaxWise for Married	If the SVCM 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.
Miscellaneous	None

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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 **Member of Federal/State E-file program**  
 IRS Processing Center: AUSTIN, TX

**Forms:** Call 1-800 356-6302 or access via Web

**Web site:** [www.revenue.state.il.us](http://www.revenue.state.il.us)

**E-File Help Desk:** 1-866-440-8680 (For tax officers use only)

E-File Information	Form IL-8453 is for Electronic Return Originators' (EROs) use only. Taxpayers who file Form IL-1040, Illinois Individual Income Tax Return, using the Tax-Prep Software method must <b>not</b> use Form IL-8453. EROs are required to retain all original IL-8453 forms and supporting documents at their site for a three year period. These records may be maintained electronically. The Illinois Department of Revenue (IDOR) will request selected IL-8453 forms for inspection. <b>Do not send any IL-8453 forms unless requested.</b> IL E-File information: <a href="http://www.revenue.state.il.us/TaxProfessionals/whatsnew.htm">http://www.revenue.state.il.us/TaxProfessionals/whatsnew.htm</a>
Who must file?	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 \$2000. 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. <b>Note:</b> 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.
What forms to file?	All taxpayers file IL Form 1040; nonresidents file Schedule NR and IL Form 1040.
Requirements for Residency	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 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: <a href="http://tax.illinois.gov/publications/Pubs/Pub-102.pdf">http://tax.illinois.gov/publications/Pubs/Pub-102.pdf</a> . <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>
Exemptions	Personal exemption is \$2000 per person.
Military Pay	<b>If you are an Illinois resident or part-year resident</b> , you are required to file an Illinois return if you are required to file a federal return, or your Illinois base income is

	<p>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. <b>If you are a nonresident</b>, 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. You may <b>not</b> 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:  <a href="http://tax.illinois.gov/publications/Pubs/Pub-102.pdf">http://tax.illinois.gov/publications/Pubs/Pub-102.pdf</a>. <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> 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: <a href="http://tax.illinois.gov/Publications/Pubs/Pub-120.pdf">http://tax.illinois.gov/Publications/Pubs/Pub-120.pdf</a> .
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, <a href="http://tax.illinois.gov/Publications/Pubs/Pub-120.pdf">http://tax.illinois.gov/Publications/Pubs/Pub-120.pdf</a> . <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>
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. Access information on electronic payment options at <a href="http://www.revenue.state.il.us/ElectronicServices/Individuals/">http://www.revenue.state.il.us/ElectronicServices/Individuals/</a>
Notes	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

	<p>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": <a href="http://www.revenue.state.il.us/TaxForms/IncMCurrentYear/Individual/index.htm">http://www.revenue.state.il.us/TaxForms/IncMCurrentYear/Individual/index.htm</a> IL residents may claim a credit for 25% of the qualifying education expenses for dependent students in grades K-12. Maximum credit amount is \$500. IL homeowners may claim the Homeowners' Property Tax Credit of 5% of the property tax paid in 2011. Use Schedule ICR Illinois if claiming the property tax credit. For more information refer to Pub. 108, Illinois Property Tax Credit. See, <a href="http://tax.illinois.gov/Publications/Pubs/Pub-108.pdf">http://tax.illinois.gov/Publications/Pubs/Pub-108.pdf</a> <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>
Special Military Processing	<p>IL does not tax military pay, even if domiciled and stationed in IL.</p> <p>If the servicemember has been stationed outside IL for the entire tax year, and does not earn income subject to IL tax, she is considered a NR for IL tax purposes. If the servicemember is a non-resident, he is not required to file an IL return unless he has earned enough taxable income from IL sources to have a tax liability.</p>
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	<p>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.</p> <p>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>.</p>
Miscellaneous	None

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## INDIANA

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

**General Information:** (317) 232-2240       **Member of Federal/State E-file Program**

**Web site:** [www.in.gov/dor/](http://www.in.gov/dor/)

**IRS Processing Center:** ANDOVER, MA

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

**E-File Help Desk:** (317) 615-2537 (This number for tax officers only - not for taxpayers)

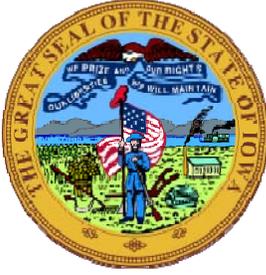
**Refund Status:** (317) 233-4018 or via Web at <https://secure.in.gov/apps/dor/tax/refund/>

E-File Information	I-File allows you to file your IT-40, IT-40EZ, IT-40PNR, or IT-40RNR directly through the Internet.  Retain Form IT-8879 and required documents for a period of three years.
Who must file?	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 each dependent child. If Indiana income exceeds the resulting amount, an Indiana income tax return must be filed. Part year and nonresidents who received ANY Indiana-source income must file an Indiana return. 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.
What forms to file?	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.
Requirements for Residency	A taxpayer is a full-time resident if he or she maintains legal residency in IN from Jan. 1 through Dec 31. 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 elsewhere. 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 must file Form IT-40PNR and attach a copy of Form DD2058, <i>State of Legal Residence Certificate</i> .
Exemptions	Amounts are \$1,000 per federal exemption, plus \$1,500 for each dependent child. For purposes of this exemption, a "dependent child" is a son, stepson, daughter, stepdaughter, or foster child. 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	May deduct up to \$5,000 of military pay; however, the deduction is not to exceed the amount of military pay received. Couples filing jointly, both military, may deduct up to \$5,000 each. Military Tax rules were amended and are explained in detail <i>Information Bulletin #27 (January 2010)</i> , available online at: <a href="http://www.in.gov/dor/reference/files/ib27.pdf">http://www.in.gov/dor/reference/files/ib27.pdf</a> . 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. However, military income earned while in a combat zone is not taxable, and

	<p>logically combat zone income is therefore NOT eligible for the military pay deduction. 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 income received as a result of service on involuntary orders during the period the above members were deployed or mobilized for full-time service, or during the period the above member's Indiana National Guard unit was federalized. If you meet the above-requirements, see the IT-40 instruction book at: <a href="http://www.in.gov/dor/4546.htm">http://www.in.gov/dor/4546.htm</a>. Select the first document, "IT-40 Booklet."</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 on "IN-2058" under the "Other Individual Tax Forms/Schedules" block at: <a href="http://www.in.gov/dor/4546.htm">http://www.in.gov/dor/4546.htm</a>.</p>
Income Deductions	<p>IN allows a host of deductions, see pages 17-24 of the Form IT-40 instruction booklet, available by clicking on, "IT-40 Booklet" at: <a href="http://www.in.gov/dor/4546.htm">http://www.in.gov/dor/4546.htm</a>. Use Schedule 1 to take these deductions. Items deductible from income include: income from taxable Social Security earnings; certain Indiana lottery winnings; renter's deduction of up to \$2,500 of rent paid on principal residence; homeowner's deduction of residential property tax of up to \$2,500; 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. A deduction is available for income received as a result of service on involuntary orders during the period the SVCM was deployed or mobilized for full time service. See January 2010 Information Bulletin #27 and see p. 23 of IT-40 Instruction Booklet. (For more deductions see instructions in the IT-40 booklet).</p>
Capital Gains/Losses	<p>Taxed as ordinary income. IN follows federal guidelines on determining status of capital gain or loss.</p>
Retirement Income	<p>Taxpayers over age 60, or surviving spouses receiving SBP, may deduct up to \$5,000 of military retired pay. To be eligible, taxpayer must be at least 60 years old. Retired couple, both former military and both receiving military retired pay, may deduct up to \$4,000. Military Tax rules were amended and are explained in detail <i>Information Bulletin #27 (January 2010)</i>.</p>
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. Access IN e-Pay at <a href="http://www.in.gov/dor/epay/index.html">www.in.gov/dor/epay/index.html</a>.</p>
Notes	<p>If a taxpayer's federal earned income credit was at least \$9.00, the taxpayer may qualify for the IN earned income credit. (Please see IN-EIC for more details). Most counties in IN impose a county income tax. If you were stationed in Indiana, your county of residence is the county where you lived on Jan. 1 of the year you entered the military service. If, on Jan. 1, 2010, you were stationed <i>outside</i> of Indiana and your family was with you, write county code "00" (out-of-state) in all the county boxes (you won't owe a county tax).</p>

	<p>If, however, you maintained your home in an Indiana county and/or your spouse and family were still living in an Indiana county on Jan. 1, 2010, you are considered to be a resident of that county and will be subject to county tax. If you are physically present in an Indiana County on January 1 and there is not county tax rate for your county of residency, but work in a county on January 1 that does have a county tax rate, you would be subject to that county tax at the nonresident rate. For a list of counties that impose a County Tax and the respective rates, please see page 21 of the Form IT-40 instruction booklet. IN residents living outside the state that pay a local income tax to a county or lesser entity may qualify for a credit. Please see page 43 of the Form IT-40 instruction booklet. Use Schedule 2 to claim the credit.</p> <p>Use tax applies on items purchased outside IN for use or consumption in IN, on which sales tax was not paid. Use tax rate is 7% for 2011. This can be filed on line 18 of the IT-40 or line 14 of the IT-40PNR. See the Indiana Use Tax brochure at <a href="http://www.in.gov/dor/taxforms/pdfs/brochure4.pdf">www.in.gov/dor/taxforms/pdfs/brochure4.pdf</a> for more information. <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>
Special Military Processing	<p>Servicemembers on active duty or in the active reserves may deduct up to \$5,000.</p> <p>Combat Zone Extension: Filing due dates and extensions of time to file for military personnel serving in a combat zone: (1) 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; (2) If they are hospitalized outside the United States as a result of serving in a combat zone, the 180 day extension period begins after being released from the hospital and (3) The spouse of a military person serving in a combat zone must file the Indiana return using the same filing status as was used when they filed their federal return. When filing the return, write "Combat Zone" across the top of the form (above your Social Security number). <i>Note: Valid extensions are only for filing purposes. Interest will be due on any tax that remains unpaid during the extension period.</i></p> <p>OCONUS extension: 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 filing due date of April 17, 2012.</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      **Member of Federal/State E-file program**

**Web site:** [www.iowa.gov/tax](http://www.iowa.gov/tax)

IRS Processing Center: AUSTIN, TX

**Forms:** (515) 281-7239 or via web at <http://www.iowa.gov/tax/forms/indinc.html#TaxYear>

**Refund Status:** (515) 281-4966 or via web at <https://www.idr.iowa.gov/wheresmyrefund/>

**Electronic Filing:** in state 866-503-3453 or out of state (515) 281-8453 [NOTE: This number for tax officers only]

**Iowa Electronic Filing Handbook:** <http://www.iowa.gov/tax/elf/78611.pdf> *Note: Once the link has appeared in your web browser, please double click the address again to refresh it if you are unable to view the document the first time.*

E-File Information	<p>No retention requirement to store Form IA-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 military VITA centers until December 31<sup>st</sup> of the year the return was filed.</p> <p>IA ELF Handbook: <a href="http://www.iowa.gov/tax/elf/78611.pdf">http://www.iowa.gov/tax/elf/78611.pdf</a> <i>Note: Once the link has appeared in your web browser, please double click the address again to refresh it if you are unable to view the document the first time.</i> Mail rejected returns and paper returns generally to: 1) if receiving refund or zero tax due – Iowa Income Tax – Refund Processing, Hoover State Office Building, Des Moines, IA 50319-0120; or 2) if owe tax – Iowa Income Tax – Document Processing, P. O. Box 9187, Des Moines, IA 50306-9187</p>
Who must file?	<p>You must file an Iowa return if you were a resident or part-year resident of Iowa in 2011 and meet any of the following requirements. NOTE: In meeting the filing requirements below, both incomes of husband and wife must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Social Security Phase-out amount from line 12 of the Social Security Worksheet (page 2) must be added back. (a) You had 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 12/31/10); (b) You had a 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 12/31/10); (c) You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more; (d) You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa; (e) You were subject to Iowa lump-sum tax; (f) You were a 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; (g) You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 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 Instruction booklet.</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"> <li>• married and their combined income totals more than \$13,500 (\$32,000 if</li> </ul>

	<p>your or your spouse is 65 or older on 12/31/09)</p> <ul style="list-style-type: none"> <li>• single and total income is more than \$9,000 (\$24,000 if 65 or older on 12/31/09)</li> <li>• has income of \$5,000 or more and is claimed as a dependent on another person's Iowa return</li> <li>• 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 12/31/09)</li> </ul> <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 for more details (<a href="http://www.state.ia.us/tax/forms/0441001.pdf">http://www.state.ia.us/tax/forms/0441001.pdf</a>). Military student loan repayments included in federal adjusted gross income are exempt from Iowa income tax if the following criteria are met. This exemption may be taken by persons in the: armed forces, armed forces military reserve, or National Guard. The individual must be 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>New – beginning in tax year 2011, an exemption applies to all pay received from the federal government for military service performed while on active duty status in the armed forces, the armed forces military reserve, or the national guard. Employers paying wages that qualify for this exemption should stop withholding Iowa income tax from those payments immediately.</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>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 <a href="http://www.iowa.gov/tax/1040EI/111040Home.html">http://www.iowa.gov/tax/1040EI/111040Home.html</a></p>
Income Deductions	<p>May itemize deductions or take standard deduction of \$1,810 for single and married filing separately, \$4,460 for married filing jointly, head of household, and qualifying widow(er)s. Taxpayers with the mortgage interest credit may deduct home mortgage interest, whether or not deducted on the US Form 1040 (page 10, Form IA 1040 instructions). Vehicle registration fee deduction - see page 10 of the Form IA 1040 instructions. Taxpayer's federal FICA payments over \$6,045.00 deductible at line 33, Form IA 1040.</p>
Capital Gains/Losses	<p>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.</p>
Retirement Income	<p>Taxpayer receiving a pension, IRA distribution, or other retirement plan benefits, not including social security benefits, may qualify to exclude up to \$6000 from income if filing single or married filing separately, up to \$12,000 if filing married filing jointly, head of household, or as a qualifying widow(er).</p>
Payments	<p>Current-year income tax returns are due on April 30 of the following year. When filing on paper, we use the postmark date to determine if a return is filed on time. When e-</p>

	<p>filing, the transmittal date is used.</p> <p>If April 30 falls on a Saturday or Sunday, the due date is the following Monday.</p> <p>IA electronic payment options:  <a href="http://www.state.ia.us/tax/elf/eservice.html#EPayIncTx">http://www.state.ia.us/tax/elf/eservice.html#EPayIncTx</a></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 refund received in 2010. See page 6 of the Form IA 1040. 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 <b>Child and Dependent Care Credit</b>, 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 more information, see the IA 1040 instruction book at <a href="http://www.iowa.gov/tax/1040EI/111040Home.html">http://www.iowa.gov/tax/1040EI/111040Home.html</a></p> <p>IA has an <b>earned income credit</b> - 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. <b>Credit for taxes paid to another state</b> - use the IA 130. Available to full- and part-year residents. Access the form and instructions at <a href="http://www.iowa.gov/tax/1040EI/111040Home.html">http://www.iowa.gov/tax/1040EI/111040Home.html</a></p> <p><b>Use Tax</b> – 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 <a href="http://www.iowa.gov/tax/educate/78535.html">http://www.iowa.gov/tax/educate/78535.html</a></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 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	None

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## KANSAS

Kansas Department of Revenue  
 Taxpayer Assistance Center  
 915 SW Harrison Street  
 Topeka, KS 66699-1000

**General Information:** (785) 368-8222

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

**Forms:** (785) 296-4937 or via web

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

<http://www.ksrevenue.org/formsii.html>

IRS Processing Center: AUSTIN, TX

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

**Electronic Filing:** (785) 296-4066 [NOTE: This number for tax officers only- not for taxpayers!]

E-File Information	Form KS 8453 has been eliminated! E-filing process = signature. Tax sites should <b>inform taxpayers they need to maintain copies of returns and supporting documents for 3 years.</b> 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 or married filing jointly with one spouse 65 or older; \$11,900 if both spouses 65 or older. Nonresidents must file if they receive ANY Kansas income. Part-Year Residents may file either as residents or nonresidents.
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	Kansas is now compliant with the SCRA. The active and reserve duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, and you have not established residency in another state, you are still a Kansas resident and all of your income, including your military compensation, is subject to Kansas income tax. If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for nonresident military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A13.
Spouses and Community Property	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 - <a href="http://www.ksrevenue.org/pdf/geninst11.pdf">http://www.ksrevenue.org/pdf/geninst11.pdf</a>

	<p><b>MILITARY SPOUSES RESIDENCY RELIEF ACT.</b> 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 A13.</p>
Income Exclusions	See Schedule S for exclusions from federal adjusted gross income at <a href="http://www.ksrevenue.org/formsii.html">http://www.ksrevenue.org/formsii.html</a> .
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: <a href="http://www.ksrevenue.org/pdf/k-40inst11.pdf">http://www.ksrevenue.org/pdf/k-40inst11.pdf</a> . <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>
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. Information on credit card payment <a href="http://www.ksrevenue.org/faqs-credit.html">http://www.ksrevenue.org/faqs-credit.html</a> and electronic payments generally at <a href="http://www.ksrevenue.org/eservii.html">http://www.ksrevenue.org/eservii.html</a>
Notes	<p><b>KS earned income credit</b> available for residents only - credit of 18% of the taxpayer's federal earned income credit. Multiply federal earned income credit by 0.17 to calculate. Enter at line 23 of Form K-40.</p> <p><b>KS child and dependent care credit</b> - 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><b>Food sales tax refund</b> for resident taxpayers over age 55, or low-income taxpayers with dependents under age 18. Income limit is \$35,000. See pages 4 and 14 of the Form K-40 instruction booklet for details. Access at: <a href="http://www.ksrevenue.org/pdf/k-40inst11.pdf">http://www.ksrevenue.org/pdf/k-40inst11.pdf</a> <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><b>Social Security Benefits</b> – all benefits received under the Social Security Act that are subject to federal income tax are <b>no longer</b> subject to Kansas income tax when your federal adjusted gross income (line 10f Form K-40) is \$75,000 or less.</p>
Special Military Processing	<p>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 actions with the department if any of the following situations apply:</p> <ul style="list-style-type: none"> <li>-You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone.</li> <li>-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.</li> <li>-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.</li> <li>-By extending tax deadlines, the department hopes to provide servicemembers with a smooth and convenient transition before, during, and after</li> </ul>

	<p>deployment.</p> <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"> <li>▪ You cannot file your income tax return and pay any tax due until you return from deployment.</li> <li>▪ You have an existing debt with the department for taxes due and are unable to pay while you are deployed.</li> <li>▪ 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.</li> </ul> <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 2011. 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
<b>ALLEN (AL)</b> Humboldt 258 Iola 257 Marmaton Valley 256	<b>CHEYENNE (CN)</b> Cheylin 103 St. Francis Schools 297	<b>DOUGLAS (DG)</b> Baldwin City 348 Eudora 491 Lawrence 497	<b>GREELEY (GL)</b> Greeley County Schools 200
<b>ANDERSON (AN)</b> Crest 479 Garnett 365	<b>CLARK (CA)</b> Ashland 220 Minneola 219	<b>EDWARDS (ED)</b> Kinsley-Offerle 347 Lewis 502	<b>GREENWOOD (GW)</b> Eureka 389 Hamilton 390 Madison-Virgil 386
<b>ATCHISON (AT)</b> Atchison County Community 377 Atchison Public Schools 409	<b>CLAY (CY)</b> Clay Center 379	<b>ELK (EK)</b> Elk Valley 283 West Elk 282	<b>HAMILTON (HM)</b> Syracuse 494
<b>BARBER (BA)</b> Barber County North 254 South Barber 255	<b>CLOUD (CD)</b> Concordia 333 Southern Cloud 334	<b>ELLIS (EL)</b> Ellis 388 Hays 489 Victoria 432	<b>HARPER (HP)</b> Anthony-Harper 361 Attica 511
<b>BARTON (BT)</b> Claffin 354 Ellinwood Public Schools 355 Great Bend 428 Hoisington 431	<b>COFFEY (CF)</b> Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	<b>ELLSWORTH (EW)</b> Ellsworth 327 Lorraine 328	<b>HARVEY (HV)</b> Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439
<b>BOURBON (BB)</b> Fort Scott 234 Uniontown 235	<b>COMANCHE (CM)</b> Comanche County 300	<b>FINNEY (FI)</b> Garden City 457 Holcomb 363	<b>HASKELL (HS)</b> Satanta 507 Sublette 374
<b>BROWN (BR)</b> South Brown County 430 Hiawatha 415	<b>COWLEY (CL)</b> Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465	<b>FORD (FO)</b> Bucklin 459 Dodge City 443 Spearville 381	<b>HODGEMAN (HG)</b> Hanston 228 Jetmore 227
<b>BUTLER (BU)</b> 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	<b>CRAWFORD (CR)</b> Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	<b>FRANKLIN (FR)</b> Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	<b>JACKSON (JA)</b> Holton 336 Royal Valley 337 North Jackson 335
<b>CHASE (CS)</b> Chase County 284	<b>DECATUR (DC)</b> Oberlin 294 Prairie Heights 295	<b>GEARY (GE)</b> Geary County Schools 475	<b>JEFFERSON (JF)</b> Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338
<b>CHAUTAUQUA (CQ)</b> Cedar Vale 285 Chautauqua Co. Community 286	<b>DICKINSON (DK)</b> Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	<b>GOVE (GO)</b> Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293	<b>JEWELL (JW)</b> Jewell 279 Mankato 278 White Rock 104
<b>CHEROKEE (CK)</b> Baxter Springs 508 Columbus 493 Galena 499 Riverton 404	<b>DONIPHAN (DP)</b> Elwood 486 Highland 425 Midway Schools 433 Troy Public Schools 429 Wathena 406	<b>GRAHAM (GH)</b> Hill City 281	<b>JOHNSON (JO)</b> Blue Valley 229 De Soto 232 Gardner-Egerton 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

**Forms:** (502) 564-4581 or via web

<http://revenue.ky.gov/forms>

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

**Web site:** [www.revenue.ky.gov](http://www.revenue.ky.gov)

IRS Processing Center: KANSAS CITY, MO  
 (if no payment enclosed); ST. LOUIS, MO (if  
 enclosing payment)

**Refund Status:** (502) 564-1600

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

E-File Information	<p><b>MODERNIZED ELECTRONIC FILING SYSTEM (MeF)</b> – 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 2011, Kentucky will accept returns using either the legacy system or MeF.</p> <p>KY Electronic Filing Handbook: <a href="http://revenue.ky.gov/taxpro/elf.htm">http://revenue.ky.gov/taxpro/elf.htm</a></p> <p>There is a three-year retention requirement for Form 8453-K 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 \$10,890 for family size 1; \$14,710 for family size 2; \$18,530 for family size 3 and \$22,350 for family size of 4 or more. If modified gross income is greater than those amounts and your Kentucky Adjusted Gross Income exceeds \$3,090 see the instructions for forms 740 &amp; 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> <p>Starting with the 2010 return, Servicemembers 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 a soldier's military pay in 2010 and after, the Department of Revenue will refund the tax</p>

	withheld.
Death of Military Personnel Killed in Line of Duty	<p>KRS 141.010(10)(t) exempts all income earned by soldiers 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	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.
Spouses and Community Property	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. For 2010, those 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.
Income Exclusions	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.
Income Deductions	Taxpayers may itemize on KY return, even if they did not on Federal return. The 2011 standard deduction is \$2,240 for all filers. If one spouse itemizes, so must the other. If filing a joint return, only one \$2,240 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.
Payments	Due April 17, 2012. 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 <a href="http://revenue.ky.gov/etax.htm">http://revenue.ky.gov/etax.htm</a> 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 2011	<p><b>FAMILY SIZE TAX CREDIT</b> - This credit provides benefit to individuals and families at incomes up to 133 percent of the threshold amount. The threshold is \$10,890 for a family size of one, \$14,710 for a family of two, \$18,530 for a family of three and \$22,350 for a family of four or more.</p> <p><b>ENERGY EFFICIENCY PRODUCTS TAX CREDIT (KRS 141.436)</b>  <b>CREDIT CARRY FORWARD:</b> If you qualified for the Energy Efficiency Products Tax Credit in 2010 and could not utilize your entire approved credit, the balance may be carried forward to apply against your 2011 Kentucky tax liability. Unused amounts are limited to a one-year carry forward period.</p> <p><b>FORM 8863-K KENTUCKY EDUCATION TUITION TAX CREDIT</b> – Because Kentucky has not adopted the American Recovery and Reinvestment Act of 2009, which included provisions that impacted the federal Form 8863. Taxpayers must use the Kentucky form and instructions to correctly compute the allowable Kentucky Education Tuition Tax Credit. The limitation for the Kentucky Education credit increased to \$61,000 for single and \$122,000 if married filing jointly or married filing separately on a combined return.</p> <p><b>NEW HOME TAX CREDIT</b> - The New Home Tax Credit expired December 31, 2010. The credit has been removed from Form 740, which caused lines on the form below it to be renumbered.</p> <p><b>MORTGAGE DEBT FORGIVENESS – (not an allowable deduction for Kentucky tax purposes)</b>  The Mortgage Forgiveness Debt Relief Act of 2007 has been enacted to provide relief to those families who have been adversely affected by problems in the subprime mortgage market. This act will provide relief to those families by permanently excluding debt forgiven under these circumstances for tax liability for <b>federal</b> purposes. However, because Kentucky has not adopted this legislation, any mortgage debt forgiveness will still be considered income for Kentucky purposes and <b>subject to Kentucky tax</b>. Therefore a Schedule M adjustment must be made on Part 1, Additions to Federal Adjusted Gross Income, line 7 to report this income.</p> <p>For more credits, see the ELF handbook at <a href="http://revenue.ky.gov/taxpro/elf.htm">http://revenue.ky.gov/taxpro/elf.htm</a></p>
Special Military Processing	None
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	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. 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 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.
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

**Forms:** (225) 219-2133 or via web at

**Refund Status:** 1-888-829-3071

**Web site:** [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

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

IRS Processing Center: AUSTIN, TX (if not enclosing payment); CHARLOTTE, NC (if enclosing payment)

**Electronic Filing:** (225) 219-2490 or 2492 [NOTE: This number for tax officers only]

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 <b>retains LA 8453 and all supporting documents for 3 years.</b>
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. <b>Military Spouses Residency Relief Act</b> 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

	<p>Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information.</p> <p>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 <b>each</b> 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"> <li>1. Employee Retention Credit</li> <li>2. Work Opportunity Credit</li> <li>3. Rehabilitation Tax Credit</li> <li>4. Employer-Provided Housing Credit</li> <li>5. Low Income Housing Credit</li> <li>6. New Markets Tax Credit</li> </ol> <p>For complete information about disaster relief credits, see LAC 61:I.601 on <a href="http://www.revenue.louisiana.gov/policies">www.revenue.louisiana.gov/policies</a>.</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>
Payments	<p>Due May 15, 2011. LA allows a "Payment Only" option on its online electronic filing service - see <a href="https://webtax.rev.state.la.us/Scripts/WebEncore.dll">https://webtax.rev.state.la.us/Scripts/WebEncore.dll</a>.</p>
Notes and new changes for 2011	<p>LA charges a <b>use tax</b> for items purchased out-of-state for use or consumption in LA. 8% of value of the items. See the Use Tax brochure at: <a href="http://www.revenue.louisiana.gov/forms/publications/20088(6_10).pdf">http://www.revenue.louisiana.gov/forms/publications/20088(6_10).pdf</a> <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 <b>credit against LA income tax for income tax paid to another state</b> 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>Child Care Credit Carried Forward From 2007 Through 2010 – Line 12C – The child care tax 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 2007 through 2010 can be applied on Line 12C. Any remaining child care credit from 2006 can not be applied to the 2011 tax liability. (R.S. 47:297.4)</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</p>

	<p>\$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 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 <a href="http://www.lafba.org">www.lafba.org</a> 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 <a href="http://www.texgulf.wish.org">www.texgulf.wish.org</a>. (R.S. 47:120.101)</p> <p>For more credits, please see <a href="http://www.revenue.louisiana.gov/forms/taxforms/IT540i(2011).pdf">http://www.revenue.louisiana.gov/forms/taxforms/IT540i(2011).pdf</a> <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

**Web site:** [www.maine.gov/revenue/](http://www.maine.gov/revenue/)

<http://www.maine.gov/revenue/forms/homepage.html>

IRS Processing Center: KANSAS CITY, MO (if not enclosing payment); HARTFORD, CT (if enclosing payment)

**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]

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 to very narrow cases. See website. 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. See <a href="http://www.maine.gov/revenue/incomeestate/mailing.htm">http://www.maine.gov/revenue/incomeestate/mailing.htm</a>.</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 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 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. Married couples where neither 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.</p>
What forms to file?	<p>All taxpayers file 1040ME (or 1040S-ME); Part year and nonresidents file Schedule NR or NRH to calculate apportionment of Maine and non-Maine income.</p>
Requirements for Residency	<p>Resident is a taxpayer for whom ME is legal residence for all of 2011. 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</p>

	<p>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 <a href="http://www.maine.gov/revenue/incomeestate/guidance/residency_guide_rev_Apr_2010.htm">http://www.maine.gov/revenue/incomeestate/guidance/residency_guide_rev_Apr_2010.htm</a></p>
Exemptions	Personal exemptions are \$2850 per person.
Military Pay	<p>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 2011 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.</p>
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 MSRRA. To claim the exemption, the military spouse must complete Form W-4ME, line 6e. 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 2011 may claim the withholding and estimated tax payments on their 2011 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 2011 Maine Form 1040ME, Schedule 1, line 2k and on related lines on Maine Schedule NR or Schedule NRH.</p>
Income Exclusions	<p>May exclude social security benefits from income. Use Schedule 1, included with Form 1040 ME packet. Instructions can be accessed at: <a href="http://www.maine.gov/revenue/forms/1040/2011/11_Long1040MEBook_R_NR_downloadable.pdf">http://www.maine.gov/revenue/forms/1040/2011/11_Long1040MEBook_R_NR_downloadable.pdf</a>. <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> 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><b>Military Survivor Annuity Payments income subtraction.</b> 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 \$5800; HoH \$8500; MFJ\$9650; MFS \$4825.</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 <a href="http://www.maine.gov/revenue/forms/1040/2011/11_Long1040MEBook_R_NR_downloadable.pdf">http://www.maine.gov/revenue/forms/1040/2011/11_Long1040MEBook_R_NR_downloadable.pdf</a>. <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>
Payments	<p>Due 17 April 2012. 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 entered the combat zone or began serving in the contingency operation. For example, you had 3½ months (January 1 – April 15, 2010) to file your 2009 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, 2010) are added to the 180 days when determining the last day allowed for filing your 2009 tax return</p>
Notes	<p><b>Child Care Credit</b> - 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 on page 22 of the Form 1040ME booklet and use the worksheet on the same page to calculate the credit.</p> <p><b>Earned Income Credit</b> - 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><b>Credit for taxes paid to other state</b> - 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</p>

	<p>state.</p> <p><b>Nonresident credit</b> - nonresidents may qualify for the ME nonresident credit. Use Schedule NR or NRH to calculate. See <a href="http://www.maine.gov/revenue/incomeestate/guidance/ScheduleNR_Guide_11.pdf">http://www.maine.gov/revenue/incomeestate/guidance/ScheduleNR_Guide_11.pdf</a>.</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> <p>Maine offers a credit for “Quality” child care expenses. The rate is .43. <b>Use tax</b> 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 page 7 of the 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	<p>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.</p> <p>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.</p>
Miscellaneous	<p>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 2010 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.</p>

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## MARYLAND

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

**General Information:** (410) 260-7980  
 or 1-800-638-2937

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

**Web site:** [www.comp.state.md.us](http://www.comp.state.md.us)

or: [www.marylandtaxes.com](http://www.marylandtaxes.com)

**Forms:** Via web at

IRS Processing Center: KANSAS CITY,  
 MO (if not enclosing payment); HARTFORD, CT (if  
 enclosing payment)

<http://individuals.marylandtaxes.com/taxforms/default.asp>

**Refund Status:** 1-800-218-8160 or (410) 260-7701

or via web at <https://interactive.marylandtaxes.com/INDIV/refundstatus/home.aspx>

**E-File Help Desk:** (410) 260-7753

<http://individuals.marylandtaxes.com/filinginfo/efile.asp>

E-File Information	The Maryland e-file Handbook was not released as of Jan. 26, 2012. Check this website for the 2011 e-file Handbook: <a href="http://taxpros.marylandtaxes.com/taxforms/default.asp">http://taxpros.marylandtaxes.com/taxforms/default.asp</a> Tax centers must retain Form EL 101 and supporting documents for three years.
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 \$9,500 or more; joint return if income is \$19,000 or more; married filing separately if income is \$3,700 or more; head of household if income is \$12,200 or more; qualifying widower if income is \$15,300 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 <a href="http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf">http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf</a> <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>
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	You are a Maryland resident if your permanent home is or was in Maryland OR your permanent home was outside of Maryland but you maintained a place of abode in Maryland for more than 6 months of the tax year. You do not lose your Maryland residency unless you establish legal residence in another state. If you began or ended residence in Maryland during the tax year you must file a Maryland return. 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 their Maryland residence just because of duty assignments outside of the State of Maryland. Military personnel and their spouses who are legal residents of another state should review the Maryland Nonresident Tax Booklet. See page 10 of the Nonresident Tax Booklet for an excellent chart that assists in determining when a military nonresident must file a return. This publication can be found at the following website: <a href="http://forms.marylandtaxes.com/11_forms/nonResident.pdf">http://forms.marylandtaxes.com/11_forms/nonResident.pdf</a> . <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>

	MSRRA – new forms for 2011: 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 <a href="#">Form MW507</a> with their employer. Beginning 2011, you must also complete and attach <a href="#">Form MW507M</a> .
Exemptions	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 \$2,400 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 \$1,800 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 \$1,200 for single and married filing separately; \$2,400 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 \$1,200 for single and married filing separately; \$1,800 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. If your income is between \$200,000 and \$250,000, your exemptions are \$600 for single and married filing separately; \$1,200 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. If your income is in excess of \$250,000, your exemptions are \$600 for single and married filing separately; \$600 for married filing jointly, head of household or qualifying widower; and \$0 for dependent taxpayers. In addition to the exemptions allowed on the federal return, the taxpayer and the taxpayer’s spouse may claim an additional \$1,000 exemption on the Maryland return for being 65 years of age or older or if blind. If any other dependent claimed is 65 or over, the taxpayer also receives an extra exemption of up to \$3,200.00. See instruction 10, page 4 of the resident instruction booklet at <a href="http://forms.marylandtaxes.com/current_forms/Resident_booklet.pdf">http://forms.marylandtaxes.com/current_forms/Resident_booklet.pdf</a> . <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>
Military Pay	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. You can use the Military Overseas Income Worksheet included in Instruction 13 of the <a href="#">Maryland tax booklet</a> to compute the subtraction. For more information, see code p of Instruction 13.
Spouses and Community Property	A military servicemember who is domiciled in the State and whose spouse is domiciled in another state must file separate Maryland returns 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 Instruction, page 10. 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. 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.

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 pages 7-8, which include worksheets, of the Maryland 2011 Resident instruction booklet at <a href="http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf">http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf</a> and the following information page at <a href="http://individuals.marylandtaxes.com/incometax/twoincome.asp">http://individuals.marylandtaxes.com/incometax/twoincome.asp</a></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>Maryland has also added several new subtractions to income which include but are not limited to high income with interest on U.S. Obligations, amounts received as a grant on Solar Energy Grant Programs, and subtractions from income from pass through entities not attributable to decoupling.</p>
Income Deductions	<p>Maryland offers both a Standard Deduction or 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. Deduction worksheets can also be found on page 8 of the Resident instruction booklet at <a href="http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf">http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf</a>. <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>
Capital Gains/Losses	<p>Taxed as ordinary income; follows federal rules on determining what constitutes capital gains and losses.</p>
Retirement Income	<p>If you or the spouse of military retiree receives military retirement income, you will be able to subtract up to \$5,000 of your military retirement income from your federal adjusted gross income before determining your Maryland tax. 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 <b>Form 502</b> and follow the instructions included in the <b>resident tax booklet</b> 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 \$26,100 under the conditions described in Instruction 13 of the Maryland Resident Tax booklet, page 7 found at <a href="http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf">http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf</a>. 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 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>

Payments	<p>If you both file and pay electronically, note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. However, you have until April 30<sup>th</sup> to make your payment. The electronic payment options include Direct Debit (only available if you file electronically) or by credit card. Online Bill Pay was not mentioned as an available source of electronic payment for Maryland this year on the Comptroller website. If you desire to pay by Online Bill Pay, we would recommend you contact the comptroller to determine if this form of payment is still available. If you file by paper, your return and payment is due on April 17, 2012, whether your payment is submitted by paper or electronically.</p> <p>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 as allowed by the IRS. 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>
Notes	<p><b>Credit for Child and Dependent Care Expenses</b> - up to \$6000 for 2 or more children, \$3000 for 1 child. Calculated from high of 32.5% of the taxpayer's federal Child and Dependent Care expense deduction. Phase out of eligibility begins at adjusted gross income of \$41,000 (\$20,500 for married filing separately); no eligibility at adjusted gross income of \$50,000 (\$25,000 for married filing separately).</p> <p><b>Credit for Income Tax Paid to Another State</b> - Available for MD residents only. File Form 502CR for each state &amp; attach copy of other state(s) return) to Form 502CR.</p> <p><b>Earned Income Credit</b> - MD allows credit of up to ½ the taxpayer's federal earned income credit. See explanation and worksheet at page 9 of the MD 2010 Forms and Instructions booklet. The instructions for the Earned Income Credit are in Instruction 18 of the Maryland resident tax booklet found at <a href="http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf">http://forms.marylandtaxes.com/11_forms/Resident_booklet.pdf</a>.</p> <p><b>County Tax</b> - Counties apply income tax in MD as well. Location of legal residence within MD determines which county to enter on the return.</p>
New Legislation for TY 2011	<p>For a complete list of new legislation, see: <a href="http://taxpros.marylandtaxes.com/legislative/legislative.asp">http://taxpros.marylandtaxes.com/legislative/legislative.asp</a></p> <p>Includes – qualifying employees with disabilities sunset extension, MD clean energy incentive act, bio-heating oil, sustainable communities tax credit program, electric vehicle recharging equipment tax credit and direct wine shipment.</p>
Filing requirements based on Federal Filing Status	<p>Refer to Administrative Release 1 for exhaustive description of eligible filing status for members and their spouses. Generally, in 2009 if you filed a joint federal return you should file a joint Maryland return. Servicemembers 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 <a href="http://forms.marylandtaxes.com/11_forms/nonResident.pdf">http://forms.marylandtaxes.com/11_forms/nonResident.pdf</a> for more details.</p>
TaxWise for Single	<p>Enter MD in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page.</p>
TaxWise for Married	<p>Enter MD in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If SVCMM files MFS-MD, Taxwise will automatically exclude the spouse's non-MD source income. If SVCMM 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 SVCMM files MFJ-MD, his spouse's non-MD source income may be subtracted on</p>

	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.

### **Maryland County & Incorporated City, Town, or Special Taxing Areas with Subdivision and County Abbreviations**

Locate the county name and taxing area in which the taxpayer resided on the last day of the taxable period. Use the two letter county code located beside the county name, then locate the taxing area below it. For example, if the taxpayer was a resident living of Allegany county in the taxing area of Luke you would enter: AL Luke in the "County of residence on the last day of the year" section on page 1 of Form 502. If none of the taxing areas are applicable or there are no taxing areas listed for the county, enter the two letter county code only. This information is also used to determine the correct county tax rate for the local tax calculation on page 2 of Form 502, line 29.

2011 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	.0285
Anne Arundel County	.0256	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

**Forms:** (617) 887-MDOR

**Refund Status:** via web at

✉ **Not a Member of Federal/State E-file program**

**Web site:** [www.dor.state.ma.us](http://www.dor.state.ma.us)

IRS Processing Center: KANSAS CITY, MO (if not enclosing payment); HARTFORD, CT (if enclosing payment)

<https://wf.dor.state.ma.us/mrs/Welcome.asp>

**Electronic Filing:** (617) 887-5140 [NOTE: This number for tax officers only- not for taxpayers]

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 <sup>st</sup> 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 Massachusetts gross income divided by total gross income from all sources times the personal exemption allowed for their particular filing status. 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	MA had previously followed the "Kansas Rule" but has corrected itself. See TIR 04-6 available in the Legal Library on DOR website. Military pay earned in a combat zone is excluded from the servicemember's taxable income to the same extent as federal law provides.
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; 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. MA has some income deductions from a trade or business allowed under MGL Ch. 62, sec. 2(d).
Capital Gains/Losses	For information on interest, dividends and certain capital gains and losses, please see 2011 Form 1 Schedule Instructions, Schedule B, pages 22-23 found here: <a href="http://www.mass.gov/dor/docs/dor/forms/inctax11/f1-nrpydfs/form-1-instructions.pdf">http://www.mass.gov/dor/docs/dor/forms/inctax11/f1-nrpydfs/form-1-instructions.pdf</a> <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	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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. 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. This extension applies to members of the armed forces, as well as individuals serving in support of the armed forces, serving in a combat zone. The extension period is for the time of service in the combat zone area or hospitalization attributable to such service plus 180 days. These 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. The 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	None
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

Mass Use Tax in effect August 1, 2009. 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 2011 that are subject to the Massachusetts use tax.

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. 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.

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

\*From line 7 of Mass. AGI worksheet

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## MICHIGAN

Michigan Department of Treasury  
Lansing, MI 48922

General Information: (800) 827-4000

Forms: (800) 827-4000

Refund Status: (800) 827-4000

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

Web site: <http://www.michigan.gov/treasury>

IRS Processing Center: FRESNO, CA (if not enclosing payment); CINCINNATI, OH (if enclosing payment)

Electronic Filing: (517) 636-4450 *[NOTE: This number for tax officers only (not for taxpayers) who have questions about the e-file program. Electronic Filing staff is unable to provide refund status information or address specific taxpayer account issues.]*

Foreign Returns: MARTINSBURG, VA

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. <a href="http://www.mifastfile.org">www.mifastfile.org</a> .
Who must file?	All residents must file if their AGI exceeds their exemption allowance. 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. (MI-1040EZ and Telefile program eliminated).
Requirements for Residency	Follows general residency requirements.
Exemptions	Personal exemption allowance is \$3,700 per person. Special 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 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. 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 65 and over may deduct interest, dividends, and capital gains up to the following amounts: \$10,218 if single, \$20,437 if filing jointly- see instructions in the MI1040 booklet. No standard deduction.
Capital Gains/Losses	Taxed as ordinary income, follows federal rules.
Retirement Income	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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.  United States military personnel serving in a combat zone on April 17, 2012, 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 <a href="http://www.michigan.gov/taxes">www.michigan.gov/taxes</a> for more information.
Notes	MI has an income tax rate of 4.35% for tax year 2011.
Vehicle Donation Credit	Taxpayers who donate automobiles to certain charities may claim a nonrefundable Michigan tax credit if the automobile is transferred by the charity to an individual for employment purposes. Donors must receive a <i>Donor Tax Credit Certificate for Donated Vehicle</i> (Form 4284) from a certified charitable organization to be able to claim the credit. Treasury may request copies of Form 4284 for verification. Retain a copy of the form in your records.
Special Military Processing	MI does not tax military pay. Use <i>Form MI-1040</i> and <i>Schedule 1</i> to subtract military pay.
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	If the couple filed MFJ-FED, then they must file MFJ-MI. 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> . If either spouse was a PYR or NR, use <i>Schedule NR</i> .
Miscellaneous	School District Codes provided on the following pages

10000 Nonresident	63180 Brandon	70120 Coopersville	61080 Fruitport
31020 Adams Twp	11210 Brandywine	78100 Corunna	29050 Fulton
46020 Addison	29040 Breckenridge	80040 Covert	39050 Galesburg-Augusta
46010 Adrian	22030 Breitung Twp	20015 Crawford Au Sable	11160 Galien Twp
58020 Airport	73180 Bridgeport-Spaulding	82230 Crestwood	03440 Glenn
79010 Akron-Fairgrove	63080 Bloomfield Hills	76080 Croswell-Lexington	82050 Garden City
05010 Alba	11340 Bridgman	33040 Dansville	69020 Gaylord
13010 Albion	47010 Brighton	25140 Davison	25070 Genesee
01010 Alcona	17140 Brimley	82030 Dearborn	72010 Gerrish-Higgins
74030 Algonac	46050 Britton Macon	82040 Dearborn Heights (7)	82290 Gibraltar
03030 Allegan	12020 Bronson	80050 Decatur	21025 Gladstone
82020 Allen Park	76060 Brown City	76090 Deckerville	26040 Gladwin
70040 Allendale	11310 Buchanan	46070 Deerfield	45010 Glen Lake
29010 Alma	28035 Buckley	08010 Delton Kellogg	80110 Gobles
44020 Almont	73080 Buena Vista	17050 Detour	41120 Godfrey-Lee
04010 Alpena	56020 Bullock Creek	82010 Detroit	41020 Godwin Heights
50040 Anchor Bay	75020 Burr Oak	19010 Dewitt	25050 Goodrich
81010 Ann Arbor	02020 Burt Twp	81050 Dexter	25030 Grand Blanc
06010 Arenac Eastern	78020 Byron	31100 Dollar Bay – Tamrack City	70010 Grand Haven
50050 Armada	41040 Byron Center	14020 Dowagiac Union	23060 Grand Ledge
07010 Arvon Twp	83010 Cadillac	44050 Dryden	41010 Grand Rapids
29020 Ashley	41050 Caledonia	58050 Dundee	41130 Grandville
13050 Athens	31030 Calumet	78030 Durand	62050 Grant
25130 Atherton	30010 Camden Frontier	74050 East China	42030 Grant Twp (2)
60010 Atlanta	74040 Capac	50020 East Detroit	38050 Grass Lake
06020 Au Gres Sims	25080 Carman-Ainsworth	41090 East Grand Rapids	59070 Greenville
02010 Au Train-Onata	55010 Carney Nadeau	38090 East Jackson	82300 Grosse Ile Twp
63070 Avondale	79020 Caro	15060 East Jordan	82055 Grosse Pointe
32010 Bad Axe	73030 Carrollton	33010 East Lansing	39065 Gull Lake
43040 Baldwin	59020 Carson City Crystal	34340 Easton Twp (6)	52040 Gwinn
80020 Bangor (Van Buren)	76070 Carsonville Pt Sanilac	23050 Eaton Rapids	11670 Hagar Twp (6)
80240 Bangor Twp (8)	32030 Caseville	11250 Eau Claire	35020 Hale
09030 Bangor Twp	79030 Cass City	82250 Ecorse	03100 Hamilton
07020 Baraga	14010 Cassopolis	14030 Edwardsburg	82060 Hamtramck
21090 Bark River-Harris	41070 Cedar Springs	05060 Elk Rapids	31010 Hancock
19100 Bath	50010 Center Line	32050 Elkton-Pigeon	38100 Hanover-Horton
13020 Battle Creek	05035 Central Lake	-Bay Port Laker	32060 Harbor Beach
09010 Bay City	59125 Central Montcalm	05065 Ellsworth	24020 Harbor Springs
37040 Beal City	75030 Centreville	31070 Elm River Twp	13070 Harper Creek
51020 Bear Lake	15050 Charlevoix	49055 Engadine	82320 Harper Woods
15010 Beaver Island	23030 Charlotte	21010 Escanaba	18060 Harrison
26010 Beaverton	31050 Chassell Twp	09050 Essexville-Hampton	64040 Hart
58030 Bedford	16015 Cheboygan	67020 Evart	80120 Hartford
25240 Beecher	81040 Chelsea	66045 Ewen-Trout Creek	47060 Hartland
34080 Belding	73110 Chesaning Union	40060 Excelsior (1)	33060 Haslett
05040 Bellaire	54025 Chippewa Hills	68030 Fairview	08030 Hastings
23010 Bellevue	50080 Chippewa Valley	63200 Farmington	63130 Hazel Park
25060 Bendle	32040 Church	18020 Farwell	73210 Hemlock
25230 Bentley	18010 Clare	03050 Fennville	62060 Hesperia
11010 Benton Harbor	63090 Clarenceville	25100 Fenton	82070 Highland Park
10015 Benzie County Central	63190 Clarkston	63020 Ferndale	60020 Hillman
63050 Berkley	63270 Clawson	50090 Fitzgerald	30020 Hillsdale
34140 Berlin Twp (3)	39020 Climax-Scotts	82180 Flat Rock	70020 Holland
11240 Berrien Springs	46060 Clinton	25010 Flint	63210 Holly
27010 Bessemer	50070 Clintondale	25120 Flushing	33070 Holt
21065 Big Bay De Noc	25150 Clio	40020 Forest Area	61120 Holton
62470 Big Jackson	12010 Coldwater	41110 Forest Hills	13080 Homer
54010 Big Rapids	56030 Coleman	36015 Forest Park	03070 Hopkins
73170 Birch Run	32260 Colfax Twp (1F)	19070 Fowler	72020 Houghton Lake
63010 Birmingham	11330 Coloma	47030 Fowlerville	31110 Houghton-Portage
46040 Blissfield	75040 Colon	73190 Frankenmuth	47070 Howell
32250 Bloomfield Twp (7F)	38040 Columbia	10025 Frankfort-Elberta	46080 Hudson
80090 Bloomingdale	39030 Comstock	50100 Fraser	70190 Hudsonville
49020 Bois Blanc Pines	41080 Comstock Park	53030 Free Soil	82340 Huron
15020 Boyne City	38080 Concord	73200 Freeland	63220 Huron Valley
15030 Boyne Falls	75050 Constantine	62040 Fremont	58070 Ida

44060 Imlay City	67050 Marion	71050 Onaway	39160 Schoolcraft
82080 Inkster	76140 Marlette	23490 Oneida Twp. (3)	64080 Shelby
16050 Inland Lakes	52170 Marquette	51060 Onekama	37060 Shepherd
34010 Ionia	13110 Marshall	46110 Onsted	32610 Sigel Twp (3)
34360 Ionia Twp (2)	03060 Martin	66050 Ontonagon	32620 Sigel Twp. (4)
22010 Iron Mountain	74100 Marysville	61190 Orchard View	32630 Sigel Twp. (6)
27020 Ironwood	33130 Mason (Ingham)	35010 Oscoda	11830 Sodus Twp. (5)
52180 Ishpeming	58090 Mason (Monroe)	03020 Otsego	80010 South Haven
29060 Ithaca	53010 Mason County Central	19120 Ovid-Elsie	50200 South Lake
38170 Jackson	53020 Mason County Eastern	32090 Owendale-Gagetown	63240 South Lyon
58080 Jefferson (Monroe)	80150 Mattawan	78110 Owosso	82140 South Redford
70175 Jenison	79090 Mayville	63110 Oxford	63060 Southfield
69030 Johannesburg-Lewiston	57030 McBain	34040 Palo	82405 Southgate
30030 Jonesville	82045 Melvindale-North Allen Park	89130 Parchment	41240 Sparta
39010 Kalamazoo	74120 Memphis	80160 Paw Paw	70300 Spring Lake
51045 Kaleva Norman Dickson	75060 Mendon	76180 Peck	38150 Springport
40040 Kalkaska	55100 Menominee	24040 Pellston	73240 St. Charles
25110 Kearsley	56050 Meridian	13120 Pennfield	49010 St. Ignace
41140 Kelloggsville	73230 Merrill	64070 Pentwater	19140 St. Johns
41145 Kenowa Hills	83070 Mesick	78080 Perry	11020 St. Joseph
41150 Kent City	38120 Michigan Center	24070 Petoskey	29100 St. Louis
41160 Kentwood	21135 Mid Peninsula	19125 Pewamo-Westphalia	06050 Standish-Sterling
28090 Kingsley	56010 Midland	17090 Pickford	31140 Stanton Twp.
79080 Kingston	81100 Milan	47080 Pinckney	55120 Stephenson
07040 L'Anse	79100 Millington	09090 Pinconning	33200 Stockbridge
50140 L'Anse Creuse	68010 Mio-Au Sable	67055 Pine River	75010 Sturgis
78040 Laingsburg	61060 Mona Shores	30060 Pittsford	58100 Summerfield
57020 Lake City	58010 Monroe	03010 Plainwell	02080 Superior Central
25200 Lake Fenton	59045 Montabella	82100 Plymouth-Canton	45050 Suttons Bay
31130 Lake Linden-Hubbell	61180 Montague	63030 Pontiac	73255 Swan Valley
63230 Lake Orion	25260 Montrose	32130 Port Hope	25180 Swartz Creek
50120 Lake Shore (Macomb)	49070 Moran Twp.	74010 Port Huron	48040 Tahquamenon
11030 Lakeshore (Berrien)	46100 Morenci	39140 Portage	35030 Tawas
59090 Lakeview (Calhoun)	54040 Morley Stanwood	34110 Portland	82150 Taylor
13090 Lakeview (Macomb)	78060 Morrice	71060 Posen	46140 Tecumseh
50130 Lakeview (Montcalm)	50160 Mt. Clemens	23090 Pottersville	13130 Tekonsha
25280 Lakeville	25040 Mt. Morris	52100 Powell Twp.	08050 Thornapple Kellogg
34090 Lakewood	37010 Mt. Pleasant	12040 Quincy	75080 Three Rivers
63280 Lamphere	02070 Munising	21060 Rapid River	28010 Traverse City
33020 Lansing	61010 Muskegon	61210 Ravenna	82155 Trenton
44010 Lapeer	61020 Muskegon Heights	30070 Reading	59080 Tri County
80130 Lawrence	38130 Napoleon	82110 Redford Union	63150 Troy
80140 Lawton	52090 Negaunee	67060 Reed City	32170 Ubly
45020 Leland	11200 New Buffalo	79110 Reese	13135 Union City
49040 Les Cheneaux	50170 New Haven	61220 Reeths-Puffer	79145 Unionville-Sebewaing
33100 Leslie	78070 New Lothrop	52110 Republic-Michigamme	50210 Utica
81070 Lincoln	62070 Newaygo	50180 Richmond	82430 Van Buren
82090 Lincoln Park	52015 N.I.C.E. (Ishpeming)	82120 River Rouge	50220 Van Dyke
25250 Linden	11300 Niles	11033 River Valley	69040 Vanderbilt
30040 Litchfield	30050 North Adams – Jerome	82400 Riverview	38020 Vandercook Lake
24030 Littlefield	44090 North Branch	63260 Rochester	79150 Vassar
82095 Livonia	55115 North Central	41210 Rockford	32650 Verona Twp. (1F)
41170 Lowell	22045 North Dickinson	71080 Rogers City	59150 Vestaburg
53040 Ludington	32080 North Huron	50190 Romeo	39170 Vicksburg
49110 Mackinac Island	61230 North Muskegon	82130 Romulus	27070 Wakefield-Marenisco
16070 Mackinaw City	45040 Northport	50030 Roseville	30080 Waldron
46090 Madison (Lenawee)	41025 Northview	63040 Royal Oak	64090 Walkerville
63140 Madison (Oakland)	82390 Northville	17110 Rudyard	63290 Walled Lake
05070 Mancelona	38140 Northwest	73010 Saginaw City	50230 Warren
81080 Manchester	22025 Norway-Vulcan	73040 Saginaw Twp.	50240 Warren Woods
51070 Manistee	75100 Nottawa	81120 Saline	63300 Waterford
77010 Manistique	63100 Novi	46130 Sand Creek	27080 Watersmeet Twp.
83060 Manton	63250 Oak Park	76210 Sandusky	11320 Watervliet
23065 Maple Valley	61065 Oakridge	34120 Saranac	33215 Waverly
13095 Mar Lee	33170 Okemos	03080 Saugatuck	03040 Wayland Union
14050 Marcellus	23080 Olivet	17010 Sault Ste. Marie	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  
70350 Zeeland

82240 Westwood  
25210 Westwood Heights  
62090 White Cloud  
75070 White Pigeon  
66070 White Pine  
17160 Whitefish  
58110 Whiteford

61240 Whitehall  
81140 Whitmore Lake  
35040 Whittemore Prescott  
33230 Williamston  
81150 Willow Run  
16100 Wolverine  
82365 Woodhaven-Brownston

82170 Wyandotte  
41026 Wyoming  
74130 Yale  
81020 Ypsilanti

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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)

IRS Processing Center: FRESNO, CA (without payment enclosed); CINCINNATI, OH (if enclosing payment)

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

Electronic Filing: (651) 296-2153 (NOTE: This number for tax officers only- not for taxpayers)

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 completed more than 100 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?	Full year residents. Part year and nonresidents must file a MN return if they have MN gross income over \$9,350.00.
What forms to file?	All taxpayers file Form M-1; Part year and nonresidents also file Schedule M1NR.
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 aforementioned civilian residency requirement does not apply to military personnel or their spouses.
Exemptions	MN uses same amounts as federal return.
Military Pay	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, effective for tax years beginning after Dec. 31, 2010. Previous law allowed only active duty military pay for services performed outside Minnesota to be excluded when determining the filing requirement. Minnesota <a href="#">National Guard and reservists</a> are also allowed a subtraction of their federally taxable active duty pay for certain services performed within Minnesota as well as compensation for training and meetings. Minnesota active duty military personnel (United States or United Nations armed forces) are allowed a subtraction of their federal active duty military pay, to the extent it was federally taxable. To claim the subtraction, use <a href="#">Form M1</a> with <a href="#">Schedule M1M</a> . A subtraction is not allowed for compensation received by Active Guard Reserves (AGR) or for employment by the State of Minnesota Department of Military Affairs. Starting with 2009 taxes, members of the Minnesota National Guard and Reserves can also claim a subtraction of compensation that is included in federal taxable income for training and meetings whether they are held in Minnesota or outside the state.
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, and may affect the Minnesota income tax filing requirements for nonresident spouses of military personnel, beginning with tax year 2009.

	<p>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. <b>Note:</b> 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 <a href="#">Form W-4MN</a> to stop Minnesota tax from being withheld from their wages. To claim a refund of withholding paid to Minnesota for income earned in 2011, you must file a 2010 <a href="#">Form M1, Minnesota Individual Income Tax Return</a>, and <a href="#">Schedule M1NR, Minnesota Income of Nonresidents and Part-Year Residents</a>. 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> <ol style="list-style-type: none"> <li>(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 \$1,950; or (2) filing married filing separate, you will be required to add back \$975.</li> <li>(2) The federal removal of the limitation on itemized deductions — Taxpayers with an adjusted gross income that exceeds the applicable threshold (e.g., \$84,775 for married filing separate or \$169,550 for all other filers) will be required to add back the amount that would have been limited under prior federal law for itemized deductions.</li> <li>(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., \$254,350 for married filing joint; \$211,950 for heads of household; \$169,550 for single; and \$127,175 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.</li> </ol> <p>In addition, several modifications that MN did not conform to in the past were fully adopted or no longer apply at the federal level, beginning with tax year 2011. As a result, the following lines will be removed from the 2011 Schedule M1M:</p> <ol style="list-style-type: none"> <li>(1) The additional standard deduction for real estate taxes and/or motor vehicle sales tax;</li> <li>(2) Excluded unemployment compensation;</li> <li>(3) The educator expenses and college tuition and fees deduction (Minnesota</li> </ol>

	<p>adopted this provision permanently going forward from 2010); and  (4) Discharge of indebtedness income addition.  Important note: Minnesota continues to require an 80 percent addback for bonus depreciation and section 179 expensing.</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 <a href="#">Schedule M1C, Other Nonrefundable Credits</a>. 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, Nonresidents/Part-Year Residents.</p>
Payments	<p>Due April 17, 2012. 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>

Special Military Processing	<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, effective for tax years beginning after Dec. 31, 2010. Previous law allowed only active duty military pay for services performed outside Minnesota to be excluded when determining the 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, 2007, 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. For service during 2007 and/or 2008, the credit is \$59 for each month (or partial month) served. The deadline for claiming a credit based on military service in a combat zone between Sept. 11, 2001 and Dec. 31, 2006 has passed.</p> <p>Homestead classification for absent military members Legislation passed in 2006 made active duty military members, who are absent from Minnesota solely for active duty, eligible for the homestead classification 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>
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	<p>If both spouses are FYR, enter MN in the FYR field of the State Information section of the Main Info page.</p> <p>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.</p>
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.

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## MISSISSIPPI

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

General Information: (601) 923-7089

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

Forms: (601) 923-7815

Web site: <http://www.dor.ms.gov/>

Refund Status: (601) 923-7801

IRS Processing Center: ATLANTA, GA

Electronic Filing: (601) 923-7001/7055

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 2011; \$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	<b>Mississippi Resident</b> - 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. <b>Non-Resident</b> - If a service member is not a Mississippi resident but is stationed in Mississippi by military orders, his or her military income is <b>not</b> subject to Mississippi income tax. However, if he or she has income subject to Mississippi tax, file Form 80-205 (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	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. <b>Military Spouses Residency Relief Act (MSRRA):</b> 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
Income Exclusions	May exclude social security income.

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 2011; \$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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. The Mississippi Department of Revenue will follow the federal extension for individual income tax. All other tax types with a due date of April 15 <sup>th</sup> will remain due on April 15 <sup>th</sup> . 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 between the spouses in any manner they choose.
Miscellaneous	MS requires a county/school district code entry. No foreign income exclusion.  <b>Does Mississippi exempt any portion of military pay?</b> 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.
2011 Resident & Non-Resident/Part-Year Resident Income Tax Instructions	<a href="http://www.dor.ms.gov/docs/indiv_8010011i.pdf">http://www.dor.ms.gov/docs/indiv_8010011i.pdf</a> 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.

## 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	Kenner	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](http://www.dor.mo.gov)

Refund Status: (573) 751-3505

IRS Processing Center: KANSAS CITY, MO

Electronic Filing: (573) 751-7200

Missouri Department of Revenue Military Guide: <http://dor.mo.gov/pdf/milrefguide.pdf#taxintro>

*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.*

E-File Information	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.
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"> <li>• <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.</li> <li>• <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.</li> </ul> <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 - NEW	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.
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 servicemember 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: <a href="http://dor.mo.gov/military/">http://dor.mo.gov/military/</a></p>
Income Exclusions	<p>May deduct federal tax paid, up to \$5,000 (\$10,000 for married filing jointly).</p> <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	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 \$5,800 for single, \$11,600 for married filing jointly or qualifying widow(er), \$8,500 for head of household, \$5,800 for married filing separately.
Capital Gains/Losses	Follows federal rules.
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. Beginning January 1, 2010, 15 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.</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 65 percent of taxable social security and social security disability benefits. The deductible percentage of their social security and social security disability benefits will increase until 2012.</p>
Payments	The due date for the 2011 Missouri Individual Income Tax Return is April 17, 2012.
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"> <li>• You serve in the Armed Forces in a combat zone or you have qualifying service</li> </ul>

Length of Military Extension	<p>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.</p> <ul style="list-style-type: none"> <li>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.</li> </ul> <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 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 MO-NRI and sign back. See <a href="http://dor.mo.gov/pdf/milrefguide.pdf#taxintro">http://dor.mo.gov/pdf/milrefguide.pdf#taxintro</a> <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 <a href="https://sa.dor.mo.gov/nri/">https://sa.dor.mo.gov/nri/</a> 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>MO requires a county/school district code entry. 2009 is the most recent list available for income tax purposes – please see the chart on the following pages.</p>

# 2009 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in a military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) ..	365	Cainsville R-I .....	058	Dallas Co. R-I (Buffalo) ..	112	Gasconade Co. R-I		Hurley R-I .....	214
Adair Co. R-II (Brashear) ..	045	Calhoun R-VIII .....	059	Davis R-XII .....	113	(Hermann) .....	197	Iberia R-V .....	215
Adrian R-III .....	001	Callao C-8 .....	061	Delta C-7 (Deering) .....	385	Gasconade Co. R-II		Independence 30 .....	217
Advance R-IV .....	002	Camdenton R-III .....	062	Delta R-V .....	116	(Owensville) .....	376	Iron Co. C-4 (Viburnum) ..	218
Affton 101 .....	003	Cameron R-I .....	063	Dent-Phelps R-III		Gideon 37 .....	165	Jackson R-II .....	219
Albany R-III .....	004	Campbell R-II .....	064	Dexter R-XI .....	118	Gilliam C-4 .....	166	Jasper Co. R-V .....	222
Altenburg 48 .....	005	Canton R-V .....	065	Diamond R-IV .....	119	Gilman City R-IV .....	167	Jefferson C-123	
Alton R-IV .....	006	Cape Girardeau 63 .....	066	Dixon R-I .....	120	Glenwood R-VIII .....	169	(Nodaway Co.) .....	223
Appleton City R-II .....	008	Carthage R-IX .....	069	Doniphan R-I .....	121	Golden City R-III .....	171	Jefferson City .....	224
Arcadia Valley R-II		Caruthersville 18 .....	070	Dora R-III .....	122	Gorin R-III .....	172	Jefferson Co. R-VII	
(Ironton) .....	009	Cassville R-IV .....	071	Drexel R-IV .....	123	Grain Valley R-V .....	173	(RFD, Festus) .....	225
Archie R-V .....	010	Center 58		Dunklin R-V		Grandview C-4		Jennings .....	227
Ash Grove R-IV .....	011	(Jackson County) .....	074	(Jefferson Co.) .....	124	(Jackson Co.) .....	174	Johnson Co. R-VII .....	571
Atlanta C-3 .....	012	Centerville R-I .....	077	East Buchanan Co. C-I		Grandview R-II		Joplin R-VIII .....	228
Aurora R-VIII .....	013	Central R-II (Park Hills) ..	480	(Gover) .....	125	(Jefferson Co.) .....	175	Junction Hill C-12 .....	229
Ava R-I .....	014	Centralia R-VI .....	079	East Carter Co. R-II		Green City R-I .....	177	Kansas City 33 .....	231
Avenue City R-IX .....	015	Chadwick R-I .....	080	(Ellsinore) .....	126	Green Forest R-II .....	178	Kearney R-I .....	232
Avilla R-XIII .....	016	Charleston R-I .....	083	East Lynne 40 .....	127	Green Ridge R-VIII .....	179	Kelso C-7 .....	233
Bakersfield R-IV .....	017	Chilhowee R-IV .....	084	East Newton Co. R-VI .....	128	Greenfield R-IV .....	180	Kennett 39 .....	234
Ballard R-II .....	018	Chillicothe R-II .....	085	East Prairie R-II .....	129	Greenville R-II .....	181	Keytesville R-III .....	235
Bayless .....	019	Clark Co. R-I (Kahoka) .....	230	El Dorado Springs R-II .....	131	Grundy Co. R-V (Galt) .....	182	King City R-I .....	236
Bell City R-II .....	020	Clarksburg C-2 .....	087	Eldon R-I .....	132	Hale R-I .....	184	Kingston K-14	
Bellevue R-III .....	022	Clarkton C-4 .....	088	Elsberry R-II .....	134	Hallsville R-IV .....	186	(Washington Co.) .....	237
Belton 124 .....	023	Clayton .....	089	Eminence R-I .....	135	Hamilton R-II .....	187	Kingston 42 (Caldwell	
Bernie R-XIII .....	025	Cleaver R-V .....	091	Exertor R-III .....	137	Hancock Place .....	188	Co.) .....	238
Bever C-4 .....	026	Climax Springs R-IV .....	092	Excelsior Springs 40 .....	138	Hannibal 60 .....	189	Kingsville R-I .....	239
Billings R-IV .....	029	Clinton .....	093	Exeter R-VI .....	139	Hardeman R-X .....	190	Kirbyville R-VI .....	240
Bismarck R-V .....	030	Clinton Co. R-III		Fair Grove R-X .....	140	Hardin-Central C-2 .....	191	Kirksville R-III .....	241
Blackwater R-II .....	031	(Plattsburg) .....	397	Fair Play R-II .....	141	Harrisburg R-VIII .....	192	Kirkwood R-VII .....	242
Blair Oaks .....	097	Cole Camp R-I .....	096	Fairfax R-III .....	142	Harrisonville R-IX .....	193	Knob Noster R-VIII .....	244
Bloomfield R-XIV .....	033	Cole Co. R-I		Fairview R-XI .....	144	Hartville R-II .....	194	Knox Co. R-I (Edina) .....	245
Blue Eye R-V .....	034	(Russellville) .....	432	Farmington R-VII .....	146	Hayti R-II .....	195	Laclede Co. C-5	
Blue Springs R-IV .....	035	Cole Co. R-V (Eugene) .....	136	Fayette R-III .....	147	Hazelwood .....	196	(RFD, Lebanon) .....	247
Bolivar R-I .....	037	Columbia 93 .....	098	Ferguson-Florissant R-II ..	148	Henry Co. R-I (Windsor) ..	553	Laclede Co. R-I (Conway) ..	102
Boncl R-X .....	038	Community R-VI .....	099	Festus R-VI .....	149	Hermitage R-IV .....	198	Ladue (St. Louis Co.) .....	248
Boonville R-I .....	039	Concordia R-II .....	101	Fordland R-III .....	151	Hickman Mills C-1 .....	200	Ladue (St. Louis Co.) .....	248
Bosworth R-V .....	040	Cooper Co. R-IV		Forsyth R-III .....	152	Hickory Co. R-I		Lafayette Co. C-1	
Bowling Green R-I .....	042	(Bunceton) .....	054	Fort Osage R-I (Route 2,		(Urbana) .....	201	(Higginsville) .....	249
Bradleyville R-I .....	043	Cooter R-IV .....	103	Independence) .....	153	Higbee R-VIII .....	202	Lakeland R-III	
Bradleyville R-I .....	043	Couch R-I .....	104	Fort Zumwalt R-II .....	154	High Point R-III .....	203	(Deepwater) .....	251
Branson R-IV .....	044	Cowgill R-VI .....	105	Fox C-6 (Arnold) .....	155	Hillsboro R-III .....	204	Lamar R-I .....	252
Braymer C-4 .....	046	Crane R-III .....	106	Francis-Howell R-III .....	156	Holcomb R-III .....	205	LaMonte R-IV .....	253
Breckenridge R-I .....	047	Crawford Co. R-I		Franklin Co. R-II		Holden R-III .....	206	LaPlata R-II .....	285
Brentwood .....	048	(Bourbon) .....	041	(RFD, New Haven) .....	157	Holliday C-2 .....	207	Laquey R-V .....	254
Bronaugh R-VII .....	049	Crawford Co. R-II (Cuba) ..	108	Fredericktown R-I .....	158	Hollister R-V .....	208	Laredo R-VII .....	255
Brookfield R-III .....	050	Crocker R-II .....	109	Fulton 58 .....	159	Houston R-I .....	209	Lathrop R-II .....	257
Brunswick R-II .....	052	Crystal City 47 .....	110	Gainesville R-V .....	160	Howard Co. R-II		Lawson R-XIV .....	258
Buchanan Co. R-IV		Dadeville R-II .....	111	Galena R-II .....	161	(Glasgow) .....	168	Lebanon R-III .....	260
(DeKalb) .....	115			Gallatin R-V .....	162	Howell Valley R-I .....	210	Lee's Summit R-VII .....	261
Bucklin R-II .....	053			Gasconade C-4 (Falcon) ..	163	Hudson R-IX .....	211	Leesville R-IX .....	262
Bunker R-III .....	055					Humansville R-IV .....	212	Leeton R-X .....	263
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Cabool R-IV .....	057								

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III	264	Montgomery Co. R-II		Osceola	374	School of the Osage R-II	439	Sweet Springs R-VII	501
Lesterville R-IV	265	(Montgomery City)	324	Oterville R-VI	375	Schuyler Co. R-I	440	Taneyville R-II	502
Lewis Co. C-1		Montrose R-XIV	325	Ozark R-VI	377	Scotland Co. R-I		Tarkio R-I	503
(Ewing)	266	Morgan Co. R-I (Stover)	491			(Memphis)	441	Thayer R-II	504
Lexington R-V	267	Morgan Co. R-II		Palmyra R-I	378	Scott City R-I	573	Thornfield R-I	505
Liberal R-II	268	(Versailles)	523	Paris R-II	379	Scott Co. Central		Tina-Avalon R-II	506
Liberty 53	269	Mound City R-II	327	Park Hill	380	(Sikeston)	443	Trenton R-IX	508
Licking R-VIII	271	Mountain Grove R-III	328	Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tri-County R-VII	
Lincoln R-II	272	Mountain View-Birch		Pattonburg R-II	382	Sedalia 200	444	(Jamesport)	509
Lindbergh R-VIII	273	Mountain View-Birch		Pattonville R-III	383	Seneca R-VII	446	Troy R-III	510
Linn Co. R-I (Purdin)	572	Tree R-III	329	Pemiscot Co. R-III		Seymour R-II	447	Twin Rivers R-X	
Livingston Co. R-III		Mt. Vernon R-V	330	(RFD, Caruthersville)	386	Shawnee R-III	448	(Brosely)	512
(Chula)	275			Pemiscot Co. Special		Shelby Co. R-IV			
Lockwood R-I	276	Naylor R-II	331	School Dist.	576	(Shelbina)	450	Union R-XI (Franklin	
Logan-Rogersville R-VIII	277	Neelyville R-IV	332	Perry Co. 32	387	Sheldon R-VIII	451	Co.)	514
Lone Jack C-6	278	Nell Holcomb R-IV	333	Pettis Co. R-V		Shell Knob 78	452	Union Star R-II	515
Lonedell R-XIV	279	Neosho R-V	334	(Hughesville)	389	Sherwood Cass R-VIII		University City	517
Louisiana R-II	280	Nevada R-V	335	Pettis Co. R-XII		(Creighton)	453		
Luray 33	281	New Bloomfield R-III	336	(RFD, Sedalia)	390	Sikeston R-6	454	Valley Park	518
Lutie R-VI	282	New Franklin R-I	337	Phelps Co. R-III		Silex R-I	455	Valley R-VI (Caledonia)	519
		New Haven (Franklin		(Edgar Springs)	130	Skyline R-II	456	Van Buren R-1	520
		Co.)	338	Pierce City R-VI	391	Slater	457	Van-Far R-I	521
Macks Creek R-V	283	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Smithton R-VI	458	Verona R-VII	522
Macon Co. R-I		New York R-IV	341	Pilot Grove C-4	393	Smithville R-II	459		
(Macon)	284	Newburg R-II	342	Plainview R-VIII	394	South Callaway R-II			
Macon Co. R-IV		Newtown-Harris R-III	343	Plato R-V	395	(Mokane)	460	Walnut Grove R-V	527
(New Cambria)	286	Niangua R-V	344	Platte Co. R-III		South Harrison Co. R-II		Warren Co. R-III	
Madison C-3	287	Nixa R-II	345	(Platte City)	396	(Bethany)	461	(Warrenton)	529
Malden R-I	288	Nodaway-Holt R-VII		Pleasant Hill R-III	398	South Holt Co. R-I		Warrensburg R-VI	528
Malta Bend R-V	289	(Graham)	346	Pleasant Hope R-VI	399	(Oregon)	462	Warsaw R-IX	530
Manes R-V	290	Nonresident	347	Pleasant View R-VI	400	South Iron Co. R-I		Washington	531
Mansfield R-IV	291	Norborne R-VIII	348	Polo R-VII	401	(Annapolis)	463	Waynesville R-VI	532
Maplewood-Richmond		Normandy	349	Poplar Bluff R-I	402	South Nodaway Co. R-IV		Weaubleau R-III	533
Heights	292	North Andrew Co. R-VI		Portageville	574	(Barnard)	464	Webb City R-VII	534
Marceline R-V	293	(Rosendale)	350	Potosi R-III	403	South Pemiscot Co. R-V		Webster Groves	535
Maries Co. R-I (Vienna)	524	North Callaway R-I		Prairie Home R-V	404	(Steele)	465	Wellington-Napoleon	
Maries Co. R-II		(Kingdom City)	351	Princeton R-V	405	Southern Boone Co. R-I	466	R-IX	536
(Belle-Bland)	021	North Daviess R-III	220	Purdy R-II	406	Southern Reynolds Co.		Wellston	537
Marion C. Early R-V		(Eagleville)	353	Putnam Co R-1	516	R-II	467	Wellsville-Middletown	
(Morrisville)	294	North Kansas City 74	354	Puxico R-VIII	407	Southland C-9		R-I	538
Marion Co. R-II	295	North Mercer Co. R-III				(Cardwell)	468	Wentzville R-IV	539
Marionville R-IX	296	(Mercer)	355	Ralls Co. R-II (Center)	408	Southwest Livingston Co.		West Nodaway Co. R-I	
Mark Twain R-VIII	297	North Nodaway Co. R-VI		Raymondville R-VII	410	R-1	469	(Burlington Junction)	540
Marquand-Zion R-VI	298	(Hopkins)	356	Raymore-Peculiar R-II	411	Southwest R-V		West Plains R-VII	541
Marshall	299	North Pemiscot Co. R-I		Raytown C-2	412	(Barry Co.)	470	West Platte Co. R-II	
Marshfield R-I	300	(Wardell)	357	Reeds Spring R-IV	413	Sparta R-III	471	(Weston)	542
Maryville R-II	302	North Platte Co. R-I		Renick R-V	414	Special School District of		West St. Francois Co. R-IV	
Maysville R-I	303	(Dearborn)	358	Republic R-III		St. Louis Co.	577	(Leadwood)	570
McDonald Co. R-I		North St. Francois Co. R-I		(Republic)	415	Spickard R-II	472	Westran R-I	545
(Anderson)	304	(Bonne Terre)	352	Revere C-3	416	Spokane R-VII	473	Westview C-6	546
Meadow Heights R-II	305	North Shelby	449	Rich Hill R-IV	417	Spring Bluff R-XV	474	Wheatland R-II	547
Meadville R-IV	306	North Wood R-IV	359	Richards R-V	418	Springfield R-XII	475	Wheaton R-III	548
Mehlville R-IX	307	Northeast Nodaway Co. R-V		Richland R-I		St. Charles Co. R-V		Willard R-II	550
Meramec Valley R-III	308	(Ravenwood)	360	(Stoddard Co.)	419	(Orchard Farm)	477	Willow Springs R-IV	551
Mexico 59	310	Northeast Randolph Co. R-IV		Richland R-IV	420	St. Charles R-VI	476	Windsor C-1	
Miami R-I (Bates Co.)	311	(Cairo)	361	Richmond R-XVI	421	St. Clair R-XIII	478	(Jefferson Co.)	552
Miami R-I (Saline Co.)	312	Northeast Vernon Co. R-I		Richwoods R-VII	422	St. Elizabeth R-IV	479	Winfield R-IV	554
Mid-Buchanan Co. R-V		(Walker)	526	Ridgeway R-V	423	St. James R-I	481	Winona R-III	555
(Faucett)	313	Northwest R-I		Ripley Co. R-III		St. Joseph	482	Winston R-VI	556
Middle Grove C-1	314	(High Ridge)	362	(Gatewood)	164	St. Louis City	483	Woodland R-IV	557
Midway R-I	316	Northwestern R-I		Ripley Co. R-IV		Stanberry R-II	484	Worth Co. R-III	558
Milan C-2	317	(Mendon)	363	(RFD, Doniphan)	424	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Miller R-II	318	Norwood R-I	364	Risco R-II	425	Steeleville R-III	486	Wyaconda C-1	560
Miller Co. R-III				Ritenour	426	Stet R-XV	487		
(Tuscumbia)	511	Oak Grove R-VI	366	Riverview Gardens	427	Stewartsville C-2	488		
Mirabile C-1	319	Oak Hill R-I	367	Rock Port R-II	428	Stockton R-I	489	Zalma R-V	561
Missouri City 56	320	Oak Ridge R-VI	368	Rockwood R-VI	429	Stoutland R-II	490		
Moberly	321	Odessa R-VII	369	Rolla 31	430	Strafford R-VI	492		
Monett R-I	322	Oran R-III	370	Roscoe C-1	431	Strain-Japan R-XVI	575		
Moniteau Co. C-1		Orearville R-IV	371			Strasburg C-3	494		
(Jamestown)	221	Oregon-Howell R-III	246	Salem R-80	434	Sturgeon R-V	495		
Moniteau Co. R-I		Orrick R-XI	372	Salisbury R-IV	435	Success R-VI	496		
(California)	060	Osage Co. R-I (Chamois)	082	Santa Fe R-X		Sullivan	497		
Moniteau Co. R-V		Osage Co. R-II (Linn)	274	(Alma)	250	Summersville R-II	498		
(Latham)	256	Osage Co. R-III		Sarcoux R-II	436	Sunrise R-IX	499		
Moniteau Co. R-VI		(Westphalia)	544	Savannah R-III	437	Swedeborg R-III	500		
(Tipton)	507	Osborn R-O	373						
Monroe City R-I	323								



## MONTANA

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

General Information: (406) 444-6900  
**program**

Member of Federal/State E-file

Forms: (406) 444-6900

Web site: <http://revenue.mt.gov/default.mcp>

Refund: (406) 444-9840

IRS Processing Center: FRESNO, CA

Electronic Filing: (406) 444-3627 [NOTE: This number for tax officers only- not for taxpayers!]

E-File Information	Tax sites should give MT 8453 and all supporting documents to clients for safekeeping for five years. Do not mail the MT 8453 to the state. If a return is rejected by Montana, please call Mr. David Berg at (406) 444-6957 to receive instructions for disposition.		
Who must file?	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:		
	If your filing status is...	AND at the end of 2011 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	\$4,010
		65 or older	\$6,200
	Head of household	Under 65	\$5,830
		65 or older	\$8,020
	Married filing jointly with your spouse	Both under 65	\$8,020
One spouse 65 or older		\$10,210	
Both spouses 65 or older		\$12,400	
<i>You are entitled to an additional exemption if you are blind or your spouse is blind. Increase your federal gross income by \$2,190 to determine if you are required to file.</i>			
20%	All taxpayers may use Form 2. Full year residents may use Form 2M.		
Requirements for Residency	Follows general residency requirements.		
Exemptions	Personal exemptions are \$2,190 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		

	<p>serviceperson or spouse.</p> <p>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.</p>
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.
Income Deductions	The standard deduction is 20% of MT Adjusted Gross Income, with the minimum for single at \$1,820 and married, \$3,640 and the maximum for single at \$4,110 and married \$8,220. 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 \$3,760 of retirement pay- phased out over \$31,370 gross income. Please see Worksheet IV and use Form 1099R).
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Military Extension to File	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 SVCMs 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 Federal Filing Status	SVCMs may choose to file MFS-MT or MFJ-MT regardless of his filing status on 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 2011	<p><b>Rate Changed for Withholding on Lottery Winnings</b></p> <p>If you have lottery winnings in excess of \$5,000, please note that the withholding rate has been reduced from 10% to 6.9%. This change was effective as of July 1, 2011.</p> <p><b>Montana Energy Credits Not Affected by Federal Changes</b></p> <p>The recent expansion of the federal tax credits for consumer energy efficiency expired on December 31, 2010.</p>
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?</p> <p>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>

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.

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/forindividuals/Military\\_Spouses\\_Relief\\_Act/default.mcp](http://revenue.mt.gov/forindividuals/Military_Spouses_Relief_Act/default.mcp)

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.

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.

5. Does Montana provide any exemptions for military personnel, either on active duty or retired from the military?

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 17, 2012. Can I (and my spouse) obtain an

	<p>extension to file my 2011 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.</p> <p>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.</p> <p>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.</p> <p>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 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

General Information: (800) 742-7474  
**program**

Forms: see website  
 Refund Status: (402) 471-5729

E-file help desk: (402) 471-5619 *[NOTE: This number for tax officers only- not for taxpayers!]*

Member of Federal/State E-file

Web site: <http://www.revenue.ne.gov/>  
 IRS Processing Center: KANSAS  
 CITY, MO

E-File Information	The Form 8453N is no longer used for tax return signature purposes. The submission of a federal self-select personal identification number (PIN) with a taxpayer's electronically filed federal income tax return serves as the Nebraska signature on the Nebraska electronically filed return. Almost all Nebraska forms can now be e-filed. However, when you claim certain credits, or claim a refund for a deceased taxpayer who is not your spouse, additional documentation may be required. The software should prompt you to print the Nebraska Individual Income Tax Transmittal for E-filed Returns, Form 8453N. Attached the required documentation to Form 8453N and mail to: Nebraska Department of Revenue, P.O. Box 98911 Lincoln, NE 68509-8911. You may also fax this form and required attachments to (402) 471-5927. Form 8453N should be mailed as soon as the Nebraska Acknowledgement has been received indicating the state return has been accepted. Form 8453N and attachments must be filed within 15 days of the Nebraska Department of Revenue's receipt of your electronically filed individual income tax return. No retention requirement to store Form 8453-N. 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 <sup>st</sup> 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 Nebraska income.
What forms to file?	All taxpayers use Form 1040N. Form 1040NS has been eliminated.
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 2011 is \$120. See Line 19, Form 1040N. For tax year 2011, the personal exemption credit will increase to \$120.
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. <a href="http://www.revenue.ne.gov/legal/rulings/rr220401.html">http://www.revenue.ne.gov/legal/rulings/rr220401.html</a>

Spouses and Community Property	<p>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.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Nebraska income tax on income from services 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.  <a href="http://www.revenue.ne.gov/question/military_faq.html">http://www.revenue.ne.gov/question/military_faq.html</a></p>
Frequently Asked Questions	<p>1. I am married to a military servicemember who is a nonresident of Nebraska. I am living in Nebraska only because the servicemember is stationed in Nebraska. We are both legal residents of the same state outside of Nebraska. I understand my wages cannot be taxed by Nebraska; however, during 2011, my employer withheld Nebraska income tax from my wages. How can I receive a refund of this Nebraska withholding?</p> <p>A qualified spouse may be due a refund of Nebraska income tax withheld in 2011. 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>2. I am married to a military servicemember. We are both residents of South Dakota. We are living in Nebraska because the servicemember is stationed in Nebraska. For 2010, because of the MSRRA provisions, it is not necessary for my employer to withhold Nebraska income tax from my wages. How can I tell my employer to stop withholding the Nebraska income tax?</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 you are a qualified spouse. If your employer has done any withholding for 2010, an adjustment can be made on a future paycheck to refund this prior withholding. The form can be accessed at:  <a href="http://www.revenue.ne.gov/tax/current/f_9n.pdf">http://www.revenue.ne.gov/tax/current/f_9n.pdf</a> <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>3. How long is Form 9N effective? If claiming exemption from withholding, the Form 9N is effective for one calendar year. A new Form 9N must be completed and given to your 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> <p>4. I am married to a military servicemember, and I previously met the conditions to qualify for the exemption. However, the servicemember has been transferred to another state in compliance with military orders, and I do not wish to move to the other state. Do my wages in Nebraska remain exempt from withholding? No. The spouse must complete a new Form 9N. The spouse no longer meets the conditions to qualify for exemption from withholding — the spouse is no longer in Nebraska solely to be with the military servicemember. Any other income earned by the spouse for services performed in Nebraska is subject to Nebraska income tax.</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.

Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</p> <p>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"> <li>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;</li> <li>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;</li> <li>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</li> <li>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.</li> </ol>
Special Military Processing	None
Filing requirements based on Federal Filing Status	A NE 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-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.

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## **NEVADA – NO STATE INCOME TAX**

**1550 College Parkway**  
**Carson City, Nevada 89706**  
Phone (775) 684-2000 Fax (775) 684-2020  
Call Center Phone (866) 962-3707

<http://tax.state.nv.us/forms.htm>

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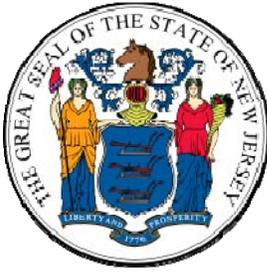
## NEW HAMPSHIRE – NO STATE EARNED INCOME TAX

NH Department of Revenue Administration  
109 Pleasant Street  
Concord, New Hampshire 03301  
Phone: 603-230-5000 ~ Fax: 603-271-6121

Website: <http://www.revenue.nh.gov/forms/index.htm>

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, 2012.
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, 2012.
Miscellaneous	Call Central Taxpayer Services at (603)-271-2191 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**  
 Refunds: (800) 323-4400 (in state); (609) 826-4400 (anywhere)  
 Web site: [www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)  
 IRS Processing Center: PHILADELPHIA, PA  
 Electronic Filing: (609) 633-1132 [NOTE: This number for tax officers only- not for taxpayers!]

E-File Information	NJ WebFile ( <a href="http://www.njwebfile.com">www.njwebfile.com</a> ) 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, 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, 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. <a href="http://www.state.nj.us/treasury/taxation/njit23.shtml">http://www.state.nj.us/treasury/taxation/njit23.shtml</a>
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. 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 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. 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> .
Exemptions	Personal exemptions are \$1000 per adult, and \$1500 per dependent. Prorate these amounts if part-year resident.

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. (See <a href="http://www.state.nj.us/treasury/taxation/">http://www.state.nj.us/treasury/taxation/</a>)</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 <a href="#">three qualifications for nonresident status</a>. 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"> <li>▪ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and</li> <li>▪ The nonmilitary spouse/civil union partner maintains a domicile in another state; and</li> <li>▪ 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.</li> </ul> <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 <a href="#">Form NJ-165, Employee's Certificate of Nonresidence in New Jersey</a>, 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. The income section of the New Jersey nonresident return has two columns - Column A, income from everywhere, and Column B, income from New Jersey sources. If you (and your military spouse/civil union partner if filing a joint return) had no income from New Jersey sources other than your own New Jersey wages, complete your nonresident return as follows:</p> <ul style="list-style-type: none"> <li>▪ Enter in Column A the amount of your gross income from everywhere (if filing a joint return, do not include the military pay of your spouse/civil union partner).</li> <li>▪ Enter zeros on the wages line and on the gross income line in Column B for the amount of income from New Jersey sources.</li> <li>▪ Enter the amount of New Jersey income tax withheld or estimated taxes paid on the appropriate line and complete the "overpayment" and "refund" lines.</li> <li>▪ Enclose a statement of explanation that references the Military Spouses Residency Relief Act along with a copy of your spousal military identification card. If filing a paper return, print "Military Spouse" in ink at the top of the return.</li> </ul> <p>However, a nonresident civilian spouse/civil union partner who lives outside New</p>

	<p>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 in both Column A and Column B of 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/CU 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/CU 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. When filing Form NJ-1040NR, the nonmilitary spouse/civil union partner reports New Jersey wage income in Column A (amount of gross income everywhere) but not in Column B (amount from New Jersey sources). There are no part-year tax returns. Part-year residents must use Form NJ-1040, and part-year nonresidents must use Form NJ-1040NR and indicate the portion of the year covered by each return. See the income tax return instructions for <a href="#">Form NJ-1040</a> and <a href="#">Form NJ-1040NR</a>, and Tax Topic Bulletin GIT-6, <a href="#">Part-Year Residents</a>, for information on how to complete a part-year return. For more information on filing status and New Jersey income tax, see Tax Topic Bulletin GIT-4, <a href="#">Filing Status</a>. For more information on military personnel, see Tax Topic Bulletin GIT-7 on Military Personnel.</p> <p>Please see this website for more information:  <a href="http://www.state.nj.us/treasury/taxation/military/spouses.shtml">http://www.state.nj.us/treasury/taxation/military/spouses.shtml</a></p>
Income Exclusions	May exclude social security income, New Jersey lottery winnings.
Income Deductions	No standard deduction; may deduct medical expenses over 2% of gross income.
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, filing separate return), and \$15,000 (filing status single, head of household, or qualifying widow(er)).
Changes for 2011	<b>Property Tax Deduction/Credit.</b> To calculate the correct amount of property taxes paid on their New Jersey principal residence homeowners must know whether they received a homestead benefit during 2011, the amount of the benefit, and whether the benefit was paid as a credit on their 2011 property tax bill or in the form of a check.

	<p>For tenants, 18% of the rent paid during the year is considered property taxes paid. Qualified residents should review the instructions in the <a href="#">NJ-1040</a> booklet for determining the amount of property taxes due and paid for 2011 (to be reported on Line 36a).</p> <p><b>Credit for Taxes Paid to Other Jurisdictions.</b> The Philadelphia nonresident wage tax rate for 2011 is .034985.</p> <p><b>Roth IRA Conversions During Tax Year 2010.</b> 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 2011.</p> <p><b>Credit for Excess UI/WF/SWF; DI; FLI Withheld.</b> For 2011, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was \$125.80, the maximum employee disability insurance contribution was \$148.00, and the maximum employee family leave insurance contribution was \$17.76. 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.</p> <p><b>Form 1099-G.</b> The State of New Jersey is no longer mailing Form 1099-G, <i>Certain Government Payments</i>, to report the amount of a State tax refund a taxpayer received. State income tax refunds may be taxable income for Federal purposes for individuals who itemized their deductions on their Federal tax return in the previous year. Taxpayers who need this information to complete their Federal return can view or print their 1099-G information <a href="#">online</a>.</p> <p><b>Homestead Benefit (Rebate) Program Homeowners.</b> New Jersey residents who owned and occupied a home in New Jersey that was their principal residence on October 1, 2011, may be eligible for a homestead benefit provided the 2011 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 2011 homestead benefit will be posted as it becomes available.</p> <p><b>Tenants.</b> There is no tenant rebate application available for 2011 since tenant rebates for 2009 and 2010 were suspended by the State Budget. <b>Note:</b> Eligibility requirements, including income limits, and benefits available under this program are subject to change.</p> <p><b>Property Tax Reimbursement (Senior Freeze).</b> The Property Tax Reimbursement (Senior Freeze) Program reimburses eligible senior citizens or disabled persons for property tax increases. Eligible residents must file a 2011 Property Tax Reimbursement Application (Form PTR-1 or PTR-2) by June 1, 2012. The 2011 PTR applications are expected to be mailed in mid to late February.</p>
Payments	<p>Due 17 April 2011. 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</p>

	<p>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 2010 and thereafter, the amount of the NJEITC is equal to 20% of the Federal benefit. Complete Worksheet G to determine the eligible amount for 2010.</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 SVCMS 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>Any death related to duty in combat or qualified hazardous the zone or combat area.</p>
Filing requirements based on Federal Filing Status	See below
TaxWise for Single	<p>If the SVCMS 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.</p>
TaxWise for Married	<p>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.</p>
Miscellaneous	<p>Taxpayers who converted a traditional IRA to a Roth IRA during 2010 and made a Federal election to report the income resulting from the conversion in equal amounts in 2011 and 2012, must report the amount that is taxable for New Jersey in equal installments in 2011 and 2012. If a taxpayer elected to include the entire amount of income from the conversion on the 2010 Federal return, the entire amount that is taxable for New Jersey purposes must be reported on the 2010 New Jersey return.</p> <p>Homeowners. New Jersey residents who owned and occupied a home in New Jersey that was their principal residence on October 1, 2010, may be eligible for a homestead benefit provided the 2010 property taxes were paid and certain income limits are met. The homestead benefit application for homeowners is not included in the NJ-1040 booklet. Information about the 2010 homestead benefit will be posted as it becomes available.</p>

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## NEW MEXICO

Taxation and Revenue Department  
 1100 S. St. Francis Drive  
 P.O. Box 630  
 Santa Fe, NM 87504-0630

General Information: (505) 827-1746  
**program**

Member of Federal/State E-file

Forms: (505) 827-2206

Web site: <http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx>

Status of Refund: (505) 827-0827 IRS Processing Center: AUSTIN, TX

Electronic Filing: (505) 827-0827 [NOTE: This number for tax officers only- not for taxpayers!]

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 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.
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.
Exemptions	NM uses amounts from federal return.
Military Pay	Effective Jan 1, 2007, active duty wages or salaries earned by members of the armed forces are exempt from NM personal income tax.
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 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	Taxpayers over age 65 or who are blind may be able to deduct a portion of their retirement income, based on gross income and filing status. See Schedule PIT-ADJ.

Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCM'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 SVCM 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	None

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## NEW YORK

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

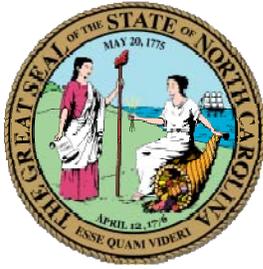
General Information: (800) 443-3200      **Member of Federal/State E-file program**  
 Forms: (800) 462-8100      Web site <http://www.tax.ny.gov/>  
 Refund Status: (800) 443-3200      IRS Processing Center: ANDOVER, MA  
 E-File Refund Status: (800) 353-0708      <http://www.tax.ny.gov/forms/>  
 Electronic Filing: **(800) 353-1096** [NOTE: This number for tax officers only- not for taxpayers!]

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 <sup>st</sup> 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 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 2011 Instructions for Form IT-220 Minimum Income Tax at: <a href="http://www.tax.ny.gov/pdf/current_forms/it/it220i.pdf">http://www.tax.ny.gov/pdf/current_forms/it/it220i.pdf</a> 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.
What forms to file?	Full year residents file on short form IT-150, or long form IT-201. Part year and nonresidents file Form IT-203.
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.
Exemptions	No personal exemptions for taxpayer or spouse; for dependents, exemptions are \$1000 each. See IT- 150.
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 <a href="http://www.tax.ny.gov/pdf/publications/income/pub361.pdf">http://www.tax.ny.gov/pdf/publications/income/pub361.pdf</a> Note: Once the link has

	<i>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>
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 serviceperson 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 <a href="#">Form IT-2104-E, Certificate of Exemption from Withholding</a>, 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 <a href="http://www.tax.ny.gov/pdf/memos/multitax/m10_1i_1mctmt.pdf">http://www.tax.ny.gov/pdf/memos/multitax/m10_1i_1mctmt.pdf</a> <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, \$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.
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. Due <b>June 15, 2012</b>, if you are stationed in a foreign country when your return is due.</p> <p>For combat zone extensions, see Publication 361, <a href="#">New York State Income Tax Information for Military Personnel and Veterans</a> at <a href="http://www.tax.ny.gov/pdf/publications/income/pub361.pdf">http://www.tax.ny.gov/pdf/publications/income/pub361.pdf</a> <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	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. Also, see Notice-03-7 for information on tax relief for individuals serving in and in support of the Iraq combat zone.
Special Military Processing	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 <sup>7</sup> , are exempt from paying state tax. The SVCM must PAPER file her return, 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.
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  
 Forms: (877) 252-3052  
 Refund Status: (877) 252-4052  
 Electronic Filing: (877) 308-9103

Member of Federal/State E-file program  
 Web site <http://www.dornc.com/>  
 IRS Processing Center: ATLANTA, GA  
<http://www.dornc.com/electronic/e-file.html>

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
Requirements for Residency	Follows general residency rules. If you were a part-year resident of North Carolina during the taxable year 2010 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	Must <b>complete worksheet A or B (Form D-401)</b> for each exemption claimed on federal return. If AGI is less than \$100,000 – MFJ; \$80k – HoH; \$60k – single; \$50k MFS use worksheet A if AGI is over these amounts use worksheet B.
New Tax Laws for 2011	For a complete list of new tax laws for North Carolina, see <a href="http://www.dornc.com/practitioner/law_changes_2011.pdf#title">http://www.dornc.com/practitioner/law_changes_2011.pdf#title</a> <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>
Military Pay	Follows federal rules.
Spouses and Community Property	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.

	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 <a href="http://www.dornrc.com/taxes/individual/armedforces/faq_spouses.html">http://www.dornrc.com/taxes/individual/armedforces/faq_spouses.html</a>
Income Exclusions	NC does not tax social security income.
Standard Deductions	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 with five years of creditable service in the military as of 12 August 1989, may deduct all military retired pay. Others may deduct up to \$4000 of retirement income.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
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	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. 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 MFS-FED return.
Miscellaneous	None.

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  
 Bismarck, ND 58505-0599

General Information: (800) 638-2901      **Member of Federal/State E-file program**  
 Website: <http://www.nd.gov/tax/>  
 Forms: (701) 328-3017      <http://www.nd.gov/tax/indincome/forms/>  
 Refund Status: (701) 328-3450  
 Electronic Filing: (701) 328-3102      IRS Processing Center: PHILADELPHIA

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. NOTE: ND-2 cannot be e-filed. 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-2. A majority of taxpayers will compute lower taxes using ND-1, but you should use the form that results in the lowest tax liability. Part year residents and non-residents file ND-1NR
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)
Exemptions	Follows federal rules.
Military Pay	<p>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.</p> <p>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.</p> <p>Taxable to same extent as on Federal Return. Form ND-2 allows for an exclusion of active duty pay up to \$1000 subject to certain conditions—see instructions. (ND-2 subject to higher tax rates than form ND-1, so explore all options; this exemption may not be worthwhile.)</p> <p><b>Income adjustment for certain nonresident military personnel.</b> 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 use North Dakota Form ND-1 (Main Method) may subtract their federal active duty compensation in calculating their North Dakota taxable income. (Note: This provision of the Act does not affect the calculation of the tax on Form ND-2, the Optional Method.)</p>
Spouses and Community Property	Not a community property state. Special filing rules apply where one spouse is a resident and the other a nonresident- they must file separate returns.

	<p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from ND income tax on income from services performed there if (1) the servicemember is present in ND 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>See June 2010 notice at:  <a href="http://www.nd.gov/tax/indwithhold/forms/militaryspouresidencyrelief.pdf">http://www.nd.gov/tax/indwithhold/forms/militaryspouresidencyrelief.pdf</a> <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	Follows Federal Rules
Income Deductions	<p>Follows Federal Rules</p> <p>If Form ND-1 is used, the following deductions are allowed to military personnel:</p> <ul style="list-style-type: none"> <li>● For 2003 and after, compensation for federal active duty received while a nonresident of North Dakota is deductible in calculating North Dakota taxable income.</li> <li>● For 2003 and after, if you are a member of the North Dakota National Guard or the Reserve who is mobilized for federal active duty under Title 10, U.S. Code, your compensation received for the federal active duty service is deductible in calculating North Dakota taxable income. However, you may not deduct any part of this compensation that is excluded from federal income tax, nor may you deduct any compensation received for attending annual training, basic military training, professional military education, or active duty for which you volunteered and did not receive mobilization orders.</li> </ul> <p>If Form ND-2 is used, the following deductions are allowed to North Dakota resident military personnel:</p> <ul style="list-style-type: none"> <li>● Up to \$1,000 of compensation received for federal active duty.</li> <li>● Up to \$1,000 of compensation received for attending periodic training for drill and instruction as a member of the National Guard or Reserve.</li> <li>● If you are on federal active duty overseas for at least 30 days during the year, up to \$300 of your compensation received for that duty is allowed for each month (or fraction of a month) you are overseas.</li> </ul> <p>Overseas duty means that you are stationed outside any of the U.S. states and the District of Columbia.</p> <p>The following officers are not eligible for this overseas deduction:</p> <ul style="list-style-type: none"> <li>○ Major or higher rank in the U.S. Army, Air Force, or Marine Corps.</li> <li>○ Lieutenant commander or higher rank in the U.S. Navy.</li> <li>○ Surgeon or higher rank in the commissioned corps of the U.S. Public Health Service or the National Oceanic and Atmospheric Administration.</li> </ul> <ul style="list-style-type: none"> <li>● If you are at least 50 years old, you may deduct up to \$5,000 of your retirement pay received for service in the U.S. armed forces or any of its reserve components. If you also received social security benefits, you must reduce your allowable deduction by the amount of those benefits.</li> </ul> <p><b><i>Important: Eligibility for any of the above deductions allowed on Form ND-2 does not mean you should automatically use Form ND-2. It is very possible that your tax liability will be less on Form ND-1 (without the deduction). The only way to know for sure which form is best for you is to calculate the tax on both forms and compare the results; file the form showing the lowest tax.</i></b></p>

Capital Gains/Losses	30% of net long term capital gains may be excluded
Retirement Income	Follows Federal Rules
Income Exclusions	Follows Federal Rules
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</p> <p><b>Extension of time to file Federal active duty in a combat zone.</b> North Dakota generally follows federal income tax law as to an extension of time to file a North Dakota income tax return. Therefore, U.S. armed forces members who serve, or provide direct support to military operations, in a presidentially-declared combat zone have until the extended due date of their federal income tax return to file their North Dakota income tax return without penalty or interest. For more information on the federal extended due dates for military personnel serving in a combat zone, go to the IRS's web site at <a href="http://www.irs.ustreas.gov">www.irs.ustreas.gov</a></p> <p><b>National Guard and Reserve members mobilized for federal active duty in a combat zone.</b> National Guard and Reserve members mobilized for federal active duty in a combat zone have the same extended due date as U.S. armed forces members serving in a combat zone to file their North Dakota income tax return without penalty or interest.</p> <p><b>Military personnel serving outside a combat zone.</b> U.S. armed forces, National Guard, and Reserve members who are not serving in a combat zone (nor providing direct support to military operations in a combat zone) but are on federal active duty and stationed outside the boundaries of the United States (including the District of Columbia) have until the due date of their federal income tax return to file their North Dakota income tax return and pay any state tax due without penalty or interest. If they are stationed within the boundaries of the United States, they must file their North Dakota income tax return and pay any state tax due by April 15 unless they obtain an extension of time to file. For information on obtaining an extension of time to file the North Dakota income tax return, click on <a href="http://www.nd.gov/tax/genforms/">www.nd.gov/tax/genforms/</a> and select Form 101.</p>
Notes	<p>ND has a use tax for items purchased outside of the state. ND now allows for payment by credit cards. <b><i>ND has now recognized the SCRA for tax years 2001 and 2002. Any nonresident service member who filed a ND tax return for these years may be eligible for a partial refund.</i></b> See website for more details.</p> <p>Military members who serve or provide direct support to military operations, in a presidentially-declared combat zone have until the extended due date of their federal tax return to file their North Dakota income tax return without penalty or interest.</p>
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>ND implemented a change in its tax law for 2005. ND residents are no longer allowed to calculate their ND return as MFS if they filed MFJ-FED.</p> <p>The tax rates—2.1%, 3.92%, 4.34%, 5.04%, and 5.54%—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). For tax years after 2001, the income brackets will be indexed for inflation.</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: [tax.ohio.gov](http://tax.ohio.gov)  
Refund Status: **(800) 282-1784**      Forms: <http://dw.ohio.gov/tax/dynamicforms/>  
IRS Processing Center: ANDOVER, MA  
Electronic Filing: **(614) 466-0197 or 614-728-1055** [NOTE: This number for tax officers only- not for taxpayers!]

Website for military specific information relating to Ohio income taxes:

[http://www.tax.ohio.gov/divisions/ohio\\_individual/individual/military\\_tax\\_provisions.stm](http://www.tax.ohio.gov/divisions/ohio_individual/individual/military_tax_provisions.stm)

E-File Information	<b>Electronic signature for e-filing is allowed.</b> 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. <b>See web site for info on over age 65 filers.</b>
What forms to file?	All taxpayers use IT-1040 (1040EZ for full year residents only).
Requirements for Residency	Follows general residency rules.
Highlights for 2011	<p><b>All highlights can be found at:</b> <a href="http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf">http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf</a> 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.</p> <p><b>Pell Grant Deduction.</b> Ohio taxpayers may now be eligible for a deduction of limited taxable grant amounts (see link above, page 26)</p> <p><b>Public Service Payments.</b> This exempts public service income (including that for highway services) or income from certain transfer agreements from income tax (see link above, page 29)</p> <p><b>Ohio Historical Society.</b> Ohio taxpayers may now donate to the Ohio Historical Society, a 501(c)(3) nonprofit organization that allocates these funds toward a matching grants program to support state and local history-related projects throughout Ohio (see link above, page 34)</p> <p><b>Ohio Income Tax Tables.</b> Ohio's individual income tax brackets have been adjusted to reflect a 4% reduction in Ohio's income tax rates, the final phase of a multi-year commitment made in 2005 to cut your income tax rates a total of 21% (see link above, pages 35-41)</p> <p><b>Accident and Health Insurance Premiums for Certain Relatives.</b> This allows a deduction from federal adjusted gross income of certain insurance premiums paid for adult children and others (see link above, pages 12, 28)</p> <p><b>Direct Deposit.</b> Direct deposit options have been expanded for electronic filing to allow taxpayers to split direct deposits into three different accounts (see link above, page 7)</p> <p><b>Larger Personal Exemption.</b> The personal and dependent income tax exemption increased to \$1,650 for the 2011 taxable year, up from \$1,600 for 2010.</p> <p><b>Low Income Tax Credit.</b> Taxpayers whose Ohio taxable income is \$10,000 or less are entitled to a tax credit that results in zero tax liability.</p> <p><b>Ohio Veterans Bonus Amounts.</b> Taxpayers do not have to include in federal adjusted</p>

	gross income any bonuses that the Ohio Department of Veterans Services paid to, or on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year. (see link above, page 14)
Exemptions	<b>\$1,650</b> personal exemption per person with an additional Personal credit of \$20 each.
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	<p>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.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Ohio income tax on income from services performed there if (1) the servicemember is present in Ohio 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. However, nonresident military and nonresident spouses serving in Ohio are strongly encouraged to file Ohio form IT 10 each year to avoid a possible billing notice from the state of Ohio. You must also file by May 31, 2012, Ohio form IT DA, Affidavit of Non-Ohio Residency/Domicile for Taxable Year 2011. Ohio form IT 10 and the affidavit are available on our Web site at <a href="http://tax.ohio.gov">tax.ohio.gov</a>.</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	<u>Post-2007 Deduction for Military Retirement Pay</u> . Division (A)(26) of Ohio Revised Code section 5747.01 provides that for taxable years beginning after 2007 taxpayers who retired from service in the active or reserve components of the U.S. Army, Navy, Air Force, Marine Corps, Coast Guard or national guard (any state) can deduct the pay the taxpayers receive for their military retirement to the extent that pay is not otherwise deducted or excluded in computing Ohio adjusted gross income. Taxpayers who served in the military and receive a federal civil service retirement pension are also eligible for a limited deduction if any portion of their federal retirement pay is based on credit for their military service. This deduction also applies to such amounts received by the surviving spouse or the former spouse of each military retiree who is receiving payments under the survivor benefit plan.
Military Injury Relief Fund Receipts	Division (A)(27) of <a href="#">Ohio Revised Code section 5747.01</a> 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	You do not have to include in federal adjusted gross income any bonuses that the Ohio Department of Veterans Services paid to, or made on behalf of, resident veterans of the Persian Gulf, Afghanistan and Iraq conflicts during the taxable year. Payments that the state of Ohio makes under the Ohio Veterans Bonus Program are excludable from the gross income of the recipients for federal income tax purposes. Therefore, the taxpayer cannot deduct from Ohio adjusted gross income any portion of the bonus because no portion of the bonus is included in federal adjusted gross

	income.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
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 <b>18</b> and <b>19</b> <a href="http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf">http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf</a> <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)</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.
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	<b>Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio will continue to be subject to Ohio individual income tax.</b> 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: <a href="http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf">http://tax.ohio.gov/documents/forms/ohio_individual/individual/2011/PIT_IT1040_Booklet.pdf</a> 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](http://www.tax.ok.gov)

Forms: (405) 521-3108      <http://www.tax.ok.gov/itformcrt1.html>

Electronic Filing: (405) 521-3160 [NOTE: This number for tax officers only- not for taxpayers!]

IRS Processing Center: AUSTIN, TX

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 <sup>st</sup> 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?	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	OK residents who are members of any component of the Armed Services may exclude the first \$1,500 of their active military pay (includes Reserve & National Guard pay). See line 1 of Schedule 511C. <b>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.</b>
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.
Income Deductions	Must follow federal election; standard deduction is \$5700 (single or MFS), \$11,400 (MFJ or Qualifying Widower) and \$8400 (HoH). Calculated on form 511 or 511NR.
Capital Gains/Losses	Taxed as ordinary income.
Retirement Income	Taxpayers may exclude the <b>greater of 75% of military retirement or \$10,000</b> . Form 511 Schedule A-Line 4 or Form 511NR, Schedule 511NR-B.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April

	15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. If you e-file, the due date is extended to April 20, 2012.
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.
Special Military Processing	OK residents who are members of any component of the Armed Services may exclude the first \$1,500 of their active military pay (includes Reserve & National Guard pay). See line 1 of Schedule 511C.
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	None

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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**  
Forms: (503) 378-4988      Web site: [www.oregon.gov/DOR/](http://www.oregon.gov/DOR/)  
Personal income tax forms: <http://egov.oregon.gov/DOR/PERTAX/formspit.shtml>  
Electronic Filing: (503) 945-8415      [NOTE: This number for tax officers only-  
not for taxpayers!]

Refund Status      [www.oregonrefund.com](http://www.oregonrefund.com)  
IRS Processing Center: FRESNO, CA

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 2011 if their gross income exceeds the following amounts: \$5,345 for single filers under 65; \$6,545 for single filers 65 or older, \$6,680 for head of household under 65, \$7,880 for head of household 65 or older, \$10,700 for married filing jointly/registered domestic partner both under 65 (\$11,700 if one over 65 and \$12,700 for both over age 65), \$5,345 for married filing separately under age 65 (\$6,345 for 65 or older); \$7,440 for qualifying widow(er) under 65 (\$8,440 for 65 or older). Part year or nonresidents of Oregon must file if their OR source income is greater than their standard deduction (Single - \$1,980, single age 65 or older - \$3,180, married/registered domestic partner filing jointly - \$3,960, MFS/RDP filing separately w/ std ded - \$1,980, or \$2,980 if age 65 or older, MFS w/ itemized ded \$0; HoH \$3,185 or \$4,385 if age 65 or older, qualifying widow - \$3,960, or \$4,960 if age 65 or older).
What forms to file?	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. See website and instructions for more info.
Requirements for Residency	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.
Exemptions	Oregon uses personal exemption credits of \$179 per person. This amount is reduced if federal AGI exceeds the threshold for their filing status.
Military Pay	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: • Wages from a job held on off-duty hours, or • Earnings from an Oregon business or rental property. <b>note:</b> Nonresidents' interest income from an Oregon bank account generally is not taxable by Oregon. 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.

Oregon Active Duty Pay Subtractions	<p><b>HOW TO FILE.</b> 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> <p>The Oregon military active duty pay subtractions are:</p> <p><b>1. Active duty outside Oregon.</b> 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.</p> <p><b>2. Active duty in Oregon.*</b> 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> <p>* For an additional National Guard and reservist military service pay subtraction, see information on the right column.</p> <p><b>Total subtraction.</b> 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>
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	<p>Social security income and RRB Board income are tax exempt. OR lottery winnings up to \$600 can be subtracted.</p>
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. Standard deductions for 2011 are as follows: Single - \$1,980, MFJ - \$3,960, MFS w/ std ded - \$1,980. MFS w/ itemized ded \$0; HoH \$3,185, QW - \$3,960. May also subtract federal tax liability; up to \$2,750 for married filing separately and \$5,500. <i>If 65 and older or blind</i> see pages 8 and 17 of instructions <a href="http://www.oregon.gov/DOR/forms/personal/full-year-income-tax_101-043_2011.pdf">http://www.oregon.gov/DOR/forms/personal/full-year-income-tax_101-043_2011.pdf</a> <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>
Capital Gains/Losses	<p>Taxed as ordinary income; follows federal rules.</p>

Retirement Income	You may be able to subtract some or all of the federal pension income included in 2010 federal income. This includes benefits paid to the retiree or to the surviving spouse. The subtraction amount is based on the number of months of federal service before and after October 1, 1991. If all your months of federal service occurred before October 1, 1991, subtract your entire federal pension. If you have no months of service before October 1, 1991, you cannot subtract any federal pension. If your service was both before and after October 1, 1991, you will subtract a percentage of your pension income. Once you have determined the percentage, it will remain the same from year to year.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. 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.
Notes	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.  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.  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 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 2011, and (3) spent less than 31 days in OR during 2011, 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](mailto: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](http://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](http://www.revenue.state.pa.us)  
 Email requests for Forms: [ra-forms@state.pa.us](mailto:ra-forms@state.pa.us)  
 Automated 24-hour Info Line: (888) 728-2937 or (717) 772-9739

IRS Processing Center: ANDOVER, MA

<p>E-File Information &amp; 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><b>Payment Due Returns:</b>          PA DEPARTMENT OF REVENUE          PAYMENT ENCLOSED          1 REVENUE PLACE          HARRISBURG PA 17129-0001</p> <p><b>No Payment Due/Refund Returns:</b>          PA DEPARTMENT OF REVENUE          NO PAYMENT/NO REFUND          2 REVENUE PLACE          HARRISBURG PA 17129-0002</p> <p><b>Refund Returns:</b>          PA DEPARTMENT OF REVENUE          REFUND/CREDIT REQUESTED          3 REVENUE PLACE          HARRISBURG PA 17129-0003</p>
<p>Who must file?</p>	<p>Anyone who received more than <b>\$33.00</b> gross PA taxable income or receives nontaxable income and wishes to request a refund of taxes paid.</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>

Requirements for Residency	<p><u>Residency in Pennsylvania</u>, for tax purposes, may be established in two ways:</p> <ol style="list-style-type: none"> <li>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"> <li>• He or she did not maintain a permanent abode in Pennsylvania for himself or herself or his or her family; and</li> <li>• He or she did maintain a permanent abode outside Pennsylvania throughout the entire taxable year; and</li> <li>• He or she did not spend in the aggregate more than 30 days of the taxable year in Pennsylvania.</li> </ul> </li> <li>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.</li> </ol> <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 <b>Forms &amp; Publications</b> link on the Department’s Web Site then type “REV-611” in the search box at the top of the screen.</p>
Exemptions	No personal exemptions.
Military Pay and Military Differential Pay	<p>Military pay, including compensation for weekend drills, earned in and outside of Pennsylvania by PA residents is fully taxable as compensation, with the exception of active duty paid by the US Government or the Commonwealth of Pennsylvania for an emergency within or outside PA.</p> <p>Income received by a PA resident for all military service performed inside Pennsylvania, even if on federal active duty or federal active duty for training, is fully taxable. Military pay received while on federal active duty or federal active duty for training outside Pennsylvania is not taxable</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>Military differential pay is considered to be compensation for PA income tax purposes. Differential pay that is earned while on active duty in a Combat or Hazardous Duty Zone is considered tax exempt. See special rules for military personnel serving in Combat or Hazardous Duty Zones below.</p>
Spouses and Community Property	<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</p>

	there solely to be with the servicemember; and (3) the spouse maintains domicile in another state.
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 <b>Forms &amp; Publications</b> link on the Department's Web Site then type "REV-625" in the search box at the top of the screen.
Retirement Income	May exclude military retirement or retainer pay.
Payments/Filing Deadline	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday. For personnel serving in Combat or Hazardous Duty Zones, an extension of time to file for up to six months may be obtained unless serving outside of the United States. Extension of time to file does not extend the time for paying any tax. Extension of time to file may be obtained by filing a Federal Extension of Time to File on Form 4868 (or via their electronic method) or by obtaining and filing PA Form REV-276, Application for Extension of Time to File. PA Form REV-276 is required if additional PA tax is due. Copies of the Federal Form 4868 or a statement included with the return giving the electronically filed extension's confirmation number must be included with a return if no additional PA tax is due. A copy of PA Form REV-276 is not required to be included with the return. You must also fill in the extension request oval on the top of the PA-40. Penalties and interest may apply if payments are not received by 17 April 2012.
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 can not or do not file by due date.	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 style="text-align: center;">Regarding: COMBAT ZONE  PA DEPARTMENT OF REVENUE  BUREAU OF INDIVIDUAL TAXES  PO BOX 280600  HARRISBURG PA 17128-0600</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 style="text-align: center;">Regarding: COMBAT ZONE  PA DEPARTMENT OF REVENUE  ELECTRONIC FILING SECTION  PO BOX 280507  HARRISBURG PA 17128-0507</p>

	NOTE: If you are filing before the normal return due date, please use normal filing procedures. Your return will be processed faster.
Military Orders	<p>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:</p> <p style="text-align: center;">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"> <li>• Obtaining the brochure REV-612, Military Pay for PA Personal Income Tax Purposes. Just click the <b>Forms &amp; Publications</b> link on the Department’s Web Site then type “REV-612” in the search box at the top of the screen, or</li> <li>• 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.</li> </ul> <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 <b>Forms &amp; Publications</b> link on the Department’s Web Site, click <b>Income Tax</b> from the list of categories, click on <b>PA Personal Income Tax Guide</b> 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"> <li>1. Each spouses’ taxable years end on the same date;</li> <li>2. The spouse is also a resident of PA;</li> <li>3. Neither is individually claiming one or more of the credits on PA Schedule OC;</li> <li>4. Neither spouse is deceased; and</li> <li>5. Neither spouse is individually liable for the payment of child or spousal support, or another liability to the PA Department of Public Welfare.</li> </ol>
Miscellaneous	None

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## RHODE ISLAND

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

General Information: (401) 222-1040  
 (401) 222-3911  
 Taxpayer Assistance (401) 574-8829  
 Forms: (401) 222-1111

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

Web site: [www.tax.ri.gov](http://www.tax.ri.gov)

IRS Processing Center: ATLANTA, GA

Electronic Filing: (401) 222-2263 [NOTE: This number for tax officers only- not for taxpayers]

Electronic Filing of personal income tax: 401-222-4091

E-mail electronic filing questions: [txassist@tax.state.ri.us](mailto:txassist@tax.state.ri.us)

Online Forms: <http://www.tax.state.ri.us/taxforms/personal.php>

E-File Information	VITA centers must retain Form RI-8453 and supporting documentation for a period of three years.
Who must file?	<p>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.</p> <p>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.</p>
What forms to file?	Residents file RI-1040. Part year and nonresidents file RI-1040NR.
Requirements for Residency	<p>“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, (2) an intent to acquire a new domicile and (3) actual physical presence in a new domicile.</p>
Exemptions	Same as federal rules.
Military Pay	<p>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,</p>

	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 \$15,000, MFS \$7,500, HoH \$11,250, Single \$7,500) 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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
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 <a href="http://www.tax.ri.gov">www.tax.ri.gov</a> .
Special Military Processing	None
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. 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  
 Forms: (800) 768-3676  
 Refund Status: (803) 898-5300  
 Electronic Filing: (803) 898-1855

Member of Federal/State E-file program  
 Web site: [www.sctax.org](http://www.sctax.org)  
 IRS Processing Center: Atlanta, GA

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

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 amount, 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. <b>South Carolina Resident:</b> 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. <b>Nonresident:</b> 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	Taxable; follows federal rules. Reserve and National Guard pay may be excluded up to 39 days of annual training—see instructions.
Spouses and Community Property	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).  Under the Federal 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. <a href="http://www.sctax.org/NR/rdonlyres/3FFFBA54-5A8A-4D20-9845-B570DBFB7F68/0/IL0921.pdf">http://www.sctax.org/NR/rdonlyres/3FFFBA54-5A8A-4D20-9845-B570DBFB7F68/0/IL0921.pdf</a> 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.

Income Exclusions	May exclude social security income
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"> <li>1. Income from an out-of-state business if included on your federal return</li> <li>2. Interest income from U.S. obligations</li> <li>3. A deduction of up to \$10,000 for income derived from qualified pension plans, depending upon the taxpayers age</li> <li>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)</li> <li>5. Disability retirement income received due to permanent and total disability</li> <li>6. Taxable Social Security benefits included in total income on the federal return</li> <li>7. 44% of net capital gains with a one year holding period</li> <li>8. State tax refund, if included in income on your federal return</li> <li>9. A deduction of up to \$15,000 for resident taxpayers age 65 and over</li> <li>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).</li> </ol>
Capital Gains/Losses	Taxed as ordinary income, but with a deduction of 44% of net long term capital gain, determined under federal law.
Retirement Income	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.)
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
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	A new amendment in 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.
Conformity	South Carolina recognizes the Internal Revenue Code as amended through December 31, 2006 unless otherwise provided.
Individual Income Tax Rate Change	- Effective for tax years after 2006, South Carolina imposes graduated tax rates on individuals, trusts, and estates 0%, 3%, 4%, 5%, 6% and 7%. The 0% rate had been 2.5%.
Sc Tuition Prepayment Program Closed To New Accounts	From July 1, 2007 at least through June 30, 2008, the South Carolina Tuition Prepayment Program (SCTPP) will not accept any new enrollment and will limit tuition increases to 7% annually. Tuition above 7% must be waived by colleges and universities and not passed on to the student/beneficiary. Those enrolled prior to July 1, 2007 may continue with their existing contracts, and anyone may still enroll in the South Carolina College Investment Program (SCCIP or Future Scholar).

	South Carolina allows a deduction for contributions to either SCTPP or SCCIP.
Catastrophe Savings Account Deduction, Addition, And Tax	For tax years after 2006, an individual homeowner may deduct contributions to a Catastrophe Savings Account covering the taxpayer's legal residence against hurricane, rising floodwaters, or other catastrophic windstorm event damage or to cover self-insured losses to the legal residence caused by hurricane, rising floodwaters, or other catastrophic windstorm event. The contribution limit ranges from \$2,000 to \$15,000 depending on the size of the deductible. An uninsured individual may contribute up to the value of the residence, but not more than \$250,000. An excess contribution must be withdrawn and is taxable in the year of withdrawal. The excess of a distribution over qualified catastrophe expenses is taxable, and an additional tax of 2.5% of the taxable amount is imposed. The additional tax does not apply if the taxpayer no longer owns the residence, is age 70, or is a surviving beneficiary of the taxpayer who set up the account or his spouse. A distribution to a surviving spouse is not taxable.
Solar Energy Tax Credit	For tax years after 2005, the credit for installing a solar energy heating or cooling system in a building owned by the taxpayer was amended to limit the credit to systems installed in buildings located in South Carolina. Effective June 19, 2007, the credit was amended to include the cost of purchase as a qualifying cost, to limit the credit to systems for heating water, space heating, air cooling, or the generation of electricity in or on a facility in South Carolina, to remove the requirement that the credit had to be claimed for the year costs are incurred, to provide that the \$3,500 credit limit is an annual limit for each facility, and to require that a qualifying system must be certified for performance by the Solar Rating and Certification Corporation or a comparable entity endorsed by the South Carolina Energy Office. Complete TC-38.
Residential Retrofit Tax Credit	For tax years after 2006, an individual homeowner may claim a credit for costs incurred to retrofit a residence to make it more resistant to loss due to hurricane, rising floodwater, or other catastrophic windstorm event. The credit is 25% of the cost incurred, but not more than \$1,000. There is also a credit for South Carolina sales or use taxes paid for tangible personal property used in the residential retrofit. This credit is 6% of the purchase price of the tangible personal property, but not more than \$1,500. Complete TC-43.
Excess Insurance Premium Tax Credit	For tax years after 2006, an individual homeowner may claim an income tax credit for excess premium paid during the year for property and casualty insurance on his legal residence, above 5% of his adjusted gross income (AGI). The credit that may be claimed in a single year is limited to \$1,250. Complete TC-44.
Six-Month Extensions	If you need more time to file a South Carolina income tax return, you are allowed an extension equal to the time allowed by the IRS. The extension extends your time to file until October 15th. To receive a state extension, attach a copy of your federal extension request to your state return when you file it. If you owe additional state income tax, you are required to file Form SC4868 and attach payment of taxes you estimate you owe. Remember, an extension only allows you additional time to file your return. Your tax must still be paid to avoid penalty and interest. SCnetFile for Extensions allows you to file and pay your SC4868 electronically directly with the SC Department of Revenue. You can pay your balance due by credit card (Visa or Mastercard) or by EFW (Electronic Funds Withdrawal).
North Carolina Residents	Starting with the 2006 tax year, a North Carolina resident's filing status in all cases is the same as federal. As a result, South Carolina no longer requires a North Carolina resident to file as married filing separately when only one spouse has income taxable to SC. See page 7 for more information.

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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

<http://state.tn.us/revenue/tntaxes/indinc.htm>

Special Military Processing Due Date	None Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Filing requirements based on Federal Filing Status Who Files?	None 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 certain thresholds (please visit <a href="http://tn.gov/revenue/taxguides/index.shtml">http://tn.gov/revenue/taxguides/index.shtml</a> and click on “Individual Income Tax Guide” for more information regarding this matter).
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	Persons over 65 with total interest/ dividend 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](mailto: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](http://www.incometax.utah).  
 IRS Processing Center: FRESNO,CA  
 E-file help desk: (801) 297-7575 [NOTE: This number for tax officers only- not for taxpayers]

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 <a href="http://incometax.utah.gov/filing_who.php">http://incometax.utah.gov/filing_who.php</a>.</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>
What forms to file?	All taxpayers may use Form TC-40. Part year and nonresidents use TC-40, Sch. C.
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.” <a href="http://tax.utah.gov/forms/current/tc-40inst.pdf">http://tax.utah.gov/forms/current/tc-40inst.pdf</a>. <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	Personal exemptions are \$2,738 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.
Military Pay	<p>Military pay is taxable. Please see Pub. 57 <a href="http://tax.utah.gov/forms/pubs/pub-57.pdf">http://tax.utah.gov/forms/pubs/pub-57.pdf</a></p> <p><b>Note:</b></p> <p>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</p>

	<p>attach form TC-40A.</p> <p>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.</p>
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>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. <a href="http://tax.utah.gov/forms/current/tc-40inst.pdf">http://tax.utah.gov/forms/current/tc-40inst.pdf</a>. <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	<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. <a href="http://tax.utah.gov/forms/current/tc-40inst.pdf">http://tax.utah.gov/forms/current/tc-40inst.pdf</a></p>
Capital Gains/Losses	<p>See page 9 of instructions for capital gains transaction credit. <a href="http://tax.utah.gov/forms/current/tc-40inst.pdf">http://tax.utah.gov/forms/current/tc-40inst.pdf</a>. <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>
Retirement Income	<p>Retirement tax credit – see instructions on page 9: <a href="http://tax.utah.gov/forms/current/tc-40inst.pdf">http://tax.utah.gov/forms/current/tc-40inst.pdf</a>. <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>
Payments	<p>Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.</p> <p>You automatically get a six-month filing extension without penalties IF you meet the prepayment requirements by April 17, 2012. <b>There is no form needed.</b> You must file your 2011 tax return by October 15, 2012 if you use the filing extension.</p> <p>Notes</p> <ol style="list-style-type: none"> <li>1. Interest will accrue during the extension period on any tax that was not prepaid by April 17, 2012.</li> <li>2. To avoid a late filing penalty, you must pay all tax, interest, and any extension penalty the same day you file your return.</li> <li>3. The late filing penalty will be waived if: <ul style="list-style-type: none"> <li>o You are a Utah resident stationed outside the US for military service, and</li> <li>o You file your return by your discharge date or the 15th of the fourth month after you return to the US (whichever is earlier).</li> </ul> </li> </ol> <p>Interest will accrue on any unpaid tax from the original due date until the tax is paid. See <a href="#">combat zone relief</a>.</p>

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	<p><b>Health Benefit Plan Credit.</b> This new credit is 5% of the amount paid for certain health benefit plans for taxpayers meeting specific qualifications. See page 10.</p> <p><b>Qualifying Solar Project Credit.</b> This new credit is 25% of the cost of a solar unit that generates electricity and is purchased from a Utah city or town, an inter-local entity, or a special service district. See page 10. <b>Clean Fuel Vehicle Credit Changes.</b> This credit has changed from previous years. There are now four credits for fuel efficient vehicles and certain conversion equipment to make a vehicle more fuel efficient. See page 12. <a href="http://tax.utah.gov/forms/current/tc-40inst.pdf">http://tax.utah.gov/forms/current/tc-40inst.pdf</a>. <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>Congress passed new federal tax legislation in December 2010 that affects Utah TC-40 Schedule B, lines 18 and 29. Please visit <a href="http://www.irs.gov">www.irs.gov</a> for information on recent federal law changes.</p> <p><b>State Refund Subtraction.</b> The amount of state tax refund included on line 10 of federal form 1040, and which was formerly deducted on TC-40A, Part 2, is now deducted directly on TC-40, line 7.</p> <p><b>TC-40, Schedule B, Non or Part-year Resident Schedule.</b> 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 <a href="#">Nonresident and Part-year Resident instructions</a>.</p>

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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	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.)  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.
Income Exclusions	See Form IN-113, Schedule II, for Vermont adjustments to income.
Income Deductions	Form IN-111 automatically uses amounts deducted on federal return.
Capital Gains/Losses	May deduct up to 40% of federal long-term capital gains. See instructions for lines 14b and c.
Retirement Income	Taxed as ordinary income; follows federal rules.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
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	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.  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 " <b>ACTIVE DUTY COMBAT ZONE</b> " and the date of deployment and the date combat zone service ended or hospital discharge occurred.  Combat Zone Duty <ul style="list-style-type: none"> <li>• 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"> <li>1. 180 days after the last day of qualifying combat zone service; or</li> <li>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 income tax due during this period The extension also applies to the filing for the military personnel's spouse</li> </ol> </li> <li>• 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)</li> <li>• Individuals serving in an area treated by federal law in the same manner as if it were a combat zone. 32 VSA §5830d(2)</li> </ul> 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 <a href="http://www.irs.gov">www.irs.gov</a> 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.
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 applies to taxable purchases on which sales tax has not been charged. This includes purchases from a mail-order house or catalog, over the Internet, from an out-of-state retailer, or from any retailer who did not charge sales tax. No Use Tax is due on purchases of food, clothing, prescriptions, or newspapers. Tax applies to most other products including, but not limited to, magazine subscriptions, computers, computer software, furniture, jewelry, audio, video and electronic equipment, computer downloads such as movies, music, books, or ringtones. Examples: In May 2009, you paid \$200 for software delivered through a download to your computer. The company charged no sales tax. You need to report \$12.00 Use Tax (\$200 x 6%). In July 2009, you paid \$100 for books purchased from a mail order company that shipped the books to your VT home. The company charged \$7.50 shipping. The company charged no sales tax. You owe \$6.45 Use Tax [(\$100 + \$7.50) x 6%].</p> <p><b>INCOME OF VERMONT RESIDENTS</b></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"> <li>• Income exempted from state taxation under the law of the United States</li> <li>• Military pay exemptions (Line 32)</li> <li>• Payment by the State of VT for families for support of a person with a developmental disability</li> <li>• 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</li> <li>• Tier I Railroad Retirement Income</li> <li>• Tier II Supplemental Railroad Retirement income</li> <li>• Expenditures or expenses incurred to meet Americans with Disabilities Act</li> </ul> <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 if included in Federal Adjusted Gross Income Adjustment for bonus depreciation</p> <p><b>INCOME OF NON-VERMONT RESIDENTS</b></p> <p>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:</p> <p>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</p>

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

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 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 during the time you were a non-resident of VT:

- 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

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.
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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**  
 Forms: (804) 440-2541      Web site: [www.tax.virginia.gov](http://www.tax.virginia.gov).  
    <http://www.tax.virginia.gov/site.cfm?alias=NeedAForm>  
 IRS Processing Center: ATLANTA, GA  
 E-file help desk: (804) 367-6100 [*NOTE: This number for tax officers only- not for taxpayers!*]

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 return using Virginia’s individual ifile program, a web based tax return and payment program. Ifile is free, fast, and secure. For more information, go to: <a href="https://www.tax.virginia.gov">https://www.tax.virginia.gov</a> and click the individual link and then click on the “File Returns Online” link. In that same place is 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 \$11,650; if Married, filing a joint or combined return, with total Virginia AGI for both spouses over \$23,300; if Married, filing a separate return, with VAGI over \$11,650.
Requirements for Residency	<ul style="list-style-type: none"> <li>• There are two types of Virginia residents: “domiciliary” and “actual”.</li> <li>• A domiciliary resident of another state may also be an “actual” resident of Virginia.</li> <li>• A Virginia residency may be either full year or part-year.</li> <li>• A non-resident of Virginia may be required to file a Virginia return.</li> </ul> <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 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>

<p>What forms to file?</p>	<p>File the Form 760, Resident Return if:</p> <ol style="list-style-type: none"> <li>1) Taxpayer was an actual or domiciliary resident for the entire year; or</li> <li>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.</li> </ol> <p>File the Form 760PY, Part-Year Resident Return, if:</p> <ol style="list-style-type: none"> <li>1) The taxpayer moved into Virginia during the taxable year and became either an actual or domiciliary resident; or</li> <li>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.</li> </ol> <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</p> <ol style="list-style-type: none"> <li>1) The person 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; and</li> <li>2) For any period during the taxable year the person was an actual or domiciliary resident of Virginia. Note: the 760S was discontinued in 2000.</li> </ol> <p>See page 5 of instructions for exceptions for nonresidents of KY, D.C., MD, PA, WV:  <a href="http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2009/760Instr.pdf">http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2009/760Instr.pdf</a></p>
<p>Exemptions</p>	<p>\$930 per person for taxable year 2010, 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>
<p>Military Pay</p>	<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 O3 and below may be excluded up to \$3000—see  <a href="http://www.tax.virginia.gov/site.cfm?alias=MilitaryTaxTips">http://www.tax.virginia.gov/site.cfm?alias=MilitaryTaxTips</a></p>
<p>Spouses and Community Property</p>	<p>Not a community property state. When one spouse is a resident and the other a nonresident, they may <b>not</b> file a joint return. Spouses filing jointly may use Spouse Tax Adjustment, which adjusts tax-rate disadvantage from joint filing.</p> <p>Federal legislation signed into law on November 11, 2009, the Military Spouses Residency Relief Act, affects Virginia income tax filing requirements for certain spouses of military personnel. Effective for taxable year 2009, spouses of military service members do not automatically become Virginia residents for purposes of income and personal property taxation in cases where the individual is present in Virginia solely to be with a spouse who is a member of the military serving in Virginia in compliance with military orders. This means that affected individuals may be eligible for refunds of income tax withheld by their employers in 2009. For details, see <a href="#">Tax Bulletin 10-1</a>, <a href="#">Tax Bulletin 09-10</a> and the revised <a href="#">Form VA-4</a>.</p> <p>Spouses who qualify for exemption from Virginia income tax under the MSRRA must use Form 763-S to request a refund. Be sure to complete the questionnaire on the back of the form, and attach the documents requested, including your W-2(s). If the spouses' state of legal residence imposes an income tax, attach a complete copy of the return filed with that</p>

	<p>state. Refunds cannot be issued unless all required items are attached. Virginia suggests attaching a copy of the spouse's military dependent ID card and proof of the spouse's state of legal residence, such as a copy of a Leave and Earnings Statement (LES), current driver's license from the state of residence, or DD Form 2058 (State of Legal Residence Certificate). These documents will allow Virginia to quickly resolve any questions that may arise about residency status during the processing of the spouse's claim.</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 <a href="#">Tax Bulletin 10-1</a>.</p> <p>For more information, see the FAQ of MSRRA at:  <a href="http://www.tax.virginia.gov/site.cfm?alias=NonMilitarySpouseFAQs">http://www.tax.virginia.gov/site.cfm?alias=NonMilitarySpouseFAQs</a></p>
Income Exclusions	<p>Taxpayers may exclude social security payments from their income. Age Deduction: For taxable year 2009, taxpayers born on or before January 1, 1939, may deduct \$12,000 from their income provided they have not claimed a disability subtraction. Taxpayers born on or between January 2, 1939, and January 1, 1945, may claim an income-based age deduction. The income-based age deduction is based on the taxpayers 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.</p>
Income Deductions	<p>For taxable year 2010 Standard Deduction: Single- \$3000; Married Filing Jointly or combined-\$6000; Married Filing Separately- \$3000. <b>If taxpayer itemized on federal return MUST itemize on VA return.</b> 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.
Payments	<p>May 1, 2012. 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), the due date of your return is July 2, 2012. Fill in the overseas oval near the bottom of page 2 of Virginia Form 760.</p> <p><b>Members of the Military</b> - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those 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 <a href="http://www.policylibrary.tax.virginia.gov/OtP/policy.nsf">www.policylibrary.tax.virginia.gov/OtP/policy.nsf</a>. Go to the Tax Bulletin section and</p>

	<p>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 <b>Residency status and Choosing the Right Form to File</b> section in <a href="http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2011/760Instr.pdf">http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2011/760Instr.pdf</a> <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	Subtraction for military death gratuity payments (retroactive from 2001—look for amended returns). This subtraction must be reduced by the amount that is allowed as an exclusion from federal gross income on the survivor’s federal income tax return.
Future Notes for Tax Planning	For taxable year 2011, the personal exemption will be \$930. Also, the filing threshold for taxpayers will be as follows: <b>TY 2010 and 2011:</b> Single/MFS \$11,650; Joint \$23,300. <b>TY 2012 and beyond:</b> Single/MFS \$11,950; Joint \$23,900.
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	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. 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.
New for Tax Credits for 2011	<p><u>Telework Expenses</u> – Effective January 1, 2012, but before January 1, 2014, 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. In order for taxpayers to claim this credit in the 2012 taxable year, businesses must reserve a credit with the Department of Taxation (DOT) by October 31, 2011 using Form TEL-1. Then, to be granted a 2012 credit, businesses who reserved the credit in the fall of 2011 must apply for the credit to DOT by using Form TEL-2 by April 1, 2013. 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 taxpayer cannot exceed \$50,000 combined for taxable years 2012 and 2013. 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. For this Credit “participating employees” means an employee who started working on or after July 1 2012. Reference: Virginia Code 58.1-439.12:07</p> <p><u>Farm Wineries and Vineyards</u> –Effective January 1, 2011 an income tax credit may be granted for qualified capital expenditures related to the establishment of a new winery or vineyard in Virginia or to improvements made to an existing one. The credit is capped annually at \$250,000. Qualified business must apply using Form FWV by the April 1st deadline. Taxpayers may apply for a credit equal to 25 percent of the cost of all qualified</p>

	<p>capital expenditures. This credit is non-refundable. Any credit amounts that exceed a taxpayer's liability can be carried over for ten years. Taxpayers cannot claim this credit and a federal deduction for the same expenses under IRC §179. Reference: Virginia Code 58.1-339.12</p> <p>For more credits: <a href="http://www.tax.virginia.gov/site.cfm?alias=whatsnewfortaxcredits">http://www.tax.virginia.gov/site.cfm?alias=whatsnewfortaxcredits</a></p>									
Miscellaneous	<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.</p> <p><b>Key Forms Changes - Form 763 and Form 760PY:</b> Form 763 (Nonresident Income Tax Return) and Form 760PY (Part-Year Resident Income Tax Return) have been redesigned for taxable year 2010. The returns are now more similar to the resident return, Form 760, and will be easier for filers to complete. Each return has its own Schedule ADJ for reporting additions, subtractions, deductions, contributions, and the credit for low-income individuals; therefore, the Schedule NPY has been eliminated.</p> <p>Another important change to note for Form 760PY is the new labeling for Columns A and B. Column A has been designated for use by the primary filer, while Column B, formerly used for the primary filer, will now be used by the secondary filer (spouse) when a return is completed under Filing Status 4. Finally, Form 760PY will utilize a new, required Schedule of Income to report income received while a resident of Virginia and to compute the pro-rata amount allowed for personal exemptions.</p> <p><b>Filing Thresholds:</b> Beginning in 2010, the <a href="#">filing thresholds</a> will increase as follows:</p> <table border="1" data-bbox="553 932 1372 1041"> <thead> <tr> <th>Filing Status</th> <th>2010-2011</th> <th>2012 &amp; Beyond</th> </tr> </thead> <tbody> <tr> <td>Single or Married Filing Separately</td> <td>\$11,650</td> <td>\$11,950</td> </tr> <tr> <td>Joint</td> <td>\$23,300</td> <td>\$23,900</td> </tr> </tbody> </table> <p><b>Itemized Deductions:</b> For taxable year 2010, the federal income limitation and corresponding adjustment to itemized deductions have been phased out. Accordingly, there will be no adjustment for income limitations in claiming itemized deductions on the 2010 Virginia income tax return. As in the past, for Virginia purposes, the total itemized deductions claimed on federal Schedule A must be reduced by the amount deducted for state and local income taxes.</p> <p>Effective January 1, 2011, the Virginia Department of Taxation will retire the Individual iFile return filing system. iFile will be replaced with a new Free e-File program based on the IRS Free e-File program, as required by House Bill 1349. The new Free e-File program provides eligible taxpayers free online tax return preparation and filing using commercial software offered by participating software vendors.</p> <p><b><u>New Law Effective July 1, 2011</u></b></p> <p>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.</p>	Filing Status	2010-2011	2012 & Beyond	Single or Married Filing Separately	\$11,650	\$11,950	Joint	\$23,300	\$23,900
Filing Status	2010-2011	2012 & Beyond								
Single or Married Filing Separately	\$11,650	\$11,950								
Joint	\$23,300	\$23,900								

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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/home>

Miscellaneous: Washington State residents may deduct state and local general sales tax on their federal income tax returns for 2011. 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: See web site  
 IRS Processing Center: AUSTIN, TX  
 Electronic Filing: (304) 558-3333 [NOTE: This number for tax officers only- not for taxpayers!]

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 WV adjusted gross income exceeds their personal exemption allowance (\$2000 times the number of 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 Virginia or Pennsylvania 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.
Military Pay	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.  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.
Spouses and Community Property	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.  Under the Federal Military Spouses Residency Relief Act, a spouse of a

	<p>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.</p> <p>Any refunds for taxable year 2011 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 44 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 &amp; 40) at <a href="http://www.state.wv.us/taxrev/forms/2011/personalIncomeTaxFormsAndInstructions.pdf">http://www.state.wv.us/taxrev/forms/2011/personalIncomeTaxFormsAndInstructions.pdf</a> <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	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.
Income Deductions	WV has no standard or itemized deductions comparable to federal standard and itemized deductions.
Capital Gains/Losses	Taxes as ordinary income; follows federal rules.
Retirement Income	There are two decreasing modifications for military retirees; a maximum of \$2,000 on line 38 of schedule M and an additional modification on line 39 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.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Notes	Accepts credit card payments
Special Military Processing	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. If the SVCMM 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. WV does not tax military income earned outside of WV.
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	If the couple field MFJ-FED, they may either file MFJ-WV or MFS-WV. If the couple filed MFS-FED, they must file MFS-WV.
New Taxes & Credits for 2011	<p>Taxpayers who are eligible to claim the Senior Citizen Tax Credit will now enter the allowable credit on line 13 of Form IT-140 and will no longer need to enter the amount on the Tax Credit Recap Schedule.</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</p>

	<p>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 <a href="http://www.wvtax.gov">www.wvtax.gov</a> 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. See instructions on page 13 for the schedule and instructions at <a href="http://www.state.wv.us/taxrev/forms/2011/personalIncomeTaxFormsAndInstructions.pdf">http://www.state.wv.us/taxrev/forms/2011/personalIncomeTaxFormsAndInstructions.pdf</a> <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 2011.</p>
Miscellaneous	None

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## WISCONSIN

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

General Information: (608) 266-2772      ↪ **Member of Federal/State E-file program**  
 Forms: (608) 261-6229      Web site: [www.revenue.wi.gov](http://www.revenue.wi.gov)  
 Refund status: (608) 266-8100      IRS Processing Center: Kansas City, MO  
 Technical Assistance Unit: (608)267-3555  
 Email: [apriboth@dor.state.wi.us](mailto:apriboth@dor.state.wi.us)  
 Fax: (608)267-1030

Electronic Filing: (608) 264-6886 [NOTE: This number for tax officers only- not for taxpayers]  
 Electronic Filing Unit: (608) 264-6886; General Information: (608) 266-2772; Email contact for e-filing: [efiling@revenue.wi.gov](mailto:efiling@revenue.wi.gov); Fax to E-Filing Unit: (608) 264-7776; Number for obtaining paper returns is now (608) 266-1961. Individual Income Tax forms can be found at <http://www.dor.state.wi.us/html/taxind.html>

E-File Information	8453W has been eliminated.			
Who must file?	Filing Status	Age as of the End of the Year	Full-Year Residents	Part-Year & Nonresidents
	Single	Under age 65	\$10,110 or more	\$2,000 or more
		Age 65 or older	\$10,360 or more	\$2,000 or more
	Married filing a joint return	Both spouses under 65	\$18,340 or more	\$2,000 or more
		One spouse 65 or older	\$18,840 or more	\$2,000 or more
		Both spouses 65 or older	\$18,840 or more	\$2,000 or more
	Married filing separately	Any age	\$9,000 or more (individually to each spouse)	\$2,000 or more
Head of Household	Under age 65	\$12,850 or more	\$2,000 or more	
	Age 65 or older	\$13,100 or more	\$2,000 or more	
	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 <a href="http://www.revenue.wi.gov/faqs/pcs/indreq.html">http://www.revenue.wi.gov/faqs/pcs/indreq.html</a>			
What forms to file?	Residents: Form 1, 1A, or WI-Z. Part-year and nonresidents: Form 1NPR.			
Requirements for Residency & Treatment of Nonresidents	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 any 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			

	<p>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 (Form 827). <a href="http://www.revenue.wi.gov/pubs/elf/elf08questionnaire.pdf">http://www.revenue.wi.gov/pubs/elf/elf08questionnaire.pdf</a> See the following publication: <a href="http://www.dor.state.wi.us/pubs/pb122.pdf">http://www.dor.state.wi.us/pubs/pb122.pdf</a>.</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"> <li>▪ Received from the federal government,</li> <li>▪ Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and</li> <li>▪ Paid to you for a period of time during which you were on active duty.</li> </ul> <p><b>CAUTION:</b> 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: <a href="http://www.revenue.wi.gov/faqs/pcs/military.html">http://www.revenue.wi.gov/faqs/pcs/military.html</a></p>
Spouses and Community Property	<p>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.</p>
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.</p> <p>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 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><b>Note:</b> 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	May exclude part of social security benefits see instructions for details.
Income Deductions	Standard Deduction varies with income. Does not follow all federal rules; see instructions and table. 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.
Capital Gains/Losses	May qualify for WI 60% capital gain exclusion complete schedule WD.

Retirement Income	All military retirement pay is non-taxable. Some retirement pay from federal or local government is non-taxable under certain circumstances—see instructions.
Payments	Note that because April 15, 2012 is a Sunday and April 16, 2012 falls on Emancipation Day holiday, a tax return for a state with a regular due date of April 15 will actually be due April 17, 2012 for this year due to the Sunday and holiday.
Special Military Processing	None
Filing requirements based on Federal Filing Status	SVCMs may choose to file MFS-WI or MFJ-WI regardless of his filing status on the federal return.
TaxWise for Single	Enter WI in the FYR field of the State Information section of the Main Info page.
TaxWise for Married	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.
Miscellaneous	WI requires a county/school district code entry. Please see next page.

Wisconsin School District Codes – next page

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WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2006. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

The listing is divided into two sections. SECTION I lists all districts which operate high schools. SECTION II lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to SECTION II and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name

of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to Section II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to be considered in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I - SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312
ADAMS-FRIENDSHIP	0014	COCHRANE-		GREENWOOD	2364	MELROSE-MINDORO	3428	PHELPS	4330
ALBANY	0063	FOUNTAIN CITY	1155			MENASHA	3430	PHILLIPS	4347
ALGOMA	0070	COLBY	1162	HAMILTON	2420	MENOMINEE INDIAN	3434	PITTSVILLE	4368
ALMA	0084	COLEMAN	1169	HARTFORD UHS	*	MENOMONEE FALLS	3437	PLATTEVILLE	4389
ALMA CENTER	0091	COLFAX	1176	HAYWARD	2478	MENOMONIE	3444	PLUM CITY	4459
ALMOND		COLUMBUS	1183	HIGHLAND	2527	MEQUON		PLYMOUTH	4473
BANCROFT	0105	CORNELL	1204	HILBERT	2534	THIENSVILLE	3479	PORTAGE	4501
ALTOONA	0112	CRANDON	1218	HILLSBORO	2541	MERCER	3484	PORT EDWARDS	4508
AMERY	0119	CRIVITZ	1232	HOLMEN	2562	MERRILL	3500	PORT WASHINGTON-	
ANTIGO	0140	CUBA CITY	1246	HORICON	2576	MIDDLETON-CROSS		SAUKVILLE	4515
APPLETON	0147	CUDAHY	1253	HORTONVILLE AREA	2583	FLAINS	3549	POTOSI	4529
ARCADIA	0154	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MILTON	3612	POYNETTE	4536
ARGYLE	0161			HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543
ARROWHEAD UHS	*	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHICOT	3661	PRENTICE	4571
ASHWAUBENON	0182	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578
ATHENS	0196	DE FOREST	1316			MONONA GROVE	3675	PRINCETON	4606
AUBURNDALE	0203	DELANAV-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	PULASKI	4613
AUGUSTA	0217	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELO	3689		
		DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RACINE	4620
BALDWIN-WOODVILLE	0231	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOLPH	4634
BANGOR	0245	DODGELAND	1744			MOUNT HOREB	3764	RANDOM LAKE	4641
BARABOO	0280	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3857	REEDSBURG	4753
BARNEVELD	0287	DRUMMOND	1491	JEFFERSON	2702	MUSKEGO-NORWAY	3857	REEDSVILLE	4780
BARRON	0308	DURAND	1499	JOHNSON CREEK	2730			RHINELANDER	4781
BAYFIELD	0315			JUDA	2737	NECEDAH	3871	RIB LAKE	4795
BEAVER DAM	0336	EAST TROY	1540			NEENAH	3892	RICE LAKE	4802
BEECHER-DUNBAR-		EAU CLAIRE	1554	KAUKAUNA	2758	NEILLSVILLE	3899	RICHLAND	4851
PEMBINE	4263	EDGAR	1561	KENOSHA	2793	NEKOSHA	3908	RIO	4865
BELLEVILLE	0350	EDGERTON	1568	KETTLE MORAIN	1376	NEW AUBURN	3920	RIPON	4872
BELMONT	0364	ELCHO	1582	KEWASKUM	2800	NEW BERLIN	3925	RIVERDALE	4873
BELOIT	0413	ELEVA-STRUM	1600	KEAUWNEE	2814	NEW GLARUS	3934	RIVER FALLS	4893
BELOIT TURNER	0422	ELKHART LAKE-		KICKAPOO	5960	NEW HOLSTEIN	3941	RIVER RIDGE	4904
BENTON	0427	GLENBEULAH	1631	KIEL	2828	NEW LISBON	3948	RIVER VALLEY	5523
BERLIN	0434	ELKHORN	1638	KIMBERLY	2835	NEW LONDON	3955	ROSENDALE-	
BIG FOOT UHS	*	ELK MOUND	1645	KOHLER	2842	NEW RICHMOND	3962	BRANDON	4956
BIRCHWOOD	0441	ELLSWORTH	1659			NIAGARA	3969	ROSHOLT	4963
BLACK HAWK	0449	ELM BROOK	1714	LA CROSSE	2849	NICOLET UHS	3981	ROYALL	1673
BLACK RIVER FALLS	0478	ELMWOOD	1866	LADYSMITH-HAWKINS	2856	NORRIS	3978		
BLAIR-TAYLOR	0485	EVANSVILLE	1894	LA FARGE	2863	NORTH CRAWFORD	2016	SAINT CROIX	
BLOOMER	0497			LAKE GENEVA-		NORTH FOND DU LAC	3983	CENTRAL	2422
BONDUEL	0602	FALL CREEK	1729	GENOA CITY UHS	*	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019
BOSCOBEL AREA	0609	FALL RIVER	1730	LAKE HOLCOMBE	2891	NORTHLAND PINES	1526	SAINT FRANCIS	5026
BOWLER	0623	FENIMORE	1813	LAKELAND UHS	2891	NORTHWOOD	3654	SAUK PRAIRIE	5100
BOYCEVILLE	0637	FLAMBEAU	5757	LAKE MILLS	2898	NORWALK-ONTARIO-		SENECA	5124
BRILLON	0659	FLORENCE CO	1855	LANCASTER	2912	WILTON	3990	SENECA	5124
BRODHEAD	0700	FOND DU LAC	1862	LAONA	2940			SEYSTOPOOL	5130
BROWN DEER	0721	FORT ATKINSON	1883	LENA	2981	OAK CREEK-		SEYMOUR	5136
BRUCE	0735	FRANKLIN	1900	LITTLE CHUTE	3129	FRANKLIN	4018	SHAWANO-GRESHAM	5294
BURLINGTON	0777	FREDERIC	1939	LODI	3150	OAKFIELD	4025	SHEBOYGAN	5271
BUTTERNUT	0840	FREEDOM	1953	LOMIRA	3171	OCONOMOWOC	4060	SHEBOYGAN FALLS	5278
				LOYAL	3206	OCANTO	4067	SHELL LAKE	5306
CADOTT	0870	GALESVILLE-ETTRICK-		LUCK	3213	OCANTO FALLS	4074	SHIOCTON	5348
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2000	LUXEMBURG-CASCO	3220	OMRO	4088	SHOREWOOD	5355
CAMBRIDGE	0896	GERMANTOWN	2058			ONALASKA	4095	SHULLSBURG	5362
CAMERON	0903	GIBLALTAR	2114	MADISON	3269	OOSTBURG	4137	SIREN	5378
CAMPBELLSPORT	0910	GILLETT	2128	MANAWA	3276	OREGON	4144	SLINGER	5390
CASHTON	0960	GILMAN	2135	MANITOWOC	3280	OSCEOLA	4165	SOLO SPRINGS	5397
CASSVILLE	0994	GILMANTON	2142	MAPLE	3297	OSHEO	4199	SOMERSET	5432
CEDARBURG	1015	GLENWOOD CITY	2198	MARATHON CITY	3304	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439
CEDAR GROVE-		GLIDDEN	2205	MARINETTE	3311	OWEN-WITHEE	4207	SOUTH SHORE	4522
BELGIUM	1029	GOODMAN		MARION	3318			SOUTHERN DOOR CO.	5457
CENTRAL-WESTOSHA		ARMSTRONG	2212	MARKESAN	3325	PALMYRA-EAGLE	4221	SOUTHWESTERN	5136
CHETEK	1078	GRAFTON	2217	MARSHALL	3332	PARDDEVILLE	4228	WISCONSIN	2485
CHILTON	1085	GRANTON	2226	MARSHFIELD	3339	PARK FALLS	4242	SPARTA	5460
CHIPPEWA FALLS	1092	GRANTSBURG	2233	MAUSTON	3360	PARKVIEW	4151	SPENCER	5467
CLAYTON	1120	GREEN BAY	2289	MAYVILLE	3367	PECATONICA	0490	SPOONER	5474
CLEAR LAKE	1127	GREENDALE	2296	MCFARLAND	3381	PEPIN	4270	SPRING VALLEY	5586
CLINTON	1134	GREENFIELD	2303	MEDFORD	3409	PESHIGO	4305	STANLEY-BOYD	5593
								STEVENS POINT	5607
								STOCKBRIDGE	5614
								STOUGHTON	5621
								STRATFORD	5628
								STURGEON BAY	5642
								SUN PRAIRIE	5656
								SUPERIOR	5663
								SURING	5670
								THORP	5728
								THREE LAKES	5733
								TIGERTON	5740
								TOMAH	5747
								TOMAHAWK	5754
								TOMORROW RIVER	0126
								TRI-COUNTY	4375
								TURTLE LAKE	5810
								TWO RIVERS	5824
								UNION GROVE UHS	*
								UNITY	0238
								VALDERS	5860
								VERONA	5901
								VIROQUA	5985
								WABENO	5992
								WASHBURN	6027
								WASHINGTON	6069
								WATERFORD UHS	*
								WATERLOO	6118
								WATERTOWN	6125
								WAUKESHA	6174
								WAUNAKEE	6181
								WAUPACA	6195
								WAUSAU	6223
								WAUSAUKEE	6230
								WAUTOMA	6237
								WAUWATOSA	6244
								WAUZEKA-STUBEN	6251
								WEBSTER	6293
								WEST ALLIS	6300
								WEST BEND	6307
								WESTBY	6321
								WEST DE PERE	6328
								WESTFIELD	6335
								WESTON	6354
								WEST SALEM	6370
								WEYAUWEGA-	
								FREMONT	6384
								WEYERHAEUSER	6410
								WHITEFISH BAY	6419
								WHITEHALL	6428
								WHITE LAKE	6440
								WHITEWATER	6461
								WHITNALL	6470
								WILD ROSE	6475
								WILLIAMS BAY	6482
								WILMOT UHS	*
								WINNECONNE	6608
								WINTER	6615
								WISCONSIN DELLS	6678
								WISCONSIN HEIGHTS	0469
								WISCONSIN RAPIDS	6685
								WITTENBERG-	
								BIRNAMWOOD	6692
								WONEWOC-UNION	
								CENTER	6713
								WRIGHTSTOWN	6734

\*This is a "Union High School" district. Refer to Section II of this listing



## WYOMING – NO STATE INCOME TAX

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

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

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